Portable and Attractive Items Procedure

Section 1 – Purpose

(1) This Procedure supports the *Finance Governance Policy* and describes how the University of Canberra (the University) will manage the University's Portable and Attractive Items (PAIs)

Section 2 – Scope

(2) This procedure should be consistently applied by the University, as well as controlled entities, for both their financial reporting responsibilities and group consolidation purposes.

Section 3 – Policy

(3) This Procedure supports the *Finance Governance Policy*.

Section 4 – Procedure

Examples of PAIs

(4) See the 'Definitions' section for a definition of Portable and Attractive Item (PAI).

(5) The following table provides a non-exhaustive list of examples of items that are and are not considered PAIs:

ARE PORTABLE AND ATTRACTIVE ITEMS	ARE NOT PORTABLE AND ATTRACTIVE ITEMS
• Tablets • Mobile and smart phones • Cameras – digital/film/video • Televisions/Portable projectors • Label printers • Power tools and other minor plant equipment • DVD/audio players • Headphones – wired/wireless • Other audio-visual equipment	• Furniture • Artwork • Software • Computer related equipment above $1,500 (Printers, Scanners, Monitors, Multi-function device (MFDs) and Projectors).

Recognition

(6) By definition, portable and attractive items do not meet the asset capitalisation threshold. Therefore, they are expensed in the financial year they are acquired.

(7) Appropriate approval must be obtained for the acquisition of PAIs in line with the University's *Delegations of Authority Policy*.

(8) Faculties and business units are responsible for the control of assets and will be responsible for the disposal/write-off of such assets in line with the University's *Delegations of Authority Policy*.

(9) Faculties and business units must ensure that they have effective Portable and Attractive Item Registers in place to identify and control PAIs.

Portable and Attractive Item Registers

(10) Faculties and business units must record the details of their PAIs in a PAI Register. A *PAI Register Template* can be downloaded from the Staff Portal.

(11) The PAI must be registered on the PAI Register when it is purchased and identified as meeting the definition of a PAI.

(12) The PAI Register will need to be updated with any movement, change of location or user, and on disposal of this item. The information relating to the change should be recorded including the reason for the change.

Removal from campus

(13) Staff wishing to remove equipment from the campus, including PAIs, must complete an *Application for Approval to Remove University Property Off Campus*. Staff who have a PAI and use it off campus must complete this form when they receive the PAI, and whenever the PAI is transferred to another staff member who will then take responsibility for it.

(14) When a student wishes to borrow an item and remove it off campus, a nominated staff member must be ultimately be responsible for the item.

Section 5 – Responsibilities

WHO	RESPONSIBILITIES
Authorisation Delegate (Expense Approvers)	Verifying reasonableness and appropriateness of PAI expenditure
Faculty / Business Unit Manager	Maintenance of a complete and accurate Portable and Attractive Item register
Financial Reporting Team assets@canberra.edu.au	Overseeing the administration and management of PAIs, including processes to provide support to business units/faculties.
Staff	Each member of staff is responsible for the assets that are delegated to them and their area. This responsibility is not a financial one; however, it requires staff members to inform of any movement or loss of equipment.

Section 6 – Associated information

Legislation, standards and codes

- Financial Management Act 1996 (ACT)
- University of Canberra Act 1989 (ACT)

University documents

- Application for Approval to Remove University Property Off Campus
- Delegations of Authority Policy
- Finance Governance Policy
- Property, Plant and Equipment (PPE) Assets Procedure

Website links

NIL

Section 7 – Definitions

TERM	DEFINITION
Authorisation Delegate/Delegate	The University delegate (or entity delegate) who holds the delegation for authorising expenditure undertaken by approved cardholders. Has the meaning provided in the Delegations of Authority Policy.
Controlled Entity	An entity in which the University of Canberra holds 50% or more of the shares or membership interest.
Portable and Attractive Item (PAI)	A Portable and Attractive Item (PAI) is a non-consumable item that: • does not meet the University's definition of an asset (refer to the *Property, Plant and Equipment (PPE) Assets Procedure*); • costs at least $500; • has a value below the University's capitalisation threshold – $5,000 for equipment and $1,500 for computer equipment (refer to Appendix A in the *Plant and Equipment (PPE) Assets Procedure*); and • is susceptible to theft or loss due to its portable nature and attractiveness for personal use or resale.

Status and details

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Effective Date	1 January 2026
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Approval Date	17 December 2025
Custodian	Chief Operating Officer
Responsible Manager	Chief Financial Officer
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