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Annual Report of National Treasury Administration



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National Treasury Administration



序 言

國庫署職司中央政府歲入預算籌編、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，以及規劃菸酒管理制度與督導地方財政與私劣菸酒查緝等業務。

過去一年，國庫署在財政部政策指導及全體同仁共同努力下，陸續完成多項重要工作。在庫務管理方面，廣續推動「財政健全方案」，改善財政狀況，104 年度中央政府歲入超徵 1,090 億元，有效縮減歲入歲出差短，達成經濟成長及財政永續發展目標；並運用大數據概念，朝成本最小、效益最大、不重複建置及跨機關連結等方向，完成跨機關財務資訊分享機制，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。在支付管理方面，完成國庫支付相關作業系統全面升級為網路版，精進支付 e 化作業。

在債務管理方面，訂定「直轄市及縣（市）政府債務分級管理機制」，依債務比率達債限百分比方式建立分級機制，以達提早預防、及時改善、即刻處理之效；會同有關機關實地辦理債務管理輔導座談會，協助地方政府改善財政收支及債務問題；因應市場預期美國逐步升息及國際債券發行之影響，妥適規劃公債發行，以促進債券市場發展及支應國家施政需求。

在菸酒管理方面，為提升菸酒管理效能及執行實益，增修菸酒管理相關法規，廣續推動優質酒類認證制度、進口酒類查驗制度及私劣菸酒查緝業務等，維護消費者權益與國民健康。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，擴大亞洲佈局，以提升經營績效；104 年順利完成兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司等 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 1,366.40 億元及 335.78 億元，挹注國民年金 151.10 億元、全民健保 16.79 億元及地方政府社會福利財源 167.89 億元，對充實社福財源著有助益。

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

展望未來，國家政務有增無減，歲出需求日殷，國庫署仍將賡續推動財政健全方案、精進庫款支付作業 e 化，並加強債務管控、公股股權管理，以及強化酒類衛生標準及私劣菸酒查緝，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 revenues and expenditures of the National Treasury and the administration of relevant affairs. Its missions cover a wide range of activities in relation to the preparation of revenues of the central government budget; raising and handling fiscal revenue; the formulation of treasury, debt, tobacco and alcohol policies; the management of treasury disbursement and government-owned shareholdings; and the supervision of local governments finance and public welfare lottery 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. In treasury management, the NTA has been continuously promoting “The Sound Finance Program,” and the financial situation has been improved thereby. The central government annual revenue in FY2015 exceeded the forecast by almost NT\$109.0 billion, which effectively reduced the deficit between annual revenues and expenditures and achieved economic growth and sustainable public finance. Due to the application of the concept of big data, the NTA established financial-information sharing mechanisms in respect of minimizing costs, maximizing benefits, connecting with cross-agencies, and 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. In treasury disbursement management, the payment system was upgraded to the web version, improving the electronic operation for payment service.

In debt management, to enhance debt management measures and supervise the increasing and decreasing changes of local government debts, the “Hierarchical Management Mechanism for Municipality and County (City) Government Debts” was established. The hierarchical mechanism set classification management which was based on the percentage of debt ratio to debt ceiling ratio for debt risk early prevention, instant improvement, and immediate actions. In conjunction with the relevant authorities in the

field, there are debt management counseling forums to help improve local government revenues and expenditures as well as debt problems. To deal with an expected rise in US interest rates and issues of international bonds, the NTA prudently planned the issuance of government bonds in order to promote the development of the bond market and cope with demands of national governance.

In tobacco and alcohol management, for the purpose of improving the effectiveness of the tobacco and alcohol administration, the NTA amended regulations related to the tobacco and alcohol administration as well as promoted the alcohol certification system, an inspection system for imported alcohol quality products, and seizure of illegal alcohol and tobacco products to protect the rights of consumers and the health of the public. In addition, in government-owned shares management, to promote operation performance, the NTA extended its overall deployment in Asia and strengthened corporate governance and social responsibilities of government-owned shareholdings. The elections of Mega Financial Holding Co., Ltd.; First Financial Holding Co., Ltd.; and Taiwan Business Bank Co., Ltd. boards of directors of 2015 were 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\$136.64 billion, and the surplus amount was NT\$33.58 billion. NT\$15.11 billion was allocated for use in support of the national pension system, NT\$1.68 billion was allocated to the safety reserve of the national health insurance program, and NT\$16.79 billion was allocated to local governments for social welfare.

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

Looking forward, with the tasks of government and their expenditures increasing persistently, in order to maximize performance, the NTA will continue to promote “The Sound Finance Program” and improve the electronic operations for the National Treasury Payment Service. Moreover, the NTA will enhance the management of debt and

government-owned shareholdings, as well as enhance the Hygiene Standards for Alcohol Products 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

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壹、組織與職掌

Organization and Duty

壹、組織與職掌

Organization and Duty

一、行政組織與業務概況

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

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

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

Organization of the NTA

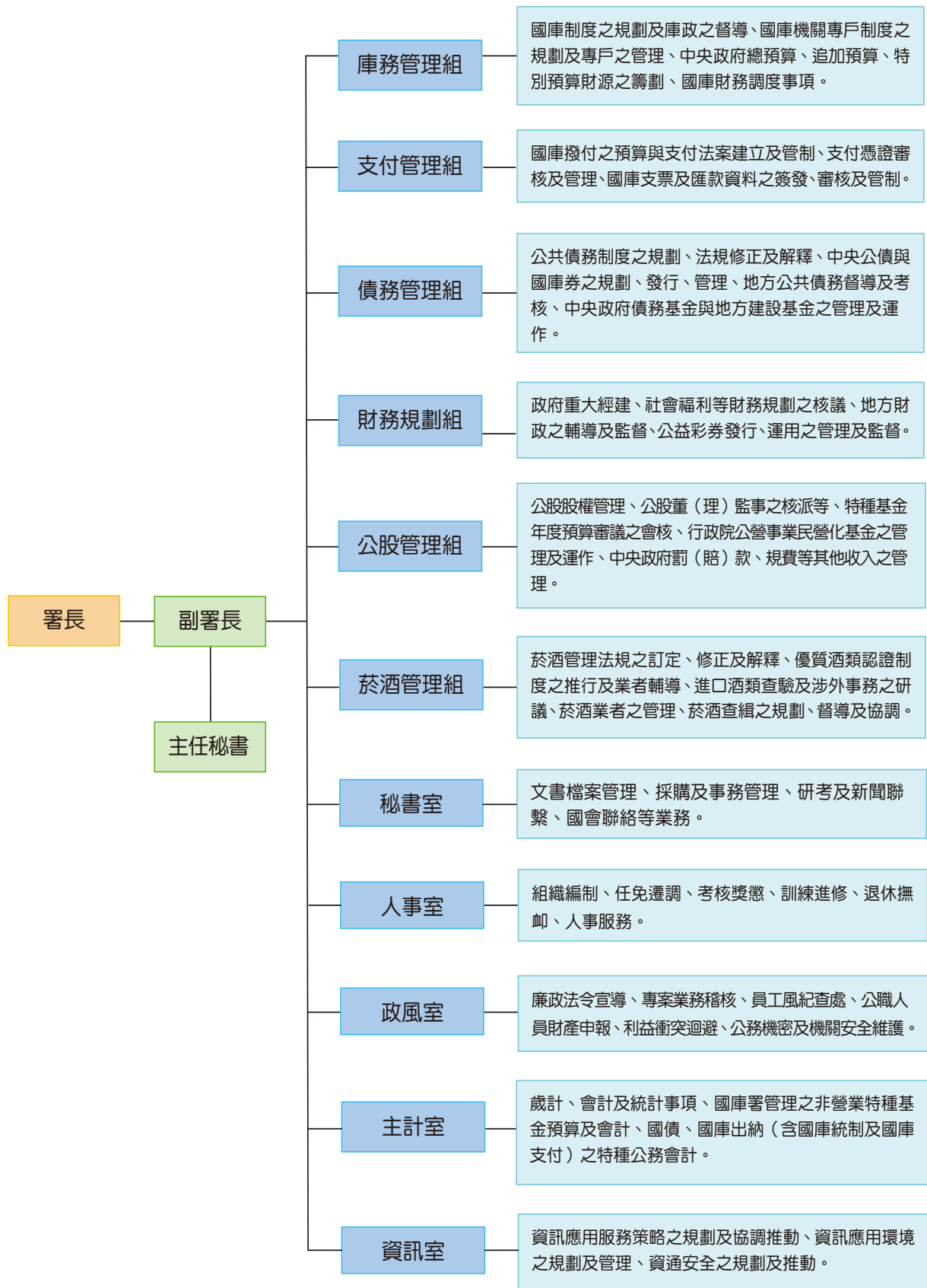
The MOF created the NTA to be in charge of the National Treasury and disbursement operations. According to the Organization Act of the NTA, the NTA has one director-general, two deputy directors-general, and one chief secretary to be responsible for the following:

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

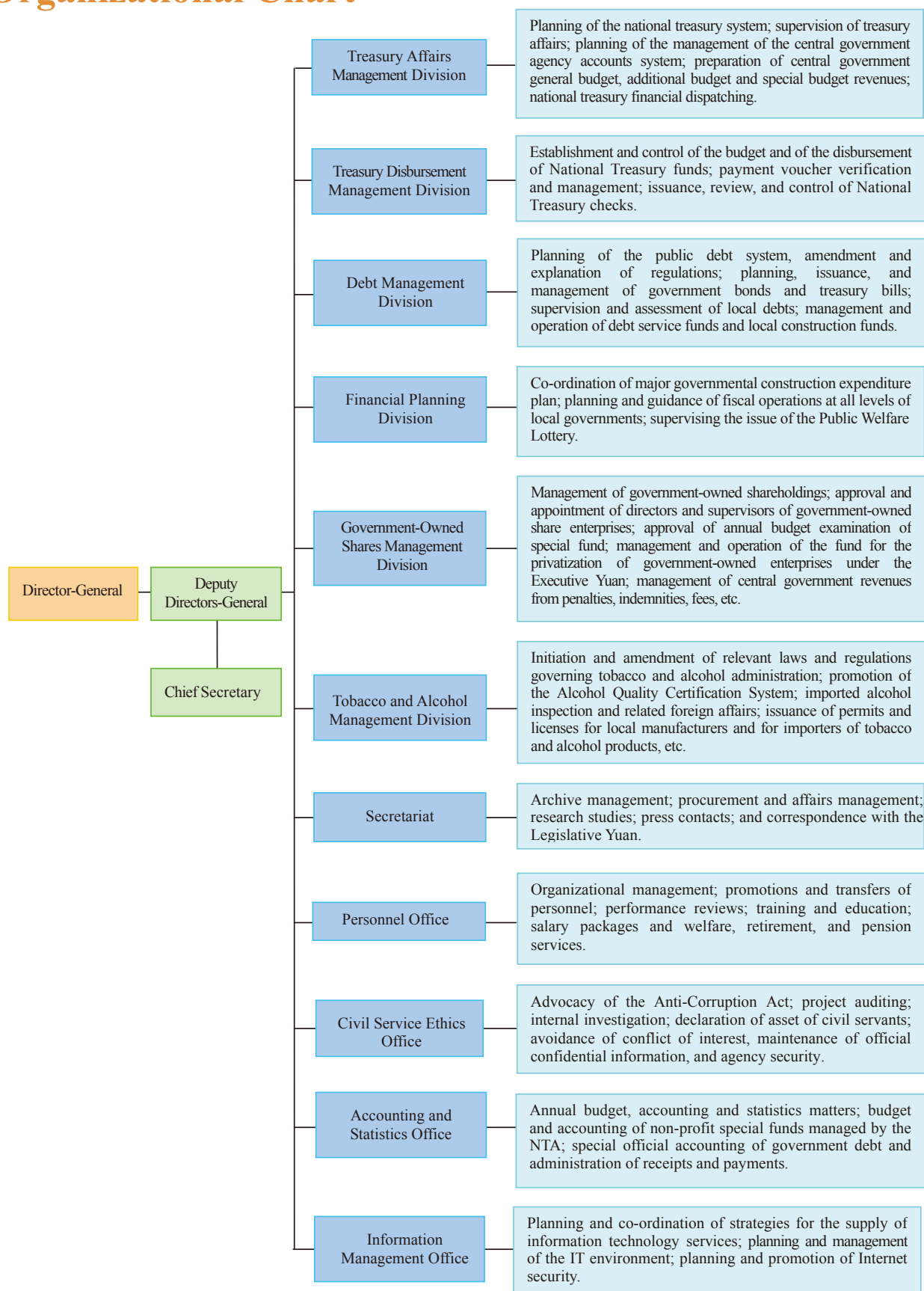
3. Planning and administration of the public debt management system, loan acquisition for government debt, and payments of principal and interest.
4. Review of financial plans for important government economic, construction, and social welfare projects and issuance of public welfare lottery tickets and management and supervision of utilization of lottery proceeds.
5. Management of government-owned shares and non-tax revenue.
6. Local government finance assistance and supervision.
7. Planning of the tobacco and alcohol administration system and corresponding management and investigation.
8. Planning, design, analysis, and 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、組織系統與職掌圖

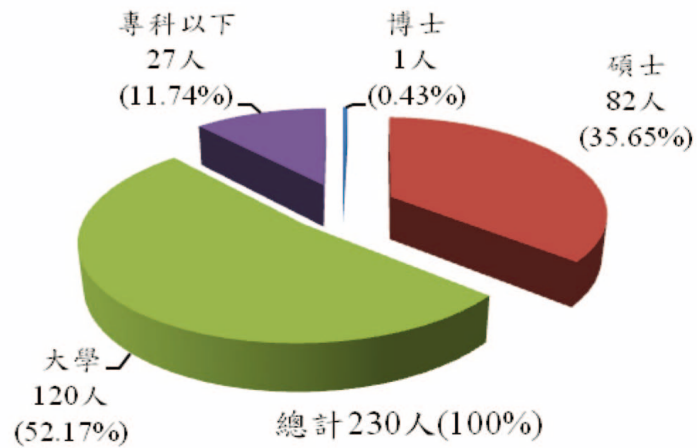


Organizational Chart



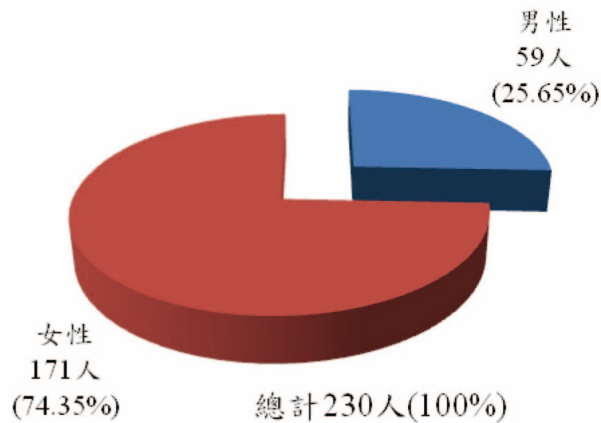
三、人事概況

(一) 學歷統計圖

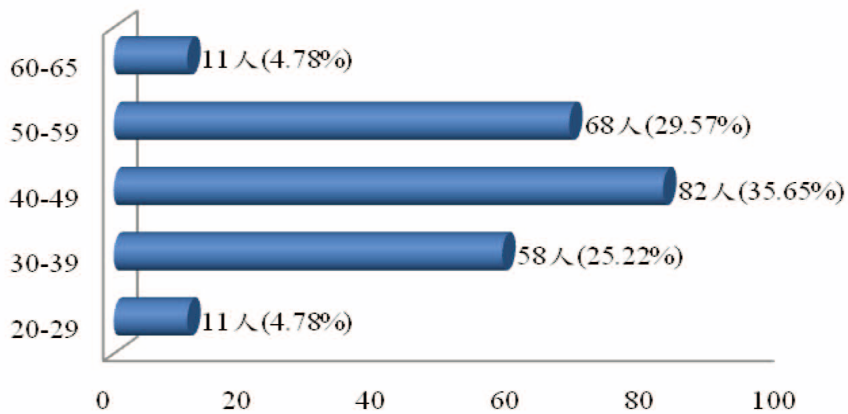


註：因四捨五入關係，各項百分比加總與總百分比未盡相同。

(二) 性別統計圖

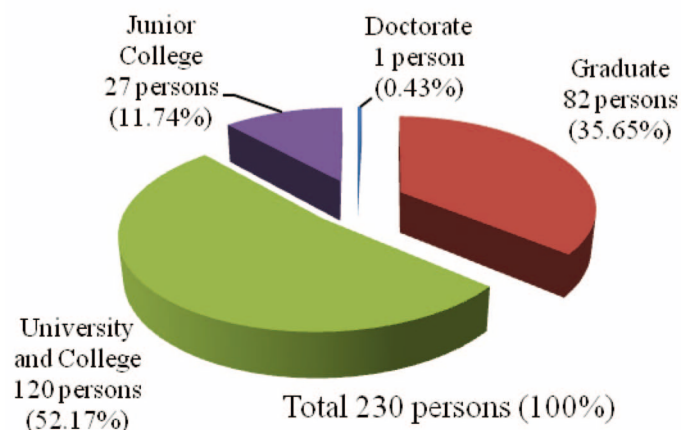


(三) 年齡統計圖



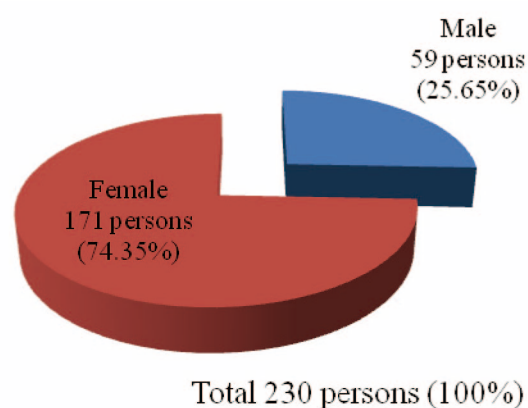
Personnel Overview

(1) Staff by Level of Education

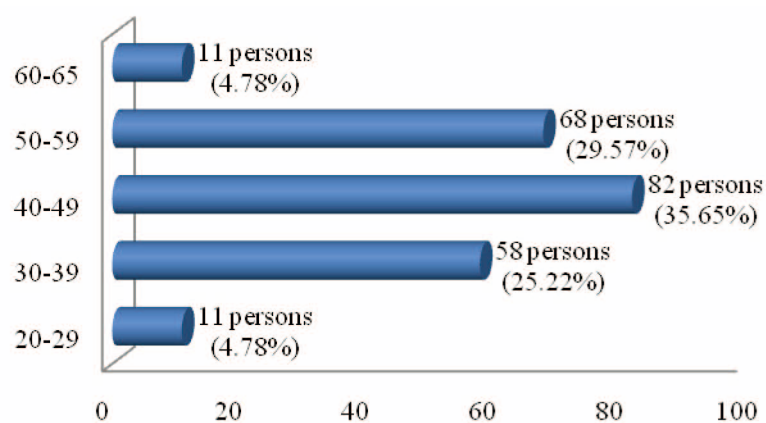


Note: Certain details may not add up to the total due to rounding of the figures.

(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) 強化公庫管理，廣設國庫經辦行及代收國稅機構

為便利民眾繳納各項稅費及配合政府機關各種收支需要，財政部依法委託中央銀行代理國庫，經管中央政府之現金、票據、證券之出納、保管、移轉等事務，並視各地區實際業務需要，配合設置代理國庫機構。截至 104 年 12 月底，計有 357 家國庫經辦行及 4,796 家代收國稅機構。

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

To facilitate payment of taxes by the public, and the receiving and paying needs of government agencies, the MOF, in accordance with the law, delegates the Central Bank of the Republic of China (Taiwan) to establish agent institutions based on the actual business requirements of each area on behalf of the National Treasury to handle the paying, receiving, safekeeping, and transferring of cash, bills, and securities of the central government. As of the end of December 2015, there were 357 national treasury agent institutions and 4,796 tax collecting institutions.

(二) 推動捐款國庫納入綜合所得稅捐贈扣除額單據電子化作業

推動捐款國庫納入綜合所得稅捐贈扣除額單據電子化作業，供捐款者於綜合所得稅網路申報或查詢時自動帶入本項捐贈國庫之扣除額資料，簡化捐贈人綜合所得稅申報作業及提升資料正確性。

Promoting the implementation of the electronic operation of donating to the National Treasury to be included in “Individual Income Tax E-Deduction Statement Project”

We promoted the implementation of the electronic operation of donating to the National Treasury to be included in “Individual Income Tax E-Deduction Statement Project,” which provided e-deduction statement downloads to reduce the cost of individual income tax filing and enhance information accuracy.

(三) 精進出納內控，落實逐級督導

1. 為增進中央政府機關及國立學校主辦出納、出納管理人員處理財務收支保管之專業知能及素養，104年9月10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. 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「出納管理手冊」相關規定。

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

1. In order to enhance the efficiency of government agencies and national schools in the handling of their own financial management, a seminar on “National Treasury Management and Cashiering Internal Control” was held at the Training Institute of MOF on September 10, 2015.
2. In order to act in concert with the policy of the promotion of an 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 Handbook for Treasury Management.”

(四) 廣續推動非稅課收入採匯款繳庫作業，縮短庫款入庫時程

為便利民眾及機關（構）繳納稅課收入以外之歲入款，有效縮短繳入國庫時程，簡化行政作業，持續推動非稅課收入採匯款方式繳庫作業機制，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 of non-tax revenue to the National Treasury

To shorten the time and procedures of remittances of non-tax revenue to the National Treasury and improve the efficiency of government finance, we have been continuously promoting the remittances of non-tax revenue to the National Treasury directly by individuals and organizations.

二、強化歲入管理

Enhancement of Revenue Administration

(一) 完成 105 年度中央政府總預算歲入財源籌編

為落實各項政務推動，配合行政院主計總處如期完成 105 年度中央政府總預算案歲入財源籌編，並經立法院審議完竣，如表 1，計編列歲入 1 兆 8,224 億元，較 104 年度歲入預算數 1 兆 7,767 億元，增加 457 億元，成長 2.6%；歲出編列 1 兆 9,760 億元，較 104 年度預算數之 1 兆 9,346 億元，增加 414 億元，成長 2.1%。歲入歲出相抵後差短 1,536 億元，如連同依公共債務法規定編列之債務還本數 730 億元，共需融資調度財源 2,266 億元，全數以舉借債務予以彌平。

Completion of the preparation for revenues of the FY2016 central government general budget

In order to support government expenditures, the NTA worked in co-operation with the DGBAS to complete the preparation for revenues of the FY2016 Central Government General Budget Proposal as scheduled. The proposal was then passed by the Legislative Yuan. The total revenue drawn is NT\$1,822.4 billion, an increase of NT\$45.7 billion, or 2.6% from the NT\$1,776.7 billion of the previous year. The total expenditure drawn is NT\$1,976.0 billion, an increase of NT\$41.4 billion, or 2.1% from the NT\$1,934.6 billion of the previous year. The deficit is NT\$153.6 billion in FY2016. Combined with the debt repayment of NT\$73 billion, the amount required for financing totals NT\$226.6 billion, which was covered entirely by government bonds and long-term borrowing. For details, please refer to Table 1.

表 1 105 年度中央政府總預算籌編情形表

Table 1. Preparation of FY2016 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項 目 Item	FY2015 預算數 General Budget (1)	FY2016 預算數 General Budget (2)	預算數比較 Comparison between FY2016 and FY2015	
			金額 Amount of Difference (3)=(1)-(2)	比率 Rate (%) (3)/(1)
一、總預算歲入 Annual Revenues	17,767	18,224	457	2.6
(一) 稅課收入 Revenues from Taxes	13,194	14,400	1,206	9.1
1. 內地稅 Inland Taxes	12,094	13,257	1,163	9.6
2. 關稅 Customs Duties	1,100	1,143	43	3.9
(二) 非稅課收入 Non-Tax Revenues	4,573	3,824	-749	-16.4
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,550	2,383	-167	-6.6
2. 財產收入 Revenues from Public Properties	868	519	-349	-40.2
3. 規費、罰賠款及其他收入 Revenues from Fees, Fines, Indemnities, and Other Sources	1,155	922	-233	-20.2
二、總預算歲出 Annual Expenditures	19,346	19,760	414	2.1
三、總預算歲入歲出差短 Deficit	1,579	1,536	-43	-2.7
四、債務還本 Debt Repayment	660	730	70	10.6
五、融資調度 Sources of Financing	2,239	2,266	27	1.2
(一) 公債及賒借收入 Bond Issuance and Borrowing	2,239	2,266	27	1.2
(二) 移用歲計賸餘 Surplus of Previous Fiscal Year	0	0	0	0.0

(二) 廣續推動「財政健全方案」

為達成經濟成長及財政永續發展之目標，財政部自 103 年以來持續推動「財政健全方案」，具體成果反映於中央政府預算執行及編列。104 年度中央政府稅課收入在上半年景氣回溫及回饋稅制效益挹注下，超徵 1,457 億元，歲入歲出差短 100 億元，較預算數 1,579 億元大幅減少 1,479 億元；另 105 年度中央政府總預算稅課收入編列 1 兆 4,400 億元，較 104 年度預算數增加 1,206 億元，成長達 9.1%，創歷史新高，支應擴大公共建設投資與科技發展以帶動經濟成長，預估 105 年度中央政府總預算連同特別預算赤字占 GDP 比率控制在 1.0%，債務未償餘額占前 3 年度 GDP 平均數之比率連續 4 年下降，顯示政府財政收支結構逐步改善，收支差短持續縮減，債務規模獲得控制，並兼顧國家經濟發展目標。

Continuously promoting “The Sound Finance Program”

We have been continuously promoting “The Sound Finance Program” since FY2014 to achieve healthy public finance and sustainable economic growth. The result of this program is reflected in the recent preparation of the Central Government General Budget as follows:

1. Due to economic growth in the first half of FY2015 and the benefit of the Feedback Tax, the central government tax revenue in FY2015 exceeded the forecast by almost NT\$145.7 billion, and the difference between annual revenue and expenditure substantially decreased by NT\$147.9 billion to NT\$10.0 billion from the budgeted NT\$157.9 billion.
2. The tax revenue of the FY2016 Central Government General Budget is projected to be \$1,440 billion, an increase of \$120.6 billion, or a historic high of 9.1%, compared to the FY2015 Central Government General Budget. In addition, the projected tax revenue for FY2016 will not only enable the expansion of public infrastructure investment to be realized but also help develop technology, both leading to economic growth.
3. The ratio of the deficit (including General and Special Budgets) to GDP is estimated to be 1.0% in FY2016, and the ratio of outstanding debt to the average nominal GDP for the previous three years has shown a 4-year successive decline, showing that the

structure of revenue and expenditure has gradually improved. The deficit has been continuously reduced, and the scale of public debt has been controlled well. More importantly, the MOF is taking into account the balance of finance and the country's economic development goals.

(三) 執行 104 年度中央政府總預算歲入

104 年度中央政府總預算歲入審定決算數 1 兆 8,857 億元，較預算數 1 兆 7,767 億元超收 1,090 億元，如表 2，按來源別說明如下：

1. 稅課收入：審定決算數 1 兆 4,651 億元，較預算數 1 兆 3,194 億元超收 1,457 億元，主要係綜合所得稅及營利事業所得稅等稅目超徵。
2. 營業盈餘及事業收入：審定決算數 2,380 億元，較預算數 2,550 億元短收 170 億元，主要係臺糖、臺灣菸酒公司盈餘繳庫增加；另因稅課收入超徵，依立法院決議國發基金原編釋股收入作為基金賸餘繳庫數 255 億元未執行等增減互抵結果。
3. 規費、罰賠款、財產及其他收入：審定決算數 1,826 億元，較預算數 2,023 億元短收 197 億元，主要係稅課收入超徵，依立法院決議釋股收入 125 億元未執行，且國有非公用土地處分收益未如預期；另規費、罰賠款及其他收入超收等增減互抵所致。

Executing the revenues of FY2015 Central Government General Budget

Compared to FY2015 Central Government General Budget, the amount of the annual revenues of the FY2015 Final Audit Accounts of the Central Government (edited by the National Audit Office) increased by NT\$109.0 billion to NT\$1885.7 billion from the budgeted NT\$1776.7 billion (See Table 2). Details by sources are as follows:

1. Revenues from taxes: The amount of revenues from taxes increased by NT\$145.7 billion to NT\$1465.1 billion from the budgeted NT\$1319.4 billion, mainly due to the outperformance of Individual Income Tax as well as Profit-seeking Enterprise Income Tax.
2. Revenues from surplus of public enterprises: The revenues from the earnings of public enterprises decreased by NT\$17.0 billion to NT\$238.0 billion from the budgeted NT\$255.0 billion, mainly due to the offset of operating surplus from

both Taiwan Sugar Corporation and Taiwan Tobacco & Liquor Corporation and uncollected revenue of the National Development Fund.

3. Revenues from fees, fines, indemnities, properties, and other sources: The total amount decreased by NT\$19.7 billion to NT\$182.6 billion from the budgeted NT\$202.3 billion, mainly due to the offset among unexecuted release of public-owned shares, lower-than-expected benefit by disposing of national but non-public use land, and excess revenue from fees, fines, indemnities, and other sources.

表 2 104 年度中央政府總預算收入執行情形表

Table 2. Execution of Revenues of FY2015 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項目 Items	FY2015			FY2014		
	預算數 General Budget	審定 決算數 Final Audit Accounts	與預算數比較 增(減)金額 Amount of Difference between Final Audit Accounts and Budget	審定 決算數 Final Audit Accounts	比較 Comparison between FY2015 and FY2014	
					增減金額 Amount of Difference	增減 比率 Rate (%)
(1)	(2)	(3)=(2)-(1)	(4)	(5)=(2)-(4)	(6)=(5)/(4)	
收入總額 Total Revenues	20,006	19,617	-389	19,176	441	2.30
歲入 Annual Revenues	17,767	18,857	1,090	17,264	1,593	9.23
稅課收入 Revenues from Taxes	13,194	14,651	1,457	13,434	1,217	9.06
營業盈餘及事業 收入 Revenues from Surplus of Public Enterprises	2,550	2,380	-170	2,410	-30	-1.24
規費、罰賠款、 財產及其他收入 Revenues from Fees, Fines, Indemnities, Public Properties, and Other Sources	2,023	1,826	-197	1,420	406	28.59
融資調度 Sources of Financing	2,239	760	-1,479	1,912	-1,152	-60.25
公債及賒借收入 Bond Issuance and Borrowing	2,239	760	-1,479	1,912	-1,152	-60.25
移用歲計賸餘 Surplus from Previous Fiscal Year	-	-	-	-	-	-

三、參與亞太經濟合作組織 (APEC) 會議

Participation in Asia-Pacific Economic Cooperation (APEC) Meetings

104 年度 APEC 自 1 月起陸續舉辦特別資深財金官員會議、資深財金官員、次長級與部長級等會議，本署就「致力財政改革與透明」、「強化財政彈性」及「加速基礎建設發展與融資」等 3 項議題參與討論，加強我國國際事務推動。另參與 APEC 6 月間舉辦之「開放財政資料研討會」，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 2015, APEC held the Special Senior Finance Officials', Senior Finance Officials', Finance Deputies', and Ministers' meetings in succession, and the NTA dispatched representatives to participate and join the discussions on the topics "Advancing Fiscal Reforms and Transparency," "Enhancing Financial Resiliency," and "Accelerating Infrastructure Development and Financing," which were beneficial to the promotion of our international affairs. In addition, the NTA was actively involved in the "APEC Workshop in Fiscal Management through Transparency and Reforms" hosted in June. Through our 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、完成跨機關財務資訊整合

Implementation of Financial Information-Sharing Mechanisms

為提升財務效能，建立彙收稅款日中調回機制及國庫收支即時查詢系統，以利彙收稅款解繳更符合國庫資金運用需求，並使國庫得以及時掌握資金收支情形；另為強化機關間財務資訊分享運用，並提升世界銀行對我國財務管理資訊系統 (FMIS) 評等，積極推動與行政院主計總處及中央銀行間政府財務資訊共享機制，並配合國家發展委員會推動政府資訊公開，增加開放各類財政資料供外界查詢，提升財政透明度，並獲世界銀行將該項評等由 C 級提升為 A 級。

In order to strengthen the efficiency of fund utilization, we established mechanisms for immediate cash flow operations for taxes collected by the Bank of Taiwan to the National Treasury as well as instant connection of the National Treasury revenue and expenditure information shared by the Central Bank of the Republic of China (Taiwan).

We have followed the open government data policies of the National Development Council to not only proactively promote the mechanisms of sharing financial information with the DGBAS (Directorate-General of Budget, Accounting and Statistics, Executive Yuan, R.O.C.) and the Central Bank to strengthen financial utilization but also upgrade our FMIS (Financial Management Information System) ratings. This has increased fiscal transparency, and the results have been significant. The World Bank recognized our improvement of FMIS and re-classified us from the “C” group to the “A” group in the latest version of the “FMIS and OBD (Open Budget Data) Dataset” posted on its FMIS CoP (Community of Practice) websites.

支付管理

Treasury Disbursement Management

一、辦理國庫集中支付

Centralized Payment Operations of the National Treasury

為落實電子化政府政策及各機關間財政資訊共享，積極推動支付業務自動化作業，提供各機關更安全快捷網際網路電子支付服務，使受款人得以快速取得款項。104 年度國庫集中支付作業情形如表 3，說明如下：

In compliance with the e-government policy and the sharing of financial information between agencies, the NTA actively promoted automation services to provide agencies with more secure and faster e-payment services so that the payees could receive payments earlier. Please refer to Table 3 for details on the National Treasury's centralized payment operations.

(一) 實施國庫集中支付機關數量

104 年度實施國庫集中支付機關為 704 個，較 103 年度 706 個，減少 2 個，減少率約 0.3%。

Number of agencies receiving funds through centralized disbursement

In 2015, the number of agencies receiving funds through centralized disbursement totaled 704, a decrease of 2, or -0.3%, as compared with the number of 706 agencies in 2014.

(二) 電子支付作業情形

截至 104 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 94%，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。

Electronic payment

As of the end of 2015, there were 648 government agencies using the electronic payment service of the National Treasury. Funds issued via electronic payment

accounted for over 94% of the total funds disbursed, resulting in a reduction of over four million sheets of paper in the amount used for payment vouchers, budget account lists, payee lists, uniform invoice lists, and inter-bank remittance records each year.

(三) 處理憑單數量情形

104 年度處理憑單（含付款、轉帳、清單等）為 2,189,582 件，較 103 年度 2,047,866 件，增加 141,716 件，增加率約 6.92%，其原因為各機關年度預算數較上年度增加所致。

Number of vouchers processed

In 2015, a total of 2,189,582 vouchers (including payments, transfers, lists, and so forth) were processed, an increase of 141,716 vouchers, or 6.92%, compared with the 2,047,866 vouchers processed in 2014. The reason is that the annual budgets of agencies were higher than in the year before.

(四) 簽發國庫支票及存帳作業情形

104 年度簽發國庫支票及辦理存帳作業量計 1,776,963 張，較 103 年度 1,721,869 張，增加 55,094 張，增加率約 3.2%，增加原因與前項處理憑單數量情形相同。

National Treasury checks issued and deposits made

In 2015, the number of National Treasury checks issued and deposits made totaled 1,776,963 entries, an increase of 55,094 entries, or 3.2%, compared with the 1,721,869 entries in 2014. The reasons for this growth are the same as those for the increase in the numbers of vouchers.

(五) 支付庫款金額情形

104 年度支付庫款金額 3 兆 2,740 億元，較 103 年度 3 兆 1,167 億元，增加 1,573 億元，成長率約 5.05%，其原因為各機關年度預算數、融資性支出、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 2015, a total of NT\$3.274 trillion was disbursed, an increase of NT\$157.3 billion, or 5.05%, compared with NT\$3.1167 trillion in 2014. The reason is that the

annual budgets of agencies, expenditures of financing, Treasury bonds issued, and short-term loan principal repayments were higher than in the year before.

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 & Deposits Made		支付金額 Amount of Payment	
	單位 (個) No. of Units	增長 指數 Growth Index	件數 (件) No. of Items	增長 指數 Growth Index	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
2011	722	1,184	2,283,585	5,079	1,886,728	4,536	30,538	11,227
2012	725	1,189	2,242,405	4,987	1,863,151	4,479	31,910	11,732
2013	728	1,193	2,182,373	4,854	1,802,417	4,333	30,942	11,376
2014	706	1,157	2,047,866	4,555	1,721,869	4,139	31,167	11,458
2015	704	1,154	2,189,582	4,870	1,776,963	4,272	32,740	12,037

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. 100 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 deposits made, and the amount of payment, is derived by dividing the quantity in the current year with the quantity of the 1971-year base period.
2. Vouchers including those for payment, transfer, expenditure collection, canceled payment, tax receipts, and lists.
3. Five years was adopted as the interval before 2011; the data in this table include those being calculated during the period of the calculation of the income and expenditure accounts.

二、推動法規合理化

Rationalization of Legal Regulations

- (一) 為強化國庫資金運用效能，並使國軍薪津申領庫款日期標準化，修正中央政府機關學校薪津及獎金發放日處理原則第 4 點，並自 104 年 6 月 15 日生效。

To strengthen the effective usages of treasury funds and standardize a military salary disbursement date, Article 4 of “Handling Guidelines for the Disbursement Day of Salary and Bonus for the Central Government Agencies and Schools” was amended, and came into force from June 15, 2015.

- (二) 配合本署新增各項 e 化作業，並因應實際作業需要，修正國庫集中支付作業要點部分規定，並自 104 年 7 月 1 日生效。

To coordinate the electronic operations of the NTA as well as operational needs, parts of “Operation Guidelines for Centralized Treasury Fund Disbursement” were amended and came into force from July 1, 2015.

- (三) 為簡化行政處理及實務作業需要，修正國庫集中支付作業要點及其應用書表格式，並自 105 年 1 月 1 日生效。

To simplify the administrative processes and meet the needs of practical operations, “Operation Guidelines for Centralized Treasury Fund Disbursement” and its applicable forms were amended and came into force from January 1, 2016.

三、精進國庫支付 e 化作業

Improvement of Electronic Operation for National Treasury Payment Service

- (一) 建置經費賸餘待納庫款及應繳回國庫數 e 化通報作業機制，運用電子郵件系統通知各機關依規定儘速辦理繳庫及辦理通報作業，以強化庫款催收效能及簡化各機關作業流程。

The NTA established an electronic mechanism for the processing of the remaining funds returned to the National Treasury and amounts that should be returned. An e-mail notification system is used to notify agencies to proceed with treasury payments

and report back expeditiously. Thus, the NTA strengthened the effectiveness of funds collection and simplified the processes of various agencies.

- (二) 建置公務人員退休撫卹基金金資流自動化處理機制，免除各機關派員赴金融機構繳費時間及成本，加速退休撫卹基金入帳時程。

The NTA built an automated processing mechanism of cash flows for the Civil Servants Pension and Consolation Fund, eliminating manual collection time and costs and speeding the recording processes for the funds.

- (三) 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，節省寄送紙本作業成本，加速退件後續處理時程。

An e-processing mechanism for all kinds of bounced vouchers was set up. E-mail, online querying, and printing are used to save the cost of mailing and speed up the subsequent processes.

- (四) 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，簡化各機關行政作業程序。

To simplify the administrative procedure of each agency, e-processing mechanisms were established for central government agencies to file information on National Treasury check recipients and the issuance of National Treasury checks.

- (五) 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，確保公款收支安全及作業便捷。

Establishment of e-processing mechanisms for return of incomes allows agencies to 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.

- (六) 建置未兌國庫支票催領 e 化作業機制，推動未兌國庫支票催領作業全程 e 化與無紙化，使各機關快速並立即掌握與受款商民間之債權債務關係，加速受款商兌領款項。

An electronic processing mechanism for treasury checks remaining uncashed was set up creating a paperless process. All agencies can quickly and immediately understand the debt relationship between payees and private providers, speeding up the exchanging process of payees.

- (七) 升級國庫支付系統為網路版作業，辦理 782 支系統程式及逾 32 萬張付款憑單之跨系統整合測試、平行測試及雙軌併行作業，於 104 年 10 月 12 日完成國庫支付系統升級為網路版作業，使國庫集中支付電子化作業更安全效率。

The National Treasury payment system was upgraded to a web version on October 12, 2015. Cross-system integration testing, paralleled testing, and doubled-track paralleled operations of 782 system programs and over 320,000 vouchers were carried out, making the electronic operations of the National Treasury payment system more safe and efficient.

- (八) 建置大額歲出預算撥款期程自動化通報機制，整合本署預算管制系統、網站查詢系統及庫務管理系統，以掌握處理時效，併兼顧各機關業務推動。

An automated notification mechanism for the budget allocation schedules of block expenditures was set up and integrated into the budgeting system, online inquiry system, and treasury management system of the NTA to control the timing of processes as well as businesses promotion of various agencies.

四、辦理業務講習及實地參訪

Workshop and field visits

- (一) 為擴大行銷支付業務，宣導本署新增重點業務及國庫電子支付系統 Web 版，減少付款憑單退件及匯款退匯，並使各機關集中支付作業能順遂運作，以提升庫款支付時效及支付作業安全性，於 104 年 8 月 6 日至 11 日假財政部財政人員訓練所辦理 4 場次「國庫集中支付業務講習」，參加機關計 313 個，出席人員 614 人。

To expand the payment service as well as publicize the NTA's important new services and Web electronic payment system, reduce the numbers of rejected payment vouchers and returned remittances, and enhance timeliness and security in payment

of Treasury funds, four sessions of the National Treasury Fund Payment Service Workshop were held at the Training Institute of the MOF between August 6-11, 2015, with 614 people from 313 agencies attending.

- (二) 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，敦促各機關改進退件（匯）等事項，赴 41 個機關實地參訪，藉由問卷訪查蒐集機關所提意見，作為未來推動相關業務參考。

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 in the transmission of files, NTA staff members visited 41 agencies to perform on-site inspections and administer a questionnaire survey to gather opinions to serve as reference in the promotion of related services in the future.

債務管理

Debt Management

一、強化地方政府債務管制

Enhanced Control Measures for Local Government Debts

(一) 建立地方政府債務分級管理機制

為強化債務管理措施，落實監督地方政府債務增減變化情形，訂定「直轄市及縣（市）政府債務分級管理機制」，依債務比率達債限百分比方式建立分級管理作法，以達「提早預防、及時改善、即刻處理」之效。

Established a hierarchical management mechanism for local government debts

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

(二) 辦理債務管理輔導座談會

為協助地方政府瞭解其財政問題及因應策略，於 104 年 10 月至 11 月，會同行政院主計總處、財政部推動促參司及國有財產署至債務比率瀕臨預警值 85% 以上之地方政府辦理債務管理輔導座談會，分就「債務控管及執行情形」、「自償性債務償債財源適足性」、「開源節流措施規劃與執行」及「預算編列、執行紀律及資金調度」等 4 項議題及提案進行座談，藉由專業知能及經驗分享等方式，透過雙向交流機會，進一步協助改善財政收支及債務問題。

Held debt management counseling forums

To assist local governments to understand their financial problems and take responding strategies, the NTA accompanied by the Directorate-General of Budget,

Accounting and Statistics of the Executive Yuan and PPIP (Promotion of Private Participation in Infrastructure Projects) and the National Property Administration of the MOF, held debt management counseling forums at local governments whose debt ratio is at or above the early warning value (above 85%) from October to November in 2015. The forums were conducted based on “Debt Control Measures and Implementation Status,” “Fund Adequacy for the Repayment of Self-redeeming Debts,” “Planning and Implementation of Measures of Generating Funds and Cutting Expenditure,” and “Budget Planning, Implementation Disciplines and Fund Procurement,” totally four topics, and other relevant proposals. Through the sharing of professional knowledge and experiences, county (city) governments were assisted to make improvements on the balance of revenue and expenditure as well as debt issues.

二、落實執行公共債務法新制

Implementing the New Operation of the Public Debt Act

(一) 建置自償性償債財源定期檢討評估機制

中央、直轄市及縣（市）政府依據「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」規定，業成立公共債務管理委員會審議自償性公共債務，以確保償債財源之適足性。另為強化內部控制機制，財政部於 104 年 9 月 18 日分別函請各直轄市及縣（市）政府與中央政府自償性債務計畫主辦機關或基金管理機關，應建置定期檢討自償能力管控機制，並落實上開審議規則規定，注意經濟變動因素，逐年檢討其對自償性債務償債財源之影響，俾確實管控自償性債務自償能力。

A regular review and assessment mechanism for sources of self-redeeming public debt set up

According to “The Organization Regulations of the Public Debt Administration Committee” and “The Operation Regulations of the Public Debt Administration Committee,” the central, special municipalities, and county/city governments have set up public debt management committees to deliberate self-redeeming public debt ensuring the adequacy of financial resources of debt repayment. In addition,

to strengthen the internal control mechanism, the MOF sent letters to all special municipalities and county/city governments and responsible agencies of self-redeeming public debt or funds management agencies on September 18, 2015. A regular review of a self-redeeming capacity control mechanism should be set up and regulations should be implemented attuned to factors of economic changes. There should be yearly reviews of impacts on financial resources of self-redeeming debt to efficiently control self-redeeming debt capacity.

(二) 加速還本機制

中央及直轄市應以當年度稅課收入 5%，縣（市）及鄉（鎮、市）應按上年度長期債務未償餘額 1% 編列強制還本預算並執行，並得審視歲入執行狀況，於原編債務償還數外，增加還本數額，俾有效控管債務比率，強化債務管理效能。

Accelerated principal payment mechanisms

The central and special municipality governments were required to set aside 5% of their tax revenue of the current fiscal year and counties/cities and townships (towns, cities) 1% of their outstanding debts in the preceding year to fund the budget for compulsory repayment of principals. The mechanism could also increase the amount for payment of the principal in accordance with the annual revenue in order to control debt ratios effectively and enhance debt management.

(三) 充分揭露債務資訊

為提升債務資訊透明度，每月於本署網站公布直轄市及縣（市）政府公共債務情形，並依國際組織標準揭露一般政府負債，另將各級政府向所設各項基金及專戶調度周轉金額充分揭露，以提升債務管理績效。

Disclosed statistics of the debt

The NTA announces information of public debts of special municipality and county (city) governments on our website monthly, and discloses statistics of general government liability to be consistent with international norms. Furthermore, to enhance debt management efficiency, the NTA continues to compile and disclose the amounts at each level of government drawing down from their various funds which have been established by each level of government.

(四) 各級政府債務概況

依據「公共債務法」第 5 條規定，各級政府 1 年以上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。

Each level of government public debt planning and management

According to Article 5 of the Public Debt Act, the outstanding debt of each level 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 local governments, respectively. The outstanding amount of the short-term debt maturing less than one year, for the purpose of counterbalancing treasury revenues and expenditures, against the sum of general and special budget of total annual expenditures shall not exceed 15% for the central government and 30% for local governments. For details, please refer to Table 4.

表 4 各級政府債務餘額表

Table 4. Outstanding Debt of Each Level of Government with a Maturity of 1 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 Previous 3 Fiscal Years (%)
2005	35,496	3,110	2,316	84	41,006	35.93
2006	36,226	3,040	2,519	77	41,862	35.18
2007	37,182	3,046	2,678	68	42,974	34.51
2008	37,782	3,102	2,798	63	43,745	33.59
2009	41,268	3,129	2,975	62	47,434	35.44
2010	45,370	3,154	3,306	44	51,874	38.35
2011	47,551	5,290	1,871	19	54,731	39.67
2012	50,009	5,696	1,869	16	57,590	39.42
2013	51,508	6,071	1,847	14	59,440	40.17
2014	52,802	6,502	1,679	11	60,994	41.37
2015	53,012	6,690	1,636	9	61,347	40.00

註：

- 「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 1 年以上公共債務未償餘額，但不包括其所舉借自償性公共債務。
- 2005 年至 2014 年為審定決算數；2015 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。
- 因應 2014 年 12 月 25 日地方改制為 6 都，直轄市包括臺北市、高雄市、新北市、臺中市、臺南市及桃園市。
- 2005 年至 2013 年為前 3 年度 GNP 平均數，2014 年後為前 3 年度 GDP 平均數。

Note:

- “Outstanding Debt,” as defined in the Public Debt Act, refers to the outstanding public debt extending 1 year or more as taken out by the central and local governments, on the general budgets, special budgets, and budgets in the form of extraordinary funds beyond operating funds and trust funds. However, self-redeeming public debt shall be excluded.
- FY2005-2014: Final audit accounts for general government, edited by the Ministry of Audit, Control Yuan. FY2015: Final audit accounts for the central government, edited by the National Audit Office, Control Yuan. Final accounts for special municipalities and counties/cities; actual accounts for townships/towns.
- In line with the adjustment of the administrative divisions of the local governments on December 25, 2014, the special municipalities included Taipei City, Kaohsiung City, New Taipei City, Taichung City, Tainan City, and Taoyuan City.
- From FY2005 to FY2013 is the amount of total outstanding debt/(average of GNP for previous three years). FY2014 and the following years are the amount of total outstanding debt/(average of GDP for previous three years).

三、定期適量發行債券

Regular Issuance of Government Bonds and Treasury Bills

為建構利率指標，健全債市發展，公債及國庫券採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 103 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 104 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, 2014 (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, 2015 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

104 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。104 年度共標售甲類公債 19 次，計原始發行 14 次及增額發行 5 次，金額合計 6,053.026 億元，其中 5,743.023 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，310.003 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 2015 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 FY2015, the bonds were issued in nineteen terms with a total amount of NT\$605.3026 billion, of which the bonds worth NT\$574.3023 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\$31.0003 billion were issued to provide funds for the general budget and special budgets. For details, please refer to Table 5.

表 5 104 年度中央政府建設公債標售概況表

Table 5. Issuance of FY2015 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 Remark
						競標 數額 Amount (1)	投標 總額 Total Amount (2)	投標 倍數 Bid-to- Cover Ratio (2)/(1)				
1	104 甲 1 期 2015A1	350	104.01.09	3	0.750	349.997	823.50	2.35	0.003	0.801	-52,703,449	
2	104 甲 2 期 2015A2	400(實發 318.022) (actual 318.022)	104.01.23	20	2.000	399.978	413.50	1.03	0.022	2.080	-412,815,363	原擬發行 400 億元，落標 81.978 億元 8.1978 billion outbid
3	104 甲 3 期 2015A3	400(實發 325.001) (actual 325.001)	104.02.09	2	0.625	399.999	616.50	1.54	0.001	0.640	-9,657,209	原擬發行 400 億元，落標 74.999 億元 7.4999 billion outbid
4	104 甲 4 期 2015A4	400(實發 310.003) (actual 310.003)	104.02.13	30	2.375	399.997	397.00	0.99	0.003	2.400	-164,395,455	原擬發行 400 億元，落標 89.997 億元 8.9997 billion outbid
5	104 甲 5 期 2015A5	400	104.03.13	10	1.625	399.947	714.00	1.79	0.053	1.649	-87,838,161	
6	104 甲 6 期 2015A6	350	104.03.27	5	1.000	349.975	725.00	2.07	0.025	1.001	-1,698,648	
7	104 甲 7 期 2015A7	300	104.04.15	20	2.125	299.984	436.00	1.45	0.016	2.180	-265,170,238	
8	104 甲 8 期 2015A8	300	104.05.15	30	2.375	299.957	443.00	1.48	0.043	2.438	-398,872,599	
9	增額 104 甲 5 期 2015A5R	300	104.03.13	10	1.625	299.952	636.50	2.12	0.048	1.550	202,352,989	104.5.28 增額發行 Reopened on 2015.05.28
10	104 甲 9 期 2015A9	300	104.06.12	5	1.000	299.979	681.50	2.27	0.021	1.005	-7,279,081	
11	增額 104 甲 5 期 2015A5R	300	104.03.13	10	1.625	299.984	538.00	1.79	0.016	1.518	287,121,016	104.6.26 增額發行 Reopened on 2015.06.26
12	104 甲 10 期 2015A10	300	104.07.17	2	0.625	299.983	554.00	1.85	0.017	0.650	-14,855,003	
13	增額 104 甲 9 期 2015A9R	300	104.06.12	5	1.000	299.975	722.50	2.41	0.025	0.988	16,937,334	104.7.24 增額發行 Reopened on 2015.07.24
14	104 甲 11 期 2015A11	300	104.08.10	30	2.250	299.987	532.50	1.78	0.013	2.288	-245,491,821	
15	104 甲 12 期 2015A12	350	104.09.11	10	1.125	349.996	484.00	1.38	0.004	1.168	-141,266,986	
16	104 甲 13 期 2015A13	350	104.10.15	5	1.250	349.996	581.00	1.66	0.004	0.845	691,131,546	可分割公債 Strippable
17	104 甲 14 期 2015A14	300	104.10.26	20	1.750	299.987	596.50	1.99	0.013	1.843	-463,193,087	
18	增額 104 甲 12 期 2015A12R	300	104.09.11	10	1.125	299.985	720.50	2.40	0.015	1.199	-204,946,867	104.11.13 增額發行 Reopened on 2015.11.13
19	增額 104 甲 12 期 2015A12R	300	104.09.11	10	1.125	299.998	490.00	1.63	0.002	1.158	-91,154,424	104.12.11 增額發行 Reopened on 2015.12.11

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。104 年度共發行國庫券 8 期（均採登記形式發行），發行金額共 2,337 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 eight terms (all issued in the form of book-entry) in FY2015. The total issue amount was NT\$233.7 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 de-materialization for the entirety of central government securities. For details, please refer to Table 6.

表 6 104 年度財政部國庫券標售概況表

Table 6. Issuance of FY2015 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 104-1 F2015-1	273	104.01.08	104.10.08	300 (實發 287) (actual 287)	0.550	118,071,800	原擬發行 300 億元，落標 13 億元。 1.3 billion outbid
2	財 104-2 F2015-2	182	104.01.14	104.07.15	250	0.490	61,075,000	
3	財 104-3 F2015-3	91	104.02.03	104.05.05	300	0.480	35,910,000	
4	財 104-4 F2015-4	91	104.03.25	104.06.24	350	0.477	41,615,000	
5	財 104-5 F2015-5	364	104.04.13	105.04.11	250	0.495	123,400,000	
6	財 104-6 F2015-6	273	104.07.31	105.04.29	300	0.460	103,230,000	
7	財 104-7 F2015-7	91	104.08.14	104.11.13	250	0.386	24,050,000	
8	財 104-8 F2015-8	182	104.12.29	105.06.28	350	0.315	54,985,000	

(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，採比價方式辦理，以節省國庫利息支出。104 年度共舉辦短期借款 26 次，借款金額為 3,106 億元。另配合國庫調度及中央政府債務基金財務運作需要，104 年度共舉辦中長期借款 11 次，借款金額為 1,156.382 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 maturity 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 twenty-six terms of short-term loans for a total of NT\$310.6 billion. Given the requirement to balance the National Treasury and the fiscal finance of the Debt Service Fund in 2015, there were eleven terms of long-term loans for a total of NT\$115.6382 billion.

(四) 公債及國庫券之還本付息及核結資料

1. 104 年度償付公債甲類本金新臺幣 4,650 億元，利息 1,078 億元，本息合計 5,728 億元。
2. 104 年度償付國庫券本金新臺幣 2,731 億元，利息 6 億元，本息合計 2,737 億元。
3. 104 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 5,807 億元，國庫券本息金額計 2,737 億元。

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

1. The principal of Type A bonds totaling NT\$465 billion and interest totaling NT\$107.8 billion were paid as scheduled in 2015. The total amount was NT\$572.8 billion.
2. The principal of treasury bills totaling NT\$273.1 billion and interest totaling NT\$0.6 billion were paid as scheduled in 2015. The total amount was NT\$273.7 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 2015 was NT\$580.7 billion, and the principal and interest payments of the treasury bills was NT\$273.7 billion.

四、強化地方建設基金及中央政府債務基金管理

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

- (一) 地方建設基金設置主要目的係以優惠利率協助地方政府從事有償性或可分年編列預算償還之重要建設或投資，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。104 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 10 案計核貸 60.88 億元，達成年度預算目標 101.47%。截至 104 年底地方建設基金淨值為 258.63 億元，年度賸餘解繳金額 1.61 億元，較預算編列 1.39 億元，增加繳庫 2,200 萬元，另依預算編列折減基金解繳國庫 30 億元，增裕庫收。

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 development. In 2015, 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 10 cases for the year were approved for a total amount of NT\$6.088 billion. This figure

comprised 101.47% of the NT\$6 billion business budget. Up to the end of 2015 the net value of the Local Construction Fund was NT\$25.863 billion. In 2015, a surplus of NT\$0.16 billion was paid to the Treasury, an increase of NT\$22 million compared to the budget of NT\$139 million. Also 3 billion was deducted from funds to be remitted to the Treasury, increasing government revenues.

- (二) 中央政府債務基金主要功能為加強債務管理，提高財務運作效能，紓解債務壓力，透過舉新債還舊債，使每年債務償付平滑化，改善債務結構。104 年度基金舉新債償還舊債計 9,619.41 億元，併同總預算撥入強制還本 660 億元，用以償還到期及未到期債務，合計 10,279.41 億元。104 年度提前償還未到期債務共計節省債息負擔約 3.73 億元。

The main function of the Debt Service Fund is to strengthen debt management, increase financial performance, and reduce debt pressure. Debt refinancing smoothes annual debt service and improves the debt structure. In 2015, the Fund refinanced NT\$961.941 billion of debts, and together with the NT\$66 billion mandatory principal payments credited to the general budget, a total of NT\$1,027.941 billion of outstanding debts (due and undue) were repaid. A total of NT\$373 million in debt interest was saved by repayment of outstanding undue debts in 2015.

五、參與國際金融組織事務

Participation in International Financial Organizations

亞洲開發銀行、中美洲銀行、美洲開發銀行及歐洲復興開發銀行理事會年會陸續於 104 年 3 月至 5 月間舉行，我國為亞洲開發銀行之創始會員國，且為中美洲銀行區域外第 1 大持股會員國，為加強與各銀行會員國之往來關係，並參與增資案等重要議題之實質討論，均指派代表出席會議以維護我國權益。

為維持我國與歐洲復興開發銀行之合作關係，並協助我國銀行業者及廠商拓展中東歐市場，財政部向歐洲復興開發銀行爭取聘僱我國財經官員至該行工作之機會。104 年續派員赴該行貿易促進計畫處工作，對國際金融事務之經驗交流具相當助益，並可積極協助我國廠商充分掌握歐洲復興開發銀行所釋出之商機。

The Republic of China (Taiwan), is a founding member of the Asian Development Bank (ADB). We also have the largest shareholdings among non-regional members of the Central American Bank for Economic Integration (CABEI). These international organizations, including ADB, CABEI, Inter-American Development Bank (IDB), and European Bank for Reconstruction and Development (EBRD), held their annual meetings from March to May in 2015, 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. The MOF proceeded to assign an officer to work in the TFP department of the EBRD in 2015. Such secondment will aid in the continuous improvement of the exchange of international financial experience and help domestic companies to fully seize business opportunities released by the EBRD.

財務規劃

Financial Planning

一、強化公共建設財務策略

Strengthening of Financial Strategies for Major Public Infrastructure Projects

(一) 強化公共建設財務規劃觀念宣導

1. 為強化公共建設之財務規劃，於 104 年 5 月至 6 月間，配合國家發展委員會辦理 105 年度政府公共建設計畫先期作業審議，針對各部會所提 199 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 2,060 億元，調降至行政院核定之 1,890 億元，並於 104 年 10 月間假財政人員訓練所舉辦 2 期「創新財務思維、提升財務效能」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 114 人參與，加速財務規劃觀念之擴散。
2. 持續透過參與研商會議、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」。

Promotion of the concept of financial planning for public infrastructure projects

1. To strengthen the financial planning of public construction, in co-operation with the preliminary work for FY2016 public infrastructure by the National Development Council, the NTA reviewed the entire 199 projects submitted by various departments and ministries in terms of the ability of total resources, the importance of the administrative implementations, and the urgency, priority, feasibility, and current executive performance of each project during May and June in 2015. As a result of the review, the total budget was reduced from the original figure of NT\$206 billion to NT\$189 billion, showing a significant reduction in the overall budget amount. In 2015, the MOF conducted two workshops on “Improving Financial Performance with Innovative Financial Thinking” inviting a total of 114 personnel of central

authorities and local governments in charge of undertaking public construction projects to participate in them.

2. The MOF continues 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.”

(二) 落實「跨域加值公共建設財務規劃方案」

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，104 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。

Implementing the “Financial Planning Project for Cross-Domain Value-add of Public Works”

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 2015, 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

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”

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業務聯繫會報

為充實直轄市、縣（市）及鄉（鎮、市）相關業務人員專業知能並宣導財務策略，104年11月19、20日及11月26、27日開辦2期地方財政研習班，課程內容宣導地方財政法規及財務策略，並邀請績優地方政府提出經驗分享，學員反映熱烈。此外，為強化地方政府財政業務輔導、加強中央與地方溝通協調與地方政府相互間經驗交流，於105年1月25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、新北市、宜蘭縣及嘉義市等4個績優縣（市）政府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。

Conducting local finance training classes and holding of the “2015 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 19-20 and on November 26-27, 2015. 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

25, 2016, and four outstanding county (municipal) governments, including Taipei City, New 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 105 年 1 月 25 日召開之地方財政業務聯繫會報頒發績優單位獎座，以資鼓勵；另依「中央對直轄市與縣（市）政府計畫及預算考核要點」規定，辦理 103 年度開源績效考核作業，於 104 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 “Meeting on Local Finance” on January 25, 2016 was convened to present merit awards to outstanding agencies to express encouragement. In addition, the local performance assessment was completed in October 2015, 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) 辦理中央統籌分配稅款超徵之撥付

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，104 年度超徵比率約 7.16%，如表 7，有助紓緩地方財政差短之壓力。

Allocation of exceeding amounts 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 7.16% higher than forecast in 2015. This higher amount is expected to help ease the fiscal pressure on local governments. For details, please refer to Table 7.

表 7 104 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	2,165	2,320	155	7.16
直轄市 Special Municipality	1,400	1,497	97	6.93
縣市 County / City	578	623	45	7.79
鄉鎮市 Township / Town	187	200	13	6.95

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、督導公益彩券發行

Supervision of the Issuance of the Public Welfare Lottery

104 年度公益彩券結算銷售金額達 1,366.40 億元，盈餘分配數為 335.78 億元，計分配予衛生福利部 151.10 億元、中央健康保險署 16.79 億元及地方政府 167.89 億元，挹注國民年金、全民健保及地方政府社會福利財源，如表 8。

In 2015, the amount of sales stood at NT\$136.64 billion, and the surplus amount of the public welfare lottery was NT\$33.58 billion. From this amount, NT\$15.11 billion was distributed to the Ministry of Health and Welfare, NT\$1.68 billion to the National Health Insurance Administration, and NT\$16.79 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare. For details, please refer to Table 8.

表 8 公益彩券盈餘分配數及銷售金額一覽表

Table 8. 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				銷售金額 Amounts of Sales
	地方政府 (社會福利) Local Governments (Social Welfare) 50%	衛生福利部 (國民年金) Ministry of Health and Welfare (National Pension System) 45%	中央健康保險署 (全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve) 5%	合計 Total	
2000	36.22	16.52	2.77	55.51	248.94
2001	11.00	9.90	1.10	22.00	90.13
發行結束 結算盈餘 Liquidation Surplus	2.57	2.31	0.26	5.14	-
發行合計 Total (2000-2001)	49.79	28.73	4.13	82.65	339.06
2002	148.33	133.50	14.83	296.66	990.74
2003	113.05	101.74	11.30	226.09	801.84
2004	124.20	111.77	12.42	248.39	863.99
2005	101.75	91.58	10.18	203.51	718.85
2006	101.81	91.63	10.18	203.62	740.24
發行結束 結算盈餘 Liquidation Surplus	13.92	12.53	1.39	27.84	-
發行合計 Total (2002-2006)	603.06	542.75	60.30	1,206.11	4,115.66
2007	77.67	69.90	7.77	155.34	559.34
2008	104.07	93.66	10.41	208.14	750.48
2009	98.27	88.44	9.83	196.54	710.98
2010	106.05	95.45	10.61	212.11	786.89
2011	117.29	105.56	11.73	234.58	899.54
2012	136.06	122.45	13.60	272.11	1,052.46
2013	180.36	162.32	18.04	360.72	1,381.41
發行結束 結算盈餘 Liquidation Surplus	17.67	15.90	1.77	35.34	-
發行合計 Total (2007-2013)	837.45	753.70	83.74	1,674.89	6,141.10
2014	141.83	127.65	14.18	283.66	1,160.81
2015	167.89	151.10	16.79	335.78	1,366.40
總計 Accumulated Total	1,800.01	1,603.93	179.15	3,583.09	13,123.04

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 104 年股東會董事改選

104 年度兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司等 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 2015

The election of the Mega Financial Holding Co., Ltd.; First Financial Holding Co., Ltd. and Taiwan Business Bank Co., Ltd; boards of directors in 2015 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) 廣續辦理「公股事業機構高階人才培訓班」

104 年 7 至 8 月開辦「公股事業機構高階人才培訓班」，透過遴選訓練與經驗交流，強化財政部所屬國營事業機構及轉投資民營事業機構高階主管人員之領導統御能力、專業智能及宏觀視野，培育未來各公股事業機構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 July to August, 2015, 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」

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 104 年 12 月底止，8 大公股銀行共計撥貸 186,707 戶、6,799 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 2015, the above-mentioned preferential loan administered by the government-owned share banks had been granted to 186,707 households to the amount of NT\$679 billion.

二、加強基金管理

Strengthening of the Management of Funds

(一) 強化行政院公營事業民營化基金之財務運作

1. 行政院公營事業民營化基金之設立目的，係為運用公營事業移轉民營政府所得之部分資金，支應財務艱困事業不足支付移轉民營之給與支出、財務艱困事業不足支付移轉民營前辦理專案裁減人員或結束營業時之給與支出、公營事業移轉民營條例規定加發 6 個月薪給與補償各項損失費用及政府負擔之民營化所需支出，以促進公營事業移轉民營政策推動。
2. 自 90 年設立迄 104 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 1,114.94 億元，如表 9。
3. 為期強化政府財務資訊揭露之透明度，研訂民營化基金精算假設基本原則供目的事業主管機關辦理精算之準據，並彙整各事業主管機關精算報告，如期於 104 年度基金決算書揭露應負擔支出。

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

1. The purpose of the establishment of the privatization fund is to employ partial funds from privatization to finance the shortage as requested by a government-owned enterprise experiencing financial difficulties for the payment of the expenses borne by such government-owned enterprise for privatization; to finance the shortage as requested by a government-owned enterprise experiencing financial difficulties for the payment of severance pay to its employees laid off as a result of any special project prior to privatization and/or in connection with the winding-up of the government-owned enterprise; and to pay the additional six-month salary and compensation for various losses provided in the Act of Privatization of Government-Owned Enterprises and the expenses borne by the government for privatization so as to accelerate the promotion of privatization.
2. From its establishment in 2001 to the end of December 2015, 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\$111,494 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 scheduled disclosures of the relevant expenses in the 2015 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 103 年 12 月底止 Aug. 2001 to Dec. 2014		104 年度 2015	
		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(10.24%)	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	0.63	698.38(67.24%)	0.04	76.06
	交通部 MOTC	644.12		67.85	
	經濟部 MOEA	5.60		0.25	
	財政部 MOF	5.64		0.27	
	退輔會 VAC	42.39		7.65	
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	4.57	104.22(10.03%)	0	0.24
	交通部 MOTC	39.67		0	
	經濟部 MOEA	11.90		0.23	
	財政部 MOF	47.13		0.01	
	退輔會 VAC	0.95		0.00	
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(3.31%)	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(9.18%)	0	0
	退輔會 VAC	40.11		0	
總計 Total			1,038.64		76.30

(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

104 年度營業及非營業基金計有 120 個單位，其所轄編製分基金預算 102 個單位，配合各部會召開基金參與公共建設計畫審查、修訂相關法規等會議。另配合行政院籌編特種基金 105 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

104 年度協調內政部營建署住宅基金配合國庫調度期程，提前繳庫 100 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，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 105 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 104 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 2015, the number of enterprise funds and non-profit special funds totaled 120 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 FY2016 Special Fund budget, participated in ten sessions of the 2016 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 2015, the NTA coordinated with the Housing Fund, Construction and Planning Agency, Ministry of Interior to meet the requirements for the financing of the National Treasury with a total of NT\$10 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 FY2016 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 had disclosed the relevant expenses in the 2015 financial statements of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan.

三、落實規費管理

Implementation of the Management of Fees and Charges

(一) 辦理規費相關法規及收費項目之審查

104 年度完成審查中央政府各機關規費相關法規總數計 60 個，收費項目總數計新增 464 項、調整 431 項；另審查各地方政府規費相關法規計 29 個。100 年至 104 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 2015, the review of the relevant regulations of central government service fees for a total of 60 regulations, with 464 charges newly-added and 431 adjustments to previously existing charges, and the additional review of the relevant regulations of local government service fees for a total of 29 regulations were completed. The summaries of the related figures from 2011 to 2015 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檢討修正，並敦促業務主管機關綜合考量辦理費用或成本變動趨勢，暨消費者物價指數變動情形，實施規費定期檢討，計通知 132 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 132 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

105 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 2,383 億元、行政及財產收入 1,441 億元。

The Administration co-operated with the DGBAS to meet the deadline for the preparation of the FY2016 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\$238.3 billion, and the latter totaled NT\$144.1 billion.

表 10 100 年度至 104 年度中央政府行政及財產收入綜計表
Table 10. The Comprehensive Figures of Revenues from Administration and Properties of Central Government 2011 to 2015

單位：新臺幣億元；%
Unit: NT\$100 Million, %

項 目 Item	年 度 Year	2011	2012	2013	2014	2015
		審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account
罰賠款收入 Revenues from Fines and Indemnities		243.56	492.34	215.41	238.36	286.01
規費收入 Fees		566.79	589.25	1,757.85	598.90	916.54
其他收入 Other		581.36	153.87	119.13	145.51	129.78
財產收入 (經常門) Revenues from Public Properties (Current)		82.66	90.89	129.95	91.42	99.29
財產收入 (資本門) Revenues from Public Properties (Capital)		557.30	510.37	392.51	345.92	394.18
合計 Total	金額 Amount	1,833.95	1,836.72	2,614.85	1,420.11	1,825.80
	成長率 Growth%	26.84	(9.60)	42.37	(45.69)	28.57

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

Notes:

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

菸酒管理

Tobacco and Alcohol Management

一、增修訂菸酒管理相關法規

Regulation of the Administration of Tobacco and Alcohol

為提升菸酒管理效能及執行實益，推動施行「菸酒管理法」，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：

- (一) 推行 103 年 6 月 18 日修正之「菸酒管理法」，大部分條文並已自 104 年 1 月 1 日施行。
- (二) 配合菸酒管理法施行，並為強化菸酒管理效能，於 104 年修正發布「酒類標示管理辦法」、「菸酒查緝及檢舉案件處理作業要點」、「菸製造業良好衛生標準」、「酒製造業良好衛生標準」、「菸品健康福利捐供私劣菸品查緝及防制菸品稅捐逃漏經費運用要點」、「進口酒類查驗管理辦法」、「進口酒類查驗管理作業要點」、「進口酒類一般查驗項目表」及增訂「進口酒類查驗管理辦法第 10 條第 1 項附表之檢驗項目及收費數額」，另與衛生福利部於 104 年 10 月 15 日會銜修正發布「菸品健康福利捐分配及運作辦法」。
- (三) 配合認證制度實務需要，修正發布「財政部優質酒類認證作業要點」、「財政部優質酒類認證評審作業程序」及「財政部優質酒類認證技術委員會設置要點」，及訂定發布「財政部優質酒類認證評審基準－其他再製酒類」等 4 項認證規範。
- (四) 為強化菸酒製造業者及菸酒進口業者對於個人資料之保護措施，建立對個人資料之管理、稽核、保存及改善機制，於 104 年 8 月 28 日訂定發布「菸酒事業個人資料檔案安全維護管理辦法」，並自發布後 6 個月施行。

To improve the efficiency and efficacy of the administration of tobacco and alcohol products, the NTA implemented “The Tobacco and Alcohol Administration Act.” In addition, to consider the practical and regulatory aspects, the NTA promulgated or amended the relevant regulations of the above Act. Details are as follows:

1. The amendments to “The Tobacco and Alcohol Administration Act” were promulgated on June 18, 2014. Most of the articles went into force in 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 NTA established the amendment to “Regulations Governing the Labeling of the Alcohol Products,” “Directions for the Handling of Seizures and Accusations for Tobacco and Alcohol-Related Products,” “The Sanitation Standards for Tobacco Manufacturers,” “The Sanitation Standards for Alcohol Manufacturers,” “Directions on Application and Spending of Tobacco Health and Welfare Surcharge for the Handling of Seizures against Smuggled and Inferior Tobacco Products and Prevention of Tax and Surcharge Avoidance or Circumvention,” “The Administrative Regulations Governing the Inspection of Imported Alcohol,” “Directions for the Administrative Inspection of Imported Alcohol,” “General Inspection Items of Imported Alcohol,” and “General Inspection Items of Imported Alcohol” were amended and promulgated in 2015, and added “Testing items and fees of the Attachment of Paragraph 1, Article 10 of the Administrative Regulations Governing the Inspection of Imported Alcohol.” In addition, the NTA and Ministry of Health and Welfare (MOHW) jointly amended “Regulations of the Tobacco Health and Welfare Surcharge Distribution and Utilization” on October 15, 2015.
3. To co-ordinate the implementation of the Alcohol Quality Certification System, in 2015, we completed relevant amendments for four regulations, the “Directions for the Operation of the Certification on the Certified Alcohol,” the “Evaluating Procedures for Acquiring Certification on the Certified Alcohol,” and the “Directions for the Establishment of the Committee for the Certification System of Alcohol Products,” and enacted “The MOF Standard for Evaluation of the Certification of Alcohol Quality-Other Reprocessed Alcoholic Beverages.”
4. To strengthen the protection measures of personal data of tobacco and alcohol manufacturers and industry importers, a mechanism of management, auditing, preserving, and improving personal information was set up. “Regulations Governing Personal Information File Security Maintenance and Administration of Alcohol and

Tobacco Industry” was issued on August 28, 2015, and the articles came into force six months later.

二、核發菸酒製造業及進口業許可執照

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

自 91 年 1 月 1 日起，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 104 年底止，領有菸酒進口業許可執照之業者計有 2,721 家，因 104 年度開徵菸酒進口業許可年費，較 103 年度減少 904 家；酒製造業者計有 367 家，較 103 年度減少 19 家；至於製造業者則有 3 家，維持不變。

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, 2015, there were 2,721 licensed importers, 904 fewer than the previous year possibly due to the imposition of an annual fee starting in 2015; 367 alcohol manufacturers, 19 fewer than the year of 2014; and three tobacco manufacturers, no difference from the year before.

三、賡續推動優質酒類認證及進口酒類查驗制度

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

(一) 為杜絕私劣菸酒，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，104 年度經積極輔導業者申請認證 87 場次，計新增通過認證 4 廠線、21 項酒品；累計至 104 年止，共有 47 廠線計 212 項酒品通過認證。

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 2015, the NTA had actively assisted manufacturers to apply for the certification, holding 87 sessions for the application. As a result, four manufacturing lines and 21 alcohol products were certified. As of December 31, 2015, 47 manufacturing lines (212 alcohol products) had been certified.

- (二) 依「菸酒管理法」第 39 條規定，進口酒類業者應向中央主管機關申請查驗，經查驗不符合衛生標準者，不得輸入。104 年度共受理申請進口酒類查驗案件 67,882 件，不合格計 19 件，有助強化酒品衛生管理，以維護消費者飲酒安全。另國產及進口菸酒總量統計如表 11 至表 13。

With the aim of enhancing the safety of alcohol products for consumers, Article 39 of “The Tobacco and Alcohol Administration Act” prescribes that the application for inspection of imported alcohol products shall be made with the central competent authority; products which do not comply with hygiene standards may not be imported. In 2015, 67,882 applications (19 applications ere disqualified) for importation inspection underwent the scheme which has helped to strengthen the hygiene management of alcohol products, realizing the protection of drinking safety for consumers. The yearly amounts of domestically-produced and imported tobacco products as well as alcohol products are shown separately in Tables 11 to 13.

表 11 國產及進口紙菸類總量表
Table 11. Total Amounts of Domestic and Imported Cigarettes

單位：千支
Unit: One thousand pcs

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

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

單位：公斤
 Unit: Kilogram

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

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 %
2002	437,006.60	72.06	-	169,452.76	27.94	-	606,459.36	100.00	-
2003	451,714.68	72.63	3.37	170,247.86	27.37	0.47	621,962.53	100.00	2.56
2004	463,928.52	73.56	2.70	166,793.42	26.44	-2.03	630,721.94	100.00	1.41
2005	463,637.73	73.09	-0.06	170,690.17	26.91	2.34	634,327.90	100.00	0.57
2006	497,903.74	75.24	7.39	163,883.02	24.76	-3.99	661,786.77	100.00	4.33
2007	472,405.27	72.10	-5.12	182,768.81	27.90	11.52	655,174.08	100.00	-1.00
2008	462,820.28	72.33	-2.03	177,023.82	27.67	-3.14	639,844.10	100.00	-2.34
2009	503,041.28	73.80	8.69	178,585.03	26.20	0.88	681,626.30	100.00	6.53
2010	513,432.94	71.64	2.07	203,295.32	28.36	13.84	716,728.26	100.00	5.15
2011	509,947.98	70.00	-0.68	218,577.54	30.00	7.52	728,525.53	100.00	1.65
2012	544,971.27	70.95	6.87	233,133.45	29.05	2.08	768,104.71	100.00	5.43
2013	503,572.47	69.27	-7.60	233,396.78	30.73	0.12	726,969.26	100.00	-5.36
2014	515,372.48	66.95	2.34	254,371.16	33.05	13.87	769,743.64	100.00	5.88
2015	515,196.55	65.97	-0.03	265,719.65	34.03	4.46	780,916.20	100.00	1.45

四、加強菸酒宣導

Promotion of the Administration of Tobacco and Alcohol

- (一) 為促進國內製酒產業發展並推動財政部優質酒類認證制度，於 104 年 5 月 5 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，冀協助業者強化其行銷能力，促進國內製酒產業良性發展。

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 May 5, 2015. 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 for the purpose of strengthening the marketing capacity of domestic alcohol manufacturers as well as enhancing the upgrading of the industry.

- (二) 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，104 年利用電視、報紙、雜誌及海報等媒體共計執行菸酒管理業務宣導 11 案。

In order to maintain the production and marketing of alcohol and tobacco products in good order and to protect consumer rights, 11 promotion activities for alcohol and tobacco administration were organized in 2015 via various media including television, newspapers, magazines, and posters.

五、強化菸酒類消費者保護及執行私劣菸酒查緝

Strengthening of the Protection for Alcohol and Tobacco Consumers and Seizing of Illegal Alcohol and Tobacco

- (一) 為維護菸酒消費者之權益及國民健康，建立飲用私劣酒發生重大傷害事故緊急通報作業規定及每年之演練機制，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 53 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。

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 53 activities related to the promotion of consumer protection with the aim of encouraging the public to help monitor illegal activities collectively.

- (二) 召開「中央菸酒稽查及取締督導小組」，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。

Holding “The Meeting of Central Task Force for the Inspection and Seizure of Alcohol and Tobacco Products” was charged with the supervision and co-ordination 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.

- (三) 訂定「104年度加強查緝私劣菸酒策進計畫」，積極支援地方政府查緝人力，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，提升查緝效能，並依據「中央私劣菸酒查緝督導考核要點」規定考核，查緝績效優良者給予獎助金及行政獎勵，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。

“The 2015 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.

- (四) 104 年截至 12 月底計查獲涉嫌違反菸酒管理法案件 3,851 件，違法菸類 1,055 萬包、酒類 58.07 萬公升，市價約新臺幣 5 億 4,121 萬元，各年度查獲私劣菸酒數量如表 14。

As of December 31, 2015, a total of 3,851 cases involving illegalities had been successfully handled by the NTA. A total of 10.55 million packs of illegal tobacco and a total of 0.58 million illegal alcohol products have been seized, valued at NT\$541 million in total. The total amounts of unlawful tobacco and alcohol products seized in the years from 2002 to 2015 are shown in Table 14.

表 14 91 年度至 104 年度查獲私劣菸酒統計表
 Table14. Total Amounts of Illegal Alcohol Products and Cigarettes Seized 2002 to 2015
 單位：百萬
 Unit : Million

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

註：表列數含行政院海岸巡防署、內政部警政署、財政部關務署及地方政府查獲數。

Note: The amounts in this table include products seized by the Coast Guard Administration, the National Police Agency, the Customs Administration, and local governments.

六、參與菸酒國際論壇及涉外諮商

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

104 年 11 月於澳大利亞阿德雷市舉行之 APEC 葡萄酒法規論壇，本署派員參與出口證明、法規資料彙整、強化風險控管及最高殘留限值等 4 個工作小組之工作及成果討論，與各國代表進行深入交流，有效強化我國與貿易夥伴間之互動。

The APEC Wine Regulatory Forum was held in Adelaide, Australia in November 2015. The NTA was present at four working groups of export certificates, regulations data aggregation, risk control, and maximum residue limits, discussing work results and exchanging ideas with delegates from other countries, effectively strengthening interactions with trading partners.



參、未來業務展望

Future Prospects

參、未來業務展望

Future Prospects

一、研修「公庫法」

Amendment of the Government Treasury Act

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事，研擬公庫法修正草案，俾強化各級政府庫政管理制度，提升整體庫政作業效能。

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

二、賡續落實各項開源節流措施，改善收支結構

Implement Source-Broadening and Cost-Cutting Measures Continuously to Improve Financial Structure

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 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 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、精進電子支付業務

Improvement of the Electronic Operations for National Treasury Payment Service

為落實全面 e 化及無紙化施政目標，全面檢討現有人工及紙本作業，於 105 年完成各機關申辦各項代繳及系統帳號權限 e 化處理機制，並推動特種基金及地方政府等機關實施國庫電子支付作業，以達成支付作業一致化及標準化目標。另為確保庫款支付安全，將加強緊急應變措施及備援機制之完整性，以維支付業務之穩定運作。

In compliance with our paperless e-processing objective with a review of existing manual work and paperwork, an electronic mechanism of payment and accounts permissions will be set up in 2016. Besides, to achieve objectives of consistency and standardization of payments, the NTA promotes special funds, local governments, and other agencies to implement electronic payment operations of the National Treasury. In addition, to ensure payment security, the NTA will strengthen contingency measures and the integrity of backup mechanisms for stable operation of payments.

四、加強債務管控

Strengthening Debt Management and Control

- (一) 落實債務分級管理機制：依債務比率分級結果分從預（決）算、資金調度及開源節流等面向積極管控地方政府債務，俾減少債務累積及降低債務比率，並視其債務餘額情形，要求提報債務改善計畫或償債計畫，另依法管制撥付統籌分配稅款，並視需要廣續辦理債務管理輔導座談會。
- (二) 研修緩撥統籌分配稅款規定：為強化債務監督與管理機制，並使減少或緩撥統籌分配稅款之處分更臻明確，以收積極改善債務之效果，將彙整有關機關意見，研修「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」。

(三) 研訂「各級政府於年度中運用餘裕資金辦理提前償還債務作業原則」：我國於年度預算執行中運用餘裕資金提前償還債務，具有已舉借債務之收入退還及原編列還本預算外增加還本數額二種類型，為釐清相關作業，財政部將邀請審計部、行政院主計總處、直轄市及部分縣（市）政府召開會議，研訂「各級政府於年度中運用餘裕資金辦理提前償還債務作業原則」。

1. Implementing debt classification management mechanisms:

According to the results of debt ratio classification, the NTA actively manages and controls local government debt from budget (or final account), capital allocation, revenue-creating and expenditure-cutting perspectives thus reducing accumulating debts and reducing the debt ratio. Depending on the outstanding debts status, local governments must propose debt improvement plans or debt repayment plans. Also the NTA regulates allocations of centrally-funded tax revenues and holds debt management counseling forums if necessary.

2. Studying the directions for the suspension of centrally-funded tax revenues

To strengthen the supervision and management mechanism of debt, and to make the punishment of the reduction or suspension of the centrally-funded tax revenues more specific for better improvement of debt collection, opinions of the relevant authorities will be aggregated and “The Directions for the Reduction or Suspension of the Centrally-Funded Tax Revenues to Municipalities or County Governments in the Case of Non-Compliance in the Regulation of Debt” will be amended.

3. Formulating “Operation Principle of Debt Prepayment with the Use of Margin Funds in the Year by All Levels of Government”

Debt prepayment with the use of margin funds during budget execution in the year includes revenue return from borrowed debt and principal repayment budget. Two kinds of principal repayment amount were added later. To clarify the relevant matters, the MOF will invite the National Audit Office, Directorate-General of Budget, Accounting and Statistics of the Executive Yuan, the municipalities, and members of the county (city) governments to hold a meeting to formulate “Operation Principle of Debt Prepayment with the Use of Margin Funds in the Year by All Levels of Government.”

五、精進債務管理

Enhancing Debt Management

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。

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

六、賡續推動靈活財務策略加速建設

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

為厚實國家建設及競爭力，政府持續推辦各項重大建設，惟財政資源有限，有賴各機關創新思維整體規劃，以擴大效益。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。

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.

七、推動財政收支劃分法修法

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

為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 次會議審查，因各地方政府立場各異，未及於第 8 屆立法委員任期內完成審議，屆期不續審，未來將審視目前地方改制情形及相關情勢變革，通盤檢討後重行提送，並賡續推動修法作業。

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 for review. The Finance Committee of the Legislative Yuan held five meetings, however, the review was not completed by the end of the 8th tenure of legislators due to the different positions of local governments. No further review is expected at this stage. In the future, we shall base on present restructuring of local governments and their related evolution of conditions to have an overall assessment, then resubmit to the Legislative Yuan to continue promote law amendment.

八、持續落實推動地方財政輔導

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

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 6 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。

In order to help 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 six 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 ground. The MOF will continue to promote the financial performance of local governments by educational training, evaluation, assistance, and the sharing of experience, so as to streamline the fiscal operations of local governments and to improve financial efficacy.

九、精進公益彩券業務管理

Improvement of Public Welfare Lottery Management

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及適時辦理電腦型彩券加碼促銷活動等措施，以提升彩券銷售，增裕社福財源；另落實執行查核、批購等管理規範，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。

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、改善行政院公營事業民營化基金財務

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

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

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

十一、加強實施規費「定期檢討制」

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

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

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

十二、落實執行菸酒管理法規

Enforcement of the Tobacco and Alcohol Administration Act

「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，本署將持續加強宣導，並精進菸酒管理效能，落實私劣菸酒稽查與取締。

The amended Tobacco and Alcohol Administration Act was promulgated on June 18, 2014 with most provisions taking effect on January 1, 2015. The NTA will continue to promote and improve the effectiveness of the tobacco and alcohol administration performance as well as investigate and crack down on illegal tobacco and alcohol products.

十三、賡續精進進口酒類查驗作業及優質酒類認證制度

Continuously Advancing the Imported Alcohol Product Inspection Scheme and the Alcohol Quality Certification System

為加速貨物通關，進口酒類查驗之取樣業務改請財政部關務署各海關於查驗貨物時一併辦理，以同步完成貨物通關查驗及檢驗取樣業務，並規劃進口酒類查驗費按實際檢驗項目對照進口酒類檢驗收費基準表收取，以符合使用者付費原則，落實規費法精神，另依國際通報及相關情資加強進口酒品查驗措施，避免有衛生疑慮之酒品輸入我國，以維護國人飲酒安全。

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。105 年度目標預計赴廠訪查及輔導業者通過優質酒類認證 13 廠線、75 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 170 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。

To accelerate Customs clearance of goods, the Customs Administration will be in charge of the sampling of imported liquor at the time of inspection, thus synchronizing clearance of goods inspection and sampling operations. In addition, inspection fees of imported alcohol will be based on actual test items and reference table of imported alcohol so as to comply with users pay principle and fee regulations. Besides, there are additional measures to strengthen the inspection of imported liquors based on international communications and related information to prevent any hygienic suspicious liquors from entering into our country to protect the health of our citizens.

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 2016, the NTA expects to conduct 13 lines and 75 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 further plans to conduct 170 visits to the sites of certified alcohol manufacturers for auditing. In addition, it plans to promote the Alcohol Quality Certification System and the certification logo through the use of advertising.

十四、執行年度菸酒查緝策進計畫

Implementation of “The Project on the Seizure of Illegal Tobacco and Alcohol Products”

為加強查緝私劣菸酒，已整合中央及地方相關機關查緝資源及人力，擬具查緝重點，並訂定年度加強查緝私劣菸酒策進計畫，據以執行，並透過辦理菸酒抽檢、年節專案查緝、每月不定期市面查緝及選案查核等方式加強查緝，未來仍將繼續推動辦理。

To strengthen the seizure of illegal alcohol and tobacco, the NTA integrated resources and manpower of central and local relevant authorities, listed inspection points, and made and implemented an annual plan for the seizure of illegal tobacco and alcohol. In the future, the NTA will continue to implement the plan through sampling, an annual project of inspections, checking products in the market from time to time, and case selection.



肆、104 年度重要事件紀要
Major Events in 2015

肆、104 年度重要事件紀要

Major Events in 2015

日期 Date	事 件 Event
01.01	修正發布「酒類標示管理辦法」、「菸製造業良好衛生標準」及「酒製造業良好衛生標準」。 Amendment to “Regulations Governing the Labeling of the Alcohol Products,” amendment of “The Sanitation Standards for Tobacco Manufacturers,” and “The Sanitation Standards for Alcohol Manufacturers.”
01.01	修正發布「菸酒查緝及檢舉案件處理作業要點」。 Amendment to “Directions for the Handling of Seizures and Accusations for Tobacco and Alcohol-Related Products.”
01.07	訂定「財政部 104 年度加強查緝私劣菸酒策進計畫」。 Promulgation of “The MOF 2015 Project on the Seizure of Illegal Tobacco and Alcohol Products.”
01.08	委託中央銀行於 1 月 7 日標售、1 月 8 日發行 273 天期國庫券新臺幣 287 億元，得標利率為 0.550%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 7 and to issue on January 8 NT\$28.7 billion of 273-day Treasury Bills at a 0.550% discount rate.
01.09	陳報行政院「財政部 103 年度接受各界捐款國庫款項」。 The MOF submitted a report to reveal public donations received by the National Treasury in 2014 to the Executive Yuan.
01.09	委託中央銀行於 1 月 6 日標售、1 月 9 日發行 3 年期公債新臺幣 350 億元，得標利率為 0.801%，票面利率為年息 0.75%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 6 and to issue on January 9 NT\$35 billion of the Central Government Development Bonds, with a 3-year maturity, 0.801% highest yield rate and 0.75% p.a. coupon rate.
01.09	舉辦「104 年地方財政業務聯繫會報」。 Holding of “The 2015 Meeting on Local Finance.”

日期 Date	事 件 Event
01.14	<p>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 0.490%。</p> <p>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 0.490% discount rate.</p>
01.15	<p>修正發布「公益彩券回饋金運用及管理作業要點」第 4 點、第 15 點。</p> <p>Amendment of Points 4 and 15 of “Operation Guidelines for Utilization of Contributions from Public Welfare Lottery.”</p>
01.21	<p>出席於菲律賓克拉克舉行之「APEC 特別資深財金官員會議」。</p> <p>Attendance at “The APEC Special Senior Finance Officials’ Meeting” in Clark, The Philippines.</p>
01.23	<p>委託中央銀行於 1 月 20 日標售、1 月 23 日發行 20 年期公債新臺幣 318.022 億元，得標利率為 2.080%，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 20 and to issue on January 23 NT\$31.8022 billion of the Central Government Development Bonds, with a 20-year maturity, 2.08% highest yield rate and 2% p.a. coupon rate.</p>
02.03	<p>委託中央銀行於 2 月 2 日標售、2 月 3 日發行 91 天期國庫券新臺幣 300 億元，得標利率為 0.480%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 2 and to issue on February 3 NT\$30 billion of 91-day Treasury Bills at a 0.480% discount rate.</p>
02.03-02.05	<p>辦理春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 Chinese New Year.</p>
02.09	<p>委託中央銀行於 2 月 4 日標售、2 月 9 日發行 2 年期公債新臺幣 325.001 億元，得標利率為 0.640%，票面利率為年息 0.625%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 4 and to issue on February 9 NT\$32.5001 billion of the Central Government Development Bonds, with a 2-year maturity, 0.64% highest yield rate and 0.625% p.a. coupon rate.</p>

日期 Date	事 件 Event
02.13	<p>委託中央銀行於 2 月 10 日標售、2 月 13 日發行 30 年期公債新臺幣 310.003 億元，得標利率為 2.400%，票面利率為年息 2.375%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 10 and to issue on February 13 NT\$31.0003 billion of the Central Government Development Bonds, with a 30-year maturity, 2.40% highest yield rate and 2.375% p.a. coupon rate.</p>
02.23	<p>修正發布「財政部優質酒類認證作業要點」、「財政部優質酒類認證評審作業程序」及「財政部優質酒類認證技術委員會設置要點」。</p> <p>Amendment to “Directions for the Operation of the Certification on the Certified Alcohol,” “Evaluating Procedures for Acquiring Certification on the Certified Alcohol,” and “Directions for the Establishment of the Committee for the Certification System of Alcohol Products.”</p>
02.26	<p>修正發布「菸品健康福利捐供私劣菸品查緝及防制菸品稅捐逃漏經費運用要點」。</p> <p>Amendment to “Directions on Application and Spending of Tobacco Health and Welfare Surcharge for the Handling of Seizures against Smuggled and Inferior Tobacco Products and Prevention of Tax and Surcharge Avoidance or Circumvention.”</p>
03.05	<p>出席於菲律賓大雅臺舉行之「APEC 財政次長會議」。</p> <p>Attendance at “The APEC Finance Deputies’ Meeting” in Tagaytay, The Philippines.</p>
03.13	<p>委託中央銀行於 3 月 10 日標售、3 月 13 日發行 10 年期公債新臺幣 400 億元，得標利率為 1.649%，票面利率為年息 1.625%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 10 and to issue on March 13 NT\$40 billion of the Central Government Development Bonds, with a 10-year maturity, 1.649% highest yield rate and 1.625% p.a. coupon rate.</p>
03.23	<p>公告第 2 季公債及國庫券發行明細。</p> <p>Announcement of the plan for issuance of government bonds and treasury bills for the 2nd quarter.</p>
03.25	<p>委託中央銀行於 3 月 24 日標售、3 月 25 日發行 91 天期國庫券新臺幣 350 億元，得標利率為 0.477%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 24 and to issue on March 25 NT\$35 billion of 91-day Treasury Bills at a 0.477% discount rate.</p>

日期 Date	事 件 Event
03.25-03.26	參加於菲律賓馬尼拉舉行之「第 6 屆亞洲開發銀行商機博覽會」。 Attendance at “the 6 th Asian Development Bank (ADB) Business Opportunities Fair” in Manila, the Philippines.
03.27	委託中央銀行於 3 月 24 日標售、3 月 27 日發行 5 年期公債新臺幣 350 億元，得標利率為 1.001%，票面利率為年息 1%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 24 and to issue on March 27 NT\$35 billion of the Central Government Development Bonds, with a 5-year maturity, 1.001% highest yield rate and 1% p.a. coupon rate.
04.07	推動經費贖餘待納庫款及應繳回國庫數 e 化通報作業機制。 Promoting an electronic mechanisms for the processing of the remaining funds returned to the National Treasury and amounts that should be returned.
04.08	修正發布「公益彩券回饋金運用及管理作業要點」第 4 點。 Amendment of Point 4 of “Operation Guidelines for Utilization of Contributions from Public Welfare Lottery.”
04.08-04.10	辦理第一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.
04.11	推動捐款國庫納入綜合所得稅捐贈扣除額單據電子化作業。 Promoting the implementation of electronic operation of donating to the National Treasury to be included in “Individual Income Tax e-Deduction Statement Project.”
04.13	委託中央銀行於 4 月 10 日標售、4 月 13 日發行 364 天期國庫券新臺幣 250 億元，得標利率為 0.495%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 10 and to issue on April 13 NT\$25 billion of 364-day Treasury Bills at a 0.495% discount rate.
04.15	委託中央銀行於 4 月 10 日標售、4 月 15 日發行 20 年期公債新臺幣 300 億元，得標利率為 2.180%，票面利率為年息 2.125%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 10 and to issue on April 15 NT\$30 billion of the Central Government Development Bonds, with a 20-year maturity, 2.18% highest yield rate and 2.125% p.a. coupon rate.

日期 Date	事 件 Event
04.23-04.24	出席「中美洲銀行第 55 屆理事會年會」。 Attendance at “The Fifty-Fifth Ordinary Meeting of the Board of Governors of the Central American Bank for Economic Integration.”
05.01	修正發布「進口酒類查驗辦法」，名稱並修正為「進口酒類查驗管理辦法」。 “The Regulations Governing the Inspection of Imported Alcohol” was amended, and the title of the Regulations was revised as “The Administrative Regulations Governing the Inspection of Imported Alcohol.”
05.02-05.05	出席「亞洲開發銀行第 48 屆理事會年會」。 Attendance at “The Forty-Eighth Annual Meeting of the Asian Development Bank.”
05.13-05.22	辦理 104 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 2015.”
05.15	建置彙收稅款日中自臺灣銀行調回機制。 Establishment of a mechanism for immediate Cash Flow Operations for Taxes Collected by Bank of Taiwan to the National Treasury.
05.15	委託中央銀行於 5 月 12 日標售、5 月 15 日發行 30 年期公債新臺幣 300 億元，得標利率為 2.438%，票面利率為年息 2.375%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 12 and to issue on May 15 NT\$30 billion of the Central Government Development Bonds, with a 30-year maturity, 2.438% highest yield rate and 2.375% p.a. coupon rate.
05.18	召開研商「公庫法修正草案」會議。 Convening a meeting for the discussion of the draft amendment of the Government Treasury Act.
05.22	辦理 104 年上半年公益彩券實地查核作業。 Public welfare lottery spot inspection for the first half of 2015.
05.28	委託中央銀行於 5 月 25 日標售、5 月 28 日增額發行 10 年期公債新臺幣 300 億元，得標利率為 1.550%，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 May 25 and to issue on May 28 NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.55% highest yield rate and 1.625% p.a. coupon rate.

日期 Date	事 件 Event
06.09	出席於菲律賓巴加克舉行之「APEC 資深財金官員會議」暨「開放財政資料研討會」。 Attendance at “The APEC Senior Finance Officials’ Meeting” and “The APEC Workshop in Fiscal Management through Transparency and Reforms” in Bagac, Bataan, The Philippines.
06.09-06.12	舉辦「菸酒管理法令研習班」2 期。 Holding 2 sessions of “The Workshop on the Tobacco and Alcohol Administration Act.”
06.10-06.12	辦理端午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 Dragon Boat Festival.
06.12	修正發布「中央政府機關學校薪津及獎金發放日處理原則」第 4 點。 Amendment of Article 4 of “Handling Guidelines for the Disbursement Day of Salary and Bonus for the Central Government Agencies and Schools.”
06.12	委託中央銀行於 6 月 9 日標售、6 月 12 日發行 5 年期公債新臺幣 300 億元，得標利率為 1.005%，票面利率為年息 1%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 9 and to issue on June 12 NT\$30 billion of the Central Government Development Bonds, with a 5-year maturity, 1.005% highest yield rate and 1% p.a. coupon rate.
06.17	召開「菸酒查緝業務北區座談會」。 Holding of “The Northern Region Workshop on Tobacco and Alcohol Seizure.”
06.22	召開「菸酒查緝業務南區座談會」。 Holding of “The Southern Region Workshop on Tobacco and Alcohol Seizure.”
06.23	公告第 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.
06.25	修正分行「財政部所屬事業 104 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 2015.
06.25	召開「菸酒查緝業務中區座談會」。 Holding of “The Middle Region Workshop on Tobacco and Alcohol Seizure.”

日期 Date	事 件 Event
06.26	修正發布「國庫集中支付作業要點」部分規定。 Amendment of partial articles of “Operation Guidelines for Centralized Treasury Fund Disbursement.”
06.26	委託中央銀行於 6 月 23 日標售、6 月 26 日增額發行 10 年期公債新臺幣 300 億元，得標利率為 1.518%，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 June 23 and to issue on June 26 NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.518% highest yield rate and 1.625% p.a. coupon rate.
06.26	完成第一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 FFHC.
06.26	完成兆豐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 MFHC.
06.26	完成臺灣中小企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 TBB.
07.01	推動各機關公務人員退休撫卹基金 e 化彙總代繳。 Promoting e-payment of Civil Servants Pension and Consolation Fund.
07.02-07.03	舉辦「菸酒管理實務講習班」。 Holding of “Seminar on Tobacco and Alcohol Administration” for tobacco and alcohol task forces.
07.03-08.21	「公股事業機構高階人才培訓班」開訓，至 104 年 8 月 21 日結訓。 Holding of the “The Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises.”
07.06	召開中央菸酒稽查及取締督導小組委員會議第 39 次會議並頒發 103 年度年終考核獎牌。 Holding of “The 39 th Commissioners’ Meeting of the Central Taskforce Seizure of Illegal Tobacco and Alcohol Products” with the issuance of year-end assessment medals of 2014.

日期 Date	事 件 Event
07.13	修正發布「中央統籌分配稅款分配辦法」第 17 條。 Amendment of Articles 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues.”
07.15	召開中央公共債務管理委員會第 3 次會議。 Convening of “The third meeting of the Central Public Debt Administration Committee.”
07.17	委託中央銀行於 7 月 14 日標售、7 月 17 日發行 2 年期公債新臺幣 300 億元，得標利率為 0.650%，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 July 14 and to issue on July 17 NT\$30 billion of the Central Government Development Bonds, with a 2-year maturity, 0.65% highest yield rate and 0.625% p.a. coupon rate.
07.24	委託中央銀行於 7 月 21 日標售、7 月 24 日增額發行 5 年期公債新臺幣 300 億元，得標利率為 0.988%，票面利率為年息 1%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 21 and to issue on July 24 NT\$30 billion of the Central Government Development Bonds, with a 5-year maturity, 0.988% highest yield rate and 1% p.a. coupon rate.
07.31	宣導各機關採按月結算彙整撥付證券商作業費。 Promoting consolidated appropriation and disbursement of operation fees to securities firms monthly.
07.31	委託中央銀行於 7 月 30 日標售、7 月 31 日發行 273 天期國庫券新臺幣 300 億元，得標利率為 0.460%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 30 and to issue on July 31 NT\$30 billion of 273-day Treasury Bills at a 0.460% discount rate.
08.03	召開中央公共債務管理委員會第 4 次會議。 Convening of “The fourth meeting of the Central Public Debt Administration Committee.”
08.04	針對 643 個電子支付作業機關，辦理調高限制金額問卷調查。 Survey of increasing the limit amount was carried out at 643 electronic payment agencies.

日期 Date	事 件 Event
08.06-08.11	於財政部財政人員訓練所辦理 4 場次國庫支付業務講習。 Four sessions of the National Treasury Payment Service Workshop were conducted at the Training Institute of the Ministry of Finance.
08.07	訂定發布「公益彩券發行機構個人資料檔案安全維護管理辦法」。 Enactment of “Regulations Governing Security Measures of Personal Information File for Public Welfare Lottery Issue Agency.”
08.10	委託中央銀行於 8 月 5 日標售、8 月 10 日發行 30 年期公債新臺幣 300 億元，得標利率為 2.288%，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 August 5 and to issue on August 10 NT\$30 billion of the Central Government Development Bonds, with a 30-year maturity, 2.288% highest yield rate and 2.25% p.a. coupon rate.
08.11	宣導各機關辦理繳庫或支出收回作業時，由國庫署彙總代繳。 Advocating the operation of collection for Treasury and expenditure collection will be paid by NTA.
08.14	委託中央銀行於 8 月 13 日標售、8 月 14 日發行 91 天期國庫券新臺幣 250 億元，得標利率為 0.386%。 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\$25 billion of 91-day Treasury Bills at a 0.386% discount rate.
08.20	配合行政院主計總處完成「105 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 FY2016 Central Government General Budget Proposal submitted to the Legislative Yuan after being approved by the Executive Yuan.
08.26	召開中央公共債務管理委員會第 5 次會議。 Convening of “The fifth meeting of the Central Public Debt Administration Committee.”
08.28	訂定發布「菸酒事業個人資料檔案安全維護管理辦法」。 Enactment of “Regulations Governing Personal Information File Security Maintenance and Administration of Alcohol and Tobacco Industry.”

日期 Date	事 件 Event
09.09	出席於菲律賓宿霧舉行之「APEC 財政部長會議」及相關會議。 Attendance at “The APEC Finance Ministers’ Meeting” and related meetings in Cebu, The Philippines.
09.10	舉辦「國庫管理及出納內控研習班」。 Holding of “National Treasury Management and Cashiering Internal Control Seminar.”
09.11	委託中央銀行於 9 月 8 日標售、9 月 11 日發行 10 年期公債新臺幣 350 億元，得標利率為 1.168%，票面利率為年息 1.125%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 8 and to issue on September 11 NT\$35 billion of the Central Government Development Bonds, with a 10-year maturity, 1.168% highest yield rate and 1.125% p.a. coupon rate.
09.16-09.18	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.
09.22	修正發布「財政部公益彩券監理委員會組成辦法」第 3 條、第 10 條。 Amendment of Articles 3 and 10 of “Regulations for Establishment of the Ministry of Finance Public Welfare Lottery Supervising Committee.”
09.23	公告第 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.
09.23	訂定發布「財政部優質酒類認證評審基準 - 其他再製酒類」。 Enactment of “The MOF Standard for Evaluation of the Certification of Alcohol Quality-Other reprocessed alcoholic beverages.”
09.30	建置國庫收支即時連線機制。 Establishment of a mechanism for instant connection of national treasury revenue and expenditure information shared by the Central Bank.
10.01	提高國庫電子支付限制金額為新臺幣 500 萬元。 The limit of electronic payment of the central government agencies will be raised to NT\$5 million.

日期 Date	事 件 Event
10.01-10.02	舉辦「創新財務思維、提升財務效能」研習會。 Conducting of workshops on “Improving Financial Performance with Innovative Financial Thinking.”
10.01-10.02	舉辦「製酒化學原理研習班」。 Holding of “The Workshop on the Chemical Theorem of Alcohol Products.”
10.02	赴基隆市政府辦理債務管理輔導座談會。 Holding “Debt Management Counseling Forum” at Keelung City Government.
10.05-10.16	辦理 104 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 2015.”
10.06-10.07	舉辦「創新財務思維、提升財務效能」研習會。 Conducting of workshops on “Improving Financial Performance with Innovative Financial Thinking.”
10.07	赴南投縣政府辦理債務管理輔導座談會。 Holding “Debt Management Counseling Forum” at Nantou County Government.
10.12	國庫支付管理系統升級為網路版。 The National Treasury payment system was upgraded to a web version.
10.12	推動各類支付憑證退件及待辦電子化處理機制。 Promoting electronic mechanism for handling all types of payment vouchers rejection and vouchers to be processed.
10.12	新增代辦國庫收入退還作業。 Establishment of e-Processing Mechanisms for Return of National Treasury Incomes.
10.12	推動各機關申辦領取國庫支票人員資料採 e 化處理機制。 Promoting e-processing mechanism for agencies to file information on National Treasury check recipients.
10.12	推動發票日期 1 年以內未兌國庫支票電子化催領措施。 Promoting the electronic reminders on uncashed treasury checks issued within one year.

日期 Date	事 件 Event
10.13	赴宜蘭縣政府辦理債務管理輔導座談會。 Holding “Debt Management Counseling Forum” at Yilan County Government.
10.15	委託中央銀行於 10 月 12 日標售、10 月 15 日發行 5 年期可分割公債新臺幣 350 億元，得標利率為 0.845%，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 12 and to issue on October 15 NT\$35 billion of the Strippable Central Government Development Bonds, with a 5-year maturity, 0.845% highest yield rate and 1.25% p.a. coupon rate.
10.15	與衛生福利部會銜修正「菸品健康福利捐分配及運作辦法」。 The MOF and Ministry of Health and Welfare (MOHW) jointly amended “Regulations of the Tobacco Health and Welfare Surcharge Distribution and Utilization.”
10.22	赴苗栗縣政府辦理債務管理輔導座談會。 Holding “Debt Management Counseling Forum” at Miaoli County Government.
10.26	委託中央銀行於 10 月 21 日標售、10 月 26 日發行 20 年期公債新臺幣 300 億元，得標利率為 1.843%，票面利率為年息 1.75%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on October 21 and to issue on October 26 NT\$30 billion of the Central Government Development Bonds, with a 20-year maturity, 1.843% highest yield rate and 1.75% p.a. coupon rate.
11.04	推動大額歲出預算撥款期程自動化通報機制。 Promoting an automated notification mechanism for the budget allocation schedules of block expenditures.
11.09	赴新竹市政府辦理債務管理輔導座談會。 Holding “Debt Management Counseling Forum” at Hsinchu City Government.
11.13	委託中央銀行於 11 月 10 日標售、11 月 13 日增額發行 10 年期公債新臺幣 300 億元，得標利率為 1.199%，票面利率為年息 1.125%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 10 and to issue on November 13 NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.199% highest yield rate and 1.125% p.a. coupon rate.

日期 Date	事 件 Event
11.19-11.20	開辦 104 年地方財政研習班。 Conducting of the 2015 local finance training classes.
11.24	召開「104 年度私劣菸酒查緝會報」。 Holding of “The 2015 Meeting on the Seizure of Illegal Tobacco and Alcohol Products.”
11.26-11.27	開辦 104 年地方財政研習班。 Conducting of the 2015 local finance training classes.
11.30-12.02	辦理第二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.”
12.01	舉辦「2015 國際財政研習班」，主題為「公共財務管理」。 Hosting of “The 2015 International Finance Seminar,” of which the topic was “Public Financial Management (PFM).”
12.11	委託中央銀行於 12 月 8 日標售、12 月 11 日增額發行 10 年期公債新臺幣 300 億元，得標利率為 1.158%，票面利率為年息 1.125%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 8 and to issue on December 11 NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.158% highest yield rate and 1.125% p.a. coupon rate.
12.22	辦理 104 年下半年公益彩券實地查核作業。 Public welfare lottery spot inspection for the second half of 2015.
12.23	公告 105 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 FY2016 bonds and treasury bills and the schedule for one of issuance of bonds and treasury bills for the 1 st quarter (January to March).
12.24	訂定發布「房地合一課徵所得稅稅課收入分配及運用辦法」。 Enactment of “Regulations for Distribution and Use of Income Tax Revenue from Transaction of House and Land.”
12.25	修正發布「進口酒類查驗作業要點」，名稱並修正為「進口酒類查驗管理作業要點」。 “Directions for the Inspection of Imported Alcohol” was amended, and the title of the Directions was revised as “Directions for the Administrative Inspection of Imported Alcohol.”

日期 Date	事 件 Event
12.28	<p>修正發布「國庫集中支付作業要點」及其書表格式。</p> <p>Amendment of “Operation Guidelines for Centralized Treasury Fund Disbursement” and its applicable forms.</p>
12.29	<p>委託中央銀行於 12 月 28 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 0.315%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 28 and to issue on December 29 NT\$35 billion of 182-day Treasury Bills at a 0.315% discount rate.</p>
12.29	<p>修正發布「進口酒類一般查驗項目表」及增訂進口酒類查驗管理辦法第 10 條第 1 項附表之檢驗項目及收費數額。</p> <p>“General Inspection Items of Imported Alcohol” was amended and promulgated, and adding testing items and fees of the Attachment of Paragraph 1, Article 10 of the Administrative Regulations Governing the Inspection of Imported Alcohol.</p>
12.30	<p>召開中央菸酒稽查及取締督導小組委員會議第 40 次會議。</p> <p>Holding of “The 40th Commissioners’ Meeting of Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”</p>
12.31	<p>完成建置跨機關財務資訊分享機制，並獲世界銀行肯定，將評等由 C 級提升為 A 級。</p> <p>Financial information sharing mechanisms were established, and the World Bank recognized our improvement of FMIS and re-classified us from the “C” group to the “A” group in the latest version of the “FMIS and OBD Dataset” posted on its FMIS CoP (Community of Practice) websites.</p>
12.31	<p>修正發布「公股銀行辦理青年安心成家購屋優惠貸款原則」，將實施日期延長至 105 年底止。</p> <p>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.</p>
12.31	<p>104 年度完成審查中央政府各機關規費相關法規 60 個，地方政府規費相關法規 29 個。</p> <p>In 2015, the review of the relevant regulations of central government service fees to a total of 60 regulations, and the additional review of the relevant regulations of local government service fees to a total of 29 regulations were completed.</p>

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