



**CSUSM Corporation  
GIFT CARD and GIFT CERTIFICATE  
Purchasing Procedures**

The use of gift cards must comply with the mission of CSUSM Corporation and CSUSM and adhere to all CSUSM Corporation policies and procedures. Gift cards purchased with Sponsored Project funds must also follow state and federal regulations as applicable. Use of gift cards should be infrequent and cannot be used to compensate employees, independent contractors, volunteers, or other individuals for services/work performed. Only one gift card can be awarded to a recipient per event/activity and any card \$50 and over must be approved by the Executive Director. If a recipient has received \$600 or more in gift cards in a calendar year, the value will be reported as taxable income for the recipient. Non-employees will receive a 1099, employees will have the value reported as income on their W-2.

Failure to follow these procedures and all other CSUSM Corporation policies and procedures may lead to suspension of CSUSM Corporation ProCard up to and including disciplinary action and/or dismissal.

Departments should consider purchasing gift cards from CSUSM Corporation partners (ex. Follett and Sodexo). Visit <https://www.csusm.edu/corp/commservices/index.html> for a complete list of partners.

**Purchaser Responsibilities (all CSUSM Corporation Projects):**

1. Must comply with the following policies.

CSUSM Corporation Hospitality Policy	CSUSM Corporation Records Retention Policy
CSUSM Corporation Public Relations Funds Policy	CSUSM Cash Handling Policy
CSUSM Corporation Conflict of Interest Policy	CSUSM Consent Form Language Requirements
CSUSM Corporation Procurement Policy	

2. Prior to distribution, keep gift cards in a secure location in accordance with the CSUSM Cash Handling Policy.
3. Maintain a gift card log (log template can be found [here](#)). A gift card log is used to track gift cards and manage the amounts given to recipients. The log must contain the following information:
  - i. Vendor of cards and the quantity ordered
  - ii. Name of each recipient (name can be participant A, B, C etc. for confidential recipients)
  - iii. Dollar value of card for each recipient
  - iv. Confirmation of receipt of gift card (initials, signature, email confirmation)
4. Report to CSUSM Corporation by emailing [corp@csusm.edu](mailto:corp@csusm.edu) when an individual is paid \$600 or more in a calendar year so a 1099 Misc form can be issued.
5. Retain and make available to CSUSM Corporation all related documents in accordance with CSUSM Corporation Records Retention Policy and governing laws and regulations for auditing purposes. CSUSM Corporation has the right to audit these files at any time in partnership with the CSUSM Institutional Review Board, if applicable.
6. Requestor will complete the gift card log. SECTION II must be completed for each card.
7. Requestors may only purchase cards from the vendors, and for the amount, that has been approved.
8. The department will be responsible for the cost of any missing, unused, or misused cards.

**Campus Program Funds Procedure (Project 81xxx and 86xxx)**

1. The requestor will submit the [Gift Card Request Form](#) 10 days prior to the purchase of the cards. CSUSM Corporation will obtain Executive Director Approval for all gift cards \$50 and over.
2. CSUSM Corporation will review and notify the requestor if it has been approved or denied. If approved, the requestor can purchase gift cards with their CSUSM Corporation ProCard.
3. The Gift Card recipient log will remain at the CSUSM Corporation business office for audit purposes. CSUSM Corporation reserves the right to audit the amount of unissued cards at any time.

4. Gift Cards must be distributed **within 60 days** of request unless approved by the Executive Director.
5. Once all cards have been distributed and the gift card log is complete, the requestor must scan the completed log to CSUSM Corporation at [corp@csusm.edu](mailto:corp@csusm.edu) **within 10 days** of distribution.
6. ProCard Reconciliation: Purchasers must follow all appropriate ProCard guidelines and reconciliation procedures. Purchasers must submit the receipt for the gift cards, purchase approval, and a distribution log at the time of reconciliation.

**Sponsored Projects / Grant Funds Procedure (Project 85xxx):**

Incentives provided to participants in research projects must have [IRB](#) approval.

1. The requestor will submit the [Gift Card Request Form](#) 10 days prior to the purchase of the cards.
2. OSP will review and notify the requestor if it has been approved or denied. If the gift card amount is over \$50 or more, the appropriate OSP SPA must obtain Executive Director approval. If approved, the requestor can then make the purchase using one of the methods below.

Methods of Purchasing Gift Cards and Supporting Documentation

1. CSUSM Corporation ProCard - Purchasers must follow all appropriate ProCard guidelines and reconciliation procedures, including submitting the receipt for the gift cards, purchase approval, and a distribution log at the time of reconciliation.
2. Direct Pay Form - Purchasers must complete a Direct Pay Form if a personal card was used for the purchase and the employee is requesting a reimbursement. Purchasers must submit the receipt for the gift cards, purchase approval and a distribution log at the time of reimbursement request.

**Related Policies, Procedures, and Guidance**

CSUSM Consent Form Language Requirements

CSUSM Corporation Records Retention Policy

CSUSM Cash Handling Policy

CSUSM Corporation Gift Card Log Template

CSUSM Corporation Conflict of Interest Policy

CSUSM Corporation Public Relations Funds Policy

CSUSM Corporation Procurement Policy

CSUSM Corporation Hospitality Policy