



Internal Directive No. 10 BOOKKEEPING

Storage of accounting records, archiving of documents

This directive is created in accordance with the relevant provisions:

- Act No. 563/1991 Coll., on accounting, as amended,
- Act No. 235/2004 Coll., on value added tax, as amended,
- Act No. 499/2004 Coll., on archiving and file service and on the amendment of certain laws, as amended,
- Act No. 280/2009 Coll., Tax Code, as amended.

Article 1 Basic provision

- 1) The provisions of this directive relate to the procedure for keeping accounting records.
- 2) The obligation to keep accounting records is established by Act No. 563/1991 Coll., on accounting, as amended.

Article 2 Custody of documents

- 1) The ÚCHP stores accounting records separately from other documents in the archive and keeps them for the period specified below. Records must be organized and secured against loss, destruction or damage and must be properly labeled before being deposited in the institutional archives.
- 2) In accordance with § 31 of the Accounting Act, as amended, and § 27 of the Value Added Tax Act, as amended, accounting documents, records on technical data carriers or micrographic records are kept with the exceptions specified in § 32 of the Accounting Act as follows:
 - a) financial statements and annual report for a period of 10 years starting from the end of the accounting period to which they relate,
 - b) accounting documents, accounting books, depreciation schedules, inventory lists, accounting schedule, overviews for a period of 5 years starting from the end of the accounting period to which they relate,



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- c) accounting records with which the accounting entity documents the form of accounting (Section 33(2) of the Accounting Act, as amended), for a period of 5 years starting from the end of the accounting period to which they relate,
 - d) tax documents for a period of 10 years following the year to which they relate,
 - e) accounting documents and other accounting records that relate to warranty periods and complaint procedures are kept by the accounting entity for the period that the periods or procedures last. Accounting records that relate to unpaid receivables or unfulfilled obligations are kept by the accounting entity until the end of the year following the year in which they were paid or fulfilled.
- 3) Accounting documents are stored in the archive, where they remain for the period determined by the Accounting Act and other applicable legal regulations.
- 4) After the period set for archiving, accounting documents are discarded, i.e. shredded. Shredding accounting documents according to the rules takes place once a year.
- 5) The method and rules of archiving and shredding are dealt with by a separate regulation.

Article 3 Final Provisions

- 1) This directive supersedes all previous versions of related internal regulations.
- 2) The Chief Accountant is responsible for updates.
- 3) Compliance with this directive is checked by the head of the technical and economic administration.
- 4) This **directive enters into force on January 1, 2023** .

In Prague, June 1, 2023
Item no. UCHP-110/POD-2023

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