

2014

中華民國 103 年度

國庫署年報

Annual Report of National Treasury Administration



財政部國庫署 編印

中華民國 104 年 7 月 出版

National Treasury Administration,
Ministry of Finance

July, 2015

National Treasury Administration



序 言

國庫署職司中央政府預算籌編、籌措政府財源、制定國庫與債務制度、辦理國庫集中支付、督導公益彩券發行、管理公股股權，以及規劃菸酒制度及督導私劣菸酒查緝等業務。

過去一年，國庫署在財政部政策指導及全體同仁共同努力下，陸續完成多項工作，謹擇要臚列之。推動財政健全方案，藉由支出結構及短期稅務調整措施，收支差短大幅降低，中央政府總預算赤字由 103 年度 2,091 億元降為 1,580 億元；地方政府之財政健全方案亦透過本署擬具之行動方案，從開源、節流、加強債務控管及強化財政輔導等方面來推動。在經濟景氣持續回溫及財政健全方案初具成效下，103 年度稅課收入大幅超徵 721 億元，財政狀況逐步改善。

在庫務管理方面，運用大數據概念，在成本最小、效益最大、不重複建置及跨機關連結等方向，建置財務管理資訊系統，強化跨機關財務系統之連結與應用，提升國庫現金收支估測及財務管理效能，符合國際財務管理趨勢；另加速各項支付 e 化作業，透過由本署協助各機關代為繳納各項稅費機制，簡化各機關收繳及核銷作業流程。

在健全債務管理方面，配合新修正公共債務法公布及施行，完成公共債務管理委員會組織規則及審議規則之訂定，強化債務舉借審議評估及債務改善計畫、時程審議機制，適當管控債務，以落實中央及地方之財政紀律；依國際標準之負債範圍揭露我國政府債務，以符合世界潮流，並利各界監督；此外，並因應美國寬鬆貨幣政策退場、市場預期升息及國際債券發行之影響，妥適規劃公債之發行，以促進債券市場之發展及支應國家施政之需求。

同時，在菸酒管理方面，完成菸酒管理法修法及相關 21 項子法修正，實務面則強化源頭控管，以提升菸酒管理效能，保障國人飲酒安全。在公股股權管理方面，積極強化公股事業之公司治理及社會責任，擴大亞洲布局，以提升經營績效；103 年並順利完成合庫金控、關貿網路及彰銀等 3 家事業董事改選，確保公股權益；在公益彩券方面，持續加強監督公益彩券發行及盈餘分配，使銷售金額及盈餘分別達到 1,160.82 億元及 283.66 億元，挹注國民年金 127.65 億元、全民健保 14.18 億元及地方政府社會福利財源 141.83 億元，對充實社福財源著有助益。

此外，103 年起由本部部長接任亞洲開發銀行理事，另亦爭取加入亞洲基礎設施投資銀行 (Asia Infrastructure Investment Bank, AIIB)，均由本署擔任幕僚作業，適時蒐集國內外資訊研判情勢，並與其他機關密切協調聯繫，透過國際組織之參與，增加我國之國際能見度並適時爭取商機。

展望未來，國家政務有增無減，歲出需求日殷，國庫署仍將廣續推動財政健全方案、逐步完成財務管理資訊系統整合、持續精進庫款支付作業 e 化，並加強債務管控、公股股權管理，以及強化酒類查驗及私劣菸酒查緝，以充實國庫並發揮國庫業務最大效能。

謹將這一年來業務編印成年報，尚祈不吝指正，如須進一步瞭解國庫署業務最新資訊，歡迎上網 <http://www.nta.gov.tw> 查閱。

財政部國庫署署長  謹識

Preface

The National Treasury Administration (NTA) is in charge of the preparation for revenues of the central government general budget, raising and handling fiscal revenue and designing treasury and debt policies, the management of the payment of treasury, supervision of the issuance of the public welfare lottery, management of government-owned shareholdings, designing tobacco and alcohol policies, as well as to investigate and control tobacco and alcohol irregularities.

In reviewing the work performed in 2014, the NTA under the guidance of the fiscal policy of the Ministry of Finance (MOF), and the joint efforts of all colleagues, consecutively completed a number of major tasks. The major achievements of this year are as follows: the promotion of “The Sound Finance Program,” under the implementation of this program, the amount of deficit of the Central Government General Budget decreased from NT\$209.1 billion to NT\$158.0 billion by restructuring expenditures and short-term adjustment of the tax system; in addition, as for “The Sound Finance Program” in local government, the NTA also continued to implement by the actions of developing additional revenue sources, strengthening fiscal assistance, cost cutting, and debt controlling. In 2014, NT\$72.1 billion in excess revenues from taxes by the economic recovery and the preliminary results of “The Sound Finance Program,” the financial situation in Taiwan is improving gradually.

In treasury management, due to the application of the concept of big data, the NTA established the Financial Management Information System (FMIS) in respect of lowering costs, raising benefits, and connecting with cross-agencies, enhancing the links and application of the cross-agency financial system. This promoted the revenue and expenditure forecast of treasury funds in accordance with the tendency of international financial management. On the other hand, the NTA also sped up the e-processing mechanism of disbursement operations to simplify the procedures of premium collection, payment, and verification for each agency.

In debt management, the NTA implemented the new operation of the “Public

Debt Act,” including setting up the Public Debt Administration Committee, enhancing the deliberation and evaluation of public debt, and improving the mechanism of debt improvement plans and payment timetables. By the above-mentioned measures of controlling debt, it should maintain fiscal discipline at all levels of government appropriately; in addition, to accord with the world trend and facilitate supervision by the public, the NTA disclosed the debt of all levels of government following international norms. Besides, in response to the exit strategies of quantitative easing in the USA, interest rate expected to rise in market, and with the effect of the issuance of international bonds, the NTA made plans for the issuance of bonds moderately in order to promote the development of the bond market and support government policies.

As for tobacco and alcohol management, to strengthen the efficiency and efficacy of the administration of tobacco and alcohol products, and the safety of drinking alcohol, the NTA not only accomplished the legislative procedure of the amendments to “The Tobacco and Alcohol Administration Act” and promulgated or amended the related regulations, but also enhanced the practical controlling of sources. In addition, about the government-owned shares management, in order to promote operation performance, the NTA extended the overall deployment in Asia and strengthened corporate governance and social responsibilities of government-owned shareholdings. The election of Taiwan Cooperative Financial Holdings Co., Ltd., Trade-Van Information Services Co., Ltd., and Chang Hwa Commercial Bank, Ltd. boards of directors of 2014 was held successfully, and the interests of government-owned shareholdings were well-protected.

With regard to supervision of the issuance and distribution of surpluses of the public welfare lottery, the sales of the public welfare lottery amounted to NT\$116,082 million, and the surplus amount was NT\$28.37 billion. NT\$12,765 million was allocated for use in support of the national pension system, NT\$1,418 million was allocated to the for safety reserve of the national health insurance program, and NT\$14,183 million was allocated to local governments for social welfare.

Meanwhile, the minister of the MOF has taken over as the governor of the Asian Development Bank (ADB) in 2014. Moreover, the MOF makes an effort to become a member of the Asia Infrastructure Investment Bank (AIIB). As to the above tasks, the NTA is in charge of studying and judging the situation by information collection from home and abroad as well as coordinating and communicating with other agencies closely. By the participation of international organizations, we expect to upgrade our international visibility and seize more business opportunities.

Looking forward, with the tasks of government and the expenditures increasing persistently, in order to maximize performance, the NTA will continue to promote “The Sound Finance Program,” accomplish the Financial Management Information System (FMIS) gradually, and implement the e-processing mechanism of treasury disbursement. Moreover, the NTA will enhance the management of debt and government-owned shareholdings, as well as improve the imported alcohol inspection management, and investigate tobacco and alcohol irregularities.

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



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 Review	
庫務管理.....	20
Treasury Affairs Management	
支付管理.....	30
Treasury Disbursement Management	
債務管理.....	39
Debt Management	
財務規劃.....	53
Financial Planning	
公股管理.....	63
Government-owned Shares Management	
菸酒管理.....	72
Tobacco and Alcohol Management	
參、未來業務展望.....	86
Future Prospects	
肆、103 年度重要事件紀要.....	98
Major Events in 2014	

表 目 錄

LIST OF TABLES

表 1	104 年度中央政府總預算籌編情況表	24
Table 1	Preparation of FY 2015 Central Government General Budget	
表 2	103 年度中央政府總預算收入執行情形表	27
Table 2	Execution of Revenues of FY 2014 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	33
Table 3	Yearly Statistics and Analysis of Centralize Treasury Fund Disbursement Operation	
表 4	各級政府債務餘額表	42
Table 4	Outstanding Debt of All Levels of Government with a Maturity of One Year and Above	
表 5	103 年度中央政府建設公債標售概況表	45
Table 5	Issuance of Central Government Bonds	
表 6	103 年度財政部國庫券標售概況表	47
Table 6	Issuance of Treasury Bills	
表 7	103 年度中央普通統籌分配稅款分配金額表	60
Table 7	Amount of Distribution from the General Centrally-Funded Tax Revenues	
表 8	公益彩券盈餘分配數及銷售金額一覽表	62
Table 8	The Accumulated Sales and Amounts of Distributed Surpluses of Public Welfare Lottery	
表 9	行政院公營事業民營化基金支付移轉民營經費概況表	66
Table 9	Expenditure Paid by the Fund for the Privatization of Government-Owned Enterprises under the Executive Yuan	
表 10	99 年至 103 年度中央政府行政及財產收入綜計表	71
Table 10	The Comprehensive Figures of the Revenues from Administration and Properties of the Central Government 2010 to 2014	
表 11	國產及進口紙菸類總量表	76
Table 11	Total Amount 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	77
Table 12	Total Amounts of Domestic and Imported Non-Cigarette Products (tobacco slices, cigars, snuff, chewing tobacco, and other tobacco products)	
表 13	國產及進口酒類總量表	78
Table 13	Total Amounts of Domestic and Imported Alcohol Products	
表 14	91 年至 103 年度查獲私劣菸酒統計表	82
Table 14	Total Amounts of Illegal Alcohol Products and Cigarettes Seizes 2002 to 2014	



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、資訊室等組室綜理前述事務。

Organization of the NTA

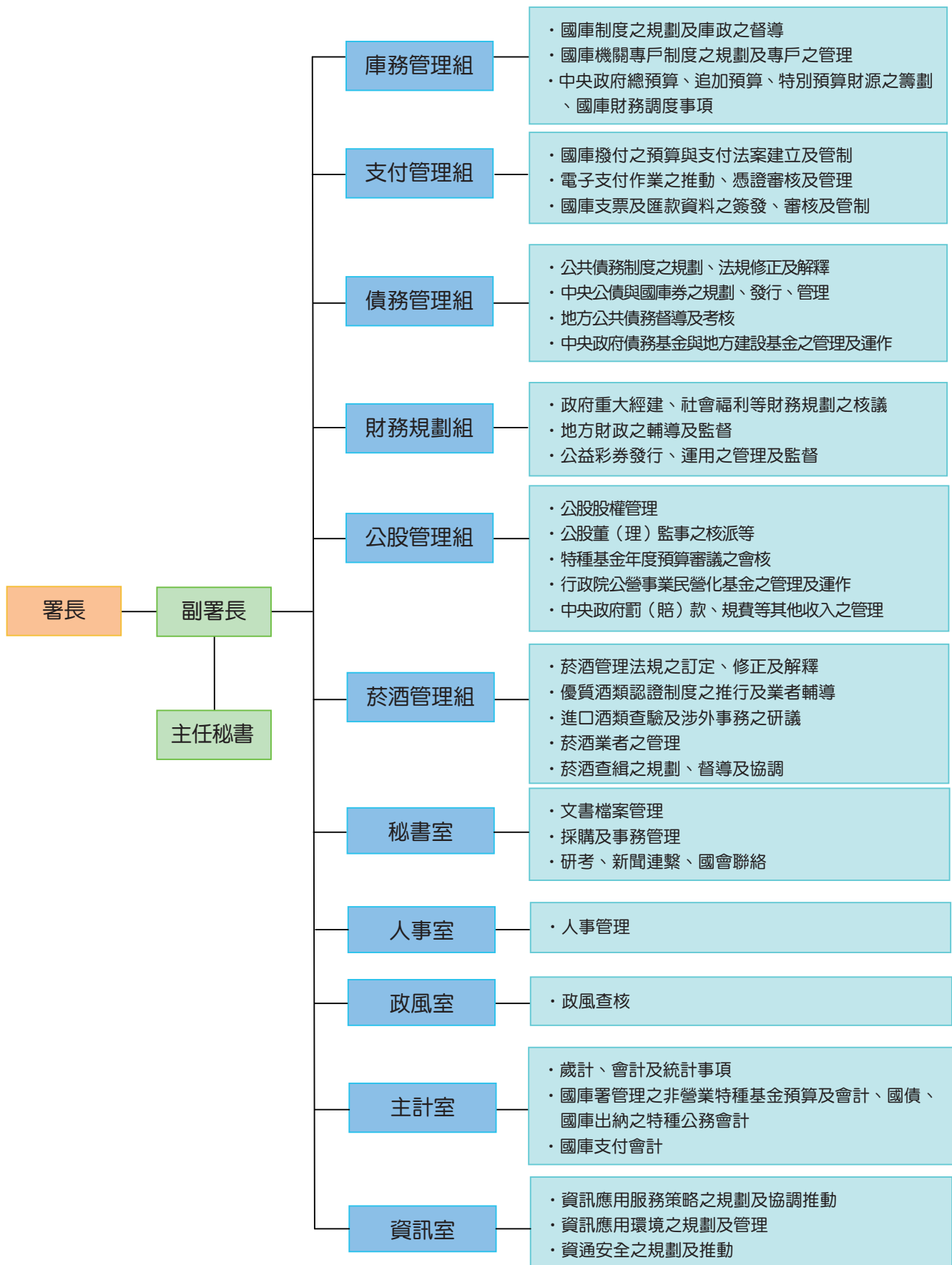
The MOF has created the NTA to be in charge of the National Treasury and disbursement operations. According to the Organization Act of the NTA, the NTA has one director-general, two deputy directors-general and one chief secretary to be responsible for the followings:

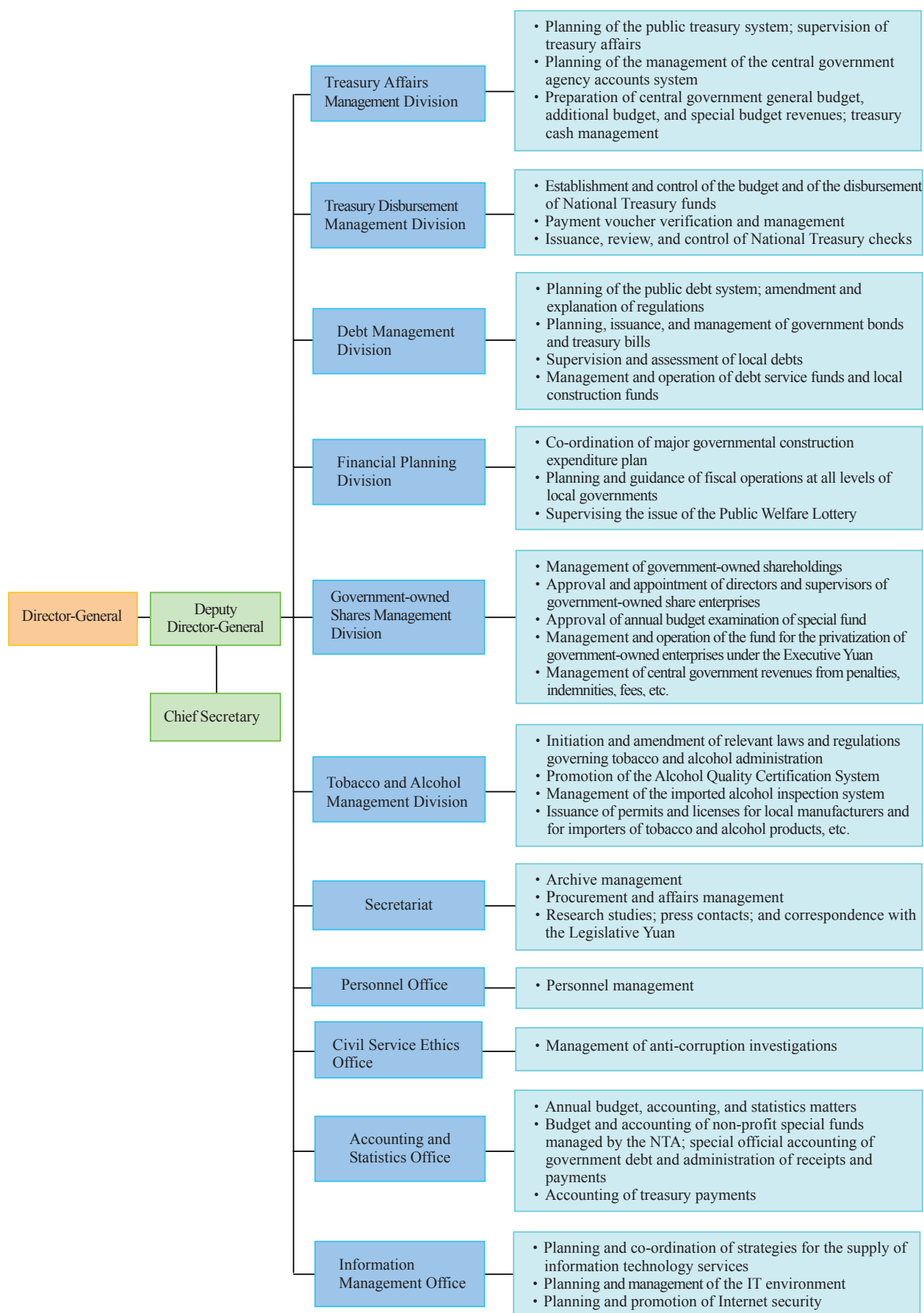
1. Planning and management of the National Treasury system, establishment of annual

revenue budgets, and the National Treasury's financial arrangement

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 payment of principals and interests
4. Review of financial plans for important government economic, construction, and social welfare projects and issuance of public welfare lottery tickets and management and supervision of utilization of lottery proceeds
5. Management of government-owned shares and non-tax revenue
6. Local government finance assistance and supervision
7. Planning of the tobacco and alcohol administration system and corresponding management and investigation
8. Planning, design, analysis, and sustenance 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

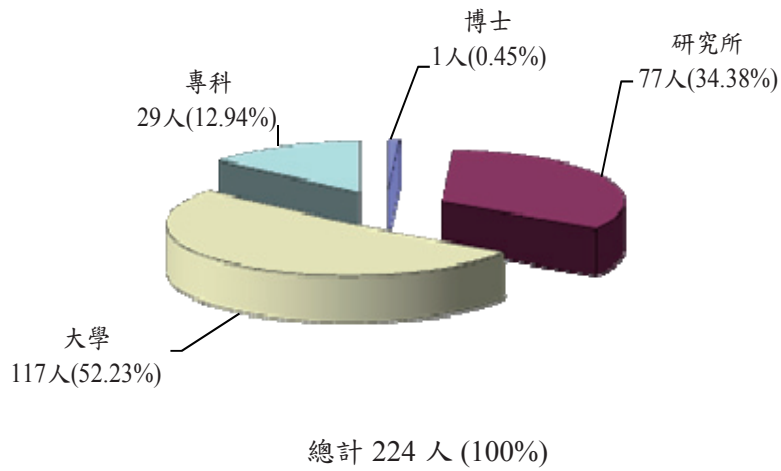
The NTA has created the Treasury Affairs Management Division, Treasury Disbursement Management Division, Debt Management Division, Financial Planning Division, Government-owned Shares Management Division, Tobacco and Alcohol Management Division, Secretariat, Accounting and Statistics Office, Personnel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



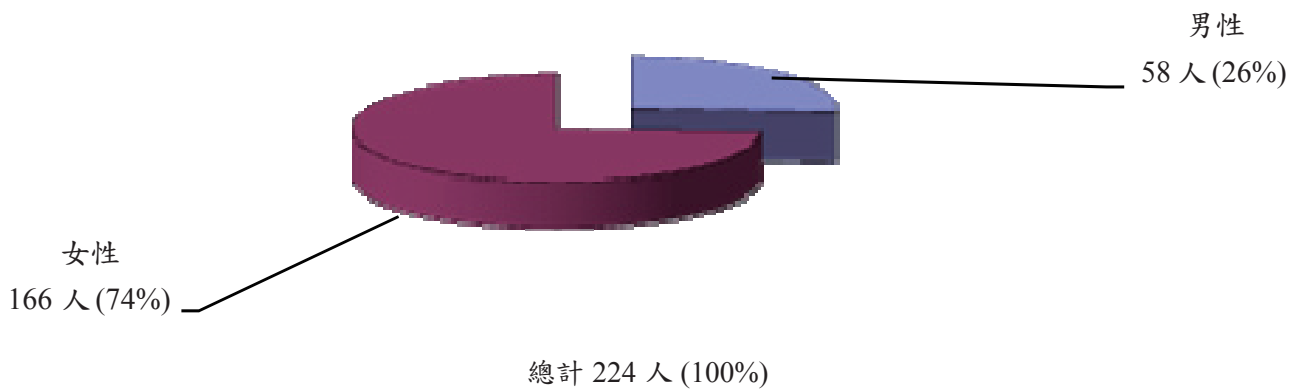


二、人事概況

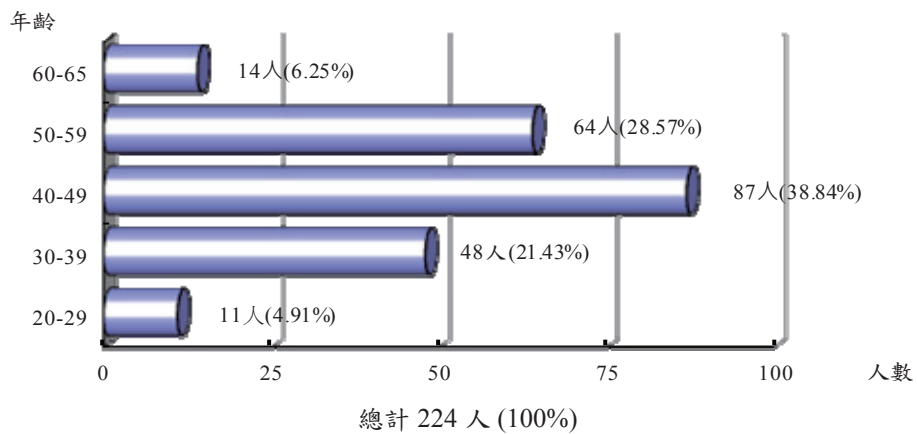
(一) 學歷統計圖



(二) 性別統計圖

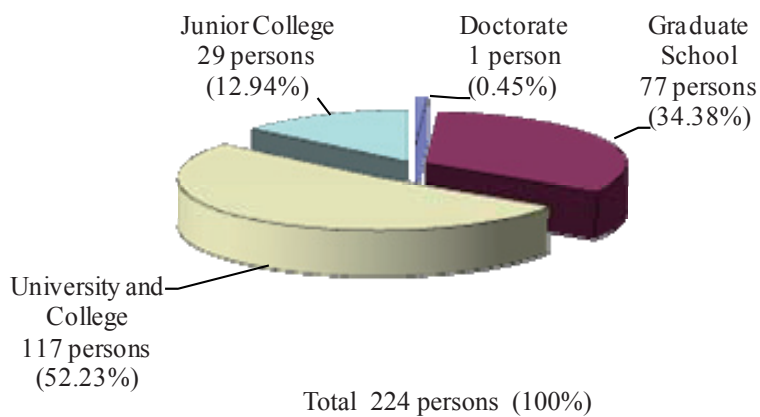


(三) 年齡統計圖

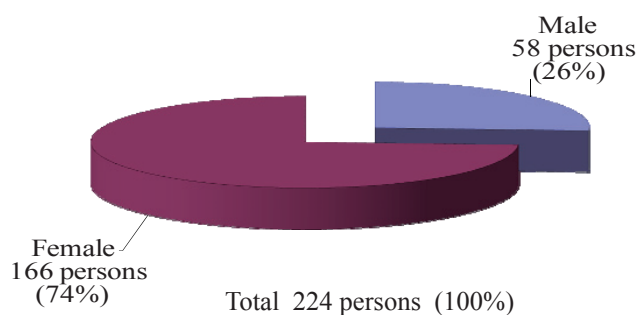


2. Personnel Overview

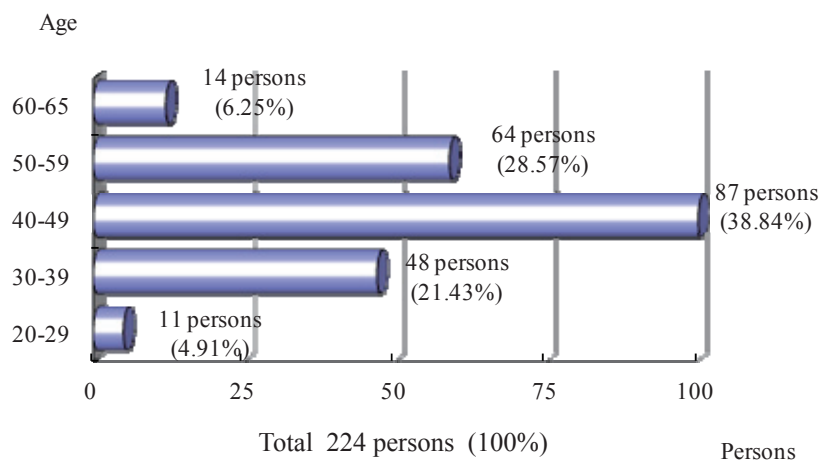
(1) Staff by Level of Education



(2) Statistics of Gender



(3) Staff by Age Group





貳、業務概況

Business Review

貳、業務概況

Business Review

庫務管理

Treasury Affairs Management

一、健全庫政管理

Improving the Administration of Treasury Affairs

(一) 強化庫政管理，廣續檢討公庫相關法規

1. 修正「國庫收入退還支出收回處理辦法」第 2 條條文

為簡化中央政府各機關辦理收入退還作業流程，財政部與行政院主計總處、審計部於 103 年 7 月 29 日會銜發布修正「國庫收入退還支出收回處理辦法」第 2 條條文，增列收入機關退還款項轉列國庫存款戶經費類保管款及代收收入科目者，得運用網路採電子簽章方式，將國庫繳款書及收入退還書傳送至財政部國庫署，並透由國庫收支連線系統傳送至中央銀行國庫局辦理轉帳。

2. 訂定「中央政府非稅課收入匯款繳庫作業要點」，強化公款管理機制及安全性

Enhancement of the administration of the government treasury; reviewing the laws and regulations pertaining to government treasury continuously

1. Amendment of Article 2 of “The Regulations for the Handling of Revenue Refunded and Expenditure Regained of the National Treasury”

To simplify the refund processes of the central government authorities, the MOF, the Directorate-General of Budget, Accounting and Statistics (DGBAS) and the National Audit Office (NAO) jointly promulgated the amendment of Article 2 of “The Regulations for the Handling of Revenue

Refunded and Expenditure Regained of the National Treasury” on July 29, 2014, to add a new provision that the revenue collection authorities can handle refunds by delivering the bills of the treasury payment and the revenue refunded with electronic signatures and transmitting payment messages to the NTA, and through the link system of the NTA transmitted to the Department of the Treasury of the Central Bank.

2. The MOF enacted “The Operation Guidelines for Central Government Non-tax Revenue Remittance to the National Treasury” on July 15, 2014, to strengthen the mechanism and security of public fund management and ordered all agencies and coordinating institutions to follow them.

(二) 精進出納管理，落實逐級督導

1. 為增進中央政府機關及國立學校主辦出納、出納管理人員處理財務收支保管之專業知能及素養，103年9月4日於財政部財政人員訓練所開辦「國庫管理及出納內控研習班」。
2. 103年度廣續辦理行政院所屬機關出納事務訪查，瞭解受訪查機關作業情形，並宣導新修正「出納管理手冊」相關規定。

Strengthening of the internal fiscal control of all agencies

1. In order to enhance the efficiency of the government in the handling of financial management, a seminar on “Internal Fiscal Control of National Treasury Management” was held at the Training Institute of MOF on September 4, 2014.
2. In order to act in concert with the policy of the promotion of the internal fiscal control system, the MOF implemented the visitation to government agencies with the aim of understanding their operational procedures and propagated the relevant regulations of the newly amended “The Handbook for Treasury Management.”

(三) 廣續推動非稅課收入採匯款繳庫機制，縮短庫款入庫時程

為便利民眾及機關（構）繳納稅課收入以外之歲入款，及有效縮短

其繳入國庫時程，並簡化行政作業，建置非稅課收入採匯款方式繳庫作業機制，自 102 年 6 月 5 日起實施，使歲入款項得透過匯款方式直接繳入國庫，有助提升政府財務效能。

Promotion of a mechanism to shorten the time and procedures of remittances to the National Treasury

On June 5, 2013, a mechanism for the making of remittances to the National Treasury for individuals and organizations was implemented for non-tax revenue so as to shorten the time and procedures of such remittances to the National Treasury so as to improve the efficiency of government finance.

二、強化歲入管理

Enhancement of Revenue Administration

(一) 完成 104 年度中央政府總預算歲入財源籌編

為落實各項政務推動，如期配合行政院主計總處完成 104 年度中央政府總預算案歲入財源籌編，並由立法院審議完竣，如表 1，計編列歲入 1 兆 7,766 億元，較 103 年度歲入預算數 1 兆 7,072 億元，增加 695 億元，成長 4.1%；至歲出編列 1 兆 9,346 億元，較 103 年度預算數之 1 兆 9,162 億元，增加 184 億元，成長 1.0%。歲入歲出相抵後差短 1,580 億元，如連同依公共債務法必須編列之還本數 660 億元，共需融資調度財源 2,240 億元，全數以舉借債務予以彌平。

Completion of the Preparation for Revenues of the FY 2015 Central Government General Budget

In order to support government expenditures, the NTA worked in cooperation with the DGBAS to complete the preparation for revenues of the FY 2015 Central Government General Budget Proposal as scheduled. The proposal was then passed by the Legislative Yuan. The total revenue drawn is NT\$1,776.6 billion, an increase of NT\$69.5 billion, or 4.1% from the NT\$1,707.2 billion of the previous year. The total expenditure drawn

is NT\$1,934.6 billion, an increase of NT\$18.4 billion, or 1.0% from the NT\$1,916.2 billion of the previous year. The deficit is NT\$158.0 billion in FY 2015. Combined with the debt repayment of NT\$66 billion, the amount required for financing totals NT\$224.0 billion, which was covered entirely by government bonds and long-term borrowing. For details, please refer to Table 1.

表 1 104 年度中央政府總預算籌編情形表
Table 1. Preparation of FY 2015 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項 目 Item	FY 2014 預算數 General Budget (1)	FY 2015 預算數 General Budget (2)	預算數比較 Comparison between FY 2015 and FY 2014	
			金額 Amount of Difference (3)=(1)-(2)	比率 Rate (%) (3)/(1)
一、總預算歲入 Annual Revenues	17,072	17,766	695	4.1
（一）稅課收入 Revenues from Taxes	12,713	13,194	481	3.8
1. 內地稅 Inland Taxes	11,734	12,094	360	3.1
2. 關稅 Customs Duties	979	1,100	121	12.4
（二）非稅課收入 Non-Tax Revenues	4,359	4,572	214	4.9
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,589	2,549	-40	-1.5
2. 財產收入 Revenues from Public Properties	859	868	9	1.0
3. 規費、罰賠款及其他收入 Revenues from Fees, Fines, Indemnities, and Other Sources	911	1,155	245	26.9
二、總預算歲出 Annual Expenditures	19,162	19,346	184	1.0
三、總預算歲入歲出差短 Deficit	2,091	1,580	-511	-24.4
四、債務還本 Debt Repayment	640	660	20	3.1
五、融資調度 Sources of Financing	2,731	2,240	-491	-18.0
（一）公債及賒借收入 Bond Issuance and Borrowing	2,731	2,240	-491	-18.0
（二）移用歲計賸餘 Surplus of Previous Fiscal Year	0	0	0	0.0

註：因四捨五入關係，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.

(二) 推動「財政健全方案」，注入經濟發展活水

為達成經濟成長及財政永續發展之目標，財政部研擬「財政健全方案」報奉行政院於 103 年 2 月 25 日原則同意政策方向，其中中央政府部分，藉調整支出結構及統籌各項資源多元籌措財源，期有效控制債務規模；推動以來，在各部會共同努力下，已具初步成效，除完成短期稅制調整措施，建立「回饋稅」機制，透過量能課稅，縮小貧富差距，適度增裕政府財源外，並反映在 104 年度中央政府總預算，歲入預算數成長率 4.1% 高於歲出成長率 1.0%，收支缺口大幅縮減。

Promoting “The Sound Finance Program” to accelerate the momentum of economic growth

To achieve healthy public finance and sustainable economic growth, the MOF proposed “The Sound Finance Program,” which was approved in principle by the Executive Yuan on February 25, 2014. For the Central Government, the aim is to control the debt scale through restructuring of expenditures and diversification of raising government financial resources. The program has attained initial success due to the active implementation of concerned competent authorities. The MOF has completed short-term adjustment of our tax system and set up a mechanism for “Feedback Tax,” both an ability-to-pay principle to narrow the gap between the rich and the poor as well as to increase government revenue. In the 2015 Central Government General Budget, the growth rate of annual revenue is expected to be 4.1%, which is higher than the growth rate of 1.0% of annual expenditure, showing that the deficit between annual revenue and expenditure is being substantially reduced.

(三) 執行 103 年度中央政府總預算歲入

103 年度中央政府總預算歲入院編決算數 17,263 億元，較 102 年減少 42 億元，其中稅課收入為 13,434 億元，較 102 年增加 1,253 億元，主要係景氣回溫及「財政健全方案」初具成效，所得稅及營業稅增加；營業盈餘及事業收入為 2,410 億元，較 102 年減少 99 億元，主要係因被投資公司營運不如預期，獲利減少影響配息所致；規費、罰賠款、財產及其他收入為 1,419 億元，較 102 年減少 1,196 億元，主要係 102 年有行動寬頻執照 (4G) 競價釋照收入達 1,187 億元挹注。如表 2。

Executing the revenues of FY 2014 Central Government General Budget

Compared to the Final Audit Report in FY 2013, the amount of the annual revenues of the FY 2014 Final Accounts of the Central Government (edited by the Executive Yuan) decreased by NT\$4.2 billion to NT\$1,726.3 billion. Of this figure, the amount of revenues from taxes increased by NT\$125.3 billion to about NT\$1,343.4 billion, mainly due to the increase in income tax and business tax caused by the economic recovery and the preliminary results of “The Sound Finance Program.” The revenues from the earnings of public enterprises decreased by NT\$9.9 billion to NT\$241.0 billion, mainly due to a lower-than-expected dividend income from investment. The revenues from fees, fines, indemnities, properties, and other sources decreased by NT\$119.6 billion to NT\$141.9 billion, mainly because the income from the license fees derived from the auction of the 4G mobile bandwidth reached NT\$118.7 billion in FY 2013. For details, please refer to Table 2.

表 2 103 年度中央政府總預算收入執行情形表

Table 2. Execution of Revenues of FY 2014 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項目 Items	FY 2014			FY 2013		
	預算數 General Budget (1)	院編 決算數 Final Accounts (edited by the Executive Yuan) (2)	預算 達成率 Rate of Realization (3)=(2)/(1)	審定 決算數 Final Audit Accounts (4)	比較 Comparison between FY 2014 and FY 2013	
					增減金額 Amount of Difference (5) =(2)-(4)	增減比率 Rate (%) (6)=(5)/(4)
收入總額 Total Revenues	19,802	19,180	96.86	19,329	-149	-0.77
歲入 Annual Revenues	17,072	17,263	101.12	17,305	-42	-0.24
稅課收入 Revenues from Taxes	12,713	13,434	105.67	12,180	1,253	10.29
營業盈餘及事 業收入 Revenues from Surplus of Public Enterprises	2,589	2,410	93.09	2,510	-99	-3.96
規費、罰賠款、 財產及其他收入 Revenues from Fees, Fines, Indemnities, Public Properties, and Other Sources	1,769	1,419	80.20	2,615	-1,196	-45.73
融資調度 Sources of Financing	2,731	1,917	70.18	2,024	-107	-5.29
公債及賒借收入 Bond Issuance and Borrowing	2,731	1,917	70.18	2,024	-107	-5.29
移用歲計賸餘 Surplus from Previous Fiscal Year	0	0	0	0	0	0.00

註：因四捨五入關係，各表細項加總或與總數未盡相同。

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

三、參與亞太經濟合作組織 (APEC) 會議

Participation in Asia-Pacific Economic Cooperation (APEC) Meetings

103 年度 APEC 自 2 月起陸續舉辦資深財金官員、次長級與部長級等會議，國庫署就「經濟結構調整之財政及租稅政策改革」議題有關財政政策部分參與討論，加強我國國際事務推動。另 APEC 分別於 2 月及 7 月間舉辦「因應經濟結構調整之財政及租稅政策研討會」，國庫署積極參與，汲取先進國家發展經驗，作為我國推動相關措施及制度規劃之參考，並增加與其他國家之經驗交流，提高我國能見度，達成財政外交。

In 2014, APEC held the Senior Finance Officials', Finance Deputies', and Ministers' meetings in succession, and the NTA dispatched representatives to participate and join in the discussions on fiscal policy reforms, which was beneficial to the promotion of our international affairs. In addition, the NTA was actively involved in the seminars “Fiscal and Taxation Policies for Economic Restructure” hosted by APEC in February and July. Through the participation in such meetings and seminars, we may learn the experience of other countries and strengthen the interaction with the other member economies to improve our country's visibility and thus achieve the goal of fiscal diplomacy.

四、積極推動財務管理系統建置

Promoting to Establish the Financial Management Information System Positively

(一) 強化國庫支付、現金管理、債務管理及其他相關部外機關歲入資料等系統功能，精進國庫現金收支估測，提升財務管理效能。

Strengthen the system functions concerning treasury payments, cash management, debt management, and revenue data from agencies other than the MOF to improve revenue and expenditure forecasts of treasury funds and to promote financial management efficiency.

(二) 舉辦「2014 國際財政研習班」，以財務管理資訊系統為主題，廣邀相關機關（構）參與，期藉以推動機關間財務系統連結與整合，強化資訊有效利用及提升財政透明度。

The NTA hosted “The 2014 International Finance Seminar,” whose main topic was financial management information systems on November 6-7, 2014 at MOFTI. We invited related agencies and institutions to attend the seminar. By promoting the establishment of financial systems links and integration, we hope to strengthen our ability to efficiently use this information.

支付管理

Treasury Disbursement Management

一、辦理國庫集中支付作業

Centralized Payment Operations of the National Treasury

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，並簡化各機關及本署支付作業。103 年度國庫集中支付作業情形，說明如下：

The NTA actively promoted automation services to provide agencies with more secure and faster e-payment services so that the payees could receive payments earlier, and the payment procedures for each agency and the NTA were also simplified. The National Treasury's centralized payment operations are as follows:

(一) 實施國庫集中支付機關數量

103 年度實施國庫集中支付機關為 706 個，較 102 年度 728 個，減少 22 個，減少率約 3%，其原因為配合行政院組織改造，機關合併或裁撤所致。

Number of agencies receiving funds through centralized disbursement

In 2014, the number of agencies receiving funds through centralized disbursement totaled 706, a decrease of 22, or -3%, as compared with the number of 728 agencies in 2013. The reduction is because of the Modifications to the Organization of the Executive Yuan, merger, or abolition of agencies.

(二) 電子支付作業情形

截至 103 年底參加國庫電子支付作業機關計 648 個，電子支付作業占總支付比率逾 9 成，每年減少超過 400 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。

Number of electronic payments

As of the end of 2014, there were 648 government agencies using the electronic payment service of the National Treasury. Funds issued via electronic payment accounted for over 90% of the total funds disbursed, resulting in a reduction of over four million sheets of paper in the amount used in payment vouchers, budget account lists, payee lists, uniform invoice lists, and inter-bank remittance records each year.

(三) 處理憑單數量情形

103 年度處理憑單（含付款、轉帳、清單等）計 2,047,866 件，較 102 年度 2,182,373 件，減少 134,507 件，減少率約 6.16%，其原因除各機關年度預算數較上年度減少外，本署積極推動以零用金支付小額款項及經費款項彙整撥付作業，亦使各機關憑單簽開量減少。

Number of vouchers processed

In 2014, a total of 2,047,866 vouchers (including payments, transfers, lists, and so forth) were processed, a decrease of 134,507 vouchers, or -6.16%, compared with the 2,182,373 vouchers processed in 2013. The numbers of vouchers from different agencies also decreased due to the active promotion of the use of petty cash to pay for small expenses and the consolidation payments of expenses.

(四) 簽發國庫支票及存帳作業情形

103 年度簽發國庫支票及辦理存帳作業量計 1,721,869 張，較 102 年度 1,802,417 張，減少 80,548 張，減少率約 4.47%，減少原因與前項處理憑單數量情形相同。

National Treasury checks issued and deposits made

In 2014, the number of National Treasury checks issued and deposits made totaled 1,721,869 entries, a decrease of 80,548 entries, or -4.47%, compared with the 1,802,417 entries in 2013. The reasons for reduction are the same as those for the decrease in the numbers of vouchers.

(五) 支付庫款金額情形

103 年度支付庫款金額 3 兆 1,167 億元，較 102 年度 3 兆 942 億元，增加 225 億元，成長率約 0.73%，其原因為國庫券及短期借款還本支出等較上年度增加所致。

National Treasury funds disbursed

In 2014, a total of NT\$3.1167 trillion was disbursed, an increase of NT\$22.5 billion, about 0.73%, compared with NT\$3.0942 trillion in 2013. The reason is due to an increase in repayment of principal for treasury bonds issued and short-term loan, as compared with the year before.

二、歷年支付作業情形

The National Treasury's Centralized Payment Operations

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		處理憑單 Vouchers		簽發支票及存帳 Checks Issued & Account Crediting		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	張數 (張) No. of Sheets	增長 指數 Growth Index	金額 (億元) Amount (100million)	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
2007	827	1,356	1,827,789	4,065	1,463,990	3,519	24,415	8,976
2008	779	1,277	1,859,648	4,136	1,536,887	3,695	26,000	9,559
2009	735	1,205	1,983,925	4,413	1,656,566	3,982	31,707	11,657
2010	690	1,131	2,241,482	4,985	1,860,671	4,473	30,033	11,042
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

註：

1. 實施機關、處理憑單、簽發支票及存帳、支付金額之增長指數，係指當年數量除以 60 年基期數量之百分比。
2. 處理憑單含付款、轉帳、支出收回、支付註銷、繳款書及清單等。
3. 95 年以前以 5 年為級距，本表資料包含國庫收支整理期間。

Note:

1. The growth index, which includes the number of implementing agencies, vouchers, checks issued, and account crediting and the amount of payment, is derived by dividing the quantity in the current year with the quantity of the 1971-year base period.
2. Vouchers including those for payment, transfer, expenditure collection, canceled payment, tax receipts, and lists.
3. Five years was adopted as the interval before 2006; the data in this table include those being calculated during the period of the calculation for income and expenditure accounts.

三、法規合理化

Rationalization of Regulations

配合新制撥匯基金之實施，修正「國庫集中支付運用跨行通匯系統作業要點」第 1 點、第 2 點、第 3 點、第 9 點，並自 103 年 9 月 1 日生效。

To accommodate the establishment of the new appropriation and remittance fund, Points 1, 2, 3, and 9 of “the Operation Guidelines for Use of Inter-Bank Remittance for Centralized Treasury Fund Disbursement” were amended and took effect on September 1, 2014.

四、精進國庫支付業務

Improvement of National Treasury Payment Service

(一) 檢討現行國庫零用金作業

為強化零用金功能及提升公款管理效能，針對 594 個領用額定零用金之支用機關辦理問卷調查，並全面檢討及調整中央政府各機關零用金額度，截至 103 年底已完成 132 個機關額定零用金重新核定作業。

Review of the current National Treasury petty cash system

To strengthen the functions of petty cash and improve public fund management performance, a questionnaire survey was conducted on 594 expending agencies receiving petty cash, and the specified limit of petty cash for central government agencies was reviewed and adjusted. As of the end of 2014, 132 agencies had reassessed their limits.

(二) 解決受款商民貼用印花稅票問題

自 103 年 7 月 1 日起，國庫款電子撥付訊息改採國庫支票號碼之編碼規則處理，並使用專屬區段號碼，解決國庫資金調撥與清算實施電子化作業後，所衍生受款商民貼用印花稅票及改採國庫支票方式支領庫款等問題，達便民服務與減少國庫支票使用量等目的。

Solution of tax stamp application problems of businesses and private citizens receiving payments

On July 1, 2014, the electronic disbursement data of the Treasury Fund adopted the encoding rules of Treasury checks with an exclusive section number. Accordingly, the problems resulting from the use of tax stamps by recipients of National Treasury funds in the process of electronic account settling and appropriation were solved. This provided convenient service to the public as well as reduced the use of National Treasury checks.

(三) 建置中央政府各機關國庫支票退回及國庫匯款退匯資料之 e 化處理機制

為提升公款支付時效，完成建置中央政府各機關國庫支票退回及國庫匯款退匯資料之 e 化處理機制，整合內外部系統全程採 e 化傳檔、即時通知與電子簽章等方式處理，免除紙本，簡化各機關與本署作業，並強化電腦系統自動勾稽功能，確保庫款支付安全。

Establishment of the e-processing mechanism for central government agencies to return National Treasury checks and remittances

To improve the timeliness of disbursement of government funds, the e-processing mechanism for central government agencies to return National Treasury checks and remittances was established. Internal and external systems were integrated; and electronic file transmission, instant notification, and electronic certification were adopted to reduce paper use, simplify the operations of the agencies and the NTA, and enhance the computer system's automatic matching function to ensure safety in fund disbursement.

(四) 推動中央政府各機關二代健保補充保險費 e 化代繳作業

為應衛生福利部中央健康保險署實施二代健保新收費政策，並簡化各機關與健保署收繳及核銷流程，完成建置中央政府各機關二代健保補充保險費金資流自動化處理機制，免除各機關派員親赴金融機構臨櫃繳費作業成本與時間，同時減省健保署支付委託代收手續費與紙張耗用等相關支出，使政府整體有限資源能獲得更有效率之運用。

Promotion of electronic payment of Second Generation National Health Insurance Supplement Premiums for central government agencies

In response to the enforcement of Second Generation National Health Insurance Supplement Premiums collection by the National Health Insurance Administration of the Ministry of Health and Welfare, and to simplify the procedures of each agency and the National Health Insurance Administration for premium collection and payment and verification, the automatic mechanism for processing Second Generation National Health Insurance Supplement Premiums withholding and payment of each central government agency was set up. This saved the cost and time of each agency from sending personnel to pay at a financial institution. At the same time, The National Health Insurance Administration was able to cut down on fees to be paid to collecting financial institutions and use of paper. This enabled the government to utilize limited resources more efficiently.

(五) 建立撥匯基金由國庫預撥之 e 化處理機制

因應取消國庫基本存量制度及中央銀行國庫局自 103 年 7 月 1 日取消每日庫款撥匯作業前墊借 50 億元撥匯基金，確保受款商民權益並提升撥款效率，與中央銀行國庫局協調在雙方作業變動幅度最小、成本最低及效益較高等原則下，完成建立撥匯基金由國庫預撥之 e 化處理機制，並自 9 月 1 日實施，實施以來，大幅簡化國庫資金清算調撥程序，提高庫款撥匯效率。

Establishment of the e-processing mechanism for the National Treasury to appropriate remittance funds in advance

In response to the abolition of the National Treasury base stock deposit system and the Department of the Treasury of the Central Bank's cancellation of fronting NT\$5 billion for remitting funds each day, the NTA coordinated with the Department of the Treasury of the Central Bank to establish an electronic mechanism for the remittance of funds to be appropriated from the National Treasury under the premise of minimum operation change, minimum cost, and better effects to ensure the rights and interests of

businesses and private citizens, whose receiving funds were protected and fund appropriation could be more efficient. After the said measure was implemented on September 1, the procedures for National Treasury fund settlement and distribution were largely simplified, and Treasury fund appropriation efficiency was therefore boosted.

(六) 推動電子支付 Web 版作業

為推動電子支付 Web 版，經分批協助各機關熟稔新系統、設定使用者帳號權限、憑證 IC 卡啟用，並提供即時諮詢服務，以輔導各機關 Web 版系統資料匯入、建置與傳送等相關作業。103 年度計推動 647 個機關實施電子支付 Web 版及網站查詢作業。

Promotion of web-based electronic payment system

To promote a web-based electronic payment system, the NTA assisted central government agencies group by group to familiarize them with the new system, including the setting up of user accounts and authority as well as the activation of certificate IC cards. The NTA also provided instant consulting service to help each agency with web-based system data input, filing, and transmission. In 2014, 647 agencies started their web-based electronic payment and online query systems.

五、辦理實機教育訓練

Training with Actual Operation

為配合行政院核定「第四階段電子化政府計畫」，開發國庫電子支付系統 Web 版，使各機關能熟悉該 Web 版操作介面及網站查詢等 e 化作業，完成 16 場次 602 個機關 1,743 人實機教育訓練課程，確保國庫集中支付業務之正常運作。

The NTA developed the web-based electronic payment system of the National Treasury in accordance with the “Phase 4 e-Government Plan” approved by the Executive Yuan. To familiarize each agency with the operating interfaces and website query operation, the NTA conducted 16 training sessions with real devices for 1,743 people from 602 agencies to ensure that the National Treasury's centralized disbursement could function normally.

六、辦理電子支付作業參訪

Inspections of Electronic Payment Operations

為加強各機關對電子支付作業環境之安全管制措施、宣導本署各項新興業務，並敦促各機關改進退件（匯）及傳檔異常等事項，赴 80 個機關實地參訪，並藉由問卷訪查蒐集機關所提意見，作為未來推動相關業務之參考。

To strengthen the security measures of electronic payment systems of government agencies, publicize new services, and urge government agencies to reduce the numbers of rejected payment vouchers and returned remittances and anomalies in the transmission of files, the NTA staff members visited 80 agencies to perform onsite inspections and administer a questionnaire survey to gather opinions to serve as reference in promotion of related services in the future.

債務管理

Debt Management

一、落實公共債務法新制，精進債務管理

Implementing the New Operation of the Public Debt Act, Enhancing Debt Management

公共債務法修法經立法院 102 年 6 月 27 日三讀通過，總統 7 月 10 日公布，行政院核定自 103 年 1 月 1 日施行，103 年度採行債務管理機制如下：

The amendment of “the Public Debt Act” was passed by the Legislative Yuan on June 27, 2013, and was promulgated by the President on July 10, 2013. It was approved by the Executive Yuan to be enforced on January 1, 2014. The mechanisms of debt management in 2014 are as follows:

(一) 成立公共債務管理委員會

為健全中央及地方政府舉借自償性公共債務之審議評估與地方政府債務改善計畫及時程表之審議機制，中央、直轄市及縣（市）政府應分別設公共債務管理委員會，以確保償債財源適足性，落實財政紀律。

Establishment of the Public Debt Administration Committee

In order to enhance the deliberation and evaluation of the self-redeeming public debt of the central and local governments, and improve the mechanism of debt improvement plans and payment timetables of local governments, the central government, special municipalities, and counties (and county-level cities) shall set up a Public Debt Administration Committee to ensure the source of debt repayment adequacy, and enhancement of fiscal discipline.

(二) 建立債務預警及加速還本機制

各級政府債務達債限 90% 時，應提出債務改善計畫及時程表，送立法院或各該公共債務管理委員會審議。另除至少以當年度稅課收入

5% 或上年度債務未償餘額預算數 1% 編列債務還本外，得審視歲入執行狀況，於原編列債務之償還數外，增加還本數額，俾有效控管債務比率，強化債務管理效能。

Establishment of debt warning and accelerated principal payment mechanisms

When the debt ratio in all levels of government reached 90% of its debt ceiling, the government was required to come up with a debt improvement plan and a payment timetable and present them to be reviewed by its public debt administration committee or the Legislative Yuan. In addition to setting aside 5% of the tax revenue of the year or 1% of the unpaid debt in the previous year for principal payment, it could also increase the amount for principal payment in accordance with the annual revenue in order to control debt ratios effectively and enhance debt management.

(三) 提升債務資訊透明度

為提升債務透明度，依據國際組織標準揭露一般政府負債，並公布各級政府向各項基金調度周轉金額，賡續推動強化各級政府債務資訊揭露，供全民監督，提升債務管理績效。

Enhancement of debt transparency

The NTA gathered statistics of general government liability and fund management in order to enhance the transparency of public debt to be consistent with international norms. The NTA continued to compile and disclose statistics of the debt at all levels of government to further enhance efficiency in the management of debt.

(四) 公共債務制度之管理與監督

1. 各級政府債務之管理

依據「公共債務法」第 5 條規定，各級政府 1 年以上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

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。

2. 強化對地方政府公共債務監督與管理

依據「公共債務法」對地方政府舉債上限之規定，並輔以「直轄市或縣（市）政府舉債不符規定之減少或緩撥統籌分配稅款作業原則」有關限期改正與自訂償債計畫措施，落實對地方政府債務之監督管理。

Government public debt planning and management

1. Management of debt at all levels of government

According to Article 5 of the Public Debt Act, the unpaid balance of the debt of all levels of government with a maturity of one year and above 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 all local governments, respectively. The outstanding amount of the short-term debt maturing within 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.

2. Strengthening of the management of public debt of local governments

Pursuant to the provisions of “The Public Debt Act” on the debt ceiling at all levels of government, together with the provisions of “The Directions for the Reduction or Suspension of the Centrally-Funded Tax Revenues to Municipal or County Governments in the Case of Non-Compliance in the Regulation of Debt” on deadline rectification and debt plan measures, the NTA aimed to implement its supervision of the debt management of local governments.

表 4 各級政府債務餘額表

Table 4. Outstanding Debt of All Levels of Government with a Maturity of One Year and Above

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	各級政府債務餘額/ 前3年度 GDP(GNP) 平均數 % Amount of Total Outstanding Debt/ Average GDP (GNP) for Last Three Years (%)
2005	35,499	3,110	2,316	84	41,009	35.93
2006	36,230	3,040	2,519	77	41,866	35.18
2007	37,186	3,046	2,678	68	42,978	34.51
2008	37,788	3,102	2,798	62	43,750	33.59
2009	41,274	3,129	2,975	61	47,439	35.44
2010	45,380	3,154	3,306	44	51,884	38.36
2011	47,646	5,290	1,870	18	54,824	39.74
2012	50,107	5,696	1,869	16	57,688	40.6
2013	51,634	6,071	1,847	14	59,567	40.26
2014	52,839	6,514	1,679	11	61,043	41.41

註：

1. 「債務餘額」依公共債務法規定，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，所舉借一年以上公共債務未償餘額，但不包括其所舉借自償性公共債務。
2. 94年至102年為審定決算數；103年中央為審定決算數，直轄市及縣(市)政府為決算數，鄉(鎮、市)為實際數。
3. 因應99年12月25日地方改制5都升格，100年度起，直轄市包括臺北市、高雄市、新北市、臺中市及臺南市。
4. 94年至102年為前3年度GNP平均數，103年為前3年度GDP平均數。

Note:

1. "Outstanding Debt," as defined in the Public Debt Act, refers to the outstanding public debt extending over more than one year 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. FY 2005-2013: Final audit accounts for all levels of government, edited by the Ministry of Audit, Control Yuan. FY 2014: Final audit accounts for the central government, final accounts for special municipalities and counties/cities; actual accounts for townships/towns.
3. In line with the adjustment of the administrative divisions of the local governments on December 25, 2010, the special municipalities in 2011 included Taipei City, Kaohsiung City, New Taipei City, Taichung City, and Tainan City.
4. Form FY 2005 to FY 2013 is the amount of total outstanding debt/(average of GNP for previous last three years). FY 2014 is the amount of total outstanding debt/(average of GDP for previous last three years).

二、定期適量發行債券，活絡債市發展

Regular Issuance of Government Bonds and Treasury Bills, to Stimulate Bond Market Growth

為建構利率指標，健全債市發展，公債及國庫券採二階段公告方式辦理，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 are issued regularly in moderate amounts, and a two-stage form of announcement is adopted, too. 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 102 年底（12 月 23 日）公告次一年度全年各月公債發行年期及國庫券發行天期，暨第一季各月發行金額、標售日及發行日等資料明細（遇假日提前 1 或 2 天公告）。
2. 第二階段：按季於 103 年 3 月 23 日、6 月 23 日及 9 月 23 日，公告次一季各月發行金額、標售日及發行日等資料明細（遇假日提前 1 或 2 天公告）。

Planning of public debt policy

1. First-stage: Announcement of the type of bond (New or reopened bond: strippable or general bond) and the years of maturity as well as the maturity days for treasury bills for each month for the coming year. The information was published on December 23, 2013 (with announcements one or two days in advance in case of a holiday).
2. Second-stage: Announcement of detailed information seasonally for the next quarter, such as the issue amount, auction date, issue date, etc. This information was published on March 23, June 23 and September 23, 2014 respectively (with announcement one or two days in advance in case of a holiday).

(二) 中央政府公債及國庫券之發行

1. 公債之發行

103 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。103 年度共標售甲類公債 20 次，計原始發行 16 次及增額發行 4 次，金額合計 6,753.115 億元，其中 5,803.115 億元係為支應債務基金舉新還舊財務運作所發行，並未增加債務，950 億元則為支應總預算及特別預算需求發行，如表 5。

The issuance of central government bonds and treasury bills

1. Issuance of government bonds

The MOF continued to issue government bonds regularly in moderate amounts in 2013 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 or lower in value was adopted. In FY 2014, the bonds were issued in twenty terms with a total amount of NT\$675.3115 billion, of which, the bonds worth NT\$580.3115 billion were issued to provide the budgets for new and old financial operations of the Debt Service Fund without increasing debts, whereas the bonds worth NT\$95 billion were issued to provide funds for the general budget and special budgets. For details, please refer to Table 5.

表 5 103 年度中央政府建設公債標售概況表

Table 5. Issuance of Central Government 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 Remarks
						競標 數額 Amount (1)	投標 數額 Total Amount (2)	投標 倍數 Times (2) / (1)				
1	103 甲 1 期 2014A1	350	103.01.17	2	0.625	349.984	813.50	2.32	0.016	0.658	-22,873,977	
2	103 甲 2 期 2014A2	400 (實發 351.02) (actual 351.02)	103.01.20	5	1.125	399.980	679.00	1.70	0.020	1.140	-25,449,552	原擬發行 400 億元，落標 48.98 億元 4.898 billion outbid
3	103 甲 3 期 2014A3	300	103.01.29	20	2.000	299.990	486.50	1.62	0.010	2.070	-341,071,762	
4	103 甲 4 期 2014A4	400	103.02.14	5	1.000	399.969	771.00	1.93	0.031	1.080	-154,943,869	
5	103 甲 5 期 2014A5	300	103.02.26	30	2.125	299.990	701.00	2.34	0.010	2.230	-683,678,009	
6	103 甲 6 期 2014A6	400	103.03.03	10	1.500	400.000	752.50	1.88	0.000	1.583	-304,834,569	
7	103 甲 7 期 2014A7	350	103.04.25	20	1.875	349.998	687.50	1.96	0.002	1.928	-305,437,215	
8	增額 103 甲 6 期 2014A6R	300	103.03.03	10	1.500	299.988	580.00	1.93	0.012	1.532	-87,307,237	103.5.14 增額發行 Reopened on 2014.5.14
9	103 甲 8 期 2014A8	300	103.05.28	30	2.000	299.998	567.00	1.89	0.002	2.039	-260,638,772	
10	增額 103 甲 6 期 2014A6R	400	103.03.03	10	1.500	399.978	553.00	1.38	0.022	1.553	-190,621,233	103.6.18 增額發行 Reopened on 2014.6.18
11	103 甲 9 期 2014A9	350 (實發 328.539) (actual 328.539)	103.06.27	5	1.125	328.500	406.50	1.24	0.039	1.200	-118,888,111	原擬發行 350 億元，落標 21.461 億元 2.1461 billion outbid
12	103 甲 10 期 2014A10	400	103.07.18	5	1.125	399.987	758.00	1.90	0.013	1.227	-196,700,581	
13	103 甲 11 期 2014A11	300	103.07.31	20	2.125	299.999	451.50	1.51	0.001	2.150	-120,878,924	
14	103 甲 12 期 2014A12	350	103.08.04	30	2.250	349.996	518.50	1.48	0.004	2.300	-376,241,296	
15	103 甲 13 期 2014A13	400	103.09.26	10	1.625	399.973	673.00	1.68	0.027	1.725	-364,528,540	
16	103 甲 14 期 2014A14	300	103.10.02	20	2.250	299.995	481.00	1.60	0.005	2.265	-71,733,933	
17	103 甲 15 期 2014A15	400 (實發 344.538) (actual 344.538)	103.10.15	5	1.250	399.962	593.50	1.48	0.038	1.245	8,300,857	可分割公債，原擬 發行 400 億元，落 標 55.462 億元 Strippable and 5.5462 billion outbid
18	增額 103 甲 13 期 2014A13R	350	103.09.26	10	1.625	349.990	549.00	1.57	0.010	1.658	-104,985,960	103.11.7 增額發行 Reopened on 2014.11.7
19	103 甲 16 期 2014A16	300 (實發 229.018) (actual 229.018)	103.11.26	30	2.250	299.982	386.00	1.29	0.018	2.360	-537,254,021	原擬發行 300 億元， 落標 70.982 億元 7.0982 billion outbid
20	增額 103 甲 13 期 2014A13R	300	103.09.26	10	1.625	299.990	599.00	2.00	0.010	1.590	94,099,902	103.12.4 增額發行 Reopened on 2014.12.4

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。103 年度共發行國庫券 10 期（均採登記形式發行），發行金額共 2,448.5 億元，如表 6。登記國庫券之實施，可以降低政府籌措短期資金成本，消弭國庫券市場交易清算交割之風險，達成中央政府債券全面無實體化之目標。

2. The issuance of treasury bills

In order to establish the short-term interest rate indicator, the MOF continued to issue treasury bills regularly in moderate amounts and adopted a “two-staged announcement” strategy. Treasury bills were issued ten terms (all issued in the form of book-entry) in FY 2014. The total issue amount was NT\$244.85 billion. The implementation of book-entry treasury bills can lower short-term capital costs, prevent risk in settlement and liquidation in relation to transactions in the treasury bills market, and achieve the goal of dematerialization for the entirety of central government securities. For details, please refer to Table 6.

表 6 103 年度財政部國庫券標售概況表

Table 6. Issuance of Treasury Bills

期數 No	期別 Term	天期 Days	發行日 Date of Issue	到期日 Date of Maturity	發行數額 (億元) Amount of Issue (NT\$100 million)	得標利率 (%) Accepted Bid Rate (%)	利息費用 (元) Interest Expenses (NT\$)	備註 Remarks (NT\$)
1	財 103-1 F2014-1	91	103.01.02	103.04.03	203.5	0.580	29,426,100	原擬發行 300 億元，落標 96.5 億元。 9.65 billion outbids
2	財 103-2 F2014-2	182	103.01.14	103.07.15	250	0.497	61,950,000	
3	財 103-3 F2014-3	273	103.02.24	103.11.24	250	0.449	83,950,000	
4	財 103-4 F2014-4	364	103.03.27	104.03.26	250	0.500	124,650,000	
5	財 103-5 F2014-5	91	103.04.01	103.07.01	200	0.388	19,340,000	
6	財 103-6 F2014-6	28	103.05.09	103.06.06	245	0.319	6,002,500	原擬發行 300 億元，落標 55 億元。 5.5 billion outbid
7	財 103-7 F2014-7	273	103.07.14	104.04.13	200	0.423	63,280,000	
8	財 103-8 F2014-8	182	103.08.14	104.02.12	200	0.410	40,880,000	
9	財 103-9 F2014-9	91	103.12.25	104.03.26	300	0.500	37,410,000	
10	財 103-10 F2014-10	182	103.12.29	104.06.29	350	0.530	92,505,000	

(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 條第 3 項規定，財政部得洽借未滿一年之借款。短期借款及國庫券總餘額，合計不超過當年度中央政府總預算及特別預算歲出總額 15% 範圍。依國庫資金調度需要及配合國庫券之發行洽借短期借款，並採比價方式辦理，以節省國庫利息支出。103 年度共舉辦短期借款 16 次，借款金額為 2,236.5 億元。另配合國庫調度及中央政府債務基金財務運作需要，103 年度共計舉辦中長期借款 11 次，借款金額為 1,963.105 億元。

Short-term and long-term loans

In order to flexibly balance treasury revenues and expenditures and elevate the efficiency in funding of the National Treasury, in accordance with Article 1, paragraph 3 of the “Treasury Bills and Short-Term Loans Act,” the MOF could negotiate for loans with a maturing of less than one year, and the outstanding short-term debt shall not exceed 15% of the total annual expenditures against the central government general budget and special budget of the current fiscal year. In line with the requirement to balance the National Treasury and in co-operation with the date of issuance of treasury bills, the short-term loans may be made or repaid at any time through price negotiation with the purpose of saving interest. There were sixteen terms of short-term loans for a total of NT\$223.65 billion. Given the requirement to balance the National Treasury and the fiscal finance of the Debt Service Fund in 2014, there were eleven terms of long-term loans for a total of NT\$196.3105 billion.

(四) 公債及國庫券之還本付息及核結資料

1. 103 年度償付公債甲類本金新臺幣 4,050 億元，利息 1,079 億元，本息合計 5,129 億元。
2. 103 年度償付國庫券本金新臺幣 3,283 億元，利息 11 億元，本息合計 3,294 億元。

3. 103 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 5,207 億元，國庫券本息金額計 3,294 億元。

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

1. The principal of Type A bonds totaling NT\$405 billion and interest totaling NT\$107.9 billion were paid as scheduled in 2014. The total amount was NT\$512.9 billion.
2. The principal of treasury bills totaling NT\$328.3 billion and interest totaling NT\$1.1 billion were paid as scheduled in 2014. The total amount was NT\$329.4 billion.
3. For redeemed bond certificates entrusted to financial institutions for handling of the principal and interest payments of central government bonds, the principal and interest payment of government bonds in 2014 was NT\$520.7 billion, and the principal and interest payments of the treasury bills was NT\$329.4 billion.

三、基金管理

Fund Management

(一) 地方建設基金之運作

地方建設基金設置主要目的係以優惠利率協助地方政府從事有償性或可分年編列預算償還之重要建設或投資，及協助中央普通統籌分配稅款按月撥付資金調度之需，以達協助推動地方公共建設，促進地方發展之目的。

103 年度地方建設基金業務計畫 60 億元，經召開 4 次「地方建設基金管理會議」，審議同意 17 案計核貸 75.66 億元，達成年度預算目標 126.11%。截至 103 年底地方建設基金淨值為 288.63 億元，年度賸餘解繳金額 1.46 億元，較預算編列 1 億元，增加繳庫 4,600 萬元。

Operation of the Local Construction Fund

The Local Construction Fund provides loans with preferential interest rates to local governments so that they can engage in important infrastructure projects and investments, repaying the loans either by self-redeeming or yearly budgets. The objectives of the Local Construction Fund are to help local governments to meet funding needs from the general centrally-funded tax monthly payments allocation, help local public construction projects, and stimulate local developments.

In 2014, the business budget for the Local Construction Fund was NT\$6 billion. The Local Construction Fund Management Committee held four meetings, at which a total of 17 cases for the year were approved for a total amount of NT\$7.57 billion. This figure comprised 126.11% of the NT\$6 billion business budget. Up to the end of 2014 the net value of the Local Construction Fund was NT\$28.86 billion. In 2014, a surplus of NT\$0.15 billion was paid to the Treasury, an increase of NT\$46 million compared to the budget of NT\$100 million.

(二) 中央政府債務基金之運作

債務基金主要功能為加強債務管理，提高財務運作效能，紓解債務壓力，透過舉新債還舊債，使每年債務償付平滑化，改善債務結構。103 年度基金舉新債償還舊債計 8,749.92 億元，併同總預算撥入強制還本 640 億元，及債務基金撥入 800 萬元用以償還到期及未到期債務，合計 9,390 億元。103 年度提前償還未到期債務及因應國庫資金調度提前還款，共計節省債息負擔約 2.45 億元。

Operation of the Central Government Debt Service Fund

The main function of the Debt Service Fund is to strengthen debt management, increase financial performance, and reduce debt pressure. Debt refinancing smoothes annual debt service and improves the debt structure. In 2014, the Fund refinanced NT\$874.992 billion of debts, and together with the NT\$64 billion mandatory principal payments credited to the general budget,

and NT\$8 million of the interest revenue of the Fund, a total of NT\$939 billion of outstanding debts (due and undue) were repaid. A total of NT\$245 million in debt interest was saved by repayment of outstanding undue debts in 2014.

四、參與國際事務

Participation in International Affairs

亞洲開發銀行、中美洲銀行、美洲開發銀行及歐洲復興開發銀行理事會年會陸續於 103 年 3 月至 5 月間舉行，我國為亞洲開發銀行之創始會員國，且為中美洲銀行區域外第 1 大持股會員國，為加強與各銀行會員國之往來關係，並參與增資案等重要議題之實質討論，簽奉本部指派代表出席會議以維護我國權益。

為維持我國與歐洲復興開發銀行之合作關係，並協助我國銀行業者及廠商拓展中東歐市場，財政部向歐洲復興開發銀行爭取聘僱我國財經官員至該行工作之機會。103 年續派員赴歐銀貿易促進計畫處工作，除對國際金融事務之經驗交流具相當助益外，並可積極協助我國廠商充分掌握歐洲復興開發銀行所釋出之商機。

The Republic of China (Taiwan), is a founding member of the Asian Development Bank (ADB). We also have the largest shareholdings among non-regional members of the Central American Bank for Economic Integration (CABEI). These international organizations, including ADB, CABEI, Inter-American Development Bank (IDB) and European Bank for Reconstruction and Development (EBRD), held their annual meetings from March to May in 2014, chronologically. For the purpose of strengthening the interaction with other member economies and have essential discussion for important organizational issues, the MOF was appointed to attend the above-mentioned annual meetings ensuring the same rights as all other members.

To maintain the co-operative relationship with the EBRD, and to assist domestic banks and companies to expand markets in Central-Eastern Europe, the MOF has successfully made application to the EBRD for the employment of a financial officer every year since 2003. The MOF proceeded to assign an officer to work in the

TFP department of the EBRD in 2014. Such secondment will aid in the continuous improvement of the exchange of international financial experience and help domestic companies to fully seize business opportunities released by the EBRD.

財務規劃

Financial Planning

一、強化公共建設財務策略

Strengthening of Financial Strategies for Major Public Infrastructure Projects

(一) 積極推動「強化政府重大公共建設財務規劃方案」，提升計畫自償率，妥善運用財力資源，因應國家發展需要

在政府預算規模及人力資源有限情況下，為應人民對公共建設及服務之需要，廣續推動「強化政府重大公共建設財務規劃方案」，協助各機關加強公共建設整體規劃，擴大計畫效益及增加自償收入，並強化政府與民間夥伴關係 (PPP)，積極引導民間參與公共建設，以減輕政府財政負擔，並加速重大建設之完成。

考量「強化政府重大公共建設財務規劃方案」已達成階段性任務，且相關策略業納入「跨域加值公共建設財務規劃方案」及「財政健全方案」廣續推動，業於 103 年 4 月 15 日陳報行政院，並奉院於 103 年 4 月 24 日函復同意辦理結案。

The MOF actively promoted the “Strengthening of the Financial Plan for Major Public Infrastructure Projects” to enhance the self-liquidation rate of projects and to make proper use of financial resources in response to the needs of national development

In responding to people's needs for public services while subject to the limited scale of government and human resources, the MOF continues to promote the “Strengthening of the Financial Plan for Major Public Infrastructure Projects” to assist all authorities to strengthen their overall planning for public infrastructure projects with regard to external benefits and increasing the amount of self-liquidation finance, and to reinforce the use of the public private partnership (PPP) model by actively guiding

the private sector to participate in public infrastructure projects to reduce the government's financial burden and accelerate the completion of major infrastructure projects.

In consideration of the “Strengthening of Financial Plan for Major Public Infrastructure Projects” had accomplished the target of the current stage, and related strategies of the projects were incorporated in the “Financial Planning Project for Cross-Domain Value-added of Public Works” and “The Sound Finance Program” for promotion continuously, the NTA presented a report to the Executive Yuan on April 15, 2014 and received approval on April 24, 2014 to terminate the program.

(二) 提升政府財務效能暨強化公共建設財務規劃觀念宣導，發揮「建設創造財源、財務支援建設」之功效

Promotion of the concept of improving efficiency of government finance and financial planning for public infrastructure projects to achieve the effect of “Raise Public Finance with Construction, Support Construction with Public Finance”

1. 為協助各機關減少不經濟支出，增加財政收入及增進財務效能，並有效推動政府重大公共建設，廣續推動「提升政府財務效能方案」，經彙整 103 年度執行績效，計為增裕收入 4,557 億元，減少不經濟支出 1,071 億元，合計為 5,628 億元。

1. In order to assist central government agencies to reduce uneconomical expenditures, increase treasury revenues, improve financial efficacy, and accelerate public infrastructure developments effectively, the MOF continues to promote the “Program for Improving the Efficiency of Government Finance.” In 2014, the performance of this program included the increasing revenues by NT\$455.7 billion, the reducing of uneconomical expenditures by NT\$107.1 billion, and the sum total was NT\$562.8 billion.

2.103 年度持續推動重大措施

(1) 舉辦研習會

103 年度延續 102 年度結合「提升政府財務效能方案」及「強化政府重大公共建設財務規劃方案」二方案於 103 年 9 月間假財政人員訓練所計舉辦 2 期「提升政府財務效能暨強化公共建設財務規劃」研習會，廣邀中央機關及地方政府公共建設計畫主管及承辦人員合計 128 人參與。

(2) 參與計畫審議

103 年 5 至 6 月間，配合國家發展委員會辦理 104 年度政府公共建設計畫先期作業審議，針對各部會所提 207 項計畫就財政能量、施政重點，以及計畫之急迫性、可行性與執行成效等進行審議，審議結果經費需求從 2,366 億元，調降至行政院核定之 1,907 億元。

2. Important measures that the NTA continued to promote in 2014

(1) Conducting workshops:

In 2014, while continuing to consolidate the “Program for Improving the Efficiency of Government Finance” and the “Strengthening of Financial Plan for Major Public Infrastructure Projects” from 2013, the MOF conducted two workshops on “The Policy to Improve the Efficiency of Government Finance and Enhance Financial Planning for Public Infrastructure Projects,” inviting a total of 128 personnel of central authorities and local governments in charge of undertaking public construction projects to participate in them.

(2) Participation in the review of major infrastructure projects:

In co-operation with the Council for Economic Planning and Development for the screening of the preliminary work for FY 2015 public infrastructure, the NTA reviewed all 207 projects submitted by various departments and ministries in terms of their fiscal capacity, the importance of administrative implementations, and the urgency, priority, feasibility, and current executive performance of each project during May and June in 2014. As a

result of this review, the total budget was reduced from the original figure of NT\$236.6 billion to NT\$190.7 billion, showing a significant reduction in the overall budget amount.

3. 由於「提升政府財務效能方案」相關策略業納入「財政健全方案」廣續推動，已於 103 年 6 月 13 日奉院核定同意辦理結案，未來財政部仍將適時透過參與研商會議、舉辦研習會等宣導方式，協助各機關突破現行業務推動框架，以創新思維及作法達「業務精進」及「財務健全」。

3. Since related strategies in the “Program for Improving the Efficiency of Government Finance” were incorporated in “The Sound Finance Program,” the Executive Yuan approved the MOF to terminate the program on June 13, 2014. In the future, the MOF will continue to assist all agencies to break through their current framework of operation promotion by attending conferences and conducting workshops so as to achieve “operation improvement” and “financial perfection.”

(三) 協助公共建設主辦(管)機關落實「跨域加值公共建設財務規劃方案」，增進整體計畫經濟與財務效益

依據行政院 101 年 7 月 24 日核定之「跨域加值公共建設財務規劃方案」，公共建設計畫應朝整合型理念規劃，財政部於該方案負責租稅增額財源機制 (TIF) 之研擬，103 年度持續透過參與計畫審議，研提相關具體建議，協助各主辦機關落實於建設計畫規劃階段，即以創造建設加值方式，降低政府財政壓力。

Assistance to public infrastructure authorities to follow through the “Financial Planning Project for Cross-Domain Value-add of Public Works” for improving overall economic and financial benefits of the projects

According to the “Financial Planning Project for Cross-Domain Value-add of Public Works” approved by the Executive Yuan on July 24, 2012, public infrastructure projects should be planned according to the concept of integration. The MOF is in charge of the drafting of the Tax Increment

Financing (TIF) mechanism under the overall plan. In 2014, the MOF participated in the review of various plans and offered related concrete suggestions, and assisted all agencies to implement the concept in the project planning stage, that is, by using the strategy of creating added value in infrastructure projects to reduce financial pressure on the government.

二、輔導地方財政

Assistance to Local Governments Finance

(一) 推動地方財政健全方案，協助改善地方財政

為謀求財政健全永續發展，財政部推動「財政健全方案」，其中地方政府之因應策略，包括開源、節流、債限控管及強化地方財政輔導等 4 大主軸，合計 27 項具體執行措施。自 103 年推動以來，在強化稅課、非稅課收入徵收、引進民間資金參與地方建設、建立債務預警及考評等機制及強化地方財政輔導等方面，已具初步成效。

Implementing “The Sound Finance Program” to Improve Local Finance

In order to promote long-term fiscal sustainability, the MOF is implementing a “Sound Finance Program,” a key part of which involves developing a strategic plan of action for local governments to achieve their missions. The plan includes four major project initiatives (27 specific implementation measures) in respect of developing additional revenue sources, cost cutting, debt control, and strengthening local financial guidance. Since its implementation in 2014, the program has attained initial success in respect of strengthening tax and non-tax revenue levies, introducing private capital to participate in public works, establishing a debt warning and performance review mechanism, as well as strengthening local financial guidance.

(二) 開辦地方財政研習班及召開 103 年地方財政業務聯繫會報

為充實直轄市、縣（市）及鄉（鎮、市）相關業務人員之專業知識並宣導財務策略，103 年 11 月 13、14 日及 11 月 20、21 日開辦 2 期

地方財政研習班，課程內容除宣導地方財政法規及財務策略外，另亦邀請績優地方政府提出經驗分享，學員反映熱烈。此外，為強化地方政府財政業務輔導、加強中央與地方之溝通協調與地方政府相互間之經驗交流，於 104 年 1 月 9 日邀請地方政府財政單位首長召開地方財政業務聯繫會報，並邀請臺北市、宜蘭縣、嘉義市等 3 個績優縣（市）政府之財政單位提出工作心得報告，經由個案研析及實例討論，分享成功經驗，有助於協助地方政府互為參採開闢自治財源及增進地方財務效能。

Conduct of local finance training classes and holding of the “2014 Meeting on Local Finance”

In order to enhance the professional ability of local government employees and to promote the use of financial strategies, the MOF conducted two finance training classes for local finance on November 13-14 and on November 20-21, 2014. The finance training classes included the introduction of regulations of local finance and financial strategies. Local governments were invited to share their experiences. Attendees were enthusiastic about the classes and gained fruitful results. In addition, to strengthen the fiscal operations of local governments and allow for co-ordination and experience-sharing between central and local governments, the MOF invited the heads of the local financial authorities to attend the “Meeting on Local Finance” on January 9, 2015, and three outstanding county (municipal) governments, including Taipei City, Yilan County, and Chiayi City were invited to present a review of their work in the meeting. The discussion of the cases and the sharing of experiences can help local governments create financial resources and improve their financial performance.

(三) 辦理財務績效考核

依「地方政府財政業務輔導方案」完成「公庫管理」、「財務管理」、「債務管理」及「公產管理」等四大業務考評，於 104 年 1 月 9 日召開之地方財政業務聯繫會報敦請財政部張部長盛和頒發績優單位獎座，以資鼓勵；另依「中央對直轄市與縣（市）政府計畫及預算考核要點」規

定，辦理 102 年度開源績效考核作業，於 103 年 10 月間完成考評作業，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。

Assessing local performance

The MOF promulgated “The Program for Assisting Local Government Finance” to carry out reviews of performance in four major areas, including public treasury management, financial management, debt management, and the management of public properties. The Minister convened the “Meeting on Local Finance” on January 9, 2015 to present merit awards to outstanding agencies to express encouragement. In addition, the local performance assessment was completed in October 2014, and the result was delivered to the Directorate-General of Budget, Accounting and Statistics, Executive Yuan as reference for the addition or subtraction of general grants.

(四) 中央統籌分配稅款收入概況

中央統籌分配稅款如有超徵將全額撥付地方政府，如有短徵，亦無彌補問題。現行中央統籌分配稅款制度自 88 年 7 月實施以來，除 92 年度以前因受景氣與各項減稅措施等影響，以及 98 年度受國際金融風暴衝擊，呈現短徵情形外，其餘年度均有超徵，103 年度超徵比率約 9.88%，如表 7，有助紓緩地方財政差短之壓力。

Overview of the distribution of Centrally-Funded Tax Revenues

The Centrally-Funded Tax Revenues are allocated by the central government to local governments as their tax revenues. Once the Centrally-Funded Tax Revenues exceed the amount forecast, the additional amounts shall be distributed to local governments. However, if there is a shortfall in the forecast Centrally-Funded Tax Revenues, they shall not be made up by the central government. During the period from July 1999 to 2003, the actual Centrally-Funded Tax Revenues were lower than the forecast amount owing to a sluggish economy and tax exemptions. Also, there was a shortfall in 2009 due to the severe impact of the global financial tsunami. Apart from the above-mentioned years, the actual Centrally-Funded Tax Revenues have been

higher than the forecast amount. They were about 9.88% higher than forecast in 2014. This higher amount is expected to help ease the fiscal pressure on local governments. For details, please refer to Table 7.

表 7 103 年度中央普通統籌分配稅款分配金額表

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

單位：新臺幣億元；%
Unit: NT\$100 million; %

縣市別 County/City	通知分配金額 Notified Amount of Allocation	實撥金額 Actual Amount	超（短）徵 Over-(Short) Levy	
			金額 Amount	%
總計 Total	1,994	2,191	197	9.88
直轄市 Special Municipality	1,275	1,396	121	9.49
縣市 County (and county-level city)	531	589	58	10.92
鄉鎮市 Township (and township-level city)	188	206	18	9.57

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。

Note:

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、督導彩券發行

Supervision of the Issuance of the Public Welfare Lottery

第 4 屆公益彩券業於 103 年 1 月 1 日順利銜接發行，103 年度結算銷售金額達 1,160.82 億元，盈餘分配數為 283.66 億元，計分配予衛生福利部 127.65 億元、中央健康保險署 14.18 億元及地方政府 141.83 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。

The 4th Public Welfare Lottery was launched on January 1, 2014. In 2014, the amount of sales stood at NT\$116,082 million, and the surplus amount of the public welfare lottery was NT\$28,366 million. From this amount, NT\$12,765 million was distributed to the Ministry of Health and Welfare, NT\$1,418 million to the National Health Insurance Administration, and NT\$14,183 million 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. The 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 Amounts of Distributed Surpluses				合計 Total	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%			
2000	36.22	16.52	2.77	55.51	248.94	
2001	11.00	9.90	1.10	22.00	90.13	
發行結束 結算盈餘 Liquidation Surplus	2.57	2.31	0.26	5.14	-	
發行合計 Total (2000-2001)	49.79	28.73	4.13	82.65	339.06	
2002	148.33	133.50	14.83	296.66	990.74	
2003	113.05	101.74	11.30	226.09	801.84	
2004	124.20	111.77	12.42	248.39	863.99	
2005	101.75	91.58	10.18	203.51	718.85	
2006	101.81	91.63	10.18	203.62	740.24	
發行結束 結算盈餘 Liquidation Surplus	13.92	12.53	1.39	27.84	-	
發行合計 Total (2002-2006)	603.06	542.75	60.30	1,206.11	4,115.66	
2007	77.67	69.90	7.77	155.34	559.34	
2008	104.07	93.66	10.41	208.14	750.48	
2009	98.27	88.44	9.83	196.54	710.98	
2010	106.05	95.45	10.61	212.11	786.89	
2011	117.29	105.56	11.73	234.58	899.54	
2012	136.06	122.45	13.60	272.11	1,052.46	
2013	180.36	162.32	18.04	360.72	1,381.41	
發行結束 結算盈餘 Liquidation Surplus	17.67	15.90	1.77	35.34	-	
發行合計 Total (2007-2013)	837.45	753.70	83.74	1,674.89	6,141.10	
2014	141.83	127.65	14.18	283.66	1,160.81	
總計 Accumulated Total	1,632.12	1,452.83	162.36	3,247.31	11,756.64	

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 103 年股東會董事改選

103 年度合作金庫金融控股股份有限公司、關貿網路股份有限公司及彰化商業銀行股份有限公司等 3 家事業董事屆期改選，選舉結果順利圓滿，公股權益得以維護。

Completion of the election of the board of directors in government-owned share enterprises in 2014

The election of the Taiwan Cooperative Financial Holdings Co., Ltd., Trade-Van Information Services Co., Ltd., and Chang Hwa Commercial Bank, Ltd. boards of directors in 2014 was held smoothly and successfully, and the results were in line with the expectation of the MOF in that the interests of government-owned shareholdings were well-protected.

(二) 賡續辦理「公股事業機構高階人才培訓班」

103 年 5 至 6 月開辦「公股事業機構高階人才培訓班」，透過遴選訓練與經驗交流，強化本部所屬國營事業機構及轉投資民營事業機構高階主管人員之領導統御能力、專業智能、宏觀視野，培育未來各公股事業機構升任副總經理之人才，以協助公股事業永續經營與發展。

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

From May to June, 2014, the MOF held “The Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises” to enhance the leadership ability, professional competency, and global vision of

senior managerial personnel of the MOF's publicly-owned agencies or their privately-owned invested companies as well as to cultivate talented personnel possessing the potential to be promoted to vice-president positions within the various enterprises with government-owned shareholdings.

(三) 廣續辦理「青年安心成家購屋優惠貸款」措施

財政部於 99 年 12 月 1 日配合行政院協助青年購置自用住宅政策，由 8 大公股銀行辦理「青年安心成家購屋優惠貸款」。截至 103 年 12 月底止，8 大公股銀行共計撥貸 157,277 戶、5,662 億餘元。

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

In order to assist young people to purchase their own houses, the MOF launched the “Preferential Housing Loans for the Youth” offered by the eight banks with government-owned shareholdings with the banks' own capital from December 1, 2010. At the end of December 2014, the above-mentioned preferential loan administered by the government-owned share banks had been granted to 157,277 households to the amount of NT\$566 billion.

二、加強基金管理

Strengthening of the Management of Funds

(一) 行政院公營事業民營化基金

1. 行政院公營事業民營化基金之設立目的，係為運用公營事業移轉民營政府所得之部分資金，支應財務艱困事業不足支付移轉民營之給與支出、財務艱困事業不足支付移轉民營前辦理專案裁減人員或結束營業時之給與支出、公營事業移轉民營條例規定之加發 6 個月薪給與補償各項損失之費用及政府負擔之民營化所需支出，以促進公營事業移轉民營政策之推動。
2. 自 90 年設立迄 103 年 12 月底止，已支應財政部、經濟部、交通部、文化部及國軍退除役官兵輔導委員會等所屬事業辦理移轉民營所需相關經費 1,038.68 億元，如表 9。

3. 另為期強化政府財務資訊揭露之透明度，研訂民營化基金精算假設基本原則供目的事業主管機關辦理精算之準據，並彙整各事業主管機關之精算報告，如期於 103 年度基金決算書揭露應負擔支出。

The Fund for Privatization of Government-Owned Enterprises under the Executive Yuan

1. The purpose of the establishment of the privatization fund is to employ partial funds from privatization to finance the shortage as requested by a government-owned enterprise experiencing financial difficulties for the payment of the expenses borne by such government-owned enterprise for privatization; to finance the shortage as requested by a government-owned enterprise experiencing financial difficulties for the payment of severance pay to its employees laid off as a result of any special project prior to privatization and/or in connection with the winding-up of the government-owned enterprise; and to pay the additional six-months salary and compensation for various losses provided in the Act of Privatization of Government-Owned Enterprises and the expenses borne by the government for privatization so as to accelerate the promotion of privatization.
2. From its establishment in 2001 to the end of December 2014, the total payment for the privatization of government-owned enterprises of MOF, Ministry of Economic Affairs (MOEA), Ministry of Transportation and Communications (MOTC), Ministry of Culture (MOC), and the Veterans Affairs Council (VAC) was NT\$103,868 million. For details, please refer to Table 9.
3. In order to strengthen the transparency of the disclosure of the financial information of the government, the administration has drafted the basic principles for the Privatization Fund Actuarial Assumptions to be the basis for competent authorities in conducting actuarial calculations and to consolidate the actuarial reports of competent authorities and make as scheduled disclosure of the relevant expenses in the 2014 financial statements of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan.

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

單位：新臺幣億元
Unit: NT\$100 million

項目 Item	單位 Institution	自 90 年 8 月成立 迄 102 年 12 月底止 Aug. 2001 to Dec. 2013		103 年度 FY 2014	
		小計 Sub-total	合計 Total	小計 Sub-total	合計 Total
支應財務艱困事業不足支付移轉民營之離職給與或年資結算金 In response to financial difficulties, payments to insufficient privatization funds for severance pay, or seniority settlement pay	文化部 MOC	11.92	106.31 (11.03%)	0	0
	交通部 MOTC	47.25		0	
	經濟部 MOEA	38.26		0	
	財政部 MOF	5.30		0	
	退輔會 VAC	3.58		0	
支應民營化前退休人員退休撫卹給付及三節慰問金、早期退休人員生活困難濟助金 Retirement pay and holiday bonuses for those who retired before privatization; financial aid for those taking early retirement	文化部 MOC	0.59	624.06 (64.78%)	0.04	74.61
	交通部 MOTC	577.9		66.21	
	經濟部 MOEA	5.54		0.28	
	財政部 MOF	5.34		0.29	
	退輔會 VAC	34.69		7.79	
已民營化事業民營化時留用人員五年內資遣加發六個月薪給與補償各項損失 For privatized businesses, six-months' lay-off pay, and compensation for loss for retained staff laid off within five years	文化部 MOC	4.58	103.32 (10.72%)	0	0.64
	交通部 MOTC	39.52		0.15	
	經濟部 MOEA	11.22		0.47	
	財政部 MOF	47.12		0.01	
	退輔會 VAC	0.88		0.01	
已民營化事業民營化時留用人員於 87 年 6 月 5 日仍繼續在職義務役年資結算補償給付 For privatized businesses, compensation pay based on voluntary service and seniority for retained staff still in place on June 5, 1998	文化部 MOC	0	34.36 (3.57%)	0	0
	交通部 MOTC	1.90		0	
	經濟部 MOEA	17.42		0	
	財政部 MOF	15.04		0	
支應財務艱困事業不足支付移轉民營前辦理專案裁減人員或結束營業時之給與支出 In response to financial difficulties, payments to insufficient privatization funds for staff laid off before privatization, or for compensation for shutdown	經濟部 MOEA	55.26	95.37 (9.9%)	0	0
	退輔會 VAC	40.11		0	
總計 Total			963.43		75.25

(二) 提升特種基金經營績效及管理

1. 參與審議國營事業及非營業特種基金預算、計畫及法案

103 年度營業及非營業基金計有 122 個單位，其所轄編製分基金預算 102 個單位，除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 104 年度預算案時程，參與相關審查會議計 10 場，秉持開源節流原則，促使特種基金提升經營績效，增加盈（賸）餘繳庫數，有效挹注國庫收入。

2. 配合國庫調度需要，協調特種基金提前繳庫

103 年度協調臺灣金控公司、臺灣菸酒公司、臺灣土地銀行及中華郵政公司等，配合國庫調度期程，提前繳庫計 236.19 億元。

3. 精進基金財務調度，妥適揭露潛藏負債

為利行政院公營事業民營化基金順利運作，除積極規劃財政部及促請相關機關辦理釋股作業，並順利爭取行政院於 104 年度總預算撥款支應 70.14 億元，有效改善基金財務狀況。另針對立法院及監察院關切之潛藏負債問題，業彙整各事業主管機關精算報告，賡續於該基金 103 年度決算書揭露相關負擔支出。

Enhancement of the performance and management of special funds

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

In 2014, the number of enterprise funds and non-profit special funds totaled 122 units, under which 102 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 of fund-related regulations. Furthermore, the NTA, in co-ordination with the Executive Yuan during the preparation of the FY 2015 Special Fund budget, participated in ten sessions of the 2015 Annual Central Government Special Fund Budget Review Meetings, with the principle of increasing revenue and decreasing expenditure, raising the financial performance of special funds, increasing the surplus of public enterprises and public utilities to the National

Treasury, and injecting revenues into the National Treasury in an effective way.

2. Co-ordination with special funds to submit profits into the Treasury in advance in line with the requirements of the financings of the National Treasury

In 2014, the NTA coordinated with the Taiwan Financial Holdings Co., Ltd, the Taiwan Tobacco and Liquor Co., the Land Bank of Taiwan, and the Chunghwa Post Co., Ltd., etc, to meet the requirements for the financing of the National Treasury with a total of NT\$23.619 billion submitted in advance to the Treasury.

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

To facilitate the operation of the Fund for the Privatization of Government-Owned Enterprises under the Executive Yuan, the MOF actively planned and requested co-operation with relevant ministries and departments to engage in the release of shares, and successfully obtained an appropriation of NT\$7.014 billion for the fund from the FY 2015 Central Government general budget of the Executive Yuan, which allowed for a significant improvement in the financial conditions of the fund. In addition, in regard to the potential for the occurrence of liabilities about which concern has been expressed by the Legislative Yuan and Control Yuan, the MOF had previously compiled actuarial valuation reports from the relevant ministries and departments, and disclosure of the relevant expenses in the 2014 financial statements of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan.

三、落實規費管理

Implementation of the Management of Fees and Charges

(一) 規費相關法規及收費項目之審查

103 年度完成審查中央政府各機關規費相關法規總數計 62 個，收費項目總數計新增 252 項、調整 96 項；另審查各地方政府規費相關法規計 31 個。99 年至 103 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 2014, the review of the relevant regulations of central government service fees for a total of 62 regulations, with 252 charges newly-added and 96 adjustments to previously existing charges, and the additional review of the relevant regulations of local government service fees for a total of 31 regulations were completed. The summaries of the related figures from 2010 to 2014 are shown in Table 10.

(二) 推動規費「法規法制化」及實施「定期檢討制」

針對中央規費徵收規定，未以法規命令形式訂定，暨規費收費基準未依照規費法第 11 條第 2 項規定，每三年至少辦理一次定期檢討者，每半年函請主管機關修正為法規命令，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 248 個法規之主管機關辦理修正及檢討。

Enhancement of the forms of the Relevant Regulations and of the implementation of the Routine Review 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 Article 11, paragraph 2 of the Charges and Fees Act subject such regulations to a routine review at least once every

three years; the Administration shall notify the executive authorities-in-charge of the related matters every six months to request that they carry out an examination of their current practices and implement the review of the standards of charges and fees on a routine basis by undertaking a comprehensive consideration of the factors of the trends as to the fluctuation of costs and expenses and the changes in the consumer price index. The Administration informed a total of 248 executive authorities-in-charge of the review of the relevant regulations of their services to carry out an examination of their practices and to implement the amendment as needed.

四、積極籌措非稅課收入

Active Mobilization of Non-Tax Revenue Collection

104 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 2,550 億元、行政及財產收入 2,023 億。

The Administration co-operated with the DGBAS to meet the deadline for the preparation of the FY 2015 Central Government General Budget of the Surplus of Public Enterprises & Public Utilities and the Revenues from Administrative Businesses and Properties of the Central Government, which was passed by the Legislative Yuan. The annual revenues of the former totaled NT\$255 billion, and the latter totaled NT\$202.3 billion.

表 10 99 年至 103 年度中央政府行政及財產收入綜計表
Table 10. The Comprehensive Figures of the Revenues from Administration and Properties of the Central Government 2010 to 2014

單位：新臺幣億元；%
Unit: NT\$100 Million, %

項 目 Item	年 度 Year	2010	2011	2012	2013	2014
		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	院決算數 Final Accounts Edited by the Executive Yuan
罰賠款收入 Revenues from Fines and Indemnities		256.82	243.56	492.34	215.41	238.36
規費收入 Fees		558.95	566.79	589.25	1,757.85	598.90
其他收入 Other		218.81	581.36	153.87	119.13	144.44
財產收入 (經常門) Revenues from Public Properties (Current)		81.92	82.66	90.89	129.95	91.42
財產收入 (資本門) Revenues from Public Properties (Capital)		385.31	557.30	510.37	392.51	345.92
合計 Total	金額 Amount	2,031.66	1,833.95	1,836.72	2,614.85	1,419.04
	成長率 Growth%	35.28	26.84	(9.60)	42.37	(45.73)

註：

- 「罰賠款收入」101 年含國防部採購案違約逾期交貨罰賠款 252.60 億元。
- 「規費收入」102 年含國家通訊傳播委員會行動寬頻業務特許執照競價作業許可費收入 1,186.5 億元。
- 「其他收入」100 年含國安基金繳庫 390 億元。
- 「財產收入資本門」103 年度含行政院國家發展基金折減基金繳庫 6.5 億元，內政部營建署住宅基金折減基金繳庫 111 億元。

Notes:

- Revenues from Fines and Indemnities: Revenues for 2012 include the reparations from counter-parties for breaching of the purchase contract with the Ministry of National Defense, R.O.C. for a total of NT\$25.26 billion.
- Fees: Revenues for 2013 include the issuance of special licenses for the operation of 4G broadband of the National Communications Commission for a total of NT\$118.65 billion.
- Other Revenues: Revenues of 2011 include a payment to the Treasury from the National Financial Stabilization Fund to a total of NT\$39 billion.
- Revenues from Public Properties (Capital): Revenues of the 2014 include two payments from the value of the decrease in capital to the Treasury, (1) NT\$0.65 billion from the National Development Fund, Executive Yuan, and (2) NT\$11.1 billion from the Housing Fund, Construction and Planning Agency, Ministry of Interior.

菸酒管理

Tobacco and Alcohol Management

一、健全菸酒管理

Improving the Administration of Tobacco and Alcohol

(一) 增修訂菸酒管理相關法規

為提升菸酒管理效能及執行實益，推動完成「菸酒管理法」修法，並適時衡酌法規面及實務面，配合增修菸酒管理相關法規，分述如下：

1. 「菸酒管理法」業於 103 年 6 月 18 日奉 總統華總一義字第 10300093241 號令修正公布，大部分條文並已自 104 年 1 月 1 日施行。
2. 配合新修正「菸酒管理法」施行，並為強化菸酒管理效能，完成「菸酒管理法施行細則」、「未變性酒精管理辦法」等 14 項配套子法規之增修或廢止。
3. 為加強對菸酒事業廢棄物之再利用管理，並配合實務運作需求，於 103 年 10 月 9 日修正發布「菸酒事業廢棄物再利用管理辦法」。

Regulations of the administration of tobacco and alcohol

To improve the efficiency and efficacy of the administration of tobacco and alcohol products, the MOF has established the legislative procedure of the amendments to “The Tobacco and Alcohol Administration Act,” and meanwhile promulgated or amended the competent regulations in cooperation with the said Act as follows:

1. The amendments to “The Tobacco and Alcohol Administration Act” were promulgated by the President-Hua-Zong-Tze No.10300093241 on June 18, 2014. Most of the articles have come into force since January 1, 2015.
2. Concerning the implementation of “The Tobacco and Alcohol Administration Act” as well as improving the efficiency of the administration of tobacco and alcohol products, the MOF has established the amendments to “Enforcement

Rules of the Tobacco and Alcohol Administration Act” and “Regulations Governing Udenatured Ethyl Alcohol.”

3. To strengthen the reuse management of alcohol and tobacco industrial waste and cooperate with the needs of practical business operations, “Regulations on the Reuse of Alcohol and Tobacco Industrial Waste” was amended and promulgated on October 9, 2014.

(二) 核發菸酒製造業及進口業許可執照

自 91 年 1 月 1 日起，已全面開放酒類產製及分裝銷售，菸類亦自 93 年 1 月 1 日開放產製及分裝銷售。業者須取得財政部核發之菸酒進口業及製造業許可執照，始得進口及產製菸酒。截至 103 年底止，領有菸酒進口業許可執照之業者計有 3,625 家（103 年度增加 272 家），酒製造業許可執照之業者計有 386 家（103 年度增加 5 家），菸製造業許可執照之業者計有 3 家（103 年度不變）。

Issuance of licenses for manufacturers and importers of tobacco and alcohol

The deregulation of the manufacturing and the repackaging for sale of alcohol products was initiated on January 1, 2002 upon implementation of the Tobacco and Alcohol Administration Act; subsequently, the manufacturing and repackaging for sale of tobacco products were further deregulated on January 1, 2004. At the same time, manufacturers or importers of these products were required to obtain a license issued by the MOF prior to the commencement of any business operation. As of December 31, 2014, the MOF had issued 3,625 licenses (272 more than in 2014) to tobacco and alcohol importers, 386 (five more than in 2014) to alcohol manufacturers, and three (no difference from 2014) to tobacco manufacturers.

(三) 推動財政部優質酒類認證制度

1. 為杜絕私劣菸酒，使消費者得以安心選購酒品，自 92 年度推動優質酒類認證制度，103 年度經積極輔導業者申請認證 85 場次，計新增通過認

證 4 廠線、22 項酒品；累計至 103 年止，共有 48 廠線計 225 項酒品通過認證。

2. 配合認證制度實務需要，修正「財政部酒品認證標誌評審基準－米酒及料理酒類」、「財政部酒品認證標誌評審基準－高粱酒」及「財政部酒品認證標誌評審基準－米酒及高粱酒以外糧穀蒸餾酒類」。

Promotion of the alcohol quality certification system

1. In an effort to eradicate the sales of privately-produced or inferior alcohol products to ensure the safety of consumers, the MOF introduced the Alcohol Quality Certification System in 2003. In 2014, the MOF had actively assisted manufacturers to apply for the certification, holding 85 sessions for the application. As a result, four manufacturing lines and 22 alcohol products were certified. As of December 31, 2014, 48 manufacturing lines (225 alcohol products) had been certified.
2. To co-ordinate the implementation of the Alcohol Quality Certification System, the NTA completed relevant amendments to “The MOF Standard for Evaluation of the Certification of Alcohol Quality--for rice spirits & cooking alcohol,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality--sorghum spirits,” and “The MOF Standard for Evaluation of the Certification of Alcohol Quality--grain spirits other than rice spirits and sorghum spirits.”

(四) 實施進口酒類查驗制度

「菸酒管理法」第 39 條規定進口酒類應經中央主管機關查驗符合生標準後，始得輸入。為強化國人飲酒安全，自 95 年 7 月 1 日起全面實施進口酒類衛生查驗制度，103 年度共受理申請查驗案件 61,694 件，運作順暢，有助強化酒品衛生之管理，並有效維護消費者之飲酒安全。另國產及進口菸酒總量統計如表 11 至表 13。

Adoption of the imported alcohol products inspection scheme

With the aim of enhancing the safety of alcohol products for consumers, Article 39 of the Tobacco and Alcohol Administration Act prescribes that alcohol products may only be imported after being inspected by the central competent authority in accordance with its hygiene requirements. The Imported Alcohol Products Inspection Scheme was therefore put into practice in its entirety as of July 1, 2006. In 2014, 61,694 applications for importation inspection underwent the scheme, which functioned smoothly and has helped to strengthen the hygiene management of alcohol products, realizing the protection of consumer safety. The yearly amounts of domestically-produced and imported tobacco products as well as alcohol products are shown separately in Tables 11 to 13.

表 11 國產及進口紙菸類總量表

Table 11. Total Amounts of Domestic and Imported Cigarettes

單位：千支

Unit: One thousand pcs

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

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

單位：公斤

Unit: Kilogram

產品 Products	非紙菸類（菸絲、雪茄、鼻菸、嚼菸、其他菸品） Non-Cigarette Products (Tobacco slices, cigars, snuff, chewing tobacco, and other tobacco products)								
	國產 Domestic			進口 Imported			小計 Sub-total		
	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
2002				387,140.96	100.00	-	387,140.96	100.00	-
2003				506,092.19	100.00	30.73	506,092.19	100.00	30.73
2004				46,595.17	100.00	-90.79	46,595.17	100.00	-90.79
2005		-	-	59,253.10	100.00	27.17	59,253.10	100.00	27.17
2006		-	-	45,328.75	100.00	-23.50	45,328.75	100.00	-23.50
2007	-	-	-	40,470.32	100.00	-10.72	40,470.32	100.00	-10.72
2008	-	-	-	51,263.87	100.00	26.67	51,263.87	100.00	26.67
2009	360.00	0.15	-	233,544.79	99.85	355.57	233,904.79	100.00	356.28
2010	60,480.00	3.92	16,700.00	1,483,888.97	96.08	535.38	1,544,368.97	100.00	560.26
2011	-	-	-100.00	3,065,519.28	100.00	106.59	3,065,519.28	100.00	98.50
2012	-	-	-	3,580,394.55	100.00	16.80	3,580,394.55	100.00	16.80
2013	2,877.30	0.08	-	3,586,125.38	99.92	0.16	3,589,002.68	100.00	0.24
2014	429,529.00	11.73	14,828.20	3,232,308.16	88.27	-9.87	3,667,837.16	100.00	2.03

表 13 國產及進口酒類總量表
Table 13. Total Amounts of Domestic and Imported Alcohol Products

單位：千公升（公秉）
Unit: Kiloliter

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

(五) 舉辦研討會

為促進國內製酒產業發展並推動財政部優質酒類認證制度，於 103 年 6 月 19 日舉辦「製酒技術、行銷暨認證制度研討說明會」，聘請專家學者講授酒品行銷專題，並傾聽業者聲音，冀協助業者強化其行銷能力，促進國內製酒產業良性發展。

Organizing of workshops

To improve the development of the alcohol industry and to promote the Alcohol Quality Certification System, the MOF held “The Conference on the Alcohol Quality Certification System and Practical Techniques for Alcohol Manufacturers in Taiwan” on June 19, 2014, in which a number of experts and scholars were invited to give presentations about topics covering the marketing of alcohol products and the future development of the industry. In addition, the manufacturers expressed ideas to ensure that related policies would help to strengthen their concerns and the marketing capacity of domestic alcohol manufacturers as well as to enhance the upgrading of the industry.

(六) 加強菸酒宣導

為維護菸酒產銷秩序、保障消費者權益，利用各類媒體宣導菸酒管理業務，103 年利用電視、報紙、雜誌、海報等媒體共計執行菸酒管理業務宣導 9 案。

Promotion of the administration of alcohol and tobacco

In order to maintain the production and marketing of alcohol and tobacco products in good order and to protect consumer rights, nine promotion activities for alcohol and tobacco administration were organized in 2014 via various media including television, newspapers, magazines, and posters.

(七) 強化菸酒類消費者保護及執行私劣菸酒查緝業務

1. 為維護菸酒消費者之權益及國民健康，除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之演練機制，及時協助支援地方政府危機處理，以使傷害減少至最低；並配合行政院消費者保護處及地方政府辦理消保宣導活動 47 次，俾能逐漸達到全民共同監督之預期目標，達到消費安全秩序。

2. 召開「中央菸酒稽查及取締督導小組」，統籌協調督導處理重大違法私劣菸酒品案件相關事項，藉以有效協調解決中央及地方菸酒主管機關查緝私劣菸酒所遭遇之困難問題，共同持續打擊不法。
3. 訂定「103 年度加強查緝私劣菸酒策進計畫」，除積極支援地方政府查緝人力外，並透過酒精流向選案查核、使用及銷售酒品查察及低價菸酒品查察勾稽等具體作為，以及依據「中央私劣菸酒查緝督導考核要點」規定考核，查緝績效優良者發給獎助金及行政獎勵，以及召開年度查緝會報檢討分析成效，作為後續查察努力方向。
4. 103 年截至 12 月底計查獲涉嫌違反菸酒管理法案件 2,753 件，違法菸類 1,690 萬包、酒類 85.4 萬公升，市價約新臺幣 9 億 7 仟萬元，各年度查獲私劣菸酒數量如表 14。

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

1. To protect the rights of alcohol and tobacco consumers and the health of the public, the NTA has established an emergency reporting system for the damage caused by unlawful alcohol by holding an annual safety drill to assist local governments in ways to conduct crisis management in a timely manner so as to minimize possible damage. The NTA also worked with the Consumer Protection Commission, Executive Yuan, and local governments to hold 47 activities related to the promotion of consumer protection with the aim of encouraging the public to help monitor illegal activities collectively.
2. Holding of “The Meeting of Central Task Force for the Inspection and Seizure of Alcohol and Tobacco Products” is charged with the supervision and coordination among relevant agencies to combat major illegal alcohol and tobacco cases. By working together, the members of the task force can solve

problems that may occur between the central and local competent authorities when dealing with unlawful alcohol and tobacco activities in an effective way.

3. “The 2014 Project on the Seizure of Illegal Tobacco and Alcohol Products” was therefore introduced pursuant to “The Tobacco and Alcohol Administration Act” and other relevant regulations. The MOF is keeping illegal activities in rein. In addition to supporting local governments with personnel resources for seizure operations, reviewing and examining sales of ethyl alcohol, collecting data on the consumption and sale of alcohol products, and executing inspections of low-priced tobacco and alcohol products, rewards and administrative honors are awarded to those individuals and relevant authorities with excellent performance under “The Regulations on the Evaluation of Seizures of Unlawful Tobacco and Alcohol Products by the Central Government.” Furthermore, an annual evaluation is conducted to assess the effectiveness of seizure operations, the results of which are used as reference for future plans.
4. As of December 31, 2014, a total of 2,753 cases involving illegalities had been successfully handled by the MOF. A total of 16.90 million packs of illegal tobacco and a total of 0.85 million illegal alcohol products have been seized, valued at NT\$970 million in total. The total amounts of unlawful tobacco and alcohol products seized in the years from 2002 to 2014 are shown in Table 14.

表 14 91 年至 103 年度查獲私劣菸酒統計表

Table 14. Total Amounts of Illegal Alcohol Products and Cigarettes Seized 2002 to 2014

單位：百萬

Unit : Million

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

註：表列數含海巡署、警政署、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, the National Police Agency, the Customs Administration, and local governments.

二、參與菸酒國際論壇及涉外諮商

Participation in Tobacco-and Alcohol-Related International Forums and Negotiations

在 103 年 7 月及 12 月於英國倫敦及比利時布魯塞爾舉行之第 18 屆台英經貿諮商會議及第 26 屆台歐盟經貿諮商會議等相關涉外諮商會議，國庫署就利害關係人所關切我國實施之酒類標示及查驗措施等議題予以說明，藉由上述菸酒涉外諮商會議，有效強化我國與貿易夥伴間之互動。

In the 18th Taiwan-UK Economic and Trade Consultation Conference and the 26th Taiwan-EU Economic and Trade Consultation Conference held in London and Brussels in July and December 2014, respectively, the NTA, to enhance bilateral relationships and communication, provided full explanations and shared views with its UK and EU counterparts on various issues, including mainly the labeling and inspection measures of alcohol products, about which some stakeholders had expressed their concerns.

另為增進瞭解各國對於酒品進口之管理制度，派員出席於中國大陸北京舉行之 APEC 葡萄酒法規範論壇研討會及食品安全合作論壇會議，除於會上簡報，使各國代表瞭解我國進口酒品相關管理措施及便利性外，並參與小組討論，與各國代表進行深入交流。

In order to better understand the advancement achieved in the management scheme governing imported alcohol products in relevant nations, the NTA dispatched delegates to attend the APEC Wine Regulatory Forum and the APEC Food Safety Cooperation Forum held consecutively in Beijing, China from September 11-13, 2014. The delegates of the NTA, in addition to actively participating in different group discussions and communicating with the delegates from different nations, gave presentations in the workshops to provide the participants a broader understanding of the NTA's scheme for the management of imported alcohol products, accessibility to the scheme, and related measures adopted.



參、未來業務展望

Future Prospects

參、未來業務展望

Future Prospects

一、公庫法研修

配合 103 年 1 月 29 日修正公布之地方制度法賦予「直轄市山地原住民區」地方自治權責、檢討調整零用金制度及因應公庫行政實務需要，並考量國庫法與公庫法有法律適用重疊疑慮等情，刻正研擬公庫法修正草案，俾強化各級政府庫政管理制度，提升整體庫政作業效能。

Amendment of the Government Treasury Act

In line with the amendment of the Local Government Act on January 29, 2014, which granted self-governing rights and duties to “The Mountain Indigenous Districts of Special Municipalities,” the review of the petty cash system, the practical needs of Treasury operations, the considerations of overlapping applicable laws to the Government Treasury Act and the National Treasury Act, the NTA is considering making a draft on amendment to the Government Treasury Act in order to strengthen the Treasury administration at all levels of government and improve the efficiency of Treasury affairs operations.

二、賡續推動「財政健全方案」

為改善當前財政狀況，政府推動各項財政健全措施，在中央與地方共同努力下，已陸續顯現成果。未來將賡續推動「財政健全方案」，落實各項開源節流措施，統籌各項資源多元籌措財源，有效改善收支結構及控制債務規模，期達成財政健全目標，並為經濟發展注入活水，創造全國人民更大福祉。

To Promote “The Sound Finance Program” Continuously

To improve the current financial situation, we have promoted a series of measures to achieve sound finance. With joint efforts among the Central Government and local governments, our endeavors have borne fruit gradually. In the future, we will continue to implement “The Sound Finance Program,” which includes various source-

broadening and cost-cutting measures, such as establishing multiple channels to cultivate financial resources, improving the structures of revenues and expenditures, and controlling the scale of public debt. By doing so, we look forward to achieving the goals of sound finance, accelerating the momentum of our economic growth, and creating greater prosperity for society.

三、廣續推動財務管理資訊系統 (FMIS)

廣續辦理本部業務相關機關（單位）間，既有財務資訊系統功能強化與連結，並適時推動跨部會財務資訊系統整合準備事宜，以利財務資訊即時共享，進而達成提升政府財務可信度、透明度及效率性之目標。

Promoting the Financial Management Information System (FMIS) Continuously

We are strengthening and linking the current financial information systems between the related agencies continuously. We will prepare to integrate cross-departmental financial information systems properly to co-share financial information immediately. In this way, we hope to achieve the goal of promoting the government's financial credibility, transparency, and efficiency.

四、建構各類支付憑證退件 e 化處理機制

落實電子化政府政策，規劃建置各類支付憑證退件 e 化處理機制，運用電子郵件及網路查詢、列印，以節省寄送紙本作業成本，及加速退件後續處理時程。

Establishment of the e-Processing Mechanism for Rejection of Various Payment Vouchers

To enforce the e-government policy, the e-processing mechanism for rejection of various payment vouchers was planned and established. Email and online inquiry were adopted so that the results could be printed out. This saved the cost of sending paper copies and sped up the processing time of voucher rejection.

五、建置中央政府各機關申辦領取國庫支票人員資料及國庫支票發出等 e 化處理機制

為強化內部控制並簡化各機關臨櫃領取國庫支票作業，規劃建置中央政府各機關申辦領取國庫支票人員資料及國庫支票發出等 e 化處理機制，俾簡化各機關行政作業程序。

Establishment of e-Processing Mechanisms for Central Government Agencies to File Information on National Treasury Check Recipients and Issuance of National Treasury Checks

To enhance internal control and simplify the procedure for each agency to pick up National Treasury checks at the counter, the NTA planned and established e-processing mechanisms for central government agencies to file information on National Treasury check recipients and the issuance of National Treasury checks to simplify the administrative procedure of each agency.

六、建置收入退還電子化處理作業機制

為簡化各機關作業，規劃建置收入退還電子化處理機制，收入機關得透過電子支付系統採電子簽章，將繳款書及收入退還書傳送本署，由本署透過國庫收支連線系統傳送中央銀行辦理轉帳，以確保公款收支安全及作業便捷。

Establishment of e-Processing Mechanisms for Return of Incomes

To simplify the operation of each agency, the NTA planned and established the e-processing mechanism for return of incomes. Agencies receiving incomes may now use electronic certification through the electronic disbursement system to transmit payment notices and income return notices to the NTA for it to transmit these data via the National Treasury Services Operational System to the Central Bank to request transfers. Transactions of government funds can thus be kept safe and the procedure made fast and easy.

七、加強債務管控

- (一) 為有效落實財政紀律，就債務超限直轄市、縣（市）政府，監督其依償債計畫執行；另為強化預警機制，債務餘額達債限 90% 者，應提出債務改善計畫及時程表，經其公共債務管理委員會審議通過後，送監督機關行政院，俾即時採取改正措施，提昇債務改善管理效能。
- (二) 為強化債務管理，中央及直轄市政府應以當年度稅課收入至少 5%，縣（市）及鄉（鎮、市）應以上年度一年以上債務餘額預算數至少 1% 編列強制還本預算，俾減緩債務累積。
- (三) 廣續依法辦理揭露各級政府公共債務負擔情形，並依據公共債務法第 10 條第 4 項規定，統計我國依國際組織標準計算之一般政府負債情形，俾強化債務資訊透明度及供各界瞭解各級政府最新債務狀況。

Strengthening Debt Management and Control

1. To reinforce financial discipline, special municipality and county/city governments with debts exceeding the limit were placed under supervision to execute their debt-paying plans. Meanwhile, to strengthen the early-warning mechanism, the ones with debts reaching 90% of the limit were required to propose a debt improvement plan and a corresponding schedule to be reviewed and approved by the Public Debt Administration Committee before they were presented to the Executive Yuan. The purpose was to ensure that prompt corrective measures could be taken to upgrade the performance of debt management.
2. To enhance debt management, the central and special municipality governments were required to set aside 5% of the revenue of the year and counties/cities and townships (towns, cities) 1% of their outstanding debts in the preceding year to be the budget for compulsory repayment of principals in order to reduce the cumulative amount of debt.
3. The public debt burden of governments at various levels was disclosed according to law. At the same time, government debt was calculated in accordance with international standards as specified in Article 10, Paragraph

4 of the Public Debt Administration Act. The purpose was to increase the transparency of government debt information and enable the public to understand the latest debt condition of governments at various levels.

八、精進債務管理

因應國庫融資需求及債務基金財務運作需要，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政府債息負擔，增進政府財務運作效能。

Enhancing Debt Management

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

九、賡續推動靈活財務策略加速建設

為厚實國家建設及競爭力，政府應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。財政部將賡續宣導靈活運用財務策略之觀念與做法，協助各機關精進建設財務規劃，期能提高計畫自償率、以吸引民間及特種基金參與，有效推動建設並減輕財政負擔。

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

In order to strengthen the nation's development and competitiveness, the government should continue to advance the development of all kinds of major

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

十、推動財政收支劃分法

為改善地方財政困境及因應地方施政需要，財政收支劃分法於 101 年 2 月 23 日送請立法院審議，經立法院財政委員會召開 5 次會議完成逐條審查。為建立可長可久之財政法制，將持續推動修法工作，俾早日完成修法程序。

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

In order to improve the fiscal condition of local governments, the draft amendment of the Act Governing the Allocation of Government Revenues and Expenditures was sent to the Legislative Yuan on February 23, 2012. The Finance Committee of the Legislative Yuan held meetings to make a complete review of the amended articles. In order to establish a sustainable legal system for local finance, the MOF will be consistent in dedicating itself to the process of the passing of related amendments.

十一、持續落實推動地方財政輔導

為協助地方政府開闢財源，已函頒「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 5 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，初具成效，未來仍將持續透過教育訓練、考核輔導及經驗分享等方式，以精進地方財政業務，並提升財務效能。

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

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

十二、精進公益彩券業務管理

督導發行機構穩健發行公益彩券，並廣續開發立即型彩券新主題產品、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，並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。

Improvement of Public Welfare Lottery management

The NTA will continue to supervise the issuance of the Public Welfare Lottery and continue to develop scratch type lottery tickets under new themes. It will also increase the prizes for computerized lotteries to promote sales at appropriate moments to increase financial sources for social welfare activities. At the same time, the inspection and verification and batch purchase regulations will be enforced and the issuing institution's internal control and external audit systems will be enhanced to maintain the credibility of the lotteries in the public image.

十三、改善行政院公營事業民營化基金財務

為利基金順利運作，目前除積極規劃辦理釋股相關作業，及請其他相關部會配合執行外，並請立法院支持釋股價格鬆綁提案，另將適時爭取行政院於未來年度總預算撥款支應，以改善民營化基金財務狀況。

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

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

十四、加強實施規費「定期檢討制」

依照規費法第 11 條第 2 項之規定，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。

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

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

十五、執行菸酒管理法

「菸酒管理法」業於 103 年 6 月 18 日修正公布，大部分條文並已自 104 年 1 月 1 日施行，國庫署將持續精進菸酒管理效能，並落實稽查取締。

Enforcement of the Tobacco and Alcohol Administration Act

The amended Tobacco and Alcohol Administration Act was promulgated on June 16, 2014 with most provisions taking effect on January 1, 2015. The MOF will continue to improve its tobacco and alcohol administration performance as well as investigate and crack down on illegal activities.

十六、強化進口酒類查驗管理系統

配合強化進口酒類查驗管理，103 年度加強進口查驗管理系統管控功能，針對曾查驗不合格之酒品及曾進口不合格酒品業者之其他酒品，採行加強控管措施，以維護國人飲用酒品之健康、安全。

Strengthening of the Imported Alcohol Inspection Management Scheme

In co-ordination with the goal of enhancing the management of the inspection of imported alcohol products, the NTA has advanced the functions of its inspection management scheme of 2014 by taking measures focusing on unqualified alcohol products and those imported by importers whose products failed to qualify during the importation procedure to protect the safety of consumers.

十七、建置私劣菸酒查緝系統

委外規劃「103 年度菸酒業者及酒精管理系統建置案」，規劃內容包含「未變性酒精業者申報系統」、「關務署酒精通報系統化」、「行動查緝服務」、「菸酒資訊 e 點通」、「檢舉 APP」等，透過前述資訊作業，有效蒐集酒精銷售、製造相關資訊，以利統計作業。另透過酒精通報系統化作業，降低公文往返時程，提高作業效率。導入行動化服務強化查緝人員查緝機動性，並提供多元化檢舉管道，可提高縣市政府查緝效率。

Establishment of the Unlawful Tobacco and Alcohol Production and Sales Investigation System

The design of the “2014 Establishment of the Tobacco and Alcohol Business

and Alcohol Administration System” was outsourced. The contents included the “Undenatured Ethyl Alcohol Business Reporting System,” the “Customs Administration Ethyl Alcohol Reporting System,” “Mobile Investigation Services,” “e-Information on Tobacco and Alcohol,” and “Reporting App.” Through the aforesaid information operations, information on production and sale of alcohol could be collected and statistical work could be facilitated. Furthermore, the alcohol reporting system could reduce the time needed to process documents thereby improving efficiency. Further, mobile service could increase the mobility of investigators while diverse channels are established for people to file complaints against illegal activities. This could also increase the efficiency of investigations conducted by county and city governments.

十八、賡續推動財政部優質酒類認證制度

為輔導國內酒品產業發展，將持續推動優質酒類認證制度，輔導製酒產業提升製酒技術暨品質。104 年度目標預計赴廠訪查及輔導業者通過優質酒類認證 14 廠線、85 場次，使其符合各類酒品認證規範要求，並規劃增加通過優質酒類認證 4 廠線；並針對已認證業者追蹤查驗 160 場次。另為加強宣導優質酒類認證制度及認證標誌宣導，積極規劃辦理推廣活動，以擴大認證成效。

Continuous Promotion of the Alcohol Quality Certification System

To enhance the development of the local alcohol industry, the NTA promoted the Alcohol Quality Certification System so as to help advance the technology used for the improvement of the quality of alcohol production. In 2015, the MOF expects to conduct 14 lines and 85 visits to the sites of alcohol manufacturers to help them comply with the standards required for the certification of alcohol products, and an additional four manufacturers are also expected to be certified. The NTA also plans to conduct 160 visits to the sites of certified alcohol manufacturers for auditing. Furthermore, it also plans to promote the Alcohol Quality Certification System and the certification logo through the use of advertising.



肆、103 年度重要事件紀要
Major Events in 2014

肆、103 年度重要事件紀要

Major Events in 2014

日期 Date	事 件 Event
01.01	第 4 屆公益彩券順利如期銜接發行。 The 4 th Public Welfare Lottery was launched on schedule
01.02	委託中央銀行於 102 年 12 月 31 日標售、103 年 1 月 2 日發行 91 天期國庫券新臺幣 203.5 億元，得標利率為 0.580%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 31, 2013 and to issue on January 2, 2014 NT\$20.35 billion of 91-day Treasury Bills at a 0.580% discount rate
01.02	推動地方財政健全方案，協助改善地方財政。 Implementing “The Sound Finance Program” to improve local finance
01.10	陳報行政院「財政部 102 年度接受各界捐款國庫款項金額總計新臺幣 37 萬 5,689 元」。 The MOF submitted a report on the NT\$375 thousand in public donations by the received by the National Treasury in 2013 to the Executive Yuan
01.13-01.15	辦理春節全國同步私劣菸酒專案查緝。 The National Simultaneous Seizure of Illegal Tobacco and Alcohol Products was launched during the period of the Chinese New Year
01.14	委託中央銀行於 1 月 13 日標售、1 月 14 日發行 182 天期國庫券新臺幣 250 億元，得標利率為 0.497%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 13 and to issue on January 14 NT\$25 billion of 182-day Treasury Bills at a 0.497% discount rate
01.17	委託中央銀行於 1 月 14 日標售、1 月 17 日發行「103 甲 1 期」2 年期公債新臺幣 350 億元，票面利率為年息 0.625%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 14 and to issue on January 17 NT\$35 billion of 2-year Central Government Development Bonds at a 0.625% p.a. coupon rate

日期 Date	事 件 Event
01.20	<p>研擬「財政健全方案」陳報行政院。</p> <p>The MOF completed the draft of “The Sound Finance Program” and submitted it to the Executive Yuan</p>
01.20	<p>委託中央銀行於 1 月 15 日標售、1 月 20 日發行「103 甲 2 期」5 年期公債新臺幣 351.02 億元，票面利率為年息 1.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 15 and to issue on January 20 NT\$35.102 billion of 5-year Central Government Development Bonds at a 1.125% p.a. coupon rate</p>
01.20	<p>訂定「財政部 103 年度加強查緝私劣菸酒策進計畫」。</p> <p>Promulgation of “The MOF 2014 Project on the Seizure of Illegal Tobacco and Alcohol Products”</p>
01.22	<p>商定 103 年度國庫存款基本存量為 358 億元。</p> <p>Adjustment of the base stock deposit of the national treasury to NT\$ 35.8 billion for 2014</p>
01.29	<p>委託中央銀行於 1 月 24 日標售、1 月 29 日發行「103 甲 3 期」20 年期公債新臺幣 300 億元，票面利率為年息 2%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 24 and to issue on January 29 NT\$30 billion of 20-year Central Government Development Bonds at a 2% p.a. coupon rate</p>
02.14	<p>委託中央銀行於 2 月 11 日標售、2 月 14 日發行「103 甲 4 期」5 年期公債新臺幣 400 億元，票面利率為年息 1%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 11 and to issue on February 14 NT\$40 billion of 5-year Central Government Development Bonds at a 1% p.a. coupon rate</p>
02.18-02.19	<p>出席於中國大陸海南博鰲舉行之「APEC 財政次長會議」及「APEC 經濟結構調整之財政及租稅政策改革研討會」。</p> <p>Attendance at “The APEC Finance Deputies' Meeting” and “Seminar on Fiscal and Taxation Policies for Economic Restructuring” in Bo'Ao, China</p>

日期 Date	事 件 Event
02.24	<p>委託中央銀行於 2 月 21 日標售、2 月 24 日發行 273 天期國庫券新臺幣 250 億元，得標利率為 0.449%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 21 and to issue on February 24 NT\$25 billion of 273-day Treasury Bills at a 0.449% discount rate</p>
02.24	<p>修正「財政部酒品認證標誌評審基準－米酒及料理酒類」。</p> <p>Amendment of “The MOF Standard for Evaluation of the Certification of Alcohol Quality--for rice spirits & cooking alcohol”</p>
02.25	<p>「財政健全方案」奉行政院原則同意政策方向。</p> <p>“The Sound Finance Program” was approved in principle by the Executive Yuan</p>
02.26	<p>委託中央銀行於 2 月 21 日標售、2 月 26 日發行「103 甲 5 期」30 年期公債新臺幣 300 億元，票面利率為年息 2.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 21 and to issue on February 26 NT\$30 billion of 30-year Central Government Development Bonds at a 2.125% p.a. coupon rate</p>
02.27-03.28	<p>於中華電信學院辦理 16 場次電子支付系統 Web 版實機教育訓練，計 1,743 人參訓。</p> <p>16 training sessions of web-based electronic payment system with real devices were conducted at Chunghwa Telecom's Telecommunications Training Institute. 1,743 people attended</p>
03.03	<p>e 化彙總代繳中央政府各機關台灣自來水股份有限公司水費。</p> <p>The e-payment of the water charges of the Taiwan Water Corporation for all central government agencies was consolidated into a single remittance</p>
03.03	<p>委託中央銀行於 2 月 25 日標售、3 月 3 日發行「103 甲 6 期」10 年期公債新臺幣 400 億元，票面利率為年息 1.50%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 25 and to issue on March 3 NT\$40 billion of 10-year Central Government Development Bonds at a 1.50% p.a. coupon rate</p>

日期 Date	事 件 Event
03.03	修正「菸產製工廠設廠標準」。 Amendment of “Standards for the Establishment of Tobacco Production Factory”
03.21	公告 103 年第 2 季公債及國庫券發行明細。 Announcement of the plan for issuance of government bonds and treasury bills for the 2 nd quarter of FY 2014
03.27	委託中央銀行於 3 月 26 日標售、3 月 27 日發行 364 天期國庫券新臺幣 250 億元，得標利率為 0.500%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 26 and to issue on March 27 NT\$25 billion of 364-day Treasury Bills at a 0.500% discount rate
03.27-03.30	出席美洲開發銀行 (IDB) 第 55 屆理事會年會。 Attendance at “The Fifty-fifth Annual Meeting of the Inter-American Development Bank”
03.31	實施電子支付系統 Web 版及支付作業查詢專區單軌試辦作業。 The unilateral trial operation of the web-based electronic payment system and the disbursement progress inquiry web page was conducted
04.01	委託中央銀行於 3 月 31 日標售、4 月 1 日發行 91 天期國庫券新臺幣 200 億元，得標利率為 0.388%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 31 and to issue on April 1 NT\$20 billion of 91-day Treasury Bills at a 0.388% discount rate
04.07	召開依國際組織標準計算一般政府負債之第 1 次會議。 Convening of the first meeting of the calculation of general government liability consistent with international norms
04.08-04.10	辦理第 1 次不定期全國同步私劣菸酒專案查緝。 “The First Randomly-Scheduled National Simultaneous Seizure of Illegal Tobacco and Alcohol Products” was launched

日期 Date	事 件 Event
04.15	訂定「公共債務管理委員會組織規程」及「公共債務管理委員會審議規則」。 The MOF stipulated and announced “the Organization Regulations of the Public Debt Administration Committee” and “the Operation Regulations of the Public Debt Administration Committee”
04.16-04.25	辦理 103 年上半年「財政部酒品複核抽檢計畫」。 Holding of “The MOF Alcohol Review in the First Half of 2014”
04.24-04.25	出席中美洲銀行 (CABEI) 第 54 屆理事會年會。 Attendance at “The Fifty-Fourth Annual Meeting of the Central American Bank for Economic Integration”
04.25	委託中央銀行於 4 月 22 日標售、4 月 25 日發行「103 甲 7 期」20 年期公債新臺幣 350 億元，票面利率為年息 1.875%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 22 and to issue on April 25 NT\$35 billion of 20-year Central Government Development Bonds at a 1.875% p.a. coupon rate
04.30	函請中央政府各機關填復額定零用金及零用金撥補情形問卷調查。 A questionnaire on the specified limit and the appropriation of petty cash was sent to be filled in by central government agencies
05.02-05.05	出席「亞洲開發銀行第 47 屆理事會年會」。 Attendance at “The Forty-Seventh Annual Meeting of the Asian Development Bank”
05.02-06.20	「公股事業機構高階人才培訓班」開訓，至 103 年 6 月 20 日結訓。 Holding of the “The Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises”
05.06	修正「公益彩券回饋金運用及管理作業要點」第 4 點、第 7 點、第 9 點。 Amendment of Points 4, 7, 9 of “Operation Guidelines for Utilization of Contributions from Public Welfare Lottery”
05.09	委託中央銀行於 5 月 8 日標售、5 月 9 日發行 28 天期國庫券新臺幣 245 億元，得標利率為 0.319%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 8 and to issue on May 9 NT\$24.5 billion of 28-day Treasury Bills at a 0.319% discount rate

日期 Date	事 件 Event
05.14	<p>委託中央銀行於 5 月 9 日標售、5 月 14 日增額發行「103 甲 6 期」10 年期公債新臺幣 300 億元，票面利率為年息 1.50%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 9 and to issue on May 14 NT\$30 billion of 10-year Reopened Central Government Development Bonds at a 1.50% p.a. coupon rate</p>
05.14-05.16	<p>出席「第 23 屆歐洲復興開發銀行 (EBRD) 理事年會」。</p> <p>Attendance at “The Twenty-third Annual Meeting of the European Bank for Reconstruction and Development”</p>
05.16	<p>修正「未變性酒精管理辦法」部分條文。</p> <p>Amendment of partial articles of “Regulations Governing Undenatured Ethyl Alcohol”</p>
05.20-05.22	<p>出席於中國大陸福建福州舉行之「APEC 資深財金官員會議」。</p> <p>Attendance at “The APEC Senior Finance Officials' Meeting” in Fuzhou, China</p>
05.22	<p>修正「檢舉或查獲違規菸酒案件獎勵辦法」部分條文。</p> <p>Amendment of partial articles of “Regulations Governing Rewards for Informing or Discovering Offences of Illegal Tobacco or Alcohol”</p>
05.26-05.28	<p>辦理端午節全國同步私劣菸酒專案查緝。</p> <p>The National Simultaneous Seizure of Illegal Tobacco and Alcohol Products was launched during the period of the Dragon Boat Festival</p>
05.28	<p>委託中央銀行於 5 月 23 日標售、5 月 28 日發行「103 甲 8 期」30 年期公債新臺幣 300 億元，票面利率為年息 2%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 23 and to issue on May 28 NT\$30 billion of 30-year Central Government Development Bonds at a 2% p.a. coupon rate</p>
06.01	<p>建置中央政府各機關國庫支票退回及國庫匯款退匯資料之 e 化處理機制。</p> <p>Establishment of the e-processing mechanism for central government agencies to return National Treasury checks and remittances</p>

日期 Date	事 件 Event
06.05-06.06	舉辦「菸酒管理法令研習班」。
06.11-06.12	Holding of “The Workshop on the Tobacco and Alcohol Administration Act”
06.06	召開依國際組織標準計算一般政府負債之第 2 次會議。 Convening of the second meeting of the calculation of general government liability consistent with international norms
06.11	修正「地方建設基金收支保管及運用辦法」部分條文。 Amendment of partial articles of “the Regulations Governing the Maintenance and Application of Local Construction Fund Revenues and Expenditures”
06.16	完成各機關各項專案動支、特別預算歲出分配預算暫列數額表及法務部矯正署轉撥所屬機關等電子化處理機制。 The electronic processing mechanisms for the use of special project funds, establishment of statements of temporary annual expenditures of budget distribution of special budgets, and forwarding of appropriated funds by the Agency of Corrections of the Ministry of Justice to its subordinate agencies were completed
06.18	委託中央銀行於 6 月 13 日標售、6 月 18 日增額發行「103 甲 6 期」10 年期公債新臺幣 400 億元，票面利率為年息 1.50%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 13 and to issue on June 18 NT\$40 billion of 10-year Reopened Central Government Development Bonds at a 1.50% p.a. coupon rate
06.20	修正發布「中央統籌分配稅款分配辦法」第 7 條、第 13 條、第 15 條、第 17 條。 Amendment of Articles 7, 13, 15, and 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues”
06.20	完成合作金庫金融控股股份有限公司董事（含獨立董事）改選。 Completion of election of the board of directors (including independent directors) of the TCFHC
06.23	公告 103 年第 3 季公債及國庫券發行明細。 Announcement of the plan for issuance of government bonds and treasury bills for the 3 rd quarter of FY 2014

日期 Date	事 件 Event
06.26	<p>公告自 104 年 1 月 1 日起，輸入菸品申請進儲物流中心及保稅倉庫，應取具財政部核發之菸進口業許可執照，始得進儲。</p> <p>Announcement of “A permit license for tobacco importer by MOF shall be obtained before importing and storing tobacco in bonded warehouse and logistics centers. This regulation shall be enforced on January 1, 2015”</p>
06.26	<p>召開「菸酒查緝業務南區座談會（高雄市、屏東縣、臺東縣、澎湖縣、金門縣、臺南市等 6 縣市部分）」。</p> <p>Holding of “The Regional Workshop on Tobacco and Alcohol Seizure” with participants from six local governments, including Kaohsiung City, Pingtung County, Taitung County, Penghu County, Kinmen County and Tainan City</p>
06.27	<p>委託中央銀行於 6 月 24 日標售、6 月 27 日發行「103 甲 9 期」5 年期公債新臺幣 328.539 億元，票面利率為年息 1.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 24 and to issue on June 27 NT\$32.8539 billion of 5-year Central Government Development Bonds at a 1.125% p.a. coupon rate</p>
06.27	<p>修正「財政部酒品認證標誌評審基準－高粱酒」。</p> <p>Amendment of “The MOF Standard for Evaluation of the Certification of Alcohol Quality--sorghum spirits”</p>
07.01	<p>國庫款電子撥付訊息改採國庫支票號碼之編碼規則處理，並使用專屬區段號碼。</p> <p>The electronic disbursement data of the Treasury Fund adopted the encoding rules of Treasury checks with an exclusive section number</p>
07.01	<p>受款人出具之收據註明或補載國庫支票訊息名稱及號碼，該收據得免貼用印花稅票。</p> <p>Receipts provided by fund recipients on which National Treasury check data and numbers were indicated or supplemented requiring no tax stamps</p>
07.03	<p>函送各級政府「依國際組織標準揭露各級政府負債及向各項基金調度周轉金額」之統計報表及編製說明。</p> <p>Sending the statistics tables and calculating principles of general government liability consistent with international norms to central and local governments</p>

日期 Date	事 件 Event
07.03	修訂「財政部所屬事業 103 年度工作考成實施要點」。 Amendment of “The Regulations Governing the Performance Review of the Enterprises under the MOF” in 2014
07.07	派員出席於英國倫敦舉行之第 18 屆臺英經貿諮商會議。 Attendance at “The 18 th Taiwan-UK Economic and Trade Consultation Conference” in London
07.08	召開中央公共債務管理委員會第 1 次會議。 Convening of “The first meeting of the Central Public Debt Administration Committee”
07.09	召開「菸酒查緝業務北區座談會（臺北市、新北市、宜蘭縣、桃園縣、新竹縣、花蓮縣、連江縣、基隆市、新竹市等 9 縣市部分）」。 Holding of “The Regional Workshop on Tobacco and Alcohol Seizure” with participants from nine local governments, including Taipei City, New Taipei City, Ilan County, Taoyuan County, Hsinchu County, Hualien County, Lianjiang County, Keelung City and Hsinchu City
07.11	召開「菸酒查緝業務中區座談會（苗栗縣、南投縣、彰化縣、雲林縣、嘉義縣、臺中市、嘉義市等 7 縣市部分）」。 Holding of “The Regional Workshop on Tobacco and Alcohol Seizure” with participants from seven local governments, including Miaoli County, Nantou County, Changhua County, Yunlin County, Chiayi County, Taichung City and Chiayi City
07.14	委託中央銀行於 7 月 11 日標售、7 月 14 日發行 273 天期國庫券新臺幣 200 億元，得標利率為 0.423%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 11 and to issue on July 14 NT\$20 billion of 273-day Treasury Bills at a 0.423% discount rate
07.15	訂定「中央政府非稅課收入匯款繳庫作業要點」。 The MOF enacted “The Operation Guidelines for Central Government Non-tax Revenue Remittance to the National Treasury”

日期 Date	事 件 Event
07.18	<p>委託中央銀行於 7 月 15 日標售、7 月 18 日發行「103 甲 10 期」5 年期公債新臺幣 400 億元，票面利率為年息 1.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 15 and to issue on July 18 NT\$40 billion of 5-year Central Government Development Bonds at a 1.125% p.a. coupon rate</p>
07.22-07.23	<p>出席於中國大陸內蒙古滿州里舉行之「APEC 經濟結構調整之財政及租稅政策」研討會。</p> <p>Attendance at “Seminar on fiscal and taxation policies for economic restructuring” in Manzhouli, China</p>
07.23	<p>召開中央菸酒稽查及取締督導小組委員會議第 37 次會議並頒發 102 年度年終考核獎牌。</p> <p>Holding of “The 37th Commissioners’ Meeting of the Central Taskforce Seizure of Illegal Tobacco and Alcohol Products” with the issuance of year-end assessment medals</p>
07.28-07.29 08.05-08.06	<p>舉辦「菸酒管理實務講習班」。</p> <p>Holding of “Seminar on Tobacco and Alcohol Administration” for tobacco and alcohol task forces</p>
07.29	<p>會銜行政院主計總處、審計部修正發布修正「國庫收入退還支出收回處理辦法」第 2 條條文。</p> <p>The MOF, the DGBAS, and the NAO jointly promulgated the amendment of Article 2 of the “Regulations for the Handling of Revenue Refunded and Expenditure Regained of the National Treasury”</p>
07.30	<p>修正「金融機構臨櫃代收各類國稅地方稅繳款書金資流作業計畫」。</p> <p>Amendment of “Cash and Information Flow Operations for Taxes Collected by Financial Institutions”</p>
07.31	<p>委託中央銀行於 7 月 28 日標售、7 月 31 日發行「103 甲 11 期」20 年期公債新臺幣 300 億元，票面利率為年息 2.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 28 and to issue on July 31 NT\$30 billion of 20-year Central Government Development Bonds at a 2.125% p.a. coupon rate</p>

日期 Date	事 件 Event
08.01	推動中央政府各機關實施二代健保補充保險費 e 化彙總代繳。 Promotion of e-payment of Second Generation National Health Insurance Supplement Premiums by central government agencies
08.04	委託中央銀行於 7 月 30 日標售、8 月 4 日發行「103 甲 12 期」30 年期公債新臺幣 350 億元，票面利率為年息 2.25%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 30 and to issue on August 4 NT\$35 billion of 30-year Central Government Development Bonds at a 2.25% p.a. coupon rate
08.14	委託中央銀行於 8 月 13 日標售、8 月 14 日發行 182 天期國庫券新臺幣 200 億元，得標利率為 0.410%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on August 13 and to issue on August 14 NT\$20 billion of 182-day Treasury Bills at a 0.410% discount rate
08.18	修正「中央政府債務基金收支保管及運用辦法」部分條文。 Amendment of partial articles of “the Regulations of the Central Government Debt Service Fund for Revenue and Expenditure of Management and Utilizing”
08.20	召開中央公共政府債務管理委員會第 2 次會議。 Convening of “The second meeting of the Central Public Debt Administration Committee
08.21	配合行政院主計總處完成「104 年度中央政府總預算案」歲入財源籌編，提報行政院院會通過後核轉立法院審議。 The MOF worked in cooperation with the DGBAS to complete preparation for revenues of FY 2015 Central Government General Budget Proposal submitted to the Legislative Yuan after being approved by the Executive Yuan
08.21	修正「財政部酒品認證標誌評審基準－米酒及高粱酒以外糧穀蒸餾酒類」。 Amendment of “The MOF Standard for Evaluation of the Certification of Alcohol Quality--grain spirits other than rice spirits and sorghum spirits”

日期 Date	事 件 Event
08.26-08.28	辦理中秋節全國同步私劣菸酒專案查緝。 The National Simultaneous Seizure of Illegal Tobacco and Alcohol Products was launched during the period of the Mid-Autumn Festival
08.27	公布各級政府向所設基金調度周轉金額。 Announcement of the general government fund management
09.09-09.10 09.15-09.16	舉辦提升政府財務效能暨強化公共建設財務規劃研習會。 Conducting of workshops on “Improving the Efficiency of Government Finance and Strengthening the Financial Plan for Major Public Infrastructure Projects”
09.11-09.12	舉辦「製酒化學原理研習班」。 Holding of “The Workshop on the Chemical Theorem of Alcohol Products”
09.11	派員出席於中國大陸北京舉行之 APEC 葡萄酒法規論壇研討會及食品安全合作論壇會議。 Attendance at the APEC Wine Regulatory Forum and the APEC Food Safety Cooperation Forum held in Beijing, China
09.23	公告 103 年第 4 季公債及國庫券發行明細。 Announcement of the plan for issuance of government bonds and treasury bills for the 4 th quarter of FY 2014
09.26	委託中央銀行於 9 月 23 日標售、9 月 26 日發行「103 甲 13 期」10 年期公債新臺幣 400 億元，票面利率為年息 1.625%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 23 and to issue on September 26 NT\$40 billion of 10-year Central Government Development Bonds at a 1.625% p.a. coupon rate
10.02	委託中央銀行於 9 月 29 日標售、10 月 2 日發行「103 甲 14 期」20 年期公債新臺幣 300 億元，票面利率為年息 2.25%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 29 and to issue on October 2 NT\$30 billion of 20-year Central Government Development Bonds at a 2.25% p.a. coupon rate

日期 Date	事 件 Event
10.09	修正「菸酒事業廢棄物再利用管理辦法」。 Amendment of the “Regulations on the Reuse of Alcohol and Tobacco Industrial Waste”
10.15	委託中央銀行於 10 月 9 日標售、10 月 15 日發行「103 甲 15 期」5 年期可分割公債新臺幣 344.538 億元，票面利率為年息 1.25%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on October 9 and to issue on October 15 NT\$34.4538 billion of 5-year Strippable Central Government Development Bonds with at a 1.25% p.a. coupon rate
10.15-10.22	辦理 103 年下半年「財政部酒品複核抽檢計畫」。 Holding of “The MOF Alcohol Review in the Second Half of 2014”
10.19-10.22	出席於中國北京舉行之「APEC 資深財金官員、財政次長及財政部長會議」。 Attendance at “The APEC Finance Ministers' Meeting” and related meetings in Beijing, China
10.20	修正「地方建設基金業務處理要點」部分規定。 Amendment of partial articles of “the Essentials for Operating Processes of Local Construction Fund”
10.24	召開「103 年度私劣菸酒查緝會報」。 Holding of “The 2014 Meeting on the Seizure of Illegal Tobacco and Alcohol Products”
11.06-11.07	舉辦「2014 國際財政研習班」，主題為財務管理資訊系統。 Hosting of “the 2014 International Finance Seminar” that the main topic was financial management information system
11.07	委託中央銀行於 11 月 21 日標售、11 月 26 日增額發行「103 甲 13 期」10 年期公債新臺幣 350 億元，票面利率為年息 1.625%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 21 and to issue on November 26 NT\$35 billion of 10-year Reopened Central Government Development Bonds at a 1.625% p.a. coupon rate

日期 Date	事 件 Event
11.11	廢止本部 95 年 5 月 22 日公告之「菸酒事業廢棄物再利用種類及管理方式」。 Abolition of “The Classification and Management Method on the Reuse of Alcohol and Tobacco Industrial Waste,” of which was announced by the MOF on May 22, 2006
11.13-11.14 11.20-11.21	開辦 103 年地方財政研習班。 Conduct of the 2014 local finance training classes
11.18-11.20	辦理第 2 次不定期全國同步私劣菸酒專案查緝。 Holding of “The Second Randomly-Scheduled National Simultaneous Action for Seizure of Illegal Tobacco and Alcohol Products”
11.19	召開依國際組織標準計算一般政府負債之第 3 次會議。 Convening of the third meeting of the calculation of general government liability consistent with international norms
12.04	委託中央銀行於 12 月 1 日標售、12 月 4 日增額發行「103 甲 13 期」10 年期公債新臺幣 300 億元，票面利率為年息 1.625%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 1 and to issue on December 4 NT\$30 billion of 10-year Reopened Central Government Development Bonds at a 1.625% p.a. coupon rate
12.08	完成彰化商業銀行股份有限公司董事（含獨立董事）改選。 Completion of election of the board of directors (including independent directors) of the CHB
12.08	派員出席於比利時布魯塞爾舉行之第 26 屆臺歐盟經貿諮商會議。 Attendance at “The 26 th Taiwan-EU Economic and Trade Consultation Conference” in Brussels, Belgium
12.09-12.15	舉辦中央及地方政府各項稅費 e 化代繳服務分享座談會（2 場次）。 Holding of a seminar for sharing experiences with e-payment of central and local government taxes (2 sessions)

日期 Date	事 件 Event
12.16	依國際組織標準計算一般政府負債之書面報告函送立法院。 Submitting the report of statistics of general government liability consistent with international norms to the Legislative Yuan
12.22	修訂「公股銀行辦理青年安心成家購屋優惠貸款原則」，將實施日期延長至 105 年底止。 Amendment of “The Principles of Preferred Loans for Youth by Government-Owned Banks” and extension of date of the effectiveness to the end of 2016
12.22	修正「菸酒管理法施行細則」。 Amendments of “Enforcement Rules of the Tobacco and Alcohol Administration Act”
12.23	公告 104 年度全年公債及國庫券發行計畫暨第 1 季發行明細。 Announcement of the plan for the issuance of FY 2015 bonds and treasury bills and the schedule for one of issuance of bonds and treasury bills for the 1 st quarter (January to March)
12.23	廢止本部 92 年 6 月 6 日公告之「非股份有限公司組織之酒製造業者年產量限制」。 Abolition of “The limits of the annual production amounts for alcohol producers organized in forms other than those of companies limited by shares,” of which was announced by the MOF on June 6, 2003
12.23	廢止本部 93 年 7 月 1 日公告之「菸酒製造業者受託製造菸酒之資格」。 Abolition of “The qualifications of a tobacco/alcohol producer being commissioned to produce tobacco/alcohol products,” of which was announced by the MOF on July 1, 2004
12.23	訂定「酒販賣場所設置專區專櫃管理辦法」。 Enactment of “Regulations Governing Establishing Special Zones or Special Counters for Alcohol Sales Sites”
12.23	公告「菸酒管理法第 6 條第 1 項第四款輸入匿報、短報菸酒為私菸、私酒之一定數量」。 Announcement of “The Specific Amount of Imported Illegal Tobacco/Alcohol Products Set for which Declaration Has Been Evaded or Underreported,” in Article 6, Paragraph 1, and Subparagraph 4 of “The Tobacco and Alcohol Administration Act”

日期 Date	事 件 Event
12.23	<p>公告「菸酒管理法第 6 條第 1 項第 5 款中華民國漁船載運菸酒為私菸、私酒之一定數量」。</p> <p>Announcement of “The Specific Amount of Transporting Illegal Tobacco/Alcohol Products Set for an R.O.C. Fishing Vessel”, in Article 6, Paragraph 1, and Subparagraph 5 of “The Tobacco and Alcohol Administration Act”</p>
12.24	<p>修正「檢舉或查獲違規菸酒案件獎勵辦法」第 1 條、第 2 條、第 14 條。</p> <p>Amendment of Article 1, 2 and 14 of “Regulations Governing Rewards for Informing or Discovering Offences of Illegal Tobacco or Alcohol”</p>
12.25	<p>委託中央銀行於 12 月 24 日標售、12 月 25 日發行 91 天期國庫券新臺幣 300 億元，得標利率為 0.500%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 24 and to issue on December 25 NT\$300 billion of 91-day Treasury Bills at a 0.500% discount rate</p>
12.25	<p>召開中央菸酒稽查及取締督導小組委員會議第 38 次會議。</p> <p>Holding of “The 38th Commissioners' Meeting of Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products”</p>
12.26	<p>修正「未變性酒精管理辦法」。</p> <p>Amendment of “Regulations Governing Undenatured Ethyl Alcohol”</p>
12.29	<p>委託中央銀行於 12 月 26 日標售、12 月 29 日發行 182 天期國庫券新臺幣 350 億元，得標利率為 0.530%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 26 and to issue on December 29 NT\$350 billion of 182-day Treasury Bills at a 0.530% discount rate</p>
12.29	<p>修正「菸酒業審查費證照費及許可費收費標準」。</p> <p>Amendment of “Fee Standards for Examination of Applications, Issuance of Certification, and Granting of Permission as Charged to Importers and Producers of Tobacco and Alcohol Products”</p>

日期 Date	事 件 Event
12.29	修正「農民或原住民製酒管理辦法」。 Amendment of “Regulations Governing the Production of Alcohol by Farmers or Aborigines”
12.29	訂定「菸酒業者申請設立及變更許可審查辦法」。 Enactment of “Regulations Governing the Approval and Review of Establishment and Modification of Alcohol and Tobacco Importer and Producer Licenses”
12.30	訂定「劣菸劣酒回收銷毀處理辦法」。 Enactment of “Regulations Governing the Recall and Destruction for Disqualified Tobacco and Alcohol”
12.31	印製 30 萬張 E 字軌國庫支票。 Three hundred thousand E-rail National Treasury checks were printed
12.31	103 年度完成審查中央政府各機關規費相關法規 62 個，地方政府規費相關法規 31 個。 In 2014, the review of the relevant regulations of central government service fees to a total of 62 regulations, and the additional review of the relevant regulations of local government service fees to a total of 31 regulations were completed
12.31	修正「菸產製工廠設廠標準」第 1 條、第 5 條、第 12 條。 Amendment of Article 1,5 and 12 of “Standards for the Establishment of Tobacco Production Factory”
12.31	修正「酒產製工廠設廠標準」。 Amendment of “Standards for the Establishment of Alcohol Production Factory”

103 年度國庫署年報
2014 Annual Report of National Treasury Administration

出版：財政部國庫署

地址：10066 臺北市中正區愛國西路 2 號 3 樓

電話：(02)2322-8000

傳真：(02)2392-9209

網址：<http://www.nta.gov.tw>

出版年月：中華民國 104 年 7 月

創刊年月：中華民國 73 年 5 月

刊期頻率：年刊

本刊同時登載於財政部國庫署網站

設計印製：普林特印刷有限公司

新北市三重區忠孝路 2 段 38 巷 6 號

<http://www.p1.com.tw>

(02)2984-5807

定價：新臺幣 450 元

Publisher: National Treasury Administration, Ministry of Finance

Address: 3F, No. 2, Aiguo W. Rd., Taipei 10066, Taiwan, R.O.C

Tel: 886-2-2322-8000

Fax: 886-2-2392-9209

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

Date of Issue: July, 2015

Date of First Issue: May, 1984

Frequency: Annually

Web Page PDF Edition:

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

Price: NT\$450

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人姓名之條件下，得利用本著作。

The NTA freely authorizes the use, including the photocopy, of this material for private, non-commercial purposes.

