

## 供院長不副署時加註違憲說明之參考

### Constitutional justification for the Premier's decision not to countersign

Article 37 of the Constitution of the Republic of China (Taiwan) provides that laws to be promulgated by the President must be countersigned by the Premier of the Executive Yuan. Under the Constitution, the Executive Yuan has the power to propose the budget and the Legislative Yuan has the power to approve it, thereby ensuring an orderly national budget process.

However, the Legislative Yuan's amendments to the Act Governing the Allocation of Government Revenues and Expenditures, both in procedure and substance, contravene principles of democracy and the separation of powers. These amendments infringe upon the Executive Yuan's executive power, representing a manifest and gross violation of the Constitution.

In order to safeguard the Executive Yuan's constitutional authority over budget formulation and to uphold responsibility for governance, I have, in accordance with the countersignature power of the Premier of the Executive Yuan, decided not to countersign the amendments to the Act Governing the Allocation of Government Revenues and Expenditures, thereby affirming my loyalty to the Constitution.