



<b>Code</b>	QA316
<b>Title</b>	Policy and procedure governing the use of gift vouchers
<b>Policy Owner</b>	Bursar
<b>Date</b>	26 June 2024
<b>Approved By</b>	Údarás na hOllscoile

## 1. Purpose of policy

University of Galway may, on occasion, give gift vouchers to express appreciation to individuals (such as event volunteers or research study participants) to compensate for incidental expenses incurred as part of their volunteering activities. Gift vouchers may also be given to participants at university-led events to recognise their contribution.

As cash equivalent instruments, the use of gift vouchers is governed by Revenue rules and internal control requirements, which underpin this policy.

## 2. Permitted uses of gift vouchers

Gift vouchers may be used in accordance with this policy to compensate for incidental costs incurred by individuals who donate their time for the following purposes:

- Research Study Participants
- Public and Patient Involvement in Research and Healthcare
- Exam Assessment Participants for Healthcare professional courses in College of Medicine, Nursing and Health Sciences
- Student volunteering (e.g., at presentations or open days)

While undertaking research (particularly social science or medical research, medical exam assessment, situations where volunteers are required to take part in tests, submit measurements or be interviewed), such individuals may be compensated for out-of-pocket expenses and any inconvenience through gift vouchers.

An individual can volunteer on a regular basis if no employment relationship is established for their volunteering activities. A qualifying individual cannot be paid remuneration for any work done in relation to these activities.

Closely related to the above is the participation of the public in research projects and education. In these cases, volunteers can be invited to attend meetings to give their views on various matters to inform the research process and direction. Often, they will be former or current patients, representatives of groups such as pensioner organisations or charities. Gift vouchers may be given to qualifying individuals to compensate for out-of-pocket expenses incurred due to their participation in the meetings. This negates the need for the submission of a non-university staff expense claim by these volunteers for any incidental and travel costs.

The amount of the gift voucher must be modest in value; enough to cover a volunteer's out-of-pocket expenses for travel, subsistence and recognise their time spent. A general guideline for gift voucher value is €10 - €25 for up to half day participation and €25 - €50 for a full day. To give flexibility for substantial and exceptional contributions, an upper limit of €100 for a full day may be used.

## **2. Permitted uses of gift vouchers (continued)**

Criteria for the value of a particular gift voucher could include:

- 2.1 nature of contribution to trials;
- 2.2 degree of inconvenience/discomfort to volunteer;
- 2.3 ease of sourcing volunteers (for example, where the target population is, by its nature, quite small);
- 2.4 number of volunteers required;
- 2.5 budget for payment;
- 2.6 allowances for subsistence - use the University rates as a guide.

## **3. Recognition and awards to students**

Gift vouchers may be given to students as prizes or to recognise volunteering activity (e.g. at open days) at the discretion of the College or School approving the purchase of such vouchers. There must be a clear benefit to the University in awarding gift vouchers.

It is recommended that gift vouchers to students are within the €10-€50 range. Gift vouchers cannot be provided in lieu of payment for work. All payments for work done must go through Payroll Services in HR.

## **4. Revenue rules**

Generally, where an employer provides a voucher or other incentive to an employee, it is subject to PAYE, PRSI and USC. However, section 112B TCA 1997 (which relates to the small benefit exemption) provides that a voucher or incentive may be given to an employee without giving rise to a charge to tax where certain conditions are met. Please refer to Appendix 2 for the link to relevant legislative extracts.

While this TCA section informs and guides this policy and procedure, it is noted that individuals who receive vouchers as described in previous sections of this policy are not employees, and therefore do not strictly fall into the provisions of section 112B TCA 1997.

## **5. When the use of gift vouchers is not permitted**

- 5.1 It is not permitted under any circumstance to use a gift voucher in lieu of pay; in such circumstances the value of the voucher would be subject to the relevant taxation process.
- 5.2 Participants, guest lecturers, external examiners or students who are paid for their time cannot receive a gift voucher as they have not donated their time and, therefore, are not deemed to be volunteers.
- 5.3 Staff, including retiring staff, cannot receive a gift voucher in line with The University's Gift and Hospitality policy QA441.
- 5.4 Seminar and programme participants can include guest speakers at research events or members of advisory or supervisory boards/committee who donate their time and, on leaving the role or at the end of a research conference, are given a non-cash gift to mark their contribution. Vouchers may not be used in this situation. Refer to QA441, the University's Gift and Hospitality policy, for guidance in this situation.

## 6. Procedure

- 6.1 The purchase of gift vouchers must be approved in advance and purchased through the University online purchase requisition process from the tender-approved supplier.
- 6.2 The requisitioner, on receipt of the gift vouchers, must create a log to include details such as the date vouchers are received, purchase order number, invoice number, amount of each voucher and each voucher's serial number or other identifying number. The log format is outlined in Appendix 1.
- 6.3 Gift vouchers must be treated as the equivalent of cash and kept in a locked, secure location, as cash and other equivalents would be. The requisitioner may only distribute the gift vouchers on request from the budget-holder.
- 6.4 The budget-holder must update the log with the details of the recipients of the vouchers and ensure the completion of the related signature form, to include the recipient's signature to confirm receipt (Appendix 3). These steps must be done as gift vouchers are distributed.
- 6.5 The log must agree at all times to the value of vouchers locked in the secure location. The log, signature forms and actual vouchers must be available for inspection by audit teams, whether internal or external, at all times. There must never be a discrepancy between the value on the log maintained and actual vouchers in stock.
- 6.6 Both the requisitioner and budget-holder must sign and date the log monthly to confirm the log value equates to the value of the vouchers in stock.
- 6.7 Routinely, there should be minimal or no vouchers on hand at any given time. Vouchers should only be purchased when the number required is known and the expected distribution time is less than one month.
- 6.8 Under no circumstances will the purchase of gift vouchers be reimbursed via travel and subsistence expense claims.

Name	Responsibility
Bursar	<ul style="list-style-type: none"> <li>• Policy Owner</li> </ul>
Requisitioner	<ul style="list-style-type: none"> <li>• Ensure adherence to this policy and procedure.</li> <li>• Retain a log of the purchased vouchers with details as per 6.2 above.</li> <li>• Vouchers must be kept as the equivalent of cash in a locked and secure location.</li> <li>• Vouchers can only be distributed with the formal request and approval of the budget-holder.</li> </ul>
Budget Holder	<ul style="list-style-type: none"> <li>• Ensure adherence to this policy and procedure.</li> <li>• Retain a record of the name and address of the recipient of the voucher, amount paid, signature of recipient to confirm receipt or other evidence of payment in line with Appendix 1.</li> <li>• Update log retained by requisitioner/custodian once gift vouchers have been distributed.</li> </ul>
UMT member	<ul style="list-style-type: none"> <li>• Ensure adherence to this policy and procedure.</li> </ul>
Procurement Office	<ul style="list-style-type: none"> <li>• Ensure approved tender in place for procurement of vouchers.</li> </ul>
Director Financial Accounts	<ul style="list-style-type: none"> <li>• Ensure policy and procedure adheres to Revenue guidance.</li> </ul>



## Appendix 1 (con'd) – Supplementary Notes to Gift Vouchers Activity Log

N1	This is the date on the supplier invoice
N2	The total number of vouchers per invoice number reference should total back to the total value of the invoice. For example, if there are twenty vouchers listed for €50 each, the invoice should total €1,000
N3	Examples of recipient status are student and research participants. Vouchers cannot be given in lieu of services provided (they can only be given for volunteering activities) or to employees of the university.
N4	The reason provided should include the specific contribution made by the recipient, when done, etc. and ensure it is clear that the voucher was to recognise volunteer work, research participation, etc. and not contracted work. The reason should be specific, not vague and adequately convey the rationale for giving the voucher to the recipient.
N5	The recipient signature form <b>must</b> be fully completed and signed and held for audit queries and Bursar Office reviews

## Appendix 2 - Related documentation

[Gift Voucher Activity Log and Recipient Acceptance Form \(EXCEL VERSION\)](#)

[Part 05-01-01e - Small Benefit Exemption \(revenue.ie\)](#)

Appendix 3 - Gift Vouchers Recipient Signature Form (link to [excel format](#))



OLLSCOIL NA GAILLIMHE  
UNIVERSITY OF GALWAY

**Gift Vouchers Recipient Signature Form**

Name of Recipient | Block Letters

Signature of recipient | Confirming receipt of gift voucher in line with the details outlined below

Email address of recipient | Block Letters

Date of receipt of voucher

Voucher number

Voucher supplier/name

Voucher value (€)

University approver | print name

Signature of University approver | typically the gift voucher log coordinator or budget-holder

University approver email address | this must be a University of Galway address

University approver to confirm that recipient is not an employee of University of Galway | Employees may not receive a gift voucher under Gift Voucher Policy