

# 國立成功大學財物管理辦法

## NCKU Regulations for Property Management

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- 第一條 為落實本校財物管理，特訂定「國立成功大學財物管理辦法」(以下簡稱本辦法)。
- Article 1 These NCKU Regulations for Property Management (these Regulations) are established particularly to consolidate property management of the University.
- 第二條 本校財物管理事宜除行政院頒「國有公用財產管理手冊」、「財物標準分類」及「國有財產法」、「審計法」另有特別規定外，悉依本辦法辦理。
- Article 2 Property management of the University, unless specified otherwise in the State-owned Public Property Management Handbook, the Property Standard Classification, the National Property Act, and the Audit Act promulgated by the Executive Yuan shall be handled as stated herein.
- 第三條 本校財物之管理採分層管理制，以院、處、室、系(所)、中心、組為單位，資產保管組為帳之管理單位，各單位為物之管理單位，各單位財物使用人負直接保管責任。
- Article 3 The University's properties are managed hierarchically by the college, the office, the department (graduate institute), the center, and the division. The Property Management Division is the manager of the accounts while each of the said units is the manager of the properties. The respective users of the said properties are held directly responsible as the custodian.
- 第四條 各單位須指派專人(以編制內職員為原則)一人為單位之財物管理人員，負責辦理該單位財物管理事宜。各單位管理人員有異動時，財物應切實列冊點交，並將新任人員名單通知資產保管組。
- Article 4 Each unit is to assign one specialized person (who is a staffer within the organization in principle) to be the property manager at the said unit who will take charge of managing properties at the said unit. In case of any change in the respective unit managers, the properties shall be precisely handed over in books and the list of the new hires shall be made known to the Property Management Division.
- 第五條 財物使用(保管)人員離、調、退職時，應將使用保管之財物點交單位財物管理人員。上述人員於辦理離職手續時；單位主管及財物管理人員應於「離職手續會簽單」加註確認。
- Article 5 Users (Custodians) of properties shall hand over properties under their custody to the unit property manager upon the resignation, transfer, or retirement. Upon resignation of the above-mentioned staff, the unit supervisor and property manager shall indicate so as confirmation in the Resignation Sign-off Sheet.

第六條 新建及擴建之建築物完工經有關單位驗收後，主辦單位經辦人員須將各類憑證(建築許可證、建築物使用執照、圖表等)送至資產保管組，辦理建物第一次總登記(保存登記)手續。

Article 6 Once completed new and expanded buildings are accepted by related units, the handler at the organizer needs to send respective certificates (the Building Permit, the Building User License, and the drawings, etc.) to the Property Management Division for the general registration (retention registration) of the building for the first time.

第七條 已達使用年限之財物，如「原有效能不能修復」或「經評估修復而不經濟者」有報廢必要時，應隨時處理，由單位財物管理人員填具「財產減損申請單」或「非消耗品減損單」，送資產保管組申請報廢，經查核確認後，應將廢品繳至倉庫(或暫保管於單位)，資產保管組據「財產減損申請單」製作「財產減損單」陳核，並辦理報廢除籍銷帳手續。

Article 7 Properties reaching the end of their life span and need to be scrapped due to “the impossibility to fulfill original efficacy” or “uneconomic repairs after evaluation” shall be processed at any time. The unit property manager shall complete the Property Impairment Request Form or the Non-consumable Impairment Form and send it to the Property Management Division to be scrapped. Once confirmed through inspection, the scraps will be turned in to the warehouse (or be kept temporarily at the unit). The Property Management Division produces the Property Impairment Form according to the Property Impairment Request Form and completes the scrapping and write-off process.

第八條 經奉准報損之財物，有他項用途之需者，須簽准後才得留用，俟不需用時仍須繳至資產保管組倉庫。

Article 8 Properties approved to be reported as impairment, if needed for other purposes, may only be retained after they are signed off as approval. Once they are no longer needed, they still need to be turned in to the warehouse of the Property Management Division.

第九條 資產保管組收回之廢品，暫收存倉庫(或由單位妥為保管)，達一定存量後，依規辦理標售。

Article 9 Scrap collected by the Property Management Division is kept temporarily in the warehouse (or be property kept at the unit). Once a certain inventory is reached, they are put up for sale as required.

第十條 財物保管人或使用人，對所保管之財物應盡善良管理人之注意，不得有私自掉換、擅為收益、出借、移轉等情事。

Article 10 The property custodian or user shall pay due attention as a good administrator and may not switch properties in private or collect income, lend them to others, or transfer them arbitrarily.

財物若有毀損、遺失、失竊等情事應查明保管人或使用人是否已盡善良管理人應有之注意，並於二個月內填具「國立成功大學財物失竊報告單」，除經審計機關核定解除其責任者外，保管人、使用人應負賠償責任。

In case of damaged, missing, or lost properties, it shall be found out whether the custodian or the user has paid due attention as a good administrator and complete the NCKU Stolen Property Report Form within two months. Unless his/her liabilities are lifted as approved by the audit authority, the custodian or the user shall be responsible for the compensation.

第十一條 財物毀損、遺失、失竊係因保管或使用者之過失所致者，以賠償相同財物為原則；無相同財物可以賠償時，以重置同等使用效率財物之市價為準，或按已使用之年限折舊計算如下：

Article 11 When properties are damaged, lost, or stolen as a result of negligence of the custodian or user, the same properties shall be provided as compensation in principle; when there are no identical properties to be provided as compensation, the market prices of properties with equivalent use efficiency apply or depreciation shall be calculated according to the number of years involved in the use as follows:

一、已達使用年限財物以「原值/(使用年限+1)」的金額賠償。

1. For properties already at the end of their life span, the “original value/(life span +1)” will be the compensation.

二、使用年限剩 1 年以內財物以 1 年(原值/使用年限)的金額賠償。

2. For properties within less than 1 year remaining of their life span, the compensation will be calculated for one year (original value/life span).

三、未達使用年限 1 年以上財物以帳面價值（原值減累計折舊數）賠償。

3. For properties yet to reach a year and above of their life span, the book value (original value minus the accumulated depreciation) will be adopted for the compensation.

第十二條 主計室對於增加財產之分類，以資產保管組在財產、非消耗品增加單上編列之財物分類編號類別為準。

Article 12 For the classification of additional properties, the Accounting Office follows the property classification number assigned in the list of additional properties or non-consumables by the Property Management Division.

第十三條 為使財產帳物相符，資產保管組應依「財物盤點計畫」每年定期通知各單位全面盤點財物一次，並將財產盤點結果紀錄表簽章後送回資產保管組。

Article 13 To match properties to the information kept in the books, the Property Management Division shall follow the Property Inventory Check Plan and notify respective units periodically each year to perform a comprehensive inventory check of their properties and send the sealed Record Sheet of Property Inventory Check Findings back to the Property Management Division.

資產保管組則以抽點方式盤點各單位財產，並於每年度按期辦理財產目錄陳報。

The Property Management Division, on the other hand, randomly checks properties of respective units and submits the property catalog periodically each year.

第十四條 新置之財物，使用單位須填製財產、非消耗品增加單並以一物一卡為原則，於辦理經費核銷時并案送核。財產、非消耗品增加單由使用單位、資產保管組、會計室各存一聯，須妥善保管至財產報廢後，始予註銷。

Article 14 For new properties, the end-user shall complete the List of Additional Properties and Non-consumables and submit it for review upon write-off of the budget according to the one-property one-card principle. The end-user, the Property Management Division, and the Accounting Office shall each keep a slip of the List of Additional Properties and Non-consumables. Write-offs are only allowed after properties are properly kept and scrapped.

第十五條 各單位財物使用人、管理人員對經營之財物應隨時查對其數量、並注意使用狀況，如有異動須依規定程序辦理。

Article 15 The property user or manager at each unit shall check the quantities of properties under his/her operation at any time and pay attention to their use status. In case of any change, the required procedure needs to be followed.

財產標籤務必正確、確實黏貼於顯明處，如有脫落或內容模糊不清者，應即通知資產保管組重新製作黏貼。

Properties have to be correctly labeled. The labels need to be precisely attached to readily visible areas. If a label falls off or the information is illegible, the Property Management Division shall be notified immediately to facilitate reproduction of the label.

- 第十六條 各單位如有閒置之財物（已不需使用或損壞可修復），應將財產資料逕送資產保管組或經由網頁公告，使需用者得申請移轉續用。
- Article 16 In cases of idle properties (no longer needed or repairable), respective units shall send property information to the Property Management Division directly or announce them on the website so that those in need of them may apply for a transfer to facilitate subsequent use.
- 第十七條 各單位受贈之財物，應依「國立成功大學接受捐贈作業程序」，敘明受贈依據、理由、入帳依據(帳列財產或物品，財物屬新品者應檢附原值相關憑據；屬舊品者應依已使用年限折舊估算現值、可續用年限，辦理登記入帳)及是否需出具證明，簽陳核處。
- Article 17 Respective units, upon NCKU Procedure of Receiving Properties as Gifts shall specify the basis and reason for accepting a specific gift and the bookkeeping criterion (for book-kept properties or items, if they are new, related evidence supporting their original value shall be enclosed; if they are old, the current value shall be estimated according to depreciation against the years already used and, along with the remaining life span, shall be registered and book-kept) and whether a certificate is needed or not and submit them to be signed off for approval.
- 第十八條 資產保管組須按月辦理校務基金固定資產（土地除外）攤銷折舊相關事宜。
- Article 18 The Property Management Division shall complete amortization and depreciation-related procedures for the fixed assets (excluding land) against the University Endowment Fund monthly.
- 第十九條 財物移撥應依「國立成功大學各單位辦理財物移撥處理原則」辦理。
- Article 19 To transfer properties, the NCKU Directions for Transferring Properties shall be followed.
- 第二十條 各單位財物若置於國外使用者，須辦理財物移撥手續，移轉至外交部管理；若因業務需要，需攜至校外(含國內、外)使用或共同計畫案暫置其他機關(學校)時，應填寫「財物借用單」，以供財物盤點時備查。
- Article 20 Respective units, to use their properties overseas, shall complete the property transfer and allocation procedure and transfer them to be under the management of the Ministry of Foreign Affairs. If to meet operational demand, it is required to bring properties outside the University (within the country or abroad) and use them accordingly or place them at another institution (educational institution) for the time being as part of a collaborative project, the Property Loan Form shall be completed and will serve as reference upon an inventory check of properties.
- 第二十一條 本辦法經行政會議通過後實施，修訂時亦同。
- Article 21 These Regulations are to be enforced following approval through the administrative meeting; the same shall apply to their revisions.