

Supplementary Regulations on the Safekeeping, Consultation, and Destruction of Accounting Documents of National Central University

Amendment passed by the 637th Executive Council on July 11, 2016

- Article 1. These regulations are stipulated in accordance with Article 13 of “Precautions for the Safekeeping, Consultation, and Destruction of Government Accounting Documents,” which regulate the safekeeping, consultation, destruction, and safety of accounting documents at the university.
- Article 2. The accounting documents mentioned in these supplementary regulations are divided into source documents and bookkeeping slips. Source documents are documents such as invoices, receipts, inventories, and contracts that produce bookkeeping slips that serve as proof of events. Bookkeeping slips are the basis for bookkeeping and are used as proof of the responsibility of those handling accounting matters, including receipt, payment, and transfer slips.
- Article 3. The university’s archival material including accounting documents, accounting reports, and accounting books shall be bound and stored by the Accounting and Statistics Office.
- The archival material mentioned in the preceding paragraph shall be packed in separate boxes commencing from the promulgation of the general financial statement or its effective date in accordance with the Accounting Act, and the year, category, and packing serial number shall be indicated on the outside of the box. These boxes shall then be transferred to the university’s archive administration personnel (hereinafter referred to as the “Documentation Division of the Office of General Affairs”) for safekeeping on a book-by-book basis.
- Article 4. For accounting document consultation, applicants should complete the “Application Form for Accounting Documents Consultation of National Central University” (Appendix 1), which may be approved by the director of the agency and sent to the Accounting and Statistics Office for processing. If the requested accounting documents have been transferred to the Documentation Division of Office of General Affairs

for safekeeping in accordance with the Accounting Act, personnel from the Documentation Division shall enter the storage facility together with personnel from the Accounting and Statistics Office and deliver the documents to the applicant in the form of photocopies or original documents.

In principle, applicants accessing accounting document are provided with photocopies. Except for original documents borrowed by judicial, auditing, prosecution, investigation, or taxation authorities in accordance with laws and regulations, original documents shall not be removed from the storage facility.

Article 5. If accounting documents must be disassembled and rebound, the applicant should complete the “Application Form for the Disassembly and Rebinding or Addition and Removal of Accounting Documents of National Central University” (Appendix 2); accounting documents can only be disassembled and rebound with the approval of the in-charge accountant and director of the agency. The Accounting and Statistics Office shall describe the processing process and the addition and removal of documents, the number of pages, and the serial numbers in Appendix 2, and attach Appendix 2 as the front page when rebinding.

Article 6. For the destruction of accounting documents, except for those referring to outstanding debts or ongoing cases, which must be retained, the Accounting and Statistics Office should make and submit a list to the Ministry of Education for the approval and transfer of the documents to the National Audit Office in accordance with the Accounting Act. The Documentation Division of Office of General Affairs then reports to the Ministry of Education for approval and transfer of the documents to the National Archives Administration of National Development Council in accordance with the Archives Act. Document destruction is then conducted in accordance with the relevant regulations.

Article 7. These supplementary regulations shall be promulgated and implemented after approval by the Executive Council. The same shall apply to amendments.

Application Form for Accounting Document Consultation of National Central University

File number: _____ **Date of Application:** __Year__Month__Day
(To be completed by the Accounting and Statistics Office)

D o c u m e n t y e a r		D o c u m e n t d a t e	
		D o c u m e n t n u m b e r	
P r o j e c t s e r i a l n u m b e r		P r o c u r e m e n t c a s e n u m b e r	
P r o j e c t n a m e			
R e a s o n s f o r a p p l i c a t i o n			
S u m m a r y o f d o c u m e n t c o n t e n t s			
A p p l i c a t i o n m e t h o d	<input type="checkbox"/> Photocopy * Original documents must not be removed. <input type="checkbox"/> Original document borrowing * To borrow the original document, a letter signed and approved by from judicial, auditing, prosecution, investigation, or tax authorities must be submitted. <p style="text-align: right;">Estimated return date: __Year__Month__Day</p>		
I n q u i r y u n i t		A c c o u n t i n g a n d S t a t i s t i c s O f f i c e	
A p p l i c a n t a n d o n - c a m p u s e x t e n s i o n			
P r o j e c t d i r e c t o r		D o c u m e n t a t i o n D i v i s i o n o f O f f i c e o f G e n e r a l A f f a i r s	
M i d l e l e v e l		P r e s i d e n t	

supervisor		(or authorized signatory)	
First-level supervisor			

Notes:

- 1. Accounting document consultation inquiries should be approved by the project director and unit supervisor.**
- 2. If requested accounting documents have been transferred to the Documentation Division of Office of General Affairs for custody, they must be added.**

Application Form for the Disassembly and Rebinding or Addition and Removal of Accounting Documents of National Central University

1. Application for the disassembly and rebinding of accounting documents Date of Application: __Year__Month__Day

D o c u m e n t y e a r		D o c u m e n t d a t e	
		D o c u m e n t n u m b e r	
P r o j e c t s e r i a l n u m b e r		P r o c u r e m e n t c a s e n u m b e r	
P r o j e c t n a m e			
R e a s o n f o r d i s a s s e m b l y a n d r e b i n d i n g			
U n i t o f a p p l i c a n t		A c c o u n t i n g a n d S t a t i s t i c s O f f i c e	
A p p l i c a n t a n d o n - c a m p u s e x t e n s i o n			
P r o j e c t d i r e c t o r		D o c u m e n t a t i o n D i v i s i o n o f O f f i c e o f G e n e r a l A f f a i r s	
M i d l e l e v e l s u p e r v i s o r			
F i r s t - l e v e l s u p e r v i s o r		P r e s i d e n t (o r a u t h o r i z e d s i g n a t o r y)	

2. Addition and removal of accounting documents (To be completed

by the Accounting and Statistics Office)		Date: __Year__Month	
Day			
P r o c e s s i n g p r o c e s s			
Addition and removal, number of pages, and serial number	The disassembly and rebinding of accounting documents involved the addition or removal of a total of _____ pages.		
	Document number: _____ (Document date: __Year__Month__Day) ,		
	The document content relates to _____ .		
P e r s o n i n c h a r g e o f A c c o u n t i n g a n d S t a t i s t i c s O f f i c e		D i r e c t o r o f	
		A c c o u n t i n g a n d S t a t i s t i c s O f f i c e	

Notes:

- 1. The disassembly and rebinding of accounting documents should be approved by the project director and unit supervisor.**
- 2. If the accounting documents requested to be disassembled and rebound have been transferred to the Documentation Division of Office of General Affairs for safekeeping, they must be added.**