Overview: The gift and awards expense types are used when giving monetary or non-monetary gifts and awards to employees and students. The expense type Gifts and Awards – 693200 – is used for non-monetary gifts and awards purchased for employees and students. The expense type Gift Certificates/Cards is used for monetary gifts and awards purchased for employees and students. These expense types are only available in a non-travel expense report. Purchases should be made via a Duke corporate card. Please refer to GAP 200.400, Employee Monetary Awards (Gift Certificates, Gift Cards, Coupons, etc.) for additional information.

Gifts and Awards – Non-Monetary – 693200

Step 1

From the Expense tab, select the appropriate corporate card transaction or select the 693200 – Gifts and Awards expense type.
Step 2

Provide the required information as outlined below.

- **a.** Provide the transaction date. This will be pre-populated for corporate card charges.
- **b.** Provide the vendor name. This will be pre-populated for corporate card charges.
- **c.** Provide the city of purchase. This is not a required field, but may be pre-populated for corporate card charges.
- **d.** Provide the business purpose supporting the gift/award.
- **e.** Provide the name of the person who approved the gift/award. Per Duke policy, this must be a Dean, Director, or Department Head.
- **f.** Use the drop-down menu to indicate who will pay the taxes if required. Not required if the monetary value of the item is less than $100.00.
- **g.** Provide the payment type. This will pre-populate to corporate card or out-of-pocket depending on the type of expense being processed.
- **h.** Provide the amount. This will pre-populate for corporate card charges.
- **i.** Confirm the appropriate recipient information has been provided to ET&R. ET&R requires employee/student name, DUID, and the value of gift/award provided to each employee/student reportable payments (> $100.00)

**Please note:** This box **MUST** be checked for the expense report to be processed. If the non-monetary gift is for a non-student/employee and is reportable, include the SSN and the permanent address of the recipient as outlined on the following page.

- **j.** Provide comments as necessary. This is not a required field.
Step 3

Once all information is entered and the receipt supporting the expense is attached, select **Save** and continue processing the expense report.

**Please note:** While this expense type is most appropriately used for non-monetary gifts and awards, some business units may use it to purchase gift certificates/cards. If the expense type is used for gift certificates/cards, since gifts certificates/cards have a monetary value, they are taxable income to the recipient regardless of dollar value. You **MUST** indicate who will cover taxes and you **MUST** provide the employee/student name, DUID, and the value of gift/award provided to each employee/student for each gift certificate/card to ET&R. DUID’s and names can be included in the expense report and included in the comments of the expense report. If a non-employee/student you must provide the SSN and permanent address. SSNs and permanent addresses are sensitive, therefore; this documentation must be faxed to ET&R or saved to your business unit’s folder on the protected data network. The folder name and location should be included in comments.
Gifts & Awards – Gifts Certificates/Cards – Monetary – 691800

**Step 1**

*From the Expense tab, select the appropriate corporate card transaction or select the 691800 – Gift Certificate/Cards.*
**Step 2**

Provide the required information as outlined below.

- **a.** Provide the transaction date. This will be pre-populated for corporate card charges.
- **b.** Provide the vendor name. This will be pre-populated for corporate card charges.
- **c.** Provide the city of purchase. This is not a required field, but may be pre-populated for corporate card charges.
- **d.** Provide the business purpose supporting the gift/award.
- **e.** Provide the name of the person who approved the gift/award. Per Duke policy, this must be a Dean, Director, or Department Head.
- **f.** Use the drop-down menu to indicate who will pay the taxes. Since gifts certificates/cards have a monetary value, they are taxable income to the recipient regardless of dollar value.
- **g.** Provide the payment type. This will pre-populate to corporate card or out-of-pocket depending on the type of expense being processed.
- **h.** Provide the amount. This will pre-populate for corporate card charges.
- **i.** Confirm that the appropriate recipient information has been sent to ET&R. ET&R requires employee/student name, DUID, and the value of gift/award provided to each employee/student for each gift certificate/card.
- **j.** Provide comments as necessary. This is not a required field.

**Please note:** This box MUST be checked for the expense report to be processed. If the non-monetary gift is for a non-student/employee and is reportable, include the SSN and the permanent address of the recipient as outlined page 3.
Once all information is entered and the receipt supporting the expense is attached, select **Save** and continue processing the expense report.

**Please note:** Gift card purchases used to provide payments to research participants are processed in accordance with [GAP 200.420, Processing Payments to Research Participants](#). The expense type Experimental Subjects/Blood Donors – 622500 should be used.

For retirements gifts, please review the guidance for [Recognizing the Retirement of Staff Members](#) to ensure all requirements have been met.