Portable and Attractive Assets Policy

Portable and Attractive Assets Disposal and Deactivation Procedure

1. Purpose

This Procedure describes the processes and controls for the disposal and deactivation of Portable and Attractive Assets.

2. Scope

This Procedure relates to all employees, contractors and consultants within the Department of Health divisions and commercialised business units engaged in the disposal of Portable and Attractive Assets.

The disposal of an asset is twofold:
- Deactivation from asset register.
- Physical disposal of asset.

3. Supporting documents

Authorising Policy and Standard/s:
- Portable and Attractive Assets Policy

Procedures, Guidelines and Protocols:
- Portable and Attractive Assets Acquisition Procedure

Forms and templates:
- Asset Request and Record Form
- Asset Retirement

4. Related documents

- Asset Accounting Desktop Manual
- Asset Accounting Induction Booklet
- Department Of Health Financial Management Practice Manual
- User Guide, Incoming Workflow Procedure, Process – Assets BA`s 29,35,37,39,78 and BA`s 24,25,26,27,28,34,38,70
- SAID Policy
5. **Procedure for Disposal of Portable and Attractive Asset**

Once a decision has been made that a Portable and Attractive Asset has reached the end of its useful life it is imperative that the asset is ethically disposed.

Disposal is a two phased process, entailing deactivation from the relevant asset register and the physical disposal of the item. This function is often referred to as the asset retirement process. Refer to Attachment 1, Portable and Attractive Asset Disposal and Deactivation Process.

Portable and Attractive Assets to be disposed and deactivated from the FAMMIS Asset Register (excluding assets that are to be transferred or cascaded to another business area) entails:

1. Identify an asset for disposal.
2. Determine the reason for disposal to support the retirement / deactivation of the asset from the register. The reason shall be one of the following categories, that is the asset is:
   - Obsolete – no longer provides benefit to the department, outdated technology and no longer performs the function required
   - Destroyed – damaged beyond economical repair
   - Lost – unable to be located
   - Stolen
   - Exchanged under warranty
   - Stocktake write-off – items not located during stocktake for 2yrs or more
   - Donated
   - Other – specific details must be proved
3. Complete Section 1 of the Asset Retirement Form, Details of Asset Retirement for Retirement – refer to Attachment 2.
4. Obtain signoff of Section 1 from the requesting officer and an approving officer (usually the manager) of the cost centre requesting disposal.
5. Ensure that assets that need to be physically disposed are ethically disposed, confirmed by two employees and documented in Section 2 of the Asset Retirement Form.
6. Provide this form to the Asset Officer, who shall complete Section 3 of the Asset Register Form to retire / deactivate the asset from the FAMMIS asset register.
Portable and Attractive Assets to be disposed and deactivated from the HP Open View Register entails:

1. Identify an asset for disposal.
2. Call the InfoService Centre 1800 198 175 to request disposal of the asset.
3. InfoService Centre shall create a service call to Service Delivery Unit (SDU).
4. SDU shall collect the asset and prepare for disposal, this can include wiping the device’s memory and cleaning of its discs.
5. SDU shall document the asset details on the Bulk Retirement Form – Refer to Attachment 3, and shall complete the following sections:
   - Asset Details
   - Disposal Preparation
   - Retirement Details
6. Bulk Retirement Form shall be signed by two employees, that is the preparing officer / asset administration officer and the approving officer / SDU Manager.
7. HSIA Asset Management Team shall review the retirement form and authorise the bulk retirement of the nominated assets.
8. The physical disposal is documented by completing the “Release of Items for Removal From Site”, section of the Bulk Retirement Form. This shall be confirmed and countersigned by the completion of the “Items Collected By”, section of the Bulk Retirement Form.
9. HSIA Asset Management Team to generate a work order in HPOV to deactivate / retire the asset / configuration item from HPOV.
10. The Asset Officer to retire / deactivate asset / configuration item in HPOV and document by closing off the work order.

6. Review
This Procedure is due for review on: 30 October 2017
Date of Last Review: New Document
Supersedes: Nil

7. Business Area Contact
Principal Finance Officer – General
Financial Policy and Business Requirements
Finance Branch
8. Definitions of terms used in the policy and supporting documents

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition / Explanation / Details</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Area Contact</td>
<td>Responsible Officer with respect to a task or asset</td>
<td></td>
</tr>
<tr>
<td>Asset Officer</td>
<td>Officer responsible for maintaining the FAMMIS Asset Register/Module and enforcing the related policies.</td>
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</tr>
<tr>
<td>Asset Request and Record Form</td>
<td>ARRF is a form used to record the key details of an asset.</td>
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<tr>
<td>Asset Master Data Record / Asset Shell</td>
<td>Record created in the FAMMIS Asset Module (register) representing an Asset. The record/shell encapsulates the asset’s physical and financial details and is created using the ARRF.</td>
<td></td>
</tr>
<tr>
<td>Attractive</td>
<td>‘By its nature’ (size, utility, marketability) is susceptible to theft or loss.</td>
<td></td>
</tr>
<tr>
<td>CMMS</td>
<td>“Computerised Maintenance Management System” (CMMS), is a module within FAMMIS. Provides for planned preventative maintenance, condition assessments, work orders and other functions. Ensures equipment can be readily located for maintenance and repairs and meaningful reports can be produced. The CMMS of Queensland Health is used to record and maintain both equipment (maintainable equipment) and buildings in FAMMIS.</td>
<td>Maintenance Information Management Implementation Standard</td>
</tr>
<tr>
<td>Configuration Item</td>
<td>Is the master data record used in HP Open View.</td>
<td></td>
</tr>
<tr>
<td>Deactivation</td>
<td>The deactivation of an asset record in a register.</td>
<td></td>
</tr>
<tr>
<td>Decommissioning</td>
<td>Point in time when an asset ceases to provide a service.</td>
<td></td>
</tr>
<tr>
<td>Disposal</td>
<td>The act of relinquishing the ownership or control of an asset from Queensland Health, via sell, transfer, scrapping or donation.</td>
<td></td>
</tr>
<tr>
<td>FAMMIS</td>
<td>The acronym for the Finance and Materials Management Information System, which may be used synonymously with “SAP”. This system is the financial management system of the Department of Health.</td>
<td></td>
</tr>
<tr>
<td>FAMMIS Asset Register</td>
<td>The Asset Module within FAMMIS to record assets.</td>
<td></td>
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<tr>
<td>HP Open View</td>
<td>Hewlett-Packard Open View Service Desk (HPOV) used by HSIA to record all computer related equipment (including non-current and P&amp;A assets)</td>
<td>Hewlett-Packard</td>
</tr>
</tbody>
</table>
## Portable and Attractive Assets Disposal and Deactivation Procedure

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<td>Portable</td>
<td>Easily moved by one person between locations.</td>
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</tbody>
</table>
| Portable and Attractive Assets  | Portable and attractive assets are tangible items with a value below the non-current asset recognition threshold and by their nature are susceptible to theft or loss due to their size, utility and marketability. Items meeting the portable and attractive criteria are not recognised as assets in the accounts. Items, which have a gross value of $500 for computers and $1,000 for other general portable and attractive assets, are recorded in the Non-Current Assets Register or other registers, such as CMMS and HP Open view as a separate class in the same manner as true physical assets. All items that are portable and attractive with an acquisition value less than the non-current asset recognition threshold and where the item satisfies the following criteria:  
  - Items must be portable – easily removed between locations by one person; and  
  - Items must be attractive - ‘by their nature’ (size, utility, marketability) are susceptible to theft or loss; and  
  - Items must be valued at, or within the Department of Health’s Portable and Attractive asset recognition thresholds are to be classified and appropriately recorded in an asset register as a Portable and Attractive Asset. | NCAPS 1.9  
FMPM 7.9.5 |
| Portable and Attractive Asset Thresholds | The value range when an item can be recorded as an asset.  
  Portable and Attractive Computer Assets:  
  - computer related equipment valued between $500.00 and $4,999.99  
  or  
  Portable and Attractive General Assets:  
  - other equipment valued between $1,000.00 and $4,999.99.  
  Excluding GST. | FMPM 7.7.2 |
| Procurement Officer            | Officer responsible for the creation of purchase orders and enforcing the related policies.                                                                                                                                             |                 |
Department of Health: Portable and Attractive Assets Disposal and Deactivation Procedure

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<tr>
<td>SAID</td>
<td>Single Asset Identifier. Applied to the asset in the form of a barcode sticker. Currently is a 8 digit number represented by a 39 protocol barcode sequence.</td>
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</tr>
<tr>
<td>Threshold</td>
<td>The value at which assets of differing classes are recorded in the Asset Register.</td>
<td></td>
</tr>
</tbody>
</table>

9. Approval and Implementation

Policy Custodian:
Principal Finance Officer – General
Financial Policy and Business Requirements
Finance Branch

Responsible Departmental Management Team Member:
Chief Finance Officer, Department of Health

Approving Officer:
Chief Finance Officer, Department of Health

Approval date: 30 October 2014
Effective from: 1 November 2014

Version Control

<table>
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<tr>
<th>Version</th>
<th>Date</th>
<th>Prepared by</th>
<th>Comments</th>
</tr>
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<tbody>
<tr>
<td>1.0</td>
<td>27/9/2014</td>
<td>James Ronan and Milka Zec</td>
<td>Reviewed by Financial Policy and Business Requirements</td>
</tr>
</tbody>
</table>
Attachment 1

Portable & Attractive Asset Disposal and Deactivation Process

Asset identified for disposal.
Do not use this process if the asset is intended for transfer / cascading to another area.

Identify the reason why the asset is to be retired – obsolete, destroyed, lost, stolen, exchanged under warranty, donated etc.

Cost centre requesting disposal of the asset to populate Asset Retirement Form, section 1- Details of Asset for Retirement.

Section 1 must be signed by two employees: Requesting Officer and Authorised Approval Officer (manager or above).

Ethical physical disposal to occur, to be confirmed by two officers.

Confirmation of disposal to be documented in Section 2 of the Asset Retirement Form by two employees.

Asset Officer to Retire / Deactivate Asset in FAMMIS and document by completing section 3 of Asset Retirement Form.

Cost centre requesting disposal of the asset to call InfoService Centre 1800 198 175.

InfoService Centre to create service call to Service Delivery Unit (SDU).

SDU to collect device and prepare for disposal (clean-up/wipe disks etc) for disposal.

Asset Retirement Form / Bulk Retirement Form populated by SDU.

Bulk Retirement Form signed by two employees Preparing Officer and approved by SDU Manager.

HSIA Asset Management Team to review retirement form and authorise by signing when reviewed.

Generate work order in HPOV to deactivate / retire configurations items from HPOV.

Asset Officer to retire / deactivate asset / configuration item in HPOV and document by closing off work order.

Effective From: 1st November 2014
Department of Health: Portable and Attractive Assets Disposal and Deactivation Procedure

Attachment 2

Queensland Health
Asset Retirement Form

Section 1 To be completed by the Cost Centre requesting the Asset Retirement.

SAGE Number ____________________________ Serial No. ____________________________

Asset Master Record No. ____________________________ Current Net Book Value $ ____________

(Please contact your designated Asset Officer for details)

Asset Description: ____________________________

Retirement Cost Centre: ____________________________ Date ____________

Decommissioned: ____________

Retirement Type:

☐ Disposed ☐ Lost (must complete DFD Form also, includes items discarded during stocktake)

☐ Discarded ☐ Stolen (must complete DFD Form also)

☐ Exchangeable for Variants ☐ Scrap value only (must not include stocktake)

☐ Donated ☐ Other - Please provide details

Attachments to be submitted:

☐ Solid Wasteanoi (SWA) for hazardous materials

☐ Trade-in Replacement form received on: ____________

Vendor Name ____________________________ Vendor Number ____________________________

Description of New Asset ____________________________

Dollar Value of Trade In: $ ____________

☐ Include GST ☐ Exclude GST ☐ Not relevant

New Vehicle Registration No. ____________________________

ADDITIONAL COMMENTS: ____________________________

_________________________ / ____________

Signature / Preparing Officer: ____________ Print Name and Position:

_________________________ / ____________

Signature / Authorised Approval Officer: ____________ Print Name and Position:

Note: Assets with a residual value must be Authorised by an Officer with Delegation

Please forward to your designated Asset Officer for processing

Section 2 To be completed by area performing physical disposal of this equipment. Date of Disposal ____________

Disposal Method: ____________________________

(Attach disposal schedule to disposal method. This copy and the disposal record to be sent to SAGE office)

I confirm that this item has been appropriately and ethically disposed.

_________________________ / ____________

Signature - Officer 1: ____________ Print Name and Position:

_________________________ / ____________

Signature - Officer 2: ____________ Print Name and Position:

Section 3 To be completed by the Asset Officer.

Asset Master Record Number ____________________________

Document No. ____________________________

Presented To: ____________

Print Name and Position: ____________________________

Parent Department: ____________________________ Trade-in value added: ____________

[Blank for audit purposes]

Effective From: 1st November 2014
Department of Health: Portable and Attractive Assets Disposal and Deactivation Procedure

Attachment 3

Bulk Retirement Form - HSIA P&A COMPUTER items

<table>
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