

J. Y. Interpretation No.77 (June 24, 1957) *

ISSUE: What is the base for calculating the percentage of the expenditures for education, science and culture?

RELEVANT LAWS:

Article 164 of the Constitution (憲法第一百六十四條).

KEYWORDS:

Expenditure (經費), supplement budget (追加預算). **

HOLDING: Pursuant to Article 164 of the Constitution, the expenditure on educational programs, scientific studies and cultural services should not be, in respect of each county/hsien, less than 35 percent of the total county/hsien budget. This means the percentage of the total annual expenditures. As the matter of a supplemental budget shall only be raised when circumstances during enforcement of the budget are in accordance with Article 53 of the Budget Act, it is obvious that such supplemental budget shall not be included in the total county/hsien budget.

解釋文：憲法第一百六十四條所謂教育科學文化之經費在市縣不得少於其預算總額百分之三十五，原係指編製預算時在歲出總額所佔之比例數而言。至追加預算，實因預算執行中具有預算法第五十三條所定情事始得提出者，自不包括在該項預算總額之內。

* Translated by Lawrence L. C. Lee.

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