

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

Laws	Government Ordinances	Enforcement Regulations, etc.
Financial Law (Basic Law)		
The Accounts Law	Cabinet Order Concerning the Budget, Auditing and Accounting <ul style="list-style-type: none"> <li>Special Provisions for the Cabinet Order Concerning the Budget, Auditing and Accounting</li> </ul>	Ministerial Ordinance Concerning Government Accounting Books and Documents <ul style="list-style-type: none"> <li>Regulation Concerning the Use of Official Seals in Accounting Systems</li> <li>Bylaw for the Collector of Government Revenue</li> <li>Regulation on Transactions, such as Disbursement</li> <li>Bylaw for Disbursement Executive Officer</li> <li>Bylaw for Business Transactions Involving the Issuing of Checks</li> <li>Regulations on the Management of Contract Administration</li> <li>Bylaw Concerning the Treasurer</li> </ul>
(WTO Agreement on Government Procurement)	Cabinet Order Stipulating Special Procedures for Government Procurement of Products or Specified Services	Ministerial Ordinance Stipulating Special Procedures 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 <ul style="list-style-type: none"> <li>Bylaw for Business Transactions Involving the Payment of Money on Deposit</li> </ul>
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