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# Government budget and accounting information policy and practice in Taiwan

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## Abstract

The principal government budget and accounting information policies in Taiwan are founded on the ability to provide integrated, consistent, and timely information for government managers to make more rational decisions concerning national resource allocation and evaluation. A specific accounting organization system has been designed for this purpose. This paper analyzes information policies and practices according to the relevant laws and regulations, identifies issues regarding the policies, and presents strategies to resolve the issues. © 2002 Elsevier Science Inc. All rights reserved.

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## 1. Introduction

In addition to the Generally Accepted Accounting Principles (GAAP), government accounting information processing should also comply with established government rules and regulations. National government budget and accounting information policies are distinct because they depend on the relevant laws and regulations for each country. Those laws are determined by political, social, historical and cultural factors, and the factors will contribute to the differences in the budget and accounting information policies among nations.

Government budget and accounting information serves as the primary basis for national resource allocation, utilization, and evaluation. In Taiwan, such information is so important for central government that the system designed for generating the information is more particular in nature. The principal objective of this article is to analyze the government budget and accounting information policies, practices and their problems, as well as delve

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Table 1  
Key laws and statute of BAS

| Laws/Statute  | Description  |
|---|--|
| Budget Law  | Guides the budget planning   |
| Accounting Law  | Regulates budget execution   |
| Budget Settlement Law   | Directs the budget evaluation  |
| Establishment and Management of Accounting and Statistics Organizations Statute | The foundations for the establishment of government accounting organizations |

into the development of the government budget and accounting information system to resolve the financial issues in Taiwanese government.

## 2. Government budget and accounting information policy

Government budget and accounting information policies can be analyzed through the relevant laws and government regulations. In Taiwan, the principal laws governing budget and accounting policies include three laws and one statute: the Budget Law, the Accounting Law, the Budget Settlement Law, and the Establishment and Management of Accounting and Statistics Organizations Statute.

The Budget Law guides budget planning, the Accounting Law regulates budget execution activity, and the Budget Settlement Law directs the budget evaluation. The Statute is the main foundation for the establishment of government accounting organizations. Table 1 shows the key laws and statute of budget and accounting systems (BAS). The major government organizations about BAS include (see Table 2): the Executive Yuan (EY) which

Table 2  
Major organizations about the BAS

| Organizations  | Description   |
|--|---|
| Executive Yuan (EY)  | EY is the highest administrative organization of the State. It has a Premier, a Vice Premier, a number of Ministers and Chairmen of Commissions.  |
| Directorate General of Budget, Accounting and Statistics (DGBAS) of the EY | DGBAS is the nation's highest budgetary, accounting, and statistics office of the State. It is the agency responsible for budget, accounting, and statistical affairs with the central and local governments.   |
| Legislative Yuan (LY)  | LY is the supreme legislative organization of the State. It is equivalent to the Parliament or the Congress in terms of its power and function. In BAS, it has the power to decide by resolution upon such matters as budgeting bills and auditing reports. |
| Ministry of Audit (MA)   | MA is responsible for auditing and verifying the budget settlement reports.   |

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