

國立中山大學財物管理要點

Guidelines on Property Management

96 年 5 月 30 日 95 學年度第 2 學期第 6 次行政會議通過

Approved at the 6th Executive Meeting on May 30, 2007

107 年 8 月 1 日配合組織調整更名原保管組為資產經營管理組

The Property Custody Division was renamed the Property Management Division on August 1, 2018

一、為有效管理本校所有國有公用財產及物品，發揮財物使用效能，爰依行政院頒「國有公用財產管理手冊」及「物品管理手冊」訂定本要點。

I. These guidelines are formulated in accordance with the Executive Yuan's *Handbook for the Management of National Public Properties* and *Handbook for Item Management* to effectively manage the University's national public properties and items and optimize their utilization.

二、本要點所稱財物，乃財產及物品之總稱，其中：

II. The properties herein refer to tangible assets and general items, as specified in the following:

(一) 財產：包括土地、土地改良物、房屋建築及設備暨單價金額超過一萬元以上且使用年限在二年以上之機械及設備、交通及運輸設備、什項設備。惟圖書典藏之分類圖書仍依有關規定辦理。

(1) Tangible assets herein include lands, land improvements, buildings, as well as machinery, transportation equipment, and miscellaneous equipment with a value exceeding TWD 10,000 and a useful life of more than two years. Nevertheless, book collection shall be handled in accordance with relevant regulations.

(二) 物品：指不屬於前述財產之設備、用具，其分類如下：

(2) General items herein refer to equipment and tools not stipulated in the preceding Subparagraph, with categories specified below:

1. 消耗用品：指公用物品經使用後喪失其原有效能或使用價值者，如事務用品、紙張用品、衛生用品等。

i. consumables: items which lose original effectiveness or function after use, such as office supplies, paper products, and sanitation supplies

2. 非消耗品：

ii. non-consumables:

(1) 公用物品質料堅固，不易損耗者，即使用年限達二年以上及未達

一萬元者。

- (i) items that are durable and not easily worn out with a useful life of more than two years and a value under TWD 10,000

(2) 電腦軟體。

- (ii) computer software

三、財物之編號及使用年限係依據行政院頒「財物標準分類」之規定辦理。

III. The serial number and life span of property shall be handled in accordance with the Executive Yuan's *Standards for Property Categorization*.

四、財物管理採分層負責管理制。各單位(院、所、系、中心、處、館、室、組等)應負責所使用財物之增置、登記、經管、養護、減損等相關事宜。資產經營管理組負責全校財物登記、管理及折舊攤提相關事宜。

IV. Property shall be managed based on a tiered responsibility system. Individual units (colleges, institutes, departments, centers, offices, and divisions) shall be responsible for the acquisition, registration, management, maintenance, and scrapping of their property. The Property Management Division (hereafter as the "PMD") shall oversee the registration, management, depreciation, and amortization of property university-wide.

五、各單位應指定專人至少一人負責管理單位內領用或保管之財物等業務。各單位財物管理人員如有異動時，財物須確實列冊點交，並填列財物管理人員異動表通知資產經營管理組，以便辦理異動手續。

V. Individual units shall designate at least one staff member to manage the property, which shall be handed over with a proper inventory if there is a change of the staff. The Form for the Change of Staff Responsible for Property Management shall be completed and submitted to the PMD to facilitate its procedure.

六、單位財物管理人之工作項目：

VI. Staff responsible for property management in individual units shall perform the following tasks:

(一)協助辦理該單位財物管理、登帳等工作。

(1) assisting with property management and registration for their affiliated unit

(二)請財物保管(使用)人在財物相關表單上簽名確認。

(2) requesting property custodians or users (hereafter as the "custodians/users") to sign relevant property documentation

(三)分送財物標籤，請保管(使用)人黏貼於財物明顯處。

(3) delivering property labels and requesting the custodians/users to affix them prominently on the property

(四)配合年度盤點及上級單位視察時協調聯繫。

(4) conducting an annual inventory and coordination during a property audit by the supervisory unit

(五)財物保管（使用）人離職時，協助財物移交工作。

(5) assisting with property handover when custodians/users resign

七、各單位財物保管（使用）人、管理人員對經管之財物應隨時查對其數量、注意使用狀況，如有異動須依規定程序辦理；另應確認財物標籤之正確，且確實黏貼於明顯處，如有脫落或內容模糊不清者，須通知資產經營管理組重新製作黏貼。

VII. Custodians/users and staff responsible for property management in individual units shall routinely check the quantity and usage status of the property. Any changes shall be handled in accordance with relevant procedures. Additionally, the labels shall be checked and prominently affixed on their property. If the original label peels off or becomes unidentifiable, the unit shall notify the PMD to make a new one.

八、財物增置後，須做財物增加之登記，以為財物登記異動之原始憑證，並依實際狀況填列下列表單：

VIII. Property shall be registered upon acquisition, serving as the proof for future changes. One of the following forms shall be completed based on corresponding situations:

(一)財產（或非消耗品）增加單：財物增置時，由購置經辦單位填造。

(1) Form for New Property (or Non-consumables): to be completed by the unit purchasing the property upon acquisition

(二)財產（或非消耗品）移動單：財物移出時，由移出單位填造。

(2) Form for Relocating Property (or Non-consumables): to be completed by the unit relocating the property upon transfer

(三)財產（或非消耗品）減損單：財物報廢時，由保管（使用）單位填造。

(3) Form for Scrapping Property (or Non-consumables): to be completed by the unit using the property upon scrapping

九、新置之財物，使用單位須填製財產增加單(卡)並以一物一卡為原則，於辦理經費核銷并案送出。財產增加單(卡)由使用單位、資產經營管理組、主計室

各存一聯，須妥善保管至財產報廢後，始予註銷。

IX. Units using the newly acquired property shall complete the Form for New Property (or Non-consumables) and submit for reimbursement, with one form per new property, in principle. Three copies of the form shall be kept each by the using unit, the PMD, and the Office of Accounting until the property is scrapped.

十、新建及擴建之建築物完工，經驗收完竣後，營繕組須提供建築物相關資料，交由資產經營管理組向地政機關辦理建築物產權登記。

X. Upon the completion of inspection and acceptance for a newly constructed or expanded building, the University's Construction and Maintenance Division shall provide the PMD with relevant documentation used for property ownership registration at the local land office.

十一、離職、調職或退職者，應將所保管或使用之財物點交清楚，單位主管及單位財物管理人應確認完成移交手續，財物保管（使用）人於辦理離校手續時須經資產經營管理組核章。如有短缺而未賠償者，不發給離職證明文件，且追究賠償責任。

XI. Upon resignation, transfer, retirement, or dismissal, custodians/users shall clearly hand over their property; their supervisors and staff responsible for property management in affiliated units shall ensure the completion of handover procedure. Additionally, the custodians/users shall obtain the approval from the PMD when handling the leaving procedure. Failure to compensate for missing property shall result in indemnification, and resignation documentation shall not be issued.

十二、財物保管（使用）人，對所經管之財物應善盡保管之責，未經核准，不得私自移轉、借撥或另為處分收益。財物若因災害、盜竊、不可抗力或其他意外事故，致毀損或滅失時，須依審計法施行細則規定，檢同有關證明文件，陳報教育部查明屬實，並轉請審計機關核准，核定已盡善良管理人應有之注意解除其責任者外，保管人、使用人應負連帶賠償責任。

XII. Custodians/users shall take care of property and not privately transfer, lend, or sell for personal benefits without prior approval. Instances of property damage or loss resulting from disasters, theft, force majeure, or other incidents shall be reported to the MOE for investigation in accordance with *the Enforcement Rules of the Audit Act*. Upon substantiation, the case shall be referred to the government audit office for approval, with the liability exempted if due diligence is exercised; otherwise, the custodians/users shall be liable for indemnification.

十三、單位財物如已達使用年限，不堪再使用時，應填具**財物減損單**送資產經營管理組，經陳報校長核定後，辦理財物報廢手續。在未奉核定處理前，應妥善保管，不得隨意廢棄。

XIII. When the property reaches the end of its useful life and is no longer usable, the

Form for Scrapping Property (or Non-consumables) shall be completed and submitted to the PMD for scrapping process after President's approval. The property shall be retained and not discarded until the approval is granted.

十四、財物報廢分級核定金額，應依行政院頒「各機關財物報廢分級核定金額表」辦理。

XIV. Graded values for approving scrapped property shall adhere to Executive Yuan's *Table of Graded Values for Approving Scrapped Property by Individual Agencies*.

十五、財物經核定報廢後，申請報廢財物之單位須將核准之報廢單及報廢品送資產經營管理組倉庫。經除帳後，廢品變賣依行政院頒「各機關奉准報廢財產之變賣及估價作業程序」辦理。

XV. Upon receiving the approval of scrapping property, the unit shall deliver the scrapped property to the PMD's storage, with the approved Form for Scrapping Property (or Non-consumables). After removal from the inventory, the scrapped property may be put on sale in accordance with Executive Yuan's *Regulations Governing the Operational Procedures for the Sale and Assessment of Scrapped Properties Approved by Each Agency*.

十六、資產經營管理組應於每年初，擬訂盤點計劃，實施財物盤點，各單位須配合先行對所屬財物實施盤點，並將財物盤點結果紀錄表送回資產經營管理組。全校盤點結束後，將盤點結果及建議事項彙整，以書面陳報校長後通知各單位檢討改進。

XVI. The PMD shall plan a property audit of items on inventories at the beginning of each year, with individual units carrying out their inventory check on their property and submitting their result to the PMD. Upon completion of audit university-wide, the audit result and recommendations shall be compiled and reported in writing to the President. The PMD shall notify individual units to review and make improvements accordingly.

十七、本要點若有未盡事宜，悉依「國有財產法」、「審計法」及有關法令規定辦理。

XVII. Matters not covered herein shall be handled in accordance with *the National Property Act, Audit Act* and relevant laws.

十八、本要點經行政會議通過，陳請校長核定後實施，修正時亦同。

XVIII. These guidelines are approved by Executive Meeting and the President before implementation. Amendments to these guidelines shall follow the same procedure.