



Student Resource Scheme (SRS) procedure

Version: 4.6 | **Version effective:** 14/09/2024

Audience

- All state schools
- Parents/carers 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)) (Education Act), the cost of instruction, administration and facilities is met by government. However, government funding for schools under the Education Act does not extend to educational resources used or consumed by individual students, for example, textbooks, equipment for personal use and items used/consumed by the student in the classroom. Parents/carers are responsible for supplying these resources to support student learning.

The SRS provides parents/carers with a convenient and cost-effective alternative to individually sourcing:

- student learning resources
- personal computing devices
- other educational programs.

This procedure applies regardless of the terminology used to charge parents/carers a fee for student learning resources, personal computing devices and other educational program resources.

Responsibilities

Principals

- Must firstly consider the financial impacts on parents/carers, and any cost-of-living pressures their local school community is experiencing, before setting and charging fees for student resources.
- Must consider if the school can absorb or reduce the expense before setting the fees.

- Must consider alternative and affordable options when developing their SRS.
- Consult with the Parents and Citizens' Association (P&C) regarding their capacity to provide financial assistance to reduce SRS fees for parents/carers.
- Determine SRS inclusions and fees annually for endorsement by the P&C (see definition below).
- Ensure decisions on SRS inclusions and fees are transparent, defensible and reasonable.
- Ensure parents/carers are presented with the details of SRS inclusions and associated fees before or with the issuance of invoices.
- Ensure parents/carers complete the departmental [SRS Participation Agreement Form](#) (PAF) for each student.
- Ensure parents/carers who decide not to participate in the SRS are provided with the full listings of items required by the student.
- Assess any parent/carer applications for fee waivers in accordance with the [User charging procedure](#).
- Ensure that access to instruction, school facilities, and administrative support is not diminished for students whose parents/carers choose not to participate in an SRS (see process steps 3 and 6).
- Ensure no student is disadvantaged in their education, regardless of participation in an SRS.
- 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.
- Ensure SRS revenue (including the [Textbook and Resource Allowance](#) (TRA)) is treated and spent in line with the fee for service intent of the scheme.
- Ensure that SRS and TRA revenue is reported against SRS expenses or held in provisions for both budgets and actuals, ensuring transparency in the revenue raised/received and how these funds have been used.
- Report annually SRS, TRA and school fees in writing to the P&C and ensure it is endorsed at a P&C Association meeting.
- Ensure that the P&C has notified parents/carers when the school's SRS will be discussed at their P&C meeting or provide all parents/carers with the opportunity to provide input on inclusions and fees.
- Ensure any surplus SRS revenue is added to the budgeted SRS expenditure in the following year or returned to parents if it is significant.
- Seek approval for any variations to this procedure (see process step 2).

P&C Associations

- Consider the P&C's capacity to provide financial assistance to schools to reduce SRS fees for parents/carers.
- Ensure that all parents/carers are notified at least one month in advance of meetings where the SRS will be discussed.
- Take into consideration the collective voice of the school community when reviewing and endorsing SRS and school fees.

- Decide whether to support the school's application to offer an 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 clearly recorded in meeting minutes.

Parents/carers who choose to join the SRS in any year

- Familiarise themselves with the SRS inclusions as published by the school and the Terms and Conditions detailed on the [PAF](#). Complete the PAF and return it to the school. Pay SRS invoice/s as per the schedule nominated on the PAF.
- Approach the principal to request a fee waiver in cases of financial hardship, as outlined in the [User charging procedure](#).
- Manage resources purchased outright through the SRS and repair or replace any lost or damaged resources if required.
- Ensure that any resources hired through an SRS are returned to the school in reasonable condition, or pay for the repair or written down value (see definition) of items not returned in reasonable condition.
- Note, if a student leaves the school partway 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.

Parents/carers who choose NOT to join the SRS in any year

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

Finance Branch

- Consider schools' applications to modify the PAF.

Regional Financial Advisory Services (FAS) team

- Advise and support schools to ensure the effective implementation of this procedure.
- Provide information and support to school supervisors across their respective regions.

Assistant Director-General, Finance, Procurement and Facilities, and Chief Finance Officer

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

Process

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

1. Decide whether or not to offer an SRS

Principals decide whether to offer SRS for any or all of the resourcing schemes based upon classroom requirements and specialised program offerings:

- student learning resources (e.g., textbooks, in-class consumables)
- personal computing devices (e.g., laptops or iPads)
- other educational programs (e.g., instrumental music, choir, 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 an 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, Procurement and Facilities, and Chief Finance Officer.

3. Determine SRS inclusions

Principals must consider the cost of resource inclusions when developing an SRS. Costs must be affordable and equitable for all in the school community. Schools (i.e. principals and teaching staff) should consider if educational outcomes can be achieved without numerous student resource inclusions that may financially impact parents/carers.

The principal and P&C must consider the collective voice of the school community when determining the SRS inclusions and fees.

The [School Fees Matrix](#) provides guidance on items that can and cannot be included in an SRS.

As a general rule, items included in an 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 calculators).

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

4. Determine the SRS annual participation fee

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

- should not be charged if the cost of the goods or services provided can be absorbed by the school without charging a fee

- must not educationally disadvantage a student, deter them from enrolling at a particular school, deter them from 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.

In circumstances where a participation fee is required, the participation fees must not exceed the cost of resources determined in step 3.

When determining the annual fee, principals must:

- seek to maximise value for money when [procuring and purchasing](#) (DoE employees only) goods or services from suppliers
- consider the impact on their school community when charging fees
- consider all options to minimise fees including:
 - request for [voluntary financial contributions](#)
 - undertake [fundraising](#)
 - utilise [donations and bequests](#)
 - utilise funds from [sponsorship](#) arrangements
 - [apply for grants](#) from state or federal Government departments or external organisations
 - use surplus school funds e.g., from [hired facilities](#), commercial activities.

Where a school offers more than one SRS, fee calculation and parent/carer information will be specific to each SRS.

The TRA provides financial assistance to parents/carers of secondary school students to reduce the cost of education. Where an SRS is offered, the TRA may be applied as a deduction to the annual cost of participation. Schools must clearly show in the SRS information provided to parents/carers how the TRA has been applied to reduce the annual SRS fee. Parents/carers 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.

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 calculate pro-rata fees for students not enrolled for the full school year.

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

The SRS inclusions and fees must be endorsed annually in writing by the P&C Association. Decisions should be clearly recorded in meeting minutes including approval of the fee for the following year and any vote outcomes.

The school must report the previous calendar year's SRS revenue and expenditure to the P&C annually at or before the meeting to discuss the SRS for the following year. The [SRS Administration Guide](#) (DoE employees only) includes information on the reporting of SRS. The regional FAS team for the school can also offer advice on reporting and cost centre setup/usage.

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

6. Advise SRS inclusions, annual fees and invite parent/carers participation

Participation in each SRS is optional and there is no obligation for parents/carers to participate. Upon a student's enrolment, the principal will provide parents/carers with information about the school's SRS and the relevant PAF.

It is recommended that schools use the [SRS Annual Parent Information Letter Template](#) (DoE employees only) to provide parents/carers with information about each SRS annually to support their decision on whether or not to participate. Information must include:

- the annual SRS fee/s and resource inclusions in sufficient detail for parents/carers to make an informed decision
- which items are provided outright and which are temporarily hired 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 process step 10)
- for schools with students in years 7 to 12, the amount of the [TRA](#), and a clear indication of the reduced SRS fee after applying the TRA
- the option to choose not to participate in an SRS for the current year.

If a school chooses not to use the approved letter template, the information provided to parents/cares must include all required details outlined in this step.

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 this information is published. The [recommended location](#) (DoE employees only) is under the "curriculum" or "resources" tab on the school's website.

Parents/carers will be requested to complete a PAF on enrolment for each student, to formally either opt in or out of the scheme for the duration of the student's enrolment. Schools offering an SRS for "other educational programs" (see definition) may have a selection process and therefore may choose not to distribute this information at enrolment.

Parents/carers who have agreed to participate in one or more scheme/s must be given the opportunity to opt out of each SRS each year. Parents/carers who opt out are expected to provide the resources detailed in the school-supplied list related to that SRS.

Parents/carers who opt out of an SRS in any given year may opt back into the scheme in subsequent years.

The school must provide parents/carers who choose not to participate in an SRS with:

- a detailed list of required items for their child's subjects
- a list of items only available through the school (e.g. student diary) and costs for non-participating parents/cares to purchase separately.

Schools may contact parents/carers who have previously opted out of an SRS to confirm their ongoing choice. Any parent/carers choosing to re-join, regardless of previous PAF completion, must complete a new PAF before being invoiced.

When introducing a new SRS, all affected parents/carers must be provided with the PAF, supporting paperwork, and offered the opportunity to participate for the remainder of their child's enrolment at the school.

7. Issue invoices

Schools may generate a bulk invoice run to produce invoices for all parents/carers who have agreed to participate in each SRS. If not already provided to parents/carers, invoices must be accompanied by the information specified in step 6, including information on how to opt out of participation.

Invoices raised to parents/carers who subsequently advise in writing of their decision not to participate in the SRS, prior to the distribution of SRS resources to students, 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/carers need to be able to identify the costs associated with each SRS should they wish to opt out of one or more of them.

All invoices must have a minimum of 30 days for payment.

8. Financial hardship and fee waivers

Schools must work with families to ensure students are not disadvantaged by financial hardship.

To reduce the financial impact on parents/carers, schools must offer payment options to allow parents/carers to spread the cost of participating over the school year. Principals have the authority to waive individual fees in full or in part in cases of financial hardship (refer to [Finance delegations](#) for fee waivers), taking into account the following:

- Financial hardship and parents/carers' ability to pay, substantiated by documentation to support a decision to waive fees (e.g., a statement of financial position, copies of Centrelink documentation etc.)
- Effect on the student's education.

Fee waiver substantiation requests must be fair, not unreasonably intrusive into an individual's personal affairs:

- When dealing with personal information, comply with the [Information Privacy Act 2009 \(Qld\)](#)
- Personal information must be kept secure in accordance with the department's [Information privacy breach and privacy complaints procedure](#).

9. Provide items included in each SRS

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

10. Recover hired items

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 reasonable condition, the school may, at the principal's discretion, charge the parent/carer a repair or replacement fee:

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

11. Debt management

Schools must consider options, including negotiating instalment payment plans with parents/carers who have indicated their inability to pay the SRS invoice in full or by the due date.

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

- parents/carers who initially opted in for an SRS but have not paid the fee or followed an agreed payment plan, or been granted a fee waiver
- for continuing students who were previously part of the SRS, if parents/carers have not notified the school in writing before the due date of the SRS annual invoice and have not paid the fee or followed the agreed payment plan, or been granted a fee waiver.

12. Refund

For participating students who leave the school partway through the year, a pro-rata refund may be eligible.

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

Definitions

Term	Definition
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.
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). <p>Extra-curricular activities, such as sporting or academic competitions, and cost-neutral activities, such as excursions or camps are NOT considered educational programs.</p>

Term	Definition
Equipment	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.
Facilities	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).
Financial hardship	Circumstances by which payment of a fee would cause significant adverse financial effects on the student and/or family.
Instruction	Staffing resources to teach the curriculum and the resources used to assess students against the curriculum.
Parent/carer	<p>Under the Education (General Provisions) Act 2006 (Qld) (EGPA), s.10 parent is defined as –</p> <ul style="list-style-type: none"> • the child's mother • the child's father • a person who exercises parental responsibility for the child. <p>For the purposes of this procedure a parent also means carer, guardian and independent student.</p>
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.
Student learning resources	Items supplied for a student's personal use to enhance the curriculum engagement, e.g., textbooks, homework diaries, art supplies.
Written down value	<p>The acquisition cost less accumulated depreciation or expired life (months)/total life (months) x cost.</p> <p>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.</p>

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

Policies and procedures in this group

- [Revenue policy](#)
- [User charging procedure](#)
- [Debt management procedure](#)
- [Requests for Voluntary Financial Contributions procedure](#)

Supporting information for this procedure

- [SRS Participation Agreement Form \(PAF\)](#) including the Terms and Conditions of participation
- [SRS process flow diagram](#)

Other resources

- [Expenditure policy](#)
- [Equipment management for schools procedure](#)
- [Textbook and Resource Allowance \(TRA\) procedure](#)
- [Administration of the SRS and TRA](#) (DoE employees only)
- [Financial Accountability Handbook, Section 3.5, 3.6](#)
- [SRS Parent Information Template](#) (DoE employees only)
- [State Education Fees Matrix](#)
- [SRS Refund Calculator](#) (DoE employees only)
- [Textbook and Resource Allowance appropriations profile](#)
- [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](#) (DoE employees only)
- [Adjustments and credit notes](#) (DoE employees only)

- [Securing and managing physical cash](#) (DoE employees only)

Contact

For further information, please contact:

Finance, Procurement and Facilities Division 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

2/01/2023

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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