

2018

中華民國 107 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 108 年 11 月 出版

National Treasury Administration,
Ministry of Finance
November, 2019

National Treasury Administration



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，107 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)2 兆 203 億元，為歷史新高。108 年度中央政府總預算歲入成長 3.8%，歲入歲出差短 56 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；辦理國庫集中支付業務相關緊急應變機制演練，確保國庫支付服務不中斷。

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 GDP 平均數比率，自 101 年底之 36.2%，下降至 107 年度 31.4%，已連續 6 年下降，距法定債限 40.6% 尚有 9.2% 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，107 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，107 年度縣(市)1 年以上公共債務未償餘額審定決算數計 1,517 億元，較 103 年度、104 年度、105 年度及 106 年分別減少 162 億元、119 億元、76 億元及 41 億元，連續 4 年實質減債。

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。

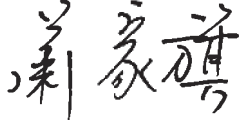
在公股管理方面 107 年順利完成兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司董事(含獨立董事)改選，積極爭取友好民股支持，獲得公股有利席次，確保公股權益。

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 1,140.6 億元及 267.07 億元，挹注國民年金 120.18 億元、全民健保 13.35 億元及地方政府社會福利財源 133.53 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 <https://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 2018, 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 FY2018 Central Government General Budget, the annual revenue was NT\$2020.3 billion, a record high. The annual revenue of the FY2019 Central Government General Budget grew by 3.8% and the deficit between annual revenue and expenditure was NT\$5.6 billion, the smallest difference since FY2000. 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. The drills for relevant emergency management for the National Treasury's centralized payment operations were held to ensure that Treasury payment services proceed without interruption.

In terms of debt management, the ratio of the central government's outstanding public debt with a maturity of one year or longer to the average GDP of the previous three years declined from 36.2% in 2012 to 31.4% in 2018, decreasing for the last six consecutive years. Compared to the statutory debt limit of 40.6%, there remains 9.2% borrowing power for the government to raise 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

2018, 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 2018, the final audit accounts for counties (cities) outstanding public debt with a maturity of one year or longer was NT\$151.7 billion, decreasing by NT\$16.2 billion、NT\$11.9 billion、NT\$7.6 billion and NT\$4.1 billion compared to 2014、2015、2016 and 2017 respectively, indicating substantial debt reduction in four consecutive years.

As to the administration of tobacco and alcohol, for the purpose of improving the effectiveness of the tobacco and alcohol administration, the NTA made amendments to regulations related to tobacco and alcohol administration as well as promoted the alcohol quality certification system, hygiene inspection of the imported alcohol, and continued to investigate and seize the illegal tobacco and alcohol products, aiming to protect the rights of consumers and the health of the public. The NTA also has implemented the “Development Plan on Certificated Alcohol Industry” since June 30, 2017 to further assist developing the alcohol industry.

As to government-owned shares management, the 2018 board of directors elections of Mega Financial Holding Co., Ltd., First Financial Holding Co., Ltd., and Taiwan Business Bank 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.

With regard to the management of the issuance and distribution of surplus of the Public Welfare Lottery, the sales of the Public Welfare Lottery amounted to NT\$114.06 billion, and the surplus amount was NT\$26.7 billion. NT\$12.02 billion was allocated for use in support of the national pension system, NT\$1.34 billion was allocated to the safety reserve of the national health insurance program, and NT\$13.35 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 <https://www.nta.gov.tw>. We appreciate your feedback.



Director-General
National Treasury Administration

目 錄

CONTENTS

壹、組織與職掌.....	12
Organization and Duty	
貳、業務概況.....	20
Business Overview	
庫務管理.....	20
Treasury Affairs Management	
支付管理.....	28
Treasury Disbursement Management	
債務管理.....	34
Debt Management	
財務規劃.....	47
Financial Planning	
公股管理.....	53
Government-owned Shares Management	
菸酒管理.....	62
Tobacco and Alcohol Management	
參、未來業務展望.....	74
Future Prospects	
肆、107年度重要事件紀要.....	84
Major Events in 2018	

表 目 錄

LIST OF TABLES

表1	107年度中央政府總預算收入執行狀況.....	24
	Execution of Revenues of FY2018 Central Government General Budget	
表2	108年度中央政府總預算籌編情況表.....	26
	Preparation of FY2019 Central Government General Budget	
表3	歷年國庫集中支付業務各項作業統計與分析表.....	30
	Yearly Statistics and Analysis of Centralized Treasury Fund Disbursement Operation	
表4	各級政府1年以上公共債務未償餘額表.....	36
	Outstanding Debt at All Levels of Government with a Maturity of One Year or Longer	
表5	107年度中央政府建設公債標售概況表.....	39
	Issuance of FY2018 Central Government Development Bonds	
表6	107年度財政部國庫券標售概況表.....	40
	Issuance of FY2018 Treasury Bills	
表7	107年度中央普通統籌分配稅款分配金額表.....	51
	Amount of Distribution from the General Centrally-Funded Tax Revenues	
表8	公益彩券盈餘分配數及銷售金額一覽表.....	52
	Accumulated Sales and Amounts of Distributed Surpluses of Public Welfare Lottery	
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.....	57
	Expenditures Paid by the Fund for the Privatization of Government-Owned Enterprises under the Executive Yuan	
表10	103年度至107年度中央政府行政及財產收入綜計表.....	61
	Comprehensive Figures of Revenues from Administration and Properties of Central Government 2014 to 2018	
表11	國產及進口紙菸類總量表.....	68
	Total Amounts of Domestic and Imported Cigarettes	
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... 69	
	Total Amounts of Domestic and Imported Non-Cigarette Products (tobacco slices, cigars, snuff, chewing tobacco, and other tobacco products)	
表13	國產及進口酒類總量表.....	70
	Total Amounts of Domestic and Imported Alcohol Products	
表14	91年度至107年度查獲私劣菸酒統計表.....	71
	Total Amounts of Illegal Tobacco and Alcohol Products Seized 2002 to 2018	



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：

- （一）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。
- （二）國庫集中支付業務之管制及庫款撥付作業。
- （三）公共債務制度之規劃與管理、中央債務舉借及還本付息。
- （四）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。
- （五）公股股權及非稅課收入之管理。
- （六）地方財政之輔導及監督。
- （七）菸酒管理制度之規劃、管理及查緝。
- （八）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。
- （九）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。

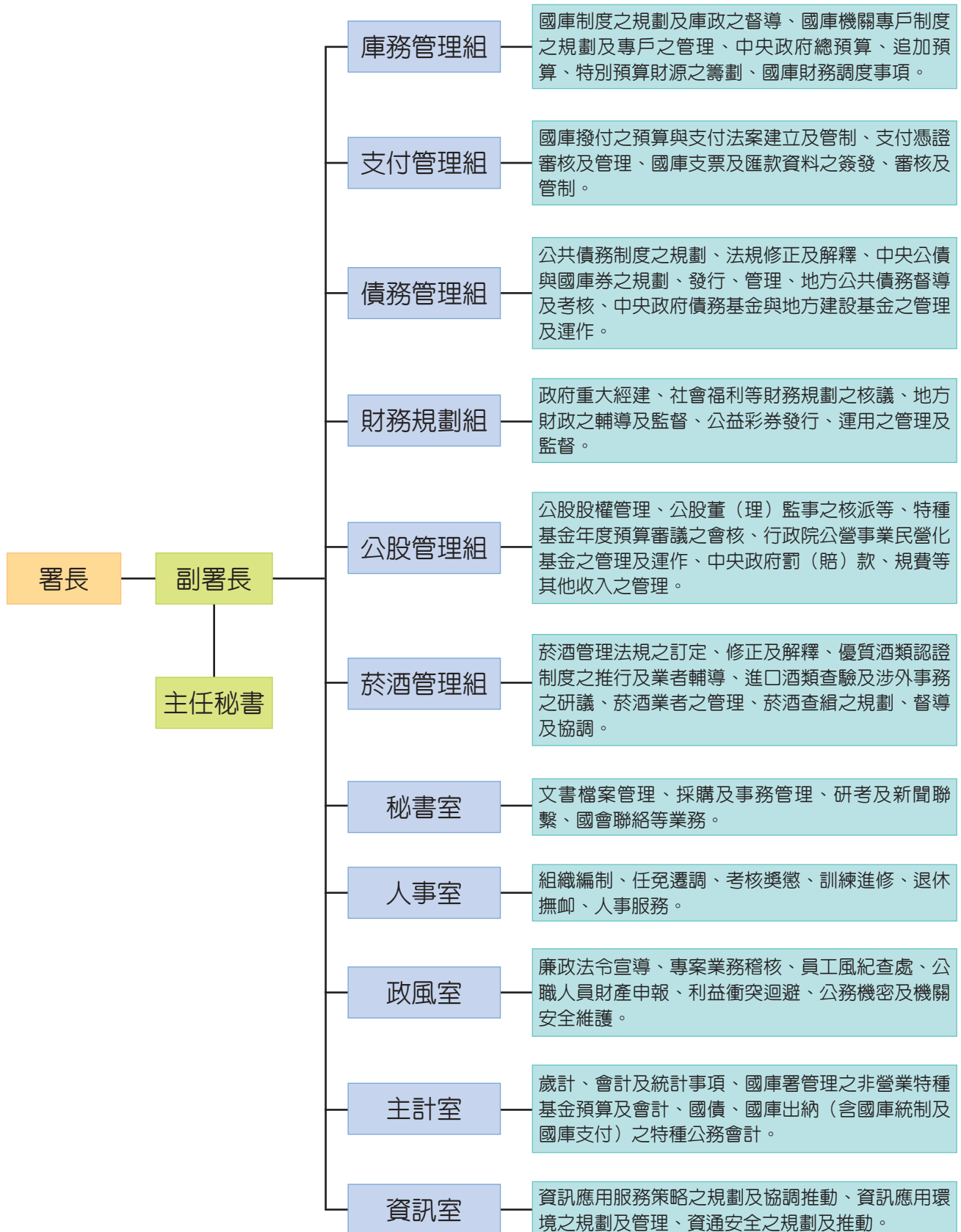
Organization of the NTA

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:

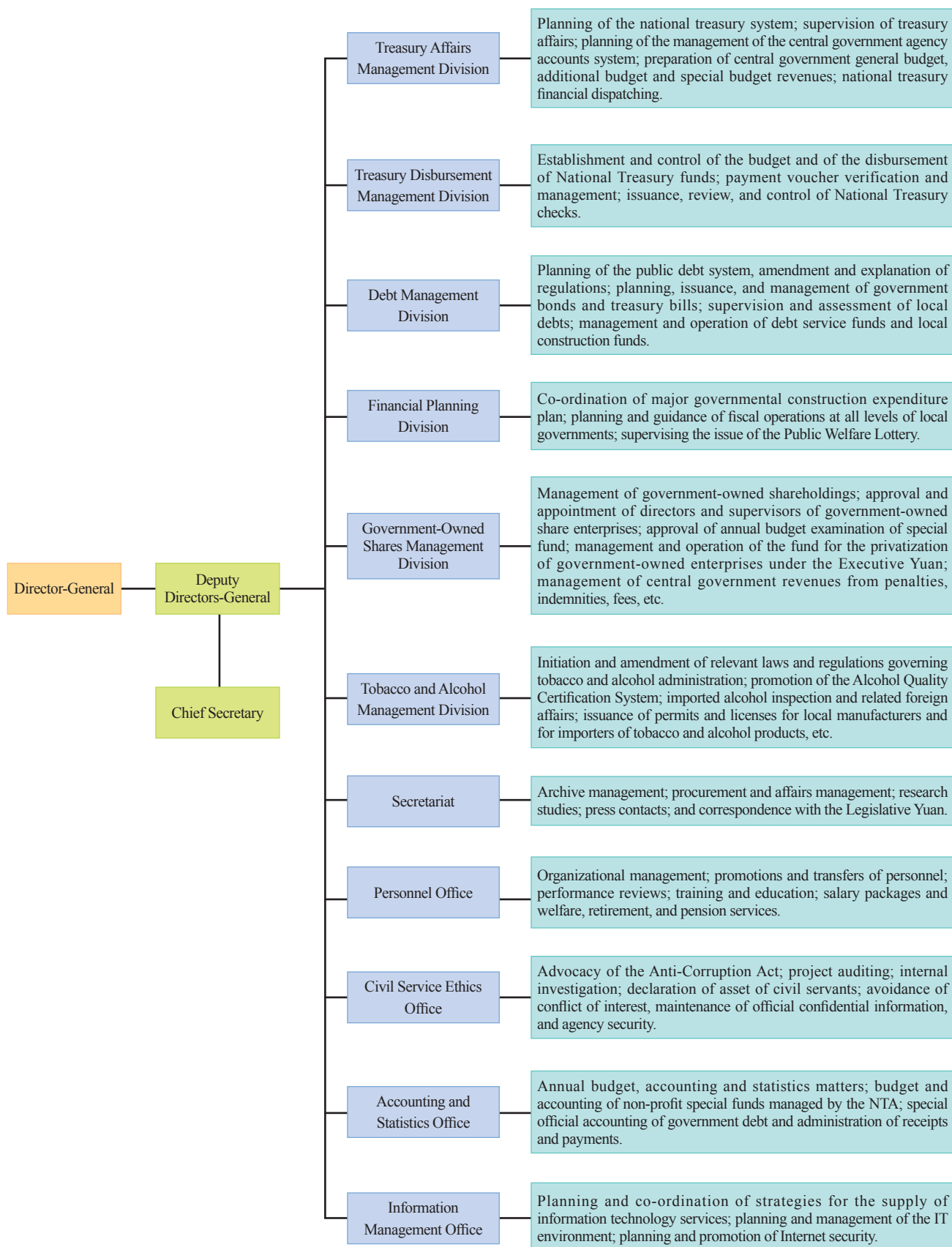
1. Planning and management of national treasury system, Central government revenue budgeting preparation, and national treasury financial dispatching.
2. Control of centralized payment from the National Treasury and appropriation of Treasury funds.
3. Planning and administration of the public debt management 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

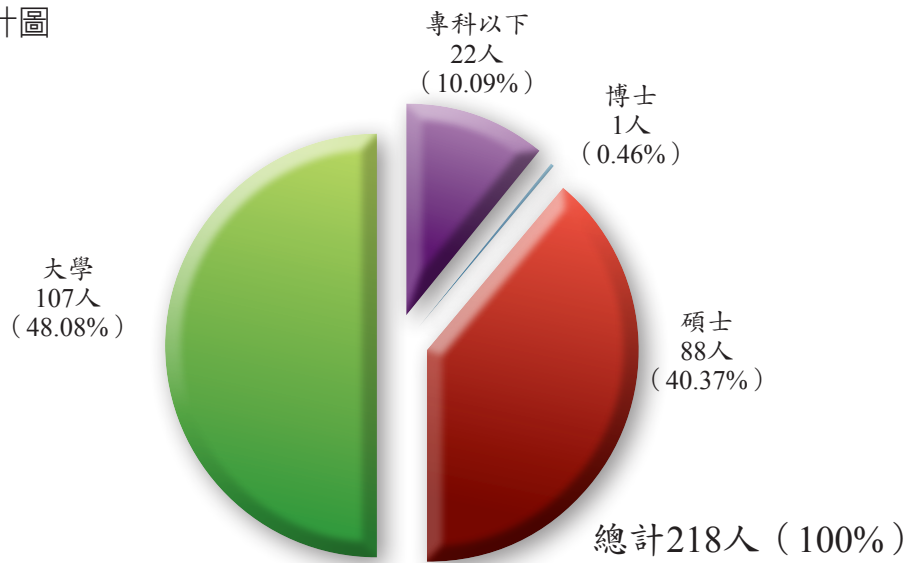


Organizational Chart

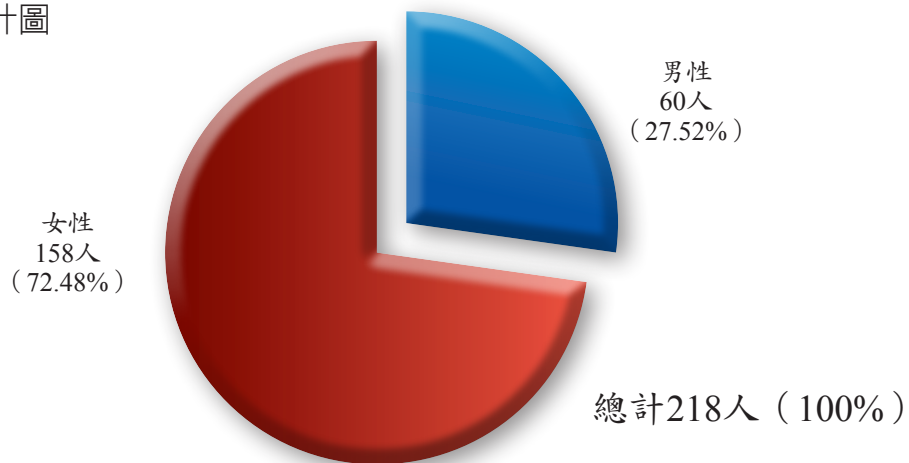


三、人事概況

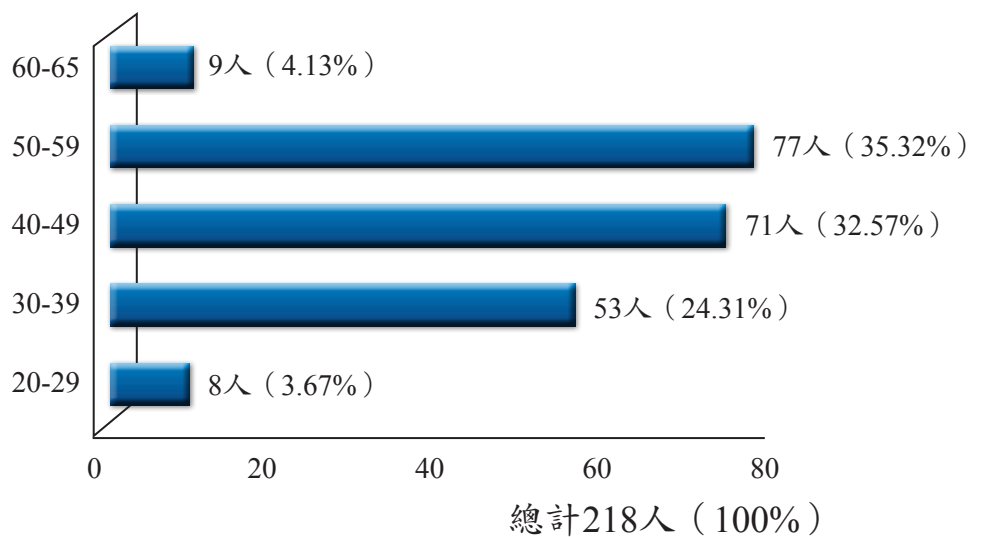
(一) 學歷統計圖



(二) 性別統計圖

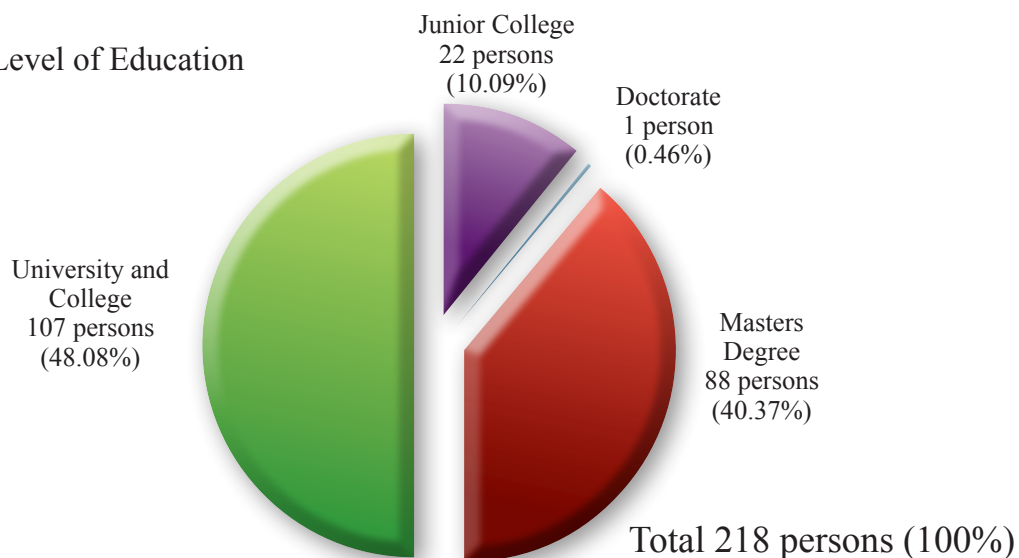


(三) 年齡統計圖

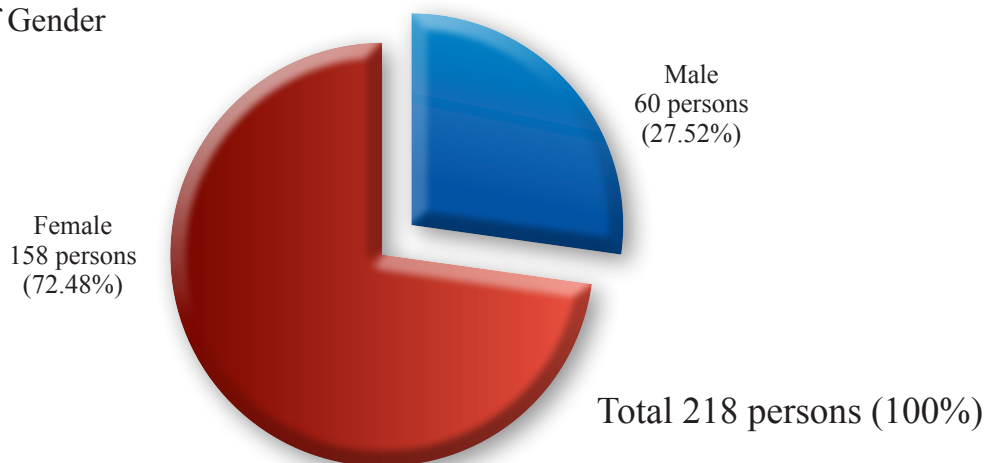


Personnel Overview

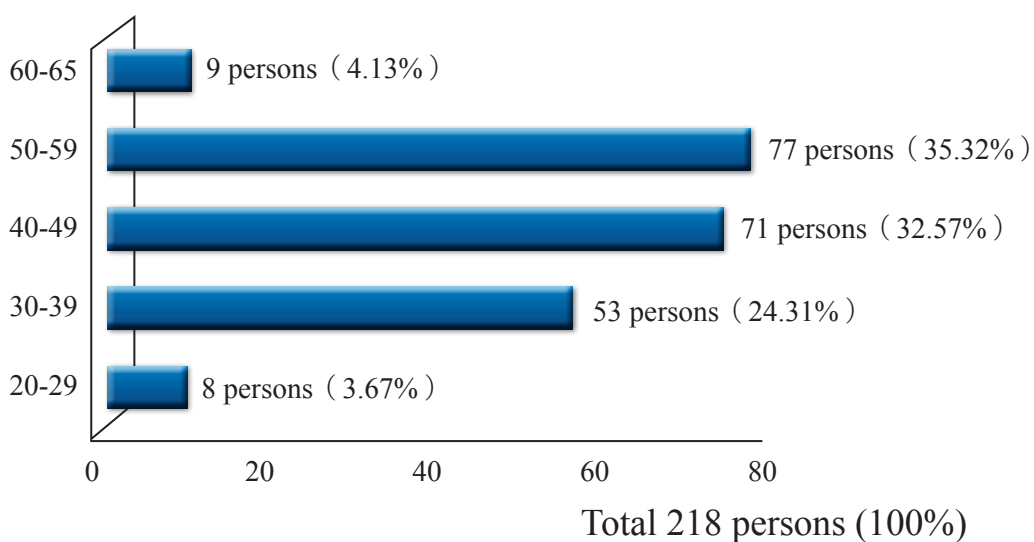
1. Staff by Level of Education



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 107 年 12 月底，計有 363 家國庫經辦行及 4,730 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 2018, there were 363 national treasury agent institutions and 4,730 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及國立學校主辦出納及出納管理人員處理財務收支保管專業知能，107 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. 107 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 level

1. In order to enhance the efficiency of chief cashiers and cashiers in 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, 2018.
2. In 2018, 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 and procedures needed for submission of payments to the National 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 107 年度中央政府總預算收入

1. 歲入：107 年度中央政府審定決算數為 2 兆 203 億元，較預算數 1 兆 9,194 億元，增加 1,010 億元，按來源別說明如下：

- (1) 稅課收入：審定決算數為 1 兆 6,392 億元，較預算數 1 兆 5,775 億元，增加 617 億元，主要係景氣回溫、消費增加，營利事業所得稅、加值型及非加值型營業稅及貨物稅較預算數增加。
- (2) 營業盈餘及事業收入：審定決算數為 2,395 億元，較預算數 2,248 億元，增加 147 億元，主要為臺灣菸酒公司、中華郵政公司及臺糖公司盈餘繳庫增加；另國家發展基金、交通作業基金及國軍生產及服務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 1,417 億元，較預算數 1,171 億元，增加 246 億元。

2. 融資財源：

107 年度中央政府總預算執行結果，因歲入執行良好，未舉借，歲入歲出賸餘 1,109 億元，扣除債務還本 792 億元後，收支賸餘 317 億餘元。

107 年度中央政府總預算收入執行情形如表 1：

Executing the Revenues of FY2018 Central Government General Budget

1. Annual Revenue:

Compared to the FY2018 Central Government General Budget, the amount of the annual revenue of the FY2018 Final Audit Accounts of the Central Government increased by NT\$101 billion to NT\$2,020.3 billion from the budgeted NT\$ 1,919.4 billion. Details by source are as follows:

- (1) Revenues from taxes: The amount of revenues from taxes increased by NT\$61.7 billion to NT\$1,639.2 billion from the budgeted NT\$ 1,577.5 billion, mainly due to economic recovery and increased domestic consumption, outperformance of Profit-seeking Enterprise Income Tax, Business Tax, and Commodity Tax.
- (2) Revenues from surpluses of public enterprises: The revenues from the earnings of public enterprises increased by NT\$14.7 billion to NT\$239.5 billion from the budgeted NT\$224.8 billion, mainly due to the increase of operating surplus from Taiwan Tobacco & Liquor Corporation, Chunghwa Post Co., Ltd., and Taiwan

Sugar Corporation, and the increased surpluses of the National Development Fund, Military Industries and Services Revolving Fund and Traffic Operation Fund.

- (3) Revenues from fees, fines, indemnities, properties, and other sources: The total amount increased by NT\$24.6 billion to NT\$141.7 billion from the budgeted NT\$117.1 billion.

2. Sources of Financing:

Due to the outperformance of the annual revenue, the government bond issuance and borrowings for FY2018 Central Government General Budget was not draw upon as sources of financing. The positive difference between the annual revenue and expenditure was NT\$110.9 billion. After deducting debt repayment of NT\$79.2 billion, the surplus from the total revenues and expenditures was NT\$31.7 billion. For details, please refer to Table 1.

表1 107年度中央政府總預算收入執行狀況

Table 1. Execution of Revenues of FY2018 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項目 Items	FY2018			FY2017		
	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 FY2018 and FY2017	
					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	20,461	20,203	-257	20,128	75	0.37
歲入 Annual Revenue	19,194	20,203	1,010	19,298	905	4.7
稅課收入 Revenues from Taxes	15,775	16,392	617	15,229	1,163	7.6
營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,248	2,395	147	2,335	59	2.5
規費、罰賠款、 財產及其他收入 Revenues from Fees, Fines, Indemnities, Public Properties, and Other Sources	1,171	1,417	246	1,734	-318	-18.3
融資調度 Sources of Financing	1,267	0	-1,267	830	-830	-100.0
債務之舉借 Debt Borrowing	1,267	0	-1,267	830	-830	-100.0
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) 108 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 108 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 108 年 1 月 30 日以華總一經字第 10800012571 號令公布，歲入編列 1 兆 9,924 億元，較 107 年度歲入預算數 1 兆 9,194 億元，增加 730 億元，成長 3.8%；歲出編列 1 兆 9,980 億元，較 107 年度預算數 1 兆 9,669 億元，增加 311 億元，成長 1.6%。歲入歲出相抵後差短 56 億元，加計債務還本數 835 億元，融資需求 891 億元，以舉借債務彌平，如表 2。

108 年度中央政府總預算歲入成長 3.8%，歲出成長 1.6%，歲入歲出差短 56 億元，為 89 年度以來總預算數最小差短，顯現政府兼顧經濟發展與財政穩健決心。

Completion of the Preparation for Annual Revenue of the FY2019 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 FY2019 Central Government General Budget Proposal as scheduled. The proposal was approved by the Legislative Yuan and was then announced by the President on January 30, 2019. The annual revenue drawn was NT\$1,992.4 billion, an increase of NT\$73 billion, or 3.8% from the NT\$1,919.4 billion of the previous year. The annual expenditure drawn was NT\$1,998 billion, an increase of NT\$31.1 billion, or 1.6%, from the NT\$1,966.9 billion of the previous year, leading to a NT\$5.6 billion deficit for FY2019. Combined with the debt repayment NT\$83.5 billion for financing, it totaled NT\$89.1 billion, according to the condition of execution of the budget. For details, please refer to Table 2.

The annual revenue of the FY2019 Central Government General Budget grew by 3.8%. The annual expenditure increased by 1.6%, leading to a deficit of NT\$5.6 billion, which was the smallest difference since FY2000. It shows the government's determination to achieve both economic development and financial stability.

表2 108年度中央政府總預算籌編情形表

Table 2. Preparation of FY2019 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項 目 Item	FY2018 預算數 General Budget	FY2019 預算數 General Budget	預算數比較 Comparison between FY2019 and FY2018	
			金額 Amount of Difference	比率 Rate (%)
	(1)	(2)	(3)=(2)-(1)	(3)/(1)
一、總預算歲入 Annual Revenue	19,194	19,924	730	3.8
(一) 稅課收入 Revenues from Taxes	15,775	16,471	696	4.4
1. 內地稅 Inland Taxes	14,625	15,271	646	4.4
2. 關稅 Customs Duties	1,150	1,200	50	4.3
(二) 非稅課收入 Non-Tax Revenues	3,419	3,452	33	1.0
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,248	2,288	40	1.8
2. 財產收入 Revenues from Public Properties	260	259	-1	-0.4
3. 規費、罰賠款及其他收入 Revenues from Fees, Fines, Indemnities, and Other Sources	911	906	-5	-0.6
二、總預算歲出 Annual Expenditure	19,669	19,980	311	1.6
三、總預算歲入歲出差短 Deficit	475	56	-418	-88.1
四、債務還本 Debt Repayment	792	835	43	5.4
五、融資調度 Sources of Financing	1,267	891	-376	-29.6
(一) 債務之舉借 Debt Borrowing	1,267	891	-376	-29.6
(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

107 年度 APEC 主辦國巴布亞紐幾內亞舉辦資深財金官員、次長級與部長級等會議，本署參與業務相關議題，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 2018, Papua New Guinea (host country of APEC) held the Senior Finance Officials', Finance Deputies', and Ministers' meetings in succession, and the NTA joined the discussions on topics related to our administration. Through participation in APEC meetings, we can not only draw on the experiences of other countries but also 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。

107 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 2018.

(一) 實施國庫集中支付機關數量

107 年度實施國庫集中支付機關為 744 個，較 106 年度 725 個，增加 19 個，約增 2.6%。

Number of agencies receiving funds through centralized disbursement

In 2018, the number of agencies receiving funds through centralized disbursement totaled 744, an increase of 19, or 2.6%, as compared with 725 agencies in 2017.

(二) 電子支付作業情形

截至 107 年底參加國庫電子支付作業機關計 721 個，電子支付作業量占總支付量比率近 97%，每年減少超過 595 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 2018, there were 721 government agencies using the electronic payment service of the National Treasury. Electronic vouchers accounted for nearly 97% of the total vouchers, resulting in a reduction of over 5.95 million sheets of paper used for payment vouchers, budget account lists, payee lists, uniform invoice lists, and inter-bank remittance records each year.

(三) 處理憑單及其他支付憑證情形

107 年度憑單及其他支付憑證（含付款憑單、轉帳憑單、支出收回書及繳款書等）234 萬 1,067 件，較 106 年度 215 萬 2,689 件，增加 18 萬 8,378 件，約增 8.8%，主要係自 107 年 1 月起，軍公教人員退撫舊制給與發放作業，由每半年發放改採按月發放，以及前瞻基礎建設計畫相關特別預算之執行等所致。

Number of vouchers and other payment vouchers processed

In 2018, a total of 2,341,067 vouchers and other payment vouchers (including payment vouchers, transfer vouchers, expenditure collection statements, tax receipts, etc.) were processed, an increase of 188,378 vouchers, or 8.8%, compared with 2,152,689 vouchers processed in 2017. The main reasons for the increase include the implementation of the related special budget of the Forward-looking Infrastructure Plan and, starting from January 2018, the change from semiannual to monthly payments for pension and consolation of military, civil servants, and teachers.

(四) 簽發國庫支票及存帳作業情形

107 年度簽發國庫支票及辦理存帳作業量計 186 萬 1,608 筆，較 106 年度 173 萬 975 筆，增加 13 萬 633 筆，約增 7.5%，主要原因與前項處理憑單及其他支付憑證情形同。

National Treasury checks issued and deposits made

In 2018, the number of National Treasury checks issued and deposits made totaled 1,861,608 entries, an increase of 130,633 entries, or 7.5%, compared with 1,730,975 entries in 2017. The main reasons are the same as that for the increase in the numbers of vouchers and other payment vouchers.

(五) 支付庫款金額情形

107 年度支付庫款金額 3 兆 2,233 億元，較 106 年度 3 兆 2,605 億元，減少 372 億元，約減 1.1%。

National Treasury funds disbursed

In 2018, a total of NT\$3,223.3 billion was disbursed, a decrease of NT\$37.2 billion, or -1.1%, compared with NT\$3,260.5 billion in 2017.

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		憑單及其他支付憑證 Vouchers & Other Payment 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
2018	744	1,220	2,341,067	5,207	1,861,608	4,475	32,233	11,850

註：

1. 實施機關、憑單及其他支付憑證、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. 憑單及其他支付憑證含付款憑單、轉帳憑單、支出收回書、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。

Notes:

1. The growth index, which includes the number of implementing agencies, vouchers and other payment 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 and other payment vouchers including those for payment vouchers, transfer vouchers, statement of 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.

二、精進國庫支付 e 化作業

Improvement of e-processing National Treasury fund disbursement operations

- (一) 建置各機關人事費支出採不限制電子支付金額及存入指定帳戶處理機制，自 107 年 5 月實施，減省紙本憑單遞送及相關作業成本，落實電子化政府政策。

In May 2018, a processing mechanism was implemented for depositing agencies' personnel expenses into designated accounts without a maximum limit on electronic payment amount in order to reduce delivery operations, related costs, and implement e-governance policy.

- (二) 建置收支併列案款收支累計表 e 化處理機制，自 107 年 8 月實施，簡化各機關作業程序及強化系統自動勾稽檢核功能。

In August 2018, an e-processing mechanism of the revenue and expenditure accumulation table of the budget whose revenues are for specific expenditures was implemented to simplify operation procedures of agencies and strengthen automatic system auditing.

- (三) 建置國庫支票特別標識註銷與候領支票催領等 e 化處理機制，自 107 年 8 月實施，縮短受款人臨櫃等候時間，提升庫款支付時效，強化內部控制。

The e-processing operations for cancellation of special marks of treasury checks and the reminder notification for unclaimed checks were implemented in August 2018 to shorten the waiting time for payees in person, enhancing the timely payment of Treasury funds, and strengthening internal control.

- (四) 建置中央政府支用機關申辦匯款附言欄對帳服務 e 化處理機制，自 107 年 8 月實施，簡化跨機關間作業程序，提高服務品質。

An e-processing operation of central government agencies to file applications for inquiry service of remittance postscript to payees was implemented in August 2018, to simplify inter-agency operational procedures and enhance service quality.

三、落實額定零用金管理

In compliance with management of the specified limit of petty cash

為落實零用金制度並強化零用金功能，經就各機關額定零用金核給情形全面檢視，並函請零用金實際提領數較本署核定數低，且已逾 10 年未調整之機關，重新審視零用金額度，俾與實務需求相符；另於本署網站新增查詢零用金核定日期、額度及提領數等功能，助益各機關對額定零用金之管控。

In order to implement the petty cash fund system and enhance its use, a comprehensive review of the use of petty cash by all agencies was conducted. In addition, letters were sent to agencies whose petty cash drawing amount was lower than the approved amount and who hadn't adjusted their allowance limit for over ten years, requesting them to review whether their allowance limit corresponds with their practical needs. The NTA also added new services to its website to urge agencies to better manage their petty cash, including inquiries petty cash approval date, quota, and drawing amount.

四、辦理國庫支付作業緊急應變演練，確保受款商民權益

Emergency management drill held to ensure payees' rights

(一) 107 年 3 月辦理支付大樓人工支付作業備援演練作業，確保國庫支付作業不中斷。

A drill for emergency management of manual payment operations was held in the Central Region Office in March 2018 to ensure that Treasury payment services proceed without interruption.

(二) 107 年 6 月辦理仰德大樓及支付大樓兩地未同步上班支付作業緊急應變演練，確保作業程序周延及符合實務需求。

Emergency measures were held to ensure that operations were comprehensive and met practical demands in the case that the centralized Treasury fund disbursement operations of the Main Office and the Central Region Office do not operate in synchronization.

(三) 107 年 8 月協同中央銀行國庫局及財金資訊股份有限公司辦理本署委託中央銀

行國庫局代匯國庫緊急款項演練作業，維護受款人權益及政府債信。

In order to protect payees' rights and the security of government affairs, a drill was held in which the NTA authorized the Central Bank to remit urgent National Treasury funds with the Central Bank and Financial Information Service Co., LTD (FISC).

五、辦理實地訪查

Field Visits

派員訪查 54 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控管措施，並就電子支付及各項新增 e 化措施實務作業遭遇問題，適時協助及輔導，助益支付業務順遂運作及提升電子支付作業效益。

NTA staff members visited 54 agencies to understand agencies' electronic payment operations and security measures, provide timely assistance with problems of practical e-measure 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) 落實地方政府債務分級管理機制

為強化債務管理輔導措施，賡續推動「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。

Implement 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 continually implemented. 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) 積極輔導地方政府改善債務

債務比率超限宜蘭縣及苗栗縣 107 年度分別償債 5 億元及 3.16 億元，均較行政院核定償債計畫之執行進度超前，其中宜蘭縣 107 年底長期債務預算數及實際數比率分別為 47.86% 及 46.58% 均降至法定債限 50% 以下；103 年度至 106 年度間債務達預警標準新竹縣、南投縣、雲林縣、嘉義縣及屏東縣，經積極輔導，債務比率均已降至預警標準以下。未來本部仍將積極輔導地方政府改善債務狀況。

Actively counsel local governments to improve their debt situations

Yilan and Miaoli Counties, with their debt ratios exceeding the debt ceilings, repaid \$500 million and \$316 million through the end of fiscal year 2018. They were both ahead of the debt repayment schedule that the Executive Yuan had approved. The percentage of the budgeted debt amounts and the actual debt amounts of long-

term debt of Yilan County at the end of fiscal year 2018 were 47.86% and 46.58%, respectively, both lower than the legal debt ceiling of 50%. From fiscal years 2014 to 2017, the debts of Hsinchu, Nantou, Yunlin, Chiayi, and Pingtung Counties exceeded the warning threshold. We have since counseled them, and their debt ratios have now fallen below the warning threshold. We will continue to counsel local governments to improve their debt situations.

二、賡續落實公共債務法

Implementation of the Public Debt Act

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。

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(GNI)平均數% Amount of Total Outstanding Debt/Average of GDP (GNI) 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	43,743	33.58
2009	41,263	3,129	2,975	62	47,428	35.43
2010	45,365	3,154	3,306	44	51,868	38.34
2011	47,506	5,290	1,871	19	54,685	39.64
2012	49,963	5,696	1,869	16	57,544	40.50
2013	51,463	6,071	1,847	14	59,395	40.14
2014	52,756	6,502	1,679	11	60,949	41.34
2015	52,964	6,690	1,636	9	61,298	39.95
2016	53,436	7,090	1,593	6	62,125	38.74
2017	53,575	6,975	1,558	4	62,112	37.22
2018	53,801	7,062	1,517	2	62,382	36.38

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107年度為審定決算數。
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GNI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. FY2005-2018: Final audit accounts for general government, edited by the Ministry of Audit, Control Yuan.
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 GNI 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 106 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 107 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, 2017 (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, 2018 (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

107 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。107 年度標售甲類公債 16 次，計原始發行 12 次及增額發行 4 次，金額合計 3,473.014 億元，其中 3,453.014 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，20 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 2018 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 FY2018, the bonds were issued in sixteen terms with a total amount of NT\$347.3014 billion, of which bonds worth NT\$345.3014 billion were issued to provide the budgets for new and old financial operations of the Debt Service Fund without increasing debts; bonds worth NT\$2 billion were issued to raise funds for the general budget and special budgets. For details, please refer to Table 5.

表5 107年度中央政府建設公債標售概況表

Table 5. Issuance of FY2018 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	107甲1期 A07101	250	107.01.12	5	0.625	249.998	390.50	1.56	0.002	0.688	-77,150,338	
2	107甲2期 A07102	250	107.02.08	10	1.000	249.999	433.00	1.73	0.001	1.069	-162,776,917	
3	107甲3期 A07103	250	107.03.13	20	1.375	249.977	486.00	1.94	0.023	1.485	-472,836,448	
4	增額107 甲2期 A07102R	250	107.02.08	10	1.000	249.997	675.50	2.70	0.003	1.007	-16,457,882	107.4.20 增額發行 Reopened on 2018.4.20
5	107甲4期 A07104	200	107.05.18	30	1.500	199.998	538.00	2.69	0.002	1.504	-19,201,780	
6	107甲5期 A07105	250	107.06.08	10	0.875	249.992	603.50	2.41	0.008	0.989	-270,091,525	
7	107甲6期 A07106	123.014	107.06.28	2	0.500	199.986	320.00	1.60	0.014	0.520	-4,882,442	
8	107甲7期	250	107.07.20	5	0.625	249.994	445.50	1.78	0.006	0.681	-68,592,318	
9	增額107 甲5期 A07105R	250	107.06.08	10	0.875	250.000	389.50	1.56	-	0.830	105,410,633	107.8.17增 額發行 Reopened on 2018.8.17
10	107甲8期 A07108	200	107.09.21	20	1.125	199.998	427.50	2.14	0.002	1.153	-99,515,202	
11	增額107 甲7期 A07107R	200	107.07.20	5	0.625	200.000	257.50	1.29	-	0.753	-120,516,617	107.9.28增 額發行 Reopened on 2018.9.28
12	107甲9期 A07109	250	107.10.17	10	0.875	249.999	406.00	1.62	0.001	0.925	-118,869,017	
13	107甲10期 A07110	200	107.11.09	30	1.375	199.977	333.00	1.67	0.023	1.401	-126,652,636	
14	107甲11期 A07111	200	107.11.23	5	0.750	199.997	430.50	2.15	0.003	0.789	-38,093,600	
15	增額107甲 9期 A07109R	200	107.10.17	10	0.875	199.994	523.50	2.62	0.006	0.947	-135,050,722	107.12.7增 額發行 Reopened on 2018.12.7
16	107甲12期 A07112	150	107.12.17	2	0.500	149.999	496.00	3.31	0.001	0.540	-11,903,493	

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。107 年度發行國庫券 5 期，金額 1,600 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 five terms in FY2018. The total issue amount was NT\$160 billion. Its purpose was to adjust the distribution and scheduling of treasury revenue. For details, please refer to Table 6.

表6 107年度財政部國庫券標售概況表

Table 6. Issuance of FY2018 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107-1 F2018-1	364	107.01.22	108.01.21	300	0.404	120,870,000	
2	財107-2 F2018-2	273	107.01.30	107.10.30	350	0.392	102,620,000	
3	財107-3 F2018-3	182	107.02.02	107.08.03	350	0.390	68,075,000	
4	財107-4 F2018-4	91	107.02.12	107.05.14	350	0.355	30,975,000	
5	財107-5 F2018-5	182	107.04.13	107.10.12	250	0.380	47,375,000	

(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。107 年度共舉辦短期借款 16 次，借款金額為 1,770 億元。另配合國庫調度及中央政府債務基金財務運作需要，107 年度舉辦中長期借款 3 次，借款金額為 410 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 sixteen terms of short-term loans for a total of NT\$177 billion in FY2018. Given the requirement to balance the National Treasury and the fiscal financing of the Debt Service Fund in 2018, there were three terms of long-term loans for a total of NT\$41 billion.

(四) 公債及國庫券之還本付息及核結資料

1. 107 年度償付公債甲類本金 3,835 億元，利息 984 億元，本息合計 4,819 億元。
2. 107 年度償付國庫券本金 1,546 億元，利息 4 億元，本息合計 1,550 億元。
3. 107 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 4,897 億元，國庫券本息金額計 1,550 億元。

Principal and interest payments, auditing, and settlement of government bonds and treasury bills

1. The principal of Type A bonds totaling NT\$383.5 billion and interest totaling NT\$98.4 billion were paid as scheduled in 2018. The total amount was NT\$481.9 billion.
2. The principal of treasury bills totaling NT\$154.6 billion and interest totaling NT\$0.4 billion were paid as scheduled in 2018. The total amount was NT\$155 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 2018 was NT\$489.7 billion, and the principal and interest payments of the treasury bills was NT\$155 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。107 年度地方建設基金貸予 11 個機關(構)12 案計核貸 45 億元，年度賸餘解繳國庫 0.65 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 2018, the Local Construction Fund's business budget was NT\$4.5 billion and reached the budget goal. The Local Construction Fund Management Committee approved 12 cases of ten local governments and one agency, at a total

amount of NT\$4.5 billion. To increase Treasury's revenue, a surplus NT\$0.065 billion was paid to the Treasury in 2018.

- (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。107 年度基金舉新債償還舊債計 5,996 億元，併同總預算撥入強制還本 792 億元，用以償還到期及未到期債務，合計 6,788 億元。107 年度提前償還未到期債務共計節省債息負擔約 2.45 億元。

The main function of the Debt Service Fund is to strengthen debt management, increase financial performance, and reduce the debt pressure. Debt refinancing smoothes the annual debt service and improves the debt structure. In 2018, the Fund refinanced NT\$599.6 billion of debts, and together with the NT\$79.2 billion mandatory principal payments credited to the total budget, a total of NT\$678.8 billion outstanding debts (due and undue) were repaid. A total of NT\$245 million in debt interest was saved by repayment of outstanding undue debts in 2018.

五、參與國際金融組織事務

Participation in International Financial Institutions

為回饋國際社會並提高我國能見度，我國積極參與國際金融組織事務。

Being committed to making contributions to international organizations and raising the visibility of the R.O.C. (Taiwan), the MOF has been actively participating in the affairs of international financial institutions.

(一) 亞洲開發銀行 (亞銀)

亞銀創立於 1966 年，總部於菲律賓馬尼拉，我國為創始成員國之一，宗旨在於協助亞太地區開發中會員國集體及個別之經濟加速發展。2018 年亞銀計有 67 個會員國，包括 48 個區域內 (亞太地區) 會員國，持股最多之會員國為日本；區域外會員國計 19 國，包括美國、加拿大及 17 個歐洲國家。主要成立目的係藉由提供貸款、技術援助、捐贈和股權投資，協助亞銀會員國及合作夥伴之社會和經濟發展。

本部部長自 2014 年 6 月起擔任亞銀理事，為與該等銀行會員國經貿交流，歷年均由本部部長率團出席亞銀理事會年會，並積極參與相關研討會，深化與亞銀及其會員國交流。

亞銀第 51 屆理事會年會於 2018 年 5 月 3 日至 6 日假位於菲律賓馬尼拉之亞銀總部舉行，年會主題為「結合民生與經濟，創造包容性發展」，主要討論影響亞太地區發展之全球及區域性問題，及探索亞銀與其發展合作夥伴如何攜手合作，俾於 2030 年實現繁榮、包容性、具適應力及永續之亞太地區。

Established in 1966, ADB is headquartered in Manila, the Philippines. The Republic of China (Taiwan) is a founding member of ADB. The mission of ADB is to assist its developing members in the Asia and Pacific region - individually and collectively - in fostering economic growth. ADB was composed of 67 members in 2018, 48 of which are from the Asia and Pacific region; Japan is one of the regional members with the largest shareholdings. Among the 19 non-regional members are the United States, Canada, and 17 countries in Europe. ADB assists its members and partners by providing loans, technical assistance, grants, and equity investments to promote social and economic development.

The Minister of the MOF has served as Governor of ADB since June 2014. Over the years, Minister-led delegations of the R.O.C. (Taiwan) have attended annual meetings of ADB's Board of Governors; also, the MOF has maintained active involvement in related ADB's conferences/meetings/seminars, with the aim of promoting the interactions between ADB's members and the R.O.C. (Taiwan).

The 51st Annual Meeting of the ADB's Board of Governors was held on May 3 to 6, 2018 at the ADB headquarters in Manila, Philippines. The theme for this year's event is "Linking People and Economies for Inclusive Development." This year's meeting looks at global and regional issues affecting development in Asia and the Pacific, while exploring how the ADB and its development partners can work together toward a prosperous, inclusive, resilient, and sustainable Asia and the Pacific by 2030.

(二) 中美洲銀行

中美洲銀行創立於 1960 年，總部於宏都拉斯首都德古西加巴，我國為中美洲銀行區域外第 1 大持股會員國，成立目的在於提供融資及技術協助以促進中美洲地區經濟及社會發展。2018 年中美洲銀行計有 14 個會員國，包括 5 個創始會員國（瓜地馬拉、薩爾瓦多、宏都拉斯、尼加拉瓜及哥斯大黎加）、3 個區域內非創始會員國（多明尼加、巴拿馬及貝里斯）及 6 個區域外會員國（我國、墨西哥、西班牙、阿根廷、哥倫比亞及古巴），我國為中美洲銀行區域外第 1 大持股會員國。

本部部長自 2014 年 6 月起擔任中美洲銀行理事，為與該等銀行會員國經貿交流，歷年均派員出席中美洲銀行理事會年會，並積極參與該行增資計畫，藉此深化我國與中美洲銀及其會員國交流。

中美洲銀行第 58 屆理事會年會 2018 年 4 月 26 日至 27 日於多明尼加 La Romana 市舉行，對於中美洲銀行增資、新增董事席位及營運相關重大議案進行討論及決議。

The Central American Bank for Economic Integration (CABEI) was founded in 1960 and its headquarters are located in the city of Tegucigalpa, Honduras. The objective of CABEI is to provide financing and technical assistance in order to promote the economic integration and the balanced economic and social development of the Central American region.

CABEI has a total of fourteen (14) member countries which are as follows: five (5) founding member countries, which are Guatemala, El Salvador, Honduras, Nicaragua, and Costa Rica; three (3) non-founding regional member countries, the Dominican Republic, Panama, and Belize; and six (6) non-regional member countries, the Republic of China (Taiwan), Mexico, Spain, Argentina, Colombia, and Cuba. Taiwan is the largest shareholder in the non-regional member countries.

The Minister of the MOF has been a governor of the board of CABEI since June 2014. Over the years, the MOF has sent delegates to attend the Ordinary Meeting

of the Board of Governors of CABEI and to actively take part in the planning of increasing the capital of CABEI to enhance the interactions between our nation and other CABEI member countries.

The 58th Ordinary Meeting of the Board of Governors of the Central American Bank for Economic Integration (CABEI), was held in La Romana, Dominican Republic on April 26 to 27, 2018, to discuss and decide on matters regarding CABEI capital increase, additional seats on the board of Directors, and other material operational matters.

(三) 美洲開發銀行

美洲開發銀行第 59 屆理事會年會於 2018 年 3 月 22 日至 25 日於阿根廷門多薩舉行，我國以特別觀察員身分出席該會議。

The 59th meeting of the board of the Inter-American Development Bank was held from March 22 to 25, 2018, in Mendoza, Argentina. Our nation attended the meeting as a special observer.

(四) 歐洲復興開發銀行

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。107 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。

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. The MOF proceeded to assign an officer to work in the Trade Facilitation Programme (TFP) Department of the EBRD in 2018. 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 108 年度政府重大公共建設及前瞻基礎建設計畫第 2 期特別預算公共建設先期作業審議，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 2019 Major Public Construction Projects and the second-stage (2019-2020) 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) 提升國際財務新知，增進財務效能

為汲取國際財務管理實務作法，於 107 年 10 月 25 日及 26 日舉辦國際財政

研習班，邀請亞洲開發銀行 Mr. Arun Ramamurthy 及 Mr. Tim C. Meaney 講述國際財務經驗分享，強化中央及地方相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 international finance knowledge and improve financial performance

To learn about international practices of finance management, the NTA held on Oct. 25 and 26, 2018 a workshop on international public finance management. Mr. Arun Ramamurthy and Mr. Tim C. Meaney from the Asian Development Bank were invited to share their experience in international finance to strengthen the thinking and broaden the perspectives of central and local government agency personnel whose duties are associated with public finance management. 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，107 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，108 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，並聘邀專家學者及新北市、高雄市及嘉義市政府提出專題報告，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 2018. 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 2019 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 New Taipei City, Kaohsiung City, and Chiayi City 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

依「地方政府財政業務輔導方案」完成「公庫管理」、「財務管理」及「債務管理」等三大業務考評，108年1月召開之地方財政業務聯繫會報敦請財政部阮次長清華頒發績優單位獎座，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107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。

Financial performance evaluation

The MOF promulgated “The Program for Assisting Local Government Finance” to carry out reviews of performance in three major areas, including public treasury management, financial management, and debt management. The Deputy Minister, Juan, Ching-Hwa, convened the “Meeting on Local Finance” in January 2019 to present merit awards to outstanding agencies to express encouragement. In addition, the local performance assessment was completed in October 2018, 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.

(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，107 年度中央普通統籌分配稅款總計撥付 2,645.36 億元，較通知分配數增加約 6.32%，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 6.32% higher than forecast in 2018. This higher amount is expected to help ease the fiscal pressure on local governments. For details, please refer to Table 7.

表7 107年度中央普通統籌分配稅款分配金額表

Table 7. Amount of Distribution from the 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	2,488.10	2,645.36	157.26	6.32
直轄市 Special Municipality	1,611.74	1,713.68	101.94	6.32
縣市 County/ City	661.32	703.04	41.72	6.31
鄉鎮市 Township/ Town	215.04	228.64	13.60	6.33

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

107 年度結算銷售金額達 1,140.6 億元，盈餘分配數為 267.07 億元，計分配予衛生福利部 120.18 億元、中央健康保險署 13.35 億元及地方政府 133.53 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 2018, the amount of sales stood at NT\$114.06 billion, and the surplus amount of the public welfare lottery was NT\$26.7 billion. From this amount, NT\$12.02 billion was distributed to the Ministry of Health and Welfare, NT\$1.34 billion to the National Health Insurance Administration, and NT\$13.35 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
2018	133.53	120.18	13.35	267.07	1,140.60
總計 Accumulated Total	2,208.66	1,971.72	220.02	4,400.40	16,645.18

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 107 年股東常會董事改選

107 年度兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司董事（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 2018

The board of directors elections of Mega Financial Holding Co., Ltd., First Financial Holding Co., Ltd., and Taiwan Business Bank Co., Ltd. in 2018 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」

107 年 10 至 11 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 October to November, 2018, 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 109 年底。108 年起新增一段式機動利率，提供民眾多元優惠選擇，滿足各類家庭貸款需要。截至 107 年 12 月底止，公股銀行辦理上開優惠貸款共撥貸 272,874 戶、1 兆 957 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, 2020. A new option with a one-off variable rate has been added to the project since 2019 to provide people with multiple preferential options and meet the needs of various types of family loans. At the end of December 2018, the above-mentioned preferential loan administered by the government-owned share banks had been granted to 272,874 households to the amount of NT\$1,095.7 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 107 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 1,346.37 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 107 年度基金決算書揭露應負擔支出。
4. 遵依行政院 106 年 8 月 1 日函示，適時請行政院主計總處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。

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 2018, 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\$134,637 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 2018 financial statements of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan.

4. In accordance with the letter dated August 1, 2017, the Executive Yuan expressed that in proper time, it will request the Directorate-General of Budget, Accounting and Statistics, Executive Yuan to allocate additional funds from the treasury to repay debt, depending on the government's overall finances and the Fund's actual operating needs.

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106年12月底止 Aug. 2001 to Dec. 2017		107年度 FY2018	
		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 (8.39%)	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	0.74	927.17 (73.13%)	0.03	78.62
	交通部 MOTC	848.91		71.71	
	經濟部 MOEA	6.16		0.08	
	財政部 MOF	6.26		0.09	
	退輔會 VAC	65.10		6.71	
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	104.54 (8.25%)	0	0
	交通部 MOTC	39.67		0	
	經濟部 MOEA	12.20		0	
	財政部 MOF	47.14		0	
	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 (2.71%)	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 (7.52%)	0	0
	退輔會 VAC	40.11		0	
總計 Total			1,267.75		78.62

(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

107 年度營業及非營業特種基金計有 119 單位，其所轄編製分基金預算 111 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 108 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 108 年度總預算撥款支應 81.61 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 107 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 2018, the number of enterprise funds and non-profit special funds totaled 119, 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 FY2019 Special Fund Budget, participated in eight sessions of the 2019 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 co-operation with relevant ministries and departments to engage in the release of shares, and successfully obtained an appropriation of NT\$8.161 billion for the fund from the FY2019 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 2018 financial statements of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan.

三、落實規費管理

Implementation of the Management of Fees and Charges

(一) 辦理規費相關法規及收費項目之審查

107 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 240 項、調整 234 項；另審查各地方政府規費相關法規計 34 個。103 年至 107 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 2018, a review was completed the relevant regulations of central government service fees for a total of 41 regulations, with 240 charges newly-added and 234 adjustments to previously existing charges, as well as the relevant regulations of local government service fees for a total of 34 regulations. The summaries of the related figures from 2014 to 2018 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 82 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 82 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

108 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 2,288 億元、行政及財產收入 1,164 億元。

The Administration co-operated with the DGBAS to meet the deadline for the preparation of the FY2019 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\$228.8 billion, and the latter totaled NT\$116.4 billion.

表10 103年度至107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 2014 to 2018

單位：新臺幣億元；%
Unit: NT\$100 million; %

年度 Year	2014	2015	2016	2017	2018	
項目 Item	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	
罰賠款收入 Revenues from Fines and Indemnities	238.36	286.01	254.80	398.35	353.98	
規費收入 Fees	598.90	916.54	596.97	889.08	618.30	
其他收入 Other	145.51	129.78	180.05	220.26	146.90	
財產收入 (經常門) Revenues from Public Properties (Current)	91.42	99.29	98.06	94.64	125.10	
財產收入 (資本門) Revenues from Public Properties (Capital)	345.92	394.18	168.28	131.85	172.28	
合計 Total	金額 Amount	1,420.11	1,825.80	1,298.15	1,734.17	1,416.55
	成長率 Growth%	(45.69)	28.57	(28.90)	33.59	(18.32)

註：

- 「規費收入」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 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\$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、核發菸酒製造業及進口業許可執照

Issuing License Permits for the Manufacturing and Import Businesses of Tobacco and Alcohol

菸酒之產製及進口為許可制，業者須取得財政部核發之許可執照始得產製及進口菸酒。截至 107 年底，領有菸酒進口業許可執照之業者計有 2,168 家，較 106 年度增加 48 家；酒製造業者計有 356 家，較 106 年度減少 1 家；菸製造業者則有 4 家，與 106 年度相同。

Since the production or import of tobacco or alcohol is subject to licensing, intended operators of these businesses must obtain a license permit before undertaking any of these activities. In 2018, there were 2,168 licensed operators in the import business, an increase of 48 operators compared with the number of the operators of the previous year; 356 licensed alcohol producing operators, one operator less than the year before; and four licensed tobacco producing operators, the same number of operators as in the previous year.

二、廣續推動優質酒類認證

Promoting the Alcohol Quality Certification System

(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，107 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、21 項酒品；截至 107 年底止，共有 42 廠線計 225 項酒品通過認證。復為強化認證管理及配合實務需要，107 年 2 月 2 日修正發布「財政部優質酒類認證評審作業程序」、107 年 10 月 9 日修正發布「財政部優質酒類認證作業要點」、「財政部優質酒類認證評審基準—共通規範」、107 年 12 月 18 日修正發布「財政部優質酒類認證評審基準—啤酒」。

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 2018, the NTA actively held 75 sessions to assist producers applying for the certification, and ended up with three manufacturing lines and 21 alcohol products being certified. At the end of 2018, 42 manufacturing lines (and 225 alcohol products) had been certified. To strengthen certification management and meet practical needs, amendments to the “Evaluating Procedures for Granting Certification on the Certified Alcohol” was promulgated on February 2, 2018, the “Direction for the operation of the Certification on Certified Alcohol” and the “MOF Standard for Evaluation of the Certification of Alcohol Quality-Common Criteria” was promulgated on October 9 2018, and the “MOF Standards for Evaluation of the Certification of Alcohol Quality-Beer” was promulgated on December 18, 2018.

- (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」。107 年度續依本案薦送認證酒品參加德國國際烈酒大賽，榮獲 2 面金牌 2 面銀牌佳績，並利用網路及臉書等新興媒體投放廣告，行銷認證標誌，辦理專家團輔導，提升業者製酒及行銷技巧等；復為使認證酒品走向國際，製作英文版認證酒品文宣資料，提供各駐外館處使用，促成商機。

In order to enhance consumers' impression of the Alcohol Quality Certification System and to help the steady development of certified producers, the NTA released the “Development Plan on Certificated Alcohol Industry” on June 30, 2017. According to the plan, some certified alcohol products were recommended to attend the “World Spirits Award 2018” in Germany and won two gold medals and two silver medals.

In addition, the certification mark has been promoted through new media such as online advertising and Facebook, and the NTA convened a panel of experts to assist the alcohol producers on improving their production and marketing skills. In order to assist the certified alcohol products to go international, the English version of the certified alcohol products promoting materials has been prepared and made available to the embassies and missions abroad to help promote the business.

三、執行進口酒類查驗制度

Executing the Imported Alcohol Products Inspection Scheme

為整合進口酒類查驗之取樣及檢驗業務，提升通關效率，自 107 年度進口酒類衛生查驗檢驗業務由財政部關務署基隆關口進口酒類檢驗室統一辦理，有助強化進口酒類查驗，精進酒品衛生管理。107 年度共審理進口酒類查驗案件 84,087 件，不合格 2 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。

The NTA has further pursued the integration of the sampling and testing tasks of imported alcohol products and enhanced customs clearance efficiency by cooperating with the Customs Administration. The testing tasks of imported alcohols have been performed by the testing laboratory of imported alcohols in Keelung Customs under the Customs Administration since 2018. These will help strengthen the inspection scheme of imported alcohol products and improve the hygiene administration of these products. In 2018, there were 84,087 applications (two applications disqualified) for importation inspection that underwent the scheme, which has helped to strengthen the hygiene administration of alcohol products, realizing the protection of drinking safety for consumers. The yearly amounts of domestically produced and imported tobacco and alcohol products are shown separately in Tables 11 to 13.

四、加強菸酒政令宣導及教育訓練

Enhancing the Promotion of Tobacco and Alcohol Administration Related Policies and Decrees and Educational Training

(一) 為維護菸酒產銷秩序，保障消費者權益，107 年運用各類媒體進行宣導，包括以電子報、公車車體、捷運車廂及網路數位廣告等方式辦理全國性及跨縣市菸酒管理業務宣導。

In order to keep the production and marketing of tobacco and alcohol products in good order and to protect consumers' rights, various promotions on a national as

well as inter-county (city) scale were placed in different media including the E-paper, advertisements on/in buses and Metro cars, and on-line digital advertisements in 2018.

- (二) 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 107 年 8 月 20 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 the alcohol products industry, to help small-and-medium size producers 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 August 20, 2018 to assist enhancing the capacity in the fields of sanitation and sales skills of the producers.

五、強化菸酒類消費者保護及執行私劣菸酒查緝

Strengthening the Tobacco and Alcohol Consumers' Protection and the Investigation and Seizure of the Illegal Tobacco and Alcohol Products

- (一) 為維護消費者權益及國民健康，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 161 次，強化全民共同監督及消費安全秩序。

To protect the rights of consumers and the public health, the NTA has established an emergency reporting system for the harm caused by illegal or disqualified alcohol by holding annual safety drills to assist local governments in ways to manage crises in a timely manner so as to minimize any possible harm caused. The NTA also worked with the Consumer Protection Committee of the Executive Yuan and local governments and organized 161 activities with an aim to enhance the public participation in monitoring illegal activities and protecting consumers' safety and order.

- (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，藉以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 Committee Meeting of the Central Task Force for the Inspection and Seizure of Alcohol and Tobacco Products” was convened with the supervision and coordination among relevant agencies to combat major cases of illegal or disqualified 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、10 月 30 日及 107 年 6 月 22 日，三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、11 月 8 日及 107 年 7 月 4 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 three meetings, on April 28, October 30, 2017, and June 22 2018, inviting representatives from the Coast Guard Administration (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”, completing revisions to this plan on May 5 and November 8, 2017, and July 4, 2018, rendering this plan more efficient to the cooperating agencies for implementation.

(四) 依據「107 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 2018 Project on the Investigation and Seizure of Illegal or Disqualified Tobacco and Alcohol Products,” the NTA actively supports local governments with investigation manpower to conduct performance appraisal on investigations by local governments into the smuggling of tobacco and alcohol products 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 or disqualified tobacco and alcohol products.

(五) 107 年度查獲違反菸酒管理法案件 4,987 件，違法菸類 1,801 萬包、酒類 90.42 萬公升，市價約 12 億 9,500 萬元，各年度查獲私劣菸酒數量如表 14。

As of December 31, 2018, a total of 4,987 cases involving illegalities had been successfully handled by the NTA. A total of 18.01 million packs of illegal tobacco products and a total of 0.9 million illegal alcohol products were seized at a market value of NT\$1.29 billion. The total amounts of illegal or disqualified tobacco and alcohol products seized in the years from 2002 to 2018 are shown in Table 14.

六、參與菸酒涉外諮商

Participating in Foreign Tobacco and Alcohol Consultations

107 年度參與菸酒涉外諮商，包括 11 月在臺北舉行之第 43 屆臺日經貿會議、9 月在臺灣舉行之第 21 屆臺英經貿對話會議等，有效強化我國與貿易夥伴間之互動。

In 2018, the NTA participated in a number of foreign tobacco and alcohol consultations, including the 43rd Taiwan-Japan Economic and Trade Conference held in Taipei in November and the 21st Taiwan-UK Trade Talks in September. These consultations effectively strengthened the interaction between Taiwan and its trading partners.

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

年度 Year	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 %
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
2018	31,991,892.52	83.85	-2.65	6,162,307.77	16.15	5.73	38,154,200.29	100.00	-1.39

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
2018	114,990.55	2.60	3,342.83	4,305,714.62	97.40	-1.95	4,420,705.17	100.00	0.60

表13 國產及進口酒類總量表

Table 13. Total Amounts of Domestic and Imported Alcohol Products

單位：公秉
Unit: Kiloliter

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 %	成長率 Rate of Growth %
年度 Year									
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
2018	488,796.84	62.72	-3.68	290,479.41	37.28	-0.53	779,276.24	100.00	-2.53

表14 91年度至107年度查獲私劣菸酒統計表

Table 14. Total Amounts of Illegal Tobacco and Alcohol Products Seized 2002 to 2018

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
2018		18.01	0.9

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



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與紙本作業，並就可納入 e 化項目建置電子化處理機制及精進收款人多元對帳服務措施，俾提升政府行政效能與創新增值支付服務。另辦理支付作業備援演練，適時滾動修正相關作業程序，確保國庫集中支付作業運作順暢，維護政府債信。

In compliance with the e-processing objective for Treasury payment operations, the NTA will continue to review existing manual and paper-based operations, establish e-processing mechanisms, and improve mechanisms allowing payees to confirm payment through multiple means. We aim to enhance government administrative efficiency and create value-adding services. Moreover, the NTA will hold drills for emergency management of payment operations and modify relevant operation procedures in a timely manner to facilitate Treasury payment operations and protect the security of government affairs.

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

Continuously Promoting 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 their financial planning in hopes of increasing the self-liquidation rate of projects. This strategy should 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

Promoting Draft Amendments to 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、長照及少子女化對策等重大政策，財劃法修正案將衡酌地方政府意見及整體財政情形，配合行政院政策通盤考量。

To ensure 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 is currently promoting important policies such as the Forward-looking Infrastructure Development Program, long-term care and countermeasures against the low birth rate, the amendment to the "Act Governing Allocation of Government Revenues and Expenditures" will be comprehensively planned in coordination with policy requirements, and take the opinions of local governments and the overall financial situation 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9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、財政輔導座談及經驗分享等方式，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 nine 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」

Enhancing 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 Article 11, Paragraph 2 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、精進菸酒管理

Advancing the Tobacco and Alcohol Administration

為鼓勵民眾踴躍檢舉重大不法菸酒案件，推動修正「檢舉或查獲違規菸酒案件獎勵辦法」部分條文，提高檢舉網路以外私劣菸酒案件給獎比率；增訂吹哨者條款，對檢舉人為違法業者現職或離職員工者提高給獎比率。

To encourage people to actively report major illegal alcohol and tobacco cases, the MOF drafted the amendment to the “Regulations Governing Rewards for Informing or Discovering

Offences of Illegal Tobacco or Alcohol” by raising the awards to those informants who report non-online violating cases regarding illegal tobacco and alcohol products. Increasing the reward for whistleblowers who are current or former employees of the violator have also been added into the amendment.

十三、賡續推動「優質認證酒類產業發展方案」

Steadily Implementing the Development Plan on Certificated Alcohol Industry

108 年度將賡續推動「優質認證酒類產業發展方案」，除就 107 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，規劃參加酒品展銷活動及強化新興媒體行銷認證制度及參展佳績等多項創新措施，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 2019 to facilitate the excellent development of the alcohol industry with more advancements, such as providing recommendations in order for certified alcohol products to attend international competitions; awarding certified producers to join domestic and international exhibitory and sales events; and helping these products and producers to participate in the alcohol products exhibition and sale events for fostering the domestic alcohol industry.

十四、賡續精進進口酒類查驗機制

Continuously Improving the Imported Alcohol Product 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. Moreover, additional measures to protect public health have been taken to strengthen the inspection of imported alcohols based on international communications and related information collected to prevent the importation of any hygienically suspicious alcohol products.

十五、提升私劣菸酒查緝效能

Enhancing Efficacy of Investigation and Seizure of Illegal or Disqualified 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 108 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 has continuously implemented the “Implementation Plan for Enhancing the Efficiency of Investigation and Seizure of Smuggled Tobacco Products” to cope with the influence rendered by the raised tobacco tax to curb illegal tobacco products by 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 2019 Project on the Enhanced Investigation and Seizure of Illegal or Disqualified 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, non-regular market inspection tasks, and case investigations on possible illegal or disqualified tobacco and alcohol products.



肆、107 年度重要事件紀要

Major Events in 2018

肆、107 年度重要事件紀要

Major Events in 2018

日期 Date	事 件 event
01.01	<p>因應公務人員退休法施行細則修正，軍公教退休人員月退休金及遺族月撫慰金改為按月發給。</p> <p>In response to the amendment of the “Enforcement Rules of the Civil Service Retirement Act,” disbursement of monthly retirement payments and monthly consolation payments of survivors of military, civil servants, and teachers shall be changed from a semiannual to a monthly basis.</p>
01.12	<p>委託中央銀行於1月9日標售、1月12日發行5年期公債新臺幣250億元，得標利率為0.688%，票面利率為年息0.625%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on January 9, 2018, and to issue on January 12, 2018, NTD 25 billion of the Central Government Development Bonds, with a 5-year maturity, 0.688% highest yield rate and 0.625% p.a. coupon rate.</p>
01.12	<p>舉辦107年地方財政業務聯繫會報。</p> <p>Held “The 2018 Meeting on Local Finance.”</p>
01.22	<p>委託中央銀行於1月19日標售、1月22日發行364天期國庫券新臺幣300億元，得標利率為0.404%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 19 and to issue on January 22 NT\$30 billion of 364-day Treasury Bills at a 0.404% discount rate.</p>

日期 Date	事 件 event
01.22	訂定財政部107年度加強查緝私劣菸酒策進計畫。 Promulgation of “The MOF 2018 Project on the Investigation and Seizure of Illegal or Disqualified Tobacco and Alcohol Products.”
01.29-01.31	辦理107年春節前私劣菸酒專案查緝。 Launched “The 2018 Project on Investigation and Seizure of Illegal or Disqualified Tobacco and Alcohol Products prior to Lunar New Year Holidays.”
01.30	委託中央銀行於1月29日標售、1月30日發行273天期國庫券新臺幣350億元，得標利率為0.392%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 29 and to issue on January 30 NT\$35 billion of 273-day Treasury Bills at a 0.392% discount rate.
01.31	總統公布「臺灣金融控股股份有限公司條例」第12條之1修正案。 Amendment to Article 12-1 of the “Act of Taiwan Financial Holding Co., Ltd.” was promulgated by the President.
02.02	委託中央銀行於2月1日標售、2月2日發行182天期國庫券新臺幣350億元，得標利率為0.390%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 1 and to issue on February 2 NT\$35 billion of 182-day Treasury Bills at a 0.390% discount rate.
02.02	修正發布「財政部優質酒類認證評審作業程序」。 Amendment to “Evaluating Procedures for Granting Certification on the Certified Alcohol.”

日期 Date	事 件 event
02.08	<p>委託中央銀行於2月5日標售、2月8日發行10年期公債新臺幣250億元，得標利率為1.069%，票面利率為年息1%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on February 5, 2018, and to issue on February 8, 2018, NTD 25 billion of the Central Government Development Bonds, with a 10-year maturity, 1.069% highest yield rate and 1% p.a. coupon rate.</p>
02.12	<p>委託中央銀行於2月9日標售、2月12日發行91天期國庫券新臺幣350億元，得標利率為0.355%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 9 and to issue on February 12 NT\$35 billion of 91-day Treasury Bills at a 0.355% discount rate.</p>
02.26	<p>函請各機關配合加強付款（轉帳）憑單簽證及審核作業。</p> <p>Sent letters to agencies to strengthen the operations of payment (transfer) voucher certificates and verification.</p>
02.26	<p>召開「提升中央政府非營業特種基金運用效能及賸餘繳庫」會議。</p> <p>Held “The Meeting for enhancing the performance of the Nonprofit Special Funds of Central Government and the operating surplus to be paid to the National Treasury.”</p>
03.13	<p>委託中央銀行於3月8日標售、3月13日發行20年期公債新臺幣250億元，得標利率為1.485%，票面利率為年息1.375%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on March 8, 2018, and to issue on March 13, 2018, NTD 25 billion of the Central Government Development Bonds, with a 20-year maturity, 1.485% highest yield rate and 1.375% p.a. coupon rate.</p>

日期 Date	事 件 event
03.19-03.22	<p>審計部赴本署支付大樓實地查核菸酒查緝業務。</p> <p>National Audit Office personnel visited the Payment Building of this administration to examine how seizures of illegal tobacco and alcohol product are handled.</p>
03.21-03.23	<p>辦理107年度支付大樓人工支付作業備援演練。</p> <p>A drill for emergency management of manual payment operations was held in the Central Region Office for FY2018.</p>
03.22-03.25	<p>出席阿根廷門多薩舉行之美洲開發銀行第59屆理事會年會。</p> <p>Attended “The 59th Annual Meeting of the Inter-American Development Bank” in Argentina Mendoza.</p>
03.22	<p>召開地方建設基金管理會第46次會議。</p> <p>Held “The 46th meeting of the Local Construction Fund Administration Committee.”</p>
03.23	<p>公告第2季公債及國庫券發行明細。</p> <p>Announced the plan for issuance of government bonds and treasury bills for the 2nd quarter 2018.</p>
03.26-03.31	<p>辦理107年上半年酒品複核抽檢計畫。</p> <p>Completed reviewing the MOF planning and work on the inspection of alcohol products for the first half of 2018.</p>
04.13	<p>委託中央銀行於4月12日標售、4月13日發行182天期國庫券新臺幣250億元，得標利率為0.380%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 12 and to issue on April 13 NT\$25 billion of 182-day Treasury Bills at a 0.380% discount rate.</p>

Major Events in 2018

日期 Date	事 件 event
04.16-04.18	<p>辦理107年度第1次不定期私劣菸酒專案查緝。</p> <p>Launched “The First non-regular Project on Investigation and Seizure of Illegal or Disqualified Tobacco and Alcohol Products of 2018.”</p>
04.20	<p>委託中央銀行於4月17日標售、4月20日增額發行10年期公債新臺幣250億元，得標利率為1.007%，票面利率為年息1.000%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on April 17, 2018, and to issue on April 20, 2018, NTD 25 billion of the Central Government Development Bonds, with a 10-year maturity, 1.007% highest yield rate and 1% p.a. coupon rate.</p>
04.24	<p>假財政人員訓練所舉辦國庫管理及出納內控研習班。</p> <p>Held a seminar on “National Treasury Management and Internal Control of Cashiering” at Training Institute, Ministry of Finance.</p>
04.26	<p>函請額定零用金逾10年未調整，且107年初提領數低於核定數較多之機關，重新審視檢討零用金額度。</p> <p>Sent letters to agencies whose petty cash drawing amount in the beginning of 2018 was lower than the approved amount and who hadn't adjusted their allowance limit for over ten years, requesting them to review their allowance limit.</p>
04.26-04.27	<p>出席多明尼加La Romana市舉行之中美洲銀行第58屆理事會年會。</p> <p>Attended “The 58th Ordinary Meeting of the Board of Governors of the Central American Bank for Economic Integration” in La Romana, Dominican Republic.</p>

日期 Date	事 件 event
05.01	<p>實施各機關人事費支出採不限制電子支付金額及存入指定帳戶處理機制。</p> <p>Agencies' personnel expenses are to be paid by electronic payment without a maximum limit and deposited in designated accounts.</p>
05.02-05.06	<p>出席菲律賓馬尼拉舉行之亞洲開發銀行第51屆理事會年會。</p> <p>Attended "The Fifty-First Annual Meeting of the Asian Development Bank" in Manila, Philippines.</p>
05.08-05.10	<p>出席約旦舉行之歐洲復興開發銀行第27屆理事會年會。</p> <p>Attended "The Twenty-Seven Annual Meeting of the European Bank for Reconstruction and Development" in Jordan.</p>
05.17	<p>辦理106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 FY2017 government agencies collection operations of remaining funds returned to the National Treasury.</p>
05.18	<p>委託中央銀行於5月15日標售、5月18日發行30年期公債新臺幣200億元，得標利率為1.504%，票面利率為年息1.500%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on May 15, 2018, and to issue on May 18, 2018, NTD 20 billion of the Central Government Development Bonds, with a 30-year maturity, 1.504% highest yield rate and 1.500% p.a. coupon rate.</p>
05.28-05.30	<p>辦理107年端午節前私劣菸酒專案查緝。</p> <p>Launched "The 2018 Project on Investigation and Seizure of Illegal or Disqualified Tobacco and Alcohol Products prior to Dragon Boat Festival Holiday."</p>

Major Events in 2018

日期 Date	事 件 event
06.04-06.08	<p>辦理仰德大樓及支付大樓兩地未同步上班支付作業緊急應變演練。</p> <p>Emergency measures were held in the case that the centralized Treasury fund disbursement operations of the Main Office and the Central Region Office do not operate in synchronization.</p>
06.08	<p>委託中央銀行於6月5日標售、6月8日發行10年期公債新臺幣250億元，得標利率為0.989%，票面利率為年息0.875%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on June 5, 2018, and to issue on June 8, 2018, NTD 25 billion of the Central Government Development Bonds, with a 10-year maturity, 0.989% highest yield rate and 0.875% p.a. coupon rate.</p>
06.13-06.15	<p>出席亞洲開發銀行舉辦之亞洲政府債務管理論壇。</p> <p>Attended “The 2018 Asian Regional Public Debt Management Forum” in Koh Samui, Thailand.</p>
06.15	<p>完成兆豐金融控股股份有限公司董事改選。</p> <p>Completed the board of directors election (including independent director) of Mega Financial Holding Co., Ltd.</p>
06.19	<p>辦理107年度公益彩券發行業務實地查核作業。</p> <p>The public welfare lottery spot inspection of 2018 was held.</p>
06.22	<p>召開中央政府債務基金管理會第40次會議。</p> <p>Held “The 40th Central Government Debt Service Fund Management Meeting.”</p>

日期 Date	事 件 event
06.22	公告第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 2018.
06.22	完成第一金融控股股份有限公司董事改選。 Completed the board of directors election (including independent director) of First Financial Holding Co., Ltd.
06.22	召開提升私劣菸品查緝效能會議。 Held “The Meeting for Enhancing the Efficacy of Investigation and Seizure of Illegal or Disqualified Tobacco Products.”
06.22	召開菸品健康福利捐用於查緝經費檢討改善事宜會議。 Convened the meeting for reviewing and improving the efficacy of the funding generated from the health and welfare surcharge of tobacco products and distributed in the investigation and seizure tasks.
06.26	修正發布「中央統籌分配稅款分配辦法」第17條。 Amendment of Article 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues” was promulgated.
06.26	召開中央菸酒查緝及取締督導小組委員會第45次會議。 Convened “The Commissioners’ 45 th Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”

Major Events in 2018

日期 Date	事 件 event
06.28	<p>委託中央銀行於6月25日標售、6月28日發行2年期公債新臺幣123.014億元，得標利率為0.520%，票面利率為年息0.500%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 25, 2018, and to issue on June 28, 2018, NTD 20 billion of the Central Government Development Bonds, actual issuance amount NTD 12.3014 billion, with a 2-year maturity, 0.520% highest yield rate and 0.500% p.a. coupon rate.</p>
06.28	<p>召開地方建設基金管理會第47次會議。</p> <p>Held “The 47th meeting of the Local Construction Fund Administration Committee.”</p>
06.29	<p>完成臺灣中小企業銀行股份有限公司董事改選。</p> <p>Completed the board of directors election (including independent director) of Taiwan Business Bank Co., Ltd.</p>
07.01	<p>因應公務人員退休資遣撫卹法施行，公務人員遺族撫卹金改為按月發給。</p> <p>In response to the amendment of the “Civil Service Pension and Severance Act,” disbursement of consolation payments of survivors of civil servants was changed to a monthly basis.</p>
07.01	<p>實施「菸酒進口業者申請核發許可執照線上申辦」措施。</p> <p>Implemented the online tobacco and alcohol import license permit application.</p>
07.03	<p>辦理107年度公益彩券發行業務實地查核作業。</p> <p>The public welfare lottery spot inspection of 2018 was held.</p>
07.18	<p>召開中央公共債務管理委員會第11次會議。</p> <p>Held “The 11th meeting of the Central Public Debt Administration Committee.”</p>

日期 Date	事 件 event
07.20	<p>委託中央銀行於7月17日標售、7月20日發行5年期公債新臺幣250億元，得標利率為0.681%，票面利率為年息0.625%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on July 17, 2018, and to issue on July 20, 2018, NTD 25 billion of the Central Government Development Bonds, with a 5-year maturity, 0.681% highest yield rate and 0.625% p.a. coupon rate.</p>
07.23	<p>完成108年度歲入概算檢討，提報「行政院108年度計畫及預算審核會議」審議。</p> <p>The MOF completed the preparation for annual revenue of the FY2019 Central Government General Budget Proposal, submitted to the “Executive Yuan Annual Plan and Budget Review Conference” to deliberate.</p>
08.08-08.09	<p>辦理本署委託中央銀行國庫局代匯國庫緊急款項演練。</p> <p>A drill was held in which the NTA authorized the Central Bank to remit urgent National Treasury funds.</p>
08.10	<p>建置收支併列案款收支累計表 e 化處理機制。</p> <p>Set up e-processing operations of the revenue and expenditure accumulation table of the budget whose revenues are for specific expenditures.</p>
08.10	<p>建置中央政府支用機關申辦匯款附言欄對帳服務 e 化處理機制。</p> <p>E-processing operations of central government agencies to file applications for inquiry service of remittance postscript to payees were implemented.</p>
08.15	<p>建置國庫支票特別標識註銷與候領支票催領 e 化處理機制。</p> <p>E-processing operations for cancellation of special marks of treasury checks and the reminder notification for unclaimed checks were implemented.</p>

Major Events in 2018

日期 Date	事 件 event
08.16	<p>完成108年度中央政府總預算案及前瞻基礎建設計畫第2期特別預算案財源籌措，經行政院第3613次會議通過。</p> <p>The MOF worked in co-operation with the DGBAS to complete the preparation for revenues of the FY2019 Central Government General Budget Proposal and the second stage of the Forward-looking Infrastructure Development Program Special Budget Proposal (FY2019-2020), approved by the Executive Yuan.</p>
08.17	<p>委託中央銀行於8月14日標售、8月17日增額發行10年期公債新臺幣250億元，得標利率為0.83%，票面利率為年息0.875%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on August 14, 2018, and to issue on August 17, 2018, NTD 25 billion of the Central Government Development Bonds, with a 10-year maturity, 0.8300% highest yield rate and 0.8750% p.a. coupon rate.</p>
09.03-09.05	<p>辦理107年中秋節前查緝私劣菸酒專案。</p> <p>Launched “The 2018 Project on Investigation and Seizure of Illegal or Disqualified Tobacco and Alcohol Products prior to Mid-Autumn Festival Holiday.”</p>
09.06-09.07	<p>舉辦製酒化學原理研習班。</p> <p>Held “The Chemistry of Alcohol Making Workshop.”</p>
09.17-09.21	<p>辦理107年下半年酒品複核抽檢計畫。</p> <p>Completed reviewing the MOF planning and work on the inspection of alcohol products for the second half of 2018.</p>

日期 Date	事 件 event
09.18	<p>委託中央銀行於9月18日標售、9月21日發行20年期公債新臺幣200億元，得標利率為1.153%，票面利率為年息1.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on September 18, 2018, and to issue on September 21, 2018, NTD 20 billion of the Central Government Development Bonds, with a 20-year maturity, 1.153% highest yield rate and 1.125% p.a. coupon rate.</p>
09.21	<p>公告第4季公債及國庫券發行明細。</p> <p>Announcement of the plan for issuance of government bonds and treasury bills for the 4th quarter 2018.</p>
09.25	<p>委託中央銀行於9月25日標售、9月28日增額發行5年期公債新臺幣200億元，得標利率為0.753%，票面利率為年息0.625%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on September 25, 2018, and to issue on September 28, 2018, NTD 20 billion of the Central Government Development Bonds, with a 5-year maturity, 0.753% highest yield rate and 0.625% p.a. coupon rate.</p>
09.26	<p>召開地方建設基金管理會第48次會議。</p> <p>Held “The 48th meeting of the Local Construction Fund Administration Committee.”</p>
10.05-11.23	<p>舉辦公股事業機構高階人才培訓班。</p> <p>Held “The Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises.”</p>

日期 Date	事 件 event
10.09	<p>修正發布「財政部優質酒類認證作業要點」、「財政部優質酒類認證評審基準—共通規範」。</p> <p>Promulgated amendments to “The Directions for the Operation of the Certification on Certified Alcohol” and “The MOF Standard for Evaluation of the Certification of Alcohol Quality- Common Criteria.”</p>
10.17	<p>委託中央銀行於10月12日標售、10月17日發行10年期公債新臺幣250億元，得標利率為0.925%，票面利率為年息0.875%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on October 12, 2018, and to issue on October 17, 2018, NTD 25 billion of the Central Government Development Bonds, with a 10-year maturity, 0.925% highest yield rate and 0.875% p.a. coupon rate.</p>
10.23-10.24	<p>出席亞美尼亞葉里溫舉行之亞洲開發銀行外匯管理論壇。</p> <p>Attended “The 2018 Asian Regional Forum on Investment Management of Foreign Exchange Reserves” in Yerevan, Armenia.</p>
10.25-26	<p>舉辦2018國際財政研習班。</p> <p>Held “2018 International Public Finance Management Workshop.”</p>
10.26	<p>舉辦107年度規費法令及實務講習。</p> <p>Held “The Seminar on Charges and Fees Regulations and Practice.”</p>
11.01	<p>11月1及2日舉辦107年度地方財政研習班第1期。</p> <p>Held the 1st session of the 2018 local finance training classes on 1st and 2nd November.</p>

日期 Date	事 件 event
11.08	<p>11月8及9日舉辦107年度地方財政研習班第2期。</p> <p>Held the 2nd session of the 2018 local finance training classes on 8th and 9th November.</p>
11.09	<p>委託中央銀行於11月6日標售、11月9日發行30年期公債新臺幣200億元，得標利率為1.401%，票面利率為年息1.375%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on November 6, 2018, and to issue on November 9, 2018, NTD 20 billion of the Central Government Development Bonds, with a 30-year maturity, 1.401% highest yield rate and 1.375% p.a. coupon rate.</p>
11.22	<p>修正發布「公股銀行辦理青年安心成家購屋優惠貸款原則」，將實施日期延長至109年底及新增一段式機動利率1.68%。</p> <p>Amended the "Preferential Housing Loans for the Youth" to extend the period of the project to the end of 2020. A new option with a one-off variable rate has been added with the current interest rate of 1.68%.</p>
11.23	<p>委託中央銀行於11月20日標售、11月23日發行5年期公債新臺幣200億元，得標利率為0.789%，票面利率為年息0.75%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on November 20, 2018, and to issue on November 23, 2018, NTD 20 billion of the Central Government Development Bonds, with a 5-year maturity, 0.789% highest yield rate and 0.75% p.a. coupon rate.</p>

日期 Date	事 件 event
11.28	召開中央政府債務基金管理會第41次會議。 Held “The 41 th Central Government Debt Service Fund Management Meeting.”
11.29	舉辦「107年度私劣菸酒查緝會報」。 Convened “The 2018 Meeting on Investigation and Seizure of Illegal or Disqualified Tobacco Products.”
12.01	實施「菸酒製造業及進口業許可執照補發線上申辦」措施。 Implemented the online tobacco and alcohol manufacturing or import license permit reissuing service.
12.03	公告「106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 2017.”
12.05-12.07	辦理107年第2次不定期私劣菸酒查緝專案。 Launched “The Second Non-regular Project on Investigation and Seizure of Illegal or Disqualified Tobacco and Alcohol Products of 2018.”
12.07	委託中央銀行於12月4日標售、12月7日增額發行10年期公債新臺幣200億元，得標利率為0.947%，票面利率為年息0.875%。 The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on December 4, 2018, and to issue on December 7, 2018, NTD 20 billion of the Central Government Development Bonds, with a 10-year maturity, 0.947% highest yield rate and 0.875% p.a. coupon rate.

日期 Date	事 件 event
12.07	公告「106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 “2017 General Government Debt Consolidation Table Comparing the Major Countries in the World.”
12.17	委託中央銀行於12月12日標售、12月17日發行2年期公債新臺幣150億元，得標利率為0.54%，票面利率為年息0.5%。 The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on December 12, 2018, and to issue on December 17, 2018, NTD 15 billion of the Central Government Development Bonds, with a 2-year maturity, 0.54% highest yield rate and 0.5% p.a. coupon rate.
12.18	修正發布「財政部優質酒類認證評審基準—啤酒」第2點規定。 Promulgated amendment to Paragraph 2 of “The MOF Standards for Evaluation of the Certification of Alcohol Quality-Beer.”
12.22	公告108年度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 FY2019 bonds and treasury bills for the 1 st quarter.
12.25	召開地方建設基金管理會第49次會議。 Held “The 49 th meeting of the Local Construction Fund Administration Committee.”
12.26	召開中央菸酒稽查及取締督導小組委員會第46次會議。 Held “The Commissioners’ 46 th Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”

107 年度國庫署年報

2018 Annual Report of National Treasury Administration

出版：財政部國庫署

地址：11673 臺北市文山區羅斯福路 6 段 142 巷 1 號

電話：(02)2322-8000

傳真：(02)2392-9209

網址：<https://www.nta.gov.tw>

出版年月：中華民國 108 年 11 月

創刊年月：中華民國 73 年 5 月

刊期頻率：年刊

本刊同時登載於財政部國庫署網站

設計印製：捷騰數位科技有限公司

臺北市羅斯福路二段 79-1 號 7 樓

電話：(02)2368-5353

定價：新臺幣 700 元

Publisher: National Treasury Administration, Ministry of Finance

Address: No.1, Ln. 142, Sec. 6, Roosevelt Rd., Wenshan Dist., Taipei City 116, Taiwan (R.O.C.)

Tel: +886-2-2322-8000

Fax: +886-2-2392-9209

Website: <https://www.nta.gov.tw>

Date of Issue: November 2019

Date of First Issue: May 1984

Frequency: Annually

Web Page PDF Edition:

<https://www.nta.gov.tw/web/Announce/listAnnounceEng.aspx?c0=318>

Price: NT\$700

GPN: 2009300993

ISSN: 1811-9182

本署保留對本書依法所享有之所有著作權利，他人僅限於非營利及標示著作權人姓名之條件下，得利用本著作。
The NTA freely authorizes the use, including the photocopying, of this material for private, non-commercial purposes.