

# CYCU Procedure for Property Management

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## Chapter 1. General Provisions

- Article 1. Chung Yuan Christian University (hereinafter referred to as "the University") establishes the Property Management Procedure (hereinafter referred to as "the procedure") to ensure effective management of its assets, standardize operational processes, and establish a sound management system.  
For matters not covered in this procedure, the University shall comply with the "property standard classification" and "State-owned public property management manual" issued by the Executive Yuan.
- Article 2. The term "property" in this procedure refers to land, land improvements, buildings and facilities, machinery and equipment, other equipment, books and museums, computer software, and leased assets. The aforementioned properties are classified into three categories: "Incorporated Property", "Card Registered and Managed Property", and "Unit Managed Property", as determined by the Accounting Office.
- Article 3. The scope of property management under this procedure includes:
1. Property classification, registration, and labeling.
  2. Property safekeeping.
  3. Property additions and changes.
  4. Property impairment, depreciation, and disposal.
  5. Property maintenance and inventory.
  6. Property audits and management assessments.
  7. Property management rewards, penalties, and compensation.
  8. Others
- Article 4. The term "units" in this procedure refers to various administrative and academic units established according to the University's organizational regulations.
- Article 5. The term "collective property" refers to property with the same name and large quantities intended for collective use, such as classroom furniture, auditorium seating, academic regalia, etc. The term "unit property" refers to property that is managed by individual units as mentioned in Article 4. The term "personal property" refers to public property borrowed by individuals and recorded for management purposes.
- Article 6. Allocation of Property Management Responsibilities:
1. Office of General Affairs: As the main body responsible for property management, it handles maintenance, procurement, safekeeping, and verification of property.
  2. Accounting Office: Manages the controlled accounts of property, inspects the acquisition and impairment of assets, and regularly conducts joint audits with the General Affairs Office of each unit's property accounts.
  3. Library: Responsible for the procurement and management of books.
  4. Office of Physical Education: Handles applications for sports facilities and manages sports equipment.

5. Units that use public property are responsible for its proper safekeeping.
6. Units that have registered public property are granted usage rights only and do not have the authority to modify, exchange, or lend the property. In necessary cases, procedures outlined in Chapter 4, Section 5 of the Property Management Procedure may be followed.

## **Chapter 2. Property Classification, Registration, and Labeling**

### **Section 1. Property Classification**

Article 7. Upon inspection, the property purchased by each unit shall be classified, numbered, registered, and managed. The property is classified as follows:

- Category 1: Land
- Category 2: Land improvements
- Category 3: Buildings and facilities
- Category 4: Machinery and equipment
- Category 5: Other equipment
- Category 6: Books and museums
- Category 7: Computer software
- Category 8: Leased assets

Article 8. Property Numbering:

1. The property at the University is classified according to the "Classification of Assets" issued by the Executive Yuan. Properties with the same classification are assigned sequential numbers based on the University's procurement order.
2. For the purchase of property, property registration, property transfers, or impairments, the property numbering and name should be used to avoid discrepancies and ensure accurate management data.

### **Section 2. Property Registration:**

Article 9. The documentation for property registration serves as the basis for establishing property accounts. The required documents include:

1. Purchase requisition: Used for applying for property additions.
2. Property acceptance form: Used for acceptance and registration along with the unified invoice.
3. Property addition form: Used as a registration document for property additions or improvements that increase the value. Property should be used when there is an increase or renovation that enhances its value.
4. Property transfer form: Used when there is a change in the unit or custodian of the property to record the transfer.
5. Property impairment form: Used when a property is no longer usable and a request for impairment is made.

Article 10. All properties should have corresponding accounts, and the principle of "one property, one account" should be followed. The following types of accounts should be established:

1. Categorized property accounts:
  - (1) Land
  - (2) Land improvements
  - (3) Buildings and facilities
  - (4) Machinery and equipment
  - (5) Other equipment
  - (6) Books and museums
  - (7) Computer software
  - (8) Leased assets

2. Unit property detailed accounts
3. Detailed accounts for personal property under safekeeping

### **Section 3. Property Labeling**

Article 11. For all types of property that can be labeled, labels should be used. The Procurement & Property Division of the Office of General Affairs is responsible for the production of labels, and the user or custodian unit should affix the labels in the designated locations.

Article 12. If labeling is not suitable for certain types of property, alternative methods should be used to mark them visibly.

### **Chapter 3. Property Safekeeping**

#### **Section 1. Responsibilities for Safekeeping**

Article 13. Responsibilities of relevant personnel

1. Unit supervisors: Responsible for supervising the safekeeping and use of public property within their respective units.
2. Property custodians are responsible for the receipt, storage, reporting of damages, and handling of property depreciation.
3. Users: Responsible for the safekeeping, record-keeping of usage, reporting repairs, impairments, and returning the public property they use.

Article 14. Responsibilities of the Procurement & Property Division of the Office of General Affairs:

1. Property numbering and registration.
2. Coordinating with the Accounting Office for property acceptance.
3. Handling property additions, impairments, and changes.
4. Managing the handling of buildings, land, tax payments, and applying for exemptions.
5. Conducting property inventories and verifications.
6. Wastewater Treatment
7. Compiling statistics on property safekeeping assessment results and providing recommendations for rewards and penalties.
8. Preparing various statistical reports.

#### **Section 2. Safekeeping Regulations**

Article 15. Designated personnel within the units should be assigned for the safekeeping of property that falls under their management. Generally, internal staff members should be appointed as custodians. Units with a large number of property items that are diverse and scattered should establish "separate accounts" based on units such as laboratories, research rooms, or offices. A designated person should be responsible for the safekeeping, and when there are personnel changes, property handover procedures should be promptly carried out.

Article 16. When a property custodian is transferred or leaves their position, another designated person should be appointed by the unit supervisor to take over the safekeeping. Both parties should conduct a handover process, and the safekeeping responsibility can only be relieved after the change is registered by the Procurement & Property Division.

Article 17. When University faculty and staff leave their positions, they should complete the procedures for settling borrowed property before receiving their separation certificates. The separation certificate requires the signature of the Procurement & Property Division.

- Article 18. When a supervisor is transferred or leaves their position, the following rules apply to property handover within the unit:
1. Prepare a transfer inventory.
  2. The property custodian compares the inventory with the accounts maintained by the Procurement & Property Division and coordinates the handover.
  3. Submit the handover to the higher-level supervisor for inspection.
  4. Conduct the handover between both parties. If any shortages or significant damages to the property are discovered, they should be detailed in the remarks column of the transfer inventory.
  5. After the handover is completed, follow the relevant guidelines for faculty and staff handover procedures and submit it to the University president for approval.
  6. The Procurement & Property Division handles the procedures for cancellation, disposal, or compensation based on the approved handover.

**Article 19.** Office supplies should be requisitioned by units or individuals as needed and collected from the management unit upon submission of the requisition form. Students should apply to the Office of Academic Affairs for printing lecture notes. General consumable equipment for water and electricity should be managed by designated personnel from relevant units of the Office of General Affairs. Central warehouses manage impaired property, and personnel from the Procurement & Property Division are responsible for their management.

**Article 20.** Specific regulations for the management of books and sports equipment are established by the library and Office of Physical Education, respectively.

#### **Chapter 4. Property Additions and Changes**

##### **Section 1. Land**

Article 21. Newly acquired land should have its ownership transferred and registered by the Procurement & Property Division with the Land Administration Office, and apply for tax exemption.

Article 22. For purchased land, the land number, location, specifications, land category, total area, total price, and title of ownership should be registered and assigned a unique number for management.

Article 23. When acquiring co-owned land, feasible methods for division or exchange should be explored and implemented.

Article 24. The use of state-owned land should involve the procedures of leasing from the land management authority and be included in the registration.

Article 25. Prior to purchasing land, it is necessary to verify with the land administration agency for any registration or other disputes, and check with relevant local government departments for compliance with the Land Act, Urban Planning Law, the Equalization of Land Rights Act, the 37.5% Arable Rent Reduction Act, Agricultural Development Act, and other related regulations.

##### **Section 2. Houses**

Article 26. Prior to constructing new buildings, an application for a building permit should be submitted. Once the permit is obtained, an application for exemption from property tax should be filed with the local tax office, and the building should be registered with the Land Administration Office for preservation.

Article 27. After the construction of new buildings, they should be inspected by the Facilities & Campus Maintenance Division and the Accounting Office. Once the inspection is complete, the Procurement & Property Division should handle the property

registration and management.

### **Section 3. Movable Assets**

Article 28. The principle of unified procurement should be followed for the acquisition of movable assets. However, in appropriate circumstances, requesting units may make their own purchases.

Article 29. To achieve cost-effectiveness in procurement and maintenance operations, a Procurement Committee is established to handle the procurement and maintenance of all school properties. The organization and operational regulations of the Procurement Committee are separately formulated.

Article 30. When the price of purchased or repaired items exceeds the authorized limit of the principal, it should be reviewed at a procurement committee meeting and, upon approval, submitted to the principal for final approval.

Article 31. Regardless of unified or individual procurement, the procedures for property procurement operations must be followed.

### **Section 4. Increase in Property**

Article 32. Rules for the purchase of property

1. After the purchase of property, if the requisition form includes the phrases "to be included in property", "to be registered and managed", or "to be managed by the unit", the requisitioning unit should fill out the property acceptance form, which requires approval from the unit supervisor. The Accounting Office and the Procurement & Property Division should be notified to conduct joint acceptance. Receipts related to the purchase should be attached for inspected items. When filling out the acceptance form, items of different types should not be included on the same form to avoid confusion.
2. After acceptance is completed, the requisitioning unit should fill out the property increase form and submit it, along with the requisition form, property acceptance form, and relevant documents, to the Procurement & Property Division for property registration.
3. If the procurement procedures are not followed as mentioned above, the Procurement & Property Division will not register and manage the property. After the property increase form is processed and registered by the Procurement & Property Division, it can be forwarded to the Accounting Office for verification and payment.
4. General consumable equipment for water and electricity should be requested by authorized personnel based on actual needs, following the established procedures. After approved procurement and acceptance, the equipment should be stored for future use.
5. For capital assets such as books and equipment purchased or donated with funds provided by external collaborations (including projects funded by the National Science Council and non-National Science Council projects) or other external organizations, except where there are specific contractual provisions, property registration should be conducted according to the management category regulations for property acquired with the school's funds.
6. Any property purchased with funds mentioned in the previous paragraph and registered as "to be included in property" or "to be managed by the unit" belongs to the school's property.

Article 33. For items purchased from overseas, such as instruments, in addition to their original English names, accurate Chinese translations should be provided. If the items have model numbers, manufacturing serial numbers, or attachments, they should be

detailed and filled out accordingly. Gifted properties should be labeled as "gifts" and also registered.

## **Section 5. Property Changes**

Article 34. Property under the safekeeping by each unit shall not be transferred without following the necessary procedures.

Article 35. In the event of property changes, the following procedures should be followed:

1. The transferring unit fills out a Property Change Form. The property is sent along with the form to the receiving unit.
2. Upon receipt, the receiving unit's personnel and supervisor conduct a clear inventory of the transferred property. They then sign and stamp the "Receiving Unit" section of the form, indicating the current location. The Property Change Form is then submitted to the Procurement & Property Division for processing the change.
3. The Procurement & Property Division updates the relevant property records, noting the property transfers in and out.
4. For property purchased with National Science Council (NSC) funds, if a faculty member is transferred to another school or academic research institution and there is a need to continue the related project or research, the property may be transferred to the new school or institution as per the regulations. For library materials, the library catalog should also be updated accordingly.

Article 36. Changes in the form of property or lending of property require approval from the school principal.

## **Chapter 5. Property Depreciation, Damage, and Disposal**

### **Section 1. Depreciation Procedure**

Article 37. For property that is deemed to be damaged, a Property Depreciation Form should be completed based on the property registration ledger. Approval from the school principal is required for depreciation of real estate.

Article 38. After receiving the Property Depreciation Form, the Procurement & Property Division, together with the Accounting Office personnel, should inspect the extent of damage to the property. They will then sign and approve the form, which will be processed upon approval from the school principal.

Article 39. Property approved for depreciation and disposal should be handed over to the Procurement & Property Division along with any attachments, and it should be properly accounted for.

### **Section 2. Depreciation**

Article 40. Except for land, books, artworks, and special items, all other property listed as "Inventory" should be depreciated according to the prescribed rules. The following definitions apply:

1. Minimum service life: According to the "Property Standard Classification" issued by the Executive Yuan.
2. "Residual value" = Original value of the property / (Minimum service life + 1).
3. "Monthly depreciation amount" = (Original value - Residual value) / Total months in the minimum service life.
4. "Residual value" = Original value of the property - (Monthly depreciation amount x Total months of use). The residual value should not be lower than the reserved residual value.
5. "Depreciation allocation basis": Depreciation should be allocated monthly to align with the monthly property addition and deduction report. The minimum service

life is calculated based on the property registration date, and the depreciation calculation is based on the minimum residual value, which is equal to the reserved residual value.

### **Section 3. Disposal of Waste**

Article 41. For property that is replaced with new items, the old items should be disposed of following the scrap disposal procedures.

Article 42. Scrapped items approved for depreciation should be classified and stored by the Procurement & Property Division. If the scrapped items can be repaired and reused, they should be repaired and kept as reserves. If they no longer have any value, they should be sold through negotiation or auction. If it is not possible to sell the scrapped items, they should be disposed of through donation or destruction.

Article 43. The following procedures should be followed for the sale of scrapped items:

1. The Procurement & Property Division, together with the Accounting Office, negotiates the sale price with scrap dealers and prepares an appraisal list for approval from the school principal.
2. The proceeds from the sale of scrapped items should be recorded as other income in the school's accounting records.
3. Donation or destruction of scrapped items should be approved and registered for documentation.

## **Chapter 6. Property Maintenance and Inventory Audit**

### **Section 1. Inspections**

Article 44. Units responsible for property safekeeping and use should regularly inspect and maintain the property and check the accounting records. The inspections are divided into the following three types:

1. Regular inspections: Conducted once per academic year, focusing on property maintenance and account reconciliation.
2. Emergency inspections: Carried out after strong typhoons, earthquakes, fires, or major disasters.
3. Ad-hoc inspections: Conducted by the custodial unit when deemed necessary.

Article 45. Prior to the inspection, the individuals being inspected should be notified in advance for preparation. Records should be created and presented after the inspection.

Article 46. During the inspection, significant deficiencies should be recorded, and improvement recommendations should be made.

### **Section 2. Maintenance**

Article 47. Custodians and users of property should regularly attend to maintenance tasks. The maintenance items include:

1. For buildings and their facilities, immediate repairs should be carried out if any damage is found.
2. Machinery and equipment should be regularly cleaned and lubricated to prevent rusting.
3. Wooden tools and instruments should be protected against pests and rot.
4. Books and clothing should be kept clean and measures should be taken to prevent moisture and mold.
5. Storage rooms should be sprayed with pesticides to prevent rodent infestation and insect damage.

### **Section 3. Repair and Inventory Audit**

Article 48. Repair work on property can be requested by the user or unit at any time.

- Article 49. For major repair projects that significantly increase or decrease the value of property, the following procedures should be followed: The responsible unit for repairs should plan and execute the repair project. If there is an increase in property value, the property addition procedure should be followed after completion. If there is a decrease in value, the property depreciation procedure should be followed.
- Article 50. For general repairs that are recoverable, the custodial unit may carry out the repairs within their authority, and the evidence should be checked and verified after the repair (limited to small expenses).
- Article 51. The following procedures should be followed for general recoverable repairs:
1. The property user or unit fills out a repair form and submits it to the responsible unit for processing.
  2. The responsible unit for repairs conducts on-site inspections based on the information provided in the application form. If it is determined that repairs are necessary, the repairs or procurement should be carried out after approval.
  3. After repair work, a property maintenance record should be filled out.
  4. Property that is not included in the inventory should not be repaired.
- Article 52. In addition to regular and ad-hoc inspections, all property should be inventoried once every two years at the end of each fiscal year. Newly acquired property should be inventoried annually.  
For land property, the land administration agency should be contacted to verify the register copy and ownership deeds for any discrepancies. If there are differences, the cause should be immediately identified and corrected.
- Article 53. During the inventory audit, the Procurement & Property Division's property inventory list should be used as the reference, and it should be conducted in coordination with the Accounting Office. After the inventory is completed, it should be consolidated with the final annual property report.
- Article 54. After the property inventory, if any losses are discovered, the causes should be investigated and handled according to the regulations.
- Article 55. Inventory of inventory items should be conducted whenever necessary, and the records should be maintained for reference.

## **Chapter 7. Property Audit and Management Assessment**

### **Section 1. Audit**

- Article 56. Unit supervisors should prioritize property safekeeping supervision to raise awareness among property custodians at all levels and prevent unexpected losses of property.
- Article 57. When the Procurement & Property Division visits various units to understand the status of property safekeeping and use, if idle items are found, improvements should be proposed. If items are no longer needed, the units should announce them for public claim to achieve economic and environmental benefits.
- Article 58. During the visits, if deficiencies are identified, they should be recorded for reference, and the custodians should be prompted to improve these deficiencies on the spot. Follow-up inspections should be conducted at appropriate times to ensure that the deficiencies are rectified.

### **Section 2. Assessment**

- Article 59. Unit supervisors should conduct strict assessments of their property management staff to evaluate their performance and use the assessments as references for personnel decisions.



## **Chapter 8. Rewards and Penalties for Property Management**

### **Section 1. Rewards and Punishments**

- Article 60. Property management staff who demonstrate diligent work and outstanding performance should be rewarded according to relevant regulations based on the inventory results.
- Article 61. For property custodians or users who move, lend, or fail to report the management of property without authorization, or those who intend to misappropriate property, appropriate measures should be taken according to relevant regulations.

### **Section 2. Compensation**

- Article 62. Property custodians or users who fail to properly safeguard the property they manage or cause property loss due to negligence should be held responsible for compensation.
- Article 63. For lost or damaged property, the principle is to restore it to its original condition. If restoration is not possible, compensation should be provided in monetary terms, taking into account depreciation based on the period of use and considering the market value at the time of loss or damage.
- Article 64. For misappropriation or theft of public property, individuals with evidence should be investigated and prosecuted according to the law. Chapter 9: Others
- Article 65. Regular Reports:
1. The "Monthly Property Increase and Decrease Report" should be prepared and submitted to the Accounting Office every month to ensure the accuracy of the accounts.
  2. The statistics for the consumption and disposal of general supplies should be regularly presented to facilitate inventory management.
  3. The annual property increase and decrease list should be compiled by the Accounting Office and the Procurement & Property Division of the Office of General Affairs within one month after the start of the next academic year, and it should be reported to the Ministry of Education and approved by the Board of Directors of the school.
- Article 66. The Regulations are passed by the School Administration Council, and shall be promulgated and enforced by the President. The same shall apply where the Regulations are amended.