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Education  
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**SCHOOL STOCKTAKE  
GUIDANCE  
2019/20**

## SCHOOL STOCKTAKE GUIDANCE 2019/20

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Contents	Page no
Introduction	3
School Stock Takes 2019/20	4
Key dates	4
Contact Information	4
The Stocktake Process	5
Stages of a Stocktake	5
Section A: Preparing for your stocktake	6
Section B: Manually counting your stock	7
Section C: Checking Stock	8
Section D: Recording Stock items on the Stock Take Portal	9 – 17
1.    The Stock Take Portal	9
2.    2. Log In	9 – 10
3.    Log In Details	10 – 11
4.    The Physical Stock Count	11 – 12
5.    Entering Stock Items	12 – 16
Section E: Submitting stock takes to EA for valuation	16 – 17
Stocktake Valuation	17

**Please refer to the Appendices to this guidance for further information and guidance on areas.**

## SCHOOL STOCKTAKE GUIDANCE 2019/20

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### Introduction

To date over 400 schools have engaged in the school stock take process, generating one off savings of £18.4million directly benefitting schools. Schools who engaged in the process noted an improvement in the financial position of their school and in all cases reported either an increase in their surplus carry forward, a reduced deficit or avoided going into deficit in the year that stock was counted. Average stock valuations for schools were £25k for Nursery Schools, £38k for Primary Schools and £99k for Post Primary in 2018/19. These one off savings would not have been possible without the participation and cooperation of the schools who contributed to the process.

In 2018/19 EA introduced a new stock take portal for schools to reduce the administrative burden on schools conducting an annual stock take, speed up the valuation process to enable earlier notification to schools, and enable greater transparency of stock valuations.

Once school stock data is input on the system, much of the information can be rolled forward and updated for future years.

Over 85% of stock submissions were received via the new stock take portal for 2018/19, with over 107,000 items submitted for valuation.

EA fully appreciate the time and effort invested in the stock exercise by schools, including the positive up take of the new school stock portal.

## SCHOOL STOCKTAKE GUIDANCE 2019/20

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### School Stock Takes 2019/20

In 2019-20 EA aims to support more schools to submit a stock return.

To provide schools with earlier access to stock valuation data to inform individual financial positions at year end and enable effective financial planning for 2020-21, EA has recently secured agreement with the NIAO to bring the date of the stock take forward. This means that in 2019/20 schools will be required to count the stock that is in their school at the end of December.

**The stock take portal will be opened from 5 December 2019 and will remain open until the end of 24 January 2020 to facilitate this.**

EA now commissions the annual stocktake exercise for 2019/20, and requests that you submit a stocktake of items held by your school at 31 December 2019.

For schools now on the portal, much of the hard work is done. Stock information has been rolled forward for 2019/20 and schools are asked to update it in line with stock levels held at the end of December 2019.

Schools are required to submit stock takes annually to maintain their schools position. Reductions in the value of your stock will result in a charge to your schools financial position, an increase in stock is a benefit to your schools financial position.

With about 500 schools not yet on the portal, schools are encouraged to complete a stock take this year. The stock team will continue to be on hand to provide any support required.

### Key dates

Key dates for the stocktake are:

<b>School Stocktake Portal Accessible</b>	<b>5 December 2019</b>
<b>Date of stocktake (when items should be counted)</b>	<b>31 December 2019 (or as close to that date as possible)</b>
<b>Final date for submission of stocktake to EA:</b>	<b>24 January 2020</b>

### Contact Information

Should you have any queries on your schools stocktake or if you have any issues when inputting your stock, you may email these to [stocktake@eani.org.uk](mailto:stocktake@eani.org.uk) or telephone:

<b>Eleanor Bennett</b>	<b>02890564179</b>
<b>Andrea Hughes</b>	<b>02837512571</b>

## SCHOOL STOCKTAKE GUIDANCE 2019/20

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### The Stocktake Process

The schools stocktake portal will continue to be used for submission of school stock takes for 2019/20. Each school has a unique login to use to input their stock. Log in details have been emailed to schools.

Some minor amendments have been made to improve the user friendliness of the portal following feedback from schools in 2018/19. These include:

- The number of categories for new input has been reduced, with the index of stock items for selection based on the most common items of stock submitted by schools in previous years.
- New input of stock items includes scope for schools to provide more information on items such as estimated age, which will aid EA in the valuation process.
- Schools who submitted a stocktake for 2018/19 will be able to view, print and update the submission as appropriate for 2019/20.
- Enhanced guidance for schools, including guidance on capital items. FAQ's will continue to be updated with common queries from schools.
- Schools will be able to view a list of capital items held on the EA Fixed Asset Register for their school.
- Once the valuation process is complete, schools will be able to view the valuation report.

Detailed guidance on the stock take process is noted below, including how schools should prepare, count, complete and submit a stocktake.

### Stages of a Stocktake

The stocktake process has a number of stages which are set out below in the following sections:

Section A	Preparing for your stocktake
Section B	Manually counting your stock
Section C	Checking stock
Section D	Recording stock items on the stocktake portal
Section E	Submitting stocktakes to EA for valuation

Please refer to the Appendices to this guidance for further information and guidance on areas.

### Section A: Preparing for your stocktake

There are a number of steps schools should take in advance of a stocktake:

1. Ensure you are able to access the Stock Take Portal and that you have changed the password (please see section D below).
2. Store rooms should be tidied up with labels and references showing outward.
3. One person should be nominated to co-ordinate the stocktake and input to the Stock Take Portal.
4. Staff should be identified to assist with counting the stock.

## SCHOOL STOCKTAKE GUIDANCE 2019/20

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5. Schools should either:

- a. Print their previous years Stock Take Submission from the Stock Take Portal (please see section D below).
- b. If this is their first year to partake in the stocktake they should download the Stock Count Sheet and provide it to staff to conduct the physical stock count (please see section D below).

EA note some schools may want to input stock directly to the Stock Take Portal if they have a laptop or tablet with mobile internet access, e.g. Wi-Fi. If schools choose this direct entry method, the name of the staff member recording stock on the system should be kept.

6. The stock sheet should:

- a. Be numbered 1,2,3,4 and so on...
- b. Be used to record the item description (use unique identifiers where appropriate, e.g. serial numbers), number of items, unit of issue, approximate age and the estimated value if known.

7. Schools may want to familiarise themselves with the categories of items and their contents per the Stock Take Portal (per guidance below).

## SCHOOL STOCKTAKE GUIDANCE 2019/20

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### Section B: Manually counting your stock

Your school's stock should be counted on **31<sup>st</sup> December 2019** or as close as practically possible to that date, for example the last week before Christmas holidays or the first week returning back in the New Year. **The stock take portal will be opened from 5 December 2019 and will remain open until the end of 24 January 2020 to facilitate this.**

Schools should count **unopened** items of stock which have been purchased through the schools' delegated budget (this includes items that have been donated to the school by Parent Support Groups etc.).

As the stock take process can be time consuming schools may want to focus efforts on **high value** items. The stock take portal provides a comprehensive list of the actual items of stock that may be included. Refer to the Guidance section on the portal for further information or to download a copy.

To conduct a physical stock count schools should:

1. Download the previous year's Stock Take Submission from the Stock Take Portal if applicable, or, download the Stock Count Sheet and provide it to staff to conduct the physical stock count. [The stock sheet should be numbered 1,2,3,4 and so on and used to record the item description (use unique identifiers where appropriate, e.g. serial numbers), number of items, unit of issue, etc.]
2. Each individual item of stock should be physically counted and the item description (use unique identifiers where appropriate, e.g. serial numbers), quantity, unit of issue, approximate age and estimated value, if known, recorded on the simple stock count sheet.
3. Do **NOT** count any boxes/packets already opened.
4. Do **NOT** count books provided by the School Library Service, musical instruments owned by the School of Music or computer equipment owned by C2K.
5. Do **NOT** count repairs, maintenance costs, playground markings or equipment on lease e.g. Photocopiers.
6. Count all other items of equipment for the 2019-20 financial year. EA will review your stocktake against your Capital items per the EA Fixed Asset Register for your school (as per the Capital Section of the portal) and amend where applicable. Please refer to Capital Guidance for information on what is considered a Capital item.
7. Enter as much detail as possible on to your stock count sheet as this will assist you in entering the item on to the Stock Take Portal.
8. Once an item has been counted it should be marked/set aside to counting twice.
9. Items provided to schools through parent groups or other sources may be included.
10. All stock records should be retained for audit purposes, e.g. stock count sheets. In 2018/19 the Northern Ireland Audit Office requested sight of a number of school stock count sheets.

## SCHOOL STOCKTAKE GUIDANCE 2019/20

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### Section C: Checking Stock

Once schools have counted their stock, a check should be completed before entering on the Stock Take Portal as follows:

1. Every stock sheet/page should be signed by the staff member who counted the stock.
2. The person leading the count should ensure that all stock which is to be included has been counted and review the sheets to ensure that they are complete and free from errors.
3. A sample check should be undertaken by someone who has not conducted the original count by:
  - a. Recounting ten stock items per the stock count sheet to verify the item description and quantity recorded.
  - b. Where this second count results in a difference, the difference should be investigated, and amended, if required.
    - i. Stock checks should be marked as completed and the staff doing the check signing/initialling the items checked.
    - ii. All stock records should be retained for audit purposes, and may be required if the Northern Ireland Audit Office request them as part of the EA audit.

## SCHOOL STOCKTAKE GUIDANCE 2019/20

### Section D: Recording Stock items on the Stock Take Portal

#### 1. The Stock Take Portal

Schools are required to use the Stock Take Portal to input stock items from stock count sheets and submit to EA for valuation.

Each school has a unique login to input stock and access their schools information. Schools may view, input, and amend their schools stocktake information before submission to EA. Stock information may be keyed over multiple dates or times – the portal will save information as it is keyed. **All information does not need to be keyed in one go.** A number of people can work on the Portal simultaneously. You will be able to edit and append all entries until you finalise submission and click 'Confirm'. Care is required to avoid duplication or omission of entries.

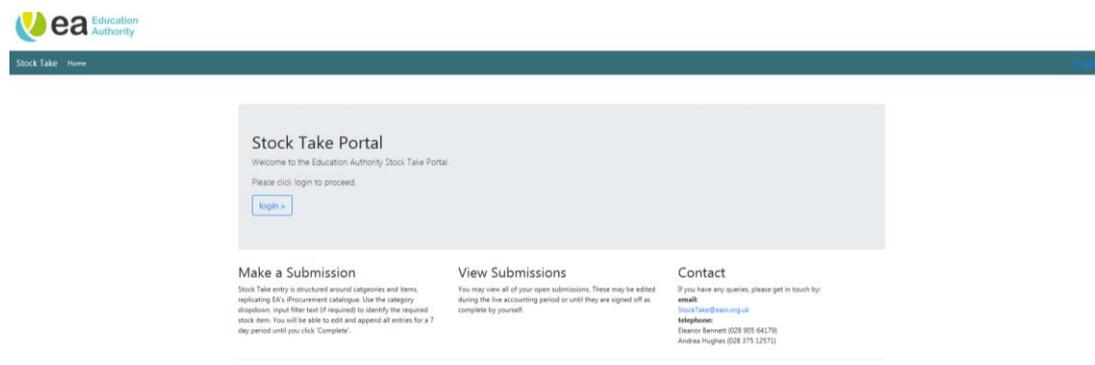
For schools now on the portal, much of the hard work is done. Prior year stock information has been rolled forward for 2019/20 and schools are asked to update it in line with stock levels held at the end of December 2019. Prior year stock information may be input via the 'Update last years' selection 'Input Submission' tab. Additional or new stock items should be input through the 'New Input' tab.

For schools not on the portal, information gathered from the manual stock count should be input on the Stock Take Portal through the 'New Input' selection on the 'Input Submission' tab.

The number of categories for new input of stock items has been reduced, with the index of stock items for selection based on the most common items of stock submitted by schools in previous years. New input of stock items also includes scope for schools to provide more information on items such as estimated age, which will aid EA in the valuation process.

#### 2. Log In

When you access the Portal you will be required to log in. The login page will appear as below.



Click on login and you will be taken to the following page.

## SCHOOL STOCKTAKE GUIDANCE 2019/20

### 3. Log In Details

Please enter the login emailed to you or contact the stock team.

**Schools should ensure they have a valid login in advance of 31 December 2019 as the deadline for submission of the stocktake is Friday 24<sup>th</sup> January 2020.**

When you click on submit you will be taken to the home screen. The home screen is shown below.

On the top menu bar you have a number of options. These are Home, Input Submissions, Submissions, Finalise Submission, Stock Count Sheet, Category Items and Guidance.

### 4. The Physical Stock Count

**Schools who have completed a stock count in the previous year**

There are two tabs, Input Submission (to input stock information) and Submissions (to view previous submissions).

To view or print your list of stocktake items submitted in 2018/19, (which may assist with 2019/20 stock count), click on 'Submissions' on the menu bar or click on the 'View' tab. Either of these will take you to the following screen.

## SCHOOL STOCKTAKE GUIDANCE 2019/20



### Stock Take Submission

[Print Submission](#)

Open  
Closed  
Last Year

ITEM CATEGORY	ITEM DESCRIPTION	DATE INPUT	NUMBER IN STOCK
Old Furniture Classroom	PURIL CHAIRSChair all polypropylene construction stackingSeat Height 110mm - Titan T2	02/04/2019	55
Old Furniture Classroom	PURIL CHAIRSChair all polypropylene construction stackingSeat Height 150mm - Titan T8	02/04/2019	101
Old Furniture Classroom	PURIL CHAIRSChair all polypropylene construction stackingSeat Height 180mm - Titan T4	02/04/2019	89
Old Furniture Classroom	PURIL CHAIRSChair all polypropylene construction stackingSeat Height 460mm - Titan T6	02/04/2019	74

On this screen you can simply scroll up and down to view your items. You can also click on 'Print Submission' on the top right of the screen and these sheets can be used to perform the manual stock count.

To add new stock information, please see section 'Schools submitting stock for the first time' as below.

### Schools submitting a stock count for the first time

If you are performing a stocktake for the first time or have additional new items to add to the stocktake you performed in 2018-19 you should start by printing of a copy of the Stock Count Sheet. A link to this sheet is on the top menu bar 'Stock Count Sheet'. This will bring up a small excel icon that will appear at the bottom left of your screen as can be seen on the screenshot below.



### Stock Take Portal

Welcome to the Education Authority Stock Take Portal.

#### Make a Submission

Stock Take entry is structured around categories and items. Use the category dropdown, input filter text (if required) to identify the required stock item. You will be able to edit and append all entries for a 7 day period until you click 'Complete'.

[Input >](#)

#### View Submissions

You may view all of your open submissions. These may be edited during the live accounting period or until they are signed off as complete by yourself.

[View >](#)

#### Contact

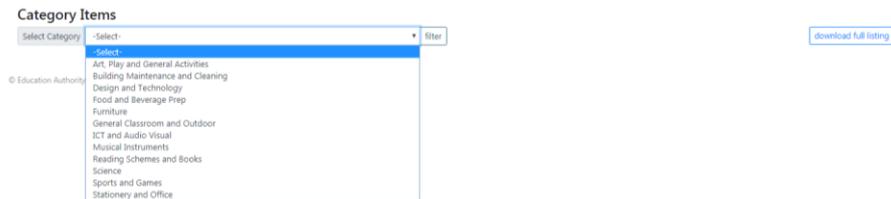
If you have any queries, please get in touch by:  
**email:** [StockTake@eas.org.uk](mailto:StockTake@eas.org.uk)  
**telephone:**  
Eleanor Bennett (028 305 64179)  
Andrea Hughes (028 375 12971)

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Click on this icon and the Stock Count Sheet will open. You should print as many copies of this sheet as you need and use them to record your stock count items as you perform your stocktake. Please retain any completed sheets for audit purposes and ensure they have been signed by the person conducting the count.

For your convenience the portal includes a link to the 'Category Items'. If you would like to view a list of all items in each category, or a full listing, click on this link. This will bring you to the screen below.

## SCHOOL STOCKTAKE GUIDANCE 2019/20



You will be able to select a category from the drop down menu, click on filter and the list of items included will come up. If you prefer a full listing, click on the 'download full listing' link, this will bring up a small excel icon that will appear at the bottom left of your screen. Click on this icon and the full list of categories and items will open (you may have to adjust column width settings to view correctly). You can print this off for accessibility. If you think there are items that we have not included in the listing please let us know so we can add to the list as the stocktake is progressing.

### 5. Entering Stock Items

#### a. Schools who have completed a stock count in the previous year

Schools who submitted a stocktake in 2018/19 can roll forward information and update as appropriate for 2019/20, in line with stock levels held at the end of December 2019.

The portal allows you to view and print your prior year's submission to utilise during your manual stock count (see section 4 above). It also allows you to edit these items to update for the current years information. Once you have completed and checked your stock count it can be entered on the portal as below.

Click on **Input Submission** on the menu bar and select **Update Last Year's** from the dropdown menu, this will take you to the following screen.



#### Stock Take Submissions

Input current stock values (where applicable). Input 'Approximate Age' and 'Estimated Value' if appropriate for the item. Select New Input from the Input Submission menu item where stock items are not listed below.

ITEM CATEGORY	ITEM DESCRIPTION	IN STOCK (LAST YEAR)	IN STOCK (THIS YEAR)	APPROXIMATE AGE	ESTIMATED VALUE
Old Furniture Classroom	PUPIL CHAIRSChair all polypropylene construction stackingSeat Height 310mm - Titan T2	55	<input type="text"/>	<input type="text"/>	<input type="text"/>
Old Furniture Classroom	PUPIL CHAIRSChair all polypropylene construction stackingSeat Height 350mm - Titan T3	101	<input type="text"/>	<input type="text"/>	<input type="text"/>
Old Furniture Classroom	PUPIL CHAIRSChair all polypropylene construction stackingSeat Height 380mm - Titan T4	89	<input type="text"/>	<input type="text"/>	<input type="text"/>
Old Furniture Classroom	PUPIL CHAIRSChair all polypropylene construction stackingSeat Height 400mm - Titan T6	74	<input type="text"/>	<input type="text"/>	<input type="text"/>

On this screen you may update prior year stock information. Additional information on items such as estimated age, may be input. Although not mandatory, such information may assist EA in the valuation process.

## SCHOOL STOCKTAKE GUIDANCE 2019/20

Once you have updated prior year stock by entering new quantities, etc., click on the 'Update' button. More than one item may be updated at a time. When 'update' is clicked you will receive a notification at the top of the page 'item has been added to stocktake for 2019', see below.

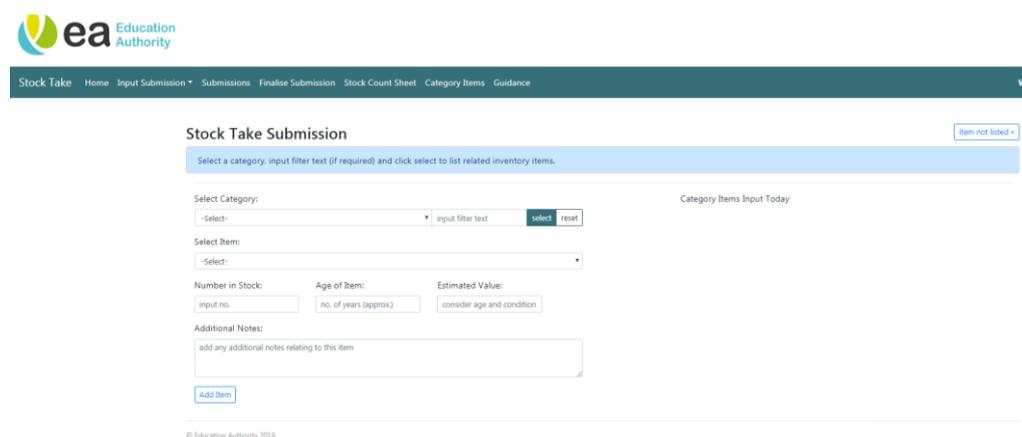


Your school may also have additional items of stock to include for 2019/20. Steps for schools submitting stock for the first time below should be followed for this process. Some minor amendments have been made to improve the user friendliness of the portal following feedback from schools in 2018/19. These include reducing the number of categories for new input, with the index of stock items for selection based on the most common items of stock submitted by schools in previous years.

### b. Schools submitting a stock count for the first time

For schools who are submitting a stocktake for the first time or if have new items to add to prior year stocktake, you should follow the steps below.

Click on **Input Submission** on the menu bar and select **New Input** from the dropdown menu, or click on the **Input** tab, either of these selections will take you to the following screen.



- i. Select **Category**. The drop down box shows all categories of items on the system. Select the Category which best fits your item of stock. It might be advisable to have a copy of the full category listing to hand at this point (see page 12 for instructions).
- ii. Before clicking 'select' you can also add some detail of the item in the 'input filter text' box e.g. pen, paper and then press 'select'.

## SCHOOL STOCKTAKE GUIDANCE 2019/20

- iii. Select **Item**. Check for the item on the list that matches your stock item by clicking on the next drop down list. Your exact item may not be listed, e.g. 'Red Pens'. In such cases you should select an item that is a close match, e.g. 'Pens'. Click on the item.
- iv. Input the quantity of the item you have in stock, the approximate age of the item and its estimated value if known (note: if you do not know the age or estimated value you can leave these boxes blank). Click 'add item'.
- v. Additional relevant information may also be added (not mandatory), which may assist valuation process within the 'additional notes' box. This is helpful when items come in pack but the pack can vary in quantity, e.g. plastic document wallets (i.e. polypockets) can come in a range of quantities, either 25, 50 or 100. See screen shoot below.



Category	Item	Unit Amount
Old Furniture Classroom	PUPIL CHAIRS all polypropylene con...	Each 22
Old Furniture Classroom	PUPIL CHAIRS all polypropylene con...	Each 164
Old Furniture Classroom	PUPIL CHAIRS all polypropylene con...	Each 88
Old Furniture Classroom	PUPIL CHAIRS all polypropylene con...	Each 74
Old Furniture Classroom	PUPIL DESKS 11mm melamine faced MDF/Dual...	Each 45

Once you have entered all the information, click on 'add item'. As stock items are added, a list of items entered that day will appear in a box on the right hand side of the screen under 'Category Items Input Today'. This will help you keep track of items you have entered (see above).

- vi. You may consider grouping items to avoid repetition and unnecessary tedious input, e.g. grouping reading books by age and inputting quantity. Items of similar value may be grouped.
- vii. Tick the item on the manual sheet when it has been entered to the database, to avoid double keying.
- viii. Stock information can be input over a number of different log in sessions, e.g. over a period of a few days or weeks between 5 December 2019 and 24 January 2020. The Stock Take Portal will save any stock you input until your next session.
- ix. If you wish to see a list of all items entered to date choose the 'Submissions' tab. A list of all entered items will appear on the Stock Submission screen. Example below:

## SCHOOL STOCKTAKE GUIDANCE 2019/20



Stock Take Home Input Submission Submissions Finalise Submission Stock Count Sheet Category Items Guidance Welcome, Principal

Stock Take Submission [Final Submission](#)

Open

ITEM CATEGORY	ITEM DESCRIPTION	DATE INPUT	NUMBER IN STOCK	APPROXIMATE AGE	ESTIMATED VALUE
Old Furniture Classroom	PURL CHAIRSChair all polypropylene construction stackingSeat height 110mm - Titan	26/11/2019	22		22
Old Furniture Classroom	PURL CHAIRSChair all polypropylene construction stackingSeat height 110mm - Titan	26/11/2019	114		114
Old Furniture Classroom	PURL CHAIRSChair all polypropylene construction stackingSeat height 110mm - Titan	26/11/2019	88		88
Old Furniture Classroom	PURL CHAIRSChair all polypropylene construction stackingSeat height 110mm - Titan	26/11/2019	74		74
Old Furniture Classroom	PURL DESKS180mm melamine faced MDFDual grouping cantilever without under compartmentTable top size 1113mm x 5593mmheight 640mm - PP190	26/11/2019	45		45

- x. Individual entries can be deleted in their entirety or the number input can be changed by choosing the edit button (see above).
- xi. Some schools may have items of stock which are not listed in the categories. These are referred to as **'item not listed'**. To enter the items that are not listed follow the steps below:

- a) In the Stock Take Submission screen choose **'item not listed'** and you will access a different entry screen, see illustration below:



Stock Take Home Input Submission Submissions Finalise Submission Stock Count Sheet Category Items Guidance

Stock Take Submission [Stock to Standard Items](#)

This form is to be used to add non-standard stock items only.

Item Description:  Non-category Items Input Today

Unit of Issue:  Price (per unit):

Number in Stock:  Age of Item:  Estimated Value:

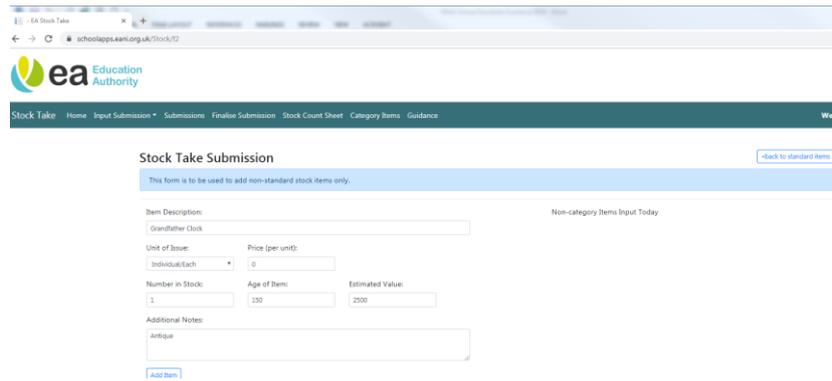
Additional Notes:

[Add Item](#)

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- b) In the Item Description Box enter as much detail as possible, e.g. manufacturer, model, age, etc.
- c) Enter unit of issue – choose between individual and Box/packet/ream.
- d) Enter purchase price if known (input 0 if unknown).
- e) Enter number of the items you have in stock and select Add Item. The items entered will appear in the same format as for Catalogue items and will be listed on the stock submission screen.
- f) The approximate age of the item and its estimated value if known (note: if you do not have this information you can leave these boxes blank) and click 'add item'. There is a space for additional notes where you can let us know a bit more about the item. See example screen shot below.

## SCHOOL STOCKTAKE GUIDANCE 2019/20



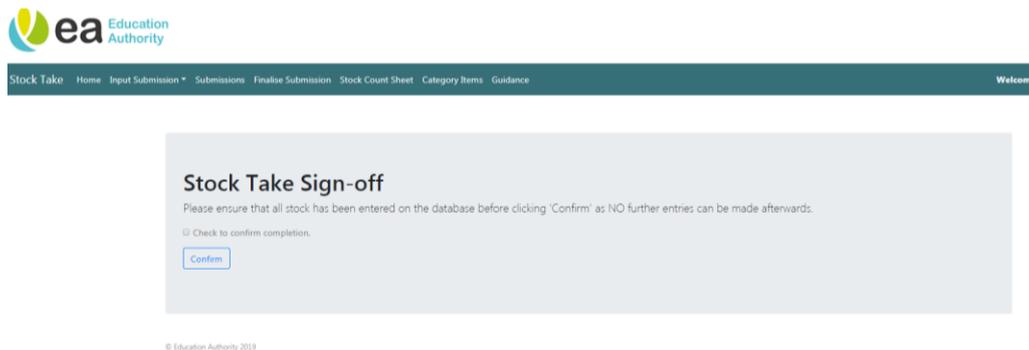
The screenshot shows the 'Stock Take Submission' form on the Education Authority website. The form is titled 'Stock Take Submission' and includes a 'back to standard item' link. Below the title, there is a note: 'This form is to be used to add non-standard stock items only.' The form fields include: 'Item Description' (Grandfather Clock), 'Unit of Issue' (Individual/Each), 'Price (per unit)' (0), 'Number in Stock' (1), 'Age of Item' (120), and 'Estimated Value' (2000). There is also an 'Additional Notes' field containing the word 'Antique' and an 'Add Item' button.

### Section E: Submitting stock takes to EA for valuation

Note: Please ensure you have entered all your stock items on the Stock Take Portal before completing and submitting to EA as NO additional stock entries can be made afterwards.

To submit stock items on the Stock Take Portal:

- Click on the Finalise Submission tab (see illustration below):



The screenshot shows the 'Stock Take Sign-off' screen on the Education Authority website. The screen has a header with the Education Authority logo and navigation tabs: 'Stock Take', 'Home', 'Input Submission', 'Submissions', 'Finalise Submission', 'Stock Count Sheet', 'Category Items', and 'Guidance'. The main content area is titled 'Stock Take Sign-off' and contains the text: 'Please ensure that all stock has been entered on the database before clicking 'Confirm' as NO further entries can be made afterwards.' Below this text is a checkbox labeled 'Check to confirm completion.' and a 'Confirm' button. At the bottom of the page, there is a small copyright notice: '© Education Authority 2019'.

- Tick the check box to confirm completion
- Press the confirm button.

### Stocktake Valuation

Once your school has submitted a stocktake EA will complete the valuation process.

EA consider a number of factors in determining an appropriate value for items of stock. Factors include:

- the cost to replace an item
- potential wear and tear (based on information provided by the school and similar items submitted by other schools)
- average age (based on information provided by the school and similar items submitted by other schools)
- expected market value which may potentially recoverable should the items need to be sold
- value in use, i.e. the benefit the item brings to the school
- ability to transfer the item to another school

## SCHOOL STOCKTAKE GUIDANCE 2019/20

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Valuations are estimates based on reasonable, modest assumptions. Whilst the price attributed might not purchase a new item, it reflects what the item is considered to be worth and recoverable at a point in time. EA must comply with accounting concepts and audit requirements, completing valuations based on the information provided and ensuring consistency across all valuations provided to schools.

Your school may benefit from considering how items in your stock return are grouped – rather than simply grouping items by category type, consider splitting such groups based on purchase date/age. If you have any queries you can contact a member of the stock team per contact information above.

**If you have any queries about stock valuations please contact EA as above.**