



Hengyi Industries Sdn Bhd
恒逸实业（文莱）有限公司

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Real Estate Management System of Fixed Assets



固定资产实物管理制度



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1 Purpose

目的

The System is hereby formulated in order to standardize the real estate management of fixed assets and to realize the systematism and process-oriented of fixed asset management.

为规范固定资产的实物管理，使固定资产管理实现制度化、流程化，特制订本制度。

2 Scope of Application

适用范围

This System is applicable to all departments of the Company.

本制度适用于本公司各部门。

3 Terms and Definitions

术语和定义

3.1 Fixed assets: refers to tangible assets with all the following characteristics:

固定资产：指同时具有下列特征的有形资产：

3.1.1 Assets holding for production of goods, provision of labor, lease or operation management.

为生产商品、提供劳务、出租或经营管理而持有的。

3.1.2 Making life longer than one fiscal year.

使寿命超过一个会计年度。

3.2 Individual fixed assets: refers to the smallest asset unit directly managed by the enterprise.

An individual fixed asset can function independently, and it consists of a single or multiple devices (or real estates).

单项固定资产：指企业直接管理的最小资产单元，单项固定资产能够独立发挥作用，它由单台或多台设备（或实物）共同组成。

3.3 Asset group: refers to an individual fixed asset combination with independent cash flow and independent management. It can be a refining & petrochemical production plant, or oil, gas & water gathering & transportation facilities, tanks, filling stations, and kinds of assets of similar production plants.

资产组：指具有独立现金流量和独立管理的单项固定资产组合，可以是一套炼化生产装置，或是类同生产装置管理的油气水集输设施类、油罐、加油站，以及资产类别等。

3.4 Production plant: refers to an equipment combination with complex structure and some independent function. The production plant is a complete set of equipment or equipment combination that has a certain production and operation capability and provides services for oil exploitation, refining, processing and product sales in a relatively independent management manner.

生产装置：指结构复杂并具有某种独立功能的设备组合。生产装置是具有一定生产经营能力、相对独立管理的为石油开采、提炼、加工和产品销售提供服务的成套设备或设备组合。

3.5 Equipment: refers to the smallest unit of machines, pipes, systems, instruments and facilities that can be used and managed independently for the production and operation of the enterprise from a real estate perspective.

设备：指从实物角度为企业生产、经营所用的能相对独立使用和管理的最小机器、管道、系统、仪器、设施等单元。

3.6 Master equipment: refers to a device or device group that meets the confirming standards for an individual fixed asset.

主设备：指符合单项固定资产确认条件的设备或设备组。

3.7 Auxiliary equipment: refers to equipment that does not meet the confirming conditions for fixed assets; the equipment should be installed on the master equipment or together with the main equipment to play a role in independent function of the master equipment. For example, for pipeline of the individual fixed asset, the pipeline is the master equipment, and the valve is the auxiliary equipment; for pump of the single fixed asset, the pump body is the master equipment, and the motor is the auxiliary equipment.

附属设备：指不符合固定资产确认条件的设备，并且安装在主设备上，或与主设备共同构成独立发挥主设备作用的设备。例如，单项固定资产管线中的管线为主设备，阀门为附属设备；单项固定资产泵中的泵体为主设备，电机为附属设备。

4 Management Responsibilities

管理职责

4.1 Specified administrative authority

归口管理部门

4.1.1 The Equipment Management Dept. is the real estate administrative department for fixed assets. It is responsible for formulating the real estate management system of fixed assets and participating in the fixed assets management and records establishing.

机械动力部是固定资产实物管理部门，负责制定固定资产实物管理制度，参与固定资产管理和台账建立。

4.1.2 The department shall organize the assets possessors and administrative department of all disciplines to check and confirm the assets of the engineering project.

组织资产所属单位和专业管理部门，对工程项目资产进行核对、确认。

4.1.3 It shall participate in the ownership division of the fixed assets.

参与固定资产的归属划分。

4.1.4 It is responsible for reviewing the change requests for fixed asset master data.

负责审核固定资产主数据变更申请。

4.1.5 It should organize the inventory check and technical evaluation on real estate fixed assets and the allocation of fixed assets.

组织固定资产实物清查盘点、技术鉴定以及固定资产的调拨。

4.2 Coordinated management departments

协同管理部门

4.2.1 The Finance Dept. is responsible for the inventory profit, inventory shortage and depreciation accounting handling of the fixed asset value; it is responsible for maintaining the fixed assets in the ERP system and establishing fixed asset records.

财务管理部负责固定资产价值的盘盈、盘亏、折旧账务处理；负责对固定资产在 ERP 系统中的维护并建立固定资产台账。

4.2.2 The Materials Supply Dept. is responsible for the procurement of real estate fixed assets, in conjunction with the delivery of fixed assets, as well as the annual inventory of warehoused idle equipment.

物资装备部负责实物固定资产的采购，配合固定资产的交付；对闲置入库的设备进行年度盘点。

4.2.3 The Scheduling & Dispatch Dept. is responsible for the idleness and activation approval of the complete set of production plant.

计划调度部负责成套生产装置的闲置、启用审批。

4.2.4 The GM's Office is responsible for the ownership division of the fixed assets.

总经理办公室负责固定资产的归属划分。

4.5 Executive departments

执行部门

4.5.1 Each operation department is the executive department.

各运行部门为执行部门。

4.5.2 The department is responsible for establishing records for real estate fixed assets, implementing the leader-in-charge of real estate assets, participating in the on-site handover acceptance confirmation of new fixed asset real estate, and taking charge of the combination of assets.

负责建立固定资产实物台帐，落实实物资产的管理人，参加新增固定资产实物现场交接验收确认，负责资产的组合工作。

4.5.3 It is responsible for maintenance of the fixed assets of the department and formulating the repair plan for the fixed assets of the department.

负责本单位固定资产的维护保养工作，负责制定本单位固定资产的修理计划。

4.5.4 The department is responsible for idleness and scrapping applications for fixed assets and production plants.

负责提出固定资产、生产装置的闲置、报废申请。

4.5.5 It is responsible for the daily management of fixed asset real estate.

负责固定资产实物的日常管理。

5 Management Content

管理内容

5.1 Principle of ownership division of fixed assets

固定资产归属划分原则

5.1.1 The ownership division of fixed assets shall be based on the principle of combining dependency administration with management of discipline, that is, “the department who uses and manages the assets on a daily basis owns them”.

固定资产划分按照属地管理与专业管理相结合的原则，遵循谁日常使用管理，谁所有。

5.1.2 All fixed assets in the area where the operating plant is located are managed by the operation department of the same location.

运行装置所在区域内的所有固定资产，均归所在运行部管理。

5.1.3 Separately operated substations and fixed assets between the cabinets are managed by the Electrical Operation Dept. and the Instrument Control Dept. respectively.

单独运行的变电所、机柜间固定资产分别归电气运行部、仪控部管理。

5.1.4 System pipeline corridor: the pipeline corridors with the operation plant area are assigned to each operation department for management; the pipeline corridors within the tank farm and eastern and western jetties are assigned to the Port and Storage Department; the pipeline corridors outside the plant boundary area (except for the Port and Storage Department) are assigned to the Utilities Dept.

系统管廊：运行装置内的划归各运行部管理，罐区、东西部码头的系统管廊划归储运部，装置界区以外的除港务储运部外的均划归公用工程部。

5.1.5 Inter-factory roads: Road assets within the installation area of each operation department are managed by each operation department. Roads in tank areas and terminals are managed by the Port Storage and Transportation Department. Other roads are managed by the General Manager Office.

厂际道路：各运行部装置区域内道路资产归各运行部管理，罐区、码头道路划归港务储运部管理，其他道路均归总经办管理。

5.2 Daily management of fixed asset real estate

固定资产实物的日常管理

5.2.1 The Equipment Management Dept. shall organize the fixed assets possessors to establish the *Records for Real Estate Management of Fixed Assets* to record the changes in fixed assets in a timely, accurate and complete manner.

机械动力部应组织固定资产所属单位建立《固定资产实物管理台帐》，及时、准确、完整记录固定资产变动情况。

5.2.2 After the fixed assets adjustment and update, the assets possessors should adjust and check the relevant data in a timely manner.

固定资产调整更新后，资产所属部门应及时调整核对相关数据。

5.2.3 The real estate management of fixed assets of the fixed assets possessors shall be assigned to individual with various responsibilities. When receiving the public fixed assets, registration should be made on the *Registration Form for Equipment Requisition*.

固定资产所属单位的固定资产实物管理应落实责任到人。对于公用固定资产领用时，应在《设备领用登记表》上进行登记。

5.3 Real estate management of new fixed asset

新增固定资产的实物管理

5.3.1 The new fixed assets group shall be divided and combined in accordance with the relevant provisions of the Finance Dept.

新增固定资产组按照财务管理部相关规定划分和组合。

5.3.2 For new fixed assets, the Equipment Management Dept. is responsible for organizing the fixed assets possessors and administrative department of all disciplines to review and confirm them one by one according to the principle of combination. The Finance Dept. and the Materials Supply Dept. will improve the asset value according to the combination list. After the review and confirmation, the official *Delivery List of Fixed Asset Real Estate* will be formulated and submitted to the Finance Dept. The Finance Dept. will create new fixed assets accordingly.

新增固定资产由机械动力部负责组织固定资产所属单位及专业管理部门，按组合原则逐一进行审核确认，财务管理部、物资装备部按照组合清单完善资产价值。经审核确认后，形成正式《固定资产实物交付清单》交财务管理部，财务管理部据此创建新增固定资产。

5.3.3 For fixed assets that are transferred or transformed, the Finance Dept. will improve the fixed assets records based on the data and information of the original value of the assets.

资产转资、改造的固定资产，由财务管理部依据该资产原始价值的数据和信息完善固定资产台账。

5.4 Fixed assets inventory profit

固定资产盘盈

5.4.1 In the case of fixed assets inventory profit, the assets possessors shall be responsible for finding out the reasons for inventory profit and filling out the *Application Form for Inventory*

Profit of Fixed Assets with the relevant profit information attached, and report them to the Equipment Management Dept.

固定资产发生盘盈，由资产所属单位负责查明盘盈原因，并填写《固定资产盘盈申请表》，附上相关的盘盈资料上报机械动力部。

5.5 Internal allocation of fixed assets

固定资产内部调拨

5.5.1 Due to production reasons and needs, the departments in the Company can carry out internal allocation of the fixed assets. During the fixed assets allocation, the consent of the Parties shall be obtained in advance, and the department who receives the assets shall fill out the *Internal Allocation Form for Fixed Assets*. After review of the Equipment Management Dept., the Finance Dept. shall handle the accounting procedures in accordance with the *Internal Allocation Form for Fixed Assets*.

因生产原因需要，公司内部各单位可进行固定资产实物的内部调拨，固定资产进行调拨时须事先征得调出双方同意，由调入部门填写《固定资产内部调拨单》，经机械动力部审核，财务管理部依据《固定资产内部调拨单》办理账务手续。

5.6 Idleness of fixed assets

固定资产的闲置

5.6.1 Due to production transformation, process changes and other reasons, production equipment that is no longer in use for a predictable period of time shall be promptly handled for fixed assets idleness procedures.

因生产改造、工艺变更等原因，在可预期的时间里暂不再使用的生产设备应及时办理固定资产闲置手续。

5.6.2 The Finance Dept. shall perform the accounting handling of idle fixed assets according to the idleness or activation procedures approved by the Equipment Management Dept.

财务管理部依据机械动力部批准的闲置或启用手续进行闲置固定资产的帐务处理。

5.6.3 Idleness of single device

单台设备的闲置

5.6.3.1 The asset possessor must ensure that the idle equipment is in good condition, and fill out the *Application for Idle Fixed Assets*, and handle the idleness procedures after approval of the Equipment Management Dept. If a single device cannot be warehoused due to its large size or other reasons, it should be idle on site.

资产所属单位必须保证闲置设备的完好，并填写《固定资产闲置申请单》，经机械动力部审核同意后办理闲置手续。单台设备因体积大或其它原因而无法入库保管的，应现场闲置。

5.6.3.2 For fixed assets that are idle in warehouse and idle on site, the Materials Supply Dept. and the original user shall be responsible for maintenance, maintaining and establishment of

records for idle equipment.

入库闲置和现场闲置的固定资产分别由物资装备部、原使用单位负责维护、保养，建立闲置设备的台帐。

5.6.3.3 When the idle equipment is re-activated, the asset possessor shall fill out the *Application for Fixed Assets Activation*, and the equipment can be activated only after approval of the Equipment Management Dept.

闲置设备重新启用时，资产所属单位应填写《固定资产启用申请单》，经机械动力部审批同意后方可启用。

5.6.3.4 For idle equipment with an idle period of more than 3 years, the Equipment Management Dept. shall organize various disciplines for technical evaluation and fill out the *Application Form for Technical Evaluation and Scrapping Assessment of Fixed Assets*. The equipment can be activated only after approval of the leaders-in-charge.

闲置设备闲置年限超过3年的，需经机械动力部组织各专业进行技术鉴定，填写《固定资产技术鉴定及判废申请表》，经主管领导审批同意方可后启用。

5.6.4 Idleness of production plant

生产装置的闲置

5.6.4.1 If the production plant needs to be turned to idle state for a long period of time due to special reasons, the plant possessor shall fill out the *Application for Idleness of Production Plant* (the operation department is responsible for process handling). After review of the Scheduling & Dispatch Dept. and the Equipment Management Dept. and approval of the deputy leaders-in-charge of the Company, the production plant can be turned to idle state.

因特殊原因需将生产装置处于长期停产的闲置状态，由装置所在单位填写《生产装置闲置申请单》（运行部工艺负责办理），经计划调度部、机械动力部审核，公司分管领导审批同意后，方可将生产装置闲置。

5.6.4.2 The asset possessor shall be responsible for the routine maintenance of the idle production plant.

闲置生产装置由资产所属单位进行日常维护、保养等工作。

5.6.4.3 When the production plant is put into use again, the user shall submit a written application report and prepare an activation scheme for production plant. The plant shall not be put into use until it is countersigned and approved by the Scheduling & Dispatch Dept. and the Equipment Management Dept., and finally approved by the deputy leaders-in-charge of the Company.

当生产装置再次投入使用时，须由使用单位提出书面申请报告并编制生产装置启用方案，经计划调度部、机械动力部会签同意，最后由公司分管领导审批同意后投入使用。

5.6.5 Inspection and annual inventory of idle equipment

闲置设备的检查及年度盘点

5.6.5.1 The Equipment Management Dept. is responsible for inspection of the maintenance situation of idle equipment throughout the Company.

机械动力部负责对全公司范围内的闲置设备的维护、保养等情况进行检查。

5.6.5.2 At the end of each year, inventory check should be conducted for idle fixed assets. For assets that have been idle in warehouse for more than 3 years, the Materials Supply Dept. and the asset possessor shall summarize the assets that are idle in warehouse and idle on site into volumes respectively, and submit them to the Equipment Management Dept. before January 20 of the following year. The Equipment Management Dept. should organize the demonstration on them and propose disposal opinions. The idle fixed assets that have been technically identified as scrapped shall be disposed of in accordance with the fixed assets scrapping process.

每年年末应对闲置的固定资产进行清查盘点，对在库闲置时间超过 3 年的，物资装备部、资产所属部门应分别对在库闲置和现场闲置的资产汇总成册，在次年 1 月 20 日前交机械动力部，由机械动力部组织对其进行论证并提出处置意见。经技术鉴定为报废的闲置固定资产，按固定资产报废流程处理。

5.6.6 Daily management of idle assets

闲置资产的日常管理

5.6.6.1 Idle assets must be in good condition. Special storage requirements shall be organized and implemented by the asset possessor.

闲置资产必须处于完好状态。特殊存放要求由资产所属单位负责组织落实。

5.6.6.2 The manager of idle assets shall perform regular maintenance on idle equipment. For idle equipment, equipment maintenance should be carried out according to the integrity standard; for rotating equipment, lubrication and turning gear conditions should be checked regularly; for static equipment, if there are closed conditions, nitrogen protection or other anti-corrosion measures should be carried out, and record of periodic inspection shall be completed.

闲置资产的管理单位对闲置设备进行定期保养。对闲置的设备应按照完好性标准，做好设备维护保养工作，对于动设备要定期检查润滑和盘车情况；对于静设备有封闭条件的要进行充氮保护或其他防腐措施，并做好定期检查记录。

5.6.6.3 A single idle device shall be marked with “idle equipment”; the complete set of idle devices shall be zoned for isolation with “No Entry”. If available, the equipment should be covered with a plastic cloth to protect it from wind and rain.

单台闲置设备应有“闲置设备”标识；成套装置闲置应划定区域进行隔离并设置禁入标识。有条件的设备应盖上塑料布防风雨。

5.6.6.4 The idle asset possessor should complete a weekly patrol inspection of idle equipment and a special inspection of outdoor storage equipment under special weather conditions, and complete a record of the inspection; the Equipment Management Dept. shall check the maintenance and safekeeping of idle equipment on site and in warehouse every year.

闲置资产所属部门应对闲置设备做好一周一次巡回检查及特殊天气下户外存放设备的专项检查，并做好检查情况记录；机械动力部对现场闲置和仓库闲置设备维护保养、保管情况每年进行检查。

5.7 Inventory shortage of fixed assets

固定资产盘亏

5.7.1 For lost, stolen and unaccounted fixed assets, the original asset possessor should analyze the reasons and identify the responsible person for the inventory shortage, and fill out the *Application Form for Inventory Shortage of Fixed Assets* together with the relevant information and handling opinions to submit to the Equipment Management Dept. for review. The Equipment Management Dept. shall review them and report them to the Finance Dept.

对于丢失、被盗以及无法说明去向等固定资产，原资产所属单位须分析原因、落实盘亏的责任人，同时填写《固定资产盘亏申请表》并附相关的资料及处理意见提交机械动力部审核，经机械动力部审核后报财务管理部。

5.7.2 For the approved inventory shortage assets, the fixed assets possessor shall adjust the real estate assets records in time to ensure that the records match the assets.

对经批准的盘亏资产，固定资产所属单位要及时调整实物资产台帐，确保帐物相符。

5.8 Scrapping of fixed assets

固定资产报废

5.8.1 Approval of assets scrapping assessment and scrapping

资产的判废与报废审批

5.8.1.1 The scrapping of fixed assets should meet at least one of the following conditions:

固定资产报废应至少满足以下条件之一：

(1) The asset has reached the service life and has lost the original use effectiveness with no repair value.

资产预计使用年限已满且丧失原使用效能，无修复价值的。

(2) Assets with backward technology, poor quality, high energy consumption and low efficiency are already out-of-date and are not suitable for continued use, or technical indicators have not met the requirements for use.

技术落后，质量差，耗能高，效率低，已属淘汰且不适于继续使用，或技术指标已达不到使用要求的。

(3) The change or update of technical conditions makes the assets need to be dismantled, or the assets have no transformation value and no use direction.

技术条件改变或更新需拆除的，无改造价值且又无使用去向的。

(4) The asset has been severely damaged and cannot be repaired, or it can be repaired but the cumulative repair cost is close to or exceeds its market value.

严重损坏无法修复的，或虽能修复但累计修理费已接近或超过市场价值的。

(5) The asset has serious defects or security risks and cannot be repaired.

存在严重缺陷或安全隐患且无法修复的。

(6) The asset can not reach the rated performance or the failure rate is high, and the

cumulative annual maintenance cost is more than 70% of the value of similar new equipment.
无法达到额定性能或故障率高并且年检修累计费用达到同类新设备价值 70%以上的。

(7) Assessed by the relevant departments, the equipment does not meet the requirements for safety, environmental protection and energy conservation, and cannot be repaired and utilized.
经有关部门鉴定，设备不符合安全、环保、节能要求，又不能修复利用的。

(8) A structure that has been in disrepair for a long time and the structural strength does not meet the seismic standards and cannot be repaired.

年久失修，结构强度不符合抗震标准，也不能修复的构建筑物。

(9) The assets have reached the scrapping conditions stipulated by relevant standards and regulations.

达到有关标准、法规规定的报废条件的。

5.8.1.2 Prior to the scrapping of important equipment, the Equipment Management Dept. shall take the lead in organizing the establishment of a technical team to conduct the technical evaluation for scrapping; before the scrapping of general equipment, the user shall take the lead in organizing the establishment of a evaluation team to conduct the technical evaluation for scrapping, with the participation of the Equipment Management Dept. The *Application Form for Technical Evaluation and Scrapping Assessment of Fixed Assets* shall be filled out by the asset possessor, and the evaluation team shall sign the evaluation conclusion on the *Application Form for Technical Evaluation and Scrapping Assessment of Fixed Assets*.

重要设备报废前由机械动力部牵头组织成立技术小组，进行判废技术鉴定；一般设备报废前由使用单位牵头组织成立鉴定小组，进行判废技术鉴定，机械动力部参与。《固定资产技术鉴定及判废申请表》由资产所属单位填写，鉴定小组在《固定资产技术鉴定及判废申请表》上签署鉴定结论。

5.8.1.3 After approval of the *Application Form for Technical Evaluation and Scrapping Assessment of Fixed Assets* level by level, the scrapping of fixed assets can take effect, subject to the actual dismantling conditions of the assets. Before dismantling of the fixed assets, it should be confirmed that the alternative assets have been put in place or the assets can be removed without affecting the normal operation of the plant. After the assets are dismantled, the relevant information should be fed back to the Equipment Management Dept., and the dismantled assets will be delivered to the Materials Supply Dept. for storage. After the dismantling, the fixed assets possessor shall inform the Finance Dept. for asset cancel after verification.

固定资产的报废是在《固定资产技术鉴定及判废申请表》经逐级审批之后生效，以资产实际拆除为准。固定资产拆除前应确认替代资产已到位或资产拆除后不影响装置正常运行。资产拆除后将信息反馈给机械动力部，将拆除的资产交物资装备部进行保存。拆除后由固定资产所属部门告知财务管理部，财务管理部办理资产核销。

5.8.1.4 Fixed assets must not be destructively dismantled before they are approved for scrapping.

固定资产在报废批准前一律不得破坏性拆除。

5.8.1.5 Fixed assets that have been dismantled due to scrapping shall not be used any more. Without special reason, the fixed assets may not be retained by the department and shall be stored in the temporary transit warehouse of solid waste. The complete machine that is identified as scrapped fixed assets shall not be used for production. After the approval of the Equipment Management Dept., its accessories may be removed for use.

经报废拆除的固定资产，不得继续使用。没有特殊原因，本部门不允许自行留存，一律存放到固体废物临时中转库。报废固定资产整机不得用于生产，经机械动力部审核同意后可拆配件使用。

5.8.2.6 For fixed assets with fixed scrapping years or service life, if there is no residual value after asset depreciation, the asset administrate authority may inform the Finance Dept. to handle the procedures for asset cancel after verification.

固定资产存在固定报废年限或使用寿命的，经资产折旧后无残余价值的，可由资产管理部门告知财务管理部办理资产核销手续。

5.8.2 Handover and management of scrapped assets

报废资产的移交及管理

5.8.2.1 The asset possessor should complete the fixed assets safekeeping before the handover, and ensure the integrity of the relevant assets to prevent defects. At the same time, the handover list of the asset possessor should correspond to the real estate of the scrapped fixed assets and be confirmed by the Materials Supply Dept.

资产所属部门做好报废固定资产移交之前的保管工作，应确保相关资产的完整，防止缺损。同时资产所属部门的移交清单应与报废固定资产实物对应，并与物资装备部确认。

5.8.2.2 After the fixed assets are scrapped, the asset possessor shall fill out the *Handover List of Fixed Assets and Waste and Old Materials for Disposal*, and hand over them to the Materials Supply Dept. for disposal uniformly after the completion of handling. The Materials Supply Dept. shall do a good job in the safekeeping of the scrapped fixed assets that have been handed over.

固定资产在报废后，应由资产所属部门填写《固定资产、废旧物资待处置移交单》，办理完后统一移交物资装备部处置，物资装备部应做好已移交后的报废固定资产保管工作。

5.8.2.3 When dismantling the fixed assets of the immovable building (structure), the project management department is responsible for the dismantling of the old buildings, and the project management department shall lead the Materials Supply Dept. and relevant departments to formulate a reasonable asset disposal scheme for the relevant waste and old materials. The asset possessor and the project management department shall supervise the Construction Contractor to clean, load and transport the waste and old materials and construction waste materials according to the disposal scheme.

对于不可移动的建（构）筑物固定资产拆除时，由项目管理部门负责对旧建筑物进行拆除，相关废旧材料由项目管理部门牵头物资装备部以及相关部门制定合理的资产处置方案。资产所在部门和项目管理部门应按处置方案，监督施工单位对废旧物资以及建筑垃圾的清理、装车、拉运。

5.8.2.4 After completion of the scrapping procedures for the assets of the engineering equipment, the asset possessor must fill out the *Handover List of Fixed Assets and Waste and*

Old Materials for Disposal. After confirmation by the asset possessor and the Equipment Management Dept., the Materials Supply Dept. shall handle the handover procedures and conduct disposal in accordance with the relevant regulations of the Brunei government.

工程设备资产在报废手续完成后，资产所属单位须填写《固定资产、废旧物资待处置移交单》，经资产所属部门、机械动力部确认后向物资装备部办理移交手续，物资装备部应根据文莱政府有关规定进行处置。

5.8.2.5 For fixed assets that the used equipment needs to be dismantled in large quantities due to plant shutdown overhaul and technical transformation, etc., the Equipment Management Dept. shall lead the relevant department to conduct pre-dismantling confirmation before dismantling them at the plant site. After confirmation, the asset possessor shall fill out the *Handover List of Fixed Assets and Waste and Old Materials for Disposal* and proceed with the disposal in accordance with the maintenance or technical transformation scheme for the maintenance plant uniformly.

对于装置停工大修和技术改造等原因需拆除大批量的废旧设备等固定资产，应由机械动力部牵头相关部门在拆除前在装置现场进行设备拆除前的确认，确认后由资产所属单位填写《固定资产、废旧物资待处置移交单》，按照检修装置检修或技术改造方案统一进行处置。

5.8.2.6 The asset possessor shall be responsible for timely sending the list of scrapped fixed assets finally approved to the Equipment Management Dept. and Materials Supply Dept. The Materials Supply Dept. shall confirm and count the assets listed in the list, proceed with the disposal in time after confirmation, establish the corresponding disposal records for scrapped fixed assets, and submit the disposal records to the Finance Dept. on January 20 every year.

资产所属部门负责将最终获批的报废固定资产清单及时发给机械动力部和物资装备部，由物资装备部根据清单所列的资产进行确认、清点，物资装备部在确认后及时对外进行处置，并建立相应的报废固定资产处置台账，并将处置台账每年1月20日交财务管理部。

6 Inspection and Supervision

检查与监督

6.1 The Equipment Management Dept. shall be responsible for supervising the whole process management of fixed assets, and notifying the problems and urging them for rectification.

机械动力部对固定资产全过程管理进行监督，并对相关问题进行通报，督促其整改。

6.2 All departments of the Finance Dept. are responsible for supervising the disposal, inventory profit & shortage and allocation of fixed assets, and checking the accounting of fixed assets.

财务管理部各部门对固定资产的处置、盘盈亏、调拨进行监督，负责对固定资产的账务的检查。

7 Associated Procedures and Records

关联程序和记录

7.1 Associated procedures

关联程序

7.1.1 Procedures for Technical Evaluation and Scrapping Assessment of Fixed Assets (HYBN-T2-07-0035-2024-2)

固定资产技术鉴定及判废程序 HYBN-T2-07-0035-2024-2

7.1.2 Procedures for Scrapping of Fixed Assets (HYBN-T2-07-0036-2024-2)

固定资产报废审批程序 HYBN-T2-07-0036-2024-2

7.1.3 Procedures for Implementing of Fixed Assets (HYBN-T2-07-0037-2024-2)

固定资产报废执行程序 HYBN-T2-07-0037-2024-2

7.1.4 Procedures for Technical Evaluation of Fixed Assets (HYBN-T2-07-0038-2024-2)

固定资产技术鉴定程序 HYBN-T2-07-0038-2024-2

7.1.5 Procedures for Delivery and Use Management of Fixed Assets (HYBN-T2-07-0039-2024-2)

固定资产交付使用管理程序 HYBN-T2-07-0039-2024-2

7.1.6 Procedures for Allocation Management of Fixed Assets (HYBN-T2-07-0040-2024-2)

固定资产调拨管理程序 HYBN-T2-07-0040-2024-2

7.1.7 Procedures for Idleness Management of Fixed Assets (HYBN-T2-07-0041-2024-2)

固定资产闲置管理程序 HYBN-T2-07-0041-2024-2

7.1.8 Procedures for Activation Management of Idle Fixed Assets (HYBN-T2-07-0042-2024-2)

闲置固定资产启用管理程序 HYBN-T2-07-0042-2024-2

7.2 Associated records

关联记录

7.2.1 Records for Real Estate Management of Fixed Assets (HYBN-T6-07-0098-001-2018)

固定资产实物管理台帐 HYBN-T6-07-0098-001-2018

7.2.2 Registration Form for Equipment Requisition (HYBN-T6-07-0105-001-2018)

设备领用登记表 HYBN-T6-07-0105-001-2018

7.2.3 Delivery List of Fixed Asset Real Estate (HYBN-T6-07-0102-001-2018)

固定资产实物交付清单 HYBN-T6-07-0102-001-2018

7.2.4 Application Form for Inventory Profit of Fixed Assets (HYBN-T6-07-0103-001-2018)

固定资产盘盈申请表 HYBN-T6-07-0103-001-2018

7.2.5 Internal Allocation Form for Fixed Assets (HYBN-T6-07-0104-001-2018)

固定资产内部调拨单 HYBN-T6-07-0104-001-2018

7.2.6 Application for Idleness of Fixed Assets (HYBN-T6-07-0106-001-2018)

固定资产闲置申请单 HYBN-T6-07-0106-001-2018

7.2.7 Application for Activation of Fixed Assets (HYBN-T6-07-0108-001-2018)

固定资产启用申请单 HYBN-T6-07-0108-001-2018

7.2.8 Application for Idleness of Production Plant (HYBN-T6-07-0107-001-2018)

生产装置闲置申请单 HYBN-T6-07-0107-001-2018

7.2.9 Application Form for Inventory Shortage of Fixed Assets (HYBN-T6-07-0101-001-2018)

固定资产盘亏申请表 HYBN-T6-07-0101-001-2018

7.2.10 Application Form for Technical Evaluation and Scrapping Assessment of Fixed Assets (HYBN-T6-07-0099-001-2018)

固定资产技术鉴定及判废申请表 HYBN-T6-07-0099-001-2018

7.2.11 Handover List of Fixed Assets and Waste and Old Materials for Disposal (HYBN-T6-07-0100-001-2018)

固定资产、废旧物资待处置移交单 HYBN-T6-07-0100-001-2018

8 Supplementary Rules

附则

8.1 This System is under the jurisdiction of Equipment Management Dept.

本制度由机械动力部归口管理。

8.2 This System is drafted by Equipment Management Dept.

本制度起草部门：机械动力部。

8.3 Equipment Management Dept. is responsible for the interpretation of the System.

本制度解释权机械动力部拥有。

8.4 Revision, preparation and approval of this System are shown in Table 1:

本制度版本编制和审批情况见表 1:

Table 1 Preparation and approval of the System

表 1 本制度编制和审批情况

2	2024-04-01	Fang Zhi 方智	Zhao Tingyun 赵挺云	Xu Ye 徐野	Chen Liancai 陈连财
Revision 版本	Issued date 颁布日期	Prepared by 编制人	Reviewed by 审核人	Authorized by 审定	Approved by 批准人