



Procedure

Student Resource Scheme (SRS)

Audience

Version effective: 29/03/2021
Version: 4.4

- All state schools
- Parents of students in schools operating a Student Resource Scheme (SRS).

Purpose

This procedure details the minimum requirements for schools operating one or more SRSs.

Overview

Under the [Education \(General Provisions\) Act 2006 \(Qld\)](#) (Section 50(2)), the cost of 'instruction', 'facilities' and 'administration' are met by the State. State funding for schools does not extend to individual student resources such as textbooks, equipment for personal use and items used/consumed by the student in the classroom. Parents are responsible for supplying these resources to support student learning. The SRS provides parents with a convenient and cost-effective alternative to individually sourcing:

- curriculum resources
- personal computing devices
- other educational programs.

Responsibilities

Principals

- This procedure applies regardless of the terminology used to charge parents a fee for curriculum resources, personal computing devices and other educational program resourcing.
- Assess the GST treatment of the SRS fee by assigning the correct tax codes to the portion that relates to GST-free and GST taxable supplies.
- Determine SRS inclusions and fees annually for endorsement by the P&C (see definition below).
- Seek approval for any variations to this procedure (see process step 2).
- Ensure that access to instruction, school facilities, and administrative support is not diminished for students whose parents choose not to participate in a SRS (see process step 3, below).
- Ensure no student is disadvantaged in their education, regardless of participation in a SRS.

- Assess any parent applications for fee waiver in accordance with the information provided in the [User charging procedure](#).
- Ensure SRS revenue (including Textbook and Resource Allowance (TRA)) is spent in line with the fee for service intent of the scheme.
- SRS and TRA revenue represent parent funds that have been provided for a specific purpose and must be treated and spent accordingly.
- SRS and TRA revenue must be reported against SRS expenses for both budgets and actuals. It must be transparent how much revenue has been received and what the funds have been used for. This transparency includes reporting to the schools' P&C.
- Report annually to the P&C on SRS and TRA revenue and expenditure. [Administration of the SRS and TRA](#) (DoE employees only) provides guidance on how to account for and report SRS revenues and expenses.
- Ensure a parent has completed the departmental [SRS Participation Agreement Form](#) (PAF) for each student.
- Ensure parents are presented with the details of SRS inclusions and fees prior to, or with the issuing of invoices. Ensure the option to choose not to participate in a SRS is included with this information.
- Ensure parents who decide not to participate in the SRS are provided with the full listings of items that will be required by the student, including the costs for school generated resources.

P&C Associations

- Ensure that all parents are notified at least one month in advance of meetings where the SRS is to be discussed.
- Decide whether to support the school's application to offer a SRS other than in accordance with this procedure (see process step 2).
- Decide whether to endorse SRS inclusions and fees annually (see process step 5).
- Endorse, if acceptable, an annual report from the school on the revenue and expenditure of SRS (and TRA) funds for the previous year.
- Ensure decisions relating to the SRS are recorded clearly in meeting minutes, including approval of the fee for the following year and any vote outcomes.

Parents who choose to join the SRS in any year

- Complete the [Participation Agreement Form](#) (PAF) and familiarise themselves with SRS inclusions as published by the school and the Terms and Conditions detailed on the PAF.
- Pay SRS invoice/s as per the schedule nominated on the PAF.
- Ensure that any resources hired through a SRS are returned to the school in reasonable condition, or pay for the repair or written down value (see definition) of items that are not returned in reasonable condition.
- Where a student leaves the school part way through the year and damages or does not return an item, the school is entitled to deduct the costs of repair or replacement from any SRS pro-rata refund entitlement for that student.



- Repair or replace any lost or damaged resources purchased outright through the SRS for personal use (e.g. student diary).
- Approach the principal to request a fee waiver in cases of financial hardship, as outlined in the [User charging procedure](#).
- Participation in a SRS must be for the full annual scheme fee, there is no provision for part-participation.
- Where a parent has not completed the PAF and pays the annual SRS fee, this implies acceptance of the SRS Terms and Conditions regarding the temporary use of resources.

Parents who choose NOT to join the SRS in any year

- Complete the section of the PAF selecting that you do not wish to participate in the SRS.
- Provide the resources that would otherwise have been provided through the SRS.

Finance Branch

- Consider schools' applications to modify the PAF.

Assistant Director-General, Finance and Chief Finance Officer

- Make determinations about applications to operate a SRS other than in accordance with this procedure.

Process

[Click here](#) for a diagrammatic view of the process

1. Schools decide whether or not to offer a SRS

Schools decide whether to offer SRSs for any or all of the resourcing schemes based upon classroom and budget requirements and specialised program offerings, as follows:

- curriculum resources, i.e. textbooks, student diaries, in-class consumables
- personal computing devices i.e. laptops or iPads
- other educational programs i.e. instrumental music, choir, excellence programs, Vocational Education and Training (VET) programs (where school is a Registered Training Organisation).

2. Seek approval for any proposed variations to this procedure

If a school wishes to implement alternative innovative processes to more effectively manage the operation of a SRS other than as outlined in this procedure, the principal needs to:

- seek endorsement of the variation from the P&C Association
- seek approval of the variation from the Assistant Director-General, Finance and Chief Finance Officer.

3. Determine SRS inclusions

The [State Education Fees Matrix](#) outlines in detail items that can and cannot be included in a SRS.

Additionally, [Administration of the SRS and TRA](#) (DoE employees only) provides guidance on the appropriate Product Lists (by GL description) that fit within the scope of appropriate inclusions for each SRS. As a general rule, items included in a SRS will be:

- used/consumed by the student in the classroom through practical activities and projects during the school year (such as art supplies, timber, or cooking ingredients)
- hired to the student for their personal use for a specified period of time (such as textbooks, IT devices and musical instruments)
- retained by the student and used at their discretion (such as diaries and workbooks).

All items included in the SRS must be able to be independently sourced by parents who choose not to participate in the SRS, either from a third party supplier or by purchasing a school-specific resource (such as a diary or workbook) from the school.

Fees for additional qualifications that may be offered by the school through a third party provider, such as VET qualifications or higher education subjects, are also separate to the SRS. If, however, the school itself offers vocational courses as a Registered Training Organisation, these programs could be considered an 'other educational program' and offered as a SRS.

Other cost recovery fees, such as for camps, excursions, extra-curricular activities, arts council, affiliation fees or competition fees must be charged only to parents of students who participate directly in the activity, and cannot be included in the SRS.

4. Determine the annual fee

Participation fees are based upon recovering the cost of resources as listed in step 3 above.

Costs may be based on average costs for a specified cohort (e.g. subject, year level, whole school, participants in an 'other educational program'), rather than calculated individually for each student, however the fee must provide a cost benefit for every parent, regardless of subjects selected. The fee must be based on the costs for the cohort to which it applies, i.e. only students involved in sporting excellence can be charged fees related to sporting excellence.

Where a school offers more than one SRS, fee calculation and parent information will be specific to each SRS, although the school may issue a single invoice for a student participating in more than one SRS.

The SRS fee must be transparent in its method of calculation, defensible, and reasonable.

For resources hired through a SRS, ensure the cost for each hire period represents a portion of the purchase price based on expected life of the item and the length of time each student will be issued with the item.

Where there is a buy-back option included in a student's lease (hire) agreement of school items/equipment, GST may be applicable on the hire charge fees.

Please refer to [Taxation guidelines](#) (DoE employees only) under section of 'when lease or hire of curriculum related goods is GST-free'.

Please contact the Taxation Team for further advice on 1300 656 380 or TaxHelp.Finance@ged.qld.gov.au.



Where included items will be retained at the school and used/consumed in class (e.g. workbooks, art supplies, sand paper), ensure that the cost to parents only includes the consumable materials or resources that will be used/consumed by the student during the SRS year. If resources retained in the classroom are exhausted before the end of the year, the school must ensure that classes remain effectively resourced, and parents must not be charged any additional, unforeseen, fees.

As per the [User charging procedure](#), a SRS fee:

- must not educationally disadvantage a student, deter them from enrolling at a particular school, choosing a particular subject or affect their ability to be assessed
- must not be used to raise funds for a purpose other than delivering the specified resources
- should not be charged if the cost of the goods or services provided can be absorbed without charging a fee.

The cost of administering a SRS at a school can also be recovered through SRS fees. SRS administration fees must be modest, defensible and proportionate to the time required for staff to administer the SRS.

[Administration of the SRS and TRA](#) (DoE employees only) provides guidance on establishing appropriate fees for SRS administration.

When the SRS annual fee includes a mixture of GST free and GST taxable school supplies, determine the portion that relate to the different GST treatments and assign the correct tax code.

The [Textbook and Resource Allowance](#) (TRA) provides financial assistance to parents of secondary school students to reduce the cost of education. Where a SRS is offered, the TRA will be applied as a deduction to the annual cost of participation in the scheme. Schools must clearly show in SRS information provided to parents how the TRA has been applied to reduce the annual SRS fee. Parents who have informed the school that they do not wish to participate in the SRS will receive the TRA as a payment from the school.

Discounts and credit arrangements

Principals may charge less than the calculated cost recovery fee, having regard to parents' capacity to pay and an understanding of the implications on the school budget of subsidising these costs. In determining the level of fees set, principals should consider the likelihood of the school community's acceptance and capacity to pay and consider all options to use school funding where applicable.

Principals may offer parents an instalment payment option to spread the cost of participation over the school year.

Calculating pro rata fees for students enrolled for part of the school year

The [SRS Refund Calculator](#) (DoE employees only) is available to help schools to calculate pro rata fees for students who are not enrolled at the school for the full school year.

For participating students:

- entering the school partway through the year, calculate a pro-rata fee and invoice accordingly

- leaving the school partway through the year, calculate the residual balance and either seek payment from, or make a refund to, the parent.

5. Obtain P&C endorsement of SRS inclusions and fee

The SRS inclusions and fees must be endorsed annually in writing by the P&C Association (or [a] parent representative/s where the school has no current P&C Association).

The school must report SRS revenue and expenditure for the previous calendar year to the P&C Association annually at or before the meeting to discuss the SRS for the following year. The [Administration of the SRS and TRA](#) (DoE employees only) includes detailed information about how to produce this report from OneSchool.

Endorsement of a SRS cannot be delegated to the P&C/school executive and must be considered by a full meeting.

6. Invite parents to participate in the SRS

Participation in each SRS is optional and there is no obligation for a parent to participate. On a student's enrolment, the principal will provide parents with information about the school's SRS and the relevant PAF/s. Every parent will be requested to complete a PAF on enrolment for each student at the school, to formally opt in or out of the scheme for the duration of the student's enrolment. Schools offering a SRS for "other educational programs" (see definition) may have a selection process and therefore may choose not to distribute this information at enrolment.

Parents who have agreed to participate in one or more scheme/s must be given the opportunity to opt out of each SRS each year (see step 8). Parents who opt out are expected to provide the resources detailed by the school-supplied resource list (related to that SRS) for their child.

Parents who choose to opt out of a SRS in any given year may opt back in in a subsequent year.

It is recommended that schools use the [SRS Parent Information Template](#) (DoE employees only) to provide information to parents about each SRS. If the school chooses not to use the approved templates, the information must include all of the required information outlined at step 7.

The Terms and Conditions on the department's PAF have been approved by legal advisors and can only be modified with prior written approval of Finance Branch. To seek approval for a modification, contact your local Senior Finance Officer.

If the school decides to introduce a new SRS in any year, all affected parents must be provided with the PAF and supporting paperwork and offered the opportunity to participate for the remainder of their child's enrolment at the school.

7. Advise parents of the SRS inclusions and annual fee

It is recommended that schools use the [SRS Parent Information Template](#) (DoE employees only) to provide information about each SRS to parents each year to support parents' decision on whether or not to participate in a SRS. Information must include:

- the annual SRS fee/s and resource inclusions in sufficient detail for parents to make an informed decision
- which of the items are provided outright and which are hired temporarily and must be returned to the school in good condition at the end of the hire period or when the student leaves the school (whichever is earlier) (see step 11)
- for schools with students in years 7 to 12, the amount of the TRA, and a clear indication of the reduced SRS fee once the TRA has been applied
- the option to choose not to participate in a SRS for the current year.

Schools must, at a minimum, publish the above information for each SRS offered on the school's website and include a notice in the school's newsletter when the information is published. The [recommended location](#) for schools to include SRS information is under the "curriculum" or "resources" tab on the school's website.

The school must provide parents who choose not to participate in a SRS with:

- a detailed list of items that will be required for their child's subjects
- a list of items only available through the school (i.e. student ID cards and workbooks) and the cost for non-participating parents to purchase these items separately.

The school may wish to contact parents who have previously opted out of the SRS to confirm this ongoing choice. Any parent who chooses to re-join (regardless of completing a PAF previously) must complete a new PAF before being issued an invoice.

Note: Steps 7 and 8 may be undertaken concurrently.

8. Issue invoices

Schools may generate a bulk invoice run to produce invoices for all parents who have agreed to participate in each SRS. If not already provided to parents, invoices must be accompanied by the information specified in step 7, including information on how to opt out of participation.

Invoices raised to parents who subsequently advise the school in writing that they choose not to participate in the SRS must be cancelled. Refer to [Instructions for schools on preparing and cancelling invoices](#) (DoE employees only).

A school may include participation in more than one SRS on a single invoice. If an invoice includes multiple SRSs, parents need to be able to identify the costs associated with each SRS should they wish to opt out of one or more of them.

Invoices may be raised in the year preceding the SRS year. All invoices must have a minimum of 30 days for payment.

The timing of when invoices are raised must be reasonably aligned with the timing of when expenses will be or are expected to be incurred. This alignment does not need to be exact, however schools should not invoice parents many months in advance of having to incur costs.



9. Make determinations about fee waivers

Refer to the fee waivers section of the [User charging procedure](#) for information about waiving fees in circumstances of financial hardship.

10. Provide items included within each SRS

Students may collect SRS resources from the school on parents' behalf. If any resources on the list of hired items included in the SRS are not provided or not in reasonable condition, parents should contact the school office. Resources hired to parents under the SRS remain the school's property and must be recorded and managed in accordance with the department's [Equipment management for schools](#) procedure.

11. Recover items that are included on a hire basis

The school must recover hired assets on completion of the hire period or when the student leaves the school, whichever is sooner.

Where items are not returned, or not returned in useable condition, the school may, at the principal's discretion, charge the parent a repair or replacement fee:

- according to an agreed replacement or repair cost
- based on a quotation from an external supplier for repairs
- equal to the written down value (see definition) of the item.

12. Manage debts in accordance with the department's Debt management procedure

The school may instigate debt recovery action in accordance with the department's [Debt management procedure](#) if:

- a parent has indicated that they wish to participate in a SRS
- a parent has not advised the school in writing before the due date of the SRS annual invoice that they do not wish to participate for that year, and
 - has not paid the SRS participation fee or made payments as per an agreed payment plan on the PAF
 - has not been granted a fee waiver.

Definitions

Administration	The provision of staffing and resources to administer the operations of the school.
Consumable resources	Supplies that are used/consumed through practical exercises and projects throughout the year i.e. goods and services that cannot be re-used.
Curriculum resources	Items supplied for a student's personal use to enhance the curriculum engagement, e.g. textbooks, workbooks, homework diaries.

Educational programs (other)	<p>Schools can offer SRSs for other educational programs if they contribute to the curriculum of the student and are delivered by departmental employees or contractors and delivered mainly onsite. Such programs may include, but are not restricted to:</p> <ul style="list-style-type: none"> • Instrumental music programs • CHOIR programs • Vocational Education and Training (VET) programs offered by the school as a Registered Training Organisation (not offered by third party providers) • Excellence programs (e.g. sporting, academic, drama). <p>Extra-curricular activities such as sporting or academic competitions, excursions or camps are NOT considered educational programs.</p>
Equipment	<p>Any non-consumable physical item that has the capability of yielding a service benefit to the department for more than one year (that may include capital assets and portable and attractive items) and is not land, buildings or infrastructure.</p>
Facilities	<p>The provision of buildings and other facilities to support a student's learning and ensure a healthy and safe environment (these include but are not limited to buildings, amenities, furniture, utilities, internet access).</p>
Financial hardship	<p>Circumstances by which payment of a fee would cause significant adverse financial effects on the student and/or family.</p>
Instruction	<p>Staffing resources to teach the curriculum and the resources used to assess students against the curriculum.</p>
Parent	<p>(1) A parent, of a child, is any of the following persons—</p> <ul style="list-style-type: none"> (a) the child's mother; (b) the child's father; (c) a person who exercises parental responsibility for the child. <p>(2) However, a person standing in the place of a parent of a child on a temporary basis is not a parent of the child.</p> <p>(3) A parent of an Aboriginal child includes a person who, under Aboriginal tradition, is regarded as a parent of the child.</p> <p>(4) A parent of a Torres Strait Islander child includes a person who, under Island custom, is regarded as a parent of the child.</p> <p>(5) Despite subsections (1), (3) and (4), if—</p> <ul style="list-style-type: none"> (a) a person is granted guardianship of a child under the Child Protection Act 1999 (Qld); or (b) a person otherwise exercises parental responsibility for a child under a decision or order of a federal court or a court of a State; then a reference in this Act to a parent of a child is a reference only to a person mentioned in paragraph (a) or (b).



	Any reference to parent also encompasses students who have been classified as Independent Students i.e. living independently of their parents.
P&C	The body which represents parents at the school. Generally, this is a P&C Association; however this terminology also pertains to [a] parent representative/s where the school has no current P&C Association.
Written down value	The acquisition cost less accumulated depreciation or expired life (months)/total life (months) x cost. For example a computer costing \$5,000 has a life of five years (60 months) and the written down value after four years (48 months) is calculated thus: 48 months/60 months x \$5,000 = \$4,000, therefore written down value is \$5,000 - \$4,000 = \$1,000.

Legislation

- [Education \(General Provisions\) Act 2006 \(Qld\)](#) Chapter 3 ss. 50, 51, 56
- [Education \(General Provisions\) Regulation 2017 \(Qld\)](#) Part 8 s.66
- [Financial and Performance Management Standard 2019 \(Qld\)](#)
- [Information Privacy Act 2009 \(Qld\)](#) Schedule 3
- [Competition and Consumer Act 2010 \(Cwlth\)](#)
- [A New Tax System \(Goods and Services Tax\) Act 1999 \(Cwlth\)](#)

Delegations/Authorisations

- Nil

Related policies

- [Revenue](#)
- [Expenditure](#)

Related procedures

- [Credit](#)
- [Debt management](#)
- [Equipment management for schools](#)
- [Requests for voluntary financial contributions](#)
- [User charging](#)
- [Textbook and Resource Allowance \(TRA\)](#)



These procedures are supported by the following processes:

- [Customer details in finance systems](#) (DoE employees only)
- [End of day lodgement and checking processes](#) (DoE employees only)
- [Invoicing](#) (DoE employees only)
- [OneSchool Finance Accounts Receivable](#) (DoE employees only)
- [Payment plans](#) (DoE employees only)
- [Receipting](#) (DoE employees only)
- [Refunds, adjustments and credit notes](#) (DoE employees only)
- [Securing and managing physical cash](#) (DoE employees only)

Supporting information

- [Administration of the SRS and TRA](#) (DoE employees only)
- [Financial Accountability Handbook, Section 3.5, 3.6](#)
- [SRS Participation Agreement Form \(PAF\)](#) including the Terms and Conditions of participation
- [SRS Parent Information Template](#) (DoE employees only)
- [Process flow diagram](#)
- [State Education Fees Matrix](#)
- [SRS Refund Calculator](#) (DoE employees only)
- [Textbook and Resource Allowance appropriations profile](#)

Contact

For further information, please contact:

Finance Branch through the [Services Catalogue Online](#) (DoE employees only).

Customers and users external to the department contact their school principal in the first instance, or their [local regional office](#).

Review date

02/01/2023

Superseded versions

Previous seven years shown. Minor version updates not included.

- 4.0 Student Resource Scheme (SRS)
- 3.0 Student Resource Scheme



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