Policy on write-off and sale of computer equipment to Staff and Students

Equipment and IT Committee
Department of Mathematics and Statistics

Updated October 3, 2006, original 15 November, 2005

The Department is committed to utilising its resources in an efficient manner. However, computer equipment becomes obsolete in a rapid manner, and staff and students leaving the University may wish to take equipment with them. This document outlines the policy and procedures for the sale and writing-off of computing equipment to members of the Department.

1 General

- Computing equipment eligible to be written off must be at least 4 years old.
- Computing equipment purchased from Department’s general funds (eg. 00000 account) eligible to be written off must be at least 6 years old.
- No working item purchased from a grant can be disposed of during the life of the grant.
- All applications for personal purchase and write-offs of computer equipment must be made in written form and through the IT manager.
- The sale of computer equipment will be based on depreciation that will be considered to be 25%.

2 Staff continuing with employment

- The sale of computer equipment, on the Department’s asset register, to staff continuing to be employed or current students is not allowed.
- The write-off of equipment must follow the General rules above.
- If purchased from standard department funds the equipment to be written off must be considered “no longer useful” for the department by the IT manager. If the IT manager is requesting the write-off for themselves then their supervisor must be consulted.

3 Staff leaving the University

- Any write-off, sale or moving of computer equipment to another institution by staff leaving must be discussed with the Head of Department and be approved by them.
- Generally ARC and NHMRC purchased equipment can be moved to other Australian Institutions but this must be discussed with the Head of Department and be approved by them.
- Usually, only computer equipment purchased through grant or consulting funds are eligible to be moved by, sold to or written off to the staff member. A special case needs to be made to the Head of Department otherwise.
- The sale of equipment will generally use the rate of depreciation in the General rules above.
4 PhD students

The department now provides a new computer to each new PhD student, both full-time and part-time, for their exclusive use during their candidature. If the student successfully completes their degree and, regardless of the age of the computer (caveat below), the student is welcome to purchase the computer for a set fee of 15% of the original cost on completion. This option is available for computers purchased from central department funds and is not necessarily available where a computer has been purchased by other funds. Also, it is only a definite option for the first computer purchased by the department: if a second computer needed to be purchased because of the loss of the first one the option may not be available. (Note: Due to University policy a machine must be at least three years old to be able to be purchased.)