

Reference Material I - 1 The System of Finance Related Laws and Regulations

Laws	Government Ordinances	Enforcement Regulations, etc.
Financial Law (Basic Law)		
— The Accounting Law	The Budget Settlement of Account and Accounting Regulations └─ Special Measures Budget Settlement of Account and Accounting Regulations	Ministerial Ordinance Concerning Government Accounting Books and Documents Regulation Concerning the Use of Official Seals in Accounting Systems Bylaw for the Collector of Government Revenue Ministerial Ordinance Concerning Revenue Related Transactions Processed Using an Electronic Information Processing System Regulation on Transactions, such as Disbursement Bylaw for Disbursement Executive Officer Bylaw for Business Transactions Involving the Issuing of Checks Regulation for Business Transactions Involving Contracts Bylaw Concerning the Treasurer Ministerial Ordinance Concerning the Exemption of Disbursement Processed Using an Electronic Information Processing System
(WTO Agreement on Government Procurement)	Cabinet Order Stipulating Special Procedures for Government Procurement of Products or Specified Services	Ministerial Ordinances Stipulating Special Procedure for Government Procurement of Products or Specified Services
— Law Concerning the Responsibility of Executive Budget Personnel and Others	— Ordinance for the Enforcement of the Law Concerning the Responsibility of Executive Budget Personnel and Others	
— Law Concerning the Fractional Calculation of Amounts of National Credits, Debts, Liabilities and Others	— Ordinance for the Enforcement of the Law Concerning the Fractional Calculation of Amounts of National Credits, Debts and Others	
— Law Concerning the Appropriate Execution of Subsidy Related Budgets	— Ordinance for the Enforcement of the Law Concerning the Appropriate Execution of Subsidy Related Budgets	
— Law Concerning Securities Used for the Payment of Revenue	— Concerning Securities Used for the Payment of Revenue	
— Law Concerning the Payment of Revenue Through Revenue Stamps		
— Law Concerning the Payment of Disposal Charges of Commodities Belonging to the State		
— Law Concerning the Prevention of Delay in the Payment of Government Contracts		
— Regulations for Money in Deposit		Regulations for Transactions Involving Money on Deposit Bylaw for Business Transactions Involving the Payment of Money on Deposit
— Law on the Management of National Credit	— Ordinance for the Enforcement of the Law Concerning State Credit Control, etc.	— Regulations for Business Transactions Involving Credit Control
National Property Law	— Ordinance for the Enforcement of the National Property Law	— Detailed Regulations on the Enforcement of the National Property Law
— Law Concerning Special Measures for the Utilization and Coordination of National Government Offices and Other Buildings	— Ordinance for the Enforcement of the Law Concerning Special Measures for the Utilization and Coordination of National Government Offices and Other Buildings	— Regulations on the Enforcement of the Law Concerning Special Measures for the Utilization and Coordination of National Government Offices and Others
— Public Service Personnel Accommodation Law	— Ordinance for the Enforcement of the National Public Service Personnel Accommodation Law	— Regulations on the Enforcement of the National Public Service Personnel Accommodation Law
— Commodity Control Law	— Ordinance for the Enforcement of the Commodity Control Law	— Regulations on the Enforcement of the Commodity Control Law
— Law Concerning the Free Lending and Transfer of Commodities		
— Law Concerning the Exchange of State-Owned Automobiles and Others	— Ordinance for the Enforcement of the Law Concerning the Exchange of State-Owned Automobiles and Others	— Regulations on the Enforcement of the Law Concerning the Exchange of State-Owned Automobiles and Others