

Policy Name:	Gift Cards
Purpose:	Policy informs employees that the purchase of gift cards using university funds is prohibited.
Applies to:	All faculty and staff
Effective:	March 2021
Next Review Date:	March 2026

Gift Cards Policy:

Canada Revenue Agency has specific rules regarding gifts and awards to employees. Gift certificates and gift cards are considered to be cash and are therefore taxable benefits to the employee. Therefore, the purchase of gift certificates or gift cards using university funds as a gift for any Western employee is prohibited.

Purchasing small denomination gift cards for students who have contributed to research or other academic projects is allowable.

Policy Principles:

This policy outlines the rules and principles for university funded allowable expenses, ensures fair and reasonable practices, and provides a framework of accountability. These procedures are in accordance with applicable federal and provincial legislation including but not limited to legislation issued by the Canada Revenue Agency (CRA) and the Broader Public Sector (BPS) Accountability Act and its related directives.

Compliance and Accountability:

Compliance is mandatory. Ineligible expenses will not be reimbursed. Enforcement of this policy is the responsibility of the Chair, Department Leader or Budget Manager. Schulich Finance will complete financial audits on an ongoing basis to ensure compliance.

All [Schulich School of Medicine & Dentistry Travel & Expense Reimbursement Policies](#) are in addition to Western University's [MAPP 2.16 Travel & Expenses Reimbursement Policies](#). Research expense policies derived from external organizations will supersede all Western/Schulich expense policies and are the responsibility of the researcher to adhere to.