

2017

中華民國 106 年度

國庫署年報

Annual Report of National Treasury Administration



財政部國庫署 編印

中華民國 107 年 7 月 出版

National Treasury Administration,
Ministry of Finance

July, 2018

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序 言

國庫署職司中央政府歲入財源籌編、制定國庫與債務制度、辦理國庫集中支付、督導地方財政與公益彩券發行、管理公股股權，以及規劃菸酒管理制度與督導私劣菸酒查緝等業務。

過去一年，國庫署在財政部政策指導及全體同仁共同努力下，陸續完成多項重要工作。在庫務管理方面，為支應國家建設及政府施政，積極籌措財源，106 年度中央政府總預算實際執行結果，歲入審定決算數新臺幣(下同)1 兆 9,298 億元，為歷史新高。107 年度中央政府總預算歲入成長 4.2%，歲入歲出差短 477 億元，為 89 年度以來總預算數最小差短。在支付管理方面，積極推動各項支付業務精進措施及電子化作業，簡化作業程序，提升庫款支付效能；建立國庫集中支付業務相關緊急應變機制，確保支付業務正常運作。

在債務管理方面，中央政府 1 年以上公共債務未償餘額占前 3 年度名目 GDP 平均數比率，自 101 年底之 36.2%，下降至 106 年度 32.1%，已連續 5 年下降，距法定債限 40.6% 尚有 8.5% 舉債空間供施政所需。另依「直轄市及縣(市)政府債務分級管理機制」管控地方政府債務，106 年度直轄市整體債務比率維持平穩，縣(市)整體債務比率逐步下降，106 年度縣(市)1 年以上公共債務未償餘額自編決算數計 1,560 億元，較 104 年度及 105 年度各減少 76 億元及 33 億元，已連續兩年呈現實質減債情形；又因應市場預期美國逐步升息及國際債券發行之影響，妥適規劃公債、國庫券發行及中央政府債務還本付息，促進債券市場發展及支應國家施政需求暨維持國家債信。

在菸酒管理方面，為提升菸酒管理效能及執行實益，研修菸酒管理相關法規，廣續推動優質酒類認證制度、進口酒類衛生查驗及私劣菸酒查緝等業務，維護消費者權益與國民健康，並自 106 年 6 月 30 日起推辦「優質認證酒類產業發展方案」，扶植製酒產業發展。

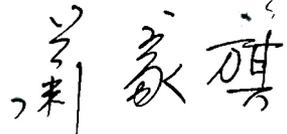
在公股管理方面 106 年順利完成合作金庫金融控股股份有限公司、彰化商業銀行股份有限公司及關貿網路股份有限公司董事(含獨立董事)改選，積極爭取友好民股支持，獲得公股有利席次，確保公股權益。另為精進行政院公營事業民營化基金管理運作，召開研商會議及陳報行政院協處，提升基金財務效能。

在公益彩券管理方面，持續加強監督公益彩券發行及盈餘分配，銷售金額及盈餘分別達到 1,209.76 億元及 284.28 億元，挹注國民年金 127.93 億元、全民健保 14.21 億元及地方政府社會福利財源 142.14 億元，對充實社福財源著有助益。

此外，積極參與亞洲開發銀行及中美洲銀行等國際金融組織事務，善盡國際社會義務，增加我國國際能見度，並尋求區域經濟整合機會，適時爭取商機。

展望未來，國家政務有增無減，歲出需求日殷，國庫署仍將廣續推動財政健全措施、精進庫款支付作業 e 化，並加強債務管控、公股股權管理，以及強化酒類衛生管理規範與私劣菸酒查緝，俾充實國庫並發揮國庫業務最大效能。

謹將這一年來重要業務彙編成年報，尚祈不吝指正，如需進一步瞭解國庫署業務最新資訊，歡迎上網 <http://www.nta.gov.tw> 查閱。

財政部國庫署署長  謹識

Preface

The National Treasury Administration (NTA) is in charge of the revenues and expenditures of the National Treasury and the administration of relevant affairs. Its missions cover a wide range of activities in relation to the preparation of revenues of the central government budget; the formulation of treasury, debt, tobacco and alcohol policies; the management of treasury disbursement and government-owned shareholdings; the supervision of local government finance and the public welfare lottery as well as the investigation and control of tobacco and alcohol irregularities.

In reviewing the work performed in 2017, the NTA under the guidance of the fiscal policy of the Ministry of Finance (MOF) and the joint efforts of all colleagues, completed a number of major tasks. In treasury affairs management, we have been active in raising funds to support national construction and government administration. According to the implementation results of the 2017 Central Government General Budget, the annual revenue was NT\$1,929.8 billion (edited by National Audit Office), a record high. The annual revenue of the 2018 Central Government General Budget grew by 4.2% and the deficit between annual revenues and expenditures was NT\$47.7 billion, the smallest difference since 2000. In treasury disbursement management, the NTA actively promoted various advanced measures for payment operation and electronic operation to simplify operation procedure and enhance efficiency of Treasury fund payment. Mechanisms of relevant emergency management for National Treasury's centralized payment operations were established to ensure normal operations of payment services.

In terms of debt management, the ratio of the central government's outstanding public debt with a maturity of one year or longer of the average of normal GDP for the previous three years declined from 36.2% in 2012 to 32.1% in 2017, decreasing for the last five consecutive years. Compared to the statutory debt limit of 40.6%, there remains 8.5% borrowing power for the government to acquire funds to meet its administration needs. Meanwhile, the NTA controlled and managed the debt of local governments according to the "Hierarchical Management Mechanism for Municipality and County (City) Government Debts". In 2017, the overall ratio of debt of special municipalities remained stable while the overall ratio of debt of counties (cities) started to go down

gradually. In 2017, the estimated final accounts for counties (cities) outstanding public debt with a maturity of one year or longer was NT\$156.0 billion, decreasing by NT\$7.6 billion and NT\$3.3 billion compared to 2015 and 2016 respectively, indicating substantial debt reduction in two consecutive years.

Additionally, to cope with the effects caused by market expectations of the gradual increase of U.S. interest rates and the issuance of international bonds, the NTA looks to appropriately plan the issuance of public debt and treasury bills, and pay back the principal and interest of the debt of the central government to promote the development of the bond market, support national governance needs and maintain the credit of the Nation.

As to tobacco and alcohol management, for the purpose of improving the effectiveness of the tobacco and alcohol administration, the NTA amended regulations related to the tobacco and alcohol administration as well as promoted the alcohol quality certification system, hygiene inspection for imported alcohol, and continued to seize illegal tobacco and alcohol products to protect the rights of consumers and the health of the public. The NTA also implemented the “Development Plan on Certificated Alcohol Industry” on June 30, 2017 to develop our alcohol industry.

As to government-owned shares management, the 2017 board of directors elections of Taiwan Cooperative Financial Holding Co., Ltd., Chang Hwa Commercial Bank, Ltd., and Trade-Van Information Services Co., Ltd. were held successfully. The NTA worked hard to gain widespread support to win seats to ensure that the interests of government-owned shareholdings are well-protected. To improve the management and enhance the financial efficiency of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan, a meeting was convened and submitted to the Executive Yuan.

With regard to the management of the issuance and distribution of surpluses of the public welfare lottery, the sales of the public welfare lottery amounted to NT\$120.97 billion, and the surplus amount was NT\$28.42 billion. NT\$12.79 billion was allocated for use in support of the national pension system, NT\$1.42 billion was allocated to the safety reserve of the national health insurance program, and NT\$14.21 billion was allocated to local governments for social welfare.

Meanwhile, the MOF actively participated in international financial organizations such as the Asian Development Bank (ADB) and the Central American Bank for Economic Integration (CABEI). We seek to fulfill our international responsibility and expect to upgrade our international visibility and promote regional development partnership relationships to seize more business opportunities.

Looking forward, with ever-increasing government operations and expenditures the NTA will continue to promote sound financial measures and improve the electronic operations for the National Treasury Payment Service. Moreover, the NTA will strengthen the management of debt and government-owned shareholdings, as well as strengthen the management of the hygiene regulations for alcohol products and the investigation and seizure of illegal tobacco and alcohol products.

We hereby compile our tasks of the year into this annual report. For further information and the latest updates on our work, please visit our website at <http://www.nta.gov.tw>. We appreciate your feedback.



Director-General
National Treasury Administration

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壹、組織與職掌

Organization and Duty

壹、組織與職掌

Organization and Duty

一、行政組織與業務概況

財政部為辦理國庫及支付業務，特設國庫署（以下簡稱本署）。依據本署組織法之規定，置署長 1 人、副署長 2 人、主任秘書 1 人，並掌理下列事項：

1. 國庫制度之規劃與管理、中央政府歲入預算籌編及國庫財務調度。
2. 國庫集中支付業務之管制及庫款撥付作業。
3. 公共債務制度之規劃與管理、中央債務舉借及還本付息。
4. 政府重大經建、社會福利等財務規劃之核議與公益彩券發行、運用之管理及監督。
5. 公股股權及非稅課收入之管理。
6. 地方財政之輔導及監督。
7. 菸酒管理制度之規劃、管理及查緝。
8. 國庫資訊業務規劃、設計、分析、維護與電腦設備安全防護、管制及維修管理。
9. 其他有關國庫與支付業務之規劃及管理事項。

本署設庫務管理組、支付管理組、債務管理組、財務規劃組、公股管理組、菸酒管理組、秘書室、人事室、政風室、主計室、資訊室等組室綜理相關事務。

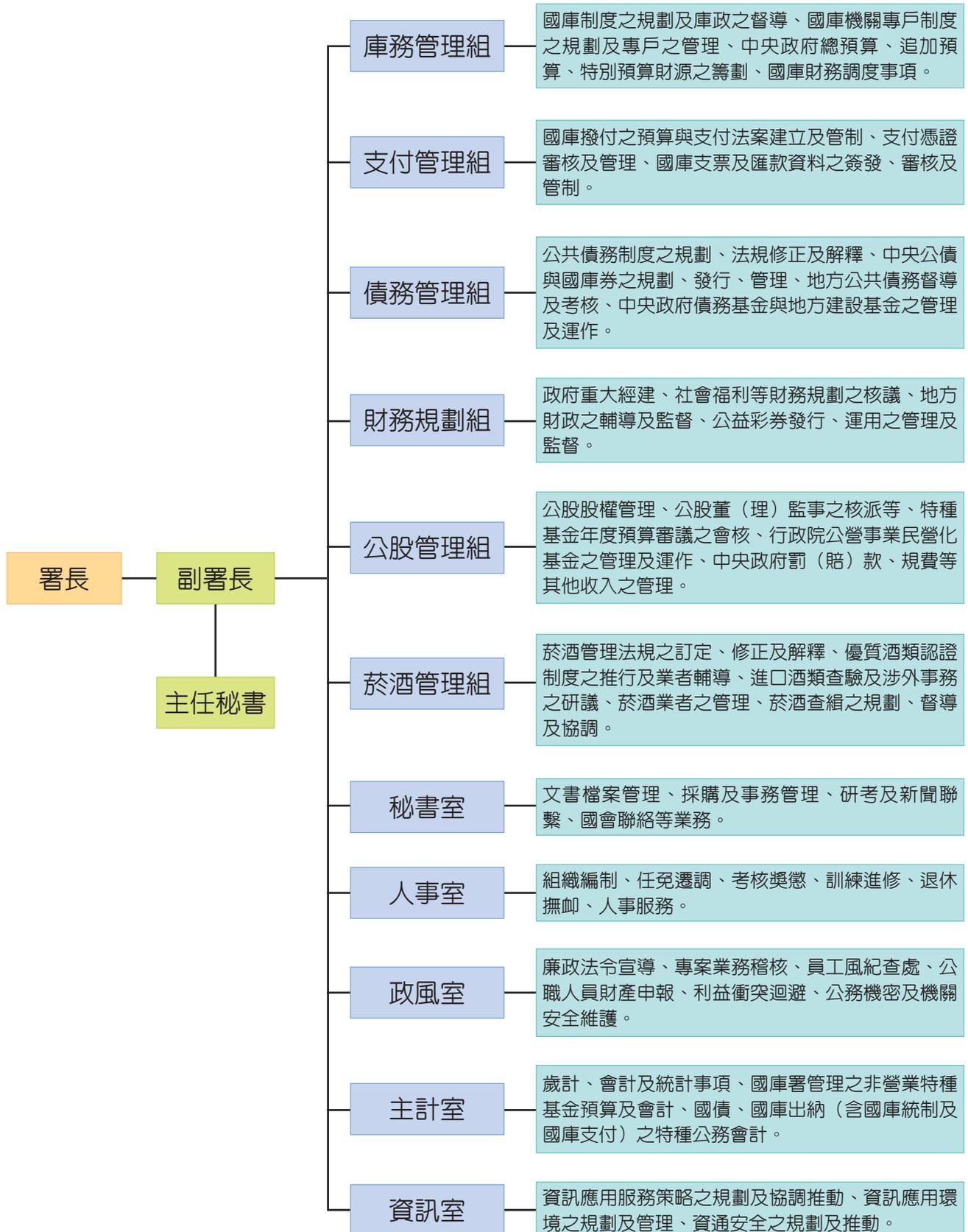
Organization of the NTA

The MOF created the NTA to be in charge of the National Treasury and disbursement operations. According to the Organization Act of the NTA, the NTA has one director-general, two deputy directors-general, and one chief secretary to be responsible for the following:

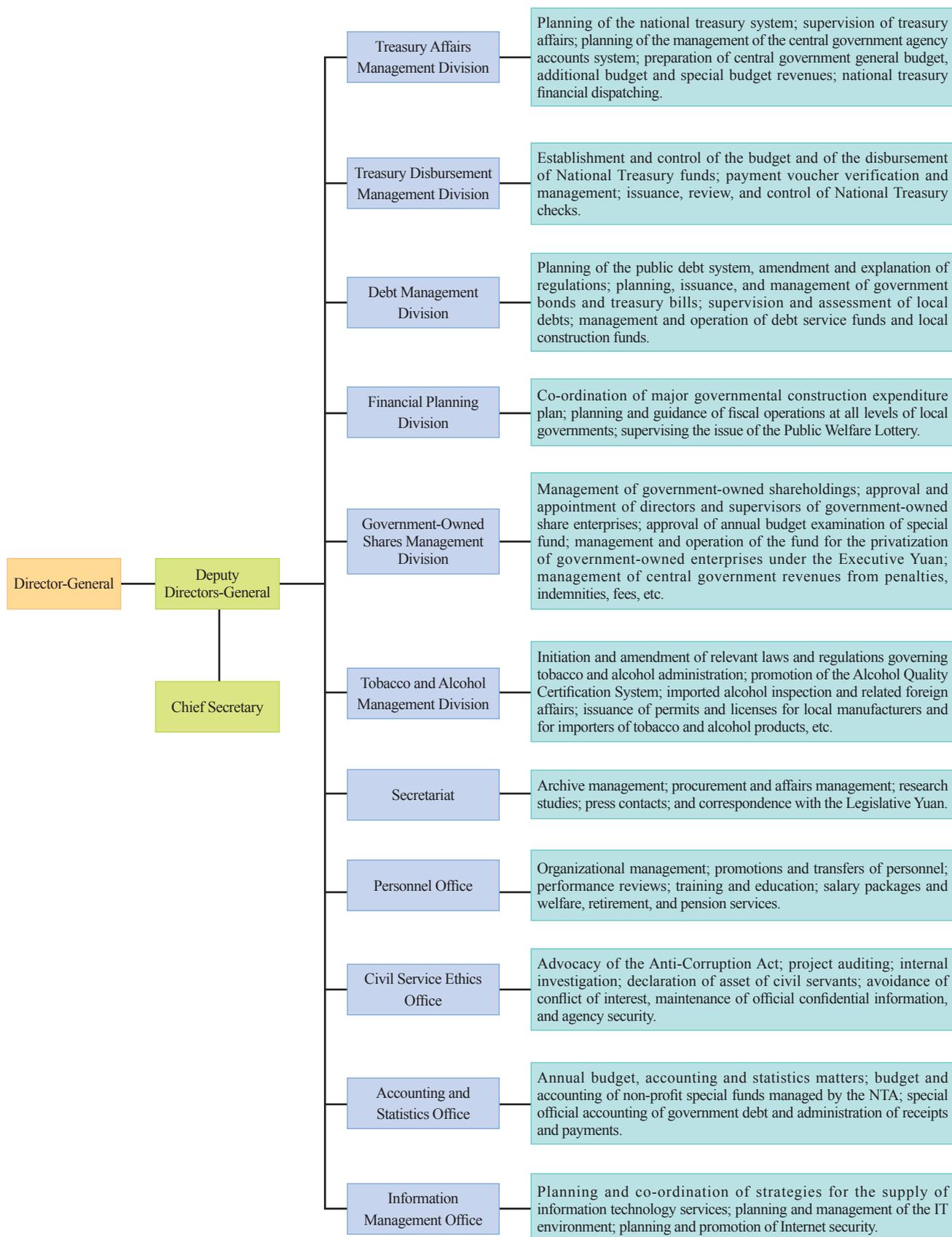
1. Planning and management of national treasury system, Central government revenue budgeting preparation, and national treasury financial dispatching.
2. Control of centralized payment from the National Treasury and appropriation of Treasury funds.
3. Planning and administration of the public debt management system, loan acquisition for government debt, and payments of principal and interest.
4. Review of financial plans for important government economic, construction, and social welfare projects and issuance of public welfare lottery tickets and management and supervision of utilization of lottery proceeds.
5. Management of government-owned shares and non-tax revenue.
6. Local government finance assistance and supervision.
7. Planning of the tobacco and alcohol administration system and corresponding management and investigation.
8. Planning, design, analysis, and maintenance of National Treasury information operations; and protection, control, and maintenance of computer equipment.
9. Planning and management of other operations related to National Treasury management and disbursement.

The NTA has created the Treasury Affairs Management Division, Treasury Disbursement Management Division, Debt Management Division, Financial Planning Division, Government-Owned Shares Management Division, Tobacco and Alcohol Management Division, Secretariat, Accounting and Statistics Office, Personnel Office, Civil Service Ethics Office, and Information Management Office to implement the relative duties.

二、組織系統與職掌圖

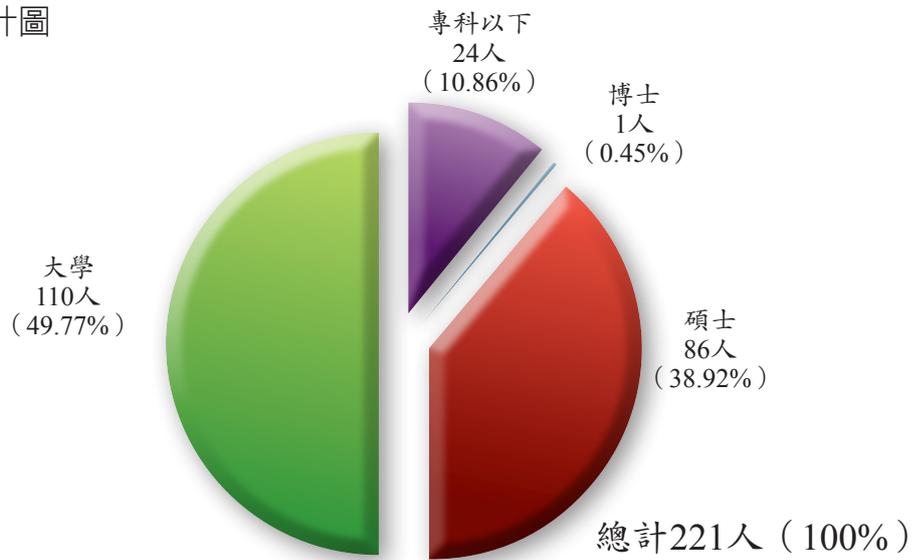


Organizational Chart

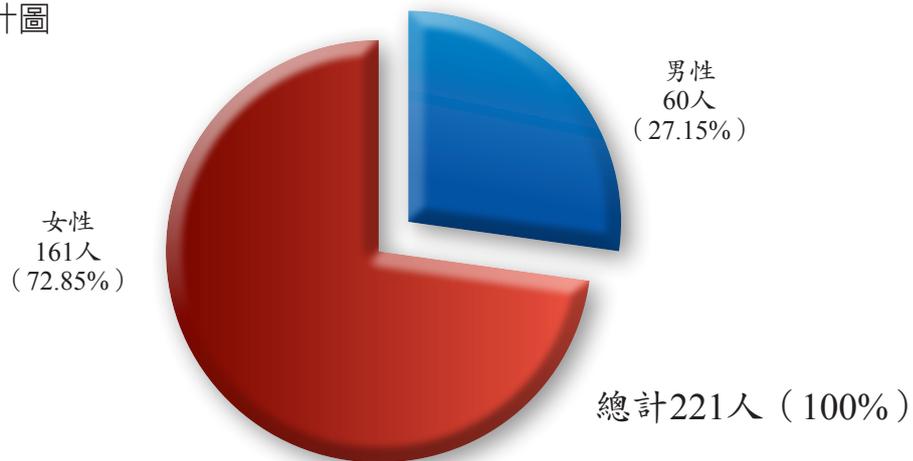


三、人事概況

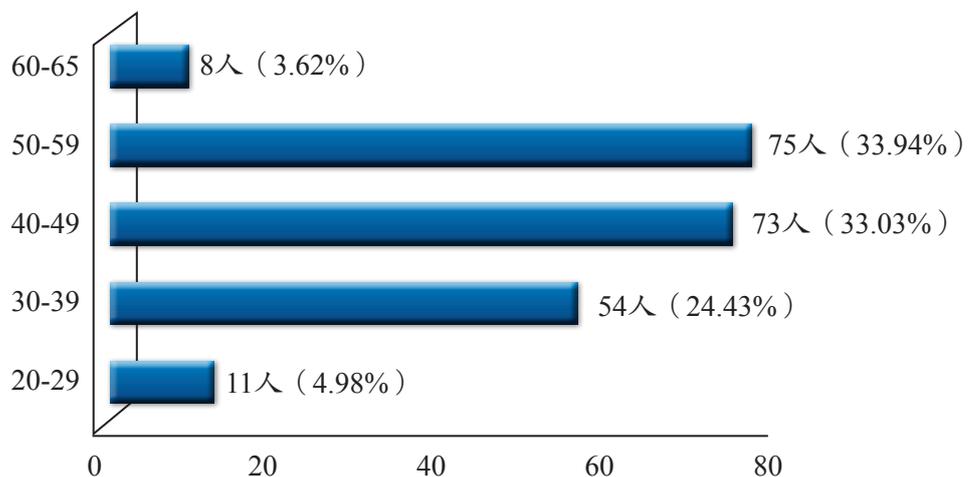
(一) 學歷統計圖



(二) 性別統計圖

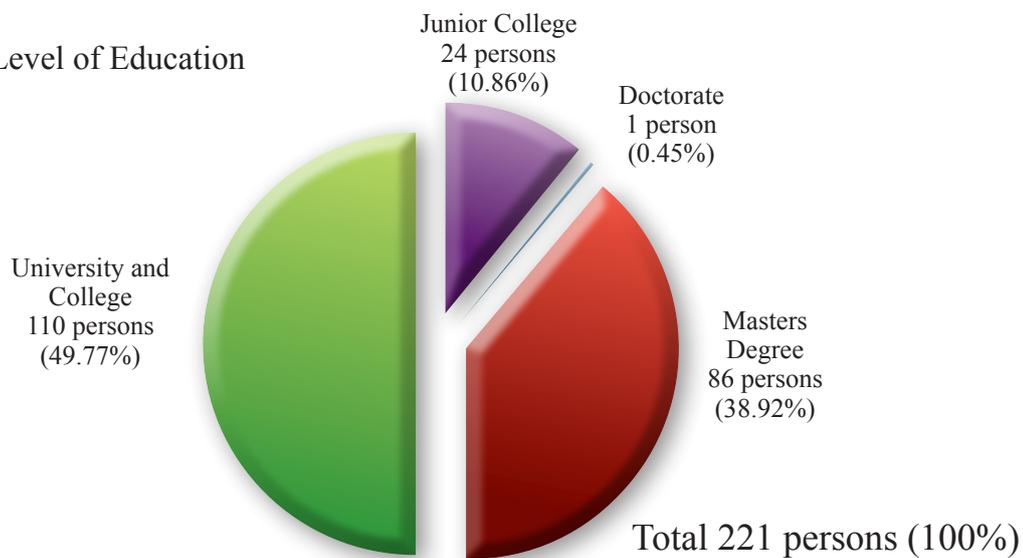


(三) 年齡統計圖

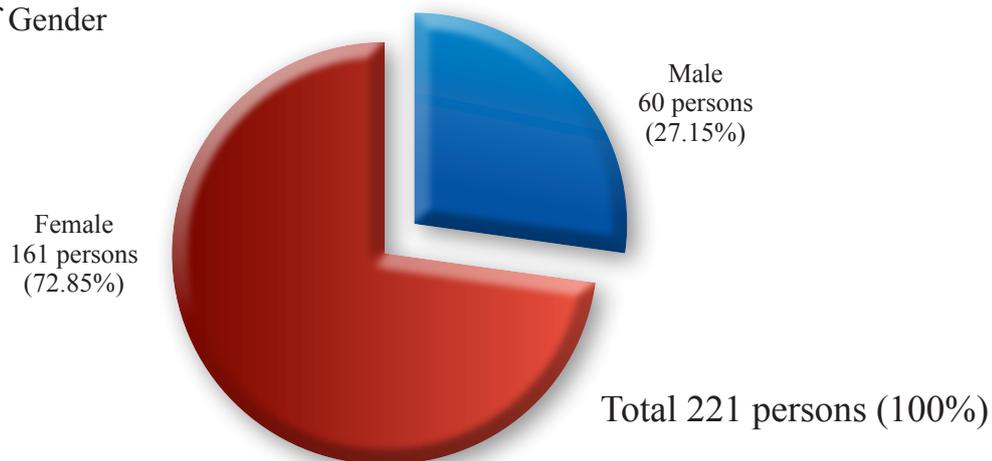


Personnel Overview

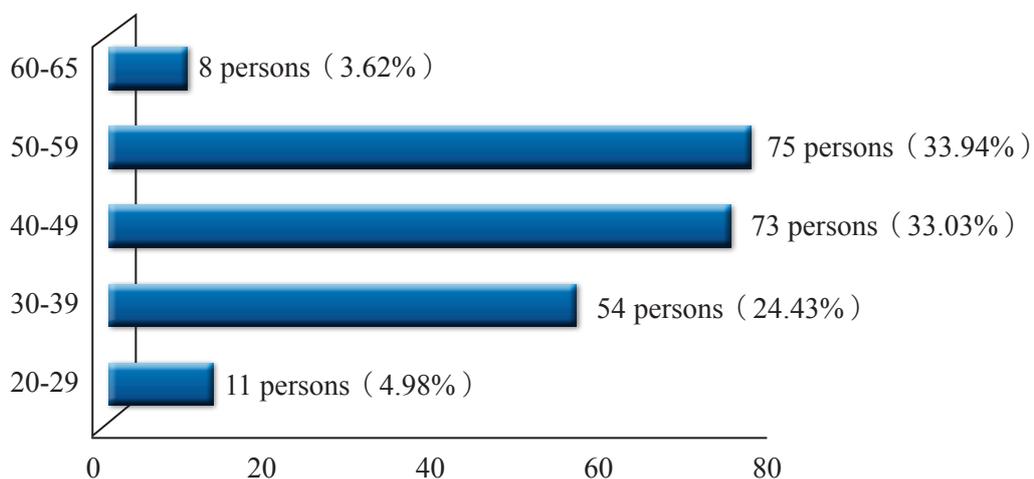
1. Staff by Level of Education



2. Statistics of Gender



3. Staff by Age Group





貳、業務概況

Business Overview

貳、業務概況

Business Overview

庫務管理

Treasury Affairs Management

一、健全庫政管理

Improving the Administration of Treasury Affairs

(一) 強化公庫管理，廣設國庫經辦行及代收國稅機構

為便利民眾繳納各項稅費及配合政府機關各種收支需要，財政部依法委託中央銀行代理國庫，經管中央政府現金、票據、證券之出納、保管、移轉等事務，並視各地區實際業務需要，配合設置代理國庫機構。截至 106 年 12 月底，計有 360 家國庫經辦行及 4,734 家代收國稅機構。

Enhancing the administration of government treasury by widely establishing the national treasury agent institutions and the tax collecting institutions

To facilitate payment of taxes and fees by the public, and the receiving and paying needs of government agencies, the MOF, in accordance with the law, delegates the Central Bank of the Republic of China (Taiwan) to establish agent institutions based on the actual business requirements of each area on behalf of the National Treasury to handle the paying, receiving, safekeeping, and transferring of cash, bills, and securities of the central government. As of the end of December 2017, there were 360 national treasury agent institutions and 4,734 tax collecting institutions.

(二) 精進出納內控，落實逐級督導

1. 為增進中央政府機關主辦出納及出納管理人員處理財務收支保管專業知能，106 年 4 月 24 日假財政部財政人員訓練所開辦「國庫管理及出納內控研習班」。
2. 106 年度廣續辦理行政院所屬機關出納事務訪查，瞭解受訪查機關作業情形，

協助精進出納管理及落實逐級督導。

Strengthening government cashiering and internal control; enhancing supervision of all agencies by levels

1. In order to enhance the efficiency of government agencies and national schools in the handling of their financial management, a seminar on “National Treasury Management and Internal Control of Cashiering” was held at the Training Institute of the MOF on April 24, 2017.
2. In 2017, the MOF continued to carry out the visitation program to affiliate agencies of the Executive Yuan to check on their cashiering affairs with the aim of understanding their operational procedures and assisted them to strengthen treasury management and enhance supervision of all agencies by level.

(三) 廣續推動非稅課收入採匯款繳庫作業，縮短庫款入庫時程

為兼顧便利民眾、廠商及相關機關(構)繳納稅課收入以外歲入款，有效縮短庫款繳入國庫時程，簡化行政作業，持續推動非稅課收入運用電子支付、匯款及網路等多元繳納國庫款方式，達成便捷繳庫目標，提升政府財務效能。

Continuously promoting multiple payment mechanisms for non-tax revenue submission to the National Treasury

In order to provide convenience to the public by shortening the time needed for submission of payments to the Treasury, the NTA is promoting multiple payment mechanisms for submission of non-tax revenues, such as electronic payment remittances, e-Bill transfers, etc. so as to improve the efficiency of government finance.

二、強化歲入管理

Enhancement of Annual Revenue Administration

(一) 執行 106 年度中央政府總預算收入

1. 歲入：106 年度中央政府審定決算數為 1 兆 9,298 億元，較預算數 1 兆 8,415 億元，增加 884 億元，按來源別說明如下：

- (1) 稅課收入：審定決算數為 1 兆 5,229 億元，較預算數 1 兆 4,693 億元，增加 536 億元，主要係經濟景氣持續回溫，國內消費增加，營利事業所得稅、遺產及贈與稅及營業稅較預算數增加所致。
- (2) 營業盈餘及事業收入：審定決算數為 2,335 億元，較預算數 2,244 億元，增加 91 億元，主要為臺灣菸酒公司、臺糖公司盈餘繳庫增加，合庫金控等公司股息紅利增加；另國家發展基金及交通作業基金決算賸餘超過預算部分繳庫增加。
- (3) 規費、罰賠款、財產及其他收入：審定決算數為 1,734 億元，較預算數 1,477 億元，增加 257 億元，係規費、罰賠款及其他收入較預算數增加 404 億元，財產收入較預算數短少 147 億元，增減互抵結果。

2. 融資財源：

106 年度中央政府總預算執行結果，融資財源審定決算數 830 億元，較預算數 2,065 億元減少 1,235 億元。

106 年度中央政府總預算收入執行情形如表 1：

Executing the Revenues of FY2017 Central Government General Budget

1. Annual Revenues:

Compared to the FY2017 Central Government General Budget, the amount of the annual revenues of the FY2017 Final Audit Accounts of the Central Government increased by NT\$88.4 billion to NT\$1,929.8 billion from the budgeted NT\$1,841.5 billion. Details by source are as follows:

- (1) Revenues from taxes: The amount of revenues from taxes increased by NT\$53.6 billion to NT\$1,522.9 billion from the budgeted NT\$1,469.3 billion, mainly due to economic recovery and increased domestic consumption, outperformance of Profit-seeking Enterprise Income Tax, Estate and Gift Tax, and Business Tax.
- (2) Revenues from surpluses of public enterprises: The revenues from the earnings of public enterprises increased by NT\$9.1 billion to NT\$233.5 billion from the budgeted NT\$224.4 billion, mainly due to the increase of operating surplus from

both Taiwan Tobacco & Liquor Corporation and Taiwan Sugar Corporation, the increase dividend bonus of Taiwan Cooperative Holdings Corporation etc., and the increased surpluses of the National Development Fund and Traffic Operation Fund.

- (3) Revenues from fees, fines, indemnities, properties, and other sources: The total amount increased by NT\$25.7 billion to NT\$173.4 billion from the budgeted NT\$147.7 billion, due to an excess revenue of NT\$40.4 billion from fees, fines, indemnities, and other sources cancelling out the decrease of NT\$14.7 billion of property income from the budget.

2. Sources of Financing:

The revenues from loans and issuing public debts decreased by NT\$123.5 billion to NT\$83 billion from the budgeted NT\$206.5 billion. For details, please refer to Table 1.

表1 106年度中央政府總預算收入執行狀況

Table 1. Execution of Revenues of FY2017 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項目 Items	FY2017			FY2016		
	預算數 General Budget	審定 決算數 Final Audit Accounts	與預算數比 較增（減） 金額Amount of Difference between Final Audit Accounts and Budget	審定 決算數 Final Audit Accounts	比較 Comparison between FY2017 and FY2016	
					增減金額 Amount of Difference	增減 比率 Rate (%)
(1)	(2)	(3) =(2)-(1)	(4)	(5) =(2)-(4)	(6) =(5)/(4)	
收入總額 Total Revenues	20,480	20,128	-352	20,129	-1	-0.0
歲入 Annual Revenues	18,415	19,298	884	18,957	341	1.8
稅課收入 Revenues from Taxes	14,693	15,229	536	15,338	-109	-0.7
營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,244	2,335	91	2,321	14	0.6
規費、罰賠款、 財產及其他收入 Revenues from Fees, Fines, Indemnities, Public Properties, and Other Sources	1,477	1,734	257	1,298	436	33.6
融資調度 Sources of Financing	2,065	830	-1,235	1,172	-342	-29.2
債務之舉借 Debt Borrowing	2,065	830	-1,235	1,172	-342	-29.2
移用歲計賸餘 Surplus from Previous Fiscal Year	-			-		

註：表列數據因四捨五入關係，表列細項加總或與總數未盡相同。

Note: Certain details may not add up to the total due to rounding of the figures.

(二) 107 年度中央政府總預算歲入籌編

為利各項政務推動，配合行政院主計總處如期完成 107 年度中央政府總預算案歲入籌編，經立法院三讀通過，奉總統於 107 年 2 月 5 日以華總一經字第 10700015301 號令公布，歲入編列 1 兆 9,192 億元，較 106 年度歲入預算數 1 兆 8,415 億元，增加 777 億元，成長 4.2%；歲出編列 1 兆 9,669 億元，較 106 年度預算數 1 兆 9,740 億元，減少 71 億元，負成長 0.4%。歲入歲出相抵後差短 477 億元，加計債務還本數 792 億元，融資需求 1,269 億元，以舉借債務彌平，如表 2。

107 年度中央政府總預算歲入成長 4.2%，歲出負成長 0.4%，歲入歲出差短 477 億元，為 89 年度以來總預算數最小差短，較 106 年度中央政府總預算差短 1,325 億元減少 849 億元，減幅 64%，顯現政府兼顧經濟發展與財政穩健決心。

Completion of the Preparation for Annual Revenues of the FY2018 Central Government General Budget

In order to support government expenditures, the MOF worked in co-operation with the Directorate-General of Budget, Accounting and Statistics, (DGBAS), Executive Yuan to complete the preparation for revenues of the FY2018 Central Government General Budget Proposal as scheduled. The proposal was approved by the Legislative Yuan and was then announced by the President on February 5, 2018. The annual revenue drawn was NT\$1,919.2 billion, an increase of NT\$77.7 billion, or 4.2% from the NT\$1,841.5 billion of the previous year. The annual expenditure drawn was NT\$1,966.9 billion, a decrease of NT\$7.1 billion, or -0.4%, from the NT\$1,974 billion of the previous year, leading to a NT\$47.7 billion deficit for FY2018. Combined with the debt repayment NT\$79.2 billion for financing, it totaled NT\$126.9 billion, according to the condition of execution of the budget. For details, please refer to Table 2.

The annual revenue of the FY2018 Central Government General Budget grew by 4.2%. The annual expenditure decreased by 0.4%, leading to a deficit of NT\$47.7 billion, which was the smallest difference since FY2000, a decrease of NT\$84.9 billion, or 64% from the NT\$132.5 billion of the previous year, showing the government's determination to achieve both economic development and financial stability.

表2 107年度中央政府總預算籌編情形表

Table 2. Preparation of FY2017 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項 目 Item	FY2017 預算數 General Budget	FY2018 預算數 General Budget	預算數比較 Comparison between FY2018 and FY2017	
			金額 Amount of Difference	比率 Rate (%)
	(1)	(2)	(3)=(2)-(1)	(3)/(1)
一、總預算歲入 Annual Revenues	18,415	19,192	777	4.2
(一) 稅課收入 Revenues from Taxes	14,693	15,775	1,082	7.4
1. 內地稅 Inland Taxes	13,540	14,625	1,085	8.0
2. 關稅 Customs Duties	1,153	1,150	-3	-0.3
(二) 非稅課收入 Non-Tax Revenues	3,721	3,417	-304	-8.2
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,244	2,246	2	0.1
2. 財產收入 Revenues from Public Properties	373	260	-113	-30.3
3. 規費、罰賠款及其他收入 Revenues from Fees, Fines, Indemnities, and Other Sources	1,104	911	-193	-17.5
二、總預算歲出 Annual Expenditures	19,740	19,669	-71	-0.4
三、總預算歲入歲出差短 Deficit	1,325	477	-849	-64.0
四、債務還本 Debt Repayment	740	792	52	7.0
五、融資調度 Sources of Financing	2,065	1,269	-797	-38.6
(一) 債務之舉借 Debt Borrowing	2,065	1,269	-797	-38.6
(二) 移用歲計賸餘 Surplus of Previous Fiscal Year	0	0	0	0.0

註：因四捨五入，各表細項加總或與總數未盡相同。

Note: Certain details may not add up to the total due to rounding of the figures.

三、參與亞太經濟合作組織 (APEC) 會議

Participation in Asia-Pacific Economic Cooperation (APEC) Meetings

106 年度 APEC 主辦國越南舉辦資深財金官員、次長級與部長級等會議，本署就「執行宿霧行動計畫」及「災害風險融資與保險」等議題參與討論，加強我國國際事務推動，並汲取先進國家發展經驗，作為我國推動相關措施參考，達成財政外交。

In 2017, Vietnam (host country of APEC) held the Senior Finance Officials', Finance Deputies', and Ministers' meetings in succession, and the NTA joined the discussions on the topic of "The Cebu Action Plan" and "Disaster Risk Financing and Insurance." Through our participation in such meetings and workshops, we learn from the experience of other countries and strengthen interactions with other member economies to improve our country's visibility and thus achieve the goal of fiscal diplomacy.

支付管理

Treasury Disbursement Management

一、辦理國庫集中支付

Centralized payment operations of the National Treasury

為落實電子化政府政策及各機關間財政資訊共享，積極推動支付業務自動化作業，提供各機關更安全快捷網際網路電子支付服務，使受款人得以快速取得款項。

106 年度國庫集中支付作業情形如表 3，說明如下：

In compliance with the e-government policy and the sharing of financial information between agencies, the NTA actively promoted automation services to provide agencies with more secure and faster e-payment services so that payees could receive payments earlier.

Please refer to Table 3 for details of the National Treasury's centralized payment operations in 2017.

(一) 實施國庫集中支付機關數量

106 年度實施國庫集中支付機關為 725 個，較 105 年度 708 個，增加 17 個，約增 2.4%。

Number of agencies receiving funds through centralized disbursement

In 2017, the number of agencies receiving funds through centralized disbursement totaled 725, an increase of 17, or 2.4%, as compared with 708 agencies in 2016.

(二) 電子支付作業情形

截至 106 年底參加國庫電子支付作業機關計 704 個，電子支付作業量占總支付量比率近 96%，每年減少超過 560 萬張以上之付款憑單、預算科目清單、受款人清單、統一發票清單及跨行通匯紀錄單等紙本列印量。

Electronic payment

As of the end of 2017, there were 704 government agencies using the electronic payment service of the National Treasury. Electronic vouchers accounted for nearly 96% of the total vouchers, resulting in a reduction of over 5.6 million sheets of paper

used for payment vouchers, budget account lists, payee lists, uniform invoice lists, and inter-bank remittance records each year.

(三) 處理憑單數量情形

106 年度處理憑單（含付款、轉帳、清單等）215 萬 2,689 件，較 105 年度 216 萬 9,872 件，減少 1 萬 7,183 件，約減 0.8%，主要係賡續推動經費款項彙整撥付所致。

Number of vouchers processed

In 2017, a total of 2,152,689 vouchers (including payments, transfers, lists, etc.) were processed, a decrease of 17,183 vouchers, or -0.8%, compared with 2,169,872 vouchers processed in 2016. The main reason is the continuous promotion of consolidation payments of expenses.

(四) 簽發國庫支票及存帳作業情形

106 年度簽發國庫支票及辦理存帳作業量計 173 萬 975 筆，較 105 年度 175 萬 2,352 筆，減少 2 萬 1,377 筆，約減 1.2%，主要係賡續推動經費款項彙整撥付及宣導支用機關配合採行 17 項稅費代繳作業所致。

National Treasury checks issued and deposits made

In 2017, the number of National Treasury checks issued and deposits made totaled 1,730,975 entries, a decrease of 21,377 entries, or -1.2%, compared with 1,752,352 entries in 2016. The main reason is the continuous promotion of consolidation payments of expenses and adoption of commissioned payment operations for 17 kinds of taxes.

(五) 支付庫款金額情形

106 年度支付庫款金額 3 兆 2,605 億元，較 105 年度 3 兆 2,855 億元，減少 250 億元，約減 0.8%。

National Treasury funds disbursed

In 2017, a total of NT\$3,260.5 billion was disbursed, a decrease of NT\$25 billion, or -0.8%, compared with NT\$3,285.5 billion in 2016.

表3 歷年國庫集中支付業務各項作業統計與分析表

Table 3. Yearly Statistics and Analysis of Centralized Treasury Fund Disbursement Operation

年度 Year	實施機關 Implementing Agencies		處理憑單 Vouchers		簽發支票及存帳 Checks Issued & Deposits Made		支付金額 Amount of Payment	
	單位 (個) No. of Units	增長 指數 Growth Index	件數 (件) No. of Items	增長 指數 Growth Index	筆數 (筆) No. of Sheets	增長 指數 Growth Index	金額 (億元) Amount (NT\$100 million)	增長 指數 Growth Index
1971	61	100	44,961	100	41,597	100	272	100
1976	222	364	243,211	541	230,533	554	1,366	502
1981	278	456	336,562	749	315,511	758	3,616	1,329
1986	320	525	622,100	1,384	461,042	1,108	5,784	2,126
1991	356	584	781,146	1,737	758,052	1,822	9,660	3,551
1996	448	734	1,032,125	2,296	1,039,471	2,499	13,195	4,851
2001	896	1,469	1,421,132	3,161	1,171,230	2,816	22,119	8,132
2006	841	1,379	1,723,179	3,833	1,404,746	3,377	25,107	9,231
2011	722	1,184	2,283,585	5,079	1,886,728	4,536	30,538	11,227
2012	725	1,189	2,242,405	4,987	1,863,151	4,479	31,910	11,732
2013	728	1,193	2,182,373	4,854	1,802,417	4,333	30,942	11,376
2014	706	1,157	2,047,866	4,555	1,721,869	4,139	31,167	11,458
2015	704	1,154	2,189,582	4,870	1,776,963	4,272	32,740	12,037
2016	708	1,161	2,169,872	4,826	1,752,352	4,213	32,855	12,079
2017	725	1,189	2,152,689	4,788	1,730,975	4,161	32,605	11,987

註：

1. 實施機關、處理憑單、簽發支票及存帳、支付金額之增長指數，係指當年數量除以1971（60）年基期數量之百分比。
2. 處理憑單含付款、轉帳、支出收回、支付註銷、繳款書及清單等。
3. 2011（100）年以前以5年為級距，本表資料包含國庫收支整理期間。
4. 表列2015（104）年度支付金額3兆2,740億元，其中屬債務還本數為1,020億元，惟配合行政院主計總處辦理總決算需要，於2016（105）年3月24日將2015（104）年度債務還本數調整為660億元。

Notes:

1. The growth index, which includes the number of implementing agencies, vouchers, checks issued and deposits made, and the amount of payment, is derived by dividing the quantity in the current year with the quantity of the 1971-year base period.
2. Vouchers including those for payment, transfer, expenditure withdrawal, canceled payment, tax receipts, and lists.
3. Five years was adopted as the interval before 2011; the data in this table include those being calculated during the period of the calculation of the income and expenditure accounts.
4. The amount of payment was NT\$3,274 billion in FY2015 in this table, including debt repayment of NT\$102 billion. But the debt repayment of the year was adjusted to NT\$66 billion to meet the need of the Directorate-General of Budget, Accounting and Statistics (DGBAS) to process general final accounts on March 24, 2016.

二、精進國庫支付 e 化作業

Improvement of e-processing National Treasury fund disbursement operations

- (一) 建置暫列數自動導入及各項支付業務訊息公告 e 化處理機制，自 106 年 9 月起實施，簡化作業流程，提升訊息公告時效及服務品質。

E-processing mechanisms of automated introduction for Temporary Annual Expenditures and bulletins of various payment operations were set up and came into force in September 2017 to simplify operational procedures, promote timely announcements, and enhance service quality.

- (二) 106 年 10 月推動各機關特別預算付款憑單運用行政院主計總處政府歲計會計資訊管理系統新增功能，轉入國庫電子支付系統辦理支付，提升庫款支付時效及減省紙本憑單遞送成本。

In October 2017, the payment system in which agencies' special budget payment vouchers are transferred into the Treasury electronic payment system using the new function of the DGBAS (Directorate-General of Budget, Accounting and Statistics, Executive Yuan) system was promoted, enhancing the timely payment of Treasury funds and reducing the cost of payment voucher delivery.

- (三) 建置付款憑單歸檔調閱與受款商民入戶通知等 e 化處理機制，自 106 年 8 月起實施，提升便民優質服務，強化內部控制作業。

E-processing mechanisms for filing and retrieval of payment vouchers and remittance notices for payees were established to improve service quality and strengthen internal control in August 2017.

- (四) 106 年 9 月建立國庫電子支付系統稅費代繳資料 e 化處理機制，推動自行開發會計系統機關納入 e 化代繳作業範圍，提升國庫財務效能及擷節政府經費支出。

An e-processing mechanism for taxes and expenses payment data of the Treasury electronic payment system was established in September 2017 to promote those agencies which develop accounting systems by themselves being brought into the

e-payment operation scope, enhancing Treasury financial efficiency and reducing government spending.

三、強化簽證人員簽證印鑑管理，確保庫款支付安全

Strengthen signature management and ensure National Treasury payment security

為強化各機關對簽證人員簽證印鑑管理、明確簽證人員財務責任及確保庫款支付安全，修正「國庫集中支付作業要點」第 10 點、第 11 點、第 110 點規定，並自 106 年 6 月 12 日生效。

Articles 10, 11, and 110 of “Operation Guidelines for Centralized Treasury Fund Disbursement” were amended and came into force on June 12, 2017 to strengthen agencies’ signature management, make clear the financial responsibility of visa officers, and ensure National Treasury payment security.

四、強化緊急應變措施完備度

Strengthen the integrity of emergency measures

(一) 106 年 11 月建立國庫集中支付業務仰德大樓及支付大樓兩地未同步上班緊急應變機制，並納入標準作業程序，確保支付業務正常運作。

In November 2017, emergency measures were set up and included in standard operation procedures to ensure normal operations of payment services in case the centralized Treasury fund disbursement operations of the Main Office and the Central Region Office do not operate in synchronization.

(二) 為因應天災或不可抗力等因素致支付作業中斷且無法於短期內恢復時，能即時改以人工作業辦理庫款支付，106 年 11 月建立人工支付作業程序演練計畫，並於同年 12 月辦理緊急應變備援演練作業，確保國庫支付服務不中斷。

The plan for manual payment operation procedure was established in November 2017 in case payment operations were corrupted or couldn’t be restored in a short period of time, in which case fund disbursement would be handled manually instead.

A drill for emergency management was held in December 2017 to ensure Treasury payment service without interruption.

五、辦理業務講習及實地訪查

Workshop and field visits

- (一) 為增進各支用機關對支付業務新增 e 化措施、各項稅費 e 化代繳服務與效益等之瞭解，106 年 5 月舉辦 7 場次「國庫集中支付業務講習」，提升庫款支付時效與安全，擷節政府經費支出。

To promote payment agencies' understanding of new e-measures, various tax e-payment services, and efficiency of payment operations, seven sessions of the National Treasury Fund Payment Service Workshop were held in May 2017 to enhance timeliness and security in payment of Treasury funds and reduce government expenditures.

- (二) 派員訪查 70 個支用機關，實地瞭解各該機關國庫電子支付作業情形及安全管控措施，並就電子支付及各項新增 e 化措施實務作業遭遇問題，即時協助及輔導，助益支付業務順遂運作及提升電子支付作業效能。

NTA staff members visited 70 agencies to understand agencies' electronic payment operations and security measures, provide instant assistance with problems of e-measure practical operations, facilitate payment operations, and promote efficiency of electronic payment operations.

債務管理

Debt Management

一、強化地方政府債務管制

Enhanced control measures for local government debts

(一) 建立地方政府債務分級管理機制

為強化債務管理輔導措施，訂定「直轄市及縣（市）政府債務分級管理機制」，依債務比率達債限百分比，採不同強度監控管理，落實監督地方政府債務增減變化情形，以達「提早預防、及時改善、即刻處理」之效。

Established a hierarchical management mechanism for local government debts

To enhance debt management measures and supervise changes of local government debts, the “Hierarchical Management Mechanism for Municipality and County (City) Government Debts” was established. This hierarchical mechanism was based on the percentage of debt ratio to debt ceiling for debt risk early prevention, instant improvement, and immediate actions.

(二) 辦理債務管理輔導座談會

Held debt management counseling forums

為協助苗栗縣政府務實擬訂償債計畫、積極開源節流、活化與開發資產及落實預算編列與執行紀律等，於 106 年 2 月 16 日偕同行政院主計總處及審計部臺灣省苗栗縣審計室再度前往該府進行座談，協助該府逐步改善財政收支狀況。

To assist the Miaoli County Government to draw up its debt payment plan, seek new financial resources and cut down on spending, revitalize and develop its assets, make its budgeting practical, and enforce discipline, the NTA, the Directorate-General of Budget, Accounting and Statistics of the Executive Yuan, and the Miaoli County Office of the National Audit Office paid another visit to the Miaoli County Government on Feb. 16, 2017 to conduct a workshop to help the county government

improve its revenue and expenditure management.

二、賡續落實公共債務法

Implementation of the Public Debt Act

(一) 強化債務管理法規

為提升債務管理效能，106年8月8日修正「自償性公共債務之編列及審議原則」，提供各級政府擬訂及審議參考，俾強化自償性債務控管，維護財政紀律。

Strengthened the debt management regulations

In order to enhance debt management, the MOF amended “The Guidelines for Compilation and Review of Self-Redeeming Public Debt” on August 8, 2017. It was provided to all levels of government for formulating and reviewing references in order to efficiently control self-redeeming debt and maintain fiscal discipline.

(二) 各級政府債務概況

依據「公共債務法」第5條規定，各級政府1年以上公共債務未償餘額不得超過前3年度名目國內生產毛額平均數50%：其中中央政府為40.6%，地方政府為9.4%。另為調節庫款收支所舉借短期融通未滿1年公共債務，其未償還之餘額，中央及地方政府分別不得超過其當年度總預算及特別預算歲出總額15%及30%，各級政府債務餘額如表4。

All levels of government public debt outline

According to Article 5 of the Public Debt Act, the outstanding debt at all levels of government with a maturity of one year or longer shall not exceed 50% of the average of nominal GDP for the previous three years, of which 40.6% and 9.4% are allocated to the central government and local governments, respectively. The outstanding amount of the short-term debt maturing in less than one year, for the purpose of counterbalancing treasury revenues and expenditures against the sum of general and special budget of total annual expenditures, shall not exceed 15% for the central government and 30% for local governments. For details, please refer to Table 4.

表4 各級政府1年以上公共債務未償餘額表

Table 4. Outstanding Debt at All Levels of Government with a Maturity of One Year or Longer

單位：新臺幣億元；%
Unit: NT\$100 million; %

年度 FY	中央 Central Govt.	直轄市 Special Municipalities	縣(市) Counties/ Cities	鄉(鎮、市) Townships/ Towns	合計 Total	各級政府1年以上公共債務未償餘額/前3年度GDP(GNP)平均數% Amount of Total Outstanding Debt/Average of GDP (GNP) for the Previous 3 Fiscal Years (%)
2005	35,496	3,110	2,316	84	41,006	35.93
2006	36,226	3,040	2,519	78	41,863	35.18
2007	37,182	3,045	2,678	68	42,974	34.51
2008	37,781	3,102	2,798	63	43,744	33.58
2009	41,263	3,129	2,975	62	47,429	35.43
2010	45,365	3,154	3,306	44	51,869	38.34
2011	47,507	5,290	1,871	19	54,687	39.64
2012	49,964	5,696	1,869	16	57,545	40.50
2013	51,463	6,071	1,847	14	59,395	40.14
2014	52,757	6,502	1,679	11	60,949	41.34
2015	52,965	6,690	1,636	9	61,300	39.95
2016	53,437	7,090	1,593	6	62,126	38.74
2017	53,598	6,976	1,560	4	62,138	37.26

註：

1. 依公共債務法規定，公共債務未償餘額係指中央及地方政府在其總預算、特別預算及在營業基金、信託基金以外之特種基金預算內，所舉借1年以上公共債務未償餘額，但不包括其所舉借自償性公共債務。
2. 94年度至105年度為審定決算數，106年度中央政府為審定決算數，地方政府為自編決算數。
3. 因應103年12月25日地方改制為6都，直轄市包括臺北市、高雄市、新北市、臺中市、臺南市及桃園市。
4. 94年度至102年度為前3年度GNP平均數，103年起為前3年度GDP平均數。

Notes:

1. According to the Public Debt Act, outstanding debt refers to the outstanding public debt with a maturity of 1 year or longer as taken out by the central and local governments, on the general budgets, special budgets, and budgets in the form of extraordinary funds beyond operating funds and trust funds. However, self-redeeming public debt shall be excluded.
2. FY2005-2016: Final audit accounts for general government, edited by the Ministry of Audit, Control Yuan. FY2017: Final audit accounts for central government, edited by the Ministry of Audit, Control Yuan. Estimated final accounts for the local government.
3. In line with the adjustment of the administrative divisions of the local governments on December 25, 2014, the special municipalities included Taipei City, Kaohsiung City, New Taipei City, Taichung City, Tainan City, and Taoyuan City.
4. Figures for FY2005 to FY2013 indicate the amount of total outstanding debt/ (average of GNP for previous three years). Figures for FY2014 and the following years indicate the amount of total outstanding debt/ (average of GDP for previous three years).

三、定期適量發行債券

Regular Issuance of Government Bonds and Treasury Bills

為建構利率指標，健全債市發展，公債及國庫券採 2 階段公告方式辦理，以達到資訊透明化，俾利投資人短中長期資金規劃。

In order to establish an indicator for interest rates, bonds and treasury bills that are issued regularly in moderate amounts, a two-stage form of announcement was adopted. With a predictable and transparent issuance plan, the bond market has become more stable and efficient.

(一) 中央政府公債及國庫券政策之擬訂

1. 第一階段：提前於 105 年底（12 月 23 日）公告次一年度全年各月公債發行年期及國庫券發行天期，暨第一季各月發行金額、標售日及發行日等資料明細（遇假日提前 1 或 2 天公告）。
2. 第二階段：按季於 106 年 3 月 23 日、6 月 23 日及 9 月 23 日，公告次一季各月發行金額、標售日及發行日等資料明細（遇假日提前 1 或 2 天公告）。

Planning of public debt policy

1. First-stage: Announcement of the type of bond (new or reopened bond; strippable or general bond) and the years of maturity as well as the maturity days for treasury bills for each month for the coming year. The information was published on December 23, 2016 (with announcements one or two days in advance in case of a holiday).
2. Second-stage: Announcement of detailed information seasonally for the next quarter, such as the issue amount, auction date, issue date, etc. This information was published on March 23, June 23, and September 23, 2017 (with announcement one or two days in advance in case of a holiday).

(二) 中央政府公債及國庫券之發行

1. 公債之發行

106 年度持續推動定期適量和 2 階段公告方式。公債以登記形式發行，其

標售方式採「單一利率標」，票面利率以 0.125% 為級距，以開標後得標最高利率之相等或最接近且較低之數訂定。106 年度標售甲類公債 16 次，計原始發行 11 次及增額發行 5 次，金額合計 4,000 億元，其中 3,250 億元係為支應債務基金舉新還舊財務運作所發行，並未增加債務，750 億元則為支應總預算及特別預算需求發行，如表 5。

Issuance of central government development bonds and treasury bills

1. Issuance of government bonds

The MOF continued to issue government bonds regularly in moderate amounts in 2017 and adopted a “two-staged announcement” strategy. Government bonds were issued in the registered form and sold through uniform-rate auctions. The coupon rate was set at 0.125% increments and the equivalent of the highest interest rate of the winning bid or the closest to it and lower in value was adopted. In FY2017, the bonds were issued in sixteen terms with a total amount of NT\$400 billion, of which bonds worth NT\$325 billion were issued to provide the budgets for new and old financial operations of the Debt Service Fund without increasing debts; bonds worth NT\$75 billion were issued to raise funds for the general budget and special budgets. For details, please refer to Table 5.

表5 106年度中央政府建設公債標售概況表

Table 5. Issuance of FY2017 Central Government Development Bonds

期數 No.	期別 Term	發行 數額 (億元) Amount of Issue (NT\$100 million)	發行 日期 Date of Issue	年期 Maturity	票面 利率 Coupon Rate (%)	競標 (億元) Competitive Bid (NT\$100 million)			非競標 (億元) Non- competitive Bid (NT\$100 million)	得標 利率 Accepted Bid Rate (%)	溢 (折) 價 數額 (元) Premium (Discount) (NT\$)	備註 Remark
						競標 數額 Amount (1)	投標 數額 Total Amount (2)	投標 倍數 Bid-to- Cover Ratio (2)/(1)				
1	106甲1期 2017A1	250	2017.01.11	2	0.500	249.998	624.00	2.50	0.002	0.608	-53,511,488	
2	106甲2期 2017A2	250	2017.01.23	5	0.750	249.998	557.50	2.23	0.002	0.790	-48,836,500	
3	106甲3期 2017A3	250	2017.02.20	20	1.750	249.990	427.00	1.71	0.010	1.798	-200,096,539	
4	106甲4期 2017A4	300	2017.03.01	10	1.125	299.976	591.00	1.97	0.024	1.134	-25,389,653	
5	106甲5期 2017A5	250	2017.04.21	5	0.750	249.972	380.00	1.52	0.028	0.769	-23,211,758	
6	增額106甲 4期 2017A4R	250	2017.03.01	10	1.125	249.996	614.50	2.46	0.004	1.139	-32,541,957	106.05.12 增額發行 Reopened on 2017.05.12
7	106甲6期 2017A6	250	2017.05.26	30	1.875	249.994	523.00	2.09	0.006	1.922	-266,002,760	
8	增額106甲 4期 2017A4R	250	2017.03.01	10	1.125	249.957	488.50	1.95	0.043	1.015	252,696,076	106.06.16 增額發行 Reopened on 2017.06.16
9	增額106甲 5期 2017A5	250	2017.04.21	5	0.750	249.999	509.00	2.04	0.001	0.783	-38,504,184	106.07.19 增額發行 Reopened on 2017.07.19
10	106甲7期 2017A7	200	2017.07.27	2	0.500	199.992	551.50	2.76	0.008	0.502	-794,011	
11	106甲8期 2017A8	250	2017.08.18	20	1.500	249.996	493.00	1.97	0.004	1.591	-387,105,099	
12	106甲9期 2017A9	250	2017.09.20	10	1.000	249.984	421.00	1.68	0.016	1.009	-21,300,162	
13	106甲10期 2017A10	250	2017.10.18	5	0.625	249.996	510.50	2.04	0.004	0.720	-116,227,489	
14	增額106甲 9期 2017A9R	250	2017.09.20	10	1.000	249.998	537.00	2.15	0.002	1.009	-21,167,684	106.11.10 增額發行 Reopened on 2017.11.10
15	106甲11期 2017A11	250	2017.11.24	30	1.625	249.999	386.00	1.54	0.001	1.667	-246,296,244	
16	增額106甲 9期 2017A9R	250	2017.09.20	10	1.000	250.000	550.50	2.20	-	0.981	43,898,920	106.12.08 增額發行 Reopened on 2017.12.08

2. 國庫券之發行

為建構短期利率指標，廣續推動國庫券定期適量和 2 階段公告方式。106 年度發行國庫券 8 期，發行合計 2,200 億元，係作為調節國庫收支盈虛調度之用，如表 6。

2. Issuance of treasury bills

In order to establish the short-term interest rate indicator, the MOF continued to issue treasury bills regularly in moderate amounts and adopted a “two-staged announcement” strategy. Treasury bills were issued eight terms in FY2017. The total issue amount was NT\$220 billion. Its purpose was to adjust the distribution and scheduling of treasury revenue. For details, please refer to Table 6.

表6 106年度財政部國庫券標售概況表

Table 6. Issuance of FY2017 Treasury Bills

期數 No	期別 Term	天期 Days	發行日 Date of Issue	到期日 Date of Maturity	發行數額 (億元) Amount of Issue (NT\$100 million)	得標利率 Accepted Bid Rate (%)	利息費用 (元) Interest Expenses (NT\$)	備註 Remark (NT\$)
1	財106-1 F2017-1	273	2017.01.09	2017.10.09	250	0.483	90,325,000	
2	財106-2 F2017-2	182	2017.01.13	2017.07.14	300	0.420	62,820,000	
3	財106-3 F2017-3	91	2017.01.24	2017.04.25	300	0.320	23,940,000	
4	財106-4 F2017-4	91	2017.02.14	2017.05.16	250	0.282	17,575,000	
5	財106-5 F2017-5	91	2017.03.27	2017.06.26	300	0.305	22,800,000	
6	財106-6 F2017-6	91	2017.04.24	2017.07.24	250	0.280	17,450,000	
7	財106-7 F2017-7	182	2017.04.27	2017.10.26	300	0.330	49,350,000	
8	財106-8 F2017-8	364	2017.07.28	2018.07.27	250	0.416	103,725,000	

(三) 短期及中長期借款之舉借

為靈活調節國庫收支，以提升國庫調度效能，依據「國庫券及短期借款條例」第 1 條規定，為調節國庫收支，得發行或洽借未滿 1 年之國庫券及借款。依公共債務法規定，未滿 1 年之公共債務未償餘額不超過當年度中央政府總預算及特別預算歲出總額 15%。國庫券之發行及短期借款之洽借，分別採標售及比價方式辦理，以節省國庫利息支出。106 年度共舉辦短期借款 15 次，借款金額為 1,900 億元。另配合國庫調度及中央政府債務基金財務運作需要，106 年度舉辦中長期借款 3 次，借款金額為 217.62 億元。

Short-term and long-term loans

In order to flexibly balance treasury revenues and expenditures and elevate the efficiency in the funding of the National Treasury, in accordance with paragraph 3, Article 1 of the “Treasury Bills and Short-Term Loans Act,” the MOF can issue treasury bills and negotiate for loans with a maturity of less than one year in order to adjust the distribution of Treasury revenue. According to the Public Debt Act, the outstanding debt with a maturity of less than one year shall not exceed 15% of the total annual expenditures against the central government general budget and special budget of the current fiscal year. The issuance of treasury bills and the negotiation of short-term loans were to be handled with auction and competitive-bidding, respectively, to reduce the expenditure of national treasury interest. There were fifteen terms of short-term loans for a total of NT\$190 billion. Given the requirement to balance the National Treasury and the fiscal financing of the Debt Service Fund in 2017, there were three terms of long-term loans for a total of NT\$21.762 billion.

(四) 公債及國庫券之還本付息及核結資料

1. 106 年度償付公債甲類本金 3,475 億元，利息 995 億元，本息合計 4,470 億元。
2. 106 年度償付國庫券本金 2,844 億元，利息 5 億元，本息合計 2,849 億元。
3. 106 年度受託辦理中央政府公債及國庫券還本付息之金融機構核結經付公債本息金額計 4,548 億元，國庫券本息金額計 2,849 億元。

Principal and interest payments, auditing, and settlement of government

bonds and treasury bills

1. The principal of Type A bonds totaling NT\$347.5 billion and interest totaling NT\$99.5 billion were paid as scheduled in 2017. The total amount was NT\$447 billion.
2. The principal of treasury bills totaling NT\$284.4 billion and interest totaling NT\$0.5 billion were paid as scheduled in 2017. The total amount was NT\$284.9 billion.
3. For redeemed bond certificates entrusted to financial institutions for handling of the principal and interest payments of central government bonds, the principal and interest payment of government bonds in 2017 was NT\$454.8 billion, and the principal and interest payments of the treasury bills was NT\$284.9 billion.

四、強化地方建設基金及中央政府債務基金管理

Enhanced the Management of Local Construction Fund and Central Government Debt Service Fund

- (一) 地方建設基金設置主要目的係以優惠利率協助地方政府從事有償性或可分年編列預算償還之建設，以達協助推動地方公共建設，促進地方發展。106 年度地方建設基金貸予 8 個機關(構)10 案計核貸 60 億元，年度賸餘解繳國庫 0.70 億元，增裕庫收。

The Local Construction Fund lends a loan with preferential interest rates to local governments and agencies so that they can engage in important infrastructure projects and investments. The local governments and agencies repay the debt either by self-reimbursement or yearly budgets. The objectives of the Local Construction Fund are to help local governments and agencies promote public construction and stimulate local development. In 2017, the Local Construction Fund's business budget was NT\$6 billion and reached the budget goal. The Local Construction Fund Management Committee approved 10 cases of seven local governments and one agency, at a total amount of NT\$6 billion. To increase Treasury's revenue, a surplus NT\$0.07 billion

was paid to the Treasury in 2017.

(二) 中央政府債務基金主要功能為加強債務管理，提高財務運作效能，紓解債務壓力，透過舉新債還舊債，使每年債務償付平滑化，改善債務結構。106 年度基金舉新債償還舊債計 6,287 億元，併同總預算撥入強制還本 743 億元，用以償還到期及未到期債務，合計 7,030 億元。106 年度提前償還未到期債務共計節省債息負擔約 1.99 億元。

The main function of the Debt Service Fund is to strengthen debt management, increase financial performance, and reduce debt pressure. Debt refinancing smoothes annual debt service and improves the debt structure. In 2017, the Fund refinanced NT\$628.7 billion of debts, and together with the NT\$74.3 billion mandatory principal payments credited to the general budget, a total of NT\$703 billion of outstanding debts (due and undue) were repaid. A total of NT\$199 million in debt interest was saved by repayment of outstanding undue debts in 2017.

五、參與國際金融組織事務

Participation in International Financial Organizations

亞洲開發銀行、中美洲銀行、美洲開發銀行及歐洲復興開發銀行理事會年會陸續於 106 年 3 月至 5 月間舉行，我國為亞洲開發銀行之創始會員國，且為中美洲銀行區域外第 1 大持股會員國，為加強與各銀行會員國之往來關係，並參與增資案等重要議題之實質討論，均指派代表出席會議以維護我國權益。

為維持我國與歐洲復興開發銀行之合作關係，並協助我國銀行業者及廠商拓展中東歐市場，財政部向歐洲復興開發銀行爭取聘僱我國財經官員至該行工作之機會。106 年續派員赴該行貿易促進計畫處工作，對國際金融事務之經驗交流具相當助益，並可積極協助我國廠商充分掌握歐洲復興開發銀行所釋出之商機。

The Republic of China (Taiwan) is a founding member of the Asian Development Bank (ADB). We also have the largest shareholdings among non-regional members of the Central American Bank for Economic Integration (CABEI). These international organizations, including ADB, CABEI, Inter-American Development Bank (IDB), and European Bank for

Reconstruction and Development (EBRD), held their annual meetings from March to May in 2017, chronologically. For the purposes of strengthening the interaction with other member economies and having essential discussion on important organizational issues, the MOF was appointed to attend the above-mentioned annual meetings to ensure the same rights as all other members.

To maintain our co-operative relationship with the EBRD and to assist domestic banks and companies to expand markets in Central-Eastern Europe, the MOF has successfully made application to the EBRD for the employment of a financial officer every year. The MOF proceeded to assign an officer to work in the Trade Facilitation Programme (TFP) Department of the EBRD in 2017. Such secondment will aid in the continuous improvement of the exchange of international financial experience and help domestic companies to fully seize business opportunities released by the EBRD.

財務規劃

Financial Planning

一、強化公共建設財務策略

Strengthening of Financial Strategies for Major Public Infrastructure Projects

(一) 強化公共建設財務規劃，創增計畫效益

1. 配合國家發展委員會辦理 107 年度政府重大公共建設及前瞻基礎建設第 1 期 (106 年至 107 年) 預算先期作業，就各部會所提計畫，提供財務面向意見，期政府有限資源發揮最大效益，以健全政府財政。
2. 參與政府重大公共建設及前瞻基礎建設個案計畫審議，以總體政府財政健全立場，從計畫效益及對可能影響政府財政負擔等面向提出建議，以避免資源重置浪費。

Promotion of financial planning for public infrastructure projects to improve benefits of the projects

1. Execution of preliminary planning operations associated with the budgeting for the 2018 Major Public Construction Projects and the first-stage (2017-2018) of the Forward-looking Infrastructure Development Program in cooperation with the National Development Council and provision of financial advice according to plans presented by various ministries and councils to maximize the effects of limited resources and improve government finance was carried out.
2. Participation in review of the Major Public Construction Projects and the Forward-looking Infrastructure Development Program to put forth suggestions with regard to project benefits and likely impacts on government finance to prevent waste from repeated allocation of resources was encouraged.

(二) 提升國際公共建設財務新知，增進財務效能

為汲取國際公共建設審議及財務評估實務經驗作法，於 106 年 10 月 2 日舉

辦國際公共建設財務研習班，邀請亞洲開發銀行 Mr. Hans Van Rijn 講述國際財務經驗分享，強化中央各參與公共建設相關機關人員國際思維與廣度，並增進我國與亞洲開發銀行友好互動，維持密切夥伴關係。

Enhance knowledge of international public infrastructure projects and improve financial performance

To learn about international practices in review of public construction projects and financial evaluation, the NTA held on Oct. 2, 2017 a workshop on the finance of public construction projects. Mr. Hans Van Rijn from the Asian Development Bank was invited to share his experience in international finance to strengthen the thinking and broaden the perspectives of central government agency personnel whose duties are associated with public construction. The activity also increased the friendship and interaction between Taiwan and the Asian Development Bank and tightened the partnership between the two sides.

二、輔導地方財政

Assistance to Local Government Finance

(一) 開辦地方財政研習班及業務聯繫會報

為充實直轄市、縣（市）及鄉（鎮、市）相關業務人員之專業知能並宣導財務策略，106 年 11 月開辦 2 期地方財政研習班，課程內容除宣導地方財政法規及財務策略，並邀請績優地方政府提出經驗分享。此外，為強化地方政府財政業務輔導、加強中央與地方之溝通協調及地方政府相互間之經驗交流，107 年 1 月邀請地方政府財政單位首長召開地方財政業務聯繫會報，並聘邀專家學者及臺北市、基隆市、澎湖縣及連江縣政府提出專題報告，經由個案研析及實例討論，分享成功經驗，有助於協助地方政府互為參採開闢自治財源及增進地方財務效能。

Conducting local finance training classes and holding “Meeting on Local Finance”

In order to enhance the professional ability of local government employees and

to promote the use of financial strategies, the MOF conducted two finance training classes on local finance in November 2017. The finance training classes included the introduction of regulations of local finance and financial strategies. Local governments were invited to share their experiences. Attendees were enthusiastic about the classes and gained fruitful results. In addition, the NTA also formally requested the chiefs of financial units of local governments to attend the Meeting on Local Finance in January 2018 to assist local governments with their financial operations as well as reinforce communication and coordination between the two sides and share experiences. Scholars and specialists were invited, and representatives from Taipei City, Keelung City, Penghu County, and Lianjiang County Governments presented their special topic reports. Cases were analyzed and discussed. Successful experiences were shared to serve as a reference for local governments in development of financial resources and improvement of local financial performance.

(二) 辦理財務績效考核及評比

依「地方政府財政業務輔導方案」完成「公庫管理」、「財務管理」、「債務管理」及「公產管理」等四大業務考評，107年1月召開之地方財政業務聯繫會報敦請財政部許部長虞哲頒發績優單位獎座，以資鼓勵；另依「中央對直轄市與縣(市)政府計畫及預算考核要點」規定，辦理106年度開源績效考核作業，考評結果並送請行政院主計總處作為增減一般性補助款之參據；此外，依財政健全方案(地方政府部分)辦理地方財政指標評比作業，評比結果業於107年4月公布。

Financial performance evaluation and rating

The MOF promulgated “The Program for Assisting Local Government Finance” to carry out reviews of performance in four major areas, including public treasury management, financial management, debt management, and the management of public properties. The Minister, Sheu Yu-Jer, convened the “Meeting on Local Finance” in January 2018 to present merit awards to outstanding agencies to express encouragement. In addition, the local performance assessment was completed

in October 2017, and the result was delivered to the Directorate-General of Budget, Accounting and Statistics, Executive Yuan as reference for the addition or subtraction of general grants. In addition, the financial indices of local governments were evaluated according to the Sound Finance Program (the section about local governments), and the results were announced in April 2018.

(三) 辦理中央統籌分配稅款撥付

中央統籌分配稅款係按實徵數撥付，如較通知分配數增加將全額撥付地方政府，如較通知分配數減少，亦無彌補問題。現行中央統籌分配稅款制度自 88 年 7 月實施以來，除 92 年度以前因受景氣與各項減稅措施等影響，以及 98 年度受國際金融風暴衝擊，呈現實徵數較通知分配數減少之情形，其餘年度均較通知分配數增加，106 年度中央普通統籌分配稅款總計撥付 2,450.52 億元，較通知分配數增加約 3.54%，如表 7，有助紓緩地方財政差短之壓力。

Overview of the distribution of Centrally-Funded Tax Revenues

Centrally-Funded Tax Revenues are allocated by the central government to local governments as their tax revenues. Once the Centrally-Funded Tax Revenues exceed the amount forecast, the additional amounts shall be distributed to local governments. However, if there is a shortfall in the forecast Centrally-Funded Tax Revenues, they shall not be made up by the central government. During the period from July 1999 to 2003, the actual Centrally-Funded Tax Revenues were lower than the forecast amount owing to a sluggish economy and tax exemptions. Also, there was a shortfall in 2009 due to the severe impact of the global financial tsunami. Apart from the above-mentioned years, the actual Centrally-Funded Tax Revenues have been higher than the forecast amount. They were about 3.54% higher than forecast in 2017. This higher amount is expected to help ease the fiscal pressure on local governments. For details, please refer to Table 7.

表7 106年度中央普通統籌分配稅款分配金額表

Table 7. Amount of Distribution from General Centrally-Funded Tax Revenues

單位：新臺幣億元；%
Unit: NT\$100 million; %

縣市別 County/City	通知分配金額 Notified Amount of Allocation	實撥金額 Actual Amount	增（減）情形 Over-(Short) Levy	
			金額 Amount	%
總計 Total	2,366.84	2,450.52	83.68	3.54
直轄市 Special Municipality	1,532.07	1,585.58	53.51	3.49
縣市 County/ City	630.36	653.39	23.03	3.65
鄉鎮市 Township/ Town	204.41	211.55	7.14	3.49

註：

1. 上述資料不含依加值型及非加值型營業稅法第11條規定辦理之專案補助款。
2. 欄內數字包含當年度專戶利息淨額。

Notes:

1. The above-mentioned information does not include special grants provided in accordance with Article 11 of the Value-Added and Non Value-Added Business Tax Act.
2. Figures in the table contain net interest of the specific account in that year.

三、督導公益彩券發行

Supervision of the Issuance of the Public Welfare Lottery

106 年度結算銷售金額達 1,209.76 億元，盈餘分配數為 284.28 億元，計分配予衛生福利部 127.93 億元、中央健康保險署 14.21 億元及地方政府 142.14 億元，挹注國民年金、全民健保及地方政府社會福利財源，如表 8。

In 2017, the amount of sales stood at NT\$120.97 billion, and the surplus amount of the public welfare lottery was NT\$28.42 billion. From this amount, NT\$12.79 billion was distributed to the Ministry of Health and Welfare, NT\$1.42 billion to the National Health Insurance Administration, and NT\$14.21 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare. For details, please refer to Table 8.

表8 公益彩券盈餘分配數及銷售金額一覽表

Table 8. Accumulated Sales and Amounts of Distributed Surpluses of Public Welfare Lottery

單位：新臺幣億元
Unit: NT\$100 million

項目 Item	盈餘分配數 Amount of Distributed Surpluses				銷售金額 Amounts of Sales
	地方政府 (社會福利) Local Governments (Social Welfare) 50%	衛生福利部 (國民年金) Ministry of Health and Welfare (National Pension System) 45%	中央健康保險署 (全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve) 5%	合計 Total	
2000	36.22	16.52	2.77	55.51	248.94
2001	11.00	9.90	1.10	22.00	90.13
發行結束 結算盈餘 Liquidation Surplus	2.57	2.31	0.26	5.14	-
發行合計 Total (2000-2001)	49.79	28.73	4.13	82.65	339.06
2002	148.33	133.50	14.83	296.66	990.74
2003	113.05	101.74	11.30	226.09	801.84
2004	124.20	111.77	12.42	248.39	863.99
2005	101.75	91.58	10.18	203.51	718.85
2006	101.81	91.63	10.18	203.62	740.24
發行結束 結算盈餘 Liquidation Surplus	13.92	12.53	1.39	27.84	-
發行合計 Total (2002-2006)	603.06	542.75	60.30	1,206.11	4,115.66
2007	77.67	69.90	7.77	155.34	559.34
2008	104.07	93.66	10.41	208.14	750.48
2009	98.27	88.44	9.83	196.54	710.98
2010	106.05	95.45	10.61	212.11	786.89
2011	117.29	105.56	11.73	234.58	899.54
2012	136.06	122.45	13.60	272.11	1,052.46
2013	180.36	162.32	18.04	360.72	1,381.41
發行結束 結算盈餘 Liquidation Surplus	17.67	15.90	1.77	35.34	-
發行合計 Total (2007-2013)	837.45	753.70	83.74	1,674.89	6,141.10
2014	141.83	127.65	14.18	283.66	1,160.81
2015	167.89	151.10	16.79	335.78	1,366.40
2016	132.98	119.68	13.3	265.96	1,171.75
2017	142.14	127.93	14.21	284.28	1,209.76
總計 Accumulated Total	2,075.13	1,851.54	206.66	4,133.33	15,504.56

公股管理

Government-Owned Shares Management

一、強化公股股權管理

Strengthening of the Management of Government-Owned Shares

(一) 完成公股事業 106 年股東常會董事改選

106 年度合作金庫金融控股股份有限公司、彰化商業銀行股份有限公司及關貿網路股份有限公司董事（含獨立董事）改選，經審慎妥適規劃，順利圓滿完成，使公股權益得以維護。

Completion of board of directors elections in government-owned share enterprises in 2017

The board of directors elections of Taiwan Cooperative Financial Holding Co., Ltd., Chang Hwa Commercial Bank, Ltd., and Trade-Van Information Services Co., Ltd. in 2017 were held smoothly and successfully, and the results were in line with the expectation of the MOF in that the interests of government-owned shareholdings were well-protected.

(二) 廣續辦理「公股事業機構高階人才培訓班」

106 年 9 至 10 月開辦「公股事業機構高階人才培訓班」，透過遴選訓練與經驗交流，強化財政部所屬國營事業機構及轉投資民營事業機構高階主管人員之領導統御能力、專業智能及宏觀視野，培育未來各公股事業機構人才，以協助公股事業永續經營與發展。

Hosting of “The Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises”

From September to October, 2017, the MOF held “The Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises” to enhance the leadership ability, professional competency, and global vision of senior managerial personnel of the MOF’s publicly-owned agencies or their privately-owned invested

companies as well as to cultivate talented personnel within the various enterprises with government-owned shareholdings.

(三) 廣續辦理「青年安心成家購屋優惠貸款」

配合協助青年購置自有住宅政策，財政部自 99 年 12 月 1 日起推出「青年安心成家購屋優惠貸款」，由 8 家公股銀行以其自有資金辦理，實施期程至 107 年底。截至 106 年 12 月底止，公股銀行辦理上開優惠貸款共撥貸 251,973 戶、9,998 億餘元。

Continuous administration of the “Preferential Housing Loan for the Youth”

In order to assist young people to purchase their own houses, the MOF launched the “Preferential Housing Loans for the Youth” offered by the eight banks with government-owned shareholdings with the banks’ own capital from December 1, 2010 to December 31, 2018. At the end of December 2017, the above-mentioned preferential loan administered by the government-owned share banks had been granted to 251,973 households to the amount of NT\$999.8 billion.

二、加強基金管理

Strengthening of the Management of Funds

(一) 強化行政院公營事業民營化基金之財務運作

1. 行政院公營事業民營化基金之設立目的，係為運用公營事業移轉民營政府所得之部分資金，支應財務艱困事業不足支付移轉民營之給與支出、財務艱困事業不足支付移轉民營前辦理專案裁減人員或結束營業時之給與支出、公營事業移轉民營條例規定加發 6 個月薪給與補償各項損失費用及政府負擔之民營化所需支出，以促進公營事業移轉民營政策推動。
2. 自 90 年設立迄 106 年 12 月底止，已支應財政部、經濟部、交通部、文化部及國軍退除役官兵輔導委員會等所屬事業辦理移轉民營所需相關經費 1,267.75 億元，如表 9。
3. 為期強化政府財務資訊揭露之透明度，研訂民營化基金精算假設基本原則供目的事業主管機關辦理精算之準據，並彙整各事業主管機關精算報告，如期

於 106 年度基金決算書揭露應負擔支出。

4. 為精進行政院公營事業民營化基金管理，於 106 年 3 月 20 日邀集行政院主計總處等相關機關召開會議研商，並於同年 6 月 12 日函報行政院協處。經行政院 106 年 8 月 1 日函示，基金存續運作，並按所定用途支應相關支出；另視政府整體財政收支狀況及基金實際運作需要，增編國庫撥補收入，以償還債務及註銷釋股保留數。

Enhancing the financial operation of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan

1. The purpose of the establishment of the privatization fund is to employ partial funds from privatization to finance the shortage as requested by a government-owned enterprise experiencing financial difficulties for the payment of the expenses borne by such government-owned enterprise for privatization; to finance the shortage as requested by a government-owned enterprise experiencing financial difficulties for the payment of severance pay to its employees laid off as a result of any special project prior to privatization and/or in connection with the winding-up of the government-owned enterprise; and to pay the additional six-month salary and compensation for various losses provided in the Act of Privatization of Government-Owned Enterprises and the expenses borne by the government for privatization so as to accelerate the promotion of privatization.
2. From its establishment in 2001 to the end of December 2017, the total payment for the privatization of government-owned enterprises of MOF, Ministry of Economic Affairs (MOEA), Ministry of Transportation and Communications (MOTC), Ministry of Culture (MOC), and the Veterans Affairs Council (VAC) was NT\$126,775 million. For details, please refer to Table 9.
3. In order to strengthen the transparency of the disclosure of the financial information of the government, the administration has drafted the basic principles for the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan Actuarial Assumptions to be the basis for competent authorities in conducting

actuarial calculations and to consolidate the actuarial reports of competent authorities and make scheduled disclosures of the relevant expenses in the 2017 financial statements of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan.

4. In order to improve the management of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan, the Directorate-General of Budget, Accounting and Statistics and relevant agencies convened for a meeting on March 20, 2017, the results of which were submitted to the Executive Yuan on June 12, 2017. In a letter dated August 1, 2017, the Executive Yuan expressed that the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan shall continue operations and that any expenses should be met in accordance with its operations. Depending on the government's overall finances and the Fund's actual operating needs, additional funds may be allocated from the treasury to repay debt and cancel the budget of selling shares.

表9 行政院公營事業民營化基金支付移轉民營經費概況表
Table 9. Expenditures Paid by the Fund for the Privatization of Government-Owned Enterprises under the Executive Yuan

單位：新臺幣億元
Unit: NT\$100 million

項目 Item	單位 Institution	自90年8月成立 迄105年12月底止 Aug. 2001 to Dec. 2016		106年度 FY2017	
		小計 Sub-total	合計 Total	小計 Sub-total	合計 Total
支應財務艱困事業不足支付移轉民營之離職給與或年資結算金 In response to financial difficulties, payments to insufficient privatization funds for severance pay or seniority settlement pay	文化部 MOC	11.92	106.31 (8.92%)	0	0
	交通部 MOTC	47.25		0	
	經濟部 MOEA	38.26		0	
	財政部 MOF	5.30		0	
	退輔會 VAC	3.58		0	
支應民營化前退休人員退休撫卹給付及三節慰問金、早期退休人員生活困難濟助金 Retirement pay and holiday bonuses for those who retired before privatization; financial aid for those taking early retirement	文化部 MOC	0.71	850.85 (71.42%)	0.03	76.32
	交通部 MOTC	780.24		68.67	
	經濟部 MOEA	6.07		0.09	
	財政部 MOF	6.16		0.1	
	退輔會 VAC	57.67		7.43	
已民營化事業民營化時留用人員五年內資遣加發六個月薪給與補償各項損失 For privatized businesses, six-months' lay-off pay, and compensation for loss for retained staff laid off within five years	文化部 MOC	4.58	104.52 (8.77%)	0	0.02
	交通部 MOTC	39.67		0	
	經濟部 MOEA	12.19		0.01	
	財政部 MOF	47.13		0.01	
	退輔會 VAC	0.95		0	
已民營化事業民營化時留用人員於87年6月5日仍繼續在職義務役年資結算補償給付 For privatized businesses, compensation pay based on voluntary service and seniority for retained staff still in place on June 5, 1998	文化部 MOC	0	34.36 (2.88%)	0	0
	交通部 MOTC	1.90		0	
	經濟部 MOEA	17.42		0	
	財政部 MOF	15.04		0	
支應財務艱困事業不足支付移轉民營前辦理專案裁減人員或結束營業時之給與支出 In response to financial difficulties, payments to insufficient privatization funds for staff laid off before privatization, or for compensation for shutdown	經濟部 MOEA	55.26	95.37 (8.01%)	0	0
	退輔會 VAC	40.11		0	
總計 Total			1,191.41		76.34

(二) 提升特種基金經營績效及管理

1. 參與審議國營事業及非營業特種基金預算、計畫及法案

106 年度營業及非營業基金計有 121 個單位，其所轄編製分基金預算 111 個單位，配合各部會召開基金參與公共建設計畫審查、修訂相關法規等會議。另配合行政院籌編特種基金 107 年度預算案時程，參與相關審查會議計 8 場，秉持開源節流原則，促使特種基金提升經營績效，增加盈（賸）餘繳庫數，有效挹注國庫收入。

2. 精進基金財務調度，妥適揭露潛藏負債

為利行政院公營事業民營化基金順利運作，積極規劃財政部及促請相關機關辦理釋股作業，並順利爭取行政院於 107 年度總預算撥款支應 77.22 億元，有效改善基金財務狀況。另針對立法院及監察院關切之潛藏負債問題，業彙整各事業主管機關精算報告，賡續於該基金 106 年度決算書揭露相關負擔支出。

Enhancement of the performance and management of special funds

1. Participation in the reviews of budget, planning, and law of state-owned enterprises and non-profit special funds

In 2017, the number of enterprise funds and non-profit special funds totaled 121, under which 111 sub-budgets were compiled. The NTA coordinated with other departments to call fund-related meetings and participated in several public construction project reviews and meetings on the amendments to fund-related regulations. Furthermore, the NTA, in co-ordination with the Executive Yuan during the preparation of the FY2018 Special Fund Budget, participated in eight sessions of the 2018 Annual Central Government Special Fund Budget Review Meetings, with the aim of increasing revenue and decreasing expenditure, raising the financial performance of special funds, increasing the surplus of public enterprises and public utilities to the National Treasury, and injecting revenues into the National Treasury in an effective way.

2. Improving financial planning of funds and proper disclosure of potential liability

To facilitate the operation of the Fund for the Privatization of Government-Owned Enterprises under the Executive Yuan, the MOF actively planned and requested cooperation with relevant ministries and departments to engage in the release of shares, and successfully obtained an appropriation of NT\$7.722 billion for the fund from the FY2018 Central Government General Budget of the Executive Yuan, which allowed for a significant improvement in the financial conditions of the Fund. In addition, in regard to the potential for the occurrence of liabilities about which concerns had been expressed by the Legislative Yuan and Control Yuan, the MOF compiled actuarial valuation reports from the relevant ministries and departments, and disclosed the relevant expenses in the 2017 financial statements of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan.

三、落實規費管理

(一) 辦理規費相關法規及收費項目之審查

106 年度完成審查中央政府各機關規費相關法規總數計 41 個，收費項目總數計新增 222 項、調整 126 項；另審查各地方政府規費相關法規計 18 個。102 年至 106 年各年度行政及財產收入綜計表如表 10。

Review of relevant regulations and items for service fees and charges

In 2017, a review was completed the relevant regulations of central government service fees for a total of 41 regulations, with 222 charges newly-added and 126 adjustments to previously existing charges, as well as the relevant regulations of local government service fees for a total of 18 regulations. The summaries of the related figures from 2013 to 2017 are shown in Table 10.

(二) 推動規費「法規法制化」及實施「定期檢討制」

針對中央規費徵收規定，未以法規命令形式訂定，暨規費收費基準未依照規費法第 11 條第 2 項規定，每 3 年至少辦理 1 次定期檢討者，每半年函請主管機關檢討修正，並敦促業務主管機關綜合考量辦理費用或成本變動趨勢，暨消費者物價指數變動情形，實施規費定期檢討，計通知 77 個法規之主管機關辦理修正及檢討。

Enhancement of the forms of relevant regulations and implementation of routine reviews of the standards of fees and charges

The Administration required that the relevant executive authorities-in-charge of the matters concerned with the relevant standards of central government service fees which have not yet been fully set in the form of regulations or are not in accord with paragraph 2, Article 11, of the Charges and Fees Act be subject to such regulations by a routine review at least once every three years; the Administration shall notify the executive authorities-in-charge of the related matters every six months to request that they carry out an examination of their current practices and implement the review of the standards of charges and fees on a routine basis by undertaking a comprehensive consideration of the factors of the trends as to the fluctuation of costs and expenses and the changes in the consumer price index. The Administration informed a total of 77 executive authorities-in-charge of the review of the relevant regulations of their services to carry out an examination of their practices and to implement the amendment as needed.

四、積極籌措非稅課收入

Active Mobilization of Non-Tax Revenue Collection

107 年度營業盈餘及事業收入與行政及財產收入配合行政院主計總處，如期完成預算籌編並經立法院審議完竣在案，計編列營業盈餘及事業收入 2,246 億元、行政及財產收入 1,158 億元。

The Administration co-operated with the DGBAS to meet the deadline for the preparation of the FY2018 Central Government General Budget of the Surplus of Public Enterprises & Public Utilities as well as the Revenues from Administrative Businesses and Properties of the Central Government, which were passed by the Legislative Yuan. The annual revenues of the former totaled NT\$224.6 billion, and the latter totaled NT\$115.8 billion.

表10 102年度至106年度中央政府行政及財產收入綜計表
Table 10. Comprehensive Figures of Revenues from Administration and Properties of Central Government 2013 to 2017

單位：新臺幣億元；%
Unit: NT\$100 million; %

年度 Year	2013	2014	2015	2016	2017	
項目 Item	審定決算數 Final Audit Account					
罰賠款收入 Revenues from Fines and Indemnities	215.41	238.36	286.01	254.80	398.35	
規費收入 Fees	1,757.85	598.90	916.54	596.97	889.08	
其他收入 Other	119.12	145.51	129.78	180.05	220.26	
財產收入 (經常門) Revenues from Public Properties (Current)	129.95	91.42	99.29	98.06	94.64	
財產收入 (資本門) Revenues from Public Properties (Capital)	392.52	345.92	394.18	168.28	131.85	
合計 Total	金額 Amount	2,614.85	1,420.11	1,825.80	1,298.15	1,734.17
	成長率 Growth\%	42.37	(45.69)	28.57	(28.90)	33.59

註：

- 「規費收入」102年、104年及106年分別含國家通訊傳播委員會行動寬頻業務特許執照競價作業許可費收入1,186.5億元、279.25億元及282.65億元。
- 「財產收入資本門」103年釋股收入含財政部財金資訊公司股票移轉央行29.42億元及經濟部釋出中鋼股票0.75億元；基金折減含行政院國家發展基金折減繳庫6.5億元、內政部住宅基金本金收回111億元、陸委會中華發展基金裁撤本金收回1.18億元及勞動部就業發展及協助基金裁撤餘款繳庫12.95億元。

Notes:

- Fees: Revenues for 2013, 2015, and 2017 include the issuance of special licenses for the operation of 4G broadband of the National Communications Commission for a total of NT\$118.65 billion, NT\$27.925 billion, and NT\$28.265 billion, respectively.
- Revenues from Public Properties (Capital): Revenues of the release of shares for 2014 include NT\$2.942 billion from Financial Information Service Co., Ltd. (held by the MOF), and NT\$75 million from China Steel (held by the Ministry of Economic Affairs). Also, revenues for 2014 include four payments from the revenue of the decrease in capital to the Treasury: (1) NT\$650 million from the National Development Fund, Executive Yuan, (2) NT\$11.1 billion from the Housing Fund, Construction and Planning Agency, Ministry of Interior, (3) NT\$118 million from the Chinese Development Fund, Mainland Affairs Council, Executive Yuan, (4) NT\$1.295 billion from the Employment Development and Assistance Fund, Ministry of Labor.

菸酒管理

Tobacco and Alcohol Management

一、增修訂菸酒管理相關法規

Amendments to regulations related to the administration of tobacco and alcohol

為應中華民國刑法修正沒收規定，對非屬犯罪行為人之物之沒收，僅限違禁物，影響私劣菸酒查緝效能，106 年 12 月 27 日修正公布菸酒管理法第 57 條及第 59 條，明定依該法規定應予沒收者，不問屬於行為人與否，沒收之，該修正規定施行後，有助提升菸酒管理及查緝效能，維護菸酒市場秩序及國民健康。

Due to the amendment to Criminal Code of the Republic of China, which stipulates that confiscation of objects belonging to violators should be limited to only contraband, may affect the efficacy of the investigation into the seizure of illegal tobacco and alcohol products, the amendments to Articles 57 and 59 of the Tobacco and Alcohol Administration Act were thus promulgated on December 27, 2017. These stipulate that the said objects should be confiscated without referring to their ownership, and therefore will be helpful to strengthen the above mentioned efficacy as well as to protect market order and the health of citizens.

二、核發菸酒製造業及進口業許可執照

Issuance of licenses for manufacturers and importers of tobacco and alcohol products

自 91 年 1 月 1 日、93 年 1 月 1 日分別開放酒類及菸類之產製與分裝銷售，業者須取得財政部核發之菸酒進口業及製造業許可執照，始得進口及產製菸酒。截至 106 年底，領有菸酒進口業許可執照之業者計有 2,120 家，較 105 年度減少 125 家；酒製造業者計有 357 家，較 105 年度增加 2 家；至於製造業者則有 4 家，與 105 年度相同。

The deregulation of manufacturing, repackaging, and sale of alcohol products was initiated on January 1, 2002; subsequently, the manufacturing, repackaging, and sale

of tobacco products were further deregulated on January 1, 2004. At the same time, manufacturers or importers of these products were required to obtain a license issued by the MOF prior to the commencement of any business operation. As of December 31, 2017, there were 2,120 licensed importers, 125 fewer than the previous year; 357 alcohol manufacturers, two more than for 2016; and four tobacco manufacturers, the same as for 2016.

三、賡續推動優質酒類認證及進口酒類查驗制度

Promotion of the Alcohol Quality Certification System and the Imported Alcohol Products Inspection Scheme

(一) 為提升國內產製酒品之品質，保障消費者權益，財政部自 92 年起推動優質酒類認證制度，106 年度經積極輔導業者申請認證 75 場次，計新增通過認證 3 廠線、41 項酒品；截至 106 年底止，共有 46 廠線計 229 項酒品通過認證。復為強化認證管理及配合實務需要，106 年 4 月 10 日修正發布「財政部優質酒類認證評審基準—米酒及料理酒類」、「財政部優質酒類認證評審基準—水果再製酒類」、「財政部優質酒類認證評審基準—啤酒」、「財政部優質酒類認證評審基準—高粱酒」、「財政部優質酒類認證評審基準—水果酒類」、「財政部優質酒類認證評審基準—米酒及高粱酒以外糧穀蒸餾酒類」、「財政部優質酒類認證評審基準—糧穀釀造酒類」及「財政部優質酒類認證評審基準—葡萄酒」；106 年 4 月 18 日修正發布「財政部優質酒類認證作業要點」；106 年 8 月 18 日修正備查「財政部優質酒類認證制度追蹤管理要點」。

For improving the quality of domestically produced alcoholic products and safeguarding the interests of consumers, the MOF introduced the Alcohol Quality Certification System in 2003. In 2017, the NTA actively held 75 sessions to assist producers applying for the certification, and ended up with three manufacturing lines and 41 alcohol products being certified. At the end of 2017, 46 manufacturing lines (and 229 alcohol products) had been certified. To strengthen certification management and meet practical needs, amendments to “The MOF Standard for Evaluation of the Certification of Alcohol Quality—Rice Spirits & Cooking Alcohol,” “The MOF

Standard for Evaluation of the Certification of Alcohol Quality–Fruit Reprocessed Alcoholic Beverage,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Beer,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Sorghum Spirits,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Fruit Wine,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Grain Spirits other than Rice Spirits and Sorghum Spirits,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Alcoholic Beverages Brewed from Grains” and “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Grape Wine” were promulgated on April 10, 2017. An amendment to “Directions for the Operation of the Certification on the Certified Alcohol” was promulgated on April 18, 2017. Amendment to “Directions for Governing the Traceability of Certification System on Alcohol Products” for reference was promulgated on August 18, 2017.

- (二) 為提升民眾與業者對優質酒類認證制度有感度，扶植小而美之認證業者穩健發展，於 106 年 6 月 30 日函頒「優質認證酒類產業發展方案」，結合行政院農業委員會、外交部、經濟部國際貿易局及交通部觀光局等相關機關行政資源，以提高「優質酒類認證標誌」知名度、提升國產酒品國際競爭力、優化中小型業者營運體質為目標三管齊下，協助國產酒品向國際行銷，提高國際曝光度，並強化優質業者行銷技巧及優化營運體質。106 年度依本方案薦送認證酒品參加布魯塞爾烈酒大賽，榮獲 3 面金牌 1 面銀牌佳績。

In order to enhance consumers’ impression of the Alcohol Quality Certification System and to help certified developing producers grow steadily, the NTA has integrated the administrative resources from the Council of Agriculture, Executive Yuan; Ministry of Foreign Affairs; Bureau of Foreign Trade, Ministry of Economic Affairs; and the Tourism Bureau, Ministry of Transportation and Communications to develop the “Development Plan on Certificated Alcohol Industry” to achieve three goals – strengthening the prominence of the “Mark of Certified Alcohol,” reinforcing the international competitiveness of locally produced alcohol products, and building

up the business capability of small-and-medium size producers to help increase their international sales, to gain more fame on the international scale, and to promote marketing skills as well as operational excellence. Some certified alcohol products were awarded three gold medals and one silver in the Concours Mondial de Bruxelles 2017.

- (三) 為整合進口酒類取樣及檢驗業務，提升通關效率，繼 105 年 1 月 1 日起進口酒類改委由財政部關務署各關區協助辦理取樣後，再與該署合作於基隆關建置進口酒類檢驗室，分階段自 106 年 4 月 1 日開始辦理基隆關本關及 106 年 7 月 1 日起擴大辦理基隆關各分關與臺北關進口酒類檢驗工作，有助強化進口酒類查驗制度，精進酒品衛生管理。

106 年度共受理進口酒類查驗申請案件 79,140 件，不合格計 3 件，有效為進口酒品衛生安全把關，維護消費者飲酒安全。另國產及進口菸酒總量統計如表 11 至表 13。

Following that the sampling task of imported alcohol products has been delegated to each customs office under the Customs Administration since January 1, 2016, the NTA further pursued to integrate the sampling and testing tasks of imported alcohol products and to strengthen the customs clearance efficiency by cooperating with the Customs Administration to set up an alcohol testing laboratory at Keelung Customs, which began testing imported alcohols declared to Keelung Customs Headquarters on April 1, 2017. Testing expanded on July 1 of the same year to products declared to Taipei Customs and the subordinate branches of Keelung Customs. These will help strengthen the inspection scheme of the imported alcohol products and improve the hygiene management of these products.

In 2017, there were 79,140 applications (three applications disqualified) for importation inspection that underwent the scheme, which has helped to strengthen the hygiene management of alcohol products, realizing the protection of drinking safety for consumers. The yearly amounts of domestically-produced and imported tobacco products as well as alcohol products are shown separately in Tables 11 to 13.

表11 國產及進口紙菸類總量表

Table 11. Total Amounts of Domestic and Imported Cigarettes

單位：千支

Unit: One thousand pcs

產品 Products	紙菸類 Cigarettes								
	國產Domestic			進口Imported			小計Sub-total		
	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
年度 Year									
2002	18,628,741.46	53.68	-	16,073,466.52	46.32	-	34,702,207.98	100.00	-
2003	20,218,296.32	49.64	8.53	20,514,129.78	50.36	27.63	40,732,426.10	100.00	17.38
2004	16,931,639.80	43.23	-16.26	22,238,443.13	56.77	8.41	39,170,082.93	100.00	-3.84
2005	17,090,821.32	39.63	0.94	26,038,134.29	60.37	17.09	43,128,955.61	100.00	10.11
2006	16,718,856.76	40.24	-2.18	24,827,182.15	59.76	-4.65	41,546,038.91	100.00	-3.67
2007	16,933,339.24	40.34	1.28	25,040,630.00	59.66	0.86	41,973,969.24	100.00	1.03
2008	17,698,116.70	39.91	4.52	26,652,234.74	60.10	6.44	44,350,351.44	100.00	5.66
2009	18,686,149.57	49.05	5.58	19,409,453.41	50.95	-27.18	38,095,602.98	100.00	-14.10
2010	18,699,195.72	49.35	0.07	19,190,512.57	50.65	-1.13	37,889,708.29	100.00	-0.54
2011	20,705,285.40	55.47	10.73	16,619,221.76	44.53	-13.40	37,324,507.16	100.00	-1.49
2012	21,967,404.11	58.87	6.10	15,347,216.68	41.13	-7.65	37,314,620.79	100.00	-0.03
2013	22,038,542.02	57.31	0.32	16,418,957.29	42.69	6.98	38,457,499.31	100.00	3.06
2014	21,570,931.08	54.78	-2.12	17,805,245.24	45.22	8.44	39,376,176.32	100.00	2.39
2015	22,095,742.81	59.67	2.43	14,932,081.22	40.33	-16.14	37,027,824.03	100.00	-5.96
2016	25,584,892.89	67.54	15.79	12,295,101.25	32.46	-17.66	37,879,994.14	100.00	2.30
2017	32,863,309.75	84.94	28.45	5,828,459.94	15.06	-52.60	38,691,769.69	100.00	2.14

表12 國產及進口非紙菸類（菸絲、雪茄、鼻菸、嚼菸、其他菸品）總量表
 Table 12. Total Amounts of Domestic and Imported Non-Cigarette Products
 (tobacco slices, cigars, snuff, chewing tobacco, and other tobacco products)

單位：公斤
 Unit: Kilogram

年度 Year	非紙菸類（菸絲、雪茄、鼻菸、嚼菸、其他菸品） Non-Cigarette Products (Tobacco slices, cigars, snuff, chewing tobacco, and other tobacco products)								
	國產Domestic			進口Imported			小計Sub-total		
	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
2002				387,140.96	100.00	-	387,140.96	100.00	-
2003				506,092.19	100.00	30.73	506,092.19	100.00	30.73
2004				46,595.17	100.00	-90.79	46,595.17	100.00	-90.79
2005		-	-	59,253.10	100.00	27.17	59,253.10	100.00	27.17
2006		-	-	45,328.75	100.00	-23.50	45,328.75	100.00	-23.50
2007	-	-	-	40,470.32	100.00	-10.72	40,470.32	100.00	-10.72
2008	-	-	-	51,263.87	100.00	26.67	51,263.87	100.00	26.67
2009	360.00	0.15	-	233,544.79	99.85	355.57	233,904.79	100.00	356.28
2010	60,480.00	3.92	16,700.00	1,483,888.97	96.08	535.38	1,544,368.97	100.00	560.26
2011	-	-	-100.00	3,065,519.28	100.00	106.59	3,065,519.28	100.00	98.50
2012	-	-	-	3,580,394.55	100.00	16.80	3,580,394.55	100.00	16.80
2013	2,877.30	0.08	-	3,586,125.38	99.92	0.16	3,589,002.68	100.00	0.24
2014	429,529.00	11.73	14,828.20	3,232,308.16	88.27	-9.87	3,667,837.16	100.00	2.03
2015	6,797.50	0.17	-98.42	3,987,943.29	99.83	23.38	3,994,740.79	100.00	9.09
2016	430,020.00	8.95	6,226.15	4,376,479.49	91.05	9.74	4,806,499.49	100.00	20.32
2017	3,340.00	0.08	-99.22	4,391,117.47	99.92	0.33	4,394,457.47	100.00	-8.57

表13 國產及進口酒類總量表

Table 13. Total Amounts of Domestic and Imported Alcohol Products

單位：千公升（公秉）

Unit: Kiloliter

年度 Year	產品 Products	酒類 Alcohol Products							
		國產Domestic			進口Imported			小計Sub-total	
		數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %
2002	437,006.60	72.06	-	169,452.76	27.94	-	606,459.36	100.00	-
2003	451,714.68	72.63	3.37	170,247.86	27.37	0.47	621,962.53	100.00	2.56
2004	463,928.52	73.56	2.70	166,793.42	26.44	-2.03	630,721.94	100.00	1.41
2005	463,637.73	73.09	-0.06	170,690.17	26.91	2.34	634,327.90	100.00	0.57
2006	497,903.74	75.24	7.39	163,883.02	24.76	-3.99	661,786.77	100.00	4.33
2007	472,405.27	72.10	-5.12	182,768.81	27.90	11.52	655,174.08	100.00	-1.00
2008	462,820.28	72.33	-2.03	177,023.82	27.67	-3.14	639,844.10	100.00	-2.34
2009	503,041.28	73.80	8.69	178,585.03	26.20	0.88	681,626.30	100.00	6.53
2010	513,432.94	71.64	2.07	203,295.32	28.36	13.84	716,728.26	100.00	5.15
2011	509,947.98	70.00	-0.68	218,577.54	30.00	7.52	728,525.53	100.00	1.65
2012	544,971.27	70.95	6.87	233,133.45	29.05	2.08	768,104.71	100.00	5.43
2013	503,572.47	69.27	-7.60	233,396.78	30.73	0.12	726,969.26	100.00	-5.36
2014	515,372.48	66.95	2.34	254,371.16	33.05	13.87	769,743.64	100.00	5.88
2015	515,196.55	65.97	-0.03	265,719.65	34.03	4.46	780,916.20	100.00	1.45
2016	505,307.94	64.22	-1.92	281,547.36	35.78	5.96	786,855.30	100.00	0.76
2017	507,480.81	63.47	0.43	292,023.12	36.53	3.72	799,503.93	100.00	1.61

四、加強菸酒宣導

Promotion of the administration of tobacco and alcohol

- (一) 為促進國內製酒產業發展、優化中小型業者營運體質並推動財政部優質酒類認證制度，於 106 年 10 月 26 日舉辦「酒品製程教育訓練」，邀請專家講授酒品製程及品牌行銷等課程，協助業者強化製程安全及行銷技巧。

Aiming to facilitate the development of alcohol products production, to help small-and-medium size producers to beef up their capacity, and to promote the Certification System on Alcohol Products, the NTA invited experts in the fields of alcohol production operations and brand-marketing and conducted “The Workshop on Manufacturing Processes of Alcohol Products” on October 26, 2017 to assist enhancing the capacity in the fields of safety and sales skills of the producers.

- (二) 為維護菸酒產銷秩序，保障消費者權益，106 年運用各類媒體進行宣導，包括以電子報、公車車體、捷運與火車車廂廣告及製作宣導短片等方式辦理全國性及跨縣市菸酒管理業務宣導。

For ensuring the orderly production and marketing of tobacco and alcohol products and protecting consumers' interests, numerous promotions on both national and inter-county scales were performed in 2017 via different media including E-paper; advertisements on/in buses, Metro, and trains; as well as short films.

五、強化菸酒類消費者保護及執行私劣菸酒查緝

Strengthening of the protection for alcohol and tobacco consumers and seizing of illegal alcohol and tobacco

- (一) 為維護菸酒消費者之權益及國民健康，建立飲用私劣酒發生重大傷害事故緊急通報作業規定及每年演練機制，及時協助支援地方政府危機處理，以使傷害減少至最低，並配合行政院消費者保護處及地方政府辦理消保宣導活動 247 次，強化全民共同監督及消費安全秩序。

To protect the rights of alcohol and tobacco consumers and the health of the

public, the NTA has established an emergency reporting system for the damages caused by unlawful alcohol by holding annual safety drills to assist local governments in ways to manage crises in a timely manner so as to minimize these possible damages. The NTA also worked with the Consumer Protection Commission of the Executive Yuan and local governments to hold 247 activities related to the promotion of consumer protection with the aim of encouraging the public to help monitor illegal activities collectively.

- (二) 召開「中央菸酒稽查及取締督導小組」委員會議，統籌協調督導處理重大違法私劣菸酒品案件相關事項，有效協調解決中央及地方菸酒主管機關查緝私劣菸酒所遭遇之困難，共同持續打擊不法。

“The Meeting of the Central Task Force for the Inspection and Seizure of Alcohol and Tobacco Products” was convened with the supervision and co-ordination among relevant agencies to combat major cases of illegal alcohol and tobacco products. By working together, the members of the task force are set to solve problems faced by the central and local competent authorities to deal with such products in a more effective way.

- (三) 鑑於菸稅調漲提高菸品走私誘因，為精進私菸查緝措施，於 106 年 4 月 28 日及 10 月 30 日兩度邀集行政院海岸巡防署（107 年 4 月 28 日改制為海洋委員會海巡署）、內政部警政署、內政部警政署保安警察第三總隊、行政院農業委員會漁業署、財政部關務署及賦稅署暨地方政府就執行「查緝走私菸品精進執行方案」滾動檢討，精進防杜措施，並於 106 年 5 月 5 日及 11 月 8 日函頒修正該方案，請各查緝機關落實執行。

Considering higher financial attractiveness rendered by the raised tobacco tax, the MOF convened two meetings, on April 28 and 30 October 2017, by inviting representatives from the Coast Guard Administration of the Executive Yuan (reorganized as the Coast Guard Administration, Ocean Affairs Council, effective April 28, 2018); the Third Special Police Corps, National Police Agency, Ministry of the Interior; the Fisheries Agency, the Council of Agriculture, the Executive Yuan;

both the Customs Administration and the Tax Administration of the MOF as well as local governments to advance the measures of investigation and seizure of illegal tobacco products by continuously reviewing the Implementation Plan for Enhancing the Efficacy of Investigation and Seizure of Smuggled Tobacco Products, making revisions to this plan on May 5 and November 8 in the same year, and making them available to the cooperating agencies for implementation.

- (四) 依據「106 年度加強查緝私劣菸酒策進計畫」，積極支援地方政府查緝人力，依規定辦理地方政府私劣菸酒查緝之績效考核，績效優良者給予獎助金及行政獎勵，並召開年度查緝會報檢討分析成效，作為後續私劣菸酒查察努力方向。

In accordance with “The 2017 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products,” the NTA actively supports local governments with investigation manpower to conduct performance appraisal on investigation into the smuggling of tobacco and alcohol products by local governments according to the related provisions, provides grants and administrative incentives to personnel with good performance, and holds an annual investigation meeting to review and analyze performance and give direction for subsequent investigations of illegal tobacco and alcohol products.

- (五) 106 年度查獲違反菸酒管理法案件 3,702 件，違法菸類 2,086 萬包、酒類 99 萬公升，市價約 10 億 6,000 萬元，各年度查獲私劣菸酒數量如表 14。

As of December 31, 2017, a total of 3,702 cases involving illegalities had been successfully handled by the NTA. A total of 20.86 million packs of illegal tobacco and a total of 0.99 million illegal alcohol products were seized at a market value of NT\$1.06 billion. The total amounts of illegal tobacco and alcohol products seized in the years from 2002 to 2017 are shown in Table 14.

表14 91年度至106年度查獲私劣菸酒統計表

Table 14. Total Amounts of Illegal Tobacco and Alcohol Products Seized 2002 to 2017

單位：百萬
Unit: Million

年度Year	項目Item	菸類（包） Amount of Cigarettes (Packs)	酒類（公升） Amount of Alcohol (Liters)
2002		26.50	1.81
2003		26.25	1.15
2004		22.03	0.48
2005		12.48	1.49
2006		6.61	0.62
2007		10.90	0.74
2008		4.46	0.96
2009		10.28	1.07
2010		15.41	0.61
2011		11.09	0.74
2012		13.44	0.54
2013		21.29	0.53
2014		16.90	0.85
2015		10.55	0.58
2016		9.91	0.61
2017		20.86	0.99

註：表列數含海洋委員會海巡署、內政部警政署、財政部關務署及地方政府查獲數。

Note: The amounts in this table include products seized by the Coast Guard Administration of the Ocean Affairs Council; the National Police Agency of the Ministry of Interior; the Customs Administration of the MOF; and local governments.

六、參與菸酒涉外諮商

Participating in foreign tobacco and alcohol consultations

106 年度參與菸酒涉外諮商，包括 11 月在日本舉行之第 42 屆臺日經貿會議、12 月在英國舉行之第 20 屆臺英經貿對話會議等，就利害關係人所關切我國實施之酒類標示及衛生標準等議題予以說明，有效強化我國與貿易夥伴間之互動。

In 2017, the NTA participated in a number of foreign tobacco and alcohol consultations, including the 42nd Taiwan-Japan Economic and Trade Conference in November and the 20th Taiwan-British Economic and Trade Consultative Conference held in December, providing explanations on topics regarding the labeling of alcohol products and hygiene standards implemented by Taiwan and of concern to the involved parties, and effectively strengthening the interaction between Taiwan and its trading partners.



參、未來業務展望
Future Prospects

參、未來業務展望

Future Prospects

一、研修「公庫法」

Amendment of the Government Treasury Act

為精進公庫法制，檢討調整零用金制度及因應公庫行政實務需要，並考量國庫法與公庫法有法律適用重疊疑慮等情事，研擬公庫法修正草案，俾強化各級政府庫政管理制度，提升整體庫政作業效能。

In order to strengthen the legal system of the government treasury, review the petty cash system, respond to the practical needs of treasury operations, and resolve the overlapping applicable laws of the Government Treasury Act and the National Treasury Act, the NTA is undertaking a study to make a draft amendment of the Government Treasury Act so as to strengthen the treasury administration at all levels of government and improve the efficiency of treasury affairs operations.

二、賡續落實各項開源節流措施，改善收支結構

Implement source-broadening and cost-cutting measures continuously to improve financial structure

政府近年積極推動各項健全財政措施，業顯現初步成果，未來將賡續推動落實開源節流措施，統籌可用資源，多元籌措施政財源，改善收支結構及控制債務規模，以奠定財政永續基礎，作為經濟發展後盾。

We have been actively promoting sound financial measures, and our endeavors have borne fruit. To achieve healthy public finance and sustainable economic growth, we will continue to implement various source-broadening and cost-cutting measures by establishing multiple channels for the cultivation of financial resources of the government, by improving revenue and expenditure structures, and by controlling public debt in the future.

三、精進電子支付業務

Improvement of the Electronic Operations for National Treasury Payment Service

為落實國庫支付作業全面 e 化目標，未來將廣續檢討現有人工及紙本作業，並就可納入 e 化項目建立電子化機制，俾創新增值服務與擷節國庫支出。另將持續辦理緊急應變備援演練作業，並適時滾動修正相關作業程序，確保國庫支付作業不中斷。

In compliance with the e-processing objective for Treasury payment operations, the NTA will continually review existing manual work and paperwork and establish e-processing mechanisms for those items which can be electronic, so we can innovate value-adding service and reduce Treasury expenditures. Moreover, the NTA will continually hold drills for emergency management and modify relevant operation procedures in a timely manner to ensure Treasury payment operations continue uninterrupted.

四、加強債務管控

Strengthening debt management and control

中央政府將持續遵守財政紀律，並持續落實地方政府債務分級管理機制，督促渠等控管債務，以促進財政健全。

The central government will continue to adhere to financial disciplines and enforce the local government debt classification and management mechanism to urge local governments to control and manage their debt to improve their finance.

五、精進中央政府債務管理

Enhancing debt management of the central government

因應國庫融資需求，靈活運用債務管理策略，妥善運用公債、國庫券及長短期借款等融資工具，並因應市場需求，適時檢討債券發行制度，彈性調整發債計畫，以定期適量發行債券。另透過中央政府債務基金舉新還舊、舉低還高財務運作，如期償還到期債務及提前償還未到期債務，有效調整債務結構及降低中央政府債息負擔，增進

政府財務運作效能。

In response to the financing needs of the Treasury, the flexible applying of debt management strategies such as bonds, treasury bills, and short-and long-term loans have been adopted appropriately. To follow the market demand accordingly, a bond issuance system will be reviewed in a timely manner. The operation of the Debt Service Fund handles the operation of debt refinancing and converts high-interest rate debt to low-interest rate debt. We have found that the Debt Service Fund has been of great help in adjusting debt structure in order to mitigate the peaks of debt repayment as well as to reduce the interest burden of the central government and increase debt management efficiency.

六、賡續推動靈活財務策略加速建設

Continuous Promotion of the Flexible Use of Financial Strategies to Accelerate the Development of Public Infrastructure

為厚實國家建設及競爭力，政府持續推辦各項重大建設，惟財政資源有限，有賴各機關創新思維整體規劃，以擴大效益。未來將賡續宣導靈活運用財務策略之觀念與做法，協助各機關精進財務規劃，提高計畫自償率，以吸引民間及特種基金參與，有效推動建設並減輕政府財政負擔。

In order to strengthen the nation's development and competitiveness, the government should continue to advance the development of all kinds of major infrastructure; however, as the financial resources of the government are limited, the MOF will continue to promote the flexible use of the concepts and practices of financial strategies to assist all authorities to improve financial planning in hopes of increasing the self-liquidation rate of projects so as to attract the participation of the private sector and special funds so that the development of infrastructure may be advanced in an effective way and the financial burden of the government may be eased.

七、推動財政收支劃分法修法

Promotion of Draft Amendments of the Act Governing the Allocation of Government Revenues and Expenditures

為落實均衡臺灣政策，促進區域平衡發展，研擬「財政收支劃分法」修正草案，修正原則包括擴大中央統籌分配稅款規模以提升地方財政自主，直轄市與縣（市）適用同一分配公式，優先彌補基準財政收支差短以維持財政公平立足點，激勵財政努力及強化財政紀律。鑑於中央政府刻推動前瞻基礎建設計畫及長照等重大政策，財劃法修正案將衡酌地方政府意見及整體財政情形，審慎規劃。

To assure that the policy of balancing Taiwan's regional development can be effectively enforced, the NTA drew up the draft amendment to the "Act Governing Allocation of Government Revenues and Expenditures." The provisions amended include extension of the scale of the central government's consolidated allocation of tax revenues to promote financial independence of local governments, application of the same allocation formula to special municipalities and counties (cities), prioritization of compensation for standard financial income-expenditure gaps to ensure equal financial footholds, encouragement of financial efforts, and reinforcement of financial disciplines. As the central government was in the middle of promoting important policies such as the Forward-looking Infrastructure Development Program and long-term care, the amendment to the "Act Governing Allocation of Government Revenues and Expenditures" will be carefully planned with the opinions of local governments and the overall financial situation taken into consideration.

八、持續落實推動地方財政輔導

Continuation of the Strengthening and Promoting of Assistance in Local Government Finance

為協助地方政府開闢財源，賡續依「地方政府財政業務輔導方案」，就地方財政業務進行考核及評比，對於表現優異之單位，並透過經驗分享予以宣導推廣。近 8 年來輔導方案持續推動結果，已引起地方政府重視，對於積極運用財務策略，提升財務

效能，已初具成效，未來仍將持續透過教育訓練、考核輔導、財政輔導座談、經驗分享及公布財政評比結果等方式，以精進地方財政業務，並提升財務效能。

In order to help local governments create financial resources, the MOF issued “The Program for Assisting Local Government Finance” to evaluate the fiscal government experts of the local governments. The MOF held seminars and invited outstanding performers to share their experiences in the past eight years. As a result of the propagation of the program, local governments have paid attention to the concepts of the program, and consequently the active application of financial strategies to improve fiscal performance has gained some ground. The MOF will continue to promote the financial performance of local governments through educational training, evaluation, assistance, and the sharing of experience, so as to streamline the fiscal operations of local governments and to improve financial efficacy.

九、推動「公益彩券發行條例」修法工作

Promoting an Amendment to the “Public Welfare Lottery Issue Act”

研擬「公益彩券發行條例」部分條文修正草案，推動公益彩券回饋金法制化，將回饋金分配、運用及監督管理提升至法律位階，並整併「公益彩券監理委員會」及「回饋金運用及管理作業小組」，納入該條例規範，完善回饋金監理機制。

The NTA is drafting an amendment to the “Public Welfare Lottery Issue Act” to promote the legalization of the feedback fund of the public welfare lottery, elevating the distribution, usage, supervision, and management of feedback funds to the legal level, while merging the “Public Welfare Lottery Supervising Committee” and the “Feedback Fund Usage and Management Operation Team” to include them into the norms of the act, thereby perfecting the feedback fund’s supervision mechanism.

十、改善行政院公營事業民營化基金財務

Improving the Financial Status of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan

為利基金順利運作，目前除積極規劃辦理釋股相關作業，及請其他相關部會配合執行外，並適時爭取行政院於未來年度總預算撥款支應，以改善民營化基金財務狀況。

To facilitate the operation of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan, at present, the MOF actively plans and requests cooperation from relevant ministries and departments to implement the release of shares. In addition, the MOF shall, in proper time, request the Executive Yuan to make appropriations for the Fund in the future annual Central Government general budget so as to improve the financial status of the fund.

十一、加強實施規費「定期檢討制」

Enhancement of the Routine Review of the Regulations of Fees and Charges

依照規費法第 11 條第 2 項規定，對於中央政府各項規費徵收法規未依上開規定辦理定期檢討者，每半年滾動式敦促主管機關積極落實執行，俾強化規費徵收制度。

In the case where the relevant standards of the central government service fees are not in accord with paragraph 2, Article 11 of the Charges and Fees Act and in that such standards shall be subject to routine review at least once every six months, the Administration will continuously notify the executive authorities-in-charge of the matters concerned every six months to review the standards of charges and fees on a routine basis so to enhance the implementation of the system of the Fees and Charges.

十二、提升私劣菸酒查緝效能

Enhancing Efficacy of Investigation and Seizure on Illicit Tobacco and Alcohol Products

為應菸稅調漲，賡續推動「查緝走私菸品精進執行方案」，遏阻菸品走私，並將因應變異、新型之私菸走私態樣持續滾動檢討調整查緝措施。另為加強查緝私劣菸酒，整合中央及地方相關機關查緝資源及人力，擬具查緝重點，訂定 107 年度加強查緝私劣菸酒策進計畫，並透過辦理菸酒抽檢、年節專案查緝、每月不定期市面查緝及選案

查核等方式加強查緝。

The NTA continuously implemented “The Project on the Investigation and Seizure of Illegal Tobacco Products” to cope with the influence rendered by the raised tobacco tax to curb illegal illicit tobacco products, while keeping a close review of these new measures with regards to the variability and new types of illegal products. The NTA worked out guidelines and introduced “The 2018 Project on the Enhanced Investigation and Seizure of Illegal Tobacco and Alcohol Products” by integrating the resources and manpower from the central and local governments to strengthen the legal force of implementation, while reinforcing such implementation by conducting monthly spot-checks, special investigations and seizures during holidays, irregular market tasks, and case investigations on possible illegal tobacco and alcohol products.

十三、賡續推動「優質認證酒類產業發展方案」

Continuously Promoting the “Development Plan on Certificated Alcohol Industry”

107年度將賡續推動「優質認證酒類產業發展方案」，除就106年度措施續辦精進，如薦送優質認證酒類參加國際競賽、獎勵認證業者參與國內外展售活動等，規劃參加「2018台灣美食展」及強化媒體行銷等多項創新措施，以扶植國內製酒產業正向發展。

The Development Plan on Certificated Alcohol Industry will be further promoted in 2018 to facilitate the excellent development of the alcohol industry with more advancements, such as providing recommendations to certified products to attend the international competitions; awarding certified producers to join domestic exhibitory and sales events; and helping these products and producers to participate in the “2018 Taiwan Culinary Exhibition” as well as to strengthen the media marketing.

十四、賡續精進進口酒類查驗機制

Continuously Improving the Imported Alcohol Products Inspection Scheme

為賡續精進進口酒類衛生查驗制度，自 107 年起一般進口酒類檢驗全面委由基隆關辦理，俾有效達成邊境整合管理，提升進口酒類檢驗效能及通關效率；另將依國際通報及相關情資適時加強進口酒類查驗措施，避免有衛生疑慮之酒品輸入我國，以維護國人飲酒安全。

In order to effectively perform the integrated management and control of our borders and enhance the inspection and the customs clearance efficiency of imported alcohol products, the NTA has continuously advanced its imported general alcohol products inspection scheme by delegating the testing task of imported alcohols to the Keelung Customs from the beginning of 2018. Besides, additional measures have been taken to strengthen the inspection of imported alcohols based on international communications and related information collected to prevent any hygienically suspicious alcohol products from entering the country to protect the citizens' health.



肆、106 年度重要事件紀要
Major Events in 2017

肆、106 年度重要事件紀要

Major Events in 2017

日期 Date	事 件 event
01.06	舉辦「106年地方財政業務聯繫會報」。 Held “The 2017 Meeting on Local Finance.”
01.09	委託中央銀行於106年1月6日標售、1月9日發行273天期國庫券新臺幣250億元，得標利率為0.483%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 6 and to issue on January 9 NT\$25 billion of 273-day Treasury Bills at a 0.483% discount rate.
01.09	訂定發布「財政部國庫署清理欠費及罰鍰作業要點」。 Promulgation of “The Directions for the Fees and Fines of Arrears Collection, National Treasury Administration, MOF.”
01.10	辦理春節前私劣菸酒查緝專案。 Launched “The 2017 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Lunar New Year Holidays.”
01.11	委託中央銀行於106年1月6日標售、1月11日發行2年期公債新臺幣250億元，得標利率0.608%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 6 and to issue on January 11 NT\$25 billion of Central Government Development Bonds, with a 2-year maturity, 0.608% highest yield rate.
01.13	委託中央銀行於106年1月12日標售、1月13日發行182天期國庫券新臺幣300億元，得標利率為0.420%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 12 and to issue on January 13 NT\$30 billion of 182-day Treasury Bills at a 0.420% discount rate.

日期 Date	事 件 event
01.20	<p>訂定發布「財政部106年度加強查緝私劣菸酒策進計畫」。</p> <p>Promulgation of “The MOF 2017 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products.”</p>
01.23	<p>委託中央銀行於106年1月18日標售、1月23日發行5年期公債新臺幣250億元，得標利率0.790%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 18 and to issue on January 23 NT\$25 billion of Central Government Development Bonds, with a 5-year maturity, 0.790% highest yield rate.</p>
01.24	<p>委託中央銀行於106年1月23日標售、1月24日發行91天期國庫券新臺幣300億元，得標利率為0.320%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 23 and to issue on January 24 NT\$30 billion of 91-day Treasury Bills at a 0.320% discount rate.</p>
02.14	<p>委託中央銀行於106年2月13日標售、2月14日發行91天期國庫券新臺幣250億元，得標利率為0.282%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 13 and to issue on February 14 NT\$25 billion of 91-day Treasury Bills at a 0.282% discount rate.</p>
02.16	<p>財政部偕同行政院主計總處等至苗栗縣政府辦理債務管理輔導座談會。</p> <p>The Ministry of Finance and the Directorate-General of Budget, Accounting and Statistics conducted a debt management counseling seminar at the Miaoli County Government.</p>
02.20	<p>委託中央銀行於106年2月16日標售、2月20日發行20年期公債新臺幣250億元，得標利率1.798%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 16 and to issue on February 20 NT\$25 billion of Central Government Development Bonds, with a 20-year maturity, 1.798% highest yield rate.</p>

Major Events in 2017

日期 Date	事 件 event
02.23	函請各機關配合加強付款（轉帳）憑單簽證及審核等作業。 Sent letters to agencies to strengthen the operations of payment (transfer) vouchers certificate and verifying.
03.01	委託中央銀行於106年2月22日標售、3月1日發行10年期公債新臺幣300億元，得標利率1.134%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 22 and to issue on March 1 NT\$30 billion of Central Government Development Bonds, with a 10-year maturity, 1.134% highest yield rate.
03.06	函報行政院審查「公益彩券發行條例」部分條文修正草案。 Submitted the draft amendment of partial articles of “Public Welfare Lottery Issue Act” to the Executive Yuan.
03.17	舉辦「依國際組織標準計算各級政府負債及揭露向所設各基金調度周轉金額資訊系統」實務作業訓練課程。 Held training session on the information operating system of the general government debt information and the amount for all levels governments draw down from the non-enterprise special funds based on international organization standards.
03.20	召開「行政院公營事業民營化基金後續推動事宜」會議。 Held the “Follow-up promotion meeting of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan.”
03.22-03.23	出席菲律賓馬尼拉市舉辦之「第8屆亞洲開發銀行商機博覽會」。 Attended “The 8 th Asian Development Bank (ADB) Business Opportunities Fair 2017” in Manila, Philippines.
03.23	公告106年第2季公債及國庫券發行明細。 Announced the plan for issuance of government bonds and treasury bills for the 2 nd quarter 2017.

日期 Date	事 件 event
03.27	<p>委託中央銀行於106年3月24日標售、3月27日發行91天期國庫券新臺幣300億元，得標利率為0.305%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 24 and to issue on March 27 NT\$30 billion of 91-day Treasury Bills at a 0.305% discount rate.</p>
03.28	<p>辦理106年第1次不定期私劣菸酒查緝專案。</p> <p>Launched “The First Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products 2017.”</p>
03.30-04.02	<p>出席巴拉圭亞松森市舉行之美洲開發銀行第58屆理事會年會。</p> <p>Attended “The 58th Annual Meeting of the Inter-American Development Bank” in Asuncion, Paraguay.</p>
03.31	<p>召開「地方建設基金管理會第42次會議」。</p> <p>Held “The 42nd meeting of the Local Construction Fund Administration Committee.”</p>
04.01	<p>基隆關本關報運進口酒類查驗案件由基隆關進口酒類檢驗室執行檢驗。</p> <p>Began testing of imported alcohol products declared to Keelung Customs Headquarters performed by the alcohol testing laboratory at Keelung Customs.</p>
04.04-04.06	<p>出席柬埔寨暹粒市舉行之「2017年亞洲政府債務管理論壇」。</p> <p>Attended “The 2017 Asian Regional Public Debt Management Forum” in Siem Reap, Cambodia.</p>
04.10	<p>修正發布「財政部優質酒類認證評審基準－米酒及料理酒類」、「財政部優質酒類認證評審基準－水果再製酒類」、「財政部優質酒類認證評審基準－啤酒」、「財政部優質酒類認證評審基準－高粱酒」、「財政部優質酒類認證評審基準－水果酒類」、「財政部優質酒類認證評審基準－米酒及高粱酒以外糧穀蒸餾酒類」、「財政部優質酒類認證評審基準－糧穀釀造酒類」及「財政部優質酒類認證評審基準－葡萄酒」。</p>

日期 Date	事 件 event
	Amendments to “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Rice Spirits & Cooking Alcohol,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Fruit Reprocessed Alcoholic Beverage,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Beer,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Sorghum Spirits,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Fruit Wine,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Grain Spirits other than Rice Spirits and Sorghum Spirits,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Alcoholic Beverages Brewed from Grains,” and “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Grape Wine” were promulgated.
04.17	辦理106年上半年財政部酒品複核抽檢計畫複核抽檢作業。 Completed reviewing the MOF 2017 first half alcohol products inspection planning and inspection work.
04.18	修正發布「財政部優質酒類認證作業要點」。 Amendment to “Directions for the Operation of the Certification on Certified Alcohol” was promulgated.
04.20	舉辦「地方政府機關非稅課收入徵收運用電子支付服務宣導說明會」第1場次。 Hosted the first forum for promoting electronic payment collection service for non-tax revenue provided by local government agencies.
04.21	委託中央銀行於106年4月18日標售、4月21日發行5年期公債新臺幣250億元，得標利率為0.769%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 18 and to issue on April 21 NT\$25 billion of Central Government Development Bonds, with a 5-year maturity, 0.769% highest yield rate.

日期 Date	事 件 event
04.24	假財政人員訓練所舉辦「國庫管理及出納內控研習班」。 Held a seminar on “National Treasury Management and Internal Control of Cashiering” at Training Institute, Ministry of Finance.
04.24	委託中央銀行於106年4月21日標售、4月24日發行91天期國庫券新臺幣250億元，得標利率為0.280%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 21 and to issue on April 24 NT\$25 billion of 91-day Treasury Bills at a 0.280% discount rate.
04.27	委託中央銀行於106年4月26日標售、4月27日發行182天期國庫券新臺幣300億元，得標利率為0.330%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 26 and to issue on April 27 NT\$30 billion of 182-day Treasury Bills at a 0.330% discount rate.
04.27-04.28	出席瓜地馬拉共和國安提瓜市舉行之「中美洲銀行第57屆理事會年會」。 Attended “The 57 th Ordinary Meeting of the Board of Governors of the Central American Bank for Economic Integration” in Antigua Guatemala, Republic of Guatemala.
04.28	辦理「提升私劣菸品查緝效能」會議。 Convened “The Meeting for Enhancing the Efficacy of Investigation and Seizure of Illegal Tobacco Products.”
05.04-05.07	出席日本橫濱舉行之「亞洲開發銀行第50屆理事會年會」。 Attended “The 50 th Annual Meeting of the Asian Development Bank” in Yokohama, Japan.
05.09-05.11	出席賽普勒斯尼古西亞舉行之「歐洲復興開發銀行第26屆理事會年會」。 Attended “The 26 th Annual Meeting of the European Bank for Reconstruction and Development” in Nicosia, Cyprus.

Major Events in 2017

日期 Date	事 件 event
05.12	<p>委託中央銀行於106年5月9日標售、5月12日增額發行10年期公債新臺幣250億元，得標利率為1.139%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 9 and to issue on May 12 NT\$25 billion of Central Government Development Bonds, with a 10-year maturity, 1.139% highest yield rate.</p>
05.16	<p>辦理端午節前私劣菸酒查緝專案。</p> <p>Launched “The 2017 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Dragon Boat Festival Holiday.”</p>
05.22-05.25	<p>舉辦7場次「國庫集中支付業務講習」。</p> <p>Held seven sessions of “The National Treasury Fund Payment Service Workshop”.</p>
05.23	<p>舉辦「地方政府機關非稅課收入徵收運用電子支付服務宣導說明會第2場次」。</p> <p>Hosted the second forum for promoting electronic payment collection service for non-tax revenue provided by local government agencies.</p>
05.26	<p>辦理105年度中央政府各機關經費賸餘待納庫款催繳作業。</p> <p>Conducted the FY2016 government agencies collection operations of remaining funds returned to the National Treasury.</p>
05.26	<p>委託中央銀行於106年5月23日標售、5月26日發行30年期公債新臺幣250億元，得標利率為1.922%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 23 and to issue on May 26 NT\$25 billion of Central Government Development Bonds, with a 30-year maturity, 1.922% highest yield rate.</p>
06.01-06.02	<p>舉辦「菸酒法令及實務講習班」。</p> <p>Held “The Seminar on Regulation Governing Tobacco and Alcohol Products and Practices.”</p>

日期 Date	事 件 event
06.02	召開「新制菸酒税法宣導座談會」。 Conducted “The Workshop on New Tobacco and Alcohol Tax Act Scheme.”
06.12	修正「國庫集中支付作業要點」第10點、第11點、第110點規定。 Amended Articles 10, 11, and 110 of “Operation Guidelines for Centralized Treasury Fund Disbursement”.
06.14	修正公布「規費法」第20條條文。 Amendment to Article 20 of the “Charges and Fees Act” was promulgated.
06.16	完成合作金庫金融控股股份有限公司董事(含獨立董事)改選。 Completed the board of directors election (including independent director) of Taiwan Cooperative Financial Holding Co., Ltd.
06.16	完成彰化商業銀行股份有限公司董事(含獨立董事)改選。 Completed the board of directors election (including independent director) of Chang Hwa Commercial Bank, Ltd.
06.16	委託中央銀行於106年6月13日標售、6月16日增額發行10年期公債新臺幣250億元，得標利率為1.015%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 13 and to issue on June 16 NT\$25 billion of Central Government Development Bonds, with a 10-year maturity, 1.015% highest yield rate.
06.21	召開「中央政府債務基金管理會第38次會議」。 Held “The 38 th Central Government Debt Service Fund Management Meeting.”
06.22	完成關貿網路股份有限公司董事(含獨立董事)改選。 Completed the board of directors election (including independent director) of Trade-Van Information Services Co., Ltd.
06.23	公告106年度第3季公債及國庫券發行明細。 Announced the plan for issuance of government bonds and treasury bills for the 3 rd quarter 2017.

Major Events in 2017

日期 Date	事 件 event
06.26	召開「地方建設基金管理會第43次會議」。 Held “The 43 rd meeting of the Local Construction Fund Administration Committee.”
06.29	召開「工業用酒精進口流向管控與查核追蹤機制會議」。 Launched “The Meeting on Control, Management and Tracking Scheme for Application of Industrial Ethyl Alcohol.”
07.01	臺灣菸酒股份有限公司董事(含獨立董事)改派。 Reassigned the board of directors (including independent director) of Taiwan Tobacco & Liquor Corp.
07.01	基隆關及臺北關報運進口酒類案件由基隆關進口酒類查驗檢驗室執行檢驗。 Began testing of imported alcohol products declared to Keelung Customs and Taipei Customs performed by the alcohol testing laboratory at Keelung Customs.
07.19	委託中央銀行於106年7月14日標售、7月19日增額發行5年期公債新臺幣250億元，得標利率為0.783%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 14 and to issue on July 19 NT\$25 billion of Central Government Development Bonds, with a 5-year maturity, 0.783% highest yield rate.
07.20	辦理「中央菸酒稽查及取締督導小組委員會」第43次會議。 Held “The 43 rd Commissioners’ Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”
07.26	召開中央公共債務管理委員會第10次會議。 Held “The 10 th meeting of the Central Public Debt Administration Committee.”

日期 Date	事 件 event
07.27	<p>委託中央銀行於106年7月24日標售、7月27日發行2年期公債新臺幣200億元，得標利率為0.502%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 24 and to issue on July 27 NT\$20 billion of Central Government Development Bonds, with a 2-year maturity, 0.502% highest yield rate.</p>
07.27	<p>舉辦「公司治理法制與董監事義務」專題演講。</p> <p>Held the “Corporate Governance Rules and Directors' Duty to Monitor Speech.”</p>
07.28	<p>完成107年度歲入概算檢討，提報「行政院107年度計畫及預算審核會議」審議。</p> <p>The MOF completed the preparation for revenues of the FY2018 Central Government General Budget Proposal, submitted to the “Executive Yuan Annual Plan and Budget Review Conference” to deliberate.</p>
07.28	<p>委託中央銀行於106年7月27日標售、7月28日發行364天期國庫券新臺幣250億元，得標利率為0.416%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 27 and to issue on July 28 NT\$25 billion of 364-day Treasury Bills at a 0.416% discount rate.</p>
08.01	<p>行政院函示，行政院公營事業民營化基金存續運作；另視政府整體財政收支狀況及基金實際運作需要，增編國庫撥補收入，以償還債務及註銷釋股保留數。</p> <p>The Executive Yuan wrote in a letter that the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan shall continue operations, and, depending on the government's overall finances and the Fund's actual operating needs, receive increased Treasury allocation to repay debt and cancel the budget of selling shares.</p>
08.04	<p>修正發布「中央統籌分配稅款分配辦法」第17條。</p> <p>Amendment of Article 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues” was promulgated.</p>

日期 Date	事 件 event
08.08	<p>針對664個電子支付作業機關辦理調高電子支付限制金額及電子支付系統Web版使用情形問卷調查。</p> <p>Survey of increasing the limit of electronic payment and the usage situation of Web electronic payment system was carried out at 664 electronic payment agencies.</p>
08.08	<p>修正「自償性公共債務之編列及審議原則」。</p> <p>The MOF amended “The Guidelines for Compilation and Review of Self-Redeeming Public Debt.”</p>
08.10-08.15	<p>辦理106年度公益彩券實地查核作業。</p> <p>The public welfare lottery spot inspection of 2017 was held.</p>
08.15	<p>建置付款憑單歸檔調閱與受款商民入戶通知 e 化處理機制。</p> <p>E-processing mechanisms for filing and retrieval of payment vouchers and remittance notices for payees were established.</p>
08.17	<p>配合完成107年度中央政府總預算案及流域綜合治理計畫第3期（107年度至108年度）特別預算案財源籌措，經行政院會議通過。</p> <p>The MOF worked in co-operation with the DGBAS to complete the preparation for revenues of the FY2018 Central Government General Budget Proposal and the third stage (FY2018 to FY2019) of the Comprehensive River Basin Management Program Special Budget Proposal, approved by the Executive Yuan.</p>
08.18	<p>委託中央銀行於106年8月15日標售、8月18日發行20年期公債新臺幣250億元，得標利率為1.591%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on August 15 and to issue on August 18 NT\$25 billion of Central Government Development Bonds, with a 20-year maturity, 1.591% highest yield rate.</p>
08.18	<p>修正備查「財政部優質酒類認證制度追蹤管理要點」。</p> <p>Amendment to “The Directions for Governing the Traceability of Certification System on Alcohol Products” for reference.</p>

日期 Date	事 件 event
09.01	辦理「中央私劣菸酒查緝督導考核相關事宜會議」。 Convened “The Meeting for Supervision and Assessment at Central Level on the Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
09.01~10.20	舉辦「公股事業機構高階人才培訓班」。 Held “The Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises.”
09.11	辦理中秋節前私劣菸酒查緝專案。 Launched “The 2017 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Mid-Autumn Festival Holiday.”
09.14	因應內閣改組，重新檢討「107年度中央政府總預算案」及「中央政府流域綜合治理計畫第3期（107年度至108年度）特別預算案」財源編列，經行政院院會通過核轉立法院審議。 In response to the Cabinet reorganization, the FY2018 Central Government General Budget Proposal and the third stage (FY2018 to FY2019) of the Comprehensive River Basin Management Program Special Budget Proposal were re-examined, approved by the Executive Yuan, and delivered to the Legislative Yuan.
09.15	建置暫列數自動導入及各項支付業務訊息公告e化處理機制。 Implemented e-processing mechanisms for automated introduction of Temporary Annual Expenditures and bulletins of various payment operations.
09.18	辦理106年下半年財政部酒品複核抽檢計畫複核抽檢作業。 Completed reviewing the MOF 2017 second half alcohol products inspection planning and inspection work.
09.20	委託中央銀行於106年9月15日標售、9月20日發行10年期公債新臺幣250億元，得標利率為1.009%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 15 and to issue on September 20 NT\$25 billion of Central Government Development Bonds, with a 10-year maturity, 1.009% highest yield rate.

Major Events in 2017

日期 Date	事 件 event
09.22	公告106年度第4季公債及國庫券發行明細。 Announcement of the plan for issuance of government bonds and treasury bills for the 4 th quarter 2017.
09.29	召開「地方建設基金管理會第44次會議」。 Held “The 44 th meeting of the Local Construction Fund Administration Committee.”
09.30	建置國庫電子支付系統稅費代繳資料e化處理機制。 E-processing mechanism for taxes and expenses payment data of Treasury electronic payment system was established.
10.02	舉辦「2017國際公共建設財務研習班」。 Held “The 2017 International Public Infrastructure Projects Workshop”.
10.12-10.13	舉辦「製酒化學原理班」。 Held “The Workshop on the Chemical Theorem of Alcohol Products.”
10.18	委託中央銀行於106年10月13日標售、10月18日發行5年期公債新臺幣250億元，得標利率為0.72%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on October 13 and to issue on October 18 NT\$25 billion of Central Government Development Bonds, with a 5-year maturity, 0.72% highest yield rate.
10.19	公告「105年度各級政府向所設各項基金及專戶調度周轉金額統計表」。 Announced the “Statistical Tables on Working Capital Dispatched among Governments to Funds and Special Accounts in 2016.”
10.20	舉辦「規費法令及實務講習」。 Held “The Seminar on Charges and Fees Regulations and Practice.”
10.20	各機關特別預算付款憑單可運用GBA系統轉入國庫電子支付系統辦理支付。 Agencies’ special budget payment vouchers can be paid by using the GBA system to transfer into the electronic payment system of the Treasury.

日期 Date	事 件 event
10.26	舉辦「酒品製程教育訓練」。 Held "The Workshop on Manufacturing Processes of Alcohol Products."
10.30	辦理「提升私劣菸品查緝效能檢討會議」。 Convened "The Meeting for Enhancing the Efficacy of Investigation and Seizure of Illegal Tobacco Products."
11.2-11.3	舉辦「106年地方財政研習班」第1場次。 Held the 1 st session of the 2017 local finance training classes.
11.9-11.10	舉辦「106年地方財政研習班」第2場次。 Held the 2 nd session of the 2017 local finance training classes.
11.10	委託中央銀行於106年11月7日標售、11月10日增額發行10年期公債新臺幣250億元，得標利率為1.009%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 7 and to issue on November 10 NT\$25 billion of Central Government Development Bonds, with a 10-year maturity, 1.009% highest yield rate.
11.23	於臺北舉辦之「2017年亞洲開發銀行商機說明會」。 Held "The 2017 ADB Business Opportunities Seminar" in Taipei.
11.23	召開「106年度私劣菸酒查緝會報」。 Convened "The 2017 Meeting on Investigation and Seizure of Illegal Tobacco Products."
11.24	委託中央銀行於106年11月21日標售、11月24日發行30年期公債新臺幣250億元，得標利率為1.667%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 21 and to issue on November 24 NT\$25 billion of Central Government Development Bonds, with a 30-year maturity, 1.667% highest yield rate.

日期 Date	事 件 event
11.27	<p>函請零用金提領數低於本署核定數甚多之支用機關，重新檢討額定零用金額度。</p> <p>Sent letters to agencies whose petty cash drawing amount was much lower than the approved amount as part of a review of the specified limit of petty cash.</p>
11.27	<p>建立國庫集中支付業務仰德大樓及支付大樓兩地未同步上班之緊急應變機制。</p> <p>Set up emergency measures in case the centralized Treasury fund disbursement operations of the Main Office and the Central Region Office did not operate in synchronization.</p>
11.27	<p>辦理106年第2次不定期私劣菸酒查緝專案。</p> <p>Launched “The Second Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products 2017.”</p>
11.28	<p>召開「中央政府債務基金管理會第39次會議」。</p> <p>Held “The 39th Central Government Debt Service Fund Management Meeting.”</p>
12.01	<p>舉辦「2017財政部優質酒類認證授證及品評競賽頒獎典禮暨成果發表會」。</p> <p>Held “The MOF Alcohol Quality Certification System Awards Ceremony and the Achievements Presentation of 2017.”</p>
12.08	<p>委託中央銀行於106年12月5日標售、12月8日增額發行10年期公債新臺幣250億元，得標利率為0.981%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 5 and to issue on December 8 NT\$25 billion of Central Government Development Bonds, with a 10-year maturity, 0.981% highest yield rate.</p>
12.4-12.6	<p>辦理106年度人工支付作業緊急應變備援演練作業。</p> <p>The drill for emergency management for manual payment work was held for FY2017.</p>

日期 Date	事 件 event
12.14	召開「地方建設基金管理會第45次會議」。 Held “The 45 th meeting of the Local Construction Fund Administration Committee.”
12.21	公告「105年我國一般政府負債彙整表及與世界主要國家之比較」。 Announced the “2016 General Government Debt Consolidation Table Comparing the Major Countries in the World.”
12.22	公告107年度全年公債及國庫券發行計畫暨第1季發行明細。 Announced the schedule for the issuance of FY2018 bonds and treasury bills for the 1 st quarter.
12.27	修正公布「菸酒管理法」第57條、第59條條文，並自公布日施行。 Promulgation of Amendments to Article 57 and 59 of “The Tobacco and Alcohol Administration Act” and Execution.
12.28	召開「中央菸酒稽查及取締督導小組委員會」第44次會議。 Held “The 44 th Commissioners’ Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”

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