

# **Statutes for Establishment and Management of Budgetary, Accounting and Statistics Agencies and BAS Personnel**

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## **Chapter One: General Provisions**

**Article 1:** The establishment and management of the budgetary, accounting and statistics (“BAS”) agencies and BAS personnel of all levels shall be conducted in accordance with these Statutes. With respect to any matter not covered herein, other applicable laws and regulations shall govern.

**Article 2:** The term “budgetary, accounting and statistics agencies (“BAS Agencies”)” as referred to herein shall mean the agencies in charge of the budgetary, accounting and statistics affairs within governments of all levels, public organizations, public schools, state-owned enterprises, and organizations governing the state-owned enterprises (hereinafter referred to as the “Organizations”).

The Directorate General of Budget, Accounting and Statistics, Executive Yuan is the central BAS authority (“Central BAS Authority”) in charge of the nation’s BAS affairs.

**Article 3:** The term “budgetary, accounting and statistics personnel (“BAS Personnel”)” as referred to herein shall mean the personnel in charge of the budgetary, accounting and statistics affairs.

BAS Personnel is categorized as “Responsible BAS Personnel” and “BAS Assistants”. The Comptrollers of Central BAS Authority and the personnel of Organizations to take charge of the overall budgetary, accounting and statistics affairs are Responsible BAS Personnel, whereas the others are BAS Assistants.

## **Chapter Two: Establishment of BAS Agencies**

**Article 4:** The titles of BAS Agencies in Organizations of central government, along with the titles and ranks of their Responsible BAS Personnel,

shall be provided for by the Central BAS Authority, subject to the structure of respective Organizations and the extent of complexity/simplicity of the BAS affairs, in accordance with the following classification:

1. Accounting Department, or Statistics Department: an accounting department shall have a chief accountant or a chief of accounting department, whereas a statistics department shall have a chief statistician or a chief of statistics department, both graded 10<sup>th</sup> to 12<sup>th</sup> Ranks;
2. Accounting Office, or Statistics Office: an accounting office shall have an accounting director, whereas a statistics office shall have a statistics director, respectively graded 8<sup>th</sup> and 9<sup>th</sup> or 10<sup>th</sup> and 11<sup>th</sup> Ranks;
3. Accountant, or Statistician: both graded from 5<sup>th</sup> to 7<sup>th</sup> Ranks.

The accounting department or statistics department as set forth in Sub-paragraph 1 of the preceding paragraph may have a deputy chief accountant or a deputy chief statistician or a deputy chief of department, graded either 10<sup>th</sup> or 11<sup>th</sup> Ranks.

Where an Organization has simple statistics affairs, the accounting agency of such Organization shall concurrently take care of the statistics affairs.

**Article 5:** The titles of BAS Agencies in Organizations of local governments, along with the titles and ranks of their Responsible BAS Personnel, shall be provided for by the Central BAS Authority, subject to the structure of respective Organizations in each government and the extent of complexity/simplicity of the BAS affairs, in accordance with the following classification:

1. In case of a provincial (municipal) government, a BAS department shall be set up with a chief and probably also a deputy chief, both graded from 10<sup>th</sup> to 12<sup>th</sup> Ranks;
2. In case of a county (city) government, a BAS office shall be set up with a director and probably also a deputy director, both graded from 7<sup>th</sup> to 9<sup>th</sup> Ranks;
3. In case of an Organization under a provincial (municipal) government, an accounting department or an accounting office

shall be set up or an accountant shall be retained to take charge of the budgetary and accounting affairs, and concurrently of the statistics affairs as well, of such Organization; given heavy load of statistics affairs, a statistics department or statistics office shall be set up or a statistician shall be retained. An accounting department shall have a chief and may have a deputy chief, whereas a statistics department shall have a chief; the chiefs shall be graded from 9<sup>th</sup> to 11<sup>th</sup> Ranks, whereas the deputy chief of accounting department shall be graded from 8<sup>th</sup> to 10<sup>th</sup> Ranks. An accounting office shall have an accounting director and may have a deputy accounting director, whereas a statistics office shall have a statistics director; the directors shall be graded from 7<sup>th</sup> to 9<sup>th</sup> Ranks, whereas the deputy accounting director shall be graded from 6<sup>th</sup> to 8<sup>th</sup> Ranks. An accountant or a statistician shall be graded from 5<sup>th</sup> to 7<sup>th</sup> Rank.

4. In case of an Organization under a county (city) government, an accounting office shall be set up or an accountant shall be retained to take charge of the budgetary and accounting affairs, and concurrently of the statistics affairs as well, of such Organization; given heavy load of statistics affairs, a statistics office may be set up or a statistician may be retained. An accounting office shall have an accounting director, whereas a statistics office shall have a statistics director, both graded from 6<sup>th</sup> to 8<sup>th</sup> Ranks. An accountant or a statistician shall be graded from 5<sup>th</sup> to 7<sup>th</sup> Rank.
5. In case of a Hsiang (town/city) administration office, a BAS office shall be set up or BAS personnel shall be retained. The BAS office shall have a director, graded from 6<sup>th</sup> to 8<sup>th</sup> Rank, whereas the BAS personnel shall be graded from 5<sup>th</sup> to 7<sup>th</sup> Rank.

**Article 6:** The title of BAS Agency of an Organization shall be provided for by the organic act of such Organization, whereas the grading of the position of its Responsible BAS Personnel shall be conducted in accordance with the ranking range as set forth in Articles 4 and 5 hereof, subject to the extent of complexity/simplicity and difficulty/easiness of, as well as the extent of bearing of responsibility for, his/her functions.

**Article 7:** A BAS department or accounting department or statistics department

shall perform its functions by division or by section subject to the extent of complexity/simplicity of its functions, whereas a BAS office or accounting office or statistics office may perform its functions by division or by section or by unit.

**Article 8:** Any matter in connection with the title of BAS Agency of an Organization, or the titles and ranks of its Responsible BAS Personnel, or its internal organization, to which the provisions of Articles 4, 5 and 7 hereof are inapplicable, may be conducted under the internal organization rules of such Organization and by comparison to its other staff of the same rank.

The title and rank of a BAS Assistant shall be made by comparison to the staff of the same rank in the Organization where such BAS Assistant serves.

**Article 9:** The organization of employees of a BAS Agency shall be arranged by its supervisory BAS Agency and reported to the Central BAS Authority for approval, provided that, subject to the actual need, such approval may be granted through authorization to a subordinate agency; the regulations concerning therewith shall be made by the Central BAS Authority.

### **Chapter Three: Retainment of BAS Personnel**

**Article 10:** The Deputy Director(s) General of the Central BAS Authority shall be appointed and retained by the Director General from and among the incumbent Comptrollers or persons with prominent academic acquirements in BAS fields, abundant administrative experience, and qualification for the rank of proposed position.

**Article 11:** The Director General of the Central BAS Authority shall have one of the following qualifications:

1. who ever served as a Comptroller and is qualified for the rank of proposed position;
2. who currently serves or ever served as a Chief Accountant or a Chief Statistician in an Organization of central government, or as a chief of BAS department of a provincial (municipal)

- government, or as a Responsible BAS Personnel in an Organization equivalent thereto, for 1 year or more with prominent performance evaluation, and is qualified for the rank of proposed position;
3. who currently serves or ever served in a BAS position graded above 10<sup>th</sup> Rank in the Central BAS Authority for 5 years or more with prominent performance evaluation, and is qualified for the rank of proposed position;
  4. who has passed an examination for accountant, auditor or statistician of equivalent rank, or graduated from a foreign or domestic university accredited by the Ministry of Education with major in BAS fields and ever served in a BAS or auditing position graded above 10<sup>th</sup> Rank or an equivalent rank for 4 years or more with prominent performance evaluation, and is qualified for the rank of proposed position;
  5. who has served as a full time professor and lectured on BAS subjects or related subjects in a foreign or domestic university accredited by the Ministry of Education for 3 years or more, has special academic work in BAS fields, and is qualified for the rank of proposed position.

**Article 12:** The Chief Accountant or Chief Statistician of an Organization of central government, or the chief of BAS department of a provincial (municipal) government shall have one of the following qualifications:

1. who ever served as a Chief Accountant or a Chief Statistician in an Organization of central government, or as a chief of BAS department in a provincial (municipal) government, or in an equivalent Responsible BAS position, and is qualified for the rank of proposed position;
2. who currently serves or ever served as a chief of accounting department or statistics department, or in a Responsible BAS position graded above 10<sup>th</sup> Rank or an equivalent rank for 1 year or more with prominent performance evaluation, and is qualified for the rank of proposed position;
3. who has passed an examination for accountant, auditor or statistician of equivalent rank, or graduated from a foreign or domestic university accredited by the Ministry of Education with major in BAS fields and ever served in a BAS or auditing position

- graded above 10<sup>th</sup> Rank or an equivalent rank for 3 years or more, and is qualified for the rank of proposed position;
4. who currently serves or ever served in a BAS position graded above 10<sup>th</sup> Rank or an equivalent rank for 4 years or more, or in a BAS position graded above 9<sup>th</sup> Rank or an equivalent rank for 6 years or more, and is qualified for the rank of proposed position.

**Article 13:** A chief of accountant department or statistics department, or an accounting director or a statistics director graded above 10<sup>th</sup> Rank, shall have one of the following qualifications:

1. who ever served in a Responsible BAS position graded above 10<sup>th</sup> Rank or an equivalent rank, and is qualified for the rank of proposed position;
2. who currently serves or ever served in a Responsible BAS position graded 9<sup>th</sup> Rank or an equivalent rank for 3 years or more, and is qualified for the rank of proposed position;
3. who has passed an examination for accountant, auditor or statistician of equivalent rank, or graduated from a foreign or domestic university accredited by the Ministry of Education with major in BAS fields, and ever served in a BAS or auditing position graded 10<sup>th</sup> Rank or an equivalent rank for 1 year or more, or ever served in a BAS position graded 9<sup>th</sup> Rank or an equivalent rank for 3 years or more, and is qualified for the rank of proposed position;
4. who currently serves or ever served in a BAS position graded 10<sup>th</sup> Rank or an equivalent rank for 2 years or more, or ever served in a BAS position graded above 9<sup>th</sup> Rank or an equivalent rank for 4 years or more, and is qualified for the rank of proposed position.

**Article 14:** A BAS director or an accounting director or a statistics director graded from 7<sup>th</sup> Rank to 9<sup>th</sup> Rank shall have one of the following qualifications:

1. who ever served in a Responsible BAS position graded from 7<sup>th</sup> Rank to 9<sup>th</sup> Rank, and is qualified for the rank of proposed position;
2. who currently serves or ever served in a Responsible BAS position graded 6<sup>th</sup> Rank or an equivalent rank for 2 years or more, and is qualified for the rank of proposed position;

3. who has passed an examination for accountant, auditor or statistician of equivalent rank, or graduated from a foreign or domestic university accredited by the Ministry of Education with major in BAS fields, and ever served in a BAS or auditing position graded 6<sup>th</sup> Rank or an equivalent rank for 2 years or more, and is qualified for the rank of proposed position;
4. who currently serves or ever served in a BAS position graded 7<sup>th</sup> Rank or an equivalent rank for 1 year or more, and is qualified for the rank of proposed position.

**Article 15:** An accountant or a statistician shall have one of the following qualifications:

1. who ever served in a Responsible BAS position graded 5<sup>th</sup> Rank or an equivalent rank, and is qualified for the rank of proposed position;
2. who has passed an examination for accountant, auditor or statistician of equivalent rank, and ever served in a BAS or auditing position for 1 year or more, and is qualified for the rank of proposed position;
3. who currently serves or ever served in a BAS position for 2 years or more, and is qualified for the rank of proposed position.

**Article 16:** The BAS Assistants of all ranks shall be recruited from those who are qualified for the rank of proposed position, subject to their work experience and academic education in budget, accounting, and statistics or in other related fields.

**Article 17:** The assignment by law of those who pass a BAS examination to BAS Agencies shall be conducted by the Central BAS Authority.

#### **Chapter Four: Management of BAS Personnel**

**Article 18:** Except for the employment/discharge or promotion/transfer of the Responsible BAS Personnel of central Organizations and provincial (municipal) government that shall be conducted by the Central BAS Authority, the employment/discharge or promotion/transfer of all other BAS Personnel shall be conducted by their respective BAS Agencies or by the BAS Agencies superior to their Agencies by reporting to the

Central BAS Authority for approval, provided that, subject to the actual need, such approval may be granted through authorization by rank; the regulations concerning therewith shall be made by the Central BAS Authority.

In case of an employment/discharge or promotion/transfer of a BAS Personnel, the chief of the Organization where such BAS Personnel serves shall be informed upon announcement of such employment/discharge or promotion/transfer.

**Article 19:** In case of an Organization that fails to categorize its positions, the qualification for recruitment of its BAS Personnel shall be governed by its “recruitment regulations”, subject to the work experience and academic education of such Personnel, and such Personnel may be transferred with a BAS Personnel to whom the provisions of these Statutes concerning qualifications of recruitment are applicable; the regulations concerning the transfer and pay rate shall be made by the Central BAS Authority together with the Ministry of Civil Service.

The employment/discharge or promotion/transfer of a BAS Personnel as set forth in the preceding paragraph shall be conducted in accordance with the provisions of the preceding article.

**Article 20:** A system for periodical rotation of and among the Responsible BAS Personnel shall be established, and the regulations concerning therewith shall be made by the Central BAS Authority.

**Article 21:** The pay rate, performance evaluation, discharge, retirement, and pecuniary aid in case of death, as well as the regular service grading and reward/punishment of BAS Personnel shall be respectively governed by the applicable laws and regulations; the procedures of conducting the foregoing shall conform to the BAS personnel system.

**Article 22:** The training or further education of BAS Personnel shall be overall proposed and conducted by the Central BAS Authority.

The BAS Agencies of central Organizations and of provincial (municipal) governments may conduct a training or further education

on their own subject to the actual need; provided that they shall report to the Central BAS Authority for approval and for record.

### **Chapter Five: Supervision of BAS Personnel**

**Article 23:** The Responsible BAS Personnel of an Organization shall report to the Responsible BAS Personnel of the Organization superior to such Organization, and shall be under the command of the chief of such Organization.

The BAS Assistants shall be under the command and supervision of their respective Responsible BAS Personnel.

**Article 24:** Responsible BAS Personnel shall attend the meetings held concerning their functions by the government or by the Organization where they serve, and shall associate and coordinate with the related agencies so as to enhance the administrative efficiency.

**Article 25:** Where an Organization has simple BAS affairs, the BAS Agency of the Organization superior to such Organization may assign its staff to concurrently handle such affairs or entrust such Organization to assign proper staff to concurrently handle such affairs; the staff assigned to concurrently handle such affairs shall report to the Responsible BAS Personnel of such superior Organization, and shall be by law under the command of the chief of such Organization.

### **Chapter Six: Supplemental Provisions**

**Article 26:** For need of functions performance, BAS Agencies may recruit personnel from series of law codification, economic development and administration, and electronic data processing, or from other related engineering series, provided that the personnel recruited from such series shall not take up more than 1/10 of the total personnel.

**Article 27:** Unless otherwise provided for by law, the ranks and pay rates of BAS Personnel shall be conducted by following the “standards for pay rate” made by the Organization where the BAS Personnel serve.

**Article 28:** Where the titles of BAS Agencies as well as the titles and ranks of the Responsible BAS Personnel given under the organic act of each Organization before the enforcement of these Statutes fail to conform to the provisions of Articles 4 and 5 hereof, the provisions of Articles 4 and 5 hereof shall govern.

The enforcement rules of these Statutes shall be made by the Central BAS Authority together with the Ministry of Civil Service.

**Article 29:** These Statutes shall come into force as of the date of promulgation.