

Regulations for University Property Management at I-Shou University

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Amendments to the Regulations promulgated with the consent from the President dated on May 13, 2013

Amendments to Articles 1-5, 9-10, 12, 16-17, 19-22, 25-26 and 34 adopted by the University Administration Council on May 15, 2019 and promulgated with the consent from the President dated on May 20, 2019

Part One General Principles

- Article 1 The Regulations for University Property Management at I-Shou University (hereinafter referred to as “the Regulations”) are made by I-Shou University (hereinafter referred to as “the University”) to serve as a foundation for effective management of the property owned by the University and for a robust management system.
- Article 2 The Regulations are made pursuant to the Rules of Consistency of Accounting Systems of School Endowment Corporations and Private Schools Thereof promulgated by the Ministry of Education, and the Standards of Classification for Properties and the Handbook of Management of National Property for Public Use made by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, after the actual situation of the University is taken into consideration.
- Article 3 The term “property” as used in the Regulations shall refer to:
1. listed property: a) land, buildings, facilities, equipment, books, and library materials, and b) machinery, apparatus, equipment, transportation equipment, software, patent rights, and miscellaneous equipment bought at a unit price of NT\$10,000 or more with at least two years of useful life.
 2. controlled property: equipment bought at a unit price of NT\$1,000-NT\$9,999 with at least two years of useful life.

3. The management of books housed by the University's libraries shall be subject to the applicable regulations and rules.

Article 4 Property classification numbers and the minimum years of useful life of university property shall be subject to the Standards of Classification for Properties established by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.

Article 5 The management of books, apparatus, facilities and equipment procured or presented by using grants offered from outside the University (e.g. MOST-funded research projects, industry-university collaborative projects, projects commissioned by the private sector, various tenders, etc.) shall be made in accordance with the Regulations, unless otherwise agreed with the organization which offers the grants.

Part Two Division of Powers and Duties

Article 6 Division of powers and duties for university property management:

1. Office of General Affairs: taking charge of university-wide property management, including regular and random inventory checks, inspections and auditing.
2. Office of Accounting: taking charge of controlling accounts of university property, reviewing applications for procurement or scrapping of university property, and performing internal audits according to the law.
3. units responsible for the safekeeping of or using university property: being obligated to keep university property in good condition, and avoiding any inconsistency between the number of property items one actually takes charge of and that recorded in the ledgers.

Article 7 The Property Management Section of the Office of General Affairs is the administrative unit taking charge of university-wide property management. Its duties are as follows:

1. making registration of university property;
2. conducting acceptance inspection of the number of property items;
3. making registration of any addition, subtraction, or change of university property;
4. handling application for and safekeeping of the documentation of the university-owned real estate;
5. checking the management or use of university property by units responsible for the safekeeping of or using university property;
6. verifying the inspection results of university property provided by units responsible for the safekeeping of or using university property, and putting forward proposals for staff rewards or punishments; and
7. producing statistics on university property.

Article 8 The following are the duties of units responsible for the safekeeping of or using

university property towards university property management:

1. The superiors of units responsible for the safekeeping of or using university property are the ex-officio property administrators, and they shall always have a full understanding of the management or use of university property at their units, and take corrective action whenever necessary.
2. Property custodians shall be responsible for acceptance inspection, safekeeping, maintenance, and scrapping of university property they use, avoid any inconsistency between the number of property items they have and that recorded in the ledgers, and have a full understanding of the status and/or the flow of university property at their units. In case of job rotation or severance of employment, the university property concerned shall be handed over to another staffer as appointed by the superior of the unit, and a property transfer register shall be delivered to the Property Management Section to apply for a change in the property custodian of the said property.

Article 9 Before a superior of a unit responsible for the safekeeping of or using university property is transferred to another unit or terminates his/her service at the University, his/her unit shall make an inventory of university property within the unit, and then deliver a property transfer register to the Property Management Section for future reference.

Article 10 Units responsible for the safekeeping of or using university property may take their actual needs into consideration to draw up other regulations and/or rules for university property management in accordance with the applicable regulations and rules of the University.

Part Three Property Classification, Numbering, and Registration

Article 11 Property classification is as follows:

1. land;
2. buildings and facilities;
3. machinery, apparatus, and equipment;
4. transportation equipment for land transport, ship transport, meteorology, telecommunications, etc. ;
5. miscellaneous equipment (any other equipment or facilities not mentioned above).

Article 12 The classification and numbering of university property shall be subject to the following rules:

1. University property shall be classified and numbered by units responsible for the safekeeping of or using university property in accordance with the Standards of

Classification for Properties made by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.

2. The Property Management Section shall add an individual serial number after the property classification number based on the names, the quantity and the order of procurement of individual property items.

Article 13 The registration of university property shall be made based on the following supporting documents:

1. addition of university property: a purchase requisition form, an acceptance inspection form, and a property addition form for the procured property.
2. a change in university property: a property transfer form.
3. a subtraction of university property: a document indicating the University's approval for scrapping a property item, and a property impairment form.

Article 14 After a property item is properly numbered, a property identification label shall be stuck onto the item. Such labels shall be printed and provided by the Property Management Section. If a property item is not suitable for a label to be stuck onto, the label shall be placed in a location near the item that is most likely to be seen or be safely kept by the responsible unit.

Part Four Addition of University Property

Article 15 After a property item is procured, the unit responsible for the safekeeping of or using the item shall fill out an acceptance inspection form and a property addition form, and then deliver both forms to the Property Management Section for property registration.

Article 16 The following guidelines shall be observed when filling out a property addition form:

1. For a procurement project requested jointly by two or more units, two or more property addition forms shall be completed if the procured item(s) is(are) stored in a different location or used by another unit.
2. In principle, property names on the property addition form shall be in Chinese.
3. If the property procured is a combination of different items which are all indispensable to normal functioning of the property, those items shall be regarded and recorded as a complete set on the property addition form, and each of the items included in the set shall be accurately recorded on the property addition form.
4. If different items are procured via single procurement, each of the items procured shall be accurately recorded on the property addition form instead of being recorded as a batch of items.
5. Unit prices and total prices shall be in whole numbers after tax, expressed in New

Taiwan dollars, and filled in by the Property Management Section.

Article 17 For property not acquired through procurement (e.g. donation), supporting documents shall be delivered to the Property Management Section for property registration, and the source of the property shall be clearly stated on the property addition form as well.

Part Five Property Transfer

Article 18 Units responsible for the safekeeping of or using university property shall not be free from the responsibility towards the property under their control before any transfer registration is made. The following procedure shall be followed for transfer registration:

1. The unit from which the property is to be transferred shall fill out a property transfer form, and deliver documents relating to the property to the unit to which the property is to be transferred.
2. The superiors of the unit to which the property is to be transferred shall make sure the quantity is correct, sign the property transfer form, and then deliver the signed form to the Property Management Section for transfer registration.

Article 19 In principle, university property shall be stored within the University. If it is necessary to use or store any property item outside the University, the property custodian or user shall fill out an application form for taking university property out, and have the application form approved and signed by his/her superiors, the Office of General Affairs, the vice president in charge of the corresponding administrative line function, and the President (or his/her authorized representative).

For newly-procured property already stored outside the University prior to acceptance inspection, the property custodian or user shall also fill out an application form for taking university property out.

When the lent property item is returned, the property custodian or user shall make sure the property item is in good condition, fill in records on returning, and have the case closed by the Property Management Section.

Part Six Property Impairment

Article 20 Property impairment is divided into the following types and shall be handled under the established procedure:

1. sale;
2. scrapping;
3. loss;
4. gift; and
5. transfer.

The impaired property mentioned above shall be safely kept and remain intact before being approved to be disposed of. Units responsible for the safekeeping of or using such property shall not abandon, dismantle or reassemble it without prior consent from the University.

Article 21 Division of Power for Scrapping of University Property:

1. President: property items bought at a unit price of NT\$100,000 or more.
2. Vice presidents in charge of the corresponding administrative line function: property items bought at a unit price of less than NT\$100,000.

Article 22 An application for scrapping may be made only under one of the following circumstances:

1. A property item has achieved the minimum useful life and is verified to be no longer usable.
2. For a property item achieving the minimum useful life but usable, an application for scrapping may be made with an eye to improving the quality in teaching or research; such an application shall be approved by competent superiors at all levels and the President (or his/her authorized representative).
3. For a property item which has been stolen, lost or no longer exists due to disasters, an application for scrapping may be made; such an application shall be approved by competent superiors at all levels and the President (or his/her authorized representative).
4. Although a property item has not achieved the minimum useful life yet, it is no longer usable due to normal wear and tear, and repair costs are not economically reasonable; an application for scrapping may be made with concrete reasons provided; such an application shall be approved by competent superiors at all levels and the President (or his/her authorized representative).
5. Although a property item which has achieved the minimum useful life is still usable, it is unsightly due to normal wear and tear, and an application for scrapping may be made accordingly; such an application shall be approved by competent superiors at all levels and the President (or his/her authorized representative).

Article 23 After an application for scrapping is submitted by a unit responsible for the safekeeping of or using university property, the Property Management Section, the Office of Accounting, and relevant units shall appoint staffers, respectively, to make an inspection of the property item(s) to be scrapped. After the application form for scrapping containing relevant comments and suggestions is approved by competent superiors at all levels and the President (or his/her authorized representative), the

property item(s) will be deleted from the ledgers and disposed of accordingly.

Article 24 The following principles shall apply when disposing of scrapped property items:

1. For scrapped property items with environmental concerns, the University may request the suppliers of new products to recycle such items unconditionally, by providing a discount on new products, or at the University's expense.
2. In principle, it is recommended to sell or give away scrapped property items which are somewhat usable. If it is unlikely to sell such property items, any labels or marks on the property items shall be removed, and the property items shall then be dismantled and placed in a designated location. The Office of General Affairs will, on a regular basis, have those dismantled items cleared at the University's expense through an invitation for bid, or dispose of those dismantled items whenever necessary with prior consent from the President (or his/her authorized representative).

Part Seven Inventory Checks

Article 25 Every fiscal year the Property Management Section shall notify units responsible for the safekeeping of or using university property of conducting an inventory check.

Article 26 After the inventory check is completed, units responsible for the safekeeping of or using university property shall write down relevant information on the list of property items, and then submit the list to their superiors for approval. Based on the data received, the Property Management Section will make a random inspection to any of the units responsible for the safekeeping of or using university property any time.

Article 27 For lent property items, the units responsible for the safekeeping of or using such property items shall show relevant records for future reference when conducting an inventory check.

Article 28 In case of any damage to or loss of a property item, a thorough investigation shall be conducted to identify the cause. If the property custodian or user is to blame for the damage or loss, he/she shall be held liable for compensation. If the damage or loss is attributable to an accident or normal wear and tear, the property item shall be scrapped in accordance with the applicable regulations and rules.

Article 29 If the inventory check result does not correspond to that on the list of property items, a thorough investigation shall be conducted to identify the cause, and the property custodian or user shall apply for property addition or subtraction registration accordingly.

Part Eight Supplementary Provisions

- Article 30 The superiors of units responsible for the safekeeping of or using university property shall pay much attention to the supervision of property management so as to push property custodians or users to remain vigilant at all times to avoid property damage or loss.
- Article 31 In case of any unauthorized change in, failure to report any loss of, or attempt to embezzle university property, the units responsible for the safekeeping of or using such university property shall be referred by the Property Management Section to the University for punishment.
- Article 32 Property custodians or users shall exercise the due care of a good-faith administrator with respect to the property items under their control; otherwise, they shall be held liable for compensation for property damage or loss.
- As for the compensation mentioned in the preceding paragraph, the top priority is to restore the affected property item to its original condition, or the property custodian or user shall compensate based on the fixed-assets depreciation method adopted by the University. If the affected property item has achieved the minimum useful life, the compensation amount shall be determined based on the salvage value thereof.
- If the property custodian or user is surely responsible for the aforesaid compensation, the compensation may be paid in installments from the property custodian/user's monthly salary.
- Article 33 In case of property theft, the scene of theft shall remain unchanged, and the theft case shall be immediately reported to the police and the Property Management Section. If the stolen property item(s) is(are) not recovered within one month of receiving a police report receipt and a certificate of theft issued by a police station, the unit(s) responsible for the safekeeping of or using the stolen property item(s) shall apply for property impairment in accordance with the applicable regulations and rules.
- Property custodians or users of stolen property items shall be held liable for compensation because they do not exercise the due care of a good-faith administrator with respect to the property items under their control.
- Article 34 Anyone who is proved to have embezzled or stolen university property shall be punished in accordance with the applicable regulations and rules of the University.
- Article 35 The Regulations become effective on the third day of promulgation after being adopted by the University Administration Council and ratified by the President.

Note: In the event of any disputes or misunderstanding as to the interpretation of the language or terms of the Regulations, the Chinese language version shall prevail.