

APRIL 2026

# Portable and Attractive Items Procedure

# Table of Contents

Version 2.1 – 29/04/2026

1	Purpose .....	3
2	Overview.....	3
3	Roles and Responsibilities .....	3
3.1	Deputy Secretary Business Operations and Support .....	3
3.2	School Principal/Business Unit Manager.....	3
3.3	School Business Manager/Nominated Officer .....	3
3.4	Staff .....	4
3.5	Financial Services.....	4
3.6	Information Technology Services.....	4
4	Process.....	5
4.1	Identify portable and attractive Items.....	5
4.2	Portable and attractive item thresholds .....	6
4.3	Record items on the Portable and Attractive Items Register.....	6
4.4	Monitoring and controls.....	7
4.5	Disposals and Transfers.....	9
5	Related policies .....	11
7	Supporting information/tools .....	11
8	Definitions.....	11
9	Legislation .....	12

# 1 Purpose

This Procedure applies to all Department for Education, Children and Young People (DECYP) staff involved in the use or management of portable and attractive items. It has been developed to support DECYP's compliance with the [Financial Management Act 2016](#) which requires DECYP to ensure that appropriate stewardship is maintained over assets.

## 2 Overview

This Procedure outlines DECYP's approach to the identification, recording, monitoring, safeguarding and disposal of portable and attractive items to support the [Portable and Attractive Items Policy](#).

Leased items are included in the scope of this procedure where they are leased outside of whole of DECYP leasing arrangements.

Leased items recorded and managed separately by Facility Services are excluded from the scope of this procedure. Items purchased through the Information and Technology Services (ITS) online shop are also excluded from this procedure as they are recorded and managed separately by ITS.

## 3 Roles and Responsibilities

### 3.1 Deputy Secretary Business Operations and Support

- Ensure that procedures around portable and attractive items are documented, regularly reviewed, updated, and made accessible to all DECYP staff.

### 3.2 School Principal/Business Unit Manager

- Comply with this procedure.
- Ensure that staff are aware of and comply with this procedure.
- Review the circumstances when a portable and attractive item is lost, damaged or destroyed, and take necessary action.
- Where applicable, report breaches of the [Conduct and Behaviour Policy](#) or the [Fraud and Corruption Control Policy](#) to the Director Workplace Relations.
- Approve disposals and transfers of portable and attractive items to other agencies or external organisations in accordance with the [Disposal of Department Assets Policy](#) (request access via the Facility Services Teams site).
- Review stocktakes performed by schools and business units.

### 3.3 School Business Manager/Nominated Officer

- Comply with this procedure.
- Develop and maintain a [Portable and Attractive Items Register](#) (register) for their area of responsibility.

- Identify and record all portable and attractive items in the register.
- Maintain records of all portable and attractive items (i.e. approved invoices or emails).
- Obtain approval for the disposal or transfer of items and ensure the disposal achieves the best return to DECYP (where applicable) in accordance with the [Disposal of Department Assets Policy](#) (request access via the Facility Services Teams site).
- Ensure disposal proceeds are accurately and completely received in Finance One.
- Ensure controls are implemented that facilitate the safe custody and maintenance of portable and attractive items and perform checks to assess the effectiveness of the implemented controls.
- Perform portable and attractive items stocktakes.
- Investigate and report all missing items to the School Principal/Business Unit Manager.

### 3.4 Staff

- Comply with this procedure.
- Ensure the safe custody of portable and attractive items assigned to them and return all items to the School Business Manager or Nominated Officer on or before their last day of employment.
- Identify portable and attractive items in their area of responsibility and notify the School Business Manager or Nominated Officer so the items can be recorded on the register.
- Provide records of all portable and attractive items (i.e. approved invoices or emails) to the School Business Manager or Nominated Officer.
- Obtain approval via the School Business Manager or Nominated Officer before disposing of or transferring items, regardless of their value.
- Ensure the safe custody and maintenance of portable and attractive items in their area of responsibility.
- Immediately report missing items to the School Business Manager or Nominated Officer.

### 3.5 Financial Services

- Maintain this procedure.
- Provide support and advice regarding the management of portable and attractive items.

### 3.6 Information Technology Services

- Maintain the APIRA platform.
- Provide IT support and advice regarding the technical aspects of APIRA.

## 4 Process

### 4.1 Identify portable and attractive Items

An item is considered to be:

- **portable** if the item can be easily carried or moved by an individual.
- **attractive** if it is suitable for personal use or can easily be sold for a profit.

Portable and attractive items may include (but are not restricted to) items with a value of \$500 or more purchased by or donated to DECYP, such as:

- mobile and satellite phones. These items must be purchased via the ITS shop and are recorded and tracked centrally by ITS
- portable printers and scanners
- personal computers such as laptops, notebooks, Lenovo ThinkPads, Microsoft Surface Pros, iPads, tablets. These items must be purchased via the ITS shop and are recorded and tracked centrally by ITS
- GPS devices
- GoPros
- robotic vacuum cleaners
- audio visual equipment such as cameras, camera lenses, recorders, televisions, Prowise Screens, projectors, stereo equipment, DVD players
- PA and security systems, microphones
- office equipment such as laminators, binding machines, label makers, ID card printers, shredders, paper trimmers, electric staplers, interactive whiteboards
- any other information technology items (excluding computer chargers, desktop monitors, headsets, keyboards, mice, surface hubs, telephone sets, webcams. These items are recorded and tracked centrally by ITS. Items not purchased via the ITS online shop must be tracked locally)
- specialised ergonomic equipment such as office chairs, keyboards and mice
- baby and child items such as car seats, capsules, bassinets and rockers
- trailers
- gardening tools such as lawn mowers, hedge trimmers, blowers, brush cutters, wheelbarrows
- power tools such as drills, chainsaws, circular saws
- production equipment such as stage curtains, stage lights
- lab equipment such as microscopes, hot plates
- small appliances such as bar refrigerators, coffee machines, microwaves, portable chillers and hotplates, Thermomixes and sewing machines
- school sporting equipment such as mountain bikes, kayaks
- drones and metal detectors

- gym equipment
- musical instruments such as flutes, guitars, drum kits, keyboards, saxophones, trombones
- library collections (excluding library books catalogued separately)
- artwork or paintings
- health and wellbeing equipment such as defibrillators.

## 4.2 Portable and attractive item thresholds

Individual items valued between \$500 and \$9 999 (GST exclusive) that meet the definition of portable and attractive items are captured by this procedure. Items valued below \$500 may still be captured by this procedure because of their portable and attractive nature and recording of such items on the [Portable and Attractive Items Register](#) should be considered by schools and business units. For example, gardening tools, baby and child items or musical instruments below \$500 are portable and may be considered attractive and the School Business Manager/Nominated Officer may decide it is appropriate to include these items on the register.

As portable and attractive items do not meet the DECYP asset capitalisation threshold of \$10 000 (GST exclusive), they are expensed in the financial year in which they are acquired, rather than being recorded as a fixed asset in Finance One. Portable and attractive items with a value greater than \$10 000 (GST exclusive) are classified as fixed assets and must be recorded on the DECYP Asset Register and in the [Assets and Portable Items Register Application \(APIRA\)](#).

### 4.2.1 Items with a value

Portable and attractive items are to be recorded on the register at the time of purchase. Purchases must be made in accordance with the [Financial Delegations and Authorities Procedure](#), the [Expenditure Procedure](#) and the [Procurement Procedure](#).

### 4.2.2 Items with no value

Items that have been donated or transferred to DECYP at no cost must be recorded at their fair value on the Register. The [Tasmanian Government's Gifts, Benefits and Hospitality Policy](#) must be considered when accepting items at no cost.

## 4.3 Record items on the Portable and Attractive Items Register

Portable and attractive items must be registered for physical control purposes. The [Assets and Portable Items Register Application \(APIRA\)](#) has been developed to assist schools and business units to record and control their portable and attractive items. Access to APIRA can be granted by the staff member's MyLogin Officer.

Items must be recorded by the school or business unit that purchased or was donated the item. All portable and attractive items are to be recorded on the register at the point of acquisition by the school or business unit that purchased the item from the supplier. Where it is not feasible or cost effective to record items at the time of purchase, a review of minor asset purchases is to be undertaken on a monthly or quarterly basis to identify portable and attractive items for addition to the register. All registers must be up to date on 30 June each year to facilitate accurate financial reporting.

Portable and attractive items that are kept in shared facilities such as dishwashers, microwaves, photocopiers and printers are to be recorded by the business unit that predominantly uses those facilities.

IT portable and attractive items such as mobile phones, Microsoft Surface Pros, Prowise screens and Lenovo ThinkPads must be purchased from DECYP preferred suppliers through the Information and Technology Services (ITS) online shop. These are recorded in ServiceNow and do not need to be recorded on individual registers.

Leased portable and attractive items such as desktop computers, audio equipment and furniture must only be recorded in the portable and attractive items register where they are leased outside of the whole-of-DECYP leasing arrangements. A record of all leased items under DECYP leasing arrangements is provided by the vendor.

The register, at a minimum, is to include the following details:

- a description of the item (i.e. brand, type, size)
- the make or model of the item
- the item's unique identification number (i.e. serial number)
- the responsible area (the school or business unit name)
- the Custodian (the employee position assigned custody of the asset)
- the location of the item (i.e. site address, building name/address and level where applicable)
- purchase date (date the item was acquired, usually the date on the purchase invoice)
- purchase price (\$, GST exclusive)
- last stocktake date
- disposal date (including a record of the disposal process)
- disposal reason (i.e. obsolete, damaged, stolen)
- disposal proceeds (\$ received if the item was sold).

Records of portable and attractive items (e.g. invoices, disposal approvals etc) must be attached to the item record in APIRA.

## 4.4 Monitoring and controls

### 4.4.1 Safe custody and maintenance

Portable and attractive items are considered to be at high risk of theft and/or misuse. All DECYP staff responsible for the safe keeping and maintenance of such items (Custodians) must ensure they are securely stored to prevent loss, damage, or theft. Any loss of or damage to an item must be immediately reported to the School Business Manager or Nominated Officer.

Private use of portable and attractive items is not permitted, and Custodians must ensure that items borrowed by DECYP staff are used strictly for DECYP approved purposes. Portable and attractive items can only be taken home with staff in appropriate circumstances. For example, a staff member approved to work from home is permitted to take their designated Microsoft Surface Pro home.

Some of the common ways schools and business units can ensure they provide security over portable and attractive items can include (but are not restricted to):

- Label each item with the school or business unit name and a unique identification number.
- Store the items in a locked cupboard or storeroom.
- Keep items out of public view.
- Keep a record of who is using an item.
- Ensure items are returned in the same condition as before the item was borrowed.
- Replace any damaged items.
- Monitor the usage of items and ensure items are not being used for private purposes.
- Test and tag items such as whitegoods and power tools (for occupational health and safety reasons).
- Ensure that all items issued to individual staff members are returned on or before their last day of employment.

School Business Managers and Nominated Officers must not be solely responsible for maintaining the register. School Business Managers and Nominated Officers are to share the responsibility for maintaining the register with a small number of appropriate staff so that the register can be maintained during periods of leave or other absences.

Further, where one individual is responsible for maintaining the register, there is a greater risk that mistakes in recording will not be identified or that records may be fraudulently altered.

Managers (including School Principals) must have access to the register.

#### **4.4.2 Stocktakes**

Regular stocktakes must be performed on portable and attractive items. It is important that schools and business units perform stocktakes to identify items that have been lost, damaged, destroyed or stolen. When attractive items are not adequately monitored there is an increased risk that they will be misused or misappropriated.

The frequency of stocktakes is to be set by the School Principal/Business Unit Manager with regard to the amount and nature of the school or business unit's portable and attractive items. That is, if the school, library, CFLC or business unit has many attractive items, stocktakes should be performed more regularly than if it only held a small number of items.

A stocktake must be performed at least annually to facilitate effective control of portable and attractive items. Where stocktakes are not performed the School Principal/Business Unit Manager must explain their case to their line manager.

Some of the steps taken to perform stocktakes can include (but are not restricted to):

- Check that all items recorded on the register are on hand.
- Record any items that are listed on the register but are identified as missing during the stocktake.
- Record any items located during the stocktake that have not already been recorded on the register.
- Investigate missing items and provide to the School Principal/Business Unit Manager a list of the missing items and the actions being undertaken to find them.

- Where items have been lost or stolen, update the register to reflect that the items are no longer on hand.
- Inform the School Principal/ Business Unit Manager of any items identified that are obsolete, unused or unsafe and recommend a suitable disposal process.
- Initiate any disposal processes approved by the School Principal/Business Unit Manager.
- Assess the effectiveness of control practices in place for portable and attractive items and, where required, make improvements to those practices.
- Where required, amend item details (i.e. if the Custodian or location of the item has changed, or the asset has changed ownership. For example, an item was transferred from a primary school to a high school).
- Obtain sign off on the stocktake from the School Principal/Business Unit Manager. The staff member performing the stocktake must certify that a stocktake was completed and that all items recorded in the stocktake report were accounted for. The sign off request must include the date the stocktake was performed, the person who performed the stocktake and the person who authorised the stocktake (it is important that the individual who performs the stocktake does not also authorise the stocktake).

#### **4.4.3 Reporting of losses**

Any loss of or damage to an item must be immediately reported to the School Business Manager or Nominated Officer. School Business Managers and Nominated Officers must investigate and report any loss of portable and attractive items to the Principal or Business Unit Manager.

Principals and Business Unit Managers must review the circumstances of the loss, including a review of the actions staff have taken to find the items, and may take action as deemed appropriate. For example, if the loss is due to a natural disaster such as flooding, the items may be covered by insurance and replaced accordingly. Where circumstances relate to an alleged breach of the [Conduct and Behaviour Policy](#) or the [Fraud and Corruption Control Policy](#), the loss must be promptly reported to the Director Workplace Relations.

#### **4.4.4 Internal controls**

Key internal controls around portable and attractive items include this procedure, reviews, reconciliations, approvals, asset registers, stocktakes, safe custody requirements and audit.

#### **4.4.5 Monitoring of compliance**

Portable and attractive items are subject to internal and external audits.

### **4.5 Disposals and Transfers**

#### **4.5.1 Disposals**

Disposals of portable and attractive items must be made in accordance with the [Disposal of Department Assets Policy](#) (request access via the Facility Services Teams site) which includes guidance on appropriate disposal methods. Further guidance is to be sought from [Procurement Services](#) where required.

The disposal of personal computers is coordinated by ITS and personal computers must not be disposed of outside of ITS.

Portable and attractive items that cannot be reused or recycled and/or with no commercial use or appreciable market value may be disposed of at approved refuse sites or by destruction.

Items replaced through insurance must also be recorded. When an item is replaced due to an approved insurance claim, the original item must be recorded as a disposal on the [Portable and Attractive Items Register](#), and the replacement item must be added to the register at its fair (replacement) value.

The underlying principle of disposing of DECYP assets is that the disposal of items must achieve the best return to government (where applicable). All disposals must be made in the name of the Crown and only staff with [financial authorisation](#) to dispose of assets can dispose of portable and attractive items.

Staff responsible for performing stocktakes on portable and attractive items must not authorise disposals.

School Business Managers and Nominated Officers must take the following steps when disposing of items:

- Select a disposal process that complies with the [Disposal of Department Assets Policy](#) (request access via the Facility Services Teams site).
- Obtain (in writing) the appropriate approvals to dispose of the item/s.
- Confirm the selected disposal process will achieve the best value for money (where applicable).
- Update the [Portable and Attractive Items Register](#) to reflect the disposal/s, at the time there is a change of ownership (staff must not wait for the annual stocktake process to update the register).
- Retain and file supporting documentation for all disposals (including approval/s) for audit purposes.
- Ensure the full disposal proceeds are receipted to the sale of plant and equipment revenue natural account in Finance One.

#### **4.5.2 Transfers**

School Business Managers and Nominated Officers must take the following steps when transferring items:

1. Ensure the School Principal/Business Unit Manager has approved the transfer.
2. Update the Portable and Attractive Items Register to reflect the transfer/s.
3. Retain and file supporting documentation (including approval/s) for all transfers for audit purposes.
4. Ensure the transfer is accurately recorded in Finance One (if required).

## 5 Related policies

- [Conduct and Behaviour Policy](#)
- [Corporate Card Policy](#)
- [Disposal of Department Assets Policy](#) (email [procurement@decyp.tas.gov.au](mailto:procurement@decyp.tas.gov.au) to access via the Teams Site)
- [Financial Delegations and Authorities Policy](#)
- [Fraud and Corruption Control Policy](#)
- [Portable and Attractive Items Policy](#)
- [Tasmanian Government Gifts, Benefits and Hospitality Policy](#)

## 6 Related procedures

- [Corporate Card Procedure](#)
- [Financial Delegations and Authorities Procedure](#)
- [Fraud and Corruption Control Procedure](#)

## 7 Supporting information/tools

- [Asset and Portable Items Register \(APIRA\)](#) (access granted via MyLogin)
- [Asset and Portable Items Register \(APIRA\) FAQs](#)

## 8 Definitions

### **Business Unit Manager**

A manager responsible for an organisational unit as depicted on the DECYP Organisational Chart.

### **Content Manager**

The document management system used by DECYP.

### **Custodian**

The staff member the portable and attractive item has been assigned to on the [Asset and Portable Items Register](#). The Custodian is responsible for ensuring the appropriate use and safekeeping of items assigned to them.

### **Fair value**

The amount that DECYP would have had to pay if it had to purchase the item (ie current market value).

### **Finance One**

The finance system used by DECYP.

**GST Exclusive**

The cost of the item before the 10% Goods and Services Tax (GST) was added to the purchase price. This amount should be clearly stated on the purchase document (such as a tax invoice) if the item includes GST.

**Nominated Officer**

A staff member nominated by the School Principal or Business Unit Manager to undertake the roles and responsibilities set out in Section 3 of this procedure.

**Portable and attractive item**

An item susceptible to theft or loss due to its portable nature and attractiveness for personal use and resale.

## 9 Legislation

- *Financial Management Act 2016*
- *Treasurer's Instruction D-1 Disposals*

**Authorised by:** Glenn Lucas, Director Finance and Budget Services

**Contact:** Finance and Budget Services; [Service and Help Centre](#)

**Last significant review:** 15 August 2024

**Review due:** 28 April 2027

**This document replaces:** Portable and Attractive Items Procedure – Version 2.0

**Key search words:** portable; attractive; equipment; asset; assets; APIRA; P&A