

J. Y. Interpretation No.231 (October 7, 1988) *

ISSUE: Should a special budget proposed in response to an emergency or a serious event be included in the total national budget?

RELEVANT LAWS:

Article 164 of the Constitution (憲法第一百六十四條); Article 75 of the Budget Act (預算法第七十五條).

KEYWORDS:

total budget (預算總額), special budget (特別預算).**

HOLDING: The so-called “total national budget” described in Article 164 of the Constitution refers to the total amount the government proposes for the annual national budget, which does not include any special budget proposed as a result of an emergency or a serious event.

REASONING: The first sentence of Article 164 of the Constitution stipulates: “Expenditures for educational programs, scientific studies, and cultural services shall not be, in respect to the

解釋文：憲法第一百六十四條所謂「預算總額」，係指政府編製年度總預算時所列之歲出總額而言，並不包括因有緊急或重大情事而提出之特別預算在內。

解釋理由書：憲法第一百六十四條前段規定：「教育、科學、文化之經費，在中央不得少於其預算總額百分之十五，在省不得少於其預算總額百分之二十五，在市、縣不得少於其預算總

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Central Government, less than 15 percent of the total national budget; in respect to the Provinces, less than 25 percent of the total provincial budget; and in respect to the Municipality or Hsien, less than 35 percent of the total Municipal or Hsien budget.” The “total national budget” therein refers to the total expenditure budgeted by the governments at various levels for day-to-day administrative execution. The said total national budget is drawn up once in each fiscal year on the basis of annual revenues and expenditures. Under the current budgetary system, on condition of any of the events described in Article 75 of the Budget Act, a special budget may be drawn up in addition to the annual national budget. Naturally, the special budget proposed in response to an emergency or a serious event is not included in the aforesaid total national budget.

額百分之三十五」，其中所稱「預算總額」係指各級政府為平常施政而編製年度總預算時所列之歲出總額。此項年度總預算，政府於每一會計年度，各就其歲入、歲出全部彙總編成，且每一會計年度祇辦理一次。至特別預算，就現行預算制度而言，則以具有預算法第七十五條所列各款情事之一者，始得於年度總預算外提出之。此項因應緊急或重大情事而特別編之預算，自不包括在前述預算總額之內。