

銘傳大學財物管理規則

Ming Chuan University Regulations for Property Management

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第一章 總則

Chapter 1 General Provisions

第一條 目的

Article 1 Purpose

為使本校財物之運用及管理有所遵循，特訂定本規則。

These regulations are established to provide guidance for utilization and management of MCU property.

第二條 範圍

Article 2 Range

本規則所稱財物，乃財產及物品之總稱，其中：Property stated in these regulations includes properties and goods as below:

一、財產：包括供使用土地、土地改良物、房屋建築及設備、暨單價金額在新台幣壹萬元以上且使用年限在兩年以上之機器及設備、交通及運輸設備、什項設備，惟圖書館典藏之分類圖書仍依有關規定辦理。

1. Properties: Including land, land improvements, buildings and equipment, with an expected useful life of more than 2 years and unit value of NT\$10,000 or more, such as machines, equipment, transportation and miscellaneous equipment. However, the Library collections will be dealt with in accordance with the relevant regulations.

二、物品：不屬於前述財產之設備、用具，包括非消耗及消耗品用品。取得單價金額在新台幣伍仟元以上、未滿壹萬元且使用年限在兩年以上者納為列管物品。

2. Goods: The equipment and tools not stated in the above properties, including non-consumable and consumable products. Goods with an expected useful life of more than 2 years and unit value higher than NT\$5,000 but less than NT\$10,000 are listed as “property in custody” of the university.

第三條 管理部門

Article 3 Managing Unit

前項財物由本校總務處管理之。

The above-mentioned properties are under the charge of the General Affairs Division.

第四條 工作職責

Article 4 General Responsibilities

一、管理部門

1. Managing Unit

(一)財物編號、增置、移轉、借用、報廢、盤點等作業之管理與督導。

(1) Manage and supervise processes such as property numbering, addition, transfer, loan, disposal and inventory.

(二)財物異動資料輸入電腦建檔、更正作業。

(2) Maintain and update data on property changes in computer files.

(三)財物抽點核對及異常反應。

(3) Audit of property inventory spot-checks and report of any anomalies.

(四)財物請購及規格要求等之審核與驗收。

(4) Review and pre-acceptance check of purchase requests and specifications.

(五)財物運用及保養維護執行情形之檢核與呈報。

(5) Check and report on application for use and maintenance of property.

(六)閒置財物原因之審核及處理對策之擬定與執行。

(6) Establish and implement review and measures processes for idle property.

(七)財物投(續)保申請。

(7) Apply for (and renew) property and goods insurance

(八)財物免稅進口申請。

(8) Apply for duty-free import of goods

(九)財產增減法人變更登記。

(9) Amend the property registered to the juridical person per additions or reductions

二、使用部門及保管人

2. Users (Units) and Custodians

(一)取得財物之驗收作業。

(1) Pre-acceptance check of acquired property

(二)財物增置、移轉、借用、報廢等異動資料之建立、更正及保管作業。

(2) Establish, collect/modify, update data for property addition, transfer, loan and disposal

(三)財物借用及送修之管制。

(3) Manage property loans and repairs

(四)財物自主盤點及異常提報。

(4) Facilitate self-inventory and report of any anomalies

(五)閒置財物之提報及保養維護。

(5) Report on and maintain idle property

(六)經盤點短缺之財物應由使用部門依規定負責賠償。

(6) User (unit) is responsible to reimburse the university for any shortage or loss of property based on the inventory.

(七)離職、調職或退休人員，應將所保管或使用之財物與使用部門點交，使用部門主管及保管人應確認完成移交手續。

(7) Those who resign, transfer or retire from the university must check and hand over assigned property to the unit, and this is reviewed and approved by the Unit Administrator and custodian.

(八)由政府機關或相關機構團體補助購置之財物，皆應留置本校使用。如教師調職需將財物移撥至他校繼續使用者，使用部門應簽請校長核可後，將相關資料送交總務處營繕組辦理。

(8) Property subsidized by government units or other related entities must be kept at the university. If transferred faculty members want to transfer the property to another university, the user unit must submit the relevant information to the Construction and Buildings Section of General Affairs Division upon approval by the president.

(九)保管人如有異動，應確實列冊點交並知會總務處營繕組。

(9) In case of change in Custodians, the real property and goods must be checked against the record and the Construction and Buildings Section of General Affairs Division notified.

三、財務處

3. Controller's Division

(一)財物增置、報廢等異動資料之審查。

(1) Audit of information regarding addition and disposal of property.

(二)抽點作業及盤點盈虧報告之審查。

(2) Audit of property inventory spot-checks and inventory addition/loss report

第五條 財物編號及標示

Article 5 Serial Number and Asset Label

一、區分財物類別，並參考行政院主計總處彙訂之「財物標準分類」予以編號及設定使用年限。

1. Classify properties, number properties and determine the service life for each property in accordance with the Standards of Classification for Properties from the Directorate General of Budget, Accounting and Statistics (DGBAS) of Executive Yuan.

二、總務處營繕組製作標籤，使用部門應確認標籤內容之正確性並粘貼於財物明顯位置，內容如有錯誤或脫落，應通知營繕組重新製作。

2. Users shall confirm the content of the property labels produced by the Construction and Buildings Section of General Affairs Division and affix one on each property in a prominent location. If the content of the label is wrong or a label goes missing, please inform the Construction and Buildings Section for a replacement.

第二章 財物增置

Chapter 2 Addition of Property

第六條 財產物品請購

Article 6 Purchase of Property

- 一、財產物品請購前應查核、協調、調用可用財物。
 1. Prior to purchase request, one must check on the possible sharing or loan or assignment of equipment for use.
- 二、請購單應載明品名、規格、用途及功能等需求。
 2. Purchase (Repair) Request Form shall include the item name, specifications, use, and requested functions.
- 三、買賣合約書內容應載明財產物品規格及功能、技術資料、人員訓練、交期、地點、運費負擔、保固、安裝試車、罰則、履約保證等。
 3. Contents of Sales and Purchase Agreement shall include the specifications, functions, technical information, personnel training, date of delivery, place of delivery, carriage fee, warranty, installation and test, penalties and performance bond, etc.

第七條 財產增置處理

Article 7 Process for Addition of Property

- 一、不動產增置：
 1. Addition of real estate
土地及房屋建築物之取得，依規定向主管機關辦理產權登記。Land and buildings' ownership certificate for registration of land use rights must be dealt with in accordance with the relevant regulations.
- 二、動產增置：
 2. Addition of property
 - (一)請購取得：經採購作業流程驗收過檔後入帳，並載入產生當月新購財產核對表。
 - (1) Acquisition via purchase request: Enter into account after conducting and passing inspection in accordance with Purchasing Procedure Flowchart process, and produce Checklist of Newly Purchased Properties for Current Month.
 - (二)受贈取得：估列成本經採購作業流程驗收過檔後入帳，並載入產生當月新購財產核對表。
 - (2) Acquisition via gifts: The estimated cost will be entered into the account after conducting and passing inspection in accordance with Purchasing Procedure Flowchart, and produce Checklist of Newly Purchased Properties for Current Month.

第八條 保固責任

Article 8 Guarantee

- 一、採購部門與供應商應簽訂保固書(合約書)，交由財務處、使用部門分別存檔。
 1. The Purchasing Section shall sign the agreement (contract) with the supplier and distribute it to the Controller and unit user for their files.
- 二、建造工程承造商應出具工程保固書，交由財務處、總務處、使用部門分別存檔。
 2. Building Contractor shall submit a construction guarantee in triplicate

to the Controller, General Affairs Division and unit user for their files.

三、使用部門應於財物保固期滿一個月前，檢討自行保養能力，以決定是否辦理合約維護。

3. To decide whether a maintenance contract is needed or not for the acquired asset, unit users should examine their ability for self-maintenance for one month before the warranty period of the equipment has expired.

第九條 保險

Article 9 Insurance

財物保險由總務處依規定統一辦理。Property insurance will be dealt in accordance with regulations by General Affairs Division.

第三章 財物異動

Chapter 3 Moving Property

第十條 移轉處理

Article 10 Transfer of Property

一、校內財物移轉或存放地點變更時，移出部門應填寫「財物移轉單」並交由移入部門確認，於表單完成簽核後，連同相關資料送交移入部門。

1. For interdepartmental transfers of property, the transfer form shall be completed by the unit the property will be transferred from and delivered to the receiving unit for verification. The approved transfer form must be passed to the receiving unit along with all related information.

二、管理部門確認資料無誤後方得更正檔案資料並製作新標籤，使用部門應確實粘貼於移轉之財物上。

2. The Managing Unit must ensure that information is correct before updating the file and producing the new labels, and the user (unit) must affix the new labels on the transferred properties.

第十一條 借用處理

Article 11 Borrowing of Property

財物之借用手續如下：Procedures for borrowing property

一、借用部門應辦理借用手續，經借出部門主管核准後，始得辦理借用。

1. Borrowing unit shall proceed with the loan procedure after approval of the loaning unit administrator.

二、借用部門若需延期歸還，應另訂歸還日期。

2. If the borrowing unit needs to extend the loan period, expected return date shall be indicated.

非經校長核准，不得擅自將本校財物撥借於校外其他單位或借(攜)出校外。No property will be borrowed by an on-campus or off-campus unit without the president's approval.

第十二條 報廢處理

Article 12 Disposal of Property

財物因損壞不堪使用時，使用部門應先填寫「財物報廢單」送交相關維修單位勘察情形，如鑑定符合報廢條件，由財務處確認取得金額、使用年限等資料，經總務長核准後方得辦理。Prior to the disposal of property, the user unit shall complete the “MCU Property Disposal Form” which shall be submitted to the relevant maintenance unit for verification and the Controller for checking the property’s acquisition cost and durable years. Disposal will be processed after approval by the Dean of General Affairs.

財物已達使用年限且無法或不宜使用者，得申請報廢。但符合下列情形之一者，亦得申請之：Application for disposal should be made for property beyond its service life or those items which cannot be properly used. Disposal action is advised under either of the following conditions:

一、未達使用年限，但經相關各類別維護單位認定已無法使用、或已不足因應現時科技所需、或過於陳舊致有礙觀瞻、或因教學使用致損害無法續用、維修不符合經濟效益或有其他原因，經校長核准報廢者。

1. When a property has not yet reached its useful life limit but is confirmed to be unserviceable or technologically obsolete, resulting in occupying storage space in the relevant maintenance units, or is no longer useable resulting from damage during teaching use, maintenance being uneconomical or other reasons. Upon approval by the president, such items will be disposed of before they reach service life date.

二、因竊盜、遺失或災害毀損，經校長核准報廢者。

2. Property identified as “stolen”, “lost” or “damaged by disaster” will be disposed after the approval by the president.

財物使用年限參考行政院主計總處彙訂之「財物標準分類」所訂年限為最低使用年限，惟使用年限屆滿後，管理部門仍應視實際情形審慎評估是否符合報廢條件。

The service life of property shall comply with the minimum service life indicated in “The Standards of Classification for Properties” specified by the Executive Yuan. The Managing Unit shall determine whether to dispose of the property or not according to its actual condition when its service life comes to an end.

第十三條 閒置處理

Article 13 Idle Property Processing

一、財物有下列情形者，使用部門應提報閒置處理：

1. User unit must apply for idle property processing when property meets any of the following conditions:

(一) 因財產物品更新或用途變更，致原購置財物已停用者。

- (1) The property will not be used due to a replacement being purchased or the use being changed.

(二) 因技術上無法克服之新購財產物品，自購入後逾一年以上未使用者。

- (2) The property has not been used yet for more than one year after

purchase due to technical reason.

(三) 因其他原因致停用一年以上者。

(3) The property has not been used for more than one year due to other reasons.

二、財物閒置時，使用部門應填寫「閒置財物處理表」之閒置原因、財產物品堪用狀況及估計現值等資料後，送管理部門審核。

2. For idle property, the user unit must fill in "Idle Property Processing Form" with the reason, the condition of the property and the estimated value, and submit it to the Managing Unit for approval.

三、管理部門經審核後，應擬定處理方式(出售、留用或其他)及完成期限，經校長核准後辦理並建檔列管。

3. The Managing Unit must decide on the handling measure (sell, keep or other) and the deadline after reviewing the Idle Property Processing Form, and implement this with the approval of the President, and file each case for reference.

四、本校不動產之處分、出租依私立學校法第 49 條辦理。由管理單位提出方案會簽相關單位，以不妨礙學校發展、校務進行為限，經校長核准後提報校務會議及董事會通過，並報請學校主管機關核轉法人主管機關核准後辦理。

4. The rental of the university's real estate is dealt with in accordance with Article 49 of Private School Law. The Managing Unit must report the case to the relevant units, and such rentals are limited to those which do not interfere with the university's development and operations. Such cases shall be approved by the President, University Affairs Committee and Board of Directors. The non-juridical person for the university may ask the relevant education authority to help coordinate the process.

五、管理部門於辦理盤點作業時，如發現財物有閒置不用情形而使用部門也未提報者，應簽報處理之。

5. If any idle property is found without any report by the user unit while the Managing Unit is implementing inventory check, it must be reported for appropriate processing.

第四章 財物帳務及管理

Chapter 4 Account Management of Property

第十四條 資料建立及更新

Article 14 Information Collection and Update

財物資料建立及更新應依下列規定辦理：Information collection and updates on property will be processed in accordance with following regulations:

一、經核准之增置、移轉、報廢處理等表單，應由營繕組立即建立或更正電腦檔案。

1. Upon receiving forms indicating addition, transfer, disposal, etc., the Construction and Buildings Section shall immediately establish or update the computer files.

二、營繕組每月列印異動明細表(含財物增減明細表、財物異動核對表、當月新購財物核對表)，送使用部門、財務處分別存檔。

2. Updated Property Data (Properties Addition/Loss Sheet, Checklist for Moved Property, Checklist of Newly Purchased Properties for Current Month) will be printed out in triplicate monthly by the Construction and Buildings Section and distributed to user units and the Controller for their files.

三、營繕組於每學年度會計師查核後，列印上學年度財物報表，內容包括：

3. The Construction and Buildings Section must print out the Property List, which includes the following contents, from the previous academic year after the annual audit by the certified accountants,:

(一)財物增置清冊

(1) Property Addition List

(二)財物減少清冊

(2) Property Reduction List

(三)財物目錄

(3) Property Inventory

第十五條 盤點

Article 15 Inventory

一、財物每學年度(暑假)須辦理一次總盤點，營繕組應於盤點結束後三十日內完成盤點報告(含盤點缺失表)並呈核。

1. Inventory shall be completed and reviewed annually by the Construction and Buildings Section, and the inventory report (including Inventory Shortage Report) submitted within 30 days after the inventory check.

二、盤點結果如有異常，營繕組應依規定報請校長核准後，通知使用單位依呈核結果處理之。

2. The Construction and Buildings Section must report to the President for approval any anomalies found during the inventory check, and inform the user unit to implement relevant processes based on the resolution of the report.

第十六條 保管、移交

Article 16 Safeguarding and Transfer

一、保管人設定：

1. Designation of Custodian

(一)各使用部門主管應負責該部門財物之保管責任，可依存放地點別，指定適當保管人。

(1) Administrator of the user unit is responsible for the property and appointment of appropriate custodians according to the location of items.

(二)保管人應由營繕組輸入電腦，據以管理。

(2) Custodian name will be input into computer files managed by the

Construction and Buildings Section.

- (三) 保管人平時應自主盤點，遇有短缺時，應即向營繕組提報異常原因，並將處理結果及改善措施呈核。
- (3) Cyclical physical inventory shall be conducted by custodians. Discrepancies and how they are processed, along with results and improvement measures, shall be reported to the Construction and Buildings Section.

二、保管人移交：

2. Change of Custodians

(一) 部門主管於保管人離(調)職時，應指定新保管人並督導移交。

(1) For transferred / resigned custodian, a new custodian shall be appointed under supervision of the unit administrator.

(二) 原保管人依「財物一覽表」列示財物逐一點交給新保管人，雙方確認簽名後，由原保管人將「財物移交清冊」及「教職員離職申請單」呈部門主管簽核後，始完成移交作業。

(2) The original custodian checks and hands over the property to the new custodian in accordance with the "Property List"; both parties shall sign after verification. The transfer is completed after "Property List" and "Resignation Application Form" are reviewed and approved by the Unit Administrator.

第十七條 財物之保養維護

Article 17 Repairs and Maintenance of Property

一、使用部門應就須保養財產物品建立訓練教材或工作規範，作為保養人員訓練及執行保養之依據。

1. User unit must establish training material and operation standards for the property to be the basis of training and maintenance.

二、使用部門應設定保養週期、項目、內容並定期執行保養計畫。

2. User unit is to examine the maintenance cycle, items, and contents and to execute the maintenance cycle plan.

三、如故障致無法修復時，保管人應填寫「請修單」經主管簽核後，送交總務處辦理。

3. When equipment is no longer usable, upon approval by the unit administrator, the relevant custodian shall complete "Purchase (Repair) Request Form" and submit the form to General Affairs Division.

第十八條 賠償責任及金額認定

Article 18 Reimbursement and Value Estimation

一、保管人對所經管或使用之財物未盡善良管理人應有之注意，致財產物品短缺或遺失者，保管人應負責賠償。

1. Custodian is responsible to reimburse the university for any shortage or loss of property resulting from custodian's negligence.

二、賠償金額為財務處提列折舊後之剩餘價值。

2. The reimbursement will be based on the value after the depreciation as estimated by the Controller's Division.

第五章 附則

Chapter 5 Appendix

第十九條 管制品之管理

Article 19 Management of Restricted Items

政府機關列為管制品之財產物品，其增置、報廢、讓售應先由總務處依法令規定向主管機關報備，經核准後始得辦理。

The addition, disposal and sale of fixed assets classified as restricted items by Government shall be reported through the General Affairs Division to the authorized body in accordance with regulations and be processed after approval by the authorized body.

第二十條 本規則未盡事項，依本校「財物管理實施細則」辦理。

Article 20 Matters not covered above will be dealt with in accordance with Ming Chuan University Enforcement Rules for Property Management.

第二十一條 本規則經行政會議通過，校長核定後實施，修正時亦同。

Article 21 Upon being passed at the Administrative Council Meeting and approved by the president, these regulations were implemented. Any revision must follow the same procedure.

****In the event of any inconsistency or discrepancy between the Chinese and other language versions of this document, the Chinese version shall prevail.****