



Gift Card Procedures

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OVERVIEW

Gift cards may be purchased with University funds and on behalf of the University for the purposes of recognising and rewarding the contributions and achievements of members of the University community. Typically gift cards are provided as an award or prize to a student, in recognition of volunteer's achievement or a one-off gift, or reward under a recognised University reward and recognition program.

These procedures, which form part of the [Financial Management Policy & Procedures](#), prescribes the processes for the use of University funds to purchase, issue, record and store gift cards and should be read in conjunction with the [Procurement Procedures](#) and [Corporate Credit Card Procedures](#).

SCOPE AND APPLICATION

These procedures apply to:

- All gift cards purchased with University funds regardless of source of funding and value
- Staff involved in the purchase, authorisation and distribution
- Physical, or virtual gift cards.

PRINCIPLES

- Staff must not purchase gift cards with University funds for their private use / gain
- Gift cards must not be given in lieu of remuneration for work / labour, or for any payments to individuals deemed as payment for services
- There must be two local staff members involved in the process i.e. the purchaser must not be the issuer of the gift cards, and neither can be a recipient
- Only one gift card may be issued to an individual on each occasion
- The maximum value of a gift card to staff are \$50 per occasion and \$150 per calendar year.

Exemptions

Use of gift cards outside these parameters require pre-approval from the [Chief Financial Officer](#).

PROCEDURES

1. Purchasing gift cards

Gift cards can be purchased using a University [corporate credit card](#) or via a Requisition in [eProcurement](#). The cardholder or requester must attach all supporting documentation including the appropriate approval authority and names of the recipient/s (if known at the time). Contact the [Purchasing Team](#) to enquire about discounts with specific gift card issuers.

2. Controls on the purchase and issue

Local areas must ensure sufficient controls (i.e. segregation of duties) are in place to manage the purchase and issue of gift cards.

There must be two local staff members involved in the process i.e. the purchaser should not be the issuer of the gift cards, and neither can be a recipient, or participate in the selection process to identify recipients. If purchasing online virtual gift cards, the approver must not be the purchaser / issuer.

Conflicts of interest, including any close personal relationships, must be disclosed and / or managed in accordance to the [Conflict of Interest Procedure](#).

3. Record keeping

The following records must be kept and be available for audit for a period of five years from the purchase date (or longer depending on conditions stipulated by the funding source e.g. research grant):

- the number and value of gift cards to be purchased and reason for issue
- date of issue and name of recipient/s (these may remain confidential but sufficient records must be kept) including if the recipient/s are staff or non-staff
- if possible, ask participants / volunteers to sign a record of receipt, if this is not possible, there must be confirmation they have been issued
- any gift cards not issued to the intended recipient, surplus to requirements or expired must be recorded and physical cards must be securely stored for re-issue or future use (noting that they have a three year expiry date)
- once the process has been completed, both staff members must sign the record.

4. Secure storage

Physical gift cards should be treated as a "cash" and stored securely in a safe or locked drawer, with restricted access. It is the local area's responsibility to ensure appropriate processes are in place.

5. Fringe Benefits Tax (FBT) & GST

Individual gifts of \$300 or more given to an employee (where an exemption has been approved), including past or future employees in connection to their employment at the University, or someone considered under Australian Taxation law to be subject to PAYG, are subject to FBT. Students are exempt from FBT (provided the student is also not an employee, or person in receipt of other taxable income from the University).

GST is not claimable on the purchase of gift cards.

6. Reporting irregularities

If at any time there are irregularities, suspected or otherwise, associated with gift cards, report the matter to the Head of School or Branch, to the Chief Executive Officer of a Controlled Entity or supervisor or relevant line manager in accordance to the [Fraud and Corruption Control Policy](#).

In addition, staff, as Public Officers under the [Independent Commissioner Against Corruption Act 2012 \(SA\)](#) have a responsibility to report any conduct that they reasonably suspect may amount to corruption, misconduct or maladministration in public administration to the [Office of Public Integrity](#).

7. Non Compliance

If a staff member is found to have purchased, issued or used a gift card in a way that contravenes this procedure, the University may take action under clause 8.2 of the [Enterprise Agreement](#), which could result in disciplinary action up to and including termination of employment.

DEFINITIONS

Close Personal Relationships

A close personal relationship means a relationship between a member of the University community and a relative, a financially dependent person, a close friend, a de facto partner, or any person with whom there is currently, or has been a marital, familial, sexual, romantic, or intimate relationship.

If the close personal relationship is with a student for whom you have or have had responsibility or a staff member with whom you work and/or for whom you have supervisory responsibility it will create a conflict of interest.

Purchaser

The staff member making the purchase, either on a University corporate credit card or via a Requisition in eProcurement (the University's online procurement system).

Issuer

The staff member issuing or distributing the gift cards to the intended recipients.