

## Alternate Tender

### Gifts Cards

Gift cards in any amount are treated like cash and require extensive cash control documentation for IRS reporting requirements. See **Petty Cash**, **Research Participant Payments**, and **Simulated Patient Payments**. Gift card use is discouraged.

All cash or cash equivalent gifts and awards including gift cards given to employees must be processed through the Payroll Office and subjected to IRS taxing regulations unless exempted by other institutional policies and procedures.

Gift cards should **NOT** be used for special purposes for employees, family members of employees, students, volunteers, or other individuals or groups. Any commitment or purchase of gift cards by individuals are considered unauthorized purchases and the individual may incur a personal obligation to the vendor. Use one of the category codes below in ePro.

Classification	ePro Category Code
Service Awards greater than \$100, Employee	080-65
Service Awards less than \$100, Employee	080-65
Trophies, Plaques, Awards, Certificates, etc. – Non-employee	080-78

### Petty Cash

Petty cash funds are established by the authority of the Vice President for Finance or their designee. To establish a cash fund, a request should be submitted to the Financial Reporting area of the UNT System component. The funds are used as change funds for sales and/or services provided by the department and for small incidental expenditures that cannot otherwise be paid with UNT System checks or the purchasing card.

Petty cash fund custodians are responsible for the monies and must be full-time benefits eligible UNT System employees. They are required to routinely balance the account and to request reimbursements. Expenditures must meet the legal requirements for the fund group. The funds may not be used to circumvent current Procurement Services and payment procedures and are subject to surprise reviews by the UNT System Internal Auditors. Detailed instructions will be given to the fund custodian by Payment Services at the time the funds are established.