

Regulations of Property Management

Approved by the Senior Executive Council on November 07, 1991.

Chapter 1 General Principals

Article 1 To manage the property of I-Shou University (hereinafter referred to as the University) more effectively and more efficiently, the Regulations of Property Management (hereinafter referred to as the Regulations) is hereby made for establishing a complete system.

Article 2 The Regulations are set up according to the School Accounting System Standards issued by the Ministry of Education, the Standards of Property Classification and the Handbook of Administrative Affairs Management issued by the Executive Yuan, and the practical situations of the University.

Article 3 The definitions of property in the Regulations are listed as below:

1. Recorded property:
 - (1) Lands, buildings, equipments, and books;
 - (2) Machines, instruments, traffic/ transportation equipments, or other miscellaneous equipments which amount of purchase is more than NTD\$10,000 and the effective term is more than two years.
2. Controlled property: All of the equipments which amount of purchase is below NTD\$10,000, but the effective term is more than two years.

Chapter 2 Responsibility of Management

Article 4 Division of Authority and Responsibility of Property Management:

1. Office of General Affairs: It is the main unit for managing, checking, examining, or inspecting the property of the University regularly or irregularly.
2. Office of Accounting: It is in charge of controlling the account of the property, evaluating the property purchased or discarded as junk, and reviewing the internal performances of the University by laws.

3. Library: It is in charge of managing the books and archives, and being responsible to the Office of General Affairs and the Office of Accounting.
4. Office of Physical Education: It is in charge of managing the equipments of physical education, and be responsible to the Office of General Affairs and the Office of Accounting.
5. Health Section: It is in charge of managing the medical supplies, and be responsible to the Office of General Affairs and the Office of Accounting.
6. Each unit: Keeping the property of the University in good condition; and making sure that the practical situations of goods are identical with the detailed information on account.

Article 5 The Property Management Section of the Office of General Affairs shall be the main unit to manage the property of the University that the main job descriptions are listed as below:

1. Recording the details of the property.
2. Checking the amount of the property.
3. Recording the detailed information if the property has increased, reduced, or changed.
4. Applying for the related data about the real estate, and keeping the data completely.
5. Checking the conditions about how each unit manages and uses the property of the University.
6. Checking the conditions about how each unit manages and uses the property, and giving an advice to the University to award a reward or give a warning to each unit depending on the practical situations.
7. Planning the property statistic reports.

Article 6 Responsibility of Property Management for the Property Custodian of Each Unit:

1. The directors of the units which use or manage the property of the University shall be also the supervisors of property management, who need to realize or pay attention to the conditions about how each unit uses or manages the equipments or materials. The director of each unit shall be responsible of solving the problems, if any, and try his/ her best to prevent the problems from happening again.

2. The property custodian shall check and maintain the property, discard the property as junk, or make sure the practical situations of goods are identical with the detailed information on account. Supervising how each unit uses the property is necessary. If the property custodian leaves his/ her post, the director of each unit shall assign other persons to take over his/ her job, and deliver the Property Transfer Inventory to the Property Management Section of the Office of General Affairs to change the name of the custodian.

Article 7 Directors of each unit which uses or manages the property at the University shall send one copy of the Property Transfer Form to the Property Management Section for future reference after the property is confirmed without any questions after checking.

Article 8 The regulations about how to manage the books, archives, equipments for physical education, and medical supplies shall be set up by the Library, the Section of Physical Education, and the Health Section respectively by their own.

Chapter 3 How to Classify, Give Numbers and Register the Property

Article 9 The classification of property is set as below:

1. Land.
2. Buildings and equipments.
3. Machines, instruments and equipments.
4. Transportation equipments (including the equipments for land transportation, water transport, weather, and telecommunication, etc.)
5. Other equipments (including the equipments which are not mentioned as above).

Article 10 Classifying the property and assigning the numbers of the property shall be pursuant to the regulations listed as below:

1. Classifying and assigning numbers to the property: Each unit which uses the property or the unit in charge shall give numbers to the property according to the Standards of Property Classification issued by the Executive Yuan, Taiwan, R.O.C.
2. Assigning numbers according to the amount of the property: The Property Management Section of the Office of General Affairs shall assign numbers to

the property according to the name of the property owned by each person, amount of purchase, and sequence of purchase.

Article 11 The vouchers listed as below are required when registering the property:

1. Registering the increased property: Application Form of Purchase, Property Checking Form before Acceptance, and Added Property Form when purchasing the property.
2. Registering the changed property: Property Transfer Form.
3. Registering the reduced property: One copy of approval document to discard the goods as junk and the Reduced Property Form.

Article 12 The property cards shown as below shall be made according to the principle that the practical situations of goods shall be identical with the information on account.

1. Class A Property Card: It is for registering the lands.
2. Class B Property Card: It is for registering the buildings.
3. Class C Property Card: It is for registering the property.
4. Class C Property Card: It is for registering the books.

Article 13 All of the property at the University shall be stuck on the labels after they are classified and given a number. The Office of General Affairs shall be responsible of producing the labels. If it is impossible to stick on the labels on the property, please ask each unit to keep the labels in reserve, or stick the labels on the places where are close to the position of the property and are obviously for people to see.

Chapter 4 Increase of Property

Article 14 The unit which uses or manages the property shall fill in the detailed information on the Property Checking Form before Acceptance and the Added Property Form, and send these forms to the Property Management Section for registering the property after the property is purchased.

Article 15 Please notice the regulations listed as below when filling in the Added Property Form:

1. Each unit shall fill in the form respectively according to the locations for placing the property and the names of the units which use the property if the property is purchased by two (or above) units together.
2. The name of the property shall be written in Chinese.

3. The whole set of equipments or materials shall be the basic unit if the equipments or materials shall be used as one set.
4. The detailed information must be recorded if there are so many different kinds of properties are purchased at one time. Only rough and cursory information recorded on the inventory is definitely not permissible.
5. The unit price or total amount of property after taxation shall be rounded up or rounded down to the nearest number.

Article 16 If the property is acquired by donation or by other methods except for purchase, each unit shall send the related information to the Property Management Section for registration, and note the sources of the property on the Added Property Form.

Chapter 5 Transfer of Property

Article 17 Each unit which uses or manages the property shall take all of the responsibility to manage the property until it is transferred to other units after the registration procedures are completed. If it is necessary to transfer the property, please follow the regulations listed as below:

1. The unit which transfers the property to other units shall be the one to fill in the Property Transfer Form, and submit the related data to the unit which receives the property.
2. The director of the unit which receives the property shall send the form to the Property Management Section for registration after he/ she has signed for confirming the information of the property is correct.

Article 18 Each unit shall report to the directors or supervisors for approval if it is necessary to lend the property to other units. However, the unit which lends the property to other units shall be the one to keep the property completely without damages as the way it is.

Chapter 6 Damaged or Reduced Properties

Article 19 Please follow the regulations set as below if the property is reduced or damaged:

1. Selling.
2. Discarding as junk.
3. Regarding as loss.
4. Sending as gifts.

5. Allotting to other organizations or institutions.

Article 20 The responsibility for discarding the property as junk shall be pursuant to the regulations set as following:

1. The property may be abandoned after it is approved by the dean of general affairs if the unit price is below NTD\$10,000 and the property is only listed as the controlled property.
2. The property which unit price is more than NTD\$10,000 and is listed as the recorded property may be abandoned after reporting to the directors and supervisors, and being approved by the dean of general affairs.
3. It is necessary to report to the directors and supervisors when planning to abandon the property which unit price is more than NTD\$200,000, and is listed as the recorded property. The property may be abandoned after being approved by the President and reporting to the board of trustees for future reference.

Article 21 Applying for discarding the property as junk is permissible if meeting one of the following conditions:

1. The equipments or materials can not be used after their effective terms are expired.
2. The equipments or materials are still usable after the effective terms are expired, but are needed to replace or renew due to the needs of teaching or researches after reporting to the directors/ supervisors and being approved by the President.
3. It is necessary to nullify the records of the equipments or materials after they are stolen, lost or damaged due to disasters after being approved by the President.
4. Although the effective terms of the equipments or materials have not expired, the equipments or materials are too obsolete to use for they have been used so frequently, and it is not economic to repair. Therefore, the equipments or materials shall be abandoned after reporting to the directors/ supervisors, and being approved by the President.
5. Although the equipments or materials are still usable after the effective terms are expired, the Office of General Affairs may decide to abandon the equipments or materials depending on the practical situations.

Article 22 After the unit which uses or manages the equipments or materials applies for abandoning the equipments or materials, the Property Management Section, the Office of Accounting and other related units shall check how seriously the equipments or materials are damaged, handle the equipments or materials which shall be discarded as junk, and nullify the records of abandoned equipments or materials with putting down their comments on the application forms.

The equipments or materials which are planned to discard as junk shall be preserved properly without being abandoned at will before they are approved to throw away.

Article 23 Reporting to discard the equipments or materials of the University as junk shall be pursuant to the regulations listed as below:

1. In principle, the related units shall ask the companies, which provide new equipments or materials, to depreciate the value, request them to recycle by charging fees, or to provide them the equipments/ materials without any conditions if the equipments or materials may cause damages to the environment.
2. In principle, the obsolete equipments or materials which are still usable shall be sold or given to the people in need. If it is impossible to sell the equipments or materials, please remove the labels or notes, and send them to the positions as regulated. The Office of General Affairs shall ask other companies to send the equipments or materials away regularly by paying fees, or handle them by other proper methods after being approved by the President thru application depending on the practical situations.

Chapter 7 Checking the Properties

Article 24 The Property Management Section shall submit the Property Inventory to the property custodian of each unit to check the property.

Article 25 Each unit shall record the detailed information of the property on the inventory and send it back to the Property Management Section after checking. The Property Management Section shall examine randomly according to the data returned by each unit.

Article 26 Each unit shall find out the reasons if the equipments or goods are found to be damaged after checking. The users or custodians shall compensate if the

damages are caused by them. However, if the damages are arisen from the accidental incidents or caused under the circumstance of normal use, each unit shall discard the equipments or goods as junk according to the related regulations.

Article 27 Each unit shall confirm the information of the property is correct and record the correct information on the inventory if the property is found to be increased or reduced after checking.

Chapter 8 Appendix

Article 28 Each unit which uses or manages the property shall be in charge of supervising and managing the property seriously to demand the property custodians or users to pay more attention when using and preventing the property of the University from being damaged.

Article 29 The Property Management Section shall randomly check the conditions if each unit has managed the property, solved the problems, and recorded the problems properly for future reference. Properly rechecking is permissible if it is necessary.

Article 30 The Property Management Section shall suggest the University to punish the units which change, damage or illegally occupy the property of the University without approval.

Article 31 Property custodians or users in each unit shall take all of the responsibility to compensate if they have not paid enough attention to prevent the property from being damaged.

Anyone who damages the property of the University shall restore it to its former condition or compensate by money. As to the value of property, it shall be depreciated according to the average of service years. In term of the minimum service years, please refer to the ones recorded in the Standards of Property Classification issued by the Executive Yuan, Taiwan, R.O.C. The value after depreciation must not be lower than 20% of the prices when the equipments or materials are purchased.

Article 32 Anyone who occupies or steals the public property illegally shall be punished by laws if such case is found to be true with concrete evidence.

Article 33 The Regulations adopted by the Senior Executive Council shall come into effect after they are approved and promulgated by the President. Amendments must undergo the same procedures.

Note: In the event of any disputes or misunderstanding as to the interpretation of the language or terms of this Regulations, the Chinese language version shall prevail.