

Ming Chuan University Regulations for Property Management

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Chapter 1 General Provisions

Article 1 Purpose

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

Article 2 Range

Property stated in these regulations includes properties and goods as below:

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.
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.

Article 3 Managing Unit

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

Article 4 General Responsibilities

1. Managing Unit

- (1) Manage and supervise processes such as property numbering, addition, transfer, loan, disposal and inventory.
- (2) Maintain and update data on property changes in computer files.
- (3) Audit of property inventory spot-checks and report of any anomalies.
- (4) Review and pre-acceptance check of purchase requests and specifications.
- (5) Check and report on application for use and maintenance of property.
- (6) Establish and implement review and measures processes for idle property.
- (7) Apply for (and renew) property and goods insurance
- (8) Apply for duty-free import of goods
- (9) Amend the property registered to the juridical person per additions

or reductions.

2. Users (Units) and Custodians

- (1) Pre-acceptance check of acquired property.
- (2) Establish, collect/modify, update data for property addition, transfer, loan and disposal
- (3) Manage property loans and repairs.
- (4) Facilitate self-inventory and report of any anomalies.
- (5) Report on and maintain idle property.
- (6) User (unit) is responsible to reimburse the university for any shortage or loss of property based on the inventory.
- (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.
- (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.
- (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.

3. Controller's Division

- (1) Audit of information regarding addition and disposal of property.
- (2) Audit of property inventory spot-checks and inventory addition/loss report

Article 5 Serial Number and Asset Label

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.
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.

Chapter 2 Addition of Property

Article 6 Purchase of Property

1. Prior to purchase request, one must check on the possible sharing or loan or assignment of equipment for use.
2. Purchase (Repair) Request Form shall include the item name, specifications, use, and requested functions.
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.

Article 7 Process for Addition of Property

1. Addition of real estate
Land and buildings' ownership certificate for registration of land use rights must be dealt with in accordance with the relevant regulations.
2. Addition of property
 - (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.
 - (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.

Article 8 Guarantee

1. The Purchasing Section shall sign the agreement (contract) with the supplier and distribute it to the Controller and unit user for their files.
2. Building Contractor shall submit a construction guarantee in triplicate to the Controller, General Affairs Division and unit user for their files.
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.

Article 9 Insurance

Property insurance will be dealt in accordance with regulations by General Affairs Division.

Chapter 3 Moving Property

Article 10 Transfer of Property

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.
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.

Article 11 Borrowing of Property

Procedures for borrowing property

1. Borrowing unit shall proceed with the loan procedure after approval of the loaning unit administrator.
2. If the borrowing unit needs to extend the loan period, expected return date shall be indicated.

No property will be borrowed by an on-campus or off-campus unit without the president's approval.

Article 12 Disposal of Property

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.

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:

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

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.

Article 13 Idle Property Processing

1. User unit must apply for idle property processing when property meets any of the following conditions:
 - (1) The property will not be used due to a replacement being purchased or the use being changed.
 - (2) The property has not been used yet for more than one year after purchase due to technical reason.
 - (3) The property has not been used for more than one year due to other reasons.
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.
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.
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.
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.

Chapter 4 Account Management of Property

Article 14 Information Collection and Update

Information collection and updates on property will be processed in accordance with following regulations:

1. Upon receiving forms indicating addition, transfer, disposal, etc., the Construction and Buildings Section shall immediately establish or update the computer files.
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.
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:
 - (1) Property Addition List
 - (2) Property Reduction List
 - (3) Property Inventory

Article 15 Inventory

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.
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.

Article 16 Safeguarding and Transfer

1. Designation of Custodian
 - (1) Administrator of the user unit is responsible for the property and appointment of appropriate custodians according to the location of items.
 - (2) Custodian name will be input into computer files managed by the Construction and Buildings Section.
 - (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.
2. Change of Custodians
 - (1) For transferred / resigned custodian, a new custodian shall be

appointed under supervision of the unit administrator.

- (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.

Article 17 **Repairs and Maintenance of Property**

1. User unit must establish training material and operation standards for the property to be the basis of training and maintenance.
2. User unit is to examine the maintenance cycle, items, and contents and to execute the maintenance cycle plan.
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.

Article 18 **Reimbursement and Value Estimation**

1. Custodian is responsible to reimburse the university for any shortage or loss of property resulting from custodian's negligence.
2. The reimbursement will be based on the value after the depreciation as estimated by the Controller's Division.

Chapter 5 **Appendix**

Article 19 **Management of Restricted Items**

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.

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

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.**