Content

Title：	Private School Act Enforcement Rules Ch
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Legislative：	1.Promulgated on March 11, 1975. 2.Amended on January 13, 1981. 3.Amended on April 16, 1985. 4.Amended on July 14, 1986. 5.Amended on November 4, 1998. 6.Amended on July 28, 2000. 7.Amended on April 21, 2009. 8.Amended on November 25, 2014.
Content：	Article 1 These Enforcement Rules are determined pursuant to Article 88 of the Private School Act (herein referred to as "the Act"). Article 2 The private schools at various levels referred to in Article 2, Paragraph 1 of the Act mean private universities, junior colleges, high schools, junior high schools, and elementary schools approved and registered by the school's competent authority pursuant to the Act. The various types of private schools referred to in Article 2, Paragraph 1 of the Act mean private schools approved and registered by the school's competent authority pursuant to the Act, and whose types comply with education laws and regulations. Article 3 When the corporate body's competent authority determined in Article 3, Paragraph 1 of the Act applies for a permit to establish a school corporate body pursuant to Article 9 of the Act, the case shall be decided on the basis of the preparatory plan of the private school to be established. If the merger or status change of a school's corporate body, establishment of a new private school, or system change or merger of a school's corporate body's private school causes the corporate body's competent authority to undergo a status change, the original corporate body's competent authority shall submit relevant files and information concerning the school's corporate body in question to the corporate body's competent authority following the change, and shall notify the school's corporate body. Article 4 The name of a private school in Article 5 of the Act shall be prefixed with the name of the school's corporate body that the school is subordinate to, and shall further express the school's type and grade. Article 5 After a corporate body's competent authority is licensed and established pursuant to Article 9, Paragraph 1 of the Act, the founder of the school's corporate body may not be changed. However, before a corporate body's competent authority has been referred to the court with jurisdiction over the case for the corporate body's establishment and registration, a change of school founder that has been reported to and received the

approval of the corporate body's competent authority shall not be subject to this restriction.
The matters concerning the election of a founder in Article 10, Paragraph 1, Subparagraph 4 of the Act shall prescribe that there shall be at least three donors and will executors and also prescribe regulations for handling situations in which the donors and nominee are unwilling to serve as a founder, and state that the election may be conducted by obtaining the written consent of a certain percentage of the donors or will executors.

Article 6 When a founder submits the first-term directors and supervisors to the corporate body's competent authority for approval pursuant to Article 12, Paragraph 1 of the Act, the founder shall provide the names, birth dates, ID card numbers or passport numbers, addresses, and information concerning the academic attainment and work experience of the directors and supervisors, and shall explicitly specify that the circumstances in Articles 16 and 20 of the Act are not present.

Article 7 When a school's corporate body conducts corporate body establishment registration pursuant to Article 13, Paragraph 1 of the Act, the school's corporate body's petition shall bear the signatures/seal impressions of the chairperson and all directors, and shall also bear the official seal impression of the school's corporate body.
The petition in the foregoing paragraph shall explicitly state the following items:
1. Purpose
2. Name of the school's corporate body
3. Location of the school's corporate body
4. Total value of assets
5. Date of approval
6. Names and addresses of chairperson, directors, and supervisors
The total value of property in Subparagraph 4 of the foregoing paragraph shall include all property of the school's corporate body, such as land, buildings, books and instruments, equipment, funds, and other assets. In the case of land, the land marking code shall be noted, and a photocopy of the title included. A map of the land and buildings shall be produced and included. When necessary, the corporate body's competent authority may check and verify the original title.
In the foregoing paragraph, any leased land or buildings shall not be included in total property value calculations, and the lessor, lessee, and lease target content shall be noted.

Article 8 When a school's corporate body changes its registration as a school corporate body pursuant to Article 13, Paragraph 2 of the Act due to the election or by-election of its chairperson, directors, or supervisors, or organizational change, the school's corporate body's petition shall bear the signatures/seal impressions of the current chairperson and a majority of directors, and shall bear the school corporate body's official seal impression. In the case of changes of registration due to other causes, the petition shall bear the signatures/seal impression of the current chairperson and shall also bear the school's corporate body's official seal

impression.

Article 9 When a school's corporate body changes its registration as a corporate body pursuant to Article 13, Paragraph 3 of the Act due to the increase or decrease of real estate or major property, the school's corporate body's petition shall bear the signatures/seal impressions of the current chairperson and a majority of directors, and shall bear the school's corporate body's official seal impression. In addition, the school's corporate body shall submit a property change checklist and a CPA-audited and certified statement within five months after the end of the academic year. The application materials shall be submitted to the corporate body's competent authority for approval and forwarded to the court with jurisdiction for implementation of change of registration.
The petition and property change checklist in the foregoing article and foregoing paragraph shall be submitted in quadruplicate. Any leased land or buildings shall be handled as prescribed in Article 7, Paragraph 4.

Article 10 When the corporate body's competent authority reviews and approves forms and documents submitted in connection with a school's corporate body's petition for establishment registration or change of registration, after granting approval and verifying seal impressions, the corporate body's competent authority shall forward the case to the district court with jurisdiction for implementation, and shall also notify the original petitioning school's corporate body. If a case is not approved, the corporate body's competent authority shall promptly notify the school's corporate body to make corrections or additions.

Article 11 After conducting corporate body establishment or change of registration, a school's corporate body shall submit a transcript of the corporate body's registration issued by the court, together with a newspaper containing the court announcement, to the corporate body's competent authority for future reference.

Article 12 The chairperson shall, within 30 days after the founder has completed the matters prescribed in Article 14, Paragraph 1 of the Act, submit the following documents to the corporate body's competent authority for future reference:
1.Minutes of the board of directors' founding meeting
2.A CPA-certified financial statement from the corporate body that is establishing a school during the preparatory period
3.Founder transfer checklist.
In the foregoing paragraph, the minutes of the board of directors' founding meeting and founder transfer checklist shall be submitted in triplicate; the transfer checklist shall also include the school's orporate body preparatory plan, proposed private school establishment plan, documents, property, and other relevant items.
The following documents shall be used to verify the transfer of all donated property to the ownership of the school's corporate body as prescribed in Article 14, Paragraph 1 of the Act:
1.Cash: Proof of deposit at a financial institution

2.Registered stock: Documents verifying completion of settlement
3.Land, buildings: Registration transcript
4.Other property: Documents verifying hand-over and transfer to the ownership of the school's corporate body in accordance with the law.

Article 13 With regard to spousal relationships or marital or blood relationships within the third degree of kinship between directors in Article 16 of the Act, the calculation of the number of persons shall be performed separately for each family.

Article 14 The period of appointment of directors elected with the approval of the corporate body's competent authority before the revision of the Act takes effect on January 18, 2008 shall be governed by existing regulations before the revision of the Act takes effect. Regulations after the revision of the Act takes effect shall apply, however, when the period of appointment of such directors begins after the date upon which the revised Act takes effect.
The starting date of the term of each director shall be the effective date approved by the corporate body's competent authority. The corporate body's competent authority shall also send copies of the approved documents to each private school established by the school's corporate body.

Article 15 When submitting a list of elected directors pursuant to Article 21, Paragraph 1 of the Act, the board of directors shall provide the names, birth dates, ID card numbers or passport numbers, addresses, and information concerning the academic attainment and work experience of the elected directors, and shall explicitly specify that the circumstances in Articles 16 and 20 of the Act are not present, when reporting to the corporate body's competent authority for approval.

Article 16 When the court prescribes the appointment of interim directors pursuant to Article 21 Paragraph 2, Article 22, Paragraph 2, Article 25, Paragraph 3, Article 26, Paragraph 2, and Article 28 of the Act, the corporate body's competent authority shall actively provide its views for the reference of the court.

Article 17 When there is a hand-over of duties between old and new chairperson as prescribed in Article 22, Paragraph 1 of the Act, the board shall produce a hand-over checklist in triplicate; the checklist shall include the official seal, a list of successive directors and supervisors, minutes of board meetings, important projects, a list of property, financial statements, accounting reports, and other relevant items.

Article 18 The board shall submit a list of supervisors pursuant to Article 23, Paragraph 1 of the Act; this list shall include supervisors' names, birth dates, ID card numbers or passport numbers, addresses, and information concerning their academic attainment and work experience, and shall explicitly specify that the circumstances in Article 20 of the Act are not present, when reporting to the corporate body's competent authority for approval.

The Regulations of Appointing Public-interest Supervisor(s) to Non-profit Private-School(s)-Founding Corporation shall apply when the corporate body's competent authority appoints interim supervisors pursuant to Article 23 Paragraph 2 of the Act.

Article 19 As referred to in Article 24, Paragraph 1, Subparagraph 4 of the Act, three times in succession means that the chairperson or a designated director convenes three successive board meetings pursuant to Article 22, Paragraph 1, Article 31, Paragraph 1 or 2 of the Act, there is a certain interval between each meeting, and all directors are notified a certain period in advance via prompt registered mail or other traceable means. Absent without cause means failure to ask the board for leave prior to a meeting in accordance with the prescribed procedures after receiving legal notification. If, however, an unexpected accident occurring on the day of a meeting forces a director to be absent without asking for leave, and director submits proof of legitimate cause of absence within 3 days after the meeting, the case shall not be subject to this restriction.
The certain period in the foregoing paragraph shall be determined in the organizational charter.
In Article 24, Paragraph 1, Subparagraph 5 of the Act, to not hold a board meeting within one year means to not issue notification of the holding of a board meeting in accordance with the Act or the organizational charter within one year from the day after the conclusion of the last board meeting.

Article 20
The effective date of the automatic dismissal determined in Article 24, Paragraph 1 of the Act shall be as follows:
1.Circumstances in Subparagraph 1: The effective date specified in the written resignation document. However, if the written resignation document does not specify an effective date, the date shall be the day of the board meeting.
2.Circumstances in Subparagraph 2: If any of the circumstances in the various subparagraphs of Article 20 of the Act occur before the start of the period of appointment, the effective date shall be retroactively the period's starting date; if the circumstances occur after the start of the period of appointment, the effective date shall be the day on which the circumstances occur.
3.Circumstances in Subparagraph 3: The date on which the judgment is confirmed.
4.Circumstances in Subparagraph 4: The day after the conclusion of the third board meeting at which the director has been absent without cause.
5.Circumstances in Subparagraph 5: The day after a full year following the day after the conclusion of the last board meeting.
The effective date of the automatic cessation of duties determined in Article 24, Paragraph 3 of the Act shall be the indictment or petition for summary judgment and sentence announcement date.

Article 21 At the expiration of the one-year period during which an interim director exercises the powers of the board as prescribed in Article 25,

Paragraph 4 of the Act, the corporate body's competent authority may, before the expiration date, petition the court to grant an extension when it considers this necessary; each such extension shall be for one year, and the cumulative length of extensions may not exceed four years.
If the court suspends or terminates the chairman's performance of his duties pursuant to Article 25, Paragraphs 1 and 5 of the Act, the board shall appoint one director to act on behalf of the chairperson. The same shall apply if the chairperson's performance of his/her duties automatically ceases as prescribed in Article 24, Paragraph 3 of the Act.

Article 22 In Article 26, Paragraph 1 of the Act, vacancies in the positions of chairperson, director, or supervisor during the respective periods of appointment shall include vacant director and supervisor positions added following revision of the organizational charter. The by-election of such directors or supervisors shall be conducted within one month following completion of change of registration after the organizational charter has been reported to the corporate body competent authority for approval and forwarded to the court with jurisdiction. If, however, the organizational charter prescribes that the increase in directors or supervisors shall be implemented during the next board term, the case shall not be subject to this restriction.

Article 23 In Article 28 of the Act, an insufficient number of directors to hold a meeting means that the total number of directors calculated as prescribed in Article 32, Paragraph 3 of the Act is less than two-thirds of the total number of directors specified in the organizational charter, and a board meeting may not be held to decide important matters.

Article 24 In Article 30, Paragraph 1 of the Act, compensation means monetary or non-monetary benefits received by a person serving as chairperson, a director, or a supervisor for services and performance of duties; such compensation shall include salary, remuneration, subsidies, and other benefits. However, compensation may not be of the nature of distribution of earnings.
In Article 30, Paragraph 1 of the Act, full-time means that, apart from serving as the chairperson, director, or supervisor of that school corporate body, the individual does not serve in any other full-time position within or outside the school.

Article 25 If, for some reason, the chairperson cannot attend a board meeting, cannot preside over a meeting, or must recuse himself from the matters discussed at a meeting, the attending directors shall select a provisional chairperson from among their number.
Directors shall personally sign the minutes whenever a board meeting is held; any directors failing to attend a meeting or sign the minutes shall be considered absent.
If, in the foregoing paragraph, a board meeting is held via videoconferencing, the method of determining attendance shall be specified in the organizational charter.

Article 26 The board may notify the school corporate body that the school head may attend board meetings in a non-voting capacity. If, however, a meeting will discuss matters in which the school head has a conflict of interest, apart from providing necessary explanation, the school head shall excuse him/herself.

Article 27 The board shall report to the corporate body's competent authority for future reference after passing a bankruptcy petition resolution pursuant to Article 32, Paragraph 1 Subparagraph 5 of the Act; after the court permits a declaration of bankruptcy, the Board shall submit a photocopy of the court's bankruptcy decision to the corporate body's competent authority for future reference.

Article 28 The following documents shall be submitted for the matters specified in Article 36, Paragraph 1, Subparagraph 3, and Subparagraphs 5 to 7 of the Act:
1. For the school location, the area of land occupied, and related information referred to in Subparagraph 3: a site survey map and land registration transcript of the owned, donated, planned purchase or leased school location; for a school site that has been donated, documentary evidence of the donation provided by the donor shall be affixed; for a site that it is intended purchase, if the site is privately owned, the written undertaking of the owner of the land to sell it and surrender ownership shall be affixed; and for a site that it is intended to lease, a lease or documentary evidence of agreement to a lease period of thirty years or more shall be affixed. Publicly owned land which is purchased or leased shall also be dealt with in accordance with the Act.
2. For the budgetary estimate for the school referred to in Subparagraph 5: this includes details and documentary evidence of the startup costs, recurrent site expenses, school site purchase or lease expenditure, and the various fixed and software related necessary expenses for school buildings, equipment, and teaching facilities.
3. For the details and documentary evidence of the amount, type, and value of the proposed school’s funds and each of its assets referred to in Subparagraph 6: this refers to proof of having a fixed term deposit issued by a financial institution or other documentary evidence of sufficient funds.
4. For the information about the school’s status as a legal person referred to in Subparagraph 7: this refers to details of the court registration of the school in question’s legal person as an incorporated legal person.
The specification in Subparagraph 1 of the previous paragraph that the lease or documentary evidence of agreement to a lease period of thirty years or more shall be affixed is limited to schools newly established since the date that the January 8, 2014 amendments to the Act come into effect.
For the land leased by a school specified in Article 36, Paragraph 3 of the Act, when a school makes any changes to its location or land area, the land shall be leased for at least 30 years; from the date that the January 8, 2014 amendments to the Act come into effect, this only applies to land that

a school newly leases to meet school operational requirements.
For land leased for school use that is not publicly owned, or not owned by a public enterprise or by a corporation set up using a government donation, a written lease agreement specifying a rent calculated in accordance with the provisions of the land rental regulations of the National Property Act, and the creation of superficies for a period corresponding to the lease period, and a public notary's certificate shall be attached as corroborative evidence.
The "area of land" referred to in Article 36, Paragraph 1, Subparagraph 3 of the Act shall be in compliance with the Urban Planning Law, the Regional Plan Act, and the provisions of their related ordinances.

Article 29 Proof of deposit at a financial institution shall be attached when the school's establishment fund has been deposited into a dedicated account as prescribed in Article 38, Paragraph 1.

Article 30 When the school's competent authority approves the student recruiting quotas for a private school's colleges, departments, graduate schools, programs, courses, sections, classes, or grades as prescribed in Article 39, Paragraph 1 of the Act, such quotas shall be reviewed in light of that school's conditions such as buildings, faculty, equipment, books, and instruments, and in view of the needs of the country and society. In the case of already-registered schools, the school's competent authority shall evaluate the school's year-by-year performance.
A private school that is to be completed over the course of several years in accordance with its preparatory plan shall be implemented in accordance with the plan. A school that is already registered, but has failed to meet planned objectives, may recruit students only after its plan has been completed.

Article 31 The regulations of Article 41 Paragraph 2 of the Act shall also be applicable to the duties of acting school heads.
A school's corporate body shall determine regulations governing the division of duties and powers among the board, supervisors, and the school's head, so as to clarify the powers of the school head and the scope of duties that may be performed by the school head as prescribed in Article 41, Paragraph 3 of the Act.

Article 32 In Article 43 Paragraph 2 of the Act, a severe violation of educational laws means one of the following circumstances:
1.The school has violated an educational law, and has failed to make improvements by the deadline after the school's competent authority has required the school to correct the situation or make improvement within a limited time period.
2.The school head has violated a compulsory or prohibiting regulation of an educational law.

Article 33 Personnel responsible for instructional affairs, student affairs (teaching and guidance), and general affairs at a private school shall be hired by the school head in accordance with relevant regulations for that

level of the school.
As a rule, the head of a private school shall hire staff members that possess private school teacher insurance qualifications as prescribed by the school's competent authority.
As a rule, personnel responsible for instructional affairs, student affairs (teaching and guidance), and general affairs, accounting personnel, and personnel affairs management personnel may not exceed 65 years of age. Hiring and personnel affairs procedures for such persons shall be included within the school's corporate body's internal control system.
Teacher pay and evaluation at a private school shall be handled on the basis of regulations for public schools of the same type and level.

Article 34 In Article 45, Paragraph 1 of the Act, the management and use of the fund and funding of a school's corporate body the private school it has established shall be based on the following methods:
1.Any insufficient receipts or funding from previous years shall be made up as a first priority.
2.Funds shall be deposited at a financial institution.
3.The school shall purchase government bonds and short-term bills.
4.The school shall purchase real estate for its own use.

Article 35 When the school's competent authority approves the use of funds from a school's establishment fund pursuant to Article 45, Paragraph 3 of the Act, the funds may be used in accordance with the following regulations:
1.Funds may only be used starting in the fourth year after the private school has completed registration and begun recruiting students.
2.The amount of funds used in each year shall conform to the relevant percentage set by the school's competent authority; the total amount of funds used may not exceed 70% of the total value of the school's establishment fund at the time of registration and start of student recruiting.

Article 36 As prescribed in Article 46, Paragraph 1 of the Act, a private school's remaining funds at the end of each year shall be added to the school's fund within one month after the final financial statement has been submitted to the school's competent authority for future reference.

Article 37 When a school's corporate body applies on a special case basis pursuant to Article 48, Paragraph 1 of the Act to purchase or lease publicly-owned land, state-run enterprise land, or corporate body land in order to meet the school's needs, the school's competent authority may, when necessary, send personnel to perform an inspection in conjunction with the publicly-owned land management agency, state-run enterprise organization, or industry competent authority.
When a school's corporate body requests the school's competent authority's approval for an application pursuant to Article 48, Paragraph 1 of the Act to purchase or lease the land of a corporate body for use as school land, the school's corporate body shall submit a price estimated report; when land is to be leased, the school's corporate body shall submit lease

contract for more than 20 years.
Before stating an opinion pursuant to Article 48, Paragraph 3 of the Act, the school's competent authority shall take into consideration actual conditions affecting the integrity of the private school's land and shall request the private school's opinion.

Article 38 A school's corporate body shall submit a estimated price report and contract when requesting pursuant to Article 49, Paragraph 1 of the Act so that the school's competent authority's can grant its approval and forward the case to the corporate body's competent authority for approval of sale or lease of real estate.
When the corporate body's competent authority authorizes a school corporate body to dispose of real estate, establish an encumbrance, or purchase or lease real estate pursuant to Article 49, Paragraph 1 of the Act, it shall review the following items in accordance with the circumstances:
1.Whether the school's corporate body has satisfactorily performed a corporate body change of registration pursuant to Article 13, Paragraph 3 of the Act, and whether real estate ownership and the school's financial matters were properly handled.
2.Whether there has been any obstruction to school development or implementation of school affairs.
3.Whether the school's income has been used for the active development of school affairs.
4.Whether the school has the ability to pay its debts and possesses confirmed sources of funds.
In Article 49 Paragraph 2 Subparagraph 2 of the Act, real estate not directly connected with instruction means land and buildings not contained in a school's preparatory plan or expansion plans.

Article 39 When a private school established by a school's corporate body applies to establish a subordinate organization or implement a relevant undertaking pursuant to Article 50 of the Act, the school shall apply to the industry's competent authority in accordance with relevant laws and regulations after obtaining the approval of the school's competent authority.
The school's corporate body and the private school it has established shall handle the accounting and financial management of the subordinate organization or relevant undertaking in the foregoing paragraph on the basis of their accounting system and internal control and audit regulations.
A subordinate organization in Paragraph 1 may not be a school approved and registered pursuant to the Act.

Article 40 Investment methods in Article 50, Paragraph 1 of the Act shall encompass companies providing equity in exchange for technology or investing in school affairs or research.

Article 41 If the school's competent authority directs the school head or relevant personnel to cease performing their duties pursuant to Article 54, Paragraph 1 of the Act, and assigns appropriate personnel to temporarily

perform their duties, the school's competent authority may terminate the assignment or change the assigned personnel at any time.

Article 42 The granting of incentives pursuant to Article 56, Paragraph 1 of the Act shall be handled in accordance with the following procedures:
1.Circumstances in Subparagraphs 1 and 2: The corporate body's competent authority shall actively provide the incentive or the school's corporate body shall submit a case report.
2.Circumstances in Subparagraphs 3 through 5: The school's competent authority shall actively provide the incentive or the school's corporate body or school head shall submit a case report.
3.Circumstances in Subparagraph 6: The school head shall submit a case report.
With regard to a reported incentive case, the corporate body or school's competent authority shall separately grant incentives on the basis of the achievements involved following detailed review.
In Article 56, Paragraph 1, Subparagraph 2 of the Act, higher than ordinary standards means higher than the standards of public schools of the same type and level.

Article 43 Governments at various levels wishing to establish the awards or scholarships specified in Article 58 of the Act shall take into consideration school fee collection standards, students' family burdens, and applicant qualifications when determining payments.

Article 44 A school's corporate body applying for exemption from various taxes pursuant to Article 61, Paragraph 1 of the Act shall send a copy of its application to the corporate body's competent authority.
When a private person or group makes a donation to a school's corporate body or private school's corporate body pursuant to Article 61 Paragraph 2 of the Act the school's corporate body or private school's corporate body receiving the donation shall make out a receipt stating the donated items and their value, shall issue a document verifying the donation to the donor, who can use the document to apply to the local tax agency for a tax deduction in accordance with the law. The same shall apply when a religious corporate body makes a donation to a school's corporate body, a private school's corporate body, or another religious corporate body for the establishment of a religious study institute.

Article 45 In Article 64, Paragraph 3 of the Act, the statement that private elementary schools and junior high schools shall take 70% of miscellaneous fees as their basic payments means that 70% of miscellaneous fees shall be equivalent to the baseline tuition, and schools at these levels shall contribute 3% of the amount calculated using this standard to the fund each semester.
In Article 64, Paragraph 3 of the Act, failure to contribute to the fund in accordance with regulations means one of the following circumstances:
1.A private college or above fails to contribute the amount prescribed in regulations within one month of the end of the last add/drop/change.
2.A private high school or below fails to contribute the amount prescribed

in regulations within one month after student registration for each semester.
In the foregoing paragraph, when a private school fails to contribute to the fund in accordance with the regulations, the matter shall be handled as prescribed in Article 80 of the Act, and an interest penalty may be assessed.

Article 46 When a school's corporate body donates all of its property to the government or another school's corporate body pursuant to Article 72, Paragraph 1 Subparagraph 3 of the Act, the board shall make a resolution pursuant to Article 32, Paragraph 1 Subparagraph 5 of the Act, and shall dissolve and liquidate the school in accordance with the law after obtaining the corporate body's competent authority's approval.
Before the corporate body's competent authority grants its approval as prescribed in the foregoing paragraph, it shall examine the school's organizational charter or donors' intent, and the state of the school's personnel affairs and finances, etc.

Article 47 In Article 87, Paragraph 1 of the Act, the private school's corporate bodies established as prescribed in the Act before the revised articles of the Act took effect on December 18, 2007 shall be included among those private schools permitted to be established before the revision of the Act which took effect on January 18, 2008, and in which obtained corporate body establishment registration from the court with jurisdiction after the date that the latter revision took effect.

Article 48 In Article 87, Paragraph 1 of the Act, the organization and its operations shall include the establishment of the chairperson, directors, supervisors, and board clerks, the exercise of their powers, the board's powers and operating methods, the private school's corporate body's management methods, and other relevant matters.

Article 49 These enforcement rules shall take effect on the date of promulgation.

Data Source： Laws and Regulations Retrieving System