

2025

中華民國 114年度

# 國庫署年報初版

Annual Report Initial Version of National Treasury Administration



National Treasury Administration  
Ministry of Finance

# National Treasury Administration



# 序 言

國庫署職司中央政府歲入財源籌編、制定公庫與債務制度、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。

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，114 年度中央政府總預算實際執行結果，歲入院編決算數新臺幣（下同）3 兆 1,776 億元，歲入歲出賸餘 2,436 億元，係連續 9 年總決算賸餘。115 年度配合籌措中央政府總預算案財源，歲入編列 2 兆 8,623 億元。

在支付管理方面，積極推動各項支付業務精進措施及創新增值服務，提供更優質、更便捷國庫支付電子化作業，簡化行政程序，提升庫款支付效能，兼達摶節政府經費支出及落實電子化政府政策目標；辦理國庫集中支付業務相關緊急應變機制演練，維護政府債信及受款商民權益，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 36.3%，下降至 114 年度 25.2%，距法定債限 40.6% 尚有 15.4 個百分點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，114 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，114 年度縣（市）1 年以上公共債務未償餘額自編決算數計 830 億元，較 103 年度、104 年度、105 年度、106 年度、107 年度、108 年度、109 年度、110 年度、111 年度、112 年度及 113 年度分別減少 849 億元、806 億元、763 億元、728 億元、687 億元、662 億元、628 億元、555 億元、487 億元、362 億元及 181 億元，連續 11 年下降。

在地方財政輔導方面，為使財政資源分配落實「均衡城鄉、均衡臺灣」目標，擬具「財政收支劃分法」部分條文修正草案，報經行政院於 114 年 11 月 20 日函請立法院審議，期制定可長可久完善分配機制。另賡續推動地方政府財政業務輔導方案及舉辦地方財政會報，落實地方財政輔導，提升地方財務效能。

在菸酒管理方面，為提升菸酒管理效能，研修菸酒管理相關法規，執行進口酒類衛生查驗及私劣菸酒查緝，以維護消費者權益與國民健康。另賡續推動優質酒類認證制度，並推動「優質認證酒類產業發展方案」，扶植國內製酒產業發展。

在公股管理方面，114 年順利完成臺灣土地銀行股份有限公司董事（含獨立董事）及中國輸出入銀行理監事改派、華南金融控股股份有限公司董事（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，持續促進公益彩券穩健發行及加強盈餘運用監督，114 年度公益彩券銷售金額及盈餘分別達到約 1,649 億元及 367 億元，挹注國民年金約 165 億元、全民健保約 18 億元及地方政府社會福利財源約 184 億元，對充實社福財源顯有助益。

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，以及強化菸酒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。

另為使本年報內容儘早供外界參閱，爰先依院編決算數，將 114 年重要業務彙編為年報初版供參，並將於 115 年 11 月前，續依審定決算數更新為本年報定稿版。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; the administration of tobacco and alcohol as well as the investigation and seizure of illegal tobacco and alcohol products.

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 2025 Central Government General Budget edited by the Executive Yuan, the annual revenue was NT\$3,177.6 billion and the surplus between the annual revenues and expenditures was NT\$243.6 billion, marking 9 consecutive years of surplus in the final accounts. In raising funds for the 2026 Central Government General Budget Proposal, the amount of the annual revenues drawn was NT\$ 2,862.3 billion.

In treasury disbursement management, various advanced measures and innovative value-added services for payment operations have been promoted to provide better and more convenient electronic treasury payment operations, streamline administrative operation procedures, enhance efficacy of the Treasury fund payment, and achieve the policy goals of reducing government expenditure and implementing e-government. Drills for relevant emergency management for the National Treasury's centralized payment operations were held to safeguard the government's credit status and protect the rights and interests of payees, and to ensure Treasury payment services without interruption.

In terms of debt management, the ratio of the central government outstanding public debt with a maturity of one year or more to the average GDP of the previous three years declined from 36.3% in 2012 to 25.2% in 2025. Compared to the statutory debt limit of 40.6%, there remains a 15.4% borrowing capacity for additional fiscal measures in the future. 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 2025, 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 2025, the estimated final accounts for counties (cities) outstanding public debt with a maturity of one year or more were NT\$83 billion, decreasing by NT\$84.9 billion, NT\$80.6 billion, NT\$76.3 billion, NT\$72.8 billion, NT\$68.7 billion, NT\$66.2 billion, NT\$62.8 billion, NT\$55.5 billion, NT\$48.7 billion, NT\$36.2 billion, and NT\$18.1 billion compared to that of years 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, and 2024 respectively, indicating reductions in the 11 consecutive years.

Regarding the guidance of local government finance, with the aim of ensuring that the allocation of fiscal resources achieves the goals of “Balanced Urban and Rural Development and Balanced Taiwan,” a draft of partial amendments to the Act Governing the Allocation of Government Revenues and Expenditures was formulated. The draft was subsequently submitted by the Executive Yuan to the Legislative Yuan for deliberation on November 20, 2025, with the objective of establishing a sustainable and robust allocation mechanism. Furthermore, the government continues to advance the Program for Assisting Local Government Finance and convene the Local Finance Conference, ensuring the effective implementation of fiscal guidance and enhancing local financial efficiency.

As to the administration of tobacco and alcohol, for the purpose of improving its efficacy, the NTA made amendments to regulations related to tobacco and alcohol administration as well as performed hygiene inspection of imported alcohol, and continued to investigate and seize illegal tobacco and alcohol products, aiming to protect the rights of consumers and the health of the public. The NTA also implemented the “Development Plan for the Certificated Alcohol Industry” to further assist the development of the domestic alcohol industry.

As to government-owned shares management, in 2025, the reappointments of the Board of Directors of Land Bank of Taiwan Co., Ltd., as well as the Board of Directors and Board of Supervisors of the Export-Import Bank of the R.O.C., were successfully finalized. The 2025 board directors’ elections of HUA NAN Financial Holding Co. 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 public welfare lottery management, the NTA continued to advance the stable issuance of public welfare lottery and reinforce the supervision of surplus utilization. The sales amount of the Public Welfare Lottery reached NT\$164.9 billion and the surplus amount NT\$36.7 billion in 2025. From this surplus, NT\$16.5 billion was allocated for use in support of the national pension system, NT\$1.8 billion to the safety reserve of the national health insurance program, and NT\$18.4 billion to local governments for social welfare.

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, enhance the administration of tobacco and alcohol affairs, as well as the investigation and seizure of illegal tobacco and alcohol products.

This initial version of the annual report is published based on the implementation results of the Central Government General Budget and composed of summarized important businesses accomplished by the NTA in 2025, and will be renewed and replaced by the final version in accordance with the final audit accounts and issued in November 2026. For further information and the latest updates on our work, please visit our website at <https://www.nta.gov.tw>. We appreciate your feedback.

*Chen, Po-Cheng*

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.....	27
Treasury Disbursement Management	
債務管理.....	33
Debt Management	
財務規劃.....	43
Financial Planning	
公股管理.....	49
Government-owned Shares Management	
菸酒管理.....	55
Tobacco and Alcohol Management	
參、未來業務展望.....	70
Future Prospects	
肆、114年度重要事件紀要.....	78
Major Events in 2025	

# 表 目 錄

## LIST OF TABLES

表1	114年度中央政府總預算收入執行狀況.....	23
	Execution of Revenues of FY2025 Central Government General Budget	
表2	115年度中央政府總預算籌編情形表.....	25
	Preparation of FY2026 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.....	29
	Yearly Statistics and Analysis of Centralized Treasury Fund Disbursement Operations	
表4	各級政府1年以上公共債務未償餘額表.....	35
	Outstanding Debt at All Levels of Government with a Maturity of One Year or More	
表5	114年度中央政府建設公債標售概況表.....	39
	Issuance of FY2025 Central Government Development Bonds	
表6	114年度財政部國庫券標售概況表.....	40
	Issuance of FY2025 Treasury Bills	
表7	114年度中央普通統籌分配稅款分配金額表.....	47
	Amount of Distribution from General Centrally-Funded Tax Revenues in 2025	
表8	公益彩券盈餘分配數及銷售金額一覽表.....	48
	Accumulated Sales and Amounts of Distributed Surpluses of Public Welfare Lottery	
表9	111年度至115年度中央政府營業盈餘及事業收入概況表.....	51
	Execution of Surplus of Public Enterprises from 2022 to 2026	
表10	110年度至114年度中央政府行政及財產收入綜計表.....	53
	Comprehensive Figures of Revenues from Administration and Properties of Central Government 2021 to 2025	
表11	國產及進口紙菸類總量表.....	60
	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... 62	
	Total Amounts of Domestic and Imported Non-Cigarette Products (cut tobacco, cigars, snuff, chewing tobacco, and other tobacco products)	
表13	國產及進口酒類總量表.....	64
	Total Amounts of Domestic and Imported Alcohol Products	
表14	查獲違法菸酒統計表.....	66
	Total Amounts of Illegal Tobacco and Alcohol Products	



壹、組織與職掌

**Organization and Duty**

# 壹、組織與職掌

## Organization and Duty

### 一、行政組織與業務概況

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

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

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

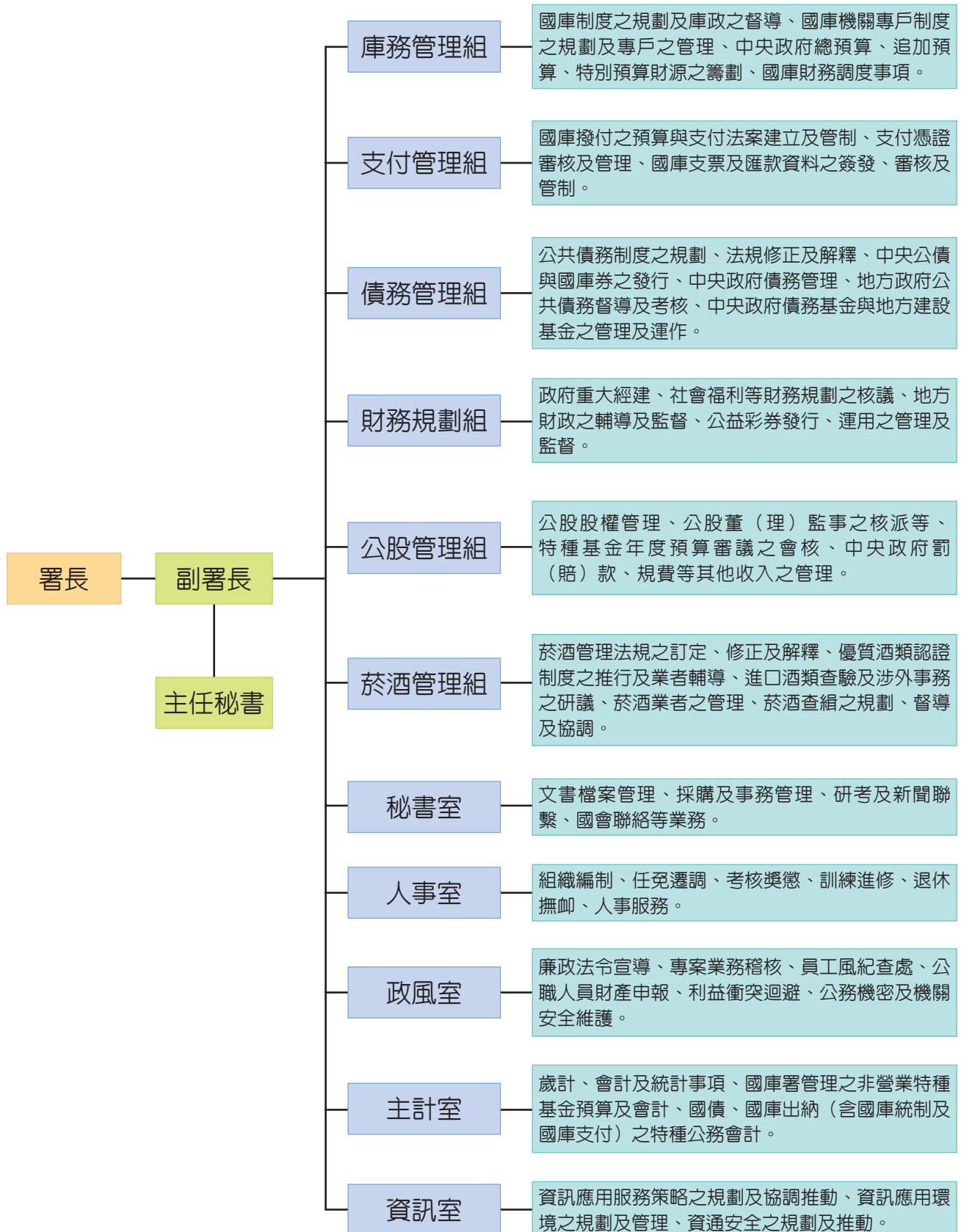
## Organization of the NTA

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

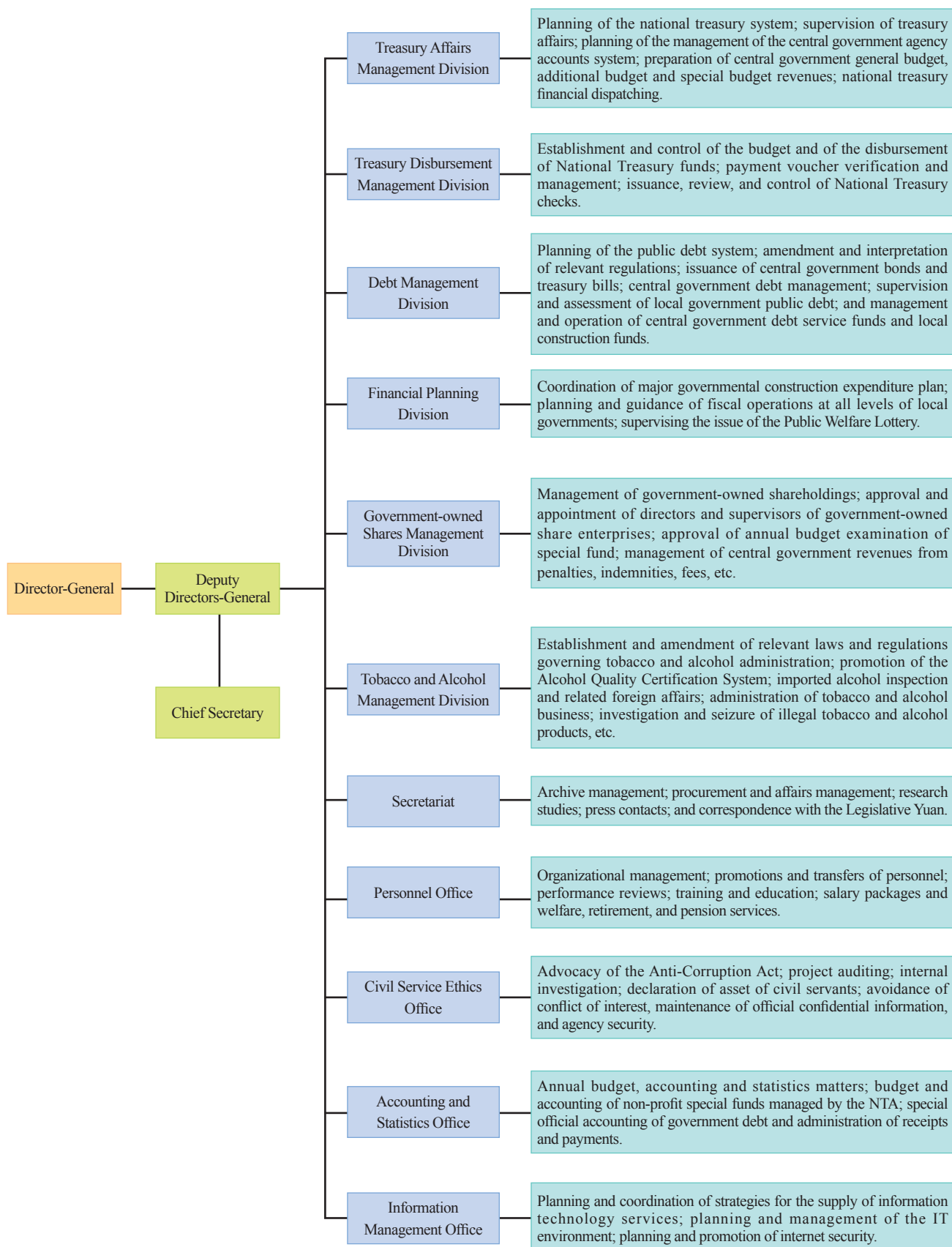
1. Planning and management of national treasury system, central government revenue budgeting preparation, and national treasury financial dispatching.
2. Control of centralized payment from the National Treasury and appropriation of Treasury funds.
3. Planning and administration of the public debt management system, loan acquisition for government debt, and payments of principal and interest.
4. Review of financial plans for important government economic, construction, and social welfare projects; 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

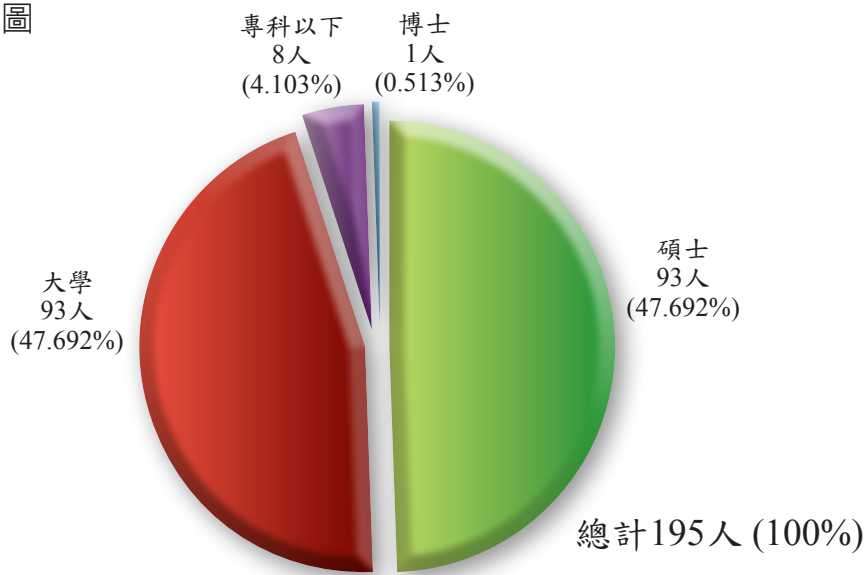


# Organizational Chart

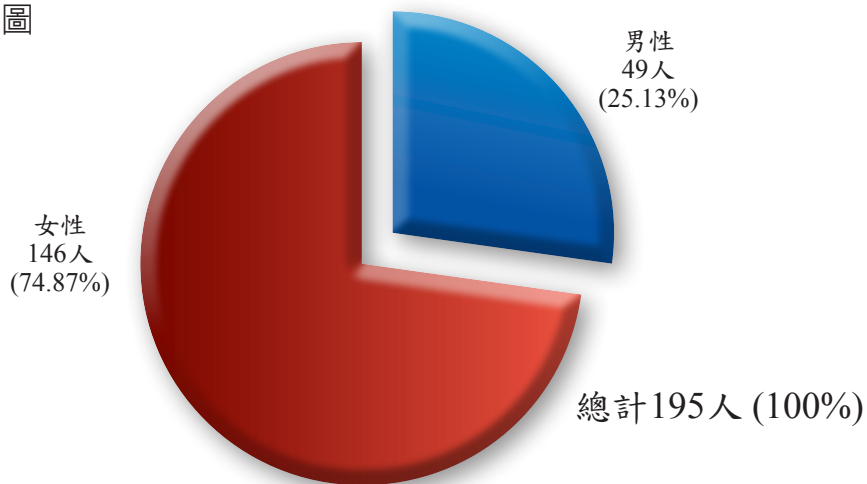


### 三、人事概況

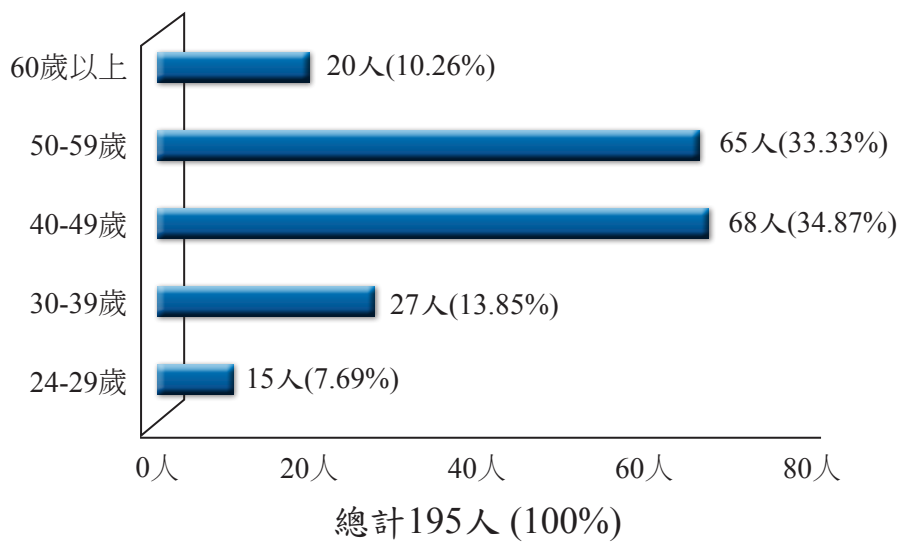
(一) 學歷統計圖



(二) 性別統計圖

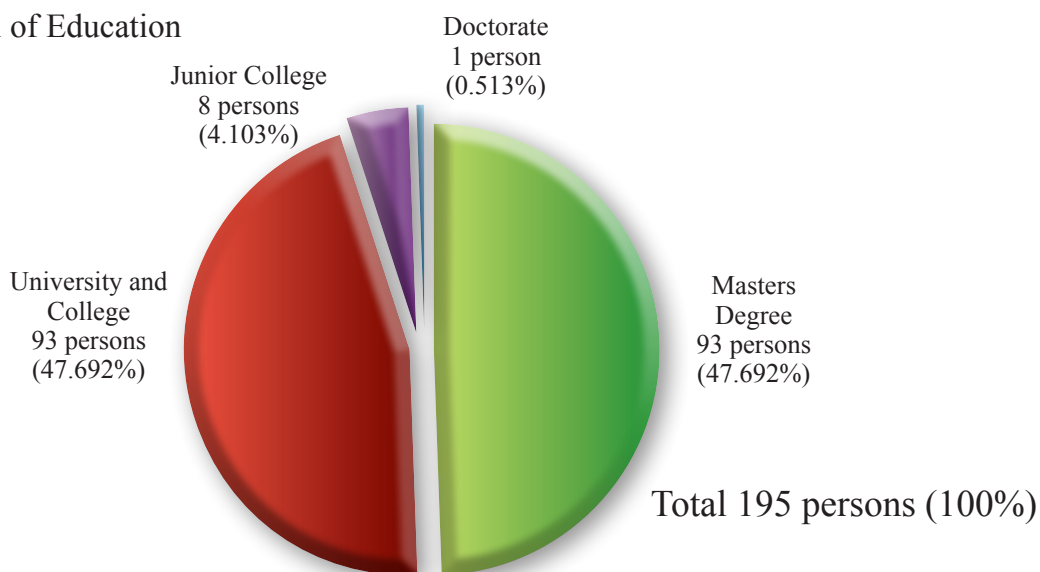


(三) 年齡統計圖

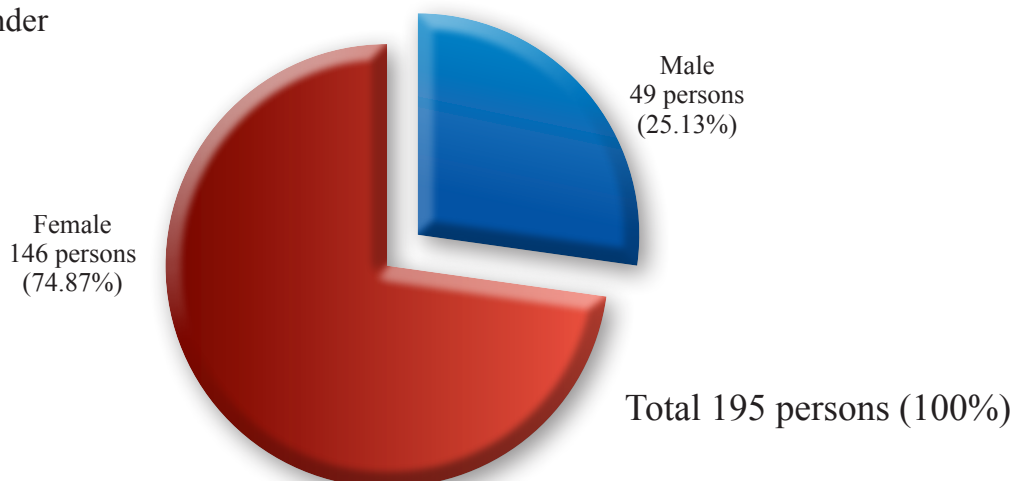


## Personnel Overview

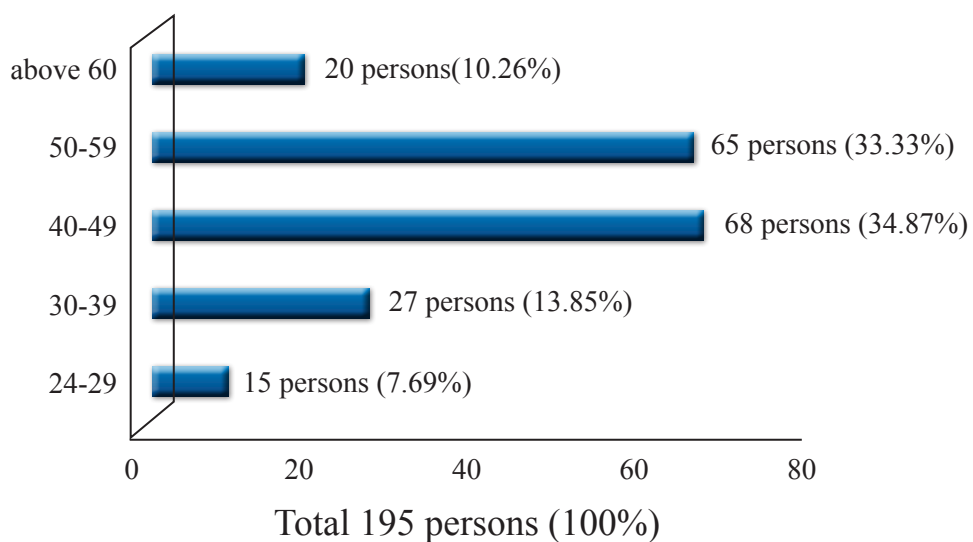
### 1. Staff by Level of Education



### 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 114 年 12 月底，計有 369 家國庫經辦行及 4,674 家代收國稅機構。

###### **Enhancing the administration of government treasury by establishing more national treasury agent institutions and 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 2025, there were 369 national treasury agent institutions and 4,674 tax collecting institutions.

###### (二) 精進出納內控，落實逐級督導

1. 為增進中央機關與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，114 年 9 月 23 日假財政部財政人員訓練所舉辦「國庫管理及出納內控研習班」。
2. 114 年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 professional expertise of chief cashiers and cashiers in government agencies and national schools in their handling of financial management, a seminar on “National Treasury Management and Internal Control of Cashiering” was held at the Training Institute of the MOF on September 23, 2025.
2. In 2025, the MOF continued to carry out the visitation program to affiliate agencies of the Executive Yuan to check on their cashiering affairs with the aims of understanding their operational procedures and assisting them to strengthen cashiering management and enhance supervision of all agencies by level.

## 二、強化歲入管理

### **Enhancement of Annual Revenue Administration**

#### (一) 執行 114 年度中央政府總預算收入

1. 歲入：114 年度中央政府總預算院編決算數為 3 兆 1,776 億元，較預算數 3 兆 1,650 億元，增加 126 億元，按來源別說明如下：
  - (1) 稅課收入：院編決算數為 2 兆 7,594 億元，較預算數 2 兆 7,845 億元，減少 251 億元，主要係營利事業所得稅、貨物稅及營業稅減少所致。
  - (2) 營業盈餘及事業收入：院編決算數為 2,578 億元，較預算數 2,563 億元，增加 15 億元，主要係台灣糖業股份有限公司盈餘繳庫增加。
  - (3) 規費、罰賠款、財產及其他收入：院編決算數為 1,605 億元，較預算數 1,242 億元，增加 363 億元，主要係財產收入及罰賠款收入增加。

#### 2. 融資財源：

114 年度中央政府總預算執行結果，未舉借，歲入歲出賸餘 2,436 億元，扣除債務還本 1,415 億元後，收支賸餘 1,021 億元。

114 年度中央政府總預算收入執行情形如表 1：

### **Executing the Revenues of 2025 Central Government General Budget**

#### 1. Annual Revenue:

The amount of the annual revenue of the 2025 Central Government Final Accounts edited by the Executive Yuan was NT\$3,177.6 billion, an increase of NT\$12.6 billion in comparison with the budgeted NT\$3,165.0 billion. Details by source are as follows:

- (1) (Revenues from taxes: The amount of revenues from taxes decreased by NT\$25.1 billion to NT\$2,759.4 billion from the budgeted NT\$2,784.5 billion, mainly due to the decrease in the Profit-seeking Enterprise Income Tax, Commodity Tax, and Business Tax.
- (2) Revenues from Surplus of Public Enterprises: The revenues from the earnings of public enterprises increased by NT\$1.5 billion to NT\$257.8 billion from the budgeted NT\$256.3 billion, mainly due to an increase in surplus remittances to the Treasury by Taiwan Sugar Corporation.
- (3) Revenues from charges, fees, fines, indemnities, properties, and other sources: The total amount increased by NT\$36.3 billion to NT\$160.5 billion from the budgeted NT\$124.2 billion, mainly on account of the increased revenues from public properties, fines, and indemnities.

#### 2. Sources of Financing:

The government bond issuance and borrowings of the 2025 Central Government General Budget were not drawn upon as sources of financing. The execution results showed a surplus of NT\$243.6 billion between the annual revenue and expenditure. After deducting debt repayment of NT\$141.5 billion, the surplus from the total revenues and expenditures was NT\$102.1 billion. For details, please refer to Table 1.

表1 114年度中央政府總預算收入執行狀況

Table 1. Execution of Revenues of FY2025 Central Government General Budget

單位：新臺幣億元；%  
Unit: NT\$100 million; %

項目 Item	114年度 FY2025		
	預算數(含追加預算) General Budget (including Supplementary Budget)	院編決算數 Final Accounts edited by the Executive Yuan	與預算數比較 增(減)金額 Amount of Difference between Final Audit Accounts and Budget
	(1)	(2)	(3)=(2)-(1)
收入總額 Total Revenues	31,650	31,776	126
歲入 Annual Revenues	31,650	31,776	126
稅課收入 Revenues from Taxes	27,845	27,594	-251
營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,563	2,578	15
規費、罰賠款、 財產及其他收入 Revenues from Charges, Fees, Fines, Indemnities, Public Properties, and Other Sources	1,242	1,605	363
融資調度 Sources of Financing	-	-	-
債務之舉借 Debt Borrowing	-	-	-
移用歲計賸餘 Surplus from the Previous Fiscal Years	-	-	-

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) 115 年度中央政府總預算案歲入籌編 (有關 115 年度中央政府總預算資料，因立法院尚在審議中，爰本節相關數據暫以預算案數呈現)

為因應國家建設及政務推動，完成 115 年度中央政府總預算案財源籌措。總預算案歲入編列 2 兆 8,623 億元，較 114 年度歲入預算數 3 兆 1,650 億元，減少 3,027 億元，減少 9.6%；歲出編列 3 兆 350 億元，較 114 年度預算數 3 兆 69 億元，增加 281 億元，成長 0.9%。歲入歲出相抵後差短 1,727 億元，併計依公共債務法規定編列債務還本 1,265 億元後，總融資需求 2,992 億元，全數以舉借債務支應，如表 2。

### **Completion of the Preparation for Annual Revenues of the 2026 Central Government General Budget Proposal**

To support national construction and government expenditures, we completed the financing for the 2026 Central Government General Budget Proposal. The annual revenue was NT\$2,862.3 billion, a decrease of NT\$302.7 billion, or 9.6% from the NT\$3,165.0 billion of the previous year. The annual expenditure was NT\$3,035.0 billion, an increase of NT\$28.1 billion, or 0.9%, from the NT\$3,006.9 billion of the previous year, leading to a NT\$172.7 billion deficit for 2026. Combined with the debt repayment NT\$126.5 billion for financing, the total was NT\$299.2 billion, which will be totally funded in debt borrowing. For details, please refer to Table 2.

## 三、參與亞太經濟合作組織 (APEC) 會議

### **Participation in Asia-Pacific Economic Cooperation (APEC) Meetings**

114 年度 APEC 主辦國韓國舉辦資深財金官員、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 2025, Korea (host country of APEC) held the Senior Finance Officials', Finance Deputies', and Ministers' meetings, 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.

表2 115年度中央政府總預算籌編情形表

Table 2. Preparation of FY2026 Central Government General Budget

單位：新臺幣億元；%  
Unit: NT\$100 million; %

項 目 Item	114年度 FY2025 預算數 (含追加預算) General Budget (including Supplementary Budget)	115年度 FY2026 預算案數 General Budget Proposal	預算數比較 Comparison between FY2026 and FY2025	
			金額 Amount of Difference	比率 Rate (%)
	(1)	(2)	(3)=(2)-(1)	(1)
一、總預算歲入 Annual Revenues	31,650	28,623	-3,027	-9.6
(一) 稅課收入 Revenues from Taxes	27,845	24,807	-3,038	-10.9
1. 內地稅 Inland Taxes	26,220	23,338	-2,882	-11.0
2. 關稅 Customs Duties	1,624	1,469	-155	-9.6
(二) 非稅課收入 Non-Tax Revenues	3,805	3,816	10	0.3
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,563	2,580	16	0.6
2. 財產收入 Revenues from Public Properties	298	280	-18	-6.1
3. 規費、罰賠款及其他收入 Revenues from Charges, Fees, Fines, Indemnities, and Other Sources	944	956	12	1.3
二、總預算歲出 Annual Expenditures	30,069	30,350	281	0.9
三、總預算歲入歲出餘絀 Deficit or Surplus	1,581	-1,727	-3,308	-209.2
四、債務還本 Debt Repayment	1,415	1,265	-150	-10.6
五、融資調度 Sources of Financing	-	2,992	2,992	-
(一) 債務之舉借 Debt Borrowing	-	2,992	2,992	-
(二) 移用歲計贖餘 Surplus from the Previous Fiscal Years	-	-	-	-

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.

## 四、「全民+1 政府相挺」普發現金

### Cash For Everyone

為因應國際地緣政治及情勢變化與國際經貿政策變動，恐對社會民生及物價造成影響，財政部依「因應國際情勢強化經濟社會及民生國安韌性特別條例」規定編列特別預算，辦理發放現金每人 1 萬元。另在相關機關（構）通力合作下，自 114 年 11 月 5 日開放民眾使用「登記入帳」方式領取，同年月 17 日及 24 日分別開放「ATM 領現」及「郵局領現」。普發現金整體作業順利，截至 114 年底，已有 2,153 萬餘人透過多元管道領取普發現金，占預估領取人數 91.38%。

To address international geopolitical shifts, changes in situational dynamics, and variations in international economic and trade policies—which may impact people’s livelihoods and commodity prices—the MOF has compiled a special budget in accordance with the Special Statute on Strengthening the Resilience of the Economy, Society, and National Security in Response to International Developments. This budget is for the distribution of a cash payment of NT\$10,000 per person. In cooperation with relevant departments, the “Remittance Registration” method was opened to the public on November 5, 2025. This was followed by the launch of “ATM Withdrawal” and “Post Office Withdrawal” services on November 17 and 24, respectively. The overall operation of the universal cash handout proceeded smoothly; by the end of 2025, over 21.53 million people had received the payment through these diverse channels, accounting for 91.38% of the estimated eligible population.

# 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。114 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 the NTA and agencies, the NTA has actively promoted automation services to provide agencies with more secure and faster e-payment services so that payees can receive payments more speedily. Please refer to Table 3 for details on the National Treasury's centralized payment operations in 2025.

#### (一) 實施國庫集中支付機關數量

114 年度實施國庫集中支付機關為 772 個，較 113 年度 768 個，增加 4 個，約增 0.5%。

#### Number of agencies receiving funds through centralized disbursement

In 2025, the number of agencies receiving funds through centralized disbursement totaled 772, an increase of 4, or 0.5%, as compared with 768 agencies in 2024.

#### (二) 電子支付作業情形

截至 114 年底參加國庫電子支付作業機關計 753 個，電子支付作業量占總支付量比率 99.01%，每年減少超過 704 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 2025, there were 753 government agencies using the electronic payment service of the National Treasury. Funds issued via electronic payment account for 99.01% of the total funds disbursed, resulting in a reduction in an amount of over 7.04 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

114 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）270 萬 3,579 件，較 113 年度 264 萬 644 件，增加 6 萬 2,935 件，約增 2.3%。

#### **Number of vouchers processed**

In 2025, a total of 2,703,579 vouchers (including payments, transfers, expenditure withdrawal statements, payment notices, etc.) were processed, an increase of 62,935 vouchers, or 2.3%, compared with 2,640,644 vouchers processed in 2024.

### (四) 簽發國庫支票及存帳作業情形

114 年度簽發國庫支票及辦理存帳作業量計 215 萬 8,440 筆，較 113 年度 211 萬 5,751 筆，增加 4 萬 2,689 筆，約增 2.0%，主要係 114 年度中央政府總預算歲出預算規模較 113 年度成長，以及中央政府因應國際情勢強化經濟社會及民生國安韌性、丹娜絲颱風及七二八豪雨災後復原重建、花蓮馬太鞍溪堰塞湖災後重建等特別預算執行，致庫款支付金額較 113 年度增加 1,827 億元，撥付受款人作業量隨同成長。

#### **National Treasury checks issued and deposits made**

In 2025, the number of National Treasury checks issued and deposits made totaled 2,158,440 entries, an increase of 42,689 entries, or 2.0%, compared with 2,115,751 entries in 2024. The main reasons are that the scale of the central government general budget in 2025 has increased compared with that in 2024, and the implementation of the Central Government's Special Budgets for Strengthening the Resilience of the Economy, Society, and National Security in Response to International Developments, Post-Disaster Recovery and Reconstruction Following Typhoon Danas and the July 28 Torrential Rainfall, and Post-Disaster Reconstruction of the Matai'an River Landslide Dam in Hualien, etc. As a result, the amount of national treasury funds disbursed increased by NT\$182.7 billion compared to 2024, and the number of deposits made to payees increased accordingly.

### (五) 支付庫款金額情形

114 年度支付庫款金額 4 兆 9,597 億元，較 113 年度 4 兆 7,770 億元，增加 1,827 億元，約增 3.8%。

#### **National Treasury funds disbursed**

In 2025, a total of NT\$4,959.7 billion was disbursed, an increase of NT\$182.7 billion, or 3.8%, compared with NT\$4,777 billion in 2024.

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 Operations

年度 Year	實施機關 Implementing Agencies		付款（轉帳）憑單 及其他支付憑證 Payment (Transfer) Vouchers and Other Payment Documents		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
2019	727	1,192	2,326,484	5,174	1,882,188	4,525	34,634	12,733

年度 Year	實施機關 Implementing Agencies		付款（轉帳）憑單 及其他支付憑證 Payment (Transfer) Vouchers and Other Payment Documents		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
2020	732	1,200	2,558,235	5,690	2,080,427	5,001	38,904	14,303
2021	748	1,226	2,713,599	6,035	2,252,822	5,416	41,440	15,235
2022	765	1,254	2,690,733	5,985	2,175,980	5,231	44,798	16,470
2023	785	1,287	2,624,710	5,838	2,146,032	5,159	47,964	17,634
2024	768	1,259	2,640,644	5,873	2,115,751	5,086	47,770	17,563
2025	772	1,266	2,703,579	6,013	2,158,440	5,189	49,597	18,234

註：

1. 實施機關、付款（轉帳）憑單及其他支付憑證（含支出收回書、繳款書等）、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（民國60）年基期數量之百分比。
2. 2011（民國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, payment (transfer) vouchers and other payment documents (including expenditure withdrawal statements, payment notices, etc.), 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. 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**

建置按日彙總 e 化代繳各機關退撫儲金作業機制，提升跨機關行政效能，擷節政府支出。

The daily consolidated e-payment operation mechanism for retirement and compensation funds of central government agencies was established to improve cross-agency administrative efficiency and reduce government expenditure.

## 三、辦理訪查

### **On-site Visits**

以實地或視訊方式完成 34 個機關訪查作業，瞭解渠等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 化機制實務作業遭遇問題，適時解說及協助解決，俾提升電子支付作業效能。

The NTA has completed visits of 34 agencies in the field or virtually to understand their electronic payment operations and security measures and to provide agencies timely commentary and assistance to cope with problems arising out of electronic payment and new e-mechanism practical operations, so as to enhance the efficacy of electronic payment operations.

## 四、落實額定零用金管理

### **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，並函請額定零用金提領數低於本署核定數 5 萬元以上，且逾 5 年未檢討之支用機關，重新檢討零用金額度，俾與實務需求相符。另於本署網站提供各機關查詢其零用金核定日期、額度及提領數等功能，助益各該機關對額定零用金之控管。

To implement the petty cash system and strengthen its functions, the NTA conducted

a comprehensive review of approvals for the specified limit on petty cash for agencies and sent letters to agencies whose petty cash drawing amounts were over NT\$50,000 lower than the amount approved by the NTA and which had not been reviewed for over five years, requesting them to review their allowance limit to match their practical needs. In addition, the NTA website provides the function of inquiry of the approved date, amounts, and withdrawal amount of allowance to facilitate the control of petty cash for agencies.

### 五、辦理人工支付作業緊急應變備援演練，確保國庫支付不中斷

#### **Emergency Response Drills for Manual Payment Operations was held to Ensure Treasury Payment Operations Proceeded without Interruption**

114 年 9 月辦理人工支付作業緊急應變備援演練，並就實際演練情形進行檢討及精進，強化緊急應變能力，確保國庫支付服務不中斷。

In September 2025, emergency response drills for manual payment operations were held. The actual drill response was then reviewed to strengthen and refine emergency response capabilities and ensure uninterrupted treasury 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，廣續推動「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

債務比率超限之苗栗縣 114 年度償債 21.32 億元，較行政院核定償債計畫之執行進度超前。

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，以及原債務超限之宜蘭縣，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

Miaoli County, with its debt ratio exceeding the debt ceiling, repaid \$2,132 million through the end of fiscal year 2025. It was ahead of the debt repayment schedule that the Executive Yuan had approved.

From fiscal years 2014 to 2017, the debts of Hsinchu, Nantou, Yunlin, Chiayi, and Pingtung Counties exceeded the warning threshold, while Yilan County had

previously exceeded the debt ceiling. After the NTA's persistent consultations with these counties, their debt ratios have now fallen below the warning threshold. These consultations will be continued to assist local governments in improving 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 more 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 More

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 (%)
2006	36,226	3,040	2,519	78	41,863	35.35
2007	37,182	3,045	2,678	68	42,974	34.69
2008	37,781	3,102	2,798	63	43,743	33.74
2009	41,263	3,129	2,975	62	47,428	35.58
2010	45,365	3,154	3,306	44	51,868	38.49
2011	47,506	5,290	1,871	19	54,685	39.80
2012	49,963	5,696	1,869	16	57,544	40.68
2013	51,463	6,071	1,847	14	59,395	40.29
2014	52,756	6,502	1,679	11	60,949	41.36
2015	52,964	6,690	1,636	9	61,298	39.80
2016	53,393	7,090	1,593	6	62,082	38.34
2017	53,530	6,975	1,558	4	62,067	36.60
2018	53,735	7,062	1,517	2	62,317	35.53
2019	53,274	7,110	1,492	2	61,878	34.38
2020	55,359	7,172	1,458	1	63,990	34.65

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 (%)
2021	57,089	7,030	1,385	1	65,504	34.23
2022	59,205	6,753	1,317	0	67,274	33.21
2023	60,578	6,708	1,192	0	68,478	31.79
2024	61,480	6,422	1,011	0	68,913	30.32
2025	60,730	6,136	830	0	67,696	28.15

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. 2006（民國95）年度至2024（民國113）年度為審定決算數，2025（民國114）年度為院(自)編決算數。
3. 因應2014（民國103）年12月25日地方改制為六都，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. 2006（民國95）年度至2013（民國102）年度為前3年度GNI平均數，2014（民國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 one year or more 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. FY2006-2024: Final audit accounts for general government, edited by the Ministry of Audit, Control Yuan. FY2025: Final Accounts for general government, edited by the Executive Yuan (local governments).
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 FY2006 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 113 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 114 年度第一季各月債券發行金額、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 114 年 3 月 23 日、6 月 23 日及 9 月 23 日，公告次一季各月債券發行金額、標售日及發行日等資料明細（遇假日提前 1 或 2 天公告）。

#### Planning issuance policy of government bonds and treasury bills

1. First-stage: Information of the types of bond (new or reopened bonds) and the years of maturity as well as the maturity days for treasury bills for each month of year 2025 was published on December 23, 2024 (with announcements one or two days in advance in case of a holiday).
2. Second-stage: Detailed information seasonally for the next quarter, such as the issue amount, auction date, issue date, etc. was published on March 23, June 23, and September 23, 2025 (with announcements 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

114 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。114 年度標售公債 17 次（含甲類公債 16 次

及乙類公債 1 次)，包括原始發行 12 次及增額發行 5 次，金額合計 4,335 億元，其中 3,150 億元係為支應債務基金舉新還舊財務運作需要，並未增加債務，1,115 億元為支應總預算及特別預算需求，70 億元則為支應非營業特種基金財務需求發行，如表 5。

### 2. 國庫券之發行

為建構短期利率指標，賡續推動國庫券定期適量和 2 階段公告方式。114 年度發行國庫券 7 期，發行金額 2,300 億元，係作為調節國庫收支盈虛調度之用，如表 6。

## **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 2025 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 2025, the bonds were issued in 17 terms with a total amount of NT\$433 billion (including 16 terms of non-self-redeeming bond and one term of self-redeeming bond), of which bonds worth NT\$315 billion were issued to provide the budgets for new and old financial operations of the Debt Service Fund without increasing debts; bonds worth NT\$112 billion were issued to raise funds for the general budget and special budgets; NT\$7 billion were issued to meet the financial needs of Nonprofit Special Funds. For details, please refer to Table 5.

### 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 the “two-staged announcement” strategy. Treasury bills were issued seven terms in 2025. The total issue amount was NT\$230 billion. Its purpose was to adjust the distribution and scheduling of treasury revenue. For details, please refer to Table 6.

表5 114年度中央政府建設公債標售概況表

Table 5. Issuance of FY2025 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 總額 Total Amount (2)	投標倍數 Bid-to- Cover Ratio (2)/(1)				
1	114甲1期 A14101	300	2025.01.09	5	1.500	300.000	628.50	2.10	-	1.575	-107,373,729	
2	114乙1期 A14201	70	2025.01.20	10	1.625	69.999	233.00	3.33	0.001	1.635	-6,409,600	
3	114甲2期 A14102	300	2025.01.22	2	1.250	300.000	692.50	2.31	-	1.370	-70,546,975	
4	114甲3期 A14103	300	2025.02.13	10	1.500	299.990	460.50	1.54	0.010	1.592	-253,296,175	
5	增額114甲 1期 A14101R	300	2025.01.09	5	1.500	300.000	515.50	1.72	-	1.520	-28,330,759	2025.2.27 增額發行 Reopened on 2025.2.27
6	114甲4期 A14104	300	2025.03.12	5	1.500	299.990	549.00	1.83	0.010	1.580	-114,515,259	
7	114甲5期 A14105	214.512	2025.03.27	20	1.750	249.988	284.50	1.14	0.012	1.761	-39,488,247	
8	增額114甲 3期 A14103R	300	2025.02.13	10	1.500	299.985	474.00	1.58	0.015	1.640	-378,785,990	2025.4.18 增額發行 Reopened on 2025.4.18
9	114甲6期 A14106	200	2025.05.16	30	1.875	199.979	285.00	1.43	0.021	1.890	-68,216,819	
10	增額114甲 4期 A14104R	300	2025.03.12	5	1.500	300.000	608.00	2.03	-	1.480	27,096,759	2025.5.23 增額發行 Reopened on 2025.5.23
11	114甲7期 A14107	300	2025.06.13	10	1.500	299.984	649.50	2.17	0.016	1.553	-146,221,859	
12	114甲8期 A14108	200	2025.07.16	5	1.250	199.998	556.50	2.78	0.002	1.340	-86,492,161	
13	增額114甲 7期 A14107R	250	2025.06.13	10	1.500	249.998	526.00	2.10	0.002	1.368	301,163,656	2025.8.15 增額發行 Reopened on 2025.8.15
14	114甲9期 A14109	200	2025.09.10	20	1.500	199.999	369.50	1.85	0.001	1.517	-58,275,665	
15	114甲10期 A14110	300	2025.10.17	10	1.250	299.998	692.00	2.31	0.002	1.318	-189,959,458	
16	114甲11期 A14111	200	2025.11.14	30	1.375	199.998	373.50	1.87	0.002	1.490	-553,148,077	
17	增額114甲 10期 A14110R	300	2025.10.17	10	1.250	300.000	510.00	1.70	-	1.320	-193,352,331	2025.12.5 增額發行 Reopened on 2025.12.5

表6 114年度財政部國庫券標售概況表  
Table 6. Issuance of FY2025 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\$)
1	財114-1 T14001	273	114.02.26	114.11.26	350	1.426 %	373,310,000
2	財114-2 T14002	182	114.04.01	114.09.30	300	1.435 %	214,650,000
3	財114-3 T14003	91	114.04.11	114.07.11	350	1.460 %	127,400,000
4	財114-4 T14004	91	114.06.03	114.09.02	300	1.400 %	104,700,000
5	財114-5 T14005	28	114.06.12	114.07.10	300	1.230 %	28,320,000
6	財114-6 T14006	364	114.12.17	115.12.16	350	1.219 %	425,495,000
7	財114-7 T14007	182	114.12.26	115.06.26	350	1.215 %	212,030,000

### (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，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。114年度共辦理短期借款9次，借款金額為1,780億元。另配合國庫調度及中央政府債務基金財務運作需要，114年度辦理中長期借款5次，借款金額為484億元。

### Short-term and long-term loans

In order to flexibly balance treasury revenues and expenditures and elevate the efficacy in the funding of the National Treasury, and in accordance with Paragraph 3, Article 1 of the Treasury Bills and Short-Term Loans Act, the MOF may 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 nine terms of short-term loans for a total of NT\$178 billion. Given the requirement to balance the National Treasury and the fiscal financing of the Debt Service Fund in 2025, there were five terms of long-term loans for a total of NT\$48.4 billion.

#### (四) 公債及國庫券之還本付息及核結資料

1. 114 年度償付甲類公債本金 4,350 億元，利息 793 億元，本息合計 5,143 億元。
2. 114 年度償付國庫券本金 1,887 億元，利息 13 億元，本息合計 1,900 億元。
3. 114 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 5,171 億元，國庫券本息金額計 1,900 億元。

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

1. The principal of Type A bonds totaling NT\$435 billion and interest totaling NT\$79.3 billion were paid as scheduled in 2025. The total amount was NT\$514.3 billion.
2. The principal of treasury bills totaling NT\$188.7 billion and interest totaling NT\$1.3 billion were paid as scheduled in 2025. The total amount was NT\$190 billion.
3. For redeemed bond certificates entrusted to financial institutions for handling the principal and interest payments of central government bonds, the principal and

interest payment of government bonds in 2025 amounted to NT\$517.1 billion, and the principal and interest payments of the treasury bills was NT\$190 billion.

### 四、推動發行永續發展政府債券

#### Promoting the Issuance of Sustainable Government Bonds

為響應國際永續發展趨勢，財政部積極配合國家發展委員會兆元投資國家發展方案，致力推動我國永續發展政府債券之發行，除主動建立與金融監督管理委員會及財團法人中華民國證券櫃檯買賣中心間之跨部會合作管道外，並於中央公共債務管理委員會中向各基金管理機關宣導發行，另洽請行政院主計總處及教育部研修相關制度化規範，成功推動國立金門大學規劃發行永續發展政府債券支應學生宿舍興建計畫，並於 114 年底取得綠色債券資格認可，於 115 年發行。地方政府部分，財政部透過座談會與研習班等機會，向地方政府宣導運用多元化籌資工具，並提供獎勵誘因，輔導地方政府完備債券發行制度，114 年度地方政府合計發行永續發展債券 161 億元。

In response to the international trend of sustainable development, the MOF actively promotes the issuance of sustainable government bonds. Apart from establishing inter-ministerial cooperation channels with the Financial Supervisory Commission and the Taipei Exchange, the MOF works through the Central Public Debt Administration Committee to promote issuance to various fund management authorities. Furthermore, the MOF has contacted the Directorate General of Budget, Accounting and Statistics of Executive Yuan and the Ministry of Education to amend relevant regulations, successfully promoted the planning of issuing Sustainable Development Government Bonds by National Quemoy University to finance the construction project for student dormitories. The project obtained Green Bond certification by the end of 2025 and will begin issuance in 2026. For local governments, the MOF advocates for the use of diversified fundraising tools through conducting seminars and workshops and provides incentives to support local governments in establishing bond issuance systems. In 2025, the local governments issued a total of NT\$16.1 billion in sustainable bonds.

# 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**

強化公共建設財務規劃，創增計畫效益：

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

- (一) 配合國家發展委員會辦理 114 年度政府重大公共建設及前瞻基礎建設計畫第 5 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。

Execution of preliminary planning operations associated with the budgeting for the 2025 Major Public Construction Projects and the fifth stage 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.

- (二) 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。

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 possible impacts on government finance to prevent waste from repeated allocation of resources was encouraged.

## 二、輔導地方財政

### **Assistance to Local Government Finance**

#### (一) 研修財政收支劃分法

為使財政資源分配落實「均衡城鄉、均衡臺灣」目標，經多次邀集會商，參酌多數學者專家及地方政府意見，擬具「財政收支劃分法」部分條文修正草案於 114 年 11 月 6 日陳報行政院，經同年月 20 日第 3979 次行政院院會通過後送請立法院審議，如能順利通過，將有助落實財政收支劃分法調劑財政盈虛、均衡區域發展之立法意旨。

#### **Revision of the Act Governing the Allocation of Government Revenues and Expenditures**

The revision of the Act Governing the Allocation of Government Revenues and Expenditures is designed to achieve the goal of “Balanced Urban and Rural Development and Balancing Taiwan” through the equitable distribution of fiscal resources. Following multiple consultative meetings with scholars, experts, and local governments, a draft of partial amendments was submitted to the Executive Yuan on November 6, 2025. Following its approval at the 3979th Executive Yuan Meeting on November 20 of the same year, the proposed amendments were forwarded to the Legislative Yuan for deliberation. The successful passage of these amendments will facilitate the fulfillment of the Act’s legislative intent to balance fiscal surpluses and deficits and promote balanced regional development.

#### (二) 研訂 115 年度中央統籌分配稅款分配作業規範

鑑於 114 年 3 月 21 日公布施行之財政收支劃分法刪除授權財政部擬訂中央統籌分配稅款分配辦法之規定，考量中央統籌分配稅款分配攸關地方自治財源，為避免爭議，經邀集地方政府會商後，業於 114 年 8 月 27 日函頒訂定「115 年度中央統籌分配稅款分配及撥付作業注意事項」，作為執行依據。

#### **Establishment of the 2026 Operational Guidelines for Centrally-Funded Tax Revenues**

Given that the amendment to the Act Governing the Allocation of Government Revenues and Expenditures, promulgated and effective on March 21, 2025, repealed the provision authorizing the MOF to draft regulations for the allocation of Centrally-Funded Tax Revenues, and considering that such allocations are critical to the financial resources of local governments, the MOF convened a consultation meeting with local governments to preemptively address potential disputes. Subsequently, on August 27, 2025, the MOF formally promulgated and implemented the “Directions for the Allocation and Disbursement of Centrally-Funded Tax Revenues for 2026” to serve as the official basis for execution.

### (三) 辦理地方財政會報

為加強地方財政輔導並提升財政會報效益，114 年度地方財政會報首度由財政部與地方政府共同召開，經宜蘭縣政府籌劃，已於 114 年 9 月 11 日及 12 日順利舉辦，除邀請地方政府財政、主計單位首長出席，安排臺北市、臺東縣及金門縣政府提出專題報告，分享開源節流成功經驗外，並就地方財政相關議題交換意見，有助於協助地方政府廣闢財源及增進財務效能。

#### **Holding “2025 Local Finance Conference”**

The inaugural joint convening of the 2025 Local Finance Conference by the MOF and local governments was aimed at strengthening local fiscal guidance and enhancing the effectiveness of fiscal meetings. Organized by the Yilan County Government, the conference was successfully held on September 11 and 12, 2025. In addition to the attendance of fiscal and accounting heads from local governments, experience sharing sessions were presented by the Taipei City, Taitung County, and Kinmen County Governments on their successful experiences in revenue generation and cost reduction. The exchange of views on local fiscal issues further assisted local governments in broadening revenue sources and improving financial efficiency.

### (四) 辦理財務績效考核

依「地方政府財政業務輔導方案」完成 114 年度「財務管理」及「債務管理」業務考評，並於 114 年度地方財政會報頒發績優單位獎座，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，於 114 年 10 月完成開源績效考核作業，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 2025, including financial management and debt management, and outstanding unit awards have been presented in “2025 Local Finance Conference” to encourage excellence. In addition, the local performance assessment of the year 2025 was completed in October 2025, and the results were delivered to the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, as references for the addition or subtraction of general grants.

#### **(五) 辦理中央普通統籌分配稅款撥付**

中央普通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。114 年度中央普通統籌分配稅款總計撥付地方政府 4,277.8 億元，較通知分配數 4,397.5 億元減少 119.7 億元 (2.7%)，如表 7，惟仍較 113 年度撥付數增加 146.9 億元。

### **Overview of the distribution of General Centrally-Funded Tax Revenues**

General 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.

A total of NT\$427.78 billion of General Centrally-Funded Tax Revenues were disbursed to local governments, a decrease of NT\$11.97 billion (2.7%) compared to the notified allocation amount of NT\$439.75 billion in 2025. Nevertheless, this still represented a growth of NT\$14.69 billion compared to the actual disbursement in 2024. For details, please refer to Table 7.

表7 114年度中央普通統籌分配稅款分配金額表

Table 7. Amount of Distribution from General Centrally-Funded Tax Revenues in 2025

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	4,397.5	4,277.8	-119.7	-2.7
直轄市 Special Municipality	2,865.6	2,795.6	-70.0	-2.4
縣市 County/ City	1,149.6	1,109.2	-40.4	-3.5
鄉鎮市 Township/ Town	382.3	373.0	-9.3	-2.4

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

114年公益彩券結算銷售金額達1,649億元，盈餘分配數為367億元，計分配予衛生福利部165億元、中央健康保險署18億元及地方政府184億元，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 2025, the sales amount of the Public Welfare Lottery stood at NT\$164.9 billion, and the surplus amount was NT\$36.7 billion. From this amount, NT\$16.5 billion was distributed to the Ministry of Health and Welfare, NT\$1.8 billion to the National Health Insurance Administration, and NT\$18.4 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	
第1屆發行合計 Total of the 1st issuance (2000~2001) (民國89~90年)	49.79	28.73	4.13	82.65	339.06
第2屆發行合計 Total of the 2nd issuance (2002~2006) (民國91~95年)	603.06	542.75	60.30	1,206.11	4,115.66
第3屆發行合計 Total of the 3rd issuance (2007~2013) (民國96~102年)	837.45	753.70	83.74	1,674.89	6,141.10
第4屆發行合計 Total of the 4th issuance (2014~2023) (民國103~112年)	1,506.15	1,355.40	150.60	3,012.16	12,781.14
2024 (民國113年)	146.06	131.38	14.60	292.04	1,321.40
2025 (民國114年)	183.67	165.08	18.34	367.09	1,649.17
發行總計 Accumulated Total	3,326.17	2,977.04	331.72	6,634.94	26,347.55

# 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 114 年股東常會董事改選

114 年度華南金融控股股份有限公司董事（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 directors' elections in government-owned share enterprises in 2025**

The board directors' elections (including independent directors) of Hua Nan Financial Holding Co. were held smoothly and successfully in 2025, and the results were in line with the expectation of the MOF in that the interests of government-owned shareholdings were well-protected.

##### (二) 完成國營事業董事會改派

114 年完成臺灣土地銀行股份有限公司董事（含獨立董事）及中國輸出入銀行理監事改派。

#### **Completion of Board Reappointments for Government-Owned Enterprises in 2025**

In 2025, the reappointments of the Board of Directors (including independent directors) of Land Bank of Taiwan Co., Ltd., as well as the Board of Directors and Board of Supervisors of the Export-Import Bank of the R.O.C., were successfully finalized.

##### (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（下稱青安貸款）」，由 8 家公股銀行以其自有資金辦理。嗣為擴大政策效益，自 112 年 8 月 1 日起放寬部分條件，除原公股銀行減收半碼續辦外，並由政府加碼提供 1 碼利息補貼，補貼期間及實施期程至 115 年 7

月 31 日止。為落實購屋自住之政策協助目的，推動青安貸款精進方案優化措施，包含滾動檢討修正「公股銀行辦理青年安心成家購屋優惠貸款原則」等相關規範，並持續督請公股銀行落實貸前審核、貸後管理及加強青安貸款違規案件查核等。截至 114 年 12 月底止，本優惠貸款共撥貸 49 萬 3,267 戶、2 兆 5,951 億餘元，有效協助無自有住宅家庭購屋安家，落實居住正義。

### Continued implementation of the “Preferential Housing Loans 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. Afterwards, to enhance policy effectiveness, certain loan terms of this project have been relaxed. Furthermore, the government has provided a 0.25% interest subsidy in addition to the former 0.125% interest reduction offered by the banks, effective since August 1, 2023. The implementation and subsidy period will continue until the end of July 31, 2026. To assist young adults without their own houses in purchasing self-use residences, the MOF has revised the regulations of the “Preferential Housing Loans for the Youth” and requested that banks with government-owned shareholdings should thoroughly implement pre-loan reviews on customers and post-loan management. As of the end of December 2025, the abovementioned preferential loans administered by the government-owned share banks were granted to 493,267 households with a total amount of NT\$2,595.1 billion. This policy reduces the burden on people who have therewith purchased their own houses and implements people’s housing rights.

## 二、加強基金管理

### Strengthening of the Management of Funds

#### (一) 參與審議國營事業及非營業特種基金預算、計畫及法案

114 年度營業及非營業特種基金計有 120 單位，其所轄編製分基金預算 139 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 115 年度預算案時程審提意見，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。111 年度至 115 年度中央政府營業盈餘及事業收入概況表如表 9。

表9 111年度至115年度中央政府營業盈餘及事業收入概況表

Table 9. Execution of Surplus of Public Enterprises from 2022 to 2026

單位：新臺幣億元  
Unit: NT\$100 million

年 度 Year	2022	2023	2024	2025	2026
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	院編決算數 Final Accounts	預算案數 Budget Proposal
營業基金盈餘繳庫 Profits of the Enterprise Fund to be paid to the National Treasury	2,004.16	2,052.31	2,235.72	2,251.01	2,201.35
非營業特種基金 賸餘繳庫 The Amount of Other Special Fund to be paid to the National Treasury	225.10	200.98	324.67	56.70	121.55
投資收益 Investment Revenue	407.01	321.88	233.12	270.35	256.72
營業盈餘及事業收入 合計 Surplus of Public Enterprises	2,636.27	2,575.17	2,793.51	2,578.06	2,579.62

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

In 2025, the number of enterprise funds and non-profit special funds totaled 120, under which 139 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 2026 Special Fund Budget, provided review opinions with the aim of enhancing revenue and reducing 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. The execution of revenues from surplus of public enterprises from 2022 to 2026 is shown in Table 9.

### (二) 實地訪查特種基金收支執行情形

為瞭解中央政府各機關主管非營業特種基金財務運用及預算執行情形，每年定期就基金運作連年呈現短絀或計畫執行率偏低者等作為訪查對象，114 年度選定 4 個基金，實地調查各基金收支執行成效，研提各項增裕收入及減少不經濟支出等意見函送各基金主管機關參考。

#### **On-site investigation of the revenue and expenditure execution of special funds**

To understand the financial management and budget execution of non-operating special funds under the central government agencies, an annual regular review is conducted for funds that have consistently shown deficits or low project execution rates. In 2025, four funds were selected for on-site investigation to assess the revenue and expenditure execution of each fund. Recommendations were made on increasing income and reducing inefficiency-related expenditures, and these were sent to the relevant fund management agencies for reference.

## 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

114 年度完成審查中央政府各機關規費相關法規總數計 77 個，收費項目總數計新增 476 項、調整 352 項；另審查各地方政府規費相關法規計 34 個。110 年至 114 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 2025, a review of 77 relevant regulations of central government service fees was completed, with 476 charges newly added and 352 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 2021 to 2025 are shown in Table 10.

表10 110年度至114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 2021 to 2025

單位：新臺幣億元；%  
Unit: NT\$100 million; %

年 度 Year	2021 (民國110年)	2022 (民國111年)	2023 (民國112年)	2024 (民國113年)	2025 (民國114年)	
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	院編決算數 Final Accounts	
罰賠款收入 Revenues from Fines and Indemnities	279.13	220.40	291.49	308.39	311.64	
規費收入 Fees	555.97	593.90	657.15	655.69	655.51	
其他收入 Other	250.44	210.14	244.18	381.00	176.91	
財產收入 (經常門) Revenues from Public Properties (Current)	140.18	124.48	200.79	222.12	202.19	
財產收入 (資本門) Revenues from Public Properties (Capital)	252.74	307.26	222.41	181.00	258.58	
合計 Total	金額 Amount	1,478.46	1,456.18	1,616.02	1,748.20	1,604.83
	成長率 Growth %	(53.98)	(1.51)	10.98	8.18	(8.20)

## (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 199 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 enter into a routine review at least once every three years; the Administration shall also notify the executive authorities-in-charge of the related matters every half year to request that they carry out an examination on 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 cumulatively informed the executive authorities-in-charge of 199 relevant regulations to carry out reviews and amendments as needed.

## 四、積極籌措非稅課收入

### **Active Mobilization of Non-Tax Revenue Collection**

115 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 2,580 億元、行政及財產收入 1,236 億元（營業盈餘及事業收入為 115 年預算案數）。

In cooperation with the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, the budgets of the Surplus of Public Enterprises & Public Utilities as well the Revenues from Administrative Business and Properties of the Central Government of 2026, with amounts of NT\$258 billion and NT\$123.6 billion, respectively, have been approved by the Legislative Yuan.

# 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 Production 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 114 年底，領有菸酒進口業許可執照業者計有 2,469 家，較 113 年減少 227 家；酒製造業者計有 322 家，較 113 年減少 15 家；菸製造業者則有 4 家，與 113 年相同。

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 2025, there were 2,469 licensed operators in the import business, a decrease of 227 operators compared with the number of the operators of the previous year; 322 licensed alcohol producing operators, 15 operators less than the year before; and four licensed tobacco producing operators, the same number of operators as in the previous year.

### 二、完備菸酒管理相關法規

#### Enhancing Regulations Related to the Tobacco and Alcohol Administration

為強化菸酒管理並因應實務需要，發布核釋「菸酒管理法」第 32 條第 5 項、第 37 條第 4 款有關進口酒之容器或其外包裝之標示有使人誤信原產地之情事及進口酒之廣告或促銷之內容有易生誤解原產地之情事相關規定 2 則釋令。

To strengthen tobacco and alcohol management and meet practical needs, two MOF interpretive orders were issued concerning Paragraph 5, Article 32 and Subparagraph 4, Article 37 of The Tobacco and Alcohol Administration Act, clarifying relevant rules regarding the labeling on the containers or external packaging of imported alcohol products that may cause consumers to be misled about the place of origin, as well as the advertisements or

promotional content of imported alcohol products that may give a misleading impression of the place of origin.

### 三、賡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，114 年經積極輔導業者申請認證 56 場次，計新增通過認證 3 廠線、25 項酒品；截至 114 年底，共有 53 廠線計 297 項酒品通過認證。另為提升認證酒品國際競爭力，114 年薦送認證酒品參加「2025 舊金山世界烈酒競賽」，榮獲 38 面獎牌，並舉辦認證酒品品評競賽及「2025 財政部優質酒類認證成果發表會」，有效提升認證酒品知名度。

For improving the quality of domestically produced alcohol products and safeguarding the interests of consumers, the MOF introduced the Alcohol Quality Certification System in 2003. In 2025, the MOF actively held 56 sessions to assist producers applying for the certification, and ended up with three manufacturing lines and 25 alcohol products being certified. At the end of 2025, 53 manufacturing lines (and 297 alcohol products) have been certified. In order to promote the competitiveness of the certified alcohol products, some of the certified alcohols that were recommended by the MOF were sent to the “2025 San Francisco World Spirits Competition” and were awarded 38 medals. The MOF also hosted a tasting competition as well as “The Ministry of Finance Alcohol Quality Certification System Achievements Presentation of 2025” to effectively boost the reputation of these certified alcohols.

- (二) 為強化認證管理及配合實務需要，整併水果再製酒類及其他再製酒類 2 項評審基準內容，114 年 11 月 14 日修正發布「財政部優質酒類認證評審基準－其他再製酒類」，名稱並修正為「財政部優質酒類再製酒類認證評審基準」；另廢止「財政部優質酒類認證評審基準－水果再製酒類」。

To strengthen certification management and to meet practical needs, the contents

of the two criteria for fruit reprocessed alcoholic beverages and other reprocessed alcoholic beverages were consolidated, and on November 14, 2025, the “MOF Criteria for Evaluation of Alcohol Quality Certification for Other Reprocessed Alcoholic Beverages” was amended and renamed as the “MOF Criteria for Evaluation of Alcohol Quality Certification for Reprocessed Alcoholic Beverages”; the “MOF Criteria for Evaluation of Alcohol Quality Certification – Fruit Reprocessed Alcoholic Beverages” was abolished.

#### 四、執行進口酒類查驗制度

##### **Executing the Imported Alcohol Products Inspection Scheme**

賡續委託財政部關務署基隆關、屏東縣檢驗中心、基隆市衛生局及國家原子能科技研究院等檢驗單位，協助本署辦理進口酒類及未變性酒精之檢驗。114年12月11日依風險評估調整日本福島等5縣（福島縣、茨城縣、櫛木縣、群馬縣、千葉縣）進口酒品輻射查驗措施。全年共審理進口酒類衛生查驗案件87,784件，其中不合格21件，均依規定責令業者辦理退運或銷毀，落實為進口酒品衛生安全把關。另有關國產及進口菸酒總量統計如表11至表13。

The NTA continued to authorize Keelung Customs, Pingtung County Central Laboratory, Keelung City Health Bureau, National Atomic Research Institute and other agencies (institutions) to assist with executing inspections on imported alcohol products and un-denatured ethyl alcohol. Based on risk control assessment, the radiation inspection measures for imported alcohol products from five Japanese prefectures (Fukushima, Ibaraki, Tochigi, Gunma, and Chiba) were also adjusted on December 11, 2025. There were 87,784 applications this year, of which 21 were found to be disqualified, and the businesses were instructed to either return or destroy the products in accordance with regulations, ensuring strict control over the sanitary safety of imported alcohol products. The yearly amounts of domestically produced and imported tobacco and alcohol products are shown separately in Tables 11 to 13.

## 五、強化菸酒類消費者保護及私劣菸酒查緝

### **Strengthening the Tobacco and Alcohol Consumers' Protection and the Investigation and Seizure of 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，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 441 次，強化全民共同監督及消費安全秩序。另召開「中央菸酒稽查及取締督導小組」委員會第 53 次會議，統籌協調督導處理重大違法私劣菸酒品案件相關事項，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。

To protect the rights of consumers and safeguard public health, the NTA has established an emergency reporting system for serious harm of accidents caused by consuming illegal alcohol by holding safety drills to assist local governments in ways to manage crises in a timely manner so as to minimize any possible harm caused. In 2025, the NTA cooperated with the Consumer Protection Division, Executive Yuan and local governments to organize 441 promotional activities with the aim of enhancing public participation in monitoring illegal activities and protecting consumers' safety and public order. "The Commissioners' 53rd Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products" was also convened to coordinate and supervise relevant cases which involved illegal tobacco and alcohol products, and to solve problems confronted by the central and local competent authorities.

- (二) 依據「財政部 114 年度加強查緝私劣菸酒策進計畫」，辦理地方政府私劣菸酒查緝績效考核，績效優良者給予獎助金及行政獎勵，另檢討分析辦理成效供地方政府後續精進參考。

In accordance with "The MOF 2025 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products," the NTA has conducted performance appraisal of the local

governments on investigation of tobacco and alcohol products, and has provided grants and administrative incentives to those with excellent performance, and also reviewed and analyzed performance.

(三) 114 年度查獲違反菸酒管理法案件 9,744 件，違法菸類約 1,382 萬包、酒類約 44 萬公升，市價約 10 億 3,689 萬元，各年度查獲私劣菸酒數量如表 14。

As of December 31, 2025, a total of 9,744 cases involving illegalities have been successfully handled by the NTA. A total of 13.82 million packs of illegal tobacco products and a total of 0.44 million liters of illegal alcohol products were seized at a market value of about NT\$1,036.89 million. The total amounts of illegal tobacco and alcohol products seized in the past years from 2002 to 2025 are shown in Table 14.

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: Thousand pcs

年度 Year	產品 Products	紙菸類 Cigarettes								
		國產Domestic			進口Imported			小計Sub-total		
		數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
2002 (民國91年)	18,628,741.46	53.68	-	16,073,466.52	46.32	-	34,702,207.98	100.00	-	
2003 (民國92年)	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 (民國93年)	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 (民國94年)	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 (民國95年)	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 (民國96年)	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 (民國97年)	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 (民國98年)	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 (民國99年)	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 (民國100年)	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 (民國101年)	21,967,404.11	58.87	6.10	15,347,216.68	41.13	-7.65	37,314,620.79	100.00	-0.03	

年度 Year	產品 Products	紙菸類 Cigarettes								
		國產Domestic			進口Imported			小計Sub-total		
		數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
2013 (民國102年)	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 (民國103年)	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 (民國104年)	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 (民國105年)	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 (民國106年)	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 (民國107年)	31,991,892.52	83.85	-2.65	6,162,307.77	16.15	5.73	38,154,200.29	100.00	-1.39	
2019 (民國108年)	31,226,809.06	85.58	-2.39	5,262,170.91	14.42	-14.61	36,488,979.97	100.00	-4.36	
2020 (民國109年)	28,738,942.64	82.88	-7.97	5,937,270.78	17.12	12.83	34,676,213.42	100.00	-4.97	
2021 (民國110年)	32,361,459.54	82.55	12.61	6,840,763.46	17.45	15.22	39,202,223.00	100.00	13.05	
2022 (民國111年)	32,707,196.88	84.39	1.07	6,048,904.40	15.61	-11.58	38,756,101.28	100.00	-1.14	
2023 (民國112年)	30,694,482.24	84.77	-6.15	5,515,028.03	15.23	-8.83	36,209,510.27	100.00	-6.57	
2024 (民國113年)	26,902,942.60	78.93	-12.35	7,180,749.11	21.07	30.20	34,083,691.71	100.00	-5.87	
2025 (民國114年)	28,223,724.00	77.18	4.91	8,342,889.35	22.82	16.18	36,566,613.35	100.00	7.28	

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 (cut tobacco, cigars, snuff, chewing tobacco, and other tobacco products)

單位：公斤  
 Unit: Kilogram

年度 Year	產品 Products	非紙菸類（菸絲、雪茄、鼻菸、嚼菸、其他菸品） Non-Cigarette Products ( cut tobacco, 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 (民國91年)		0.00	0.00	-	387,140.96	100.00	-	387,140.96	100.00	-
2003 (民國92年)		0.00	0.00	0.00	506,092.19	100.00	30.73	506,092.19	100.00	30.73
2004 (民國93年)		0.00	0.00	0.00	46,595.17	100.00	-90.79	46,595.17	100.00	-90.79
2005 (民國94年)		0.00	0.00	0.00	59,253.10	100.00	27.17	59,253.10	100.00	27.17
2006 (民國95年)		0.00	0.00	0.00	45,328.75	100.00	-23.50	45,328.75	100.00	-23.50
2007 (民國96年)		0.00	0.00	0.00	40,470.32	100.00	-10.72	40,470.32	100.00	-10.72
2008 (民國97年)		0.00	0.00	0.00	51,263.87	100.00	26.67	51,263.87	100.00	26.67
2009 (民國98年)		360.00	0.15	0.00	233,544.79	99.85	355.57	233,904.79	100.00	356.28
2010 (民國99年)		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 (民國100年)		0.00	0.00	-100.00	3,065,519.28	100.00	106.59	3,065,519.28	100.00	98.50
2012 (民國101年)		0.00	0.00	0.00	3,580,394.55	100.00	16.80	3,580,394.55	100.00	16.80

產品 Products	非紙菸類（菸絲、雪茄、鼻菸、嚼菸、其他菸品） Non-Cigarette Products ( cut tobacco, 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 %
年度 Year									
2013 (民國102年)	2,877.30	0.08	0.00	3,586,125.38	99.92	0.16	3,589,002.68	100.00	0.24
2014 (民國103年)	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 (民國104年)	6,797.50	0.17	-98.42	3,987,943.29	99.83	23.38	3,994,740.79	100.00	9.09
2016 (民國105年)	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 (民國106年)	3,340.00	0.08	-99.22	4,391,117.47	99.92	0.33	4,394,457.47	100.00	-8.57
2018 (民國107年)	114,990.55	2.60	3,342.83	4,305,714.62	97.40	-1.95	4,420,705.17	100.00	0.60
2019 (民國108年)	0.00	0.00	-100.00	3,115,365.47	100.00	-27.65	3,115,365.47	100.00	-29.53
2020 (民國109年)	0.00	0.00	0.00	3,931,832.40	100.00	26.21	3,931,832.40	100.00	26.21
2021 (民國110年)	1,415,098.20	50.14	0.00	1,407,083.46	49.86	-64.21	2,822,181.66	100.00	-28.22
2022 (民國111年)	0.00	0.00	-100.00	1,231,882.26	100.00	-12.45	1,231,882.26	100.00	-56.35
2023 (民國112年)	6,720.00	0.52	0.00	1,287,658.72	99.48	4.53	1,294,378.72	100.00	5.07
2024 (民國113年)	72,730.00	7.35	982.29	916,203.59	92.65	-28.85	988,933.59	100.00	-23.60
2025 (民國114年)	43,920.00	2.89	-39.61	1,473,462.72	97.11	60.82	1,517,382.72	100.00	53.44

表13 國產及進口酒類總量表

Table 13. Total Amounts of Domestic and Imported Alcohol Products

單位：千公升(公乘)

Unit: Kiloliter

年度 Year	產品 Products	酒類 Alcohol Products								
		國產Domestic			進口Imported			小計Sub-total		
		數量 Quantity	結構比 Percentage %	成長率 Rate of Growth %	數量 Quantity	結構比 Percentage %	成長率 Rate of Growth %	數量 Quantity	結構比 Percentage %	成長率 Rate of Growth %
2002 (民國91年)	437,006.60	72.06	-	169,452.76	27.94	-	606,459.36	100.00	-	
2003 (民國92年)	451,714.68	72.63	3.37	170,247.86	27.37	0.47	621,962.53	100.00	2.56	
2004 (民國93年)	463,928.52	73.56	2.70	166,793.42	26.44	-2.03	630,721.94	100.00	1.41	
2005 (民國94年)	463,637.73	73.09	-0.06	170,690.17	26.91	2.34	634,327.90	100.00	0.57	
2006 (民國95年)	497,903.74	75.24	7.39	163,883.02	24.76	-3.99	661,786.77	100.00	4.33	
2007 (民國96年)	472,405.27	72.10	-5.12	182,768.81	27.90	11.52	655,174.08	100.00	-1.00	
2008 (民國97年)	462,820.28	72.33	-2.03	177,023.82	27.67	-3.14	639,844.10	100.00	-2.34	
2009 (民國98年)	503,041.28	73.80	8.69	178,585.03	26.20	0.88	681,626.30	100.00	6.53	
2010 (民國99年)	513,432.94	71.64	2.07	203,295.32	28.36	13.84	716,728.26	100.00	5.15	
2011 (民國100年)	509,947.98	70.00	-0.68	218,577.54	30.00	7.52	728,525.53	100.00	1.65	
2012 (民國101年)	544,971.27	70.95	6.87	233,133.45	29.05	2.08	768,104.71	100.00	5.43	

年度 Year	產品 Products	酒類 Alcohol Products							
		國產Domestic			進口Imported			小計Sub-total	
		數量 Quantity	結構比 Percentage %	成長率 Rate of Growth %	數量 Quantity	結構比 Percentage %	成長率 Rate of Growth %	數量 Quantity	結構比 Percentage %
2013 (民國102年)	503,572.47	69.27	-7.60	233,396.78	30.73	0.12	726,969.26	100.00	-5.36
2014 (民國103年)	515,372.48	66.95	2.34	254,371.16	33.05	13.87	769,743.64	100.00	5.88
2015 (民國104年)	515,196.55	65.97	-0.03	265,719.65	34.03	4.46	780,916.20	100.00	1.45
2016 (民國105年)	505,307.94	64.22	-1.92	281,547.36	35.78	5.96	786,855.30	100.00	0.76
2017 (民國106年)	507,480.81	63.47	0.43	292,023.12	36.53	3.72	799,503.93	100.00	1.61
2018 (民國107年)	488,796.84	62.72	-3.68	290,479.41	37.28	-0.53	779,276.24	100.00	-2.53
2019 (民國108年)	469,662.13	60.57	-3.92	305,747.63	39.43	5.26	775,409.75	100.00	-0.50
2020 (民國109年)	462,287.38	58.06	-1.57	333,988.36	41.94	9.24	796,275.74	100.00	2.69
2021 (民國110年)	412,022.11	53.07	-10.87	364,318.10	46.93	9.08	776,340.21	100.00	-2.50
2022 (民國111年)	416,683.09	51.78	1.13	388,074.12	48.22	6.52	804,757.22	100.00	3.66
2023 (民國112年)	374,626.50	48.47	-10.09	398,330.91	51.53	2.64	772,957.41	100.00	-3.95
2024 (民國113年)	351,069.77	47.17	-6.29	393,256.57	52.83	-1.27	744,326.34	100.00	-3.70
2025 (民國114年)	362,331.07	48.54	3.21	384,112.06	51.46	-2.33	746,443.13	100.00	0.28

表14 查獲違法菸酒統計表

Table 14. Total Amounts of Illegal Tobacco and Alcohol Products

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 (民國91年)		26.50	1.81
2003 (民國92年)		26.25	1.15
2004 (民國93年)		22.03	0.48
2005 (民國94年)		12.48	1.49
2006 (民國95年)		6.61	0.62
2007 (民國96年)		10.90	0.74
2008 (民國97年)		4.46	0.96
2009 (民國98年)		10.28	1.07
2010 (民國99年)		15.41	0.61
2011 (民國100年)		11.09	0.74
2012 (民國101年)		13.44	0.54
2013 (民國102年)		21.29	0.53

年度Year	項目Item	菸類(包) Amount of Cigarettes (Packs)	酒類(公升) Amount of Alcohol (Liters)
2014 (民國103年)		16.90	0.85
2015 (民國104年)		10.55	0.58
2016 (民國105年)		9.91	0.61
2017 (民國106年)		20.86	0.99
2018 (民國107年)		18.01	0.9
2019 (民國108年)		23.18	0.46
2020 (民國109年)		20.74	0.69
2021 (民國110年)		16.16	0.48
2022 (民國111年)		15.64	0.96
2023 (民國112年)		17.48	0.51
2024 (民國113年)		11.20	0.98
2025 (民國114年)		13.82	0.44

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; National Police Agency of the Ministry of the Interior; Customs Administration of the MOF; and local governments.



# 叁、未來業務展望

## Future Prospects

## 叁、未來業務展望

### Future Prospects

#### 一、賡續落實各項開源節流措施，改善收支結構

##### **Implementing 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，財政狀況持續改善，未來將賡續推動落實開源節流措施，統籌可用資源，多元籌措財政財源，管控歲入歲出差短，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, leading to a continuous improvement in the fiscal situation. 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, and controlling the shortfall between annual income and expenditure.

#### 二、精進電子支付業務

##### **Improving the Electronic Operations for the National Treasury Payment Service**

為充分發揮國庫支付電子化作業效能，將在現有基礎下，持續推動電子化作業及精進措施，俾簡化跨機關作業程序及提升財務效能。另將不定期辦理國庫支付作業緊急備援演練，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。

To maximize the efficiency of electronic treasury payment operations, we will build upon our existing foundation to continue promoting digitalization initiatives and enhancement measures, thereby streamlining inter-agency procedures and improving financial efficiency. Moreover, the NTA will irregularly hold drills for emergency management of payment operations and modify relevant operational procedures in a timely manner to ensure the Treasury payment operations and maintain government credibility.

### 三、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 governments' debt classification and management mechanisms to urge them to control and manage their debt to facilitate and improve their own finance.

### 四、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 application of debt management tools such as bonds, treasury bills, and short- and long-term loans have been adopted appropriately. To follow market demands accordingly, the bond issuance system will be reviewed in a timely manner. The operation of the Debt Service Fund performs similarly to the operation of debt refinancing and converts high-interest rate debt to low-interest rate debt. It is found that the Debt Service Fund has been of great help in adjusting debt structure as well as reducing the interest burden of the central government, and increasing debt management efficacy.

### 五、持續推動永續發展政府債券

#### **Promoting Sustainable Government Bonds**

積極推動非營業特種基金自償性資金需求配合國家政策目標，引導民間資金投入淨零、永續建設及重大公共建設，並透過「兆元投資國家發展方案」促請中央各部會及地方政府規劃發行具自償性永續發展債券。

The NTA actively promotes the alignment of the self-redeeming funding needs of nonprofit special funds with national policy objectives to channel private capital into net-zero initiatives, sustainable infrastructure, and major public construction projects. Furthermore, central ministries and local governments are urged to plan the issuance of self-redeeming sustainable government bonds.

### 六、賡續推動靈活財務策略加速建設

#### **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，以減輕政府財政負擔。

In order to strengthen the nation's development and competitiveness, the government will continue to advance the development of all kinds of major infrastructure. However, as the financial resources of the government are limited and their efficacy can only be enhanced if innovative thinking and planning are adopted by all authorities, the MOF will continue to promote the flexible use of concepts and practices of financial strategies to assist all authorities to improve their financial planning to achieve an increased self-liquidation rate of projects and relieve financial burden of the government.

### 七、持續推動財政收支劃分法修法

#### **Promoting the Amendment to the Act Governing the Allocation of Government Revenues and Expenditure**

持續推動行政院版財政收支劃分法修正草案早日完成修法程序，讓國民生活品質更均衡，中央與地方垂直(錢權)分配更合理，各地方政府間水平(城鄉)分配更公平，地方自治更強化，中央政府與地方夥伴關係更提升。

The MOF continues to promote the amendment drafted by the Executive Yuan to the Act Governing the Allocation of Government Revenues and Expenditures to expedite the legislative process. This initiative aims to ensure more balanced quality of life for all citizens

and achieve a more rational vertical distribution between central and local governments. Furthermore, it seeks a more equitable horizontal distribution across local governments to strengthen local autonomy and further enhance the partnership between the central and local governments.

## 八、持續落實推動地方財政輔導

### **Strengthening and Promoting Assistance to 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 16 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 review and evaluate the fiscal performances of local governments. The MOF has held seminars and invited outstanding performers to share their experiences in the past 16 years. As a result of the implementation of the program, local governments have paid attention to the concepts of the program, and consequently adopted active financial strategies to improve their fiscal performance effectively. The MOF will continue to promote the financial performance of local governments through educational training, evaluation, assistance, and the sharing of experiences, so as to streamline the fiscal operations of local governments and to improve financial efficacy.

## 九、精進公益彩券業務管理

### **Advancing the Administration of the Public Welfare Lottery Business**

督導發行機構穩健發行公益彩券及適時辦理電腦型彩券加碼促銷活動等措施，以提升彩券銷售，增裕社福財源；另落實執行查核、批購等管理規範，強化發行機構內部管理及外部稽核機制，以維護彩券公信力與公益形象。

The NTA will supervise the issuing institute to stabilize the issuance of the Public Welfare Lottery and to adopt measures to encourage the purchasing of computer based lottery in a timely manner to elevate the lottery turnover in order to enrich the social welfare funding. The NTA will also fully implement the administration rules regarding the check and assessment and lot-purchasing control curbs and strengthen the internal control capability and external audit mechanisms to safeguard its public credibility and trustworthy image.

### 十、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。

If relevant standards of the central government service fees do not accord with Paragraph 2 of Article 11 of the Charges and Fees Act, such standards shall be subject to routine review at least once every half year. The NTA will continuously notify the executive authorities-in-charge of the matters concerned every half year to review such standards so as to enhance the implementation of the fees and charges system.

### 十一、賡續推動「優質認證酒類產業發展方案」

#### **Implementing the Development Plan for the Certificated Alcohol Industry**

為扶植國內製酒產業正向發展，已訂定「優質認證酒類產業發展方案」115 年至 118 年計畫，據以賡續推動，除持續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，並媒合其他業者與優質製酒業者異業合作，提高認證酒品知名度與國際競爭力。

To foster the positive development of the domestic alcohol industry, the NTA has formulated the “Development Plan for the Certificated Alcohol Industry” for the years 2026–2029 as a basis for continued promotion. In addition to continuing measures such as sending certified alcohol products to attend international competitions, awarding certified producers

to participate in domestic and international sales events, and facilitating cross-industry cooperation between other industries and certified producers to enhance the visibility and international competitiveness of certified alcoholic products.

## 十二、廣續強化進口酒類查驗機制

### **Strengthening the Imported Alcohol Product Inspection Scheme**

強化進口酒類衛生查驗機制，廣續推動進口酒類查驗作業 e 化，透過資通訊科技加強風險酒品管控及篩選高風險酒品，有效提升酒類查驗效能，維護國人飲酒安全並兼顧業者通關時效。

The NTA has enhanced the imported alcohol products inspection scheme by continuously digitalizing the functions of imported alcohol inspection, and advancing its management and selection of high-risk alcohol products through upgrading the utilized information and communication technology. These measures have not only enhanced the efficacy of imported alcohol inspection, safeguarded above all the drinking safety of the public but also assisted businesses to have an accelerated customs clearance process.

## 十三、提升私劣菸酒查緝效能

### **Enhancing Efficacy of Investigation and Seizure of Illegal Tobacco and Alcohol Products**

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 will further publish guidelines and introduce projects on the enhanced investigation and seizure of illegal tobacco and alcohol products by integrating the resources and manpower from the central and local governments to strengthen the legal force of implementation, while reinforcing such implementation by conducting monthly spot-checks, special investigations and seizures during holidays, non-regular market inspection tasks, and case investigations on possible illegal tobacco and alcohol products.



# 肆、114 年度重要事件紀要

## Major Events in 2025

## 肆、114 年度重要事件紀要

## Major Events in 2025

日期 Date	事 件 Events
01.08-01.10	辦理114年春節前私劣菸酒查緝專案。 “The 2025 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products Prior to Lunar New Year Holidays” is launched.
01.09	委託中央銀行於1月6日標售、1月9日發行「114甲1期」5年期公債新臺幣300億元，得標利率為1.575%，票面利率為年息1.500%。 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 6, 2025, and to issue on January 9, 2025, NT\$30 billion of the Central Government Development Bonds, with a 5-year maturity, 1.575% highest yield rate and 1.500% p.a. coupon rate.
01.20	公告「112年度我國一般政府負債彙整表及與世界主要國家之比較」。 The “Summary Tables on the Liabilities at General Government of Taiwan in 2023 Compared with Major Countries in the World” is announced.
01.20	委託中央銀行於1月15日標售、1月20日發行「114乙1期」10年期公債新臺幣70億元，得標利率為1.635%，票面利率為年息1.625%。 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 15, 2025, and to issue on January 20, 2025, NT\$7 billion of the Central Government Development Bonds, with a 10-year maturity, 1.635% highest yield rate and 1.625% p.a. coupon rate.
01.22	委託中央銀行於1月17日標售、1月22日發行「114甲2期」2年期公債新臺幣300億元，得標利率為1.370%，票面利率為年息1.250%。 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 17, 2025, and to issue on January 22, 2025, NT\$30 billion of the Central Government Development Bonds, with a 2-year maturity, 1.370% highest yield rate and 1.250% p.a. coupon rate.
01.23	訂定財政部114年度加強查緝私劣菸酒策進計畫。 “The MOF 2025 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products” is promulgated.

日期 Date	事 件 Events
02.03	<p>8家公股銀行「中小暨微型企業振興融資方案」（原名「中小企業千億振興融資方案」），融資額度增加新臺幣6,000億元，共計新臺幣1兆5,000億元。</p> <p>The financing limit is increased for the “Micro, Small and Medium Enterprise (MSME) Revitalization Financing Program” (formerly “Small and Medium Enterprise (SME) 300 billion Revitalization Financing Program”) by NT\$600 billion, totaling NT\$1.5 trillion.</p>
02.13	<p>委託中央銀行於2月10日標售、2月13日發行「114甲3期」10年期公債新臺幣300億元，得標利率為1.592%，票面利率為年息1.500%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 10, 2025, and to issue on February 13, 2025, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.592% highest yield rate and 1.500% p.a. coupon rate.</p>
02.20-02.21	<p>召開「114年度私劣菸酒查緝會報」。</p> <p>“The 2025 Meeting on Investigation and Seizure of Illegal Tobacco and Alcohol Products” is convened.</p>
02.26	<p>委託中央銀行於2月25日標售、2月26日發行273天期國庫券新臺幣350億元，得標利率為1.426%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 25, 2025, and to issue on February 26, 2025, NT\$ 35 billion of 273-day Treasury Bills with 1.426% discount rate.</p>
02.27	<p>委託中央銀行於2月24日標售、2月27日發行增額「114甲1期」5年期公債新臺幣300億元，得標利率為1.520%，票面利率為年息1.500%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 24, 2025, and to issue on February 27, 2025, NT\$30 billion of the Central Government Development Bonds, with a 5-year maturity, 1.520% highest yield rate and 1.500% p.a. coupon rate.</p>
02.27	<p>立法院113年12月20日三讀通過之財政收支劃分法部分條文修正案經行政院移請立法院覆議。</p> <p>The amendments to the Act Governing the Allocation of Government Revenues and Expenditures, passed by the Legislative Yuan on December 20, 2024, are submitted by the Executive Yuan for reconsideration.</p>

## Major Events in 2025

日期 Date	事 件 Events
03.05-03.06	舉辦「酒品檢驗實務班」(第1班)。 The “Alcohol Products Testing Practice Course” is held. (Class No.1)
03.12	委託中央銀行於3月7日標售、3月12日發行「114甲4期」5年期公債新臺幣300億元，得標利率為1.580%，票面利率為年息1.500%。 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 7, 2025, and to issue on March 12, 2025, NT\$30 billion of the Central Government Development Bonds, with a 5-year maturity, 1.580% highest yield rate and 1.500% p.a. coupon rate.
03.12	立法院召開全院委員會處理113年12月20日三讀通過之財政收支劃分法部分條文修正覆議案，並決議維持原案。 The Legislative Yuan convenes the Committee of the Whole Yuan to process the reconsideration of the partial amendments to the Act Governing the Allocation of Government Revenues and Expenditures passed on December 20, 2024, and resolves to uphold the original decision.
03.14	修正發布「公共債務管理委員會組織規程」第3條。 Amendment to Article 3 of the Regulations Governing the Organization of the Public Debt Administration Committee is promulgated.
03.14	完成臺灣土地銀行股份有限公司董事改派。 The reappointment of the Board of Directors of Land Bank of Taiwan Co., Ltd. is finalized.
03.17-03.19	辦理114年第1次不定期私劣菸酒查緝專案。 “The 2025 First Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products” is launched.
03.19	修正發布「中央政府債務基金收支保管及運用辦法」部分條文。 Amendment to partial articles of the Regulations for Revenues, Expenditures, Custody, and Utilization of the Central Government Debt Service Fund are promulgated.
03.21	總統公布財政收支劃分法刪除第4條條文；並修正第8條、第12條、第16-1條及第30條條文。 The President promulgates the repeal of Article 4 and the amendments to Articles 8, 12, 16-1, and 30 of the Act Governing the Allocation of Government Revenues and Expenditures.

日期 Date	事 件 Events
03.24-10.02	<p>辦理114年度國庫電子支付及集中支付作業訪查。</p> <p>The 2025 on-site visits of Treasury electronic payment and centralized payment operations are conducted.</p>
03.27	<p>委託中央銀行於3月24日標售、3月27日發行「114甲5期」20年期公債新臺幣214.512億元，得標利率為1.761%，票面利率為年息1.750%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 24, 2025, and to issue on March 27, 2025, NT\$21.4512 billion of the Central Government Development Bonds, with a 20-year maturity, 1.761% highest yield rate and 1.750% p.a. coupon rate.</p>
04.01	<p>委託中央銀行於3月31日標售、4月1日發行182天期國庫券新臺幣300億元，得標利率為1.435%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 31, 2025, and to issue on April 1 NT\$ 30 billion of 182-day Treasury Bills with 1.435% discount rate.</p>
04.11	<p>委託中央銀行於4月10日標售、4月11日發行91天期國庫券新臺幣350億元，得標利率為1.460%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 10, 2025, and to issue on April 11 NT\$ 35 billion of 91-day Treasury Bills with 1.460% discount rate.</p>
04.16-04.17	<p>舉辦「酒品檢驗實務班」（第2班）。</p> <p>The “Alcohol Products Testing Practice Course” is held. (Class No.2)</p>
04.21-04.25	<p>辦理114年上半年酒品複核抽檢計畫工作。</p> <p>Review of the 2025 first half alcohol products inspection planning and inspection work is completed.</p>
04.18	<p>委託中央銀行於4月15日標售、4月18日增額發行「114甲3期」10年期公債新臺幣300億元，得標利率為1.640%，票面利率為年息1.500%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 15, 2025, and to issue on April 18, 2025, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.640% highest yield rate and 1.500% p.a. coupon rate.</p>

## Major Events in 2025

日期 Date	事 件 Events
04.21	發布「財政部因應國際經貿情勢強化出口廠商金融支持措施執行要點」。 The “Ministry of Finance Operation Directions on Strengthening Financial Support Measures for Exporters in Response to the International Economic and Trade Situation” is promulgated.
04.22	發布核釋「菸酒管理法」第32條第5項、第37條第4款有關進口酒之容器或其外包裝之標示有使人誤信原產地之情事及進口酒之廣告或促銷之內容有易生誤解原產地之情事相關規定2則釋令。 Two MOF interpretive orders are issued concerning Paragraph 5 of Article 32 and Subparagraph 4 of Article 37 of The Tobacco and Alcohol Administration Act, clarifying relevant rules regarding the labeling on the containers, external packaging, or brochures of imported alcohol products and the advertisements or promotional content thereof that may contain false or misleading information about the place of origin.
05.05	辦理113年度中央政府各機關經費賸餘待納庫款催繳作業。 The NTA conducts the 2024 collection operations of central government agencies to return remaining funds to the National Treasury.
05.15-05.16	舉辦「菸酒法規及製酒原理班」。 “The Seminar on Tobacco and Alcohol Regulations and the Principles of Alcohol Making” is held.
05.16	委託中央銀行於5月13日標售、5月16日發行「114甲6期」30年期公債新臺幣200億元，得標利率為1.890%，票面利率為年息1.875 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 13, 2025, and to issue on May 16, 2025, NT\$20 billion of the Central Government Development Bonds, with a 30-year maturity, 1.890% highest yield rate and 1.875% p.a. coupon rate.
05.19-05.21	辦理114年端午節前私劣菸酒查緝專案。 “The 2025 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Dragon Boat Festival” is launched.
05.21	行政院就114年3月21日公布之財政收支劃分法部分條文聲請釋憲。 The Executive Yuan files a petition for constitutional review regarding the partial amendments to the Act Governing the Allocation of Government Revenues and Expenditures promulgated on March 21, 2025.

日期 Date	事 件 Events
05.23	<p>委託中央銀行於5月20日標售、5月23日發行增額「114甲4期」5年期公債新臺幣300億元，得標利率為1.480%，票面利率為年息1.500%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 20, 2025, and to issue on May 23, 2025, NT\$30 billion of the Central Government Development Bonds, with a 5-year maturity, 1.480% highest yield rate and 1.500% p.a. coupon rate.</p>
05.28	<p>召開「中央政府債務基金管理會第54次會議」。</p> <p>“The 54th Meeting of Central Government Debt Service Fund Administration Committee” is held.</p>
06.02	<p>辦理發票日期1年以內之未兌國庫支票催領通知作業，請支用機關轉知收款人儘速兌領。</p> <p>Notifications are sent out to payment agencies to inform payees to cash their outstanding treasury checks issued within one year as soon as possible.</p>
06.03	<p>委託中央銀行於6月2日標售、6月3日發行91天期國庫券新臺幣300億元，得標利率為1.400%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 2, 2025, and to issue on June 3 NT\$ 30 billion of 91-day Treasury Bills with 1.400% discount rate.</p>
06.04-06.05	<p>舉辦「酒品檢驗實務班」（第3班）。</p> <p>The “Alcohol Products Testing Practice Course” is held. (Class No.3)</p>
06.12	<p>委託中央銀行於6月11日標售、6月12日發行28天期國庫券新臺幣300億元，得標利率為1.230%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 11, 2025, and to issue on June 12 NT\$ 30 billion of 28-day Treasury Bills with 1.230% discount rate.</p>
06.13	<p>委託中央銀行於6月10日標售、6月13日發行「114甲7期」10年期公債新臺幣300億元，得標利率為1.553%，票面利率為年息1.500%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 10, 2025, and to issue on June 13, 2025, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.553% highest yield rate and 1.500% p.a. coupon rate.</p>

## Major Events in 2025

日期 Date	事 件 Events
06.13	完成華南金融控股股份有限公司董事改選。 The board directors' elections (including independent directors) of Hua Nan Financial Holding Co., Ltd. is completed.
06.16~06.18	舉辦6場次「國庫集中支付業務講習」。 Six sessions of “The National Treasury Fund Payment Service Workshop” are held.
06.18	召開中央公共債務管理委員會第25次會議。 “The 25th meeting of the Central Public Debt Administration Committee” is held.
07.02	修正財政部114年度加強查緝私劣菸酒策進計畫。 Amendment to “The MOF 2025 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products” is promulgated.
07.16	委託中央銀行於7月11日標售、7月16日發行「114甲8期」5年期公債新臺幣200億元，得標利率為1.340%，票面利率為年息1.250%。 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 11, 2025, and to issue on July 16, 2025, NT\$20 billion of the Central Government Development Bonds, with a 5-year maturity, 1.340% highest yield rate and 1.250% p.a. coupon rate.
07.31	召開中央公共債務管理委員會第26次會議。 “The 26th meeting of the Central Public Debt Administration Committee” is held.
08.07-08.08	辦理114 The 2025 Seminar on Investigation and Practice on Tobacco and Alcohol Products” is held.
08.01	完成中國輸出入銀行理監事改派。 The reappointment of the Board of Directors and Board of Supervisors of the Export-Import Bank of the R.O.C. is finalized.
08.07	公告「財政部因應國際經貿情勢強化出口廠商金融支持措施執行要點」定自8月7日生效。 The “Ministry of Finance Operation Directions on Strengthening Financial Support Measures for Exporters in Response to the International Economic and Trade Situation” is announced, effective as of August 7, 2025.

日期 Date	事 件 Events
08.14	<p>配合完成114年度中央政府總預算追加預算案財源籌措，經行政院第3965次會議通過。</p> <p>The MOF cooperates with the Directorate General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to complete the preparation for revenues of the 2025 Central Government Supplementary Budget Proposal, which was approved during the meeting no. 3965 of the Executive Yuan.</p>
08.15	<p>委託中央銀行於8月12日標售、8月15日發行增額「114甲7期」10年期公債新臺幣250億元，得標利率為1.368%，票面利率為年息1.500%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on August 12, 2025, and to issue on August 15, 2025, NT\$25 billion of the Central Government Development Bonds, with a 10-year maturity, 1.368% highest yield rate and 1.500% p.a. coupon rate.</p>
08.15	<p>舉辦「酒品產業相關教育訓練研習班」。</p> <p>“The Seminar on Alcohol Industry-related Education and Training” is held.</p>
08.18	<p>辦理113年度中央政府各機關應繳回國庫數、經費賸餘待納庫款尚未繳清數催繳作業。</p> <p>Collection operations are conducted to urge the agencies of the central government to realize the due payments of 2024, including due amounts and remaining funds, to the National Treasury.</p>
08.21	<p>配合完成115年度中央政府總預算案與中央政府丹娜絲颱風及七二八豪雨災後復原重建特別預算案財源籌措，經行政院第3966次會議通過</p> <p>The MOF cooperates with the Directorate General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to complete the preparation for revenues of the 2026 Central Government General Budget Proposal and the Post-Disaster Recovery and Reconstruction Following Typhoon Danas and the July 28 Torrential Rainfall Special Budget Proposal, which were approved during the meeting no. 3966 of the Executive Yuan.</p>
08.22	<p>核定113年度地方政府私劣菸酒查緝督導考核成績。</p> <p>The results of the performance appraisal of local government of tobacco and alcohol investigation and seizure of year 2024 are approved.</p>

## Major Events in 2025

日期 Date	事 件 Events
08.22	辦理中央菸酒稽查及取締督導小組委員會第53次會議。 “The Commissioners’ 53rd Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products” is held.
08.27	訂定「一百十五年度中央統籌分配稅款分配及撥付作業注意事項」，並自即日生效。 “Directions for the Allocation and Disbursement of Centrally-Funded Tax Revenues for 2026” are promulgated.
09.01-09.05	辦理114年下半年酒品複核抽檢計畫工作。 The review of the 2025 second half alcohol products inspection planning and inspection work is completed.
09.05	發布「財政部因應國際經貿情勢強化出口廠商金融支持措施辦法」。 The “Regulations for Financial Support Measures for Exporters in Response to International Developments, Ministry of Finance” is promulgated.
09.10	委託中央銀行於114年9月5日標售、9月10日發行「114甲9期」20年期公債新臺幣200億元，得標利率為1.517%，票面利率為年息1.500%。 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 5, 2025, and to issue on September 10, 2025, NT\$20 billion of the Central Government Development Bonds, with a 20-year maturity, 1.517% highest yield rate and 1.500% p.a. coupon rate.
09.11	配合完成中央政府因應國際情勢強化經濟社會及民生國安韌性特別預算案財源籌措，經行政院第3969次會議通過。 The MOF cooperates with the Directorate General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to complete the preparation for revenues of the Strengthening the Resilience of the Economy, Society, and National Security in Response to International Developments Special Budget Proposal, which was approved during the meeting no. 3969 by the Executive Yuan.
09.11~09.12	舉辦「114年度地方財政會報」。 The “2025 Local Finance Conference” is held.
09.15	函頒「優質認證酒類產業發展方案」115年至118年計畫。 The “Development Plan for the Certificated Alcohol Industry” for the years 2026 to 2029 is promulgated.

日期 Date	事 件 Events
09.16、09.19	辦理114年度公益彩券發行業務實地查核作業。 On-site assessments of 2025 Public Welfare Lottery issuing operations are conducted.
09.19	辦理114年度人工支付作業緊急應變備援演練。 The 2025 emergency response drills for manual payment operations are held.
9.22-9.24	辦理114年「中秋節前私劣菸酒查緝專案」。 “The 2025 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Mid-Autumn Festival” is launched.
09.23	假財政人員訓練所舉辦國庫管理及出納內控研習班。 A seminar is held on “National Treasury Management and Internal Control of Cashiering” at Training Institute, MOF.
09.25	公告「113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」。 The “Statistical Tables on the Amounts Drawn down from the Established Various Funds and Special Accounts at all Levels of Government in 2024” are announced.
10.03-12.05	辦理財政部114年度「公股事業機構高階人才培訓班」。 “The 2025 Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises” is held.
10.17	委託中央銀行於114年10月14日標售、10月17日發行「114甲10期」10年期公債新臺幣300億元，得標利率為1.318%，票面利率為年息1.250%。 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on October 14, 2025, and to issue on October 17, 2025, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.318% highest yield rate and 1.250% p.a. coupon rate.
10.23	「全民+1政府相挺普發現金」宣導網站正式上線。 “Cash for Everyone” advocacy website is officially launched.
10.24	「全民+1政府相挺普發現金」客服專線正式上線。 The “Cash for Everyone” customer service hotline is officially launched.
10.27	訂定發布「因應國際情勢強化韌性發放現金辦法」。 The “Regulations for cash distribution to strengthen resilience in response to international developments” are promulgated.

## Major Events in 2025

日期 Date	事 件 Events
10.29	舉辦「2025財政部優質酒類認證成果發表會」。 “The Ministry of Finance Alcohol Quality Certification System Achievements Presentation of 2025” is held.
11.05	召開中央公共債務管理委員會第27次會議。 “The 27th meeting of the Central Public Debt Administration Committee” is held.
11.05	開放「全民+1政府相挺普發現金」登記入帳線上登記。 The “Cash for Everyone” claiming method of “Remittance Registration” is available for online registration.
11.06~11.07	舉辦「114年度地方財政研習班」第1期。 The 1st session of the 2025 local finance training classes is held.
11.06	財政部擬具財政收支劃分法部分條文修正草案函報行政院核轉立法院審議。 The draft of partial amendments to the Act Governing the Allocation of Government Revenues and Expenditures is submitted to the Executive Yuan for review and forwarded to the Legislative Yuan for deliberation.
11.13	配合完成中央政府花蓮馬太鞍溪堰塞湖災後重建特別預算案財源籌措，經行政院第3978次會議通過。 The MOF cooperates with the Directorate General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to complete the preparation for revenues of the Post-Disaster Reconstruction of the Matai'an Creek Barrier Lake in Hualien Special Budget Proposal, which was approved during the meeting no. 3978 by the Executive Yuan.
11.14	委託中央銀行於114年11月11日標售、11月14日發行「114甲11期」30年期公債新臺幣200億元，得標利率為1.490%，票面利率為年息1.375%。 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 11, 2025, and to issue on November 14, 2025, NT\$20 billion of the Central Government Development Bonds, with a 30-year maturity, 1.490% highest yield rate and 1.375% p.a. coupon rate.

日期 Date	事 件 Events
11.14	<p>立法院三讀通過中國國民黨黨團提案之財政收支劃分法部分條文(第30條、第32條、第32條之1、第37條之2及第37條之3)修正案。</p> <p>The Legislative Yuan passes the partial amendments to Articles 30, 32, 32-1, 37-2, and 37-3 of the Act Governing the Allocation of Government Revenues and Expenditures, as proposed by the Kuomintang (KMT) Caucus.</p>
11.14	<p>修正「財政部優質酒類認證評審基準－其他再製酒類」，名稱並修正為「財政部優質酒類再製酒類認證評審基準」；另廢止「財政部優質酒類認證評審基準－水果再製酒類」。</p> <p>The amendment and renaming of the “MOF Criteria for Evaluation of Alcohol Quality Certification for Other Reprocessed Alcoholic Beverages” as the “MOF Criteria for Evaluation of Alcohol Quality Certification for Reprocessed Alcoholic Beverages” is promulgated; the “MOF Criteria for Evaluation of the Certification of Alcohol Quality – Fruit Reprocessed Alcoholic Beverages” is abolished.</p>
11.17	<p>開放「全民+1政府相挺普發現金」ATM領現。</p> <p>The “Cash for Everyone” claiming method of “ATM Withdrawal” commences.</p>
11.18	<p>舉辦114年度「公司治理」專題演講。</p> <p>“The 2025 Corporate Governance Speech” is held.</p>
11.19-11.21	<p>辦理114年「第2次不定期私劣菸酒查緝專案」。</p> <p>“The 2025 Second Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products” is launched.</p>
11.20	<p>財政部報院之財政收支劃分法部分條文修正草案經行政院院會通過，送請立法院審議。</p> <p>The draft of partial amendments to the Act Governing the Allocation of Government Revenues and Expenditures is approved by the Executive Yuan Meeting and submitted to the Legislative Yuan for deliberation.</p>
11.21	<p>立法院三讀通過財政收支劃分法第16條之1及第38條之2條文修正案。</p> <p>The Legislative Yuan passes the amendments to Articles 16-1 and 38-2 of the Act Governing the Allocation of Government Revenues and Expenditures.</p>

## Major Events in 2025

日期 Date	事 件 Events
11.24	開放「全民+1政府相挺普發現金」郵局領現。 The “Cash for Everyone” claiming method of “Post Office Withdrawal” commences.
11.27~11.28	舉辦「114年度地方財政研習班」第2期。 The 2nd session of the 2025 local finance training classes is held.
11.27	召開「中央政府債務基金管理會第55次會議」。 “The 55th Meeting of Central Government Debt Service Fund Administration Committee” is held.
11.27	立法院114年11月14日三讀通過之財政收支劃分法部分條文修正案經行政院移請立法院覆議。 The amendments to the Act Governing the Allocation of Government Revenues and Expenditures, passed by the Legislative Yuan on November 14, 2025, are submitted by the Executive Yuan for reconsideration.
11.28	廢止地方建設基金收支保管及運用辦法。 The Regulations for Revenues, Expenditures, Custody, and Utilization of Local Construction Fund are repealed.
12.01	函送114年度國庫電子支付及集中支付作業訪查發現需強化事項供各支用機關參考。 Letters are sent to payment agencies for reference regarding matters that should be improved and strengthened, as identified during the 2025 visit of Treasury electronic payment and centralized payment operations.
12.03	總統公布財政收支劃分法修正第16條之1及第38條之2條文。 The President promulgates the amendments to Articles 16-1 and 38-2 of the Act Governing the Allocation of Government Revenues and Expenditures.
12.05	委託中央銀行於114年12月2日標售、12月5日發行增額「114甲10期」10年期公債新臺幣300億元，得標利率為1.320%，票面利率為年息1.250%。 The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 2, 2025, and to issue on December 5, 2025, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.320% highest yield rate and 1.250% p.a. coupon rate.

日期 Date	事 件 Events
12.05	<p>立法院召開全院委員會處理114年11月14日三讀通過之財政收支劃分法部分條文修正覆議案，並決議維持原案。</p> <p>The Legislative Yuan convenes the Committee of the Whole Yuan to process the reconsideration of the partial amendments to the Act Governing the Allocation of Government Revenues and Expenditures passed on November 14, 2025, and resolves to uphold the original decision.</p>
12.11	<p>調整日本福島等5縣（福島縣、茨城縣、櫛木縣、群馬縣、千葉縣）進口酒品輻射查驗措施。</p> <p>The radiation inspection measures for imported alcohol products from five Japanese prefectures (Fukushima, Ibaraki, Tochigi, Gunma, and Chiba) are adjusted.</p>
12.12	<p>停止適用地方建設基金業務處理要點。</p> <p>The application of the Operational Directions for the Local Construction Fund is suspended.</p>
12.15	<p>建置按日彙總 e 化代繳各機關退撫儲金作業機制。</p> <p>The daily consolidated e-payment operation mechanism for retirement and compensation funds of central government agencies is established.</p>
12.15	<p>行政院政策決定不副署立法院114年11月14日三讀通過之財政收支劃分法部分條文修正案。</p> <p>The Executive Yuan declines to countersign the partial amendments to the Act Governing the Allocation of Government Revenues and Expenditures, passed by the Legislative Yuan on November 14, 2025.</p>
12.17	<p>委託中央銀行於12月16日標售、12月17日發行364天期國庫券新臺幣350億元，得標利率為1.219%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 16, 2025, and to issue on December 17 NT\$ 35 billion of 364-day Treasury Bills with 1.219% discount rate.</p>
12.24	<p>訂定財政部115年度加強查緝私劣菸酒策進計畫。</p> <p>“The MOF 2026 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products” is promulgated.</p>

## Major Events in 2025

日期 Date	事 件 Events
12.26	<p>委託中央銀行於12月24日標售、12月26日發行182天期國庫券新臺幣350億元，得標利率為1.215%。</p> <p>The MOF commissions the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 24, 2025, and to issue on December 26 NT\$ 35 billion of 182-day Treasury Bills with 1.215% discount rate.</p>

# 114 年度國庫署年報

## 2025 Annual Report of National Treasury Administration

出版：財政部國庫署

地址：116055 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

日期：中華民國 115 年 6 月

網址：<https://www.nta.gov.tw>

設計排版：捷騰數位科技有限公司

臺北市大安區和平東路一段 8 號 5 樓

電話：(02)2368-5353

傳真：(02)2365-1213

e-mail: [jjieteng2019@gmail.com](mailto:jjieteng2019@gmail.com)

Publisher: National Treasury Administration, Ministry of Finance

Address: No.1, Ln. 142, Sec. 6, Roosevelt Rd., Wenshan Dist., Taipei City 116055, Taiwan (R.O.C.)

Tel: 886-2-2322-8000

Fax: 886-2-2392-9209

Date of Issue: June 2026

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

Web Page PDF Edition: <https://www.nta.gov.tw/Eng/multiplehtml/318>

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.