



Policy P2.1.2 Management of Headquarters and Regional Assets

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1. Who it applies to

1.1 This policy applies to all NSW Rural Fire Service (“**the Service**”) Headquarters and Regional Managers and the Assets Officer.

2. Purpose

2.1 An assets management programme protects the interests of the Service and the rights of employees, clients and the community. This Policy provides the information to enable the Service to:

- (a) meet legislative and other regulatory requirements;
- (b) better support business activities;
- (c) ensure and protect the physical assets of the organisation; and to
- (d) better assist in the sharing and full utilisation of the assets of the Service.

3. Policy

3.1 Definitions

- (a) For the purposes of this document, an asset is any item of equipment having a value of more than \$500 (Treasury directive 460).
- (b) Under paragraph 4.2 of the NSW Financial Reporting Code, an item is classified as an asset of the Service if;
 - it has service potential or future economic benefits, and
 - the Service controls the service potential or future economic benefits, and
 - the transaction or event giving rise to the Service’s control over the service potential or future economic benefit has occurred.
- (c) Any item having the characteristics in accordance to clause 3.1(b) is deemed to be an asset irrespective of whether the asset was acquired by the Service, donated, gifted or bequeathed to the Service, provided to the Service by the NSW Government or otherwise obtained by the Service.

- (d) If an item has a lasting benefit that stretches over an extended period from its date of acquisition or purchase then it has future benefits and is deemed to be an asset.
 - (e) Items valued at less than \$500 may be deemed to be an asset if those items are considered to be of sufficient risk of loss or theft and are to be included on the register of assets.
- 3.2** This Policy refers to assets of the Service's Headquarters and its regional offices.
- 3.3** An assets management programme encompasses the full recording of asset movement from purchase to disposal.
- 3.4** An asset management programme must maintain records in accordance with Treasury directive 460, as amended, the NSW Public Finance and Audit Act 1988, the NSW Financial Reporting Code and the *Standard Operating Procedures P2.1.2-1 Guidelines to Managing Headquarters and Regional Assets* which form part of this Policy.
- 3.5** Every asset movement including acquisition, transfer and disposal must be undertaken in accordance with SOP P2.1.2-1. An Asset Movement Form is to be completed by the initiating manager for every asset movement and is attached to the SOP and also available electronically from the Intranet.

4. Links

- SOP 2.1.2-1 Guidelines to Managing Headquarters and Regional Assets, including:
 - Asset Movement Form
 - Asset Disposal Form
- NSW Public Finance and Audit Act 1988 & Regulations
- NSW Financial Reporting Code
- Treasurers Directive 460
- Australian Standard AS4390 1996
- NSW Government Record Keeping Manual 1998
- NSW Premier's Memorandum 2003-09
- Office of Information Technology – ReConnect.nsw Program
- Privacy and Personal Information Protection Act 1998
- Thesaurus of terms (GADM and NSW Fire Brigades)

5. Who is responsible for implementing the Policy?

Executive Director Administration and Finance

6. Amendments



SOP P2.1.2-1

Guidelines to Managing Headquarters and Regional Assets

This SOP forms part of	Policy 5.1.5 Management of Headquarters and Regional Assets
Attached Form(s)	<ul style="list-style-type: none">▪ Asset Transfer Form▪ Asset Disposal Form▪ Certificate of Disposal

1. Purpose

This SOP provides information regarding how assets of the NSW Rural Fire Service (“**the Service**”) are to be managed.

2. Procedures

2.1 This Policy incorporates and supersedes Service Policy 1/99.

2.2 Accountabilities

- (a) **The Commissioner** has a duty to ensure that the public office complies with the requirements of the Treasurers Directive 460, the NSW Public Finance and Audit Act 1988 and the NSW Financial Reporting Code.
- (b) **Managers:**
 - (i) Are responsible and accountable for all assets in their respective areas of responsibility.
 - (ii) Are required to ensure that the Asset Management Programme is correctly established and maintained in their section in consultation with the Asset Officer.
 - (iii) Are required to ensure that all asset acquisitions and movements within their area of responsibility are correctly and punctually notified to the Asset Officer.
 - (iv) Are required to ensure that all assets of a reasonable size due for disposal are returned to the Asset Officer along with an Assets Disposal Form and a Certificate of Disposal where required.
 - (v) Those assets not located at Headquarters and are of a size not able to be returned to the Head Office at minimal cost, and do not store data, may be disposed of in one of the following ways only:
 - trade In;

- transfer to a Schedule 1 Govt Dept; or
- destruction.

The Manager will supply to the Asset Officer a Certificate of Disposal and an Asset Disposal Form.

(vi) Are required to annually verify the schedule of assets assigned to the Section as follows:

- On 31 May each year, all Managers will be presented with the current schedule of assets assigned to their Section, including details of all assets for that Section, acquisitions, transfers and disposals, for verification.
- Once the Manager has verified that the information contained in the assets schedule is a true record of the assets in the Section, the Manager will sign the schedule and return it to the Assets Officer by 30 June of that year.
- These schedules will then be submitted to the Commissioner for endorsement.
- These schedules form the basis of the annual audit and stock take process, as required by Treasury Directive 460.

(b) The Asset Officer is responsible for:

- (i)** The development and maintenance of Service asset recording;
- (ii)** Ensuring efficient asset tracking, location and maintenance, both physically and electronically;
- (iii)** Ensuring that assets are disposed of in accordance with Premier's Directive 2003/09
- (iv)** Undertaking regular and periodic physical audits of assets on the register in accordance with Treasurers Directive 460, the NSW Public Finance and Audit Act 1988 and the NSW Financial Reporting Code. Such audits shall be conducted annually at Headquarters and at least once in every two years for Regional offices.

(c) Individuals

- (i)** Equipment that has been assigned to individuals for use in other than Service locations will be duly noted in the asset register.
- (ii)** The Individual will be responsible for the asset.
- (iii)** It will be the responsibility of the individual to notify their respective Manager and the Asset Officer as soon as practicable should there be any change in the operational status of the asset including movement, transfer or loss from that individual's care, custody and control.

2.3 Recording

- (a) The Asset Officer will maintain a register of all the assets as defined in clause 3.1 of *Policy 5.1.5 Management of Headquarters and Regional Assets*. This register will include the following details:
- description;
 - make;
 - model;
 - serial Number;
 - RFS Barcode Number;
 - Operational Status;
 - location;
 - RFS Directorate;
 - manager Responsible;
 - employee Responsible (where applicable);
 - date of last stock take; and
 - comments.
- (b) The Director Financial Services will maintain an independent register of assets with a value of \$5000 or more for the purposes of depreciation and appropriate financial management.
- (c) The Director Financial Services will provide the Asset Officer, on a monthly basis, details of all acquisitions which are to be recorded on the asset register.
- (d) Each department manager, regional manager or their nominated delegate, will provide the Asset Officer with a monthly summary of asset movements within that manager's area of responsibility. If there were no movements within a given month then a nil return is to be submitted.
- (e) Documents and Records will be administered in accordance with Policy 5.1.1 Records Management.

2.4 Purchasing

- (a) Purchasing department will advise the Asset Officer of all purchases of equipment falling within the parameters set down in clause 3.1 of this Policy.
- (b) Managers authorising purchases by e-purchasing will notify the Asset Officer of the acquisition of an asset on receipt of that asset, providing details as per clause 2.3(a) of this SOP.

2.5 Delivery and Receipt

- (a) On receiving a delivery of an asset the officer or manager will forward to the Asset Officer a copy of the delivery note together with a completed and authorised Asset Movement Form or the authorised electronic equivalent.
- (b) An Asset Movement Form must be completed on receipt and signed by the divisional manager or, in the case of regions, the regional manager or the regional business manager.

- (c) This section applies to the movement of ALL assets including, but not limited to, acquisitions, transfers and disposals.

2.5 Loss and Theft

- (a) All incidents resulting in the loss of an asset from theft MUST be reported to the Police as soon as possible following the discovery of the theft. All details of the stolen asset including last location, make, model, serial number and RFS barcode number together with the circumstances of the theft are to be included in the Police report.
- (b) The Asset Officer is also to be advised of the information in clause 2.5(a) and provided with a copy of the Police report or failing a copy, the incident report number issued by the Police, as soon as practicable.
- (c) Assets lost not due to criminal activity must be reported to the Asset Officer as soon as practicable following the loss. The report is to take a similar form to a Police report and contain all the information required in section 2.5(a). Either the divisional manager or the regional manager must sign the loss report.
- (d) The Asset Officer will submit the loss or theft report to the Manager Administrative Services and the Director Financial Services for their information and notation. The Asset in question will be transferred on the register to the lost or stolen section to await approval from the Commissioner to officially dispose (or write off) of the item.
- (e) Full documentation regarding loss and theft must accompany any report to the Commissioner.

2.6 Disposal

- (a) An asset that no longer falls within the parameters described in Definitions clause 3.1 of this Policy and has no further use to the Service, or is beyond economical repair is to be listed on the asset register with the operational status of an item awaiting disposal.
- (b) Those assets not located at the Headquarters and are of a size not able to be returned to the Headquarters at minimal cost, and do not store data, may be disposed of locally in accordance with the legislation, regulations and directives listed in this Policy. The Manager will supply to the Asset Officer a Certificate of Disposal and an Asset Disposal Form.
- (c) All items containing data must be cleaned of all data prior to decommissioning and the relevant Manager must sign the disposal form acknowledging that all data has been cleaned from the relevant item.
- (d) When an asset has been identified for disposal, the Assets Officer is to be notified and that officer will arrange for the asset to be placed in a secure location prior to disposal,

- (e)** Periodically, but not exceeding annually, the disposal list is to be presented to the Commissioner for disposal approval in accordance with this Policy and SOP. Upon disposal the asset is to be removed from the Asset Register.
- (f)** Disposal of electronic equipment will be made in accordance with the Office of Information Technology's ReConnect.nsw Computer Program as outlined in the Premier's Memorandum No. 2003/09.

ASSET MOVEMENT FORM



This form is to be completed for every asset acquisition or transfer as defined by and in accordance with Service Policy P2.1.2 Management of HQ and Regional Assets

Section/Region:

MOVEMENT Please select:
Moved to: (Location after move)
Reason for move: (eg: on loan, for repair, relocation etc.)
Is this asset assigned to an individual? Please select: If yes, who?

ASSET
<input type="checkbox"/> New Asset <input type="checkbox"/> Existing Asset
If existing:
RFS Barcode No:
Description:
Make:
Model No:
Serial No:

NOTE: ALL NSW RFS Assets **MUST** display an Asset Barcode sticker.
Assets without a barcode sticker **MUST** be reported to the Asset Officer at Head Office for a sticker to be issued.

I hereby certify that the above asset is true and correct.
Signature: _____ Date: _____ (Manager)

HEAD OFFICE USE ONLY
<input type="checkbox"/> Asset database updated <input type="checkbox"/> New Barcode No.
Signature: _____ Date: _____ (Asset Officer)

ASSET DISPOSAL FORM



This form is to be completed for every asset disposal or loss as defined by and in accordance with Service Policy P2.1.2 Management of HQ and Regional Assets

Section/Region:

DISPOSAL <input type="checkbox"/> Disposal
Reason for disposal: eg: beyond economic repair, no further use
<input type="checkbox"/> Loss (specify) (if stolen attach Police Report)
Is this asset assigned to an individual? Please select: If yes, who?

ASSET RFS Barcode No:
Description:
Make:
Model No:
Serial No:

NOTE: ALL NSW RFS Assets that contain data **MUST** have all data removed and storage disks wiped clean prior to decommissioning.
ALL NSW RFS Assets **MUST** be returned to the Asset Officer for disposal.
Do **NOT** make local arrangements for disposal.

I hereby certify that the above asset is authorised for disposal and that all data contained therein has been erased.
Signature: _____ Date: _____ (Manager)

HEAD OFFICE USE ONLY

<input type="checkbox"/> Asset database updated	<input type="checkbox"/> Asset received and stored
Signature: _____ Date: _____ (Asset Officer)	

CERTIFICATE OF DISPOSAL



This form is to be completed by the Regional Manager for every local asset disposal as defined by and in accordance with Service Policy P2.1.2 and SOP P2.1.2 – 1, Section 2.2 (iv) and (v)

I, _____, Regional Manager for Region _____ hereby certify that the following asset has been disposed locally by:

- Trade In on new asset. New Asset Barcode No.
- Transferred to a Schedule 1 Dept.

Name of Dept:

Address:

Contact Name:

Contact Phone:

- Destruction

RFS Barcode sticker number:

Signature: _____ **Date:** _____
(Asset Officer)

HEAD OFFICE USE ONLY

- Asset database updated
- Asset received and stored

Signature: _____ **Date:** _____
(Asset Officer)