



1 Introduction

There are certain County Council Financial Regulations relating to the disposal of assets and stores by schools (as attached) which, together with the Suffolk Scheme of Learning Management System (LMS), Schools Financial Value Standards and Assessment (SFVS) and OFSTED guidelines (paragraphs 8.6 and 9. 1), have been taken into account in this document. The stages prior to the write-off of debts included in section 2 of this policy are based upon the periods used by the County Treasury in relation to its debtors.

2 Bad Debts

Wherever possible, income due will be collected before or at the time the relevant sale or service is provided.

If this is not possible, a debtor's account will be issued. However to ensure sound internal control, staff who raise debtors accounts, such as the bursar, should not also have the authority to write off debts. VAT must not be written off.

All debts will be recorded and non-payment will be followed up by issuing reminders at the following intervals :-

- 3 weeks from date of account - 1st reminder
- 6 weeks from date of account - 2nd reminder
- 8-10 weeks from date of account - Final reminder

The final reminder is sent by recorded delivery and threatens legal action if the account is not settled within 14 days. If, after every effort has been made to collect the debt and legal action is considered impractical or has been unsuccessful, individual bad (irrecoverable) debts may be written off in accordance with the following procedures:-

- a. Those up to the value of £500 to be referred to the Governing Body for approval and the LA notified
- b. Those exceeding £500 follow the procedures laid down in Suffolk County Council Financial Framework.

Individual amounts written off which exceed £100 must be reported to the LA as soon as practicable (Suffolk LMS Scheme Annex E. 12.). The VAT element of any debt must not be written off, as this contravenes HM Customs and Excise statutory requirements.

3 Surplus Equipment

The governing body has the authority to declare equipment, furniture or other assets or stores surplus to requirements and to arrange for their sale or write off, provided the items concerned were purchased in full or in part from its delegated budget (Financial Regulation 8.7). Where the estimated disposal value of surplus or redundant assets (equipment) or stores is less than £100 or sale is to be by public auction or competitive tendering, authority for disposal can be given by the Head Teacher.

The prior approval of the governing body will be required (in accordance with Financial Regulation 8.8) where: -

- a. the estimated disposal value is between £100 and £500 and the sale is not to be by public auction or competitive tendering;
- b. the estimated disposal value is above £500, or;
- c. the sale is to be to a governor or employee of the County Council.

The LA should be consulted regarding the sale or disposal of redundant items of equipment etc. valued in excess of £100

(Financial Regulation 8.9 and Suffolk LMS Scheme Annex E. 13).

A list of equipment disposed of will then be presented to the governing body at its next meeting. This list will show, so far as may be known, the item, department, date of manufacture or purchase, values when new and when made redundant (estimated where necessary) and disposal value. The school's inventory will be amended to show disposals and such entries will be endorsed by the Head Teacher.

The net income (i.e. excluding VAT) from sales of surplus or redundant assets or stores purchased from the school budget will be credited back to the school budget.

Disposal of ICT and Electronic/Electrical Equipment

The Waste Electrical & Electronic Equipment (WEEE) directive is now law which means that all items that are powered by an electric current, from a calculator to a chest freezer, must be disposed of according to the Directive and not be thrown away with general rubbish.

- Redundant equipment must not be given away to third parties or to staff or pupils.
- Where equipment is being sold the school must make arrangements for the equipment to be returned to them for correct disposal.

To dispose of redundant equipment schools can use a specialist contractor, listed below are some companies. Schools need to ensure that they receive a certificate of disposal and data wiping. If a non-contracted supplier is used, the school must ensure that it receives the **correct** certification of disposal and data wiping.

Some Waste Electrical & Electronic Equipment recycling companies that have been checked by Procurement are listed below:

Name	Telephone Number	Details
The ITAD Works (formerly Redemtech)	01483 201240	theitadworks.com dee.coombs@redemtech.co.uk
GB Asset Solutions Ltd	01787 474343	info@gbasset.co.uk
Tech Recycle	01252 757790	info@tech-recycle.com
PRM Green Technologies	0800 840 9195	richard.manning@prmgreentech.com
Inventory MGT Europe	01993 866166	dorothee.tonnerre@imeurope.co.uk

Charges and minimum quantities may apply. Equipment disposed of by these companies will be refurbished for reuse if possible, or broken up so that the materials can be recycled.

SCC Household Waste Recycling Centres (HWRC)

In addition, all HWRC's will accept free of charge any ICT equipment that schools have decided should be disposed of. Schools using this service will be required to take the equipment to the HWRC and place in the appropriate containers on site. It will also be necessary to complete a waste notification form at the site. ICT units are shredded by the contractor so that it will not be possible to read data on hard drives in the future.

Certain items may require the school to complete a Hazardous Waste Consignment Note before travelling to the HWRC (e.g. fridges, batteries, fluorescent tubes, projectors, monitors/TVs and laptops). SCC Waste Services can provide a guidance note to advise schools on how to download and complete the form. Please e-mail waste.management@suffolk.gov.uk to obtain a copy of the guidance note.

Data Protection

Schools also need to be mindfully of the Data Protection Act and GDPR and that the school will be liable for any data that gets into the public domain as a result of a failure to fully wipe IT equipment hard drives. The school should ensure if they are planning to sell on any redundant equipment that they use specialist contractor to wipe the hard drive, a certificate proving the work was completed should be obtained.

Schools also need to ensure that all software is removed from the devices as there are licensing implications where schools receive substantial discounts that cannot be sold on for personal use.

Registering as a Waste Carrier

From January 2014, changes to the *Waste (England and Wales) Regulations 2011* require organisations carrying their own waste to register with the Environment agency as a waste carrier.

For schools and charities carrying their own waste, registration costs nothing and the registration lasts indefinitely, so they will not have to renew your registration unless their situation changes.

In order to register please visit:

<http://www.environment-agency.gov.uk/business/sectors/143914.aspx>.

Schools will need to provide name and address details (the registration sits with the organisation rather than a specific person or vehicle).

If schools do not register, and are found to be transporting waste, they could be liable for a Fixed Penalty Fine of £300, or prosecution and a fine of up to £5,000.

All the previous requirements still also apply, particularly if transporting construction or demolition waste (schools may need to register in the upper tier for £154).

If schools are unsure or have any questions the Environment Agency are very helpful and can be telephoned

on 03708 506 506.

Finance and Premises Committee – Annual review