National Sun Yat-sen University
Property Management Guidelines

1. All equipment and property acquired by NSYSU must be used in a prudent manner and for appropriate university purposes consistent with guidelines of "Management of National Public Properties Handbook" and "Equipment Management Handbook" given by the Executive Yuan.

2. The guideline mentioned as property, is the general term for asset and equipment which includes:

   (1) Asset: Including land, improvement on land, building construction with equipment value more than NT$10,000, machinery and equipment used more than 2 years, traffic and transport equipment and miscellaneous equipment. Classification of books is not included in this guideline.

   (2) Equipment: Including properties not mentioned above. The classification is shown below.

      a. Consumables: Refers to the goods that could be worn out or used up, like office supplies, papers and sanitation supplies etc.

      b. Non-consumables:

         I.   Hard goods that do not quickly wear out. The unit price is more than NT$3,000 and below NT$10,000 and been used no more than 2 years.

         II. Computer software

3. The serial numbers and useful life of the properties shall be tagged according to "The Standards of Classification for Properties" given by the Executive Yuan.

4. Management of property is done on a department level. Each unit (Yuan, Office, Faculty, Center, Department, Library, Office and Section etc.) are responsible for purchase, manage, register, maintain and consumption etc. of their own. The Property Management Division is responsible for property registration, maintenance, depreciation and disposal of the whole university.

5. Each department shall have at least one administrator in responsible for receiving and maintaining properties. If the administrator from any department changes, the properties have to be checked and hand over to the new administrator property. The form of change on property management administrator has to be filled out and the Property Management Division shall be notified.

6. The administrator from each department has the following responsibilities.

   (1) Assist the management of property and recording

   (2) The property user has to provide signature on relevant document

   (3) Assign tags to the users and ask them to apply the tags on the properties where could be obviously observed

   (4) Work on annual inventory checking and assist supervisor in auditing the properties

   (5) Authorize a transfer when the user is leaving

7. Users and administrators from each department shall check on the quantities and conditions at all times. The prescribed procedures shall be followed if there are any changes. The identification tags shall be affixed as appropriate to the properties where could be obviously observed. If the original tag is missing or could not be identified, Property Management shall be notified and retagged is needed.

8. Each new property purchased shall be registered. The following forms shall be filled out if changes occur.

   (1) Form of Property (non-consumables) Acquisition: filled out by Purchasing Department

   (2) Form of Property (non-consumables) Movement: filled out by the department when movements occur

   (3) Form of Property (non-consumables) Loss: filled out by the property managing department (user) when a disposal is needed

9. The departments who are using new property acquisitions shall fill out the form (card) of property acquisition. One new property acquisition for one card. The forms (cards) shall be sent along with expenditures verification. The copies of

property acquisition form (card) shall be kept by the department who are using the property, Property Management Division and Accounting Office until the dispose of property.

10. When new building or extension completed and been reviewed, the construction and maintenance section shall provide relevant information and forwarding it to Property Management Division in which a construction property registration shall be applied at the Land Office.

11. When the user is leaving, on a job-transfer or retiring, he/she has to hand over any properties in use to the department supervisor. The property managing administrator shall determine all properties have been handed over. The school-leaving procedure of the user shall also be approved by the Property Management Division. The user shall be responsible for indemnity in case of missing. No resignation approval will be given at this time.

12. The property assignee (user) is responsible for the maintenance of property. No transfers, lending or selling are allowed without approval. Departments must report all incidents like disaster, theft or any accident beyond control resulting in property damage or loss. All relevant information shall be sent and report to the Ministry of Education according to the Enforcement Rules of the Audit Act. The property manager and user shall undertake the duty of indemnity if or otherwise been exempted.

13. When the estimated useful life of property has met and could no longer be use, a form of property loss shall be filled out and sent to Property Management Division. The procedure of disposal could be done once it has been approved by the university principal. The property shall be kept well and no disposals could be done before the approval.

14. The classification amount of disposal shall follow the "Certificate Table of Revocation Classification for Properties of Government Agencies" by Executive Yuan.

15. After the approval of disposal, the form of disposal and the disposal property from such department shall be sent to the storage in Property Management Division.

After deducted from the inventory, the procedure of waste disposal shall follow "The Operational Procedures for the Sale and Evaluation of Approval Scrape Property Managed by Government Agencies" by Executive Yuan.

16. The Property Management Division shall schedule an annual inventory plan at the beginning of each year and so the audits could be followed. The auditing has to be done by each department of their own and the records have to be sent to the Property Management Division. After all auditing, the final records in accordance with any recommendations are to be sent to the university principal. All units shall follow up results and then review and make improvements.

17. Applicable laws from National Property Act and Auditing Act shall govern anything not mentioned in this guideline.

18. This guideline has been approved by Academic Affairs Council and sent to university principal for rectification. The same principle is applicable to any amendment thereto.