

Guidelines for the Storage, Transfer, and Disposal of Accounting Documents of Yuan Ze University

Passed at the 18th Executive Council Meeting of the 2023 Academic Year on May 8, 2024.

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Chapter One General Provisions

- Article 1 To strengthen financial management and properly regulate the storage, transfer, and disposal of accounting documents of YZU, and to ensure the safety of these documents, these guidelines have been established based on the consistent regulations of the Accounting Act, accounting systems of School Legal Persons and their respective Private Schools, Guidelines for the Allocation and Settlement of Grants and Commissioned Funds the Ministry of Education, and relevant provisions regarding the storage, transfer, and disposal of government accounting documents.

Chapter Two Procedure for Accounting Affairs

- Article 2 The accounting vouchers specified in these guidelines are divided into original vouchers and accounting vouchers. The types and definitions of original vouchers and accounting vouchers are based on the relevant provisions of the Accounting Act.

Original vouchers serve as proof of transactions and are the basis for creating accounting vouchers, such as uniform invoices, general receipts, lists, and contracts. Accounting vouchers serve as proof of responsibility for processing accounting matters and are used as the basis for accounting entries, including revenue, expenditure, and transfer vouchers.

- Article 3 Original vouchers should be attached with a voucher bearing the same serial number. They should be compiled into a bound volume in the order of their category and date numbers, with a cover page specifying the category and the starting and ending year, month, day, and serial numbers.

- Article 4 Bound accounting vouchers must be numbered annually and properly stored in a secure location. If bound accounting vouchers

are stored in boxes, the year, category, and box serial number should be clearly labelled on the box.

Article 5 Before accounting vouchers are transferred to the archives personnel as required by accounting regulations, the following storage precautions should be observed:

(1) The storage should be based on unified planning and centralized management, with appropriate storage conditions.

(2) Access to the storage area for accounting vouchers should be restricted to accounting management personnel. However, access may be permitted for business purposes with the consent of the responsible accounting personnel, provided that they are accompanied by accounting management personnel.

Article 6 In the event of loss or damage to accounting vouchers, the incident should be immediately reported to the supervisory authority

Chapter Three Transfer of Accounting Vouchers

Article 7 When transferring accounting vouchers, the following matters should be observed:

(1) The person requesting the transfer should complete a transfer form, specifying their name, department, reason for transfer, date of transfer, and other relevant details. The form should be submitted to the General Accounting Office and, with the consent of the responsible accounting personnel, be reported to the President for approval based on the reason for the transfer.

(2) Without the consent of the responsible accounting personnel, the person requesting the transfer is not allowed to disassemble accounting vouchers. If disassembly is permitted, the accounting management personnel should document the details of the disassembly, including the additional or reduced documents, number of pages, and serial numbers, in writing. This documentation should be attached to the cover page when reassembling.

(3) Accounting management personnel should monitor the status of voucher transfers. Except for cases where judicial, audit, prosecutorial, investigative, or tax authorities require the original documents as per legal provisions, the vouchers should not be removed from the location designated by the responsible accounting personnel. If photocopying is required, a prior application must be submitted and approved by the responsible accounting personnel.

(4) When the person requesting the transfer and accounting management personnel take out and return accounting vouchers to judicial or other authorities, they should ensure the completeness of the original documents, including items, quantity, and content, to maintain their integrity. The accounting management personnel should also periodically check and confirm the return status.

(5) Accounting management personnel should keep a transfer record, briefly noting the name of the person requesting the transfer, their department, reason for transfer, date of transfer, voucher number, and return date. Transfer records may be kept in the form of record cards, record books, electronic records, or other methods. These records can only be destroyed after the accounting vouchers listed in them have been destroyed.

Article 8

The following actions are prohibited during the transfer of accounting vouchers:

(1) Adding notes, making corrections, replacing, extracting, marking, or damaging the accounting vouchers.

(2) Disassembling completed accounting vouchers without the consent of the responsible accounting personnel.

(3) Using other methods to destroy or alter the content of accounting vouchers.

If these regulations are violated, accounting management personnel may stop the transfer and report the incident to the President for

further action based on the severity of the situation. If criminal liability is involved, the case should be referred to the appropriate prosecutorial authority for investigation.

Chapter Four Destruction of Account Vouchers

Article 9 For the destruction of vouchers, a destruction list should be prepared, specifying the academic year, month, voucher numbers, and the source of the plan. Approval from the President is required. After the President's approval, the list must be passed by the Executive Council Meeting and submitted for review at the University Affairs Meeting. The results of the University Affairs Meeting should be reported to the Board of Directors for final approval before proceeding.

Article 10 The procedures for the destruction of accounting vouchers are as follows:

(1) For original vouchers retained by the School under Ministry of Education commissioned projects, destruction must be carried out in accordance with the Accounting Act. Destruction of vouchers that have reached the end of their retention period should only be done after obtaining consent from the Ministry of Education.

(2) For original vouchers retained by the school under Ministry of Education grants or donations, destruction must be carried out according to the consistent regulations for the accounting system of School Legal Persons and their respective Private Schools. Vouchers, ledgers, and accounting reports that have reached the end of their retention period can only be destroyed after approval from the Board of Directors.

(3) For original vouchers retained by the School under other government grants, destruction should be carried out in accordance with the relevant regulations set by the respective government grant authorities.

(4) For original vouchers retained by the School from other budget sources not covered above, destruction should follow the consistent

regulations for the accounting system of School Legal Persons and their respective Private Schools. Vouchers, ledgers, and accounting reports that have reached the end of their retention period can only be destroyed after approval from the Board of Directors.

Article 11 The following matters should be observed during the destruction of accounting vouchers:

(1) Various accounting vouchers should be kept for at least five years from the date the financial statements are reported to the School Legal Persons or supervisory authority. After five years, except for unresolved debts or cases requiring continued retention, destruction may be processed. A destruction list should be prepared and destruction should follow the relevant regulations.

(2) Various accounting ledgers and reports should be kept for at least ten years from the date the financial statements are approved by the School Legal Persons or supervisory authority. After ten years, except for unresolved debts or cases requiring continued retention, destruction may be processed. A destruction list should be prepared and destruction should follow the relevant regulations.

(3) According to Article 21 of the Ministry of Finance's Tax Collection Act, the retention period for tax assessments is seven years.

(4) Summarizing the above three provisions, all types of accounting vouchers, ledgers, and reports should be retained for at least ten years before destruction.

(5) Vouchers approved for destruction should be securely stored in a safe place before destruction and care should be taken during the transportation process.

(6) The destruction of accounting vouchers should be monitored throughout by accounting management personnel according to the relevant archival laws, and environmental protection matters should be considered.

(7) Destroyed vouchers should be annotated with the document number of the approved destruction and the date of destruction on the destruction list. The destruction list should be filed with the approved destruction documents and handled according to archival law regulations.

Article 12 The destruction of accounting vouchers at the School should be carried out once each fiscal year.

Chapter Five Supplementary Provisions

Article 13 For matters not specified in these guidelines, refer to the "Government Accounting Voucher Storage, Transfer, and Disposal Guidelines" issued by the Executive Yuan, the Accounting Act, consistent regulations of the Accounting Act, accounting systems of School Legal Persons and their respective Private Schools, Guidelines for the Allocation and Settlement of Grants and Commissioned Funds the Ministry of Education, the Ministry of Education's accounting department notifications and related regulations.

Article 14 These guidelines shall be implemented after being reviewed by the Executive Council Meeting and approved by the University Affairs Meeting. The same procedure applies to amendments