

## On the Principle of Unity of Budget

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The principle of "unity of budget" requires a government entity to itemize all its revenues and expenditures in a single budget. The intended purpose of this principle is to exclude any special budget that is outside of the scope of the total budget and multiple budgets, which would in turn, to facilitate an easier review by the relevant legislation body or other budget reviewing agencies. This principle, undoubtedly, has a unique but vague position in the "classic" principles of public finance and budget laws. On the one hand, it is a fundamental principle that is often discussed and emphasized by many academics. However, on the other hand, given that many exceptions to this principle that exist in the budget systems of countries worldwide, it begs the question of whether this principle has been over-emphasized. For example, in the Judicial Yuan's Interpretation No. 463, the Judicial Yuan introduced the requirement of unity of budget to Taiwan. However, since the content of such principle has not been elaborated in detail, the vagueness seem to have prevented the principle from having a binding effect in practice. Through the study of comparative laws, this article proposes to explore the status and the development of the principle of unity of budget in the public finance systems of France and Taiwan, respectively. Furthermore, this article proposes to analyze the major exceptions to this principle, so as to illustrate the true face of this principle in the public financial systems and to identify the standards for reasonable boundaries for such exceptions. Through the discussion of this principle, this article will also criticize the legal issues arose from the extraordinary budget, annex budget and special funds in Taiwan's public finance and budget system, in the hope that

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such critique it will provide a stepping-stone for further academic discussion on Taiwan's public finance and budget system.

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