

# National Yang Ming Chiao Tung University Guidelines for School Property Management

Approved at the 1st General Affairs Meeting of the 110th Academic Year on June 24, 2022

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## I. General Principles

1. These guidelines are established for effective school property management in accordance with the regulations set forth in the State-Owned and Public Property Management Handbook and the Item Management Handbook.
2. The classification of school property is established according to the Property and Goods Standard Classification specified by the Executive Yuan and in other relevant laws.
  - (1) Property: This includes immovable property, securities, rights, books, and movable property with a unit price of NT\$10,000 or more and a useful life of over 2 years .
    - a. Immovable Property: This includes land, land enhancements, buildings, and facilities.
    - b. Movable Property: This includes machinery, transportation, and miscellaneous equipment.
    - c. Intangible Assets: These include securities and rights.
    - d. Books: As specified in the Library Act or other relevant laws.
  - (2) Items: These refer to equipment or goods other than those defined as property in the preceding paragraph, with a unit value of less than NT\$10,000 or a useful life of less than 2 years, including consumables and non-consumables.
    - a. Consumables: These include public property that does not retain its usefulness or value after use, such as office supplies, paper, and hygiene products.
    - b. Non-consumables: These include public property that is robust and durable, such as office equipment, dining utensils, and furnishings.
  - (3) Software: Application systems, packaged software, licensed software, cloud services, or other software with a unit price of NT\$10,000 or more and a useful life of over 2 years shall be recorded as the intangible asset “software.”
3. Definitions of the terms used in these guidelines are as follows:
  - (1) Administrative unit : 1st and 2nd Division of Property and Business Management, Office of General Affairs.
  - (2) Property safekeeping unit: The agency that uses the property in question.
  - (3) Custodian : An individual responsible for safekeeping the property in question.
  - (4) Property administrator: An individual appointed by a property safekeeping unit to supervise property administration under said agency’s care.
  - (5) Entrusted property: Property not owned by the University but entrusted to the University for administration.

## II. Division of Administrative Responsibilities

4. The Administrative unit is responsible for handling the bookkeeping affairs, inventory, and disposal of school property. In contrast, property safekeeping units are responsible for the safekeeping, usage, and maintenance of school property entrusted to them.
5. Each property safekeeping unit must appoint property administrators to supervise the use of school property entrusted to the agency. When there is a change of property administrators, an application form for the transfer of property administrators must be filled in.
6. For property that a single individual uses, said individual must be designated as the custodian of the property. For property that multiple individuals use, the property safekeeping unit must appoint a custodian from among the users or have a property administrator from the agency designated as the custodian. Each piece of property must be placed under the safekeeping of one property safekeeping unit and one custodian.
7. Custodians must exercise due care in the safekeeping of property entrusted to them and closely supervise its usage and maintenance. Once a piece of property is lost or damaged, depending on the severity of the loss or damage, the individual custodian must pay for the loss incurred or be subject to the judgment of the judicial authorities according to the applicable regulations.

In any of the following events, a custodian is solely and legally responsible:

- (1) Confirmed illegal selling or encroachment of state-owned property.
- (2) Replacement of valuable or high-performance property with used or obsolete items for undue profit.
- (3) Leasing or making a profit from school property without permission or not according to proper procedures.

## III. Property Registration and Administration

8. Newly-procured property must, after inspection and acceptance, be registered and recorded using the property administration system (from now on, “the System “) the relevant property safekeeping unit, which must produce a property procurement form as the original certificate verifying the addition of said property.

In one of the following circumstances, school agencies at all levels must comply with the following instructions:

- (1) If a piece of property is funded by agency A but used by agency B, agency B must be designated the property safekeeping unit.
- (2) If the relevant property is entrusted property, its status must be noted in the property addition form, and the relevant trusteeship agreement must be uploaded to the System to ensure the convenience of the future return of the property to its custodian.

9. For property that must be transferred to another agency within or outside of the University for safekeeping or use before reaching its tenure use, a transfer form must be filed in the System. The transfer must be implemented according to the following instructions:
  - (1) Transfer within the University: The original custodian must file a property transfer form in the System to be approved by the administrative unit.
  - (2) Transfer to a government agency: The property safekeeping unit must follow proper property ownership transfer procedures and file a property ownership transfer form in the System.
10. For agencies intending to transport a piece of property outside of the University's campus for use, a request must be filed in the System. The property in question must not be transported before the request has been approved.
11. Property safekeeping units must not dispose of school property without permission nor use it for profit unless the obtainment of profit does not contradict the property's original use. For the leasing of school property, a leasing agreement must be signed after a request has been filed and approved and relevant agencies notified.
12. After a piece of property is registered, the administrative unit must produce a property label and issue it to the custodian, who is responsible for placing the sticker on said property.
13. Custodians must complete the counting and return of school property under their care before retirement or resignation. Once the returned pieces of property are less than those on the list of property under the custodian's care, the head of the property safekeeping unit and the property administrator must assume responsibility for retrieving the school property or for collecting compensation from the custodian in question, unless they identify reasons the custodian is not at fault. For property that cannot be transferred, the head of the property safekeeping unit or an individual appointed by the head of the property safekeeping unit must temporarily act as the custodian.
14. If losses are incurred as a result of the disappearance, damage, or accidental loss of school property that is attributable to a custodian, the individual must comply with the following provisions whether they remain the custodian or not unless an auditing agency has declared that the individual exercised due care and has acquitted them of all responsibility:
  - (1) For missing property, the custodian must compensate for the loss unless the loss is the result of force majeure.
  - (2) For damaged property, the custodian must pay for its repair if repair is possible. Otherwise, the custodian must compensate for the loss.
  - (3) The compensation must be determined based on the market price at the time of loss or damage, with depreciation calculated according to the years of use.
15. The inventorying of school property is to be performed annually according to the plans

established by the administrative unit of each campus and approved by the Dean for General Affairs.

#### IV. Impairment of Assets and Disposal of Property

16. For property that has reached the required minimum tenure of use plus one year and has lost its original level of effectiveness to the point where it cannot be repaired or repair is deemed uneconomical, the relevant property safekeeping units must file an asset impairment (property write-off) application form in the System. The Administrative unit must review the application, produce an asset impairment list for all agencies, and notify the Accounting Office. The property in question may be written off after the application has been approved.

As per the Classification of the Value of Property to be Written-Off established by the Executive Yuan, the writing-off of property unit price (worth more than NTD 15 million must be reported to the Ministry of Education for approval, and the writing-off of property unit price worth more than NTD 30 million must be reviewed by competent auditing authorities before said property may be removed from the school property register.

17. One of the following actions may be taken for the disposal of property that has been written off according to the State-Owned and Public Property Administration Handbook:
  - (1) Sell: Property that can no longer be used for its intended purpose but is still of salvage value.
  - (2) Reuse: Property that can no longer be used for its intended purposes but contains parts that can be taken apart and reused.
  - (3) Gift: The free transfer of ownership to local self-governing bodies, state-owned enterprises with the entity of a company, local government-owned enterprises with the entity of a company, or foundations established according to the law.
  - (4) Exchange: Exchange of property with that owned by local self-governing bodies or state-owned enterprises with the structure of a company.
  - (5) Destroy or discard: Property that no longer has any use.
  - (6) Transfer: Free transfer of property to other agencies or schools.
18. The Administrative unit must collect the property to be sold and sell it periodically according to the Procedures for the Selling and Valuation of Written-off Property established by the Executive Yuan. Waste materials that have no sale value, including wood, textiles, paper, and chemicals, can be disposed of by their property safekeeping units according to the applicable regulations.
19. Property safekeeping units are responsible for transporting property that has been written off to a warehouse designated by the Administrative unit. Alternatively, the Administrative unit

may contact recycling operators to collect said property from the property safekeeping units. Property that has been written off must be stored in a designated location to facilitate collection.

20. If the property is damaged as a result of disaster, theft, force majeure, or other accidents, or that property is reported as being damaged before reaching its required tenure of use, property safekeeping units must apply the writing-off of said property and furnish related supporting documents to the Administrative unit, who must report the loss to the Ministry of Education and competent auditing authorities before said property may be removed from the school property register.

For property that is stolen, property safekeeping units must report the theft to the police immediately.

Property safekeeping units may not be held accountable for property losses reviewed by the Ministry of Education. Otherwise, action must be taken according to Article 7.

#### V. Supplemental Information

21. Matters not specified in these guidelines shall be addressed following the National Property Act and other applicable regulations.
22. These guidelines are to be enforced following approval in the General Affairs Meeting; the same procedures shall apply to their revisions.