

 **Procedure**

Equipment management for schools

Implementation date: 10/02/2020

Version: 5.0

Audience

All state schools

Purpose

Outlines the requirements for acquiring, managing, and disposing of equipment held by schools.

Overview

The department's equipment management system includes:

- documented acquisition and recording processes
- equipment management processes including stocktake and loan of equipment
- appropriate disposal and write-off process.

Schools record portable and attractive items (valued at \$500 to \$4,999) which are susceptible to theft and loss because of their size and appeal (see Definitions), and capital assets (valued at \$5,000 and over) on the OneSchool asset register. Capital assets are also recorded on the central SAP Asset Register. Information is kept about asset acquisition, transfer, loan of equipment and disposal.

An equipment replacement plan is prepared by schools to facilitate periodic replacement of equipment. The plan:

- is a five year plan, updated every year
- covers all capital assets and portable and attractive equipment (e.g. computers)
- is used as a reference by the school in developing its budget.

Equipment is disposed of by:

- transferring to another school, a business unit, or other organisation
- selling, using as a trade-in, or dumping
- writing-off: if replaced under warranty, worn or damaged beyond economic repair, stolen, or lost.

Equipment management also involves dealing with fraud, private and or unofficial use of departmental equipment, conflicts of interest and misuse of resources.

Stocktakes are undertaken annually to help to identify assets that need replacing, are missing, or are obsolete.

Responsibilities

Principals

- Keep proper records of portable and attractive items (see Definitions) and capital assets (valued at \$5,000 or more) on the OneSchool Asset Register
- Approve any acquisition, disposal or transfer of assets to the school.

Asset Accounting Team, Finance Branch

- Provide advice to schools and coordinate schools' stocktake.

Process

All state schools

1. Maintain an equipment register for new equipment valued at more than \$500 using the OneSchool Asset Register, including:
 - new acquisitions
 - donations from community organisations
 - transfers from Parent and Citizens (P&C) Associations via departmental projects
 - transfers from other schools or business units.
2. Properly control equipment, including:
 - maintaining an equipment loan register and reviewing long term loans
 - maintaining properly authorised supporting documents for all acquisitions, transfers, loans, disposals (including transfers to external organisations) and write-offs of equipment
 - retaining records as per [Information asset and recordkeeping procedure](#)
 - conducting an annual stocktake of equipment
 - reviewing equipment management practices and data
 - preparing a replacement plan
 - securing equipment and protecting it from loss, including marking equipment clearly and permanently with an asset number
 - issuing local safety instructions relating to the use, storage, and movement of equipment where applicable. Apply and maintain warning signs and labels where required.

3. Ensure proper disposal of equipment, including:
 - approving the disposal or write-off of any item of equipment with a written down value less than \$1,000
 - ensuring the appropriate disposal of equipment for schools officially closed and or permanently vacated or vacated for an extended period.
4. Ensure equipment is used for official purposes only.
5. Ensure that equipment acquired through leases is in accordance with the [Queensland Leasing Approval Policy for Public Sector Entities](#).

Asset Accounting Team, Finance Branch

Coordinates schools' stocktake by:

- providing a message on the One School homepage advising that stocktake is ready to be processed
- providing a school stocktake checklist
- processing stocktake returns by recording acquisition, disposal and write-off, and transfers of capital assets on the central assets register
- recording capital assets in the department's central register
- contacting schools with outstanding stocktakes and notifying schools with outstanding stocktake non-compliance
- escalating non-completion of stocktakes to the department's senior management and internal audit.

Definitions

Acquisition Cost	Usually the cost of a piece of equipment plus freight and installation. In the case of donated items, a fair value should be estimated, taking into account age, condition and value of similar items.
Asset Number	A unique numerical identifier which is allocated to all capital asset equipment and portable and attractive items.
Capital assets	Any non-consumable item that has the capability of yielding a service benefit to the department for more than one year, has an acquisition cost of \$5,000 or more, and is recorded in the department's central register.
Depreciation	The cost of an asset allocated over the asset's useful life.
Disposal	The physical removal of the asset from the premises.
Equipment	Any non-consumable physical item that has the capability of yielding a service benefit to the department for more than one year (that may include capital assets and portable and attractive items) and is not land, buildings or infrastructure.
Equipment register	The School Financial System (OneSchool) Asset Register used by schools.

Fraud	The use of deceit to obtain an advantage or avoid an obligation. Further, fraud is criminal deception, and/or the use of false representation to gain an unjust advantage.
Gifts and donations	Any gift of property and in relation to equipment is referred to as a 'reportable gift'. The term includes valuable items of property whether personal or otherwise (e.g. ornate or precision display items such as clocks, furniture, figurines, works of art and other items of enduring value including jewellery and personal items containing precious metals or stone or fine art work).
Portable and attractive items	<p>Non-consumable items valued between \$500 and \$4,999 (GST exclusive) that are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale. Examples include computers and mobile phones.</p> <p>An item is considered portable if it can be easily carried or moved (e.g. an item would be considered portable if it could easily fit in a backpack: it would not be considered portable if it required more than one person to carry it).</p>
SAP Asset Register	A component of the department's financial and accounting software. This register holds records of all capital assets in schools and accountable equipment in business units.
Stocktake	The physical counting of equipment and reconciliation of the count with the equipment register.
Write off	Recording and approving the loss of an asset because it is missing or has been stolen etc.
Written down value	<p>The acquisition cost less accumulated depreciation or expired life (months)/total life (months) x cost.</p> <p>For example a computer costing \$5,000 has a life of 5 years (60 months) and the written down value after 4 years (48 months) is calculated thus: $48 \text{ months} / 60 \text{ months} \times \\$5,000 = \\$4,000$, therefore written down value is $\\$5,000 - \\$4,000 = \\$1,000$.</p>

Legislation

- [Financial Accountability Act 2009 \(Qld\)](#) (Section 61)
- [Financial and Performance Management Standard 2019 \(Qld\)](#) (Section 18)
- [Public Service Act 2008 \(Qld\)](#)
- [Public Sector Ethics Act 1994 \(Qld\)](#)

Delegations/Authorisations

- [Waivers, write-offs, losses and asset disposals](#)

Related policies

- [Code of Conduct for the Queensland public service](#)
- [Non-Current Asset Policies for the Queensland Public Sector](#)
- [Queensland Leasing Approval Policy for Public Sector Entities](#)

Related procedures

- [Equipment management for business units](#)
- [Information asset and record keeping](#)

Guidelines

- [Crime and Corruption Commission - Disposal of assets](#)
- [Crime and Corruption Commission - The Public Scrapbook: Guidelines for the correct and ethical disposal of scrap and low-value assets](#)

Supporting information/websites

- [Assets](#) (DoE Employees only)

Contact

For further information, please contact Finance Branch through the [Services Catalogue Online](#) (DoE employees only). Customers and users external to the department should email assetaccounting.finance@qed.qld.gov.au.

All incidences of fraud or misuse of resources must be reported in the first instance to Director, Integrity and Employee Relations Unit. This position is also the Crime and Corruption Commission (CCC) Liaison Officer.

Director, Integrity and Employee Relations Unit
Telephone: 07 3055 2955
Email: ethicalstandards@qed.qld.gov.au

Review date

10/02/2023

Superseded versions

Nil

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