

Gift Giving and Gift Card Procedures

(October 2025)

The University recognizes that gifts may, on occasion, be given out to individuals in order to carry out its teaching, research and service activities. Gifts may be purchased using University funds when in accordance with the ***Gift Giving and Gift Cards Guidelines, Procurement Policy*** and other related University Policies, where the primary purpose relates to the business of the University.

Purchasing and Reimbursement

Gift Card Advance

The Account Authority may request an advance of gift cards via UPEI Procurement Services through the normal requisition process in myUPEI. The responsibilities related to gift card advances are as follows:

- Only the Account Authority will be advanced gift cards.
- The Account Authority is responsible to make sure the cards are used solely for the reason intended (for example as outlined in the research project agreement).
- To ensure funds are kept in a secure location with controlled access, until disbursed.
- To immediately notify UPEI Procurement Services of any loss or theft of the gift cards.
- To ensure coordination and submission of the reconciliation for the total advance amount to Financial Services when value given to a single participant exceeds \$500 per annum.

Reimbursement

The Account Authority may request reimbursement for gift card purchases made out-of-pocket by using the **Hospitality, Entertainment and other Expenses Authorization and Claim Form**. This will be entered into myUPEI as per the “Request for Payment” guidelines. Expense reimbursement documentation should include:

- Claim form
- Proof of payment
- Documentation supporting the distribution of gift cards to participants (confidential / non-confidential)

If purchasing gift cards in advance or in bulk, the Account Authority must keep a listing of all gift cards purchased and given away. Recipient of gift card must sign this list as acknowledgement of the receipt of the gift card. This list must be available for audit upon request from Financial Services, similar to the audit of petty cash funds. Gift Cards must always be held in a secure location such as a locked box or drawer and safeguarded as cash.

Petty Cash for Cash Gifts

The Account Authority can request a petty cash fund to administer cash & near cash gifts for research participant incentives. This request can be made by following the Petty Cash Procedures. The responsibilities related to petty funds for participant cash gifts are as follows:

- The Account Authority is responsible to make sure the petty cash funds are used solely for the reason intended (for example as outlined in the research project agreement).
- To ensure funds are kept in a secure location with controlled access, until disbursed.
- To immediately notify UPEI Financial Services of any loss or theft of funds.
- To ensure coordination and submission of the reconciliation for the total petty cash fund to Financial Services when value given to a single participant exceeds \$500 per annum.
- To ensure regular reconciliation of petty cash funds as per the Petty Cash Procedures.
- Other Custodian responsibilities as per Section 3.5 of the Petty Cash Procedures.

Petty cash funds should be reconciled directly following disbursement of research participant incentives.

It is only upon reconciliation that the expense gets recorded within the research project. If the Account Authority plans to administer another round of cash gifts for research participant incentives, the fund can be replenished by following Section 5 of the Petty Cash Procedures. If there are no plans for further cash gifts, the fund can be closed as per Section 9 of the Procedures. The Participant List or Confidential Participant List must be provided as documentation when reconciling and/or closing petty cash.

Cash research participation incentives cannot be given to UPEI faculty and staff members, as they are considered taxable. Only near-cash or non-cash gifts can be given to UPEI faculty and staff members for research participation incentives.

Third-Party Participant Pool Platforms

Participation incentives via third-party participant pool platforms can be purchased via Procurement Services through the normal requisition process.

The Account Authority should ensure that object code '620030 Externally Contracted Services' is added to their applicable research project account and select this code when submitting a requisition. As the participants remain anonymous to the researcher and payment from UPEI is to the company instead of the individual, no individual participant information needs to be retained by the Principal Investigator or submitted to Financial Services.

Gifts to Research Participants

- The Research Account Authority for the project must keep a list of all research participants who receive any type of incentive valued at \$500 or less per calendar year.
- Participants who receive incentives must sign and date a document to indicate that they received the incentive.

- In situations where the confidentiality of participants needs to be protected, it is recommended that the Account Authority maintain two lists:
 - One confidential list with full names of research participants, a unique participant code assigned to all participants, and gift amounts paid out to participants. This list should be locked in a secure location.
 - A second list with gift card voucher numbers and participant codes. The research participant will have acknowledged receipt by signing the participant gift form, which will also include their unique participant code. The second list is to be included as documentation for expense reimbursement and petty cash reconciliation.

Confidential Participants - List	Non-Confidential Participants - List
Participant's completes participant gift form to confirm amount and receipt of gift, and acknowledge if they've received greater than \$500 from all sources of University funds in the calendar year. Account Authority maintains separate list of gifts issues with unique participant codes.	Participant signs full name on participant gift form to confirm the amount and receipt of gift card, and acknowledge if they've received greater than \$500 from all sources of University funds in the calendar year. Account Authority maintains list of gifts issues with unique participant codes.
List signed by person distributing gift card (this person needs to be different than the research participant)	List signed by person distributing gift card (this person needs to be different than the research participant)
List with participant codes attached to reimbursement claim form.	List including participant names attached to reimbursement claim form.

- Research Account Authorities will collect a non-employee participant's name, address, and social insurance number if the participant is to receive near-cash gifts greater than \$500 per individual per calendar year. This information must be documented via the *Participant Gift Form* and confidentially submitted to Financial Services for the issuer to receive or be reimbursed for gift cards or to reconcile petty cash funds. This is to aid the University in its reporting requirements to the Canada Revenue Agency (CRA). A recipients' participation in research studies does not preclude this requirement.
- Confidential personal information captured on Section 2 of the *Participant Gift Form* should be shared with UPEI Financial Services Accounts Payable Supervisor using One Drive.
- Gift cards issued to University employees must be documented via the *Participant Gift Form* and submitted to Financial Services. Only the employee's name and UPEI ID number is to be collected. This information will be tracked by Financial Services and reported to Human Resources on an annual basis, for those employees receiving greater than \$500 in near-cash gifts in a calendar year. Their participation in a research study cannot be kept confidential due to the income tax reporting requirement.
- The researcher must securely store this information for a minimum of 7 years. This information must be made available to Financial Services for audit purposes when called upon.

- Participants that do not wish to provide the information as required, may still participate in the study, but will forgo receiving the gifts or incentives.
- Gift cards given out as part of a random draw are permitted and there is no reporting required regardless of the award amount.

Gifts to Elders, Knowledge Keepers, and Indigenous Community Members

Gifts or honorarium in recognition of an Indigenous person's respected culture contributions should follow the [UPEI Elder and Knowledge Keeper Honorarium Guidelines](#).

Compliance

Any gifts purchased that are not in compliance with these procedures or the ***Gifts and Gift Card Guidelines*** will not be reimbursed. If Gifts are purchased using a Corporate Credit Card, and are not in compliance with these procedures or the ***Gift Giving and Gift Card Guidelines***, the cardholder will become personally liable pursuant to the ***Procurement Policy and Procurement Procedures*** and associated procedural document.