Recognition of contributions to University activities made with gift cards can have specific reporting requirements.

Appropriate use of gift cards may include non-employee contests, program referrals, survey respondents, study participants or, under certain circumstances, in lieu of a cash honorarium.

Gift cards are not intended to be used as gifts or for payments to employees as they are always considered to be a taxable benefit by CRA and the employee will be taxed on the income.

Special handling and administration must be undertaken to ensure cards are safeguarded and records acquisitions and disbursements are kept.

The intention is that gift cards are purchased and distributed as required; large quantities of cards should not be pre-purchased.

Methods for purchasing gift cards

1. Reimbursable funds:
   Gift cards purchased personally are reimbursed using the Business Expense Reimbursement form. Proof of purchase will be required.

2. Web requisition:
   The purchase of larger quantities of gift cards can be arranged through Purchasing Services. Complete a web requisition and submit using the regular procurement process. Purchasing Services will then complete the purchase and forward the gift cards to the requesting department.

3. Accountable advance:
   Under certain circumstances, an accountable advance may be issued to eligible staff or faculty members and can be used to purchase gift cards for specific programs or research projects.

Regardless of the purchase method, allow for processing time of at least two weeks for either Accounts Payable or Purchasing Services to complete your request.

Gift cards are not an eligible purchase using a UVic commercial card as they are on the Restricted Item List.

Tracking card distribution

The Gift Card Distribution & Tracking form has been developed to help reconcile the total gift cards purchased to the total gift cards distributed. The form can be used to identify gift card recipients for audit and tax reporting purposes.

Submitting tracking information

If the gift cards were purchased using reimbursable funds, the completed Gift Card Distribution & Tracking form should be attached to a Business Expense Reimbursement form when submitting an expense claim to Accounts Payable.

To clear an accountable advance or web requisition purchase, the
For more information, please contact Accounts Payable at 250-472-4525 or askacct@uvic.ca.