

臺北基督學院財產管理辦法

CCT Property Management Regulations

2016/10/27行政會議通過
114年8月5日114學年第一次臨時行政會議通過修訂

第一章 總 則 General Provisions

第 一 條 本校為建立財產管理制度，特制定「臺北基督學院財產管理辦法」（以下簡稱本辦法），以為財產管理之依據。

In order to establish a property management system, our school has specially formulated the “Christ’s College Taipei Property Management Regulations” (hereinafter referred to as these Regulations) as the basis for property management.

第 二 條 本辦法適用於本校各行政單位及教學單位。

These regulations apply to all administrative and teaching units of the College.

第 三 條 本辦法所稱財產，係指臺北基督學院所持有之土地、土地改良物、建築物、機械儀器設備、圖畫及博物以及其他設備，壹萬元以上且其使用年限在兩年以上者。財產之最低使用年限悉依行政院頒行之「財物標準分類」辦理。

The term “property” as used in these regulations refers to land, land improvements, buildings, machinery and equipment, paintings, museum collections, and other equipment owned by Christ’s College Taipei, with a value of NT\$10,000 or more and a useful life of two years or more. The minimum useful life of property shall be determined in accordance with the “Property Classification Standards” promulgated by the Executive Yuan.

第 四 條 前條財產之管理，均由總務部門集中登記、列冊管理。並依法辦理財產登記。

The management of the aforementioned property shall be centralized and registered by the GAO. Property registration shall be carried out in accordance with the law.

第 五 條 本校財產採永續盤存制，每年應定期或不定期盤點全部財產一次。
The school's assets are subject to a perpetual inventory system, and all assets must be inventoried once a year on a regular or irregular basis.

第二章 財產之增加 Increase in assets

第 六 條 財產之增加，包括下列各項：購置、營建、改良、交換、撥入、受贈。

Increases in property include the following items: purchases, construction, improvements, exchanges, transfers, and gifts.

第 七 條 財產之購置、營建、改良均應先經預算之程序，由總務部門負責執行。

The acquisition, construction, and improvement of property shall be subject to a budgetary process and shall be carried out by the GAO.

第 八 條 財產取得時，應根據契約、圖說、發票、清單及有關文件辦理驗收；參萬以下圖書由圖書館自行驗收，參萬以上由總務處及會計室協助監驗。

When acquiring property, acceptance should be conducted in accordance with the contract, drawings, invoices, lists, and related documents. Books valued at less than NTD 30,000 shall be accepted by the library itself, while those valued at more than NTD30,000 shall be accepted with the assistance of the GAO and Finance Office.

第 九 條 財產經驗收後，即屬本校財產，採購單位應分別填製「財產報驗單」一式三聯，連同原始憑証及有關文件，送會計部門審核列帳。After property has been inspected and accepted, it becomes the property of the school. The purchasing unit should fill out a triplicate “Property Inspection Form” and submit it, along with the original vouchers and related documents, to the Finance department for review and recording.

第 十 條 財產於完成取得手續時，總務部門應即分類編號，詳細登記管理制訂財產牌。保管單位並根據「財產報驗單」，將財產登記於該單位之「財產設備帳冊」上，並將財產牌貼於新增財產上。

Upon completion of the acquisition procedures, the GAO shall immediately classify and number the property, record it in detail, and issue a property tag. The custodial unit shall then register the property in its “Property Equipment Ledger” based on the “Property Inspection Form” and affix the property tag to the newly acquired property.

第三章 財產之減少 Decrease in assets

第 十 一 條 財產之減少包括下列各項：變賣、報廢、損失、交換、撥出、捐出、不適用、改變或整修而減損。

The reduction of property includes the following items: sale, scrapping, loss, exchange, transfer, donation, disuse, alteration, or renovation resulting in depreciation.

第 十 二 條 大宗財產之變賣應先經預算之程序，零星財產之變賣應經核准之程序。財產之交換、撥出或捐出，應先經核准之程序。

The sale of bulk property shall be subject to the budgetary procedure, while the sale of miscellaneous property shall be subject to the approval procedure. The exchange, transfer, or donation of property shall be subject to the approval procedure.

第 十 三 條 財產業經使用逾齡，或雖未屆滿耐用年限，然已失去原有效能，而不能修復，或修復價格高昂，應由保管單位填具「財產減損單」，辦理報廢手續。

If property is overused, or even if it has not reached the end of its useful life but has lost its original functionality and cannot be repaired, or if the repair costs are too high, the custodian shall fill out a “Property Impairment Form” and complete the scrapping procedures.

第 十 四 條 財產如有遺失、毀損或其他意外事故而致損失者，應由管理部門將損失情形報請校長核辦，並辦理報廢手續。

In the event of loss, damage, or other accidents resulting in loss of property, the administrative department shall report the circumstances of the loss to the principal for approval and handle the scrapping procedures.

第 十 五 條 財產之報廢由保管單位填具「財產減損單」一式三聯送交保管組，經派員會同會計室查驗轉呈核准後處理之。

The disposal of property shall be handled by the custodial unit, which shall complete a “Property Disposal Form” in triplicate and submit it to the Custodial Section. After verification by the Finance Office, the form shall be submitted for approval before disposal.

第 十 六 條 財產之減少，除由管理單位根據「財產減損單」登記管理應連同有關憑證，送會計部門審核列帳。

Any reduction in property shall be recorded and managed by the management unit in accordance with the “Property Reduction Form,”

and the relevant supporting documents shall be submitted to the Finance department for review and listing.

第四章 財產之移轉 Transfer of property

第十七條 財產經分配與指定單位使用後，不得自行移轉。如因事實需要，必須移轉使用時，應經總務部門同意後辦理。

After property has been allocated and designated for use by a specific unit, it may not be transferred without authorization. If transfer is necessary due to factual circumstances, it must be approved by the GAO before proceeding.

第十八條 財產移轉時，應由移出單位填製「財產移動單」一式三聯送移入單位主管簽章後，再由移出單位將「財產移動單」送總務部門辦理移轉登記。

When transferring property, the transferring unit shall complete a triplicate “Property Transfer Form” and submit it to the receiving unit for signature and seal by the supervisor. The transferring unit shall then submit the “Property Transfer Form” to the GAO for registration of the transfer.

第十九條 房地產由總務部門集中管理，移轉使用時，由總務部門在「財產設備帳冊」之使用記錄欄內作移轉登記。

Real estate is centrally managed by the GAO. When real estate is transferred for use, the GAO records the transfer in the usage record column of the “Property and Equipment Ledger.”

第五章 財產之保管 Custody of property

第二十條 本校財產之保管以使用單位為保管單位，負責保管該單位所屬全部財產，並指派專人負責有關該單位財產保管作業事宜。

The custody of the school's property shall be entrusted to the using unit, which shall be responsible for the custody of all property belonging to that unit and shall designate a specific person to be responsible for matters related to the custody of the property of that unit.

第二十一條 保管人離職前應將單位所保管之財產全部點交予接收人，並由該單位主管監交，一級主管負責監督。倘若保管人離職未辦妥移交手續，除由單位主管另派保管人點收該單位財產外，若發生財產短少或損壞情事，該單位主管應負完全責任。

Before leaving their position, custodians shall hand over all property under their custody to the designated recipient, with the unit supervisor overseeing the handover process and the senior supervisor responsible for supervision. If a custodian leaves their position without completing the handover procedures, the unit supervisor shall appoint another custodian to take over the property. In the event of any shortage or damage to the property, the unit supervisor shall bear full responsibility.

第二十二條 財產使用單位對使用中之財產應善盡保管之責，總務部門應派員查核各單位財產之使用及保管情形，並作適當之調配。

Property-using units shall fulfill their duty to properly safeguard property in use. The general affairs department shall dispatch personnel to inspect the use and safeguarding of property by each unit and make appropriate adjustments.

第二十三條 財產保管人或使用人員對所保管之財產如有盜賣、掉換，或化公為私謀取不法利益等情事發生時，應依法令究辦，並呈報校長。

If a custodian or user of property engages in theft, substitution, or misappropriation of public property for personal gain, they shall be prosecuted in accordance with the law and reported to the principal.

第二十四條 財物管理人員，如因過失而致所管財物遭受損失時，應負賠償責任。

Property managers shall be liable for compensation in the event of loss of property under their management due to negligence.

第二十五條 總務部門應於取得不動產時，在規定期限內，向主管官署申報產權登記。

When acquiring real estate, the GAO shall, within the prescribed time limit, report the property rights registration to the competent authority.

第二十六條 總務部門應依財產之性質，辦理保險。

The GAO shall arrange insurance in accordance with the nature of the property.

第六章 財產之列帳 Listing of assets

第二十七條 財產帳務，應遵照教育部頒訂的私立學校會計制度一致性規定處理。

Financial accounts should be handled in accordance with the consistency provisions of the Finance system for private schools promulgated by the Ministry of Education.

第二十八條 財產列帳之價值，以取得財產所支付之一切成本為準。

The value of property listed in the accounts shall be based on all costs incurred in acquiring the property.

第二十九條 財產一次取得有多種，而其價值之全部或一部無法劃分者，得以各該財產之時價、比例分攤，估計其價值入帳。

There are various types of property that can be acquired at one time, and if the value of such property cannot be divided in whole or in part, it may be accounted for by estimating its value based on the market price and proportional allocation of each property.

第三十條 凡在財產之購置或營建程序進行中支付之款項，應先以「預付土地、工程及設備款」科目列帳，完成驗收後，再由總務部門填送「財產增加單」，連同有關憑證，送會計部門審核轉正。

Any payments made during the process of purchasing or constructing property shall first be recorded under the account “Advance payments for land, construction, and equipment.” After completion and acceptance, the General Affairs Department shall submit a “Property Increase Form” along with relevant supporting documents to the Finance Department for review and approval.

第三十一條 房屋及建築拆除重建，經完成查驗手續後，由總務部門填送「財產減損單」(拆除財產)，連同有關憑證，送會計部門審核，沖減原有財產帳。至重建之財產依新建規定辦理。

After the demolition and reconstruction of buildings and structures have been completed and inspected, the GAO shall fill out a “Property Reduction Form” (demolished property) and submit it to the Finance department for review, along with relevant supporting documents, to reduce the original property account. The reconstructed property shall be handled in accordance with the new construction regulations.

第三十二條 財產交換，經點交、點收完畢後，由總務部門分別填送「財產減損單」(換出財產)，「財產增加單」(換入財產)，連同有關憑證，送會計部門審核轉帳。

After the property exchange has been completed and the property has

been counted and received, the GAO shall fill out and submit a “Property Reduction Form” (for the property being exchanged out) and a “Property Increase Form” (for the property being exchanged in), together with the relevant supporting documents, to the Finance department for review and transfer.

第三十三條 財產因撥入、捐入受贈而取得者，經驗收後，由總務部門填送「財產增加單」，連同有關憑證，送會計部門審核進帳。

Property acquired through allocation, donation, or gift shall, after inspection, be reported by the GAO on a “Property Increase Form,” together with relevant supporting documents, to the Finance department for review and entry into the accounts.

第三十四條 財產出售經點交後，由總務部門填送「財產減損單」，連同有關憑證，送會計部門審核進帳。

After the property is sold and handed over, the GAO fills out a “property reduction form” and sends it to the Finance department for review and entry along with the relevant supporting documents.

第三十五條 財產報廢、損失或捐出，經依規定程序點交後，由保管單位填送「財產減損單」，連同有關憑證，送會計部門審核沖帳。

When property is scrapped, lost, or donated, after being handed over in accordance with the prescribed procedures, the custodial unit shall fill out a “Property Reduction Form” and submit it, together with relevant supporting documents, to the Finance department for review and write-off.

第三十六條 財產因改良添置所增加之成本，應按其性質列為資本支出或作收益列支。

The additional costs incurred due to improvements or additions to property shall be classified as capital expenditures or expensed as income according to their nature.

第三十七條 每學年終了，總務部門或其他管理單位應根據當學年「財產增加單」及「財產減損單」編製「財產增減表」，送會計部門複核彙辦。

At the end of each academic year, the GAO or other administrative units shall compile a “Property Increase and Decrease Table” based on the “Property Increase Form” and “Property Decrease Form” for the

current academic year, and submit it to the Finance department for review and processing.

第三十八條 會計年度終了，總務部門及管理部門，應根據「財產卡」編製固定資產明細表，送會計部門複核後彙列決算。

At the end of the fiscal year, the GAO and management department shall prepare a detailed list of fixed assets based on the “property card” and submit it to the Finance department for review and consolidation of the final accounts.

第七章 附則

第三十九條 本辦法未盡事項，依有關法令規定辦理。

Any matters not covered by these regulations shall be handled in accordance with relevant laws and regulations.

第四十條 本辦法經行政會議通過後，報請校長核定後公布施行。修正時亦同。

This Regulation shall be promulgated and implemented after being approved by the Administrative Meeting and ratified by the President. The same shall apply to any amendments.