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國庫署年報

Annual Report of National Treasury Administration

財政部國庫署 編印

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National Treasury Administration



序 言

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

過去一年，國庫署在財政部政策指導及全體同仁共同努力下，陸續完成多項重要工作。在庫務管理方面，為財政永續，廣續推動健全財政措施，105 年度中央政府總預算歲入超徵 734 億元，歲入歲出差短由預算數 1,535 億元縮減至決算數 442 億元。在支付管理方面，完成接受中央補助款之直轄市及縣（市）政府全面實施國庫電子支付作業，落實電子化政府便捷服務目標；建置國庫緊急支付款項委託中央銀行國庫局代匯作業機制，補足國庫支付業務緊急應變措施完備度。

在債務管理方面，訂定「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」，並依「直轄市及縣（市）政府債務分級管理機制」進行管控，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；另因應市場預期美國逐步升息及國際債券發行之影響，妥適規劃公債及國庫券發行，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，研修菸酒管理相關法規，廣續推動優質酒類認證制度、進口酒類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，提升經營績效；105 年順利完成華南金融控股股份有限公司董事改選，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，銷售金額及盈餘分別達 1,171.75 億元及 265.96 億元，挹注國民年金 119.68 億元、全民健保 13.3 億元及地方政府社會福利財源 132.98 億元，對充實社福財源著有助益。

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

展望未來，國家政務有增無減，歲出需求日殷，國庫署仍將廣續推動財政健全措施、精進庫款支付作業 e 化，並加強債務管控、公股股權管理，以及強化酒類衛生標

準與私劣菸酒查緝，以充實國庫並提昇財務效能。

謹將這一年來重要業務彙編成年報，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 <https://www.nta.gov.tw> 查閱。

財政部國庫署署長

阮清華

謹識

Preface

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

In reviewing the work performed in 2016, 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 affairs management, the MOF has been continuously promoting sound financial measures for financial sustainability. The Central Government Annual Revenue in FY2016 exceeded the forecast by NT\$73.4 billion. The deficit between annual revenues and expenditures decreased to NT\$44.2 billion from the budgeted NT\$153.5 billion. In treasury disbursement management, the NTA accomplished the operation in which municipality, city, and county governments receiving central government subsidies were equipped with the Treasury electronic payment system to carry out the objective of a convenient and fast e-service government. Meanwhile, the NTA established a mechanism of operation which authorized the Department of Treasury of the CBC to remit urgent National Treasury disbursement funds, complementing the integrity of emergency measures of the Treasury fund disbursement operation.

In terms of debt management, the NTA drafted the “The Directions for the Reduction or Suspension of the Centrally-Funded Tax Revenues to Municipal or County Governments in the Case of Non-Compliance in the Regulation of Debt” and conducted control in accordance with the “Debt Graded Management Mechanism for Municipalities and Counties (Cities) Governments” to prevent risks in advance, apply timely improvement, and handle issues immediately. The NTA also holds debt management counseling conferences on site in conjunction with the relevant authorities to assist local governments

to improve their financial revenue, expenditure, and debt issues. Additionally, to cope with the effects caused by market expectations of the gradual increase of U.S. interest rates and the issuance of international bonds, the NTA looks to appropriately plan the issuance of public debt and treasury bills to promote the development of the bond market and support national governance needs.

As to tobacco and alcohol management, for the purpose of improving the effectiveness of the tobacco and alcohol administration, the NTA amended regulations related to the tobacco and alcohol administration as well as promoted the alcohol certification system, which is a quality inspection system for imported alcohol products, and continued to seize illegal alcohol and tobacco products to protect the rights of consumers and the health of the public. In addition, to promote operation performance of government-owned shares management, the NTA extended its overall deployment in Asia and strengthened corporate governance and social responsibilities of government-owned shareholdings. The election of Hua Nan Financial Holdings Co., Ltd. board of directors in 2016 was held successfully, and the interests of government-owned shareholdings were well-protected.

With regard to supervision of the issuance and distribution of surpluses of the public welfare lottery, the sales of the public welfare lottery amounted to NT\$117.18 billion, and the surplus amount was NT\$26.60 billion. NT\$11.97 billion was allocated for use in support of the national pension system, NT\$1.33 billion was allocated to the safety reserve of the national health insurance program, and NT\$13.30 billion was allocated to local governments for social welfare.

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

Looking forward, with the tasks of government and their expenditures increasing persistently, in order to improve performance, the NTA will continue to promote sound financial measures and improve the electronic operations for the National Treasury Payment Service. Moreover, the NTA will strengthen the management of debt and

government-owned shareholdings, as well as 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 <https://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、主計室及資訊室等組室綜理相關事務。

Organization of the NTA

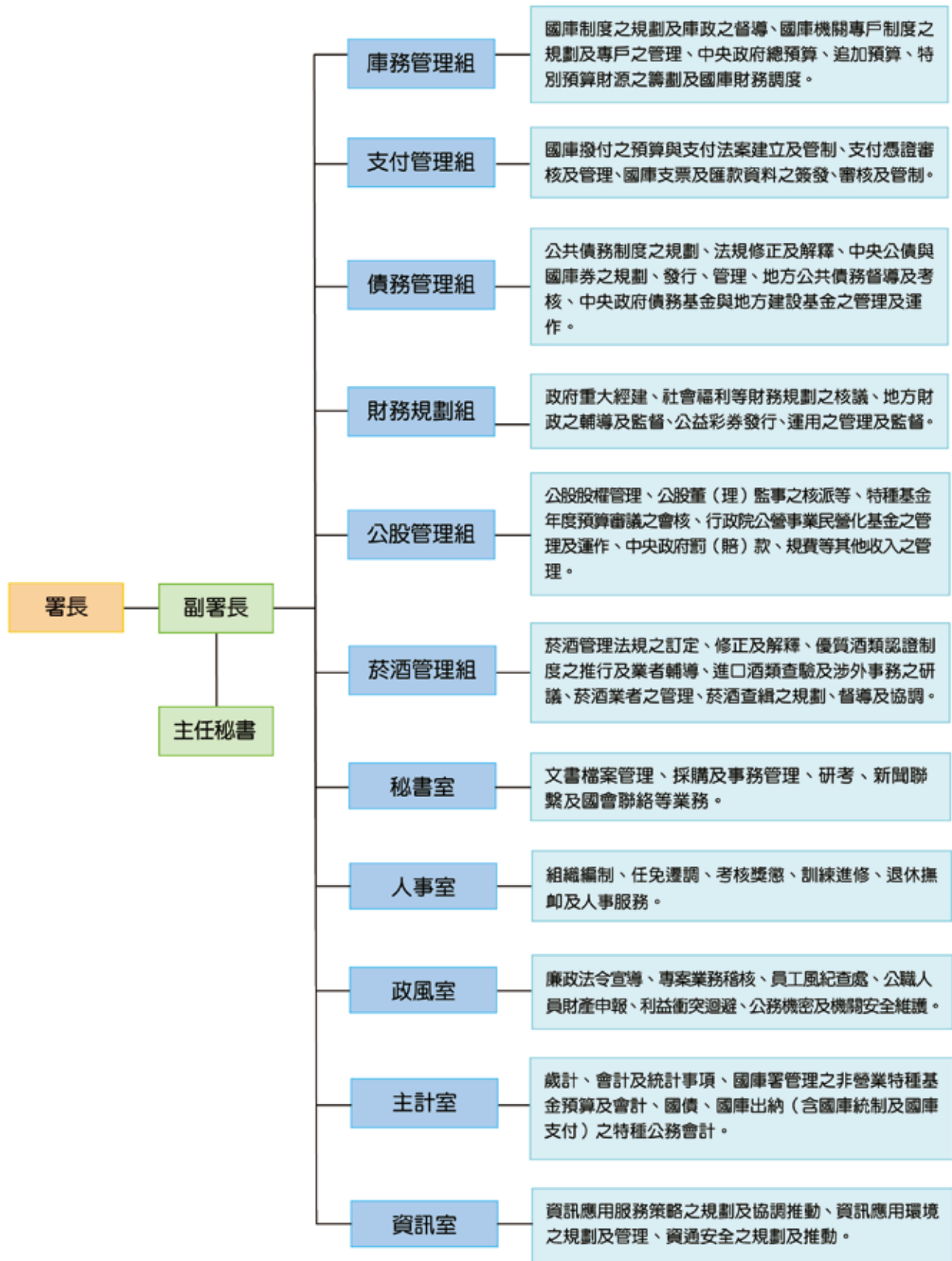
The MOF created the NTA to be in charge of the National Treasury and disbursement operations. According to the Organization Act of the NTA, the NTA has one director-general, two deputy directors-general, and one chief secretary to be responsible for the following:

1. Planning and management of the 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.

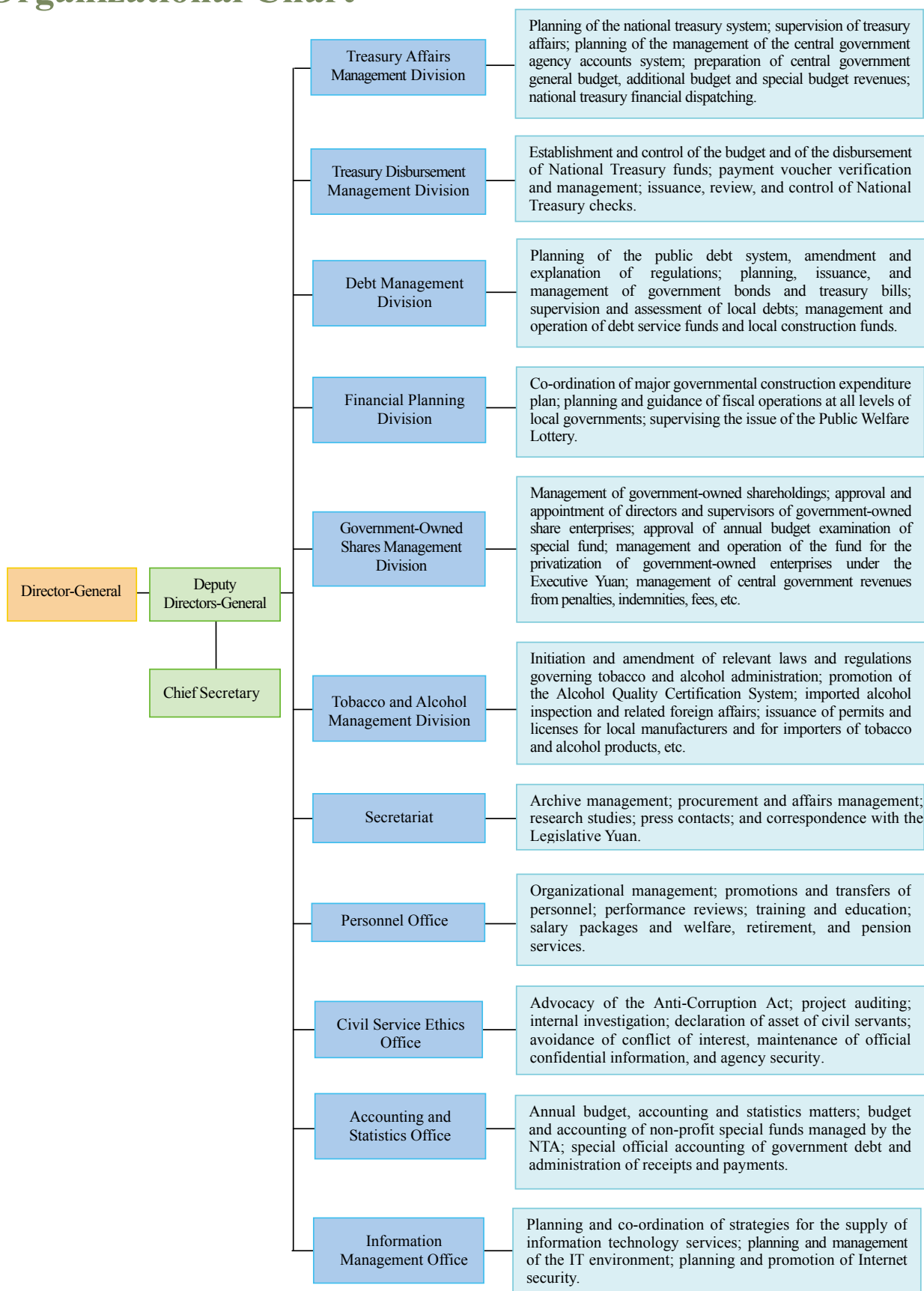
3. Planning and administration of the public debt management system, loan acquisition for government debt, and payments of principal and interest.
4. Review of financial plans for important government economic, construction, and social welfare projects; issuance of public welfare lottery tickets; and management and supervision of the 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 their relevant duties.

二、組織系統與職掌圖

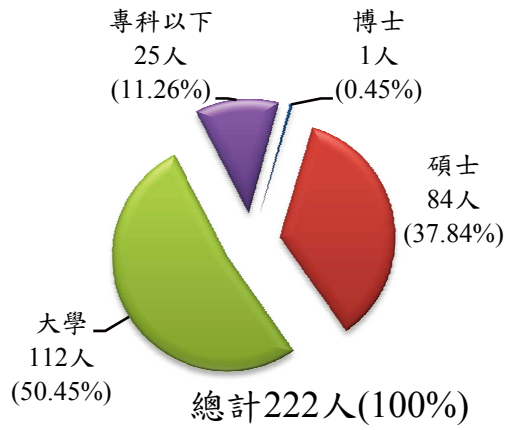


Organizational Chart

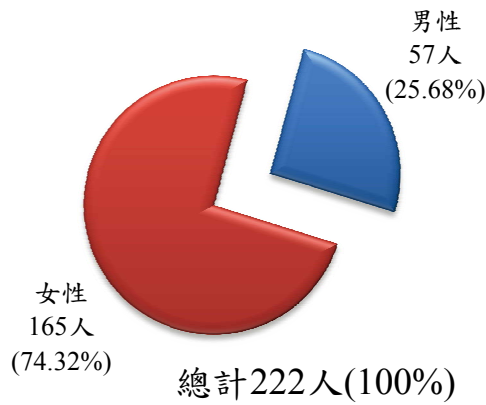


三、人事概況

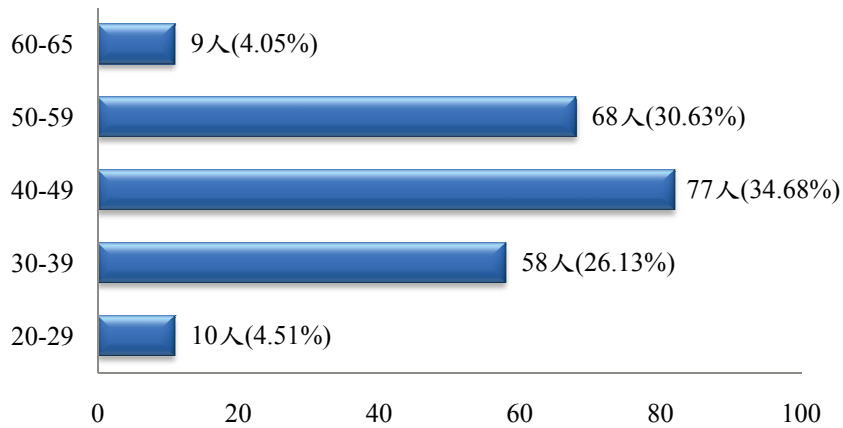
(一) 學歷統計圖



(二) 性別統計圖

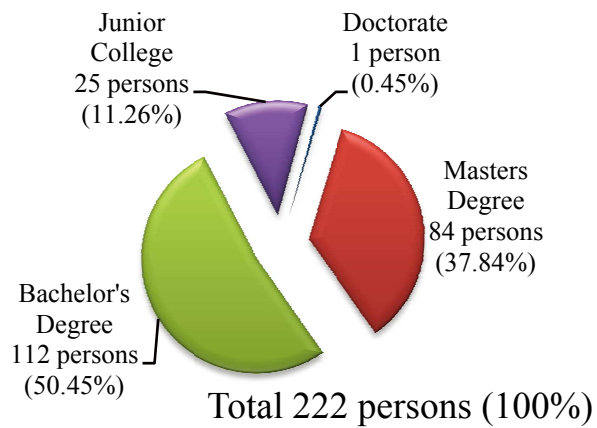


(三) 年齡統計圖

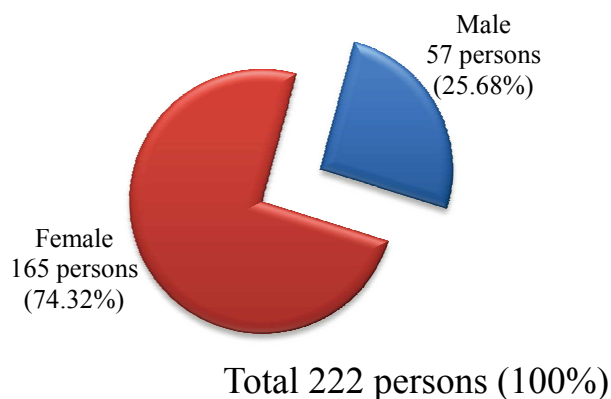


Personnel Overview

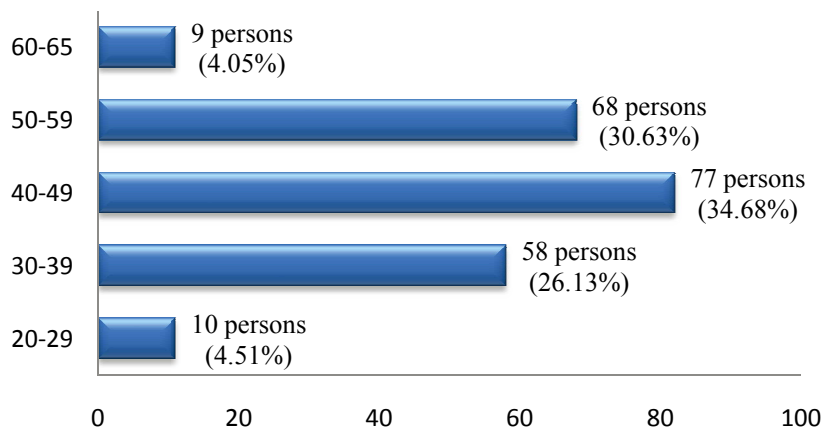
(1) Staff by Level of Education



(2) Statistics of Gender



(3) Staff by Age Group





貳、業務概況

Business Overview

貳、業務概況

Business Overview

庫務管理

Treasury Affairs Management

一、健全庫政管理

Improving the Administration of Treasury Affairs

(一) 強化公庫管理，廣設國庫經辦行及代收國稅機構

為便利民眾繳納各項稅費及配合政府機關各種收支需要，財政部依法委託中央銀行代理國庫，經管中央政府現金、票據、證券之出納、保管、移轉等事務，並視各地區實際業務需要，配合設置代理國庫機構。截至 105 年 12 月底，計有 360 家國庫經辦行及 4,728 家代收國稅機構。

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

To facilitate payment of taxes and fees by the public, and the receiving and paying needs of government agencies, the MOF, in accordance with the law, delegates the Central Bank of the Republic of China (Taiwan) to establish agent institutions based on the actual business requirements of each area on behalf of the National Treasury to handle the paying, receiving, safekeeping, and transferring of cash, bills, and securities of the central government. As of the end of December 2016, there were 360 national treasury agent institutions and 4,728 tax collecting institutions.

(二) 精進出納內控，落實逐級督導

1. 為增進中央政府機關及國立學校主辦出納及出納管理人員處理財務收支保管專業知能，105 年 4 月 13 日假財政部財政人員訓練所開辦「國庫管理及出納內控研習班」。
2. 105 年度廣續辦理行政院所屬機關出納事務訪查，瞭解受訪查機關作業情形，

協助精進出納管理及落實逐級督導。

3. 為因應實務需要，105年6月16日修正「出納業務內部控制制度共通性作業範例」部分內容；105年11月14日修正「出納管理手冊」部分規定，強化各機關內部控制機制及簡化行政流程。

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

1. In order to enhance the efficiency of government agencies and national schools in the handling of their financial management, a seminar on “National Treasury Management and Internal Control of Cashiering” was held at the Training Institute of MOF on April 13, 2016.
2. In 2016, the MOF continued to carry out its visitation program to affiliate agencies of the Executive Yuan to check on their cashiering affairs with the aim of understanding their operational procedures and to assist them in strengthening treasury management and enhance supervision at all levels of agencies.
3. In response to practical needs, the MOF amended “The Common Operational Paradigm for the Internal Control System in Cashiering” on June 16, 2016. The Handbook for Treasury Management was partially amended on November 14, 2016 to strengthen the mechanism of internal control and simplify administrative processing.

(三) 廣續推動非稅課收入採匯款繳庫作業，縮短庫款入庫時程

為便利民眾及機關（構）繳納稅課收入以外歲入款，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，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 106 年度中央政府總預算歲入籌編

為利各項政務推動，配合行政院主計總處如期完成 106 年度中央政府總預算案歲入籌編，經立法院三讀通過，奉總統於 106 年 2 月 22 日以華總一義字第 10600021571 號令公布，歲入編列 1 兆 8,411 億元，較 105 年度歲入預算數 1 兆 8,224 億元，增加 187 億元，成長 1.0%；歲出編列 1 兆 9,740 億元，較 105 年度預算數 1 兆 9,759 億元，減少 19 億元，負成長 0.1%。歲入歲出相抵後差短 1,329 億元，加計債務還本數所需融資財源，將視整體歲入歲出實際執行情形，在融資預算數 2,069 億元額度內，適時辦理債務舉借彌平差短，如表 1。

106 年度中央政府總預算稅課收入 1 兆 4,693 億元，占歲入比率為 79.8%，穩定支應施政所需。中央政府總預算連同特別預算赤字占 GDP 比率，從 98 年度高峰 3.4% 下降至 106 年度預估 0.9%，顯現政府兼顧經濟發展與財政穩健決心。

Completion of the Preparation for Annual Revenues of the FY2017 Central Government General Budget

In order to support government expenditures, the MOF worked in co-operation with the Directorate-General of Budget, Accounting and Statistics, (DGBAS), Executive Yuan to complete the preparation for revenues of the FY2017 Central Government General Budget Proposal as scheduled. The proposal was approved by the Legislative Yuan, and was then announced by the President on February 22, 2017. The annual revenue drawn was NT\$1,841.1 billion, an increase of NT\$18.7 billion, or 1.0% from the NT\$1,822.4 billion of the previous year. The annual expenditure drawn was NT\$1,974 billion, a decrease of NT\$1.9 billion, or -0.1%, from the NT\$1,975.9 billion of the previous year, leading to a NT\$132.9 billion deficit for FY2017. Combined with the debt repayment within the amount required for financing, it totaled NT\$206.9 billion, according to the condition of execution of the budget. For details, please refer to Table 1.

The tax revenue of the FY2017 Central Government General Budget is NT\$1,469.3 billion, and the ratio of tax revenue to annual revenue is 79.8%, stably

supporting government administrations. The ratio of the deficit to GDP (combining the General and the Special Budget) has been reduced to an estimated 0.9% in 2017 from the peak of 3.4% in 2009, which shows the government's determination to achieve both economic development and financial stability.

表 1 106 年度中央政府總預算籌編情形表
Table 1. Preparation of FY2017 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項 目 Item	FY2016 預算數 General Budget	FY2017 預算數 General Budget	預算數比較 Comparison between FY2017 and FY2016	
			金額 Amount of Difference	比率 Rate (%)
	(1)	(2)	(3)=(2)-(1)	(3)/(1)
一、總預算歲入 Annual Revenues	18,224	18,411	187	1.0
(一) 稅課收入 Revenues from Taxes	14,400	14,693	293	2.0
1. 內地稅 Inland Taxes	13,257	13,540	283	2.1
2. 關稅 Customs Duties	1,143	1,153	10	0.9
(二) 非稅課收入 Non-Tax Revenues	3,824	3,718	-106	-2.8
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,382	2,241	-141	-5.9
2. 財產收入 Revenues from Public Properties	519	373	-146	-28.1
3. 規費、罰賠款及其他收入 Revenues from Fees, Fines, Indemnities, and Other Sources	922	1,104	182	19.7
二、總預算歲出 Annual Expenditures	19,759	19,740	-19	-0.1
三、總預算歲入歲出差短 Deficit	1,535	1,329	-206	-13.4
四、債務還本 Debt Repayment	730	740	10	1.4
五、融資調度 Sources of Financing	2,265	2,069	-196	-8.7
(一) 債務之舉借 Bond Issuance and Borrowing	2,265	2,069	-196	-8.7
(二) 移用歲計賸餘 Surplus of Previous Fiscal Year	0	0	0	0.0

註：因四捨五入，各表細項加總或與總數未盡相同。

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

(二) 執行 105 年度中央政府總預算收入

1. 歲入：105 年度中央政府審定決算數為 1 兆 8,957 億元，較預算數 1 兆 8,224 億元，增加 734 億元，按來源別說明如下：

(1) 稅課收入：審定決算數為 1 兆 5,338 億元，較預算數 1 兆 4,400 億元，增加 938 億元，主要係推動稅制調整措施成效陸續顯現，加以景氣回溫，營利事業所得稅及綜合所得稅較預算數超徵所致。

(2) 營業盈餘及事業收入：審定決算數為 2,321 億元，較預算數 2,382 億元，短少 62 億元，主要係臺灣菸酒公司、臺糖公司盈餘繳庫增加及中華電信股息紅利增加；另因稅課收入執行良好，國發基金原編台積電釋股收入作為基金贖餘繳庫數 115 億元，依立法院決議未執行等因素增減互抵所致。

(3) 規費、罰賠款、財產及其他收入：審定決算數為 1,298 億元，較預算數 1,441 億元，短少 143 億元，主要係財產收入考量稅課收入執行良好，依立法院決議釋股收入 173 億元未執行，以及土地售價收入未如預期，全年短少 252 億元；另規費、罰賠款及其他收入增加 109 億元增減互抵所致。

2. 融資財源：

105 年度中央政府總預算執行結果，歲入歲出相抵差短 442 億元，併計債務還本 730 億元後，經融資 1,172 億元彌平。105 年度中央政府總預算收入執行情形如表 2：

Executing the revenues of FY2016 Central Government General Budget

1. Compared to the FY2016 Central Government General Budget, the amount of the annual revenues of the FY2016 Final Audit Accounts of the Central Government increased by NT\$73.4 billion to NT\$1,895.7 billion from the budgeted NT\$1,822.4 billion. Details by sources are as follows:

(1) Revenues from taxes: The amount of revenues from taxes increased by NT\$93.8 billion to NT\$1,533.8 billion from the budgeted NT\$1,440 billion, mainly due to the benefits of tax adjustment measures, economic recovery, and the outperformance of the Individual Income Tax as well as Profit-Seeking Enterprise Income Tax.

- (2) Revenues from surpluses of public enterprises: The revenues from the earnings of public enterprises decreased by NT\$6.2 billion to NT\$232.1 billion from the budgeted NT\$238.2 billion, mainly due to the offset of operating surpluses from both Taiwan Sugar Corporation and Taiwan Tobacco & Liquor Corporation, the increased dividend bonus of Chunghwa Telecom Corporation, and undisposed share release revenue from the National Development Fund.
- (3) Revenues from fees, fines, indemnities, properties, and other sources: The total amount decreased by NT\$14.3 billion to NT\$129.8 billion from the budgeted NT\$144.1 billion, mainly due to the offset among unexecuted release of state-owned shares, lower-than-expected benefit by disposing of national but non-public use land, and additional revenue from fees, fines, indemnities, and other sources.

2. Sources of Financing:

The deficit of executing the revenues of FY2016 Central Government General Budget was NT\$44.2 billion in FY2016. Combined with the debt repayment of NT\$73 billion, the amount required for financing totaled NT\$117.2 billion. For details, please refer to Table 2.

表 2 105 年度中央政府總預算收入執行狀況
Table 2. Execution of Revenues of FY2016 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項目 Items	FY2016			FY2015		
	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 FY2016 and FY2015	
					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	20,489	20,129	-360	19,618	511	2.60
歲入 Annual Revenues	18,224	18,957	734	18,857	100	0.53
稅課收入 Revenues from Taxes	14,400	15,338	938	14,651	687	4.69
營業盈餘及事業 收入 Revenues from Surplus of Public Enterprises	2,382	2,321	-62	2,380	-60	-2.51
規費、罰賠款、 財產及其他收入 Revenues from Fees, Fines, Indemnities, Public Properties, and Other Sources	1,441	1,298	-143	1,826	-528	-28.90
融資調度 Sources of Financing	2,265	1,172	-1,093	761	411	54.09
債務之舉借 Bond Issuance and Borrowing	2,265	1,172	-1,093	761	411	54.09
移用歲計賸餘 Surplus from Previous Fiscal Year	-	-	-	-	-	-

註：因四捨五入，各表細項加總或與總數未盡相同。

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

三、參與亞太經濟合作組織 (APEC) 會議

Participation in Asia-Pacific Economic Cooperation (APEC) Meetings

105 年度 APEC 主辦國秘魯舉辦資深財金官員、次長級與部長級等會議，本署就「財長程序現代化及執行宿霧行動計畫」等議題參與討論，並參加「強化巨災風險資料研討會」及「國內巨災風險聚合研討會」，加強我國國際事務推動，並汲取先進國家發展經驗，作為我國推動相關措施參考，達成財政外交。

In 2016, APEC held the Senior Finance Officials', Finance Deputies', and Ministers' meetings in succession, and the NTA dispatched representatives to participate and join the discussions on the topic of "Modernization of Finance Ministers' Process and Implementation of Cebu Action Plan," which were beneficial to the promotion of our international affairs. In addition, the NTA was actively involved in the "APEC Workshop on Improving Catastrophic Risk Data" and the "APEC Workshop on Domestic Catastrophic Insurance Pooling." Through our participation in such meetings and workshops, 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、增進資金運用彈性，提升國庫財務效能

Enhancing the Adaptive Use of Treasury Capital to Improve the Efficiency of Treasury Measures

因應國庫收支情形，併就庫款大額收支時程綜合考量，採行彙收稅款日中調回機制等措施，提升國庫資金運用彈性，縮小國庫資金缺口；另運用資訊系統建立國庫收支資訊整合及國庫餘額管控預警機制，滾動修正財務措施，提升國庫財務調度作業效能。

In order to meet block payments schedules and take into consideration the situations of all agencies' treasury revenue/expenditure, the NTA has implemented many measures such as aggregating the national tax and reserving it for intraday payments so as to reduce the cash flow gap and to accelerate the efficiency of treasury measures. Furthermore, the NTA has deployed network projects to combine various revenue/expenditure information systems and

develop an early-warning mechanism for an insufficient treasury account balance based on continuous revision of treasury measures so as to improve the effectiveness and efficiency of fund procurement.

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。105 年度國庫集中支付作業情形如表 3，說明如下：

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

Please refer to Table 3 for details of the National Treasury's centralized payment operations in 2016.

(一) 實施國庫集中支付機關數量

105 年度實施國庫集中支付機關為 708 個，較 104 年度 704 個，增加 4 個，增加率約 0.6%。

Number of agencies receiving funds through centralized disbursement

In 2016, the number of agencies receiving funds through centralized disbursement totaled 708, an increase of 4, or 0.6%, as compared with 704 agencies in 2015.

(二) 電子支付作業情形

截至 105 年底參加國庫電子支付作業機關計 682 個，電子支付作業占總支付比率逾 95%，每年減少超過 550 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 2016, there were 682 government agencies using the electronic payment service of the National Treasury. Funds issued via electronic payment accounted for over 95% of the total funds disbursed, resulting in a reduction of over 5.5

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

105 年度處理憑單（含付款、轉帳、清單等）216 萬 9,872 件，較 104 年度 218 萬 9,582 件，減少 1 萬 9,710 件，減少率約 0.9%，主要係廣續推動經費款項彙整撥付所致。

Number of vouchers processed

In 2016, a total of 2,169,872 vouchers (including payments, transfers, lists, etc.) were processed, a decrease of 19,710 vouchers, or -0.9%, compared with 2,189,582 vouchers processed in 2015. The main reason is the continuous promotion of consolidation payments of expenses.

(四) 簽發國庫支票及存帳作業情形

105 年度簽發國庫支票及辦理存帳作業量計 175 萬 2,352 筆，較 104 年度 177 萬 6,963 筆，減少 2 萬 4,611 筆，減少率約 1.4%，主要係廣續推動經費款項彙整撥付及宣導支用機關配合採行 17 項稅費代繳作業所致。

National Treasury checks issued and deposits made

In 2016, the number of National Treasury checks issued and deposits made totaled 1,752,352 entries, a decrease of 24,611 entries, or -1.4%, compared with 1,776,963 entries in 2015. The main reasons are the NTA's promoting consolidation payments of expenses continuously and advocating the adoption of commissioned payment operations for 17 kinds of taxes.

(五) 支付庫款金額情形

105 年度支付庫款金額 3 兆 2,855 億元，較 104 年度 3 兆 2,740 億元，增加 115 億元，成長率約 0.4%。

National Treasury funds disbursed

In 2016, a total of NT\$3,285.5 billion was disbursed, an increase of NT\$11.5 billion, or 0.4%, compared with NT\$3,274 billion in 2015.

表 3 歷年國庫集中支付業務各項作業統計與分析表

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

年度 Year	實施機關 Implementing Agencies		處理憑單 Vouchers		簽發支票及存帳 Checks Issued & Deposits Made		支付金額 Amount of Payment	
	單位 (個) No. of Units	增長 指數 Growth Index	件數 (件) No. of Items	增長 指數 Growth Index	筆數 (筆) No. of Sheets	增長 指數 Growth Index	金額 (億元) Amount (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
2016	708	1,161	2,169,872	4,826	1,752,352	4,213	32,855	12,079

註：

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

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 withdrawal, canceled payment, tax receipts, and lists.
3. Five years was adopted as the interval before 2011; the data in this table include those being calculated during the period of the calculation of the income and expenditure accounts.
4. The amount of payment was NT\$3,274 billion in FY2015 in this table, including debt repayment of NT\$102 billion. But the debt repayment of FY2015 was adjusted to NT\$66 billion to meet the need of the Directorate-General of Budget, Accounting and Statistics (DGBAS) to process general final accounts on March 24, 2016.

二、精進國庫支付 e 化作業

Improvement of E-processing National Treasury Fund Disbursement Operations

- (一) 建置電子支付限制金額分級管制及存入指定帳戶控管機制，達成接受中央補助款之直轄市及縣（市）政府於 105 年 12 月底全面實施國庫電子支付作業目標，並使各該地方政府可提前 1-3 日取得補助款，助益其政務推動及資金運用效能。

The rating regulation of limit amount for electronic payment and the control mechanism of deposit-in designated account were established to achieve the goal that all municipality, city, and county governments receiving central government subsidies were equipped with Treasury electronic payment system by the end of December 2016, which would enable them to acquire subsidies one to three days in advance and help the promotion of administrative affairs and the efficiency of fund operations.

- (二) 105 年 8 月全面推動國庫電子支付系統及電子郵件系統帳號權限 e 化處理機制，以電腦取代人工，使支付作業達標準化、便利化，除提高服務品質外，兼達撙節政府經費支出及落實電子化政府目標。

In August 2016, e-processing mechanisms of the administration of the treasury electronic payment system and e-mail system account were promoted to replace manual work with computers to make the payment operation standardized and more convenient. In addition to the enhancement of service quality, these mechanisms also reduce government expenditures and carry out the objective of e-government.

- (三) 建置中央政府各機關員工薪津代扣款代繳申辦與金資流 e 化處理機制，並自 105 年 8 月起實施，簡化各機關申辦與繳款作業程序，並強化內部控制。

An e-processing mechanism of applications and cash flows for income tax withholding and payment from central government agencies' employees was established and put into force in August 2016. This mechanism allows us to simplify the operational procedures of applications and payment for agencies and strengthen internal control.

三、強化緊急應變措施完備度

Strengthen the Integrity of Emergency Measures

為補足國庫支付業務緊急應變措施完備度，完成建置國庫緊急款項委託中央銀行國庫局代匯作業機制，於國庫匯款相關作業系統因故全面中斷，遇緊急匯款案件時，依規定程序啟動代匯作業，俾確保政府債信與政務推動。

To complement the integrity of emergency measures of the Treasury fund disbursement operation, a mechanism of operation in which the NTA authorized the Central Bank to remit urgent National Treasury funds was established. This mechanism allows the NTA to start the operation according to the provided procedures in case the relevant operations and systems of National Treasury disbursement are totally interrupted due to emergencies when urgent remittances are needed so that the debt credit of government and the promotion of government affairs can be ensured.

四、辦理業務講習及實地訪查

Workshop and Field Visits

- (一) 105 年 6 月舉辦 3 場次國庫電子支付系統實機教育訓練，助益推動全面實施國庫電子支付作業及降低各機關簽開付款憑單錯誤率，提升庫款支付效率。

In June 2016, three training sessions with real equipments for the National Treasury Fund Payment System were conducted to help the promotion of the Electronic Payment Operation of the National Treasury, reduce the error rate of payment vouchers issued by all agencies, and enhance the efficiency of National Treasury funds payment.

- (二) 辦理 75 個國庫電子支付作業機關實地訪查，強化機關電子支付作業安全管制措施，增進機關間意見交流與溝通協調，並藉由問卷廣泛蒐集機關意見，作為精進業務參考。

The NTA staff members visited 75 agencies to perform on-site inspections to strengthen the security measures of electronic payment systems of government agencies and improve exchange of opinions as well as communication and negotiation between agencies. Meanwhile, the NTA also administered a questionnaire survey to gather opinions from agencies to serve as reference in the promotion of operations.

債務管理

Debt Management

一、強化地方政府債務管制

Enhanced Control Measures for Local Government Debts

(一) 建立地方政府債務分級管理機制

為強化債務管理措施，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 changes of local government debts, the “Hierarchical Management Mechanism for Municipality and County (City) Government Debts” was established. This hierarchical mechanism was based on the percentage of debt ratio to debt ceiling for debt risk early prevention, instant improvement, and immediate actions.

(二) 辦理債務管理輔導座談會

為協助地方政府瞭解其財政問題及因應策略，於 105 年 3 月至 8 月，會同行政院主計總處、財政部推動促參司及國有財產署分別至新竹縣政府、嘉義縣政府、雲林縣政府、屏東縣政府、高雄市政府、臺中市政府、彰化縣政府、新北市政府、花蓮縣政府及臺東縣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 responsive strategies, the NTA has, accompanied by the Directorate-General of Budget, Accounting and Statistics of the Executive Yuan, PPIP (Promotion of Private

Participation in Infrastructure Projects), and the National Property Administration of the MOF, held debt management counseling forums at Hsinchu County Government, Chiayi County Government, Yunlin County Government, Pingtung County Government, Kaohsiung City Government, Taichung City Government, Changhua County Government, New Taipei City Government, Hualien County Government, and Taitung County Government from March to August of 2016. 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 Discipline, and Fund Procurement,” totally four topics, and other relevant proposals. Through the sharing of professional knowledge and experiences, county (city) governments were assisted in making improvements on the balance of revenue and expenditure as well as debt issues.

二、賡續落實公共債務法

Continuously Implemented the Public Debt Act

(一) 強化債務管理法規

為提升債務監督管理機制，於 105 年 8 月 26 日修正發布「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」，俾強化代償機制，區分「減少」或「緩撥」統籌分配稅款處分效果及落實償債計畫執行等債務管控措施。

Strengthened debt management regulations

In order to enhance the debt supervisory and management mechanism, the NTA announced the amendment of “The Directions for the Reduction or Suspension of the Centrally-Funded Tax Revenues to Municipal or County Governments in the Case of Non-Compliance in the Regulation of Debt” on August 26, 2016, so as to strengthen the compensation mechanism, distinguish the effects between “reduction” or “suspension” of the Centrally-Funded Tax Revenues, as well as implement debt control measures such as executing debt repayment plans.

(二) 建置加速還本機制

於 105 年 4 月 6 日訂定發布「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」，俾有效控管債務比率，強化債務管理效能。

Accelerated principal payment mechanisms

“The Directions at All Levels of Government to Use Their Remaining Funds to Repay Their Debts in Advance during the Current Year” was promulgated on April 6, 2016 in order to control debt ratios effectively and enhance debt management.

(三) 建立債務分級管理機制

為強化債務管理輔導措施，並落實監督地方政府債務增減變化情形，依 1 年以上公共債務未償餘額比率高低建立分級管理機制，並採不同強度監控管理，以強化債務管理機制。

Established graded management mechanism of debts

To strengthen the debt management counseling measures and implement the supervision of local government debt change status, a hierarchical management mechanism was established in accordance with the ratio of outstanding debt with a maturity of one year or longer, adopting monitoring managements of different intensities to strengthen the debt management mechanism.

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

All levels of government public debt outline

According to Article 5 of the Public Debt Act, the outstanding debt at all levels of government with a maturity of one year or longer shall not exceed 50% of the average of nominal GDP for the previous three years, of which 40.6% and 9.4% are allocated to the central government and local governments, respectively. The outstanding

amount of the short-term debt maturing in less than one year, for the purpose of counterbalancing treasury revenues and expenditures against the sum of general and special budget of total annual expenditures, shall not exceed 15% for the central government and 30% for local governments. For details, please refer to Table 4.

表 4 各級政府 1 年以上債務餘額表

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

單位：新臺幣億元；%
Unit: NT\$ 100 million; %

年度 FY	中央 Central Govt.	直轄市 Special Municipalities	縣(市) Counties/ Cities	鄉(鎮、 市) Townships/ Towns	合計 Total	各級政府債務餘額/ 前 3 年度 GDP(GNP) 平均數 % Amount of Total Outstanding Debt/ Average of GDP(GNP) for the Previous 3 Fiscal Years (%)
2005	35,496	3,110	2,316	84	41,006	35.93
2006	36,226	3,040	2,519	78	41,863	35.18
2007	37,182	3,045	2,678	68	42,974	34.51
2008	37,781	3,102	2,798	63	43,744	33.58
2009	41,263	3,129	2,975	62	47,429	35.43
2010	45,365	3,154	3,306	44	51,869	38.34
2011	47,509	5,290	1,871	19	54,689	39.64
2012	49,966	5,696	1,869	16	57,547	40.50
2013	51,466	6,071	1,847	14	59,398	40.14
2014	52,759	6,502	1,679	11	60,951	41.34
2015	52,968	6,690	1,636	9	61,303	39.95
2016	53,440	7,091	1,600	6	62,137	38.75

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。
- 94 年度至 104 年度為審定決算數；105 年度中央為審定決算數，直轄市及縣(市)政府為自編決算數，鄉(鎮、市)為實際數。
- 因應 103 年 12 月 25 日地方改制為 6 都，直轄市包括臺北市、高雄市、新北市、臺中市、臺南市及桃園市。
- 94 年度至 102 年度為前 3 年度 GNP 平均數，103 年度後為前 3 年度 GDP 平均數。

Note:

- “Outstanding Debt,” as defined in the Public Debt Act, refers to the outstanding public debt with a maturity of 1 year or longer as taken out by the central and local governments, on the general budgets, special budgets, and budgets in the form of extraordinary funds beyond operating funds and trust funds. However, self-redeeming public debt shall be excluded.
- FY2005-2015: Final audit accounts for general government, edited by the Ministry of Audit, Control Yuan.
FY2016: Final audit accounts for the central government, edited by the Ministry of Audit. Estimated 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.
- Figures for FY2005 to FY2013 indicate the amount of total outstanding debt/(average of GNP for previous three years). Figures for FY2014 and the following years indicate the amount of total outstanding debt/(average of GDP for previous three years).

三、定期適量發行債券

Regular Issuance of Government Bonds and Treasury Bills

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

In order to establish an indicator for interest rates, bonds and treasury bills 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擬訂

1. 第一階段：提前於 104 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 105 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, 2015 (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, 2016 (with announcement one or two days in advance in case of a holiday).

(二) 中央政府公債及國庫券發行

1. 公債發行

105 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

利率相等或最接近且較低之數訂定。105 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 5,635.033 億元，其中 5,426.002 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，209.031 億元則為支應總預算及特別預算需求發行，如表 5。

Issuance of central government bonds and treasury bills

1. Issuance of government bonds

The MOF continued to issue government bonds regularly in moderate amounts in 2016 and adopted a “two-staged announcement” strategy. Government bonds were issued in the registered form and sold through uniform-rate auctions. The coupon rate was set at 0.125% increments and the equivalent of the highest interest rate of the winning bid or the closest to it and lower in value was adopted. In FY2016, the bonds were issued in nineteen terms with a total amount of NT\$563.5033 billion, of which bonds worth NT\$542.6002 billion were issued to provide the budgets for new and old financial operations of the Debt Service Fund without increasing debts, worth NT\$20.9031 billion were issued to raise funds for the general budget and special budgets. For details, please refer to Table 5.

表 5 105 年度中央政府建設公債標售概況表

Table 5. Issuance of FY2016 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 數額 Total Amount (2)	投標 倍數 Bid-to- Cover Ratio (2)/(1)				
1	105 甲 1 期 2016A1	350	2016.01.15	3	0.375	349.975	768.00	2.19	0.025	0.475	-104,010,338	
2	105 甲 2 期 2016A2	300	2016.01.22	20	1.375	299.996	686.50	2.29	0.004	1.496	-623,467,402	
3	105 甲 3 期 2016A3	300(實發 299.031) (actual 299.031)	2016.02.25	2	0.375	299.969	493.00	1.64	0.031	0.408	-19,615,914	原擬發行 300 億元， 落標 0.969 億元 0.0969 billion outbid
4	105 甲 4 期 2016A4	300	2016.03.04	10	0.750	299.814	672.00	2.24	0.186	0.830	-229,398,162	
5	105 甲 5 期 2016A5	300	2016.03.30	5	0.500	299.983	484.00	1.61	0.017	0.548	-70,831,298	
6	105 甲 6 期 2016A6	300	2016.04.08	20	1.250	299.999	487.50	1.63	0.001	1.360	-574,462,006	
7	增額 105 甲 4 期 2016A4R	300	2016.03.04	10	0.750	299.992	477.50	1.59	0.008	0.852	-287,512,553	105.05.05 增額發行 Reopened on 2016.05.05
8	105 甲 7 期 2016A7	300	2016.05.20	30	1.625	299.998	442.50	1.48	0.002	1.650	-176,346,286	
9	增額 105 甲 4 期 2016A4R	300	2016.03.04	10	0.750	299.996	529.00	1.76	0.004	0.802	-145,731,174	105.06.08 增額發行 Reopened on 2016.06.08
10	105 甲 8 期 2016A8	300	2016.06.24	5	0.500	299.969	407.00	1.36	0.031	0.568	-100,284,692	
11	105 甲 9 期 2016A9	300	2016.07.19	20	1.125	299.997	554.50	1.85	0.003	1.198	-387,429,184	
12	增額 105 甲 8 期 2016A8R	300	2016.06.24	5	0.500	299.992	482.50	1.61	0.008	0.510	-14,540,744	105.07.27 增額發行 Reopened on 2016.07.27
13	105 甲 10 期 2016A10	300	2016.08.05	30	1.375	299.999	537.00	1.79	0.001	1.403	-204,534,389	
14	105 甲 11 期 2016A11	300	2016.09.07	10	0.625	299.998	446.50	1.49	0.002	0.686	-176,280,717	
15	105 甲 12 期 2016A12	300(實發 236.002) (actual 236.002)	2016.10.18	2	0.375	299.998	620.50	2.07	0.002	0.443	-31,884,248	原擬發行 300 億元， 落標 63.998 億元 6.3998 billion outbid
16	105 甲 13 期 2016A13	300	2016.10.25	5	0.625	299.972	444.00	1.48	0.028	0.656	-45,598,704	
17	增額 105 甲 11 期 2016A11R	300	2016.09.07	10	0.625	299.984	434.50	1.45	0.016	1.018	-1,096,833,610	105.11.11 增額發行 Reopened on 2016.11.11
18	105 甲 14 期 2016A14	250	2016.11.25	30	2.000	249.970	546.50	2.19	0.030	2.025	-139,497,854	
19	增額 105 甲 11 期 2016A11R	300	2016.09.07	10	0.625	299.996	750.50	2.50	0.004	1.150	-1,444,359,383	105.12.09 增額發行 Reopened on 2016.12.09

2. 國庫券發行

為建構短期利率指標，廣續推動國庫券定期適量和 2 階段公告方式。105 年度共發行國庫券 8 期，發行金額共 2,173 億元，係作為調節國庫收支盈虛調度之用，如表 6。

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 FY2016. The total issue amount was NT\$217.3 billion. Its purpose was to adjust the distribution and scheduling of Treasury revenue. For details, please refer to Table 6.

表 6 105 年度財政部國庫券標售概況表

Table 6. Issuance of FY2016 Treasury Bills

期數 No	期別 Term	天期 Days	發行日 Date of Issue	到期日 Date of Maturity	發行數額 (億元) Amount of Issue (NT\$100 million)	得標利率 Accepted Bid Rate (%)	利息費用 (元) Interest Expenses (NT\$)	備註 Remark (NT\$)
1	財 105-1 F2016-1	273	2016.01.14	2016.10.13	300	0.350	78,540,000	
2	財 105-2 F2016-2	91	2016.01.20	2016.04.20	300	0.330	24,690,000	
3	財 105-3 F2016-3	182	2016.01.27	2016.07.27	300(實 發 273.5) (actual 273.5)	0.380	51,828,250	原擬發行 300 億元，落標 26.5 億元。 2.65 billion outbid
4	財 105-4 F2016-4	182	2016.02.03	2016.08.03	200	0.355	35,400,000	
5	財 105-5 F2016-5	91	2016.03.25	2016.06.24	200	0.305	15,200,000	
6	財 105-6 F2016-6	364	2016.04.28	2017.04.27	300	0.358	107,100,000	
7	財 105-7 F2016-7	273	2016.07.29	2017.04.28	300	0.300	67,320,000	
8	財 105-8 F2016-8	182	2016.12.14	2017.06.14	350(實 發 299.5) (actual 299.5)	0.530	79,157,850	原擬發行 350 億元，落標 50.5 億元。 5.05 billion outbid

(三) 短期及中長期借款舉借

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。依公共債務法規定，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。國庫券發行及短期借款洽借，分別採標售及比價方式辦理，以

節省國庫利息支出。105 年度共舉辦短期借款 29 次，借款金額為 3,610 億元。另配合國庫調度及中央政府債務基金財務運作需要，105 年度共舉辦中長期借款 7 次，借款金額為 1,073.998 億元。

Short-term and long-term loans

In order to flexibly balance treasury revenues and expenditures and elevate the efficiency in the funding of the National Treasury, in accordance with Article 1, paragraph 3 of the “Treasury Bills and Short-Term Loans Act,” the MOF can negotiate for loans with a maturity of less than one year. According to the Public Debt Act, 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. The issuance of treasury bills and the negotiation of short-term loans were to be handled with auction and competitive-bidding, respectively, to reduce the expenditure of national treasury interest. There were twenty-nine terms of short-term loans for a total of NT\$361 billion. Given the requirement to balance the National Treasury and the fiscal financing of the Debt Service Fund in 2016, there were seven terms of long-term loans for a total of NT\$107.3988 billion

(四) 公債及國庫券之還本付息及核結資料

1. 105 年度償付公債甲類本金新臺幣 5,000 億元，利息 1,061 億元，本息合計 6,061 億元。
2. 105 年度償付國庫券本金新臺幣 2,169 億元，利息 5 億元，本息合計 2,174 億元。
3. 105 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 6,139 億元，國庫券本息金額計 2,174 億元。

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

1. The principal of Type A bonds totaling NT\$500 billion and interest totaling NT\$106 billion were paid as scheduled in 2016. The total amount was NT\$606 billion.
2. The principal of treasury bills totaling NT\$216 billion and interest totaling NT\$0.5 billion were paid as scheduled in 2016. The total amount was NT\$217 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 2016 was NT\$613 billion, and the principal and interest payments of the treasury bills was NT\$217 billion.

四、強化地方建設基金及中央政府債務基金管理

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

- (一) 地方建設基金設置主要目的係以優惠利率協助地方政府從事有償性或可分年編列預算償還之建設，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。105 年度地方建設基金業務計畫預算編列 60 億元，經召開 4 次「地方建設基金管理會議」，審議同意 6 案計核貸 41.90 億元，達成年度預算 69.83%。截至 105 年底地方建設基金淨值 258.29 億元，年度賸餘解繳國庫 1.43 億元，較預算編列 1.71 億元，減少 2,843 萬元。

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 2016, 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 6 cases for the year were approved for a total amount of NT\$4.19 billion. This figure comprised 69.83% of the NT\$6 billion business budget. Up to the end of 2016 the net value of the Local Construction Fund was NT\$25.829 billion. In 2016, a surplus of NT\$0.143 billion was paid to the Treasury, a decrease of NT\$28 million compared to the budget of NT\$171 million.

- (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。105 年度基金舉新債償還舊債計 8,540 億元，併同總預算撥入強制還本 730 億元，用以償還到

期及未到期債務，合計 9,270 億元。105 年度提前償還未到期債務共計節省債息負擔約 3.17 億元。

The main function of the Debt Service Fund is to strengthen debt management, increase financial performance, and reduce debt pressure. Debt refinancing smooths annual debt service and improves the debt structure. In 2016, the Fund refinanced NT\$854 billion of debts, and together with the NT\$73 billion mandatory principal payments credited to the general budget, a total of NT\$927 billion of outstanding debts (due and undue) were repaid. A total of NT\$317 million in debt interest was saved by repayment of outstanding undue debts in 2016.

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 105 年 3 月至 5 月間舉行，我國為亞洲開發銀行創始會員國，且為中美洲銀行區域外最大持股會員國，為加強與各銀行會員國往來關係，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。105 年續派員赴該行貿易促進計畫處工作，對國際金融事務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 2016, chronologically. For the purpose of strengthening the interaction with other member economies and have essential discussion on important organizational issues, the MOF was appointed to attend the above-mentioned annual meetings ensuring the same rights as all other members.

To maintain our co-operative relationship with the EBRD and to assist domestic banks and companies to expand markets in Central-Eastern Europe, the MOF has successfully made application to the EBRD for the employment of a financial officer every year. The MOF proceeded to assign an officer to work in the TFP Department of the EBRD in 2016. 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

為強化公共建設之財務規劃，105 年 5 月至 6 月間，配合國家發展委員會辦理 106 年度政府公共建設計畫先期作業審議，針對各部會所提 196 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 1,911 億元，調降至行政院核定之 1,869 億元，並於 105 年 10 月間假財政人員訓練所舉辦 2 期「提升公共建設計畫財務規劃與審議知能」研習班，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 115 人參與，加速財務規劃觀念之擴散。

Promotion of the concept of financial planning for public infrastructure projects

In order to strengthen the financial planning of public construction, the NTA during May and June in 2016 reviewed the preliminary work completed on FY2017 by the National Development Council on public infrastructure, consisting of the entire 196 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. As a result of this review, the total budget was reduced from the original figure of NT\$191.1 billion to NT\$186.9 billion, showing a significant reduction in the overall budget amount. In October 2016, the MOF conducted two workshops entitled “Enhancing the financial planning and deliberation knowledge of public construction projects,” inviting a total of 115 personnel of central authorities and local governments in charge of undertaking public construction projects to participate in them.

(二) 持續協助各機關靈活運用財務策略，創增計畫效益

105 年度持續透過參與計畫審議，研提財務面向具體建議，協助各主辦機關於建設計畫規劃階段，以創新財務思維，採行各種財務策略，提升計畫效益，降低政府財政壓力。

Continuously assisting authorities to flexibly apply financial strategies and improve the benefits of the projects

In 2016, the NTA continued to participate in the deliberations of the project and make specific financial proposals to help authorities adopt various financial strategies with innovative thinking in the planning phase of the construction projects in order to enhance the benefits of programs and reduce their financial pressure on the government.

二、輔導地方財政

Assistance to Local Government Financing

(一) 開辦地方財政研習班及業務聯繫會報

為充實直轄市、縣（市）及鄉（鎮、市）相關業務人員之專業知能並宣導財務策略，105 年 11 月 17、18 日及 11 月 24、25 日開辦 2 期地方財政研習班，課程內容除宣導地方財政法規及財務策略，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、加強中央與地方之溝通協調及地方政府相互間之經驗交流，106 年 1 月 6 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，並邀請臺北市及嘉義市政府提出工作心得報告，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 “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 financing on November 17-18 and on November 24-25, 2016. The finance training classes included the introduction of regulations of local financing

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 the central and local governments, the MOF invited the heads of the local financial authorities to attend the “Meeting on Local Finance” on January 6, 2017. Two outstanding county (municipal) governments, including Taipei City and Chiayi City were invited to present a review of their work in the meeting. The discussion of such cases and the sharing of experiences can help local governments create financial resources and improve their financial performance.

(二) 辦理財務績效考核

依「地方政府財政業務輔導方案」完成「公庫管理」、「財務管理」、「債務管理」及「公產管理」等四大業務考評，106年1月6日召開之地方財政業務聯繫會報敦請財政部許部長虞哲頒發績優單位獎座，以資鼓勵；另依「中央對直轄市與縣（市）政府計畫及預算考核要點」規定，辦理105年度開源績效考核作業，考評結果並送請行政院主計總處作為增減一般性補助款之參據。

Assessing local performance

The MOF promulgated “The Program for Assisting Local Government Finance” to carry out reviews of performance in four major areas, including public treasury management, financial management, debt management, and the management of public properties. The Minister, Sheu Yu-Jer, convened the “Meeting on Local Finance” on January 6, 2017 to present merit awards to outstanding agencies to express encouragement. In addition, the local performance assessment was completed in October 2016, and the result was delivered to the Directorate-General of Budget, Accounting and Statistics, Executive Yuan as reference for the addition or subtraction of general grants.

(三) 辦理中央統籌分配稅款撥付

中央統籌分配稅款係按實徵數撥付，如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，其餘年度均有超徵，105 年度中央普通統籌分配稅款總計撥付新臺幣 2,437.72 億元，與通知分配數相較，超徵比率約 4.56%，如表 7，有助紓緩地方財政差短之壓力。

Overview of the distribution of Centrally-Funded Tax Revenues

Centrally-Funded Tax Revenues are allocated by the central government to local governments as their tax revenues. Once the Centrally-Funded Tax Revenues exceed the amount forecast, the additional amounts shall be distributed to local governments. However, if there is a shortfall in the forecast Centrally-Funded Tax Revenues, they shall not be made up by the central government. During the period from July 1999 to 2003, the actual Centrally-Funded Tax Revenues were lower than the forecast amount owing to a sluggish economy and tax exemptions. Also, there was a shortfall in 2009 due to the severe impact of the global financial tsunami. Apart from the above-mentioned years, the actual Centrally-Funded Tax Revenues have been higher than the forecast amount. They were about 4.56% higher than forecast in 2016. This higher amount is expected to help ease the fiscal pressure on local governments. For details, please refer to Table 7.

表 7 105 年度中央普通統籌分配稅款分配金額表

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

單位：新臺幣億元；%
Unit: NT\$100 million; %

縣市別 County/City	通知分配金額 Notified Amount of Allocation	實撥金額 Actual Amount	超（短）徵 Over-(Short) Levy	
			金額 Amount	%
總計 Total	2,331.46	2,437.72	106.26	4.56
直轄市 Special Municipality	1,508.82	1,580.99	72.17	4.78
縣市 County / City	621.33	645.79	24.46	3.94
鄉鎮市 Township / Town	201.31	210.94	9.63	4.78

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

105 年度結算銷售金額達 1,171.75 億元，盈餘分配數為 265.96 億元，計分配予衛生福利部 119.68 億元、中央健康保險署 13.3 億元及地方政府 132.98 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 2016, the amount of sales stood at NT\$117.17 billion, and the surplus amount of the public welfare lottery was NT\$26.59 billion. From this amount, NT\$11.97 billion was distributed to the Ministry of Health and Welfare, NT\$1.33 billion to the National Health Insurance Administration, and NT\$13.29 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare. For details, please refer to Table 8.

表 8 公益彩券盈餘分配數及銷售金額一覽表

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

單位：新臺幣億元
Unit: NT\$100 million

項目 Item	盈餘分配數 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
2016	132.98	119.68	13.3	265.96	1,171.75
總計 Accumulated Total	1,932.99	1,723.61	192.45	3,849.05	1,429.48

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 105 年股東常會董事改選

105 年度華南金融控股股份有限公司董事（含獨立董事）改選，經審慎妥適規劃，順利圓滿完成，使公股權益得以維護。

Completion of the election of the board of directors in government-owned share enterprises in 2016

The election of Hua Nan Financial Holdings Co., Ltd. board of directors in 2016 was held smoothly and successfully, and the results were in line with the expectation of the MOF in that the interests of government-owned shareholdings were well-protected.

(二) 賡續辦理「公股事業機構高階人才培訓班」

105 年 9 至 10 月開辦「公股事業機構高階人才培訓班」，透過遴選訓練與經驗交流，強化財政部所屬國營事業機構及轉投資民營事業機構高階主管人員之領導統御能力、專業智能及宏觀視野，培育未來各公股事業機構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 September to October, 2016, 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」

配合協助青年購置自有住宅政策，財政部自 99 年 12 月 1 日起推出「青年安心成家購屋優惠貸款」，由 8 家公股銀行以其自有資金辦理，實施期程至 107 年底。截至 105 年 12 月底止，公股銀行辦理上開優惠貸款共撥貸 222,201 戶、8,562 億餘元。

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

In order to assist young people to purchase their own houses, the MOF launched the “Preferential Housing Loans for the Youth” offered by the eight banks with government-owned shareholdings with the banks’ own capital from December 1, 2010 to December 31, 2018. At the end of December 2016, the above-mentioned preferential loan administered by the government-owned share banks had been granted to 222,201 households to the amount of NT\$856.2 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 105 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 1,191.41 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 105 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 shortages when requested by a government-owned enterprise experiencing financial difficulties for the payment of the expenses borne by such a government-owned enterprise for privatization; to finance the shortage when 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 2016, 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\$119,141 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 2016 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. Expenditures Paid by the Fund for the Privatization of Government-Owned Enterprises under the Executive Yuan

單位：新臺幣億元
Unit: NT\$100 million

項目 Item	單位 Institution	自 90 年 8 月成立 迄 104 年 12 月底止 Aug. 2001 to Dec. 2015		105 年度 2016	
		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(9.54%)	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	0.67	774.43(69.46%)	0.04	76.42
	交通部 MOTC	711.97		68.28	
	經濟部 MOEA	5.84		0.22	
	財政部 MOF	5.91		0.26	
	退輔會 VAC	50.04		7.62	
已民營化事業民營化時留用人員五年內資遣加發六個月薪給與補償各項損失 For privatized businesses, six-months' lay-off pay, and compensation for loss for retained staff laid off within five years	文化部 MOC	4.58	104.46(9.37%)	0	0.06
	交通部 MOTC	39.67		0	
	經濟部 MOEA	12.13		0.06	
	財政部 MOF	47.13		0	
	退輔會 VAC	0.95		0	
已民營化事業民營化時留用人員於 87 年 6 月 5 日仍繼續在職義務役年資結算補償給付 For privatized businesses, compensation pay based on voluntary service and seniority for retained staff still in place on June 5, 1998	文化部 MOC	0	34.36(3.08%)	0	0
	交通部 MOTC	1.90		0	
	經濟部 MOEA	17.42		0	
	財政部 MOF	15.04		0	
支應財務艱困事業不足支付移轉民營前辦理專案裁減人員或結束營業時之給與支出 In response to financial difficulties, payments to insufficient privatization funds for staff laid off before privatization, or for compensation for shutdown	經濟部 MOEA	55.26	95.37(8.55%)	0	0
	退輔會 VAC	40.11		0	
總計 Total			1,114.93		76.48

(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

105 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 108 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 106 年度預算案時程，參與相關審查會議計 8 場，秉持開源節流原則，促使特種基金提升經營績效，增加盈（賸）餘繳庫數，有效挹注國庫收入。

2. 精進基金財務調度，妥適揭露潛藏負債

為利行政院公營事業民營化基金順利運作，積極規劃財政部及促請相關機關辦理釋股作業，並順利爭取行政院於 106 年度總預算撥款支應 75.46 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 105 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 2016, the number of enterprise funds and non-profit special funds totaled 120 units, under which 108 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 FY2017 Special Fund budget, participated in eight sessions of the 2017 Annual Central Government Special Fund Budget Review Meetings, with the aim of increasing revenue and decreasing expenditure, raising the financial performance of special funds, increasing the surplus of public enterprises and public utilities to the National Treasury, and injecting revenues into the National Treasury in an effective way.

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

To facilitate the operation of the Fund for the Privatization of Government-

Owned Enterprises under the Executive Yuan, the MOF actively planned and requested co-operation with relevant ministries and departments to engage in the release of shares, and successfully obtained an appropriation of NT\$7.546 billion for the fund from the FY2017 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 had been expressed by the Legislative Yuan and Control Yuan, the MOF compiled actuarial valuation reports from the relevant ministries and departments, and disclosed the relevant expenses in the 2016 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

105 年度完成審查中央政府各機關規費相關法規總數計 41 個，收費項目總數計新增 262 項、調整 294 項；另審查各地方政府規費相關法規計 45 個。101 年至 105 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 2016, the review of the relevant regulations of central government service fees for a total of 41 regulations, with 262 charges newly-added and 294 adjustments to previously existing charges, and the additional review of the relevant regulations of local government service fees for a total of 45 regulations were completed. The summaries of the related figures from 2012 to 2016 are shown in Table 10.

(二) 推動規費「法規法制化」及實施「定期檢討制」

針對中央規費徵收規定，未以法規命令形式訂定，暨規費收費基準未依照規費法第 11 條第 2 項規定，每 3 年至少辦理 1 次定期檢討者，每半年函請主管機關檢討修正，並敦促業務主管機關綜合考量辦理費用或成本變動趨勢，暨消費者物價指數變動情形，實施規費定期檢討，計通知 91 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 91 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

106 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 2,241 億元、行政及財產收入 1,477 億元。

The Administration co-operated with the DGBAS to meet the deadline for the preparation of the FY2017 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\$224.1 billion, and the latter totaled NT\$147.7 billion.

表 10 101 年度至 105 年度中央政府行政及財產收入綜計表

Table 10. Comprehensive Figures of Revenues from Administration and Properties of Central Government 2012 to 2016

單位：新臺幣億元；%
Unit: NT\$100 Million, %

項 目 Item	年 度 Year	2012	2013	2014	2015	2016
		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		492.34	215.41	238.36	286.01	254.80
規費收入 Fees		589.25	1,757.85	598.90	916.54	596.97
其他收入 Other		153.87	119.13	145.51	129.78	180.13
財產收入 (經常門) Revenues from Public Properties (Current)		90.89	129.95	91.42	99.29	98.06
財產收入 (資本門) Revenues from Public Properties (Capital)		510.37	392.51	345.92	394.18	168.28
合計 Total	金額 Amount	1,836.72	2,614.85	1,420.11	1,825.80	1,298.24
	成長率 Growth%	(9.60)	42.37	(45.69)	28.57	(28.89)

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：

To improve the efficiency and efficacy of the administration of tobacco and alcohol products, the MOF has promoted the implementation of “The Tobacco and Alcohol Administration Act,” and meanwhile promulgated or amended the competent regulation to bridge the gap between regulation and practice as follows:

(一) 103 年 6 月 18 日修正公布「菸酒管理法」，所有修正條文已於 105 年 7 月 1 日全部施行。另為利業者評估訂定其所包裝製造酒品之有效日期，與加強菸酒製造及進口業者對個人資料之保護，105 年 1 月 26 日訂定發布「市售包裝酒品有效日期評估指引」，及 105 年 2 月 28 日施行「菸酒事業個人資料檔案安全維護管理辦法」等，並持續向業者、民眾及相關配合執行單位廣為宣傳，以利新法推行。

On June 18, 2014, the amendments to “The Tobacco and Alcohol Administration Act” were announced, and thereafter implemented on July 1, 2016. Furthermore, to help businesses to assess and determine expiration date of the alcohol products they package or produce, and strengthen protection of the personal data obtained by tobacco and alcohol producers as well as importers, the NTA on January 26, 2016 announced the “Guidelines on the Assessment of the Expiration Date of Commercial Packaging Alcohol.” On February 28, 2016 the “Regulations Governing Personal Information File Security Maintenance and Administration of Alcohol and Tobacco Industry” was implemented. The NTA has continuously promoted this information to the tobacco and alcohol industries, the public, and the related implementing units to facilitate the implementation of the new regulations.

(二) 為保護消費者飲酒安全並與國際規範接軌，及考量酒類管理實務需要，105 年 12 月 27 日與衛生福利部會銜修正發布「酒類衛生標準」，調整葡萄酒及甘藷蒸餾酒甲醇限量標準，並增訂本標準防腐劑殘留相關規範，同一酒品混合使用防腐劑時殘留上限及酒品檢出超量防腐劑時判定作法。

In order to protect the drinking safety of consumers and comply with international standards, with consideration on the practical needs of alcohol management, the NTA promulgated the amendment to the “Hygiene Standards for Alcohol Products” jointly with the Ministry of Health and Welfare on December 27, 2016, adjusting the methyl alcohol limit for grape wine and sweet potato distilled spirit, while amending the preservative residue standards including the upper limit of preservative residue when different preservatives are used, and the determination and treatment when excessive preservatives are detected in alcohol.

二、核發菸酒製造業及進口業許可執照

Issuance of Licenses for Manufacturers and Importers of Tobacco and Alcohol Products

自 91 年 1 月 1 日、93 年 1 月 1 日全面開放酒類及菸類之產製與分裝銷售，業者須取得財政部核發之菸酒進口業及製造業許可執照，始得進口及產製菸酒。截至 105 年底，領有菸酒進口業許可執照之業者計有 2,245 家，較 104 年度減少 476 家；酒製造業者計有 355 家，較 104 年度減少 11 家；至菸製造業者則有 4 家，較 104 年度增加 1 家。

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, 2016, there were 2,245 licensed importers, 476 fewer than in the previous year; 355 alcohol manufacturers, 11 fewer than in 2015; and 4 tobacco manufacturers, 1 more than in the previous year.

三、推行菸酒業者規費及罰鍰多元化繳款方式，便利業者繳款

Fees and Fines of Tobacco and Alcohol Manufacturers and Importers can now be Paid by Multiple Payment Options

為便利菸酒製造及進口業者繳納菸酒規費（審查費、證照費、許可費與罰鍰），105 年 11 月 23 日起新增多元化繳款服務機制，業者除仍可至國庫經辦行匯款繳納外，可憑列印之繳款單，至銀行、郵局、便利商店繳款，或以 ATM、網路銀行、全國繳費網轉帳。

The MOF announces that it has strengthened its fee (including application examination fee, certificate issuance fee, and annual permission fee) and fine collection system but has kept the current payment transfer option to enable tobacco and/or alcohol manufacturers and importers to have more efficient payment options. Beginning November 23, 2016, manufacturers and importers have been able to download fees or fines bills in electronic files or print them out from the “Pay Zone for Tobacco and/or Alcohol Manufacturers and Importers” on the website of the NTA and further finish their payments through their favorite payment options such as cash payment at banks, post offices, or convenience stores, or by ATM, internet banking, or e-Bill transfers.

四、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）配合認證制度實務需要，105 年 10 月 13 日分別訂定及修正發布「財政部優質酒類認證評審基準－共通規範」及「財政部優質酒類認證評審基準－葡萄酒」等 2 項認證規範。另為杜絕私劣菸酒，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，105 年度經積極輔導業者申請認證 78 場次，計新增通過認證 4 廠線、25 項酒品；累計至 105 年底止，共有 48 廠線計 204 項酒品通過認證。

To comply with the implementation needs of the certification system, on October 13, 2016, the NTA drafted and announced amendments to two certification standards, namely “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Common Criteria” and “The MOF Standard for Evaluation of the Certification of

Alcohol Quality – Grape Wine.” In an effort to ensure the safety of consumption of alcoholic beverages, the MOF introduced the Alcohol Quality Certification System in 2003. In 2016, the NTA actively held 78 sessions to assist producers to apply for the certification, and ended up with 4 manufacturing lines and 25 alcohol products being certified. At the end of 2016, 48 manufacturing lines (204 alcohol products) had been certified.

- (二) 配合修正「菸酒管理法」第 39 條及第 59 條規定，104 年間修正發布「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」，已於 105 年 1 月 1 日施行，有助強化進口酒類查驗制度，精進酒品衛生管理。105 年度共受理申請進口酒類查驗案件 74,972 件，不合格計 29 件，有效為進口酒品衛生安全把關，維護消費者飲酒安全。另國產及進口菸酒總量統計如表 11 至表 13。

To comply with the new amendments to Article 39 and Article 59 of “The Tobacco and Alcohol Administration Act,” the NTA announced amendments to “The Administrative Regulation Governing the Inspection of Imported Alcohol,” “Operation Guidelines for Inspection and Management of Imported Alcohol,” and “General Inspection Checklist for Imported Alcohol” in 2015, as well as enacted the “Inspection Items and Fees in the Schedule of Item 1, Article 10 of the Administrative Regulation Governing the Inspection of Imported Alcohol” implemented on January 1, 2016. These will help strengthening the inspection system of imported alcohol and improving the hygiene management of alcohol products. In 2016, 74,972 applications (29 applications were 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

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

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

單位：公斤
 Unit: Kilogram

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

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
2016	505,307.94	64.22	-1.92	281,547.36	35.78	5.96	786,855.30	100.00	0.76

五、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 105 年 5 月 17 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 17, 2016. In this Conference, a number of experts and scholars were invited to give presentations about the marketing of alcohol products which will help domestic alcohol producers to strengthen their marketing capacity as well as to enhance the overall development 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，105 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 71 案。

In order to maintain the production and marketing of alcohol and tobacco products in good order and to protect consumer rights, 71 promotional activities were conducted in 2016 via various media including television, newspapers, magazines, and posters.

六、強化菸酒類消費者保護及執行私劣菸酒查緝

Strengthening Protecting Alcohol and Tobacco Consumers and Seizing Illegal Alcohol and Tobacco Products

- (一) 為維護菸酒消費者之權益及國民健康，建立飲用私劣酒發生重大傷害事故緊急通報作業規定及每年演練機制，及時協助支援地方政府危機處理，以使傷害減少至最低，並配合行政院消費者保護處及地方政府辦理消保宣導活動 81 次，強化全民共同監督及消費安全秩序。

To protect the rights of alcohol and tobacco consumers and the health of the public, the NTA has established an emergency reporting system for the 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 81 activities related to the promotion of consumer protection with the aim of encouraging the public to help monitor illegal activities collectively.

- (二) 為維護酒品市場秩序及民眾食安權益，廣泛蒐集文獻，邀請專家學者、專業機關（構）及各地方政府研商，訂定葡萄酒有機酸等成分之合理參考值，作為查緝機關篩選高風險異常業者之內參標準。

To maintain order in the alcohol product market and public interest in food safety, the NTA collected a wide range of literature and invited experts, scholars, professional institutions, and local governments to negotiate and establish a reasonable reference value for organic acid and other ingredients of grape wines, using them as internal references for the investigative authorities to screen out high-risk wine producers.

- (三) 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。

“The Meeting of the 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 central and local competent authorities in an effective way when dealing with unlawful activities.

- (四) 因應菸稅擬議調漲恐增長菸品走私行為，於 105 年 10 月 20 日邀集各查緝機關會商訂定「查緝走私菸品精進執行方案」，就加強邊境查緝、強化市面查緝、增進查緝效能及加強業務聯繫等策略面向訂定具體作法，並依查緝權責分工落實執行。

In response to the possible increase of tobacco products smuggling due to the proposed increase of tobacco tax, the NTA invited investigation authorities on October

20, 2016 to negotiate and establish the “Implementation Plan for Enhanced Seizures of Tobacco Product Smuggling” so as to develop practicable methods to strengthen border and market inspection, to enhance the effectiveness of inspection, and to smooth communication among related agencies, while implementing such methods in accordance with the delegation of authorization and duties.

- (五) 依據「105 年度加強查緝私劣菸酒策進計畫」，積極支援地方政府查緝人力，依規定辦理地方政府私劣菸酒查緝之績效考核，績效優良者給予獎助金及行政獎勵，並召開年度查緝會報檢討分析成效，作為後續私劣菸酒查察努力方向。

According to “The 2016 Project on the Seizure of Illegal Tobacco and Alcohol Products,” the NTA actively supports local governments with investigation manpower and conducts performance appraisal of their investigation in smuggling cases of tobacco and alcohol products according to the related provisions. The NTA provides grants and administrative incentives to personnel with good performance and holds an annual investigation meeting to review and assess the performance, in order to give a clear direction to the subsequent investigations of unlawful tobacco and alcohol products.

- (六) 105 年查獲涉嫌違反菸酒管理法案件 4,425 件，違法菸類 990.93 萬包、酒類 61.06 萬公升，市價約新臺幣 4 億 9,219.6 萬元，各年度查獲私劣菸酒數量如表 14。

As of December 31, 2016, a total of 4,425 cases involving illegalities had been successfully handled by the NTA. A total of 9.9 million packs of illegal tobacco and a total of 0.61 million illegal alcohol products have been seized, valued at NT\$492 million in total. The total amounts of unlawful tobacco and alcohol products seized in the years from 2002 to 2016 are shown in Table 14.

表 14 91 年度至 105 年度查獲私劣菸酒統計表
 Table14. Total Amounts of Illegal Alcohol Products and Cigarettes Seized 2002 to 2016

單位：百萬
 Unit：Million

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

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.

七、參與菸酒涉外諮商

Participating in Foreign Tobacco and Alcohol Consultations

105 年參與菸酒涉外諮商，包括 105 年 9 月舉行之第 18 屆臺英經貿諮商會議、10 月第 5 屆臺法經貿對話會議及 11 月第 41 屆臺日經濟貿易會議等，就利害關係人所關切我國實施之酒類標示及衛生標準等議題予以說明，有效強化我國與貿易夥伴間之互動。

In 2016, the NTA participated in a number of foreign tobacco and alcohol consultations, including the 18th Taiwan-British Economic and Trade Consultative Conference held in September 2016, the 5th Taiwan-France Economic and Trade Dialogue Conference in October, and the 41st Taiwan-Japan Economic and Trade Conference in November of the same year, providing explanations on topics regarding the labeling of alcohol products and hygiene standards implemented by Taiwan and of concern to the involved parties, and effectively strengthening the interaction between Taiwan and its trading partners.



參、未來業務展望

Future Prospects

參、未來業務展望

Future Prospects

一、研修「公庫法」

Amend the Government Treasury Act

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

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

二、賡續落實各項開源節流措施，改善收支結構

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

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

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

三、精進電子支付業務

Improve the E-processing of the National Treasury Fund Disbursement Operations

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，本署將積極規劃建置暫列數自動導入、各項支付業務訊息公告、受款商民入戶通知與付款憑單歸檔調閱等 e 化處理機制，並推動納入集中支付之特種基金及其執行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。另就國庫緊急支付款項委託中央銀行國庫局代匯作業機制，定期辦理模擬演練作業，確保庫款支付安全。

In compliance with our paperless e-processing objective with a review of existing manual work and paperwork, the NTA is actively planning to establish e-processing mechanisms for automated introduction for temporary amounts, bulletins of various payment operations, remittance notices for payees, and filing and retrieval of payment vouchers. In order to achieve the objectives of consistency and standardization of payment operations, the NTA will promote centralized payment of special funds and their executive agencies to implement them by Treasury electronic payment operations. Moreover, to ensure the security of Treasury fund payments, the NTA will periodically hold drills of the mechanism by which we authorize the Department of Treasury of the CBC to remit urgent National Treasury disbursement funds.

四、加強債務管控

Strengthening Debt Management and Control

持續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，視需要廣續辦理債務管理輔導座談會。

Implementing the debt hierarchical management mechanisms, according to the results of debt ratio classification, the NTA actively manages and controls local government debt from budgetary, capital allocation, and cost-cutting perspectives thus reducing accumulating debts and reducing the debt ratio. Depending on the balance of their debts, 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.

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

Continuously Promoting the Flexible Use of Financial Strategies to Accelerate the Development of Public Infrastructure

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

In order to strengthen the nation's development and competitiveness, the government should continue to advance the development of all kinds of major infrastructure; however, as the financial resources of the government are limited, the MOF will continue to promote the flexible use of the concepts and practices of financial strategies to assist all authorities to

improve their financial planning in hopes of increasing the self-liquidation rate of projects. This strategy should attract the participation of the private sector and special funds so that the development of infrastructure may be advanced in an effective way and the financial burden of the government may be eased.

七、推動財政收支劃分法修法

Promoting 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 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，賡續推動修法作業。

In order to improve the fiscal condition of local governments, the draft amendment to 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 had not been 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 our overall assessment on the present structuring of local governments and their related evolution, then resubmit our amendment to the Legislative Yuan to continue promoting it.

八、持續落實推動地方財政輔導

Continue Strengthening and Promoting Assistance in Local Government Finance

為協助地方政府開闢財源，賡續依「地方政府財政業務輔導方案」，就地方財政業務進行考核及評比，對於表現優異之單位，並透過經驗分享予以宣導推廣。近 7 年來輔導方案持續推動結果，已引起地方政府重視，對於積極運用財務策略，提升財務效能，已初具成效，未來仍將持續透過教育訓練、考核輔導、財政輔導座談、經驗分享及公布財政評比結果等方式，以精進地方財政業務，並提升財務效能。

In order to help local governments create financial resources, the MOF issued “The Program for Assisting Local Government Finance” to evaluate the fiscal operations of the local governments. The MOF held seminars and invited outstanding performers to share their experiences in the past seven years. As a result of the propagation of the program, local governments have paid attention to its concepts; 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、推動「公益彩券發行條例」修法工作

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

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

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

十、改善行政院公營事業民營化基金財務

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

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

To facilitate the operation of the Fund for Privatization of Government-Owned Enterprises under the Executive Yuan, at present, the MOF is actively planning and requesting co-operation 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 its future annual Central Government general budget so as to improve the financial status of the fund.

十一、加強實施規費「定期檢討制」

Enhancing the Routine Review of the Regulations of Fees and Charges

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

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

十二、研修菸酒管理法，提升私菸查緝效能

Reviewing and Advancing the Tobacco and Alcohol Administration Act; Enhancing the Effectiveness of Seizures of Unlawful Tobacco Products

為應菸稅調漲，廣續推動「查緝走私菸品精進執行方案」，遏阻菸品走私，並將因應變異、新型之私菸走私態樣持續滾動檢討調整查緝措施；另為提升私菸查緝效能，將研議修正菸酒管理法，擴大查緝管轄範圍，提高罰則，並將參考國外作法，研議菸品查驗機制之可行性，以遏阻不法菸品走私行為。

In response to the increase of the tobacco tax, the NTA continues to promote the “Implementation Plan for Enhanced Seizures of Tobacco Product Smuggling” to stop smugglings of tobacco products; and the NTA will continuously conduct rolling reviews and adjust seizure measures in response to the variation and new types of unlawful tobacco smugglings. Furthermore, to enhance the seizure performance of illicit tobacco products, the NTA will review “The Tobacco and Alcohol Administration Act,” to consider to expand

the scope of seizure jurisdiction and increase the penalties given to offenders. The NTA will also refer to foreign practices and assess the feasibility of the tobacco product inspection mechanism, so as to effectively stop the smugglings of illicit tobacco products.

十三、推動「優質認證酒類產業發展方案」

Promoting the “Development Plan on Certificated Alcohol Industry”

為提升民眾與業者對優質酒類認證制度有感度，扶植小而美之認證業者穩健發展，將推動「優質認證酒類產業發展方案」，藉由多元化媒體，加強行銷優質酒類認證標誌。同時結合行政院農業委員會、外交部、經濟部國際貿易局及交通部觀光局等相關機關行政資源，協助國產酒品向國際行銷，提高國際曝光度，並強化優質業者行銷技巧及優化營運體質。

To enhance the awareness among the public and the industry towards the high-quality alcohol certification system, and to support the steady development of small-sized excellent certificated producers, the NTA promotes the “Development Plan on Certificated Alcohol Industry.” Through versatile media promotions, the NTA will strengthen its marketing efforts on a high-quality alcohol certification system logo, while combining the administrative resources from the Council of Agriculture of the Executive Yuan, the Ministry of Foreign Affairs, the Bureau of Foreign Trade of the Ministry of Economic Affairs, and the Tourism Bureau of the Ministry of Transportation and Communications, so as to help bringing more domestic alcohol products into the international market, raising the international availability, strengthening the marketing skills, and enhancing the operational capability of these producers.

十四、賡續推動進口酒類查驗優化作業

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

為加速貨物通關，繼進口酒類查驗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，同步完成貨物通關查驗及檢驗取樣業務後，委請財政部關務署基隆關建置進口酒類檢驗室，自 106 年 4 月 1 日起北部進口酒類可於海關取樣後交由該關辦理

檢驗，俾縮短運送時間並節省運輸成本；另將依國際通報及相關情資適時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。

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. The NTA entrusted the Keelung Customs of the Customs Administration, MOF, to set up a testing laboratory for imported alcohol, that began operation from April 1, 2017 in the northern region, thereby reducing delivery time and costs. Besides, there are additional measures taken to strengthen the inspection of imported liquors based on international communications and related information collected to prevent any hygienically suspicious liquors from entering into the country to protect citizens' health.

十五、執行年度菸酒查緝策進計畫

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

為加強查緝私劣菸酒，整合中央及地方相關機關查緝資源及人力，擬具查緝重點，訂定 106 年度加強查緝私劣菸酒策進計畫，將據以執行，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、105 年度重要事件紀要
Major Events in 2016

肆、105 年度重要事件紀要

Major Events in 2016

日期 Date	事 件 Event
01.01	105 會計年度之付款（轉帳）憑單等書表格式改為直式橫書。 Payment vouchers, transfer vouchers, etc. were revised to vertical form and in horizontal writing in Chinese script for FY2016.
01.01	施行 104 年 5 月 1 日修正發布之「進口酒類查驗管理辦法」。 Implementation of the “The Administrative Regulation Governing the Inspection of Imported Alcohol” announced on May 1, 2015.
01.06	修正發布「臺灣金融控股股份有限公司條例」第 12 條之 1 及第 13 條。 Amendments to the Articles 12.1 and 13 of the “Act of Taiwan Financial Holding Co., Ltd.”
01.08	陳報行政院「財政部 104 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 2015 to the Executive Yuan.
01.14	委託中央銀行於 1 月 13 日標售、1 月 14 日發行 273 天期國庫券新臺幣 300 億元，得標利率為 0.350%。 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\$30 billion of 273-day Treasury Bills at a 0.350% discount rate.
01.15	委託中央銀行於 1 月 12 日標售、1 月 15 日發行 3 年期公債新臺幣 350 億元，得標利率 0.475%，票面利率為年息 0.375%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 12 and to issue on January 15 NT\$35 billion of Central Government Development Bonds, with a 3-year maturity, 0.475% highest yield rate, and 0.375% p.a. coupon rate.
01.20	委託中央銀行於 1 月 19 日標售、1 月 20 日發行 91 天期國庫券新臺幣 300 億元，得標利率為 0.330%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 19 and to issue on January 20 NT\$30 billion of 91-day Treasury Bills at a 0.330% discount rate.

日期 Date	事 件 Event
01.22	<p>委託中央銀行於 1 月 19 日標售、1 月 22 日發行 20 年期公債新臺幣 300 億元，得標利率 1.496%，票面利率為年息 1.375%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 19 and to issue on January 22 NT\$30 billion of Central Government Development Bonds, with a 20-year maturity, 1.496% highest yield rate, and 1.375% p.a. coupon rate.</p>
01.25	<p>舉辦「105 年地方財政業務聯繫會報」。</p> <p>Holding of “The 2016 Meeting on Local Finance.”</p>
01.25-01.27	<p>辦理春節前私劣菸酒專案查緝。</p> <p>The National Simultaneous Seizure of Illegal Tobacco and Alcohol Products was launched during the period of the Chinese New Year.</p>
01.26	<p>訂定發布「市售包裝酒品有效日期評估指引」。</p> <p>Promulgation of the “Guidelines on the Assessment of the Expiration Date of Commercial Packaging Alcohol.”</p>
01.27	<p>委託中央銀行於 1 月 26 日標售、1 月 27 日發行 182 天期國庫券新臺幣 273.5 億元，得標利率為 0.380%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 26 and to issue on January 27 NT\$27.35 billion of 182-day Treasury Bills at a 0.380% discount rate.</p>
01.31	<p>訂定發布 105 年度查緝私劣菸酒策進計畫。</p> <p>Promulgation of “The MOF 2016 Project on the Seizure of Illegal Tobacco and Alcohol Products.”</p>
02.02	<p>宣導各機關開立 1 張付款憑單以代繳 1 項稅費為原則，且勿與一般受款商民合併簽開，以免影響庫款支付時效。</p> <p>In order to avoid affecting the timeline of treasury fund disbursement, the NTA advised agencies to make out one payment voucher for one tax or one expense and not to combine an issued voucher with an ordinary payee.</p>
02.03	<p>委託中央銀行於 2 月 2 日標售、2 月 3 日發行 182 天期國庫券新臺幣 200 億元，得標利率為 0.355%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 2 and to issue on February 3 NT\$20 billion of 182-day Treasury Bills at a 0.355% discount rate.</p>

日期 Date	事 件 Event
02.13	出席秘魯利馬舉行之「APEC 財政次長會議暨巨災風險研討會」。 Attendance at “APEC Finance and Central Bank Deputies’ Meeting” and “Disaster Risk Financing & Insurance Workshops” in Lima, Peru.
02.22	推動接受中央補助款之直轄市及縣（市）政府實施國庫電子支付作業。 Promotion of municipality, city, and county governments’ receiving central government subsidies to equip themselves with the Treasury electronic payment system.
02.25	委託中央銀行於 2 月 22 日標售、2 月 25 日發行「105 甲 3 期」2 年期公債新臺幣 299.031 億元，得標利率為 0.408%，票面利率為年息 0.375%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 22 and to issue on February 25 NT\$29.9031 billion of Central Government Development Bonds, with a 2-year maturity, 0.408% highest yield rate, and 0.375% p.a. coupon rate.
02.28	施行 104 年 8 月 28 日訂定之「菸酒事業個人資料檔案安全維護管理辦法」。 Implementation of “Regulations Governing Personal Information File Security Maintenance and Administration of Alcohol and Tobacco Industry” issued on August 28, 2015.
03.01	函請各機關配合加強付款（轉帳）憑單簽證及審核等作業。 Government agencies were requested to improve the approval and verification of payment vouchers and transfer vouchers.
03.02	研商「葡萄酒有機酸等成分之指標值相關事宜」會議。 Conducting the “Related Issues on Index Value of Organic Acids along with Other Ingredients in Grape Wine” meeting.
03.04	委託中央銀行於 3 月 1 日標售、3 月 4 日發行 10 年期公債新臺幣 300 億元，得標利率為 0.83%，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 March 1 and to issue on March 4 NT\$30 billion of Central Government Development Bonds, with a 10-year maturity, 0.83% highest yield rate, and 0.75% p.a. coupon rate.
03.10	赴屏東縣政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at Pingtung County Government.
03.18	赴嘉義縣政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at Chiayi County Government.

日期 Date	事 件 Event
03.22	赴雲林縣政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at Yunlin County Government.
03.23	公告第 2 季公債及國庫券發行明細。 Announcement of the plan for issuance of government bonds and treasury bills for the 2 nd quarter.
03.25	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 200 億元，得標利率為 0.305%。 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\$20 billion of 91-day Treasury Bills at a 0.305% discount rate.
03.28	赴新竹縣政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at Hsinchu County Government.
03.30	委託中央銀行於 3 月 25 日標售、3 月 30 日發行 5 年期公債新臺幣 300 億元，得標利率為 0.548%，票面利率為年息 0.50%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 25 and to issue on March 30 NT\$30 billion of Central Government Development Bonds, with a 5-year maturity, 0.548% highest yield rate, and 0.50% p.a. coupon rate.
04.06	訂定發布「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」。 “The Directions at All Levels of Government to Use Their Remaining Funds to Repay Their Debts in Advance during the Current Year” was promulgated.
04.07	召開「地方建設基金管理會」第 38 次會議。 Holding of “The 38 th meeting of the Local Construction Fund Administration Committee.”
04.07-04.10	出席巴哈馬拿索市舉辦之「美洲開發銀行第 57 屆理事會年會」。 Attendance at “The Fifty-Seventh Annual Meeting of the Inter-American Development Bank” in Nassau, Bahamas.
04.08	委託中央銀行於 4 月 1 日標售、4 月 8 日發行 20 年期公債新臺幣 300 億元，得標利率為 1.36%，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 April 1 and to issue on April 8 NT\$30 billion of Central Government Development Bonds, with a 20-year maturity, 1.36% highest yield rate, and 1.25% p.a. coupon rate.

日期 Date	事 件 Event
04.12-04.14	辦理第 1 次不定期私劣菸酒專案查緝。 “The First Randomly-Scheduled National Simultaneous Seizure of Illegal Tobacco and Alcohol Products” was launched.
04.13	舉辦「國庫管理及出納內控研習班」。 Holding of a seminar on “National Treasury Management and Internal Control of Cashiering.”
04.19	召開「中央公共債務管理委員會」第 6 次會議。 Holding of “The 6 th meeting of the Central Public Debt Administration Committee.”
04.28	委託中央銀行於 4 月 27 日標售、4 月 28 日發行 364 天期國庫券新臺幣 300 億元，得標利率為 0.358%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 27 and to issue on April 28 NT\$30 billion of 364-day Treasury Bills at a 0.358% discount rate.
04.28-04.29	出席巴拿馬共和國巴拿馬市舉行之「中美洲銀行第 56 屆理事會年會」。 Attendance at “The Fifty-sixth Ordinary Meeting of the Board of Governors of the Central American Bank for Economic Integration” in Panama, Republic of Panama.
04.30	完成 105 年度上半年酒品檢驗複核執行報告。 Completed the review and implementation report on inspection of alcohol products in the first half of 2016.
05.02-05.05	出席德國法蘭克福舉行之「亞洲開發銀行第 49 屆理事會年會」。 Attendance at “The Forty-Ninth Annual Meeting of the Asian Development Bank” in Frankfurt, Germany.
05.05	委託中央銀行於 4 月 29 日標售、5 月 5 日發行增額 10 年期公債新臺幣 300 億元，得標利率為 0.852%，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 April 29 and to issue on May 5 NT\$30 billion of Central Government Development Bonds, with a 10-year maturity, 0.852% highest yield rate, and 0.75% p.a. coupon rate.
05.11-05.12	出席英國倫敦舉行之「歐洲復興開發銀行年會」。 Attendance at “The Twenty-fifth Annual Meeting of the European Bank for Reconstruction and Development” in London, U.K.
05.18-05.25	辦理 105 年上半年公益彩券實地查核作業。 Public welfare lottery spot inspection for the first half of 2016 was held.

日期 Date	事 件 Event
05.19	新版國庫收支連線系統正式上線。 The new version of the National Treasury Fund Collection and Disbursement System was officially online.
05.20	委託中央銀行於 5 月 17 日標售、5 月 20 日發行 30 年期公債新臺幣 300 億元，得標利率為 1.65%，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 17 and to issue on May 20 NT\$30 billion of Central Government Development Bonds, with a 30-year maturity, 1.65% highest yield rate, and 1.625% p.a. coupon rate.
05.25	修正發布「規費法」第 12 條。 Amendment to Article 12 of the “Charges And Fees Act.”
05.31-06.02	辦理端午節前私劣菸酒專案查緝。 The National Simultaneous Seizure of Illegal Tobacco and Alcohol Products was launched during the period of the Dragon Boat Festival.
06.04	舉辦「中區菸品辨識訓練課程」。 Holding the “Central Region Tobacco Products Identification Training Program.”
06.08	委託中央銀行於 6 月 4 日標售、6 月 8 日發行增額 10 年期公債新臺幣 300 億元，得標利率為 0.802%，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 June 4 and to issue on June 8 NT\$30 billion of Central Government Development Bonds, with a 10-year maturity, 0.802% highest yield rate, and 0.75% p.a. coupon rate.
06.15	協助中國輸出入銀行完成增資 100 億元（其中國庫增資 38 億元，輸銀法定公積轉增資 62 億元），資本額提高至 220 億元；提高授信能量，擴大對廠商金融支援。 Assisted the Export-Import Bank of the ROC to complete the capital increase of NT\$10 billion, including cash for the amount of NT\$3.8 billion and the legal reserve transfer to capital for NT\$6.2 billion, and changed the paid-in capital to NT\$22 billion, thereby improving the capability of granting credit and expanding financial support to Taiwan business.
06.16	修正發布「出納業務內部控制制度共通性作業範例」。 Amendment to “The Common Operational Paradigm for the Internal Control System in Cashiering” was passed.

日期 Date	事 件 Event
06.16-06.17	舉辦「國庫支付業務實機教育訓練」3場次。 Three sessions of practical operation training for the National Treasury Payment Service were conducted.
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.
06.23-06.24	舉辦「菸酒管理法令研習班」第1期。 Holding of “The first term Workshop on the Tobacco and Alcohol Administration Act.”
06.24	委託中央銀行於6月21日標售、6月24日發行5年期公債新臺幣300億元，得標利率為0.568%，票面利率為年息0.5%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 21 and to issue on June 24 NT\$30 billion of Central Government Development Bonds, with a 5-year maturity, 0.568% highest yield rate, and 0.5% p.a. coupon rate.
06.24	完成華南金融控股股份有限公司董事改選。 Completed the election of the board of directors of the HNCB.
06.30-07.01	舉辦「菸酒管理法令研習班」第2期。 Holding of “The second term Workshop on the Tobacco and Alcohol Administration Act.”
07.01	提供中央政府各機關於本署網站下載金融機構檔案服務。 Providing central government agencies the service to download financial institution files on the NTA’s site was implemented.
07.01	完成中國輸出入銀行理事及監事改選。 Completed the election of the board directors and supervisors of the Import-Export Bank of the ROC.
07.04	赴高雄市政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at Kaohsiung City Government.
07.05	召開「中央菸酒稽查及取締督導小組委員會」第41次會議。 Holding of “The 41 st Commissioners’ Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”

日期 Date	事 件 Event
07.06	召開「中央政府債務基金管理會」第 36 次會議。 Holding of “The 36 th meeting of Central Government Debt Service Fund Administration Committee.”
07.11	召開「中央公共債務管理委員會」第 7 次會議。 Holding of “The 7 th meeting of the Central Public Debt Administration Committee.”
07.12	赴臺中市政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at Taichung City Government.
07.13	召開研商「公庫法修正草案」第 2 次會議。 Convening the second meeting for the discussion of a draft amendment to the Government Treasury Act.
07.14	舉辦「北區菸品辨識訓練課程」。 Holding the “Northern Region Tobacco Products Identification Training Program.”
07.18	赴彰化縣政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at Changhua County Government.
07.19	召開「地方建設基金管理會」第 39 次會議。 Holding of “The 39 th meeting of the Local Construction Fund Administration Committee.”
07.19	委託中央銀行於 7 月 14 日標售、7 月 19 日發行 20 年期公債新臺幣 300 億元，得標利率為 1.198%，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 July 14 and to issue on July 19 NT\$30 billion of Central Government Development Bonds, with a 20-year maturity, 1.198% highest yield rate, and 1.125% p.a. coupon rate.
07.20	修正發布「中央統籌分配稅款分配辦法」第 10 條、第 17 條。 Amendments to Articles 10 and 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues” were passed.
07.21	新版國庫庫款匯撥系統正式上線。 The new version of the National Treasury Fund Disbursement System was officially online.

日期 Date	事 件 Event
07.21	赴新北市政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at New Taipei City Government.
07.27	委託中央銀行於 7 月 22 日標售、7 月 27 日增額發行 5 年期公債新臺幣 300 億元，得標利率為 0.51%，票面利率為年息 0.5%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 22 and to issue on July 27 NT\$30 billion of Central Government Development Bonds, with a 5-year maturity, 0.51% highest yield rate, and 0.5% p.a. coupon rate.
07.27	召開「中央公共債務管理委員會」第 8 次會議。 Holding of “The 8 th meeting of the Central Public Debt Administration Committee.”
07.29	委託中央銀行於 7 月 28 日標售、7 月 29 日發行 273 天期國庫券新臺幣 300 億元，得標利率為 0.300%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 28 and to issue on July 29 NT\$30 billion of 273-day Treasury Bills at a 0.300% discount rate.
08.01	實施各機關申辦員工薪津代扣款代繳作業申請書 e 化處理機制。 The e-processing mechanism for central government agencies to file applications for payment from employees’ income tax withholding was put into force.
08.01	實施電子支付限制金額分級管制及存入指定帳戶控管機制。 The rating regulation of limit amount for electronic payment and the control mechanism for the deposit-in designated account were implemented.
08.04	赴花蓮縣政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at Hualien County Government.
08.04-08.05	舉辦「菸酒管理實務講習班」。 Holding of “Seminar on Tobacco and Alcohol Administration and Practice.”
08.05	委託中央銀行於 8 月 2 日標售、8 月 5 日發行 30 年期公債新臺幣 300 億元，得標利率為 1.403%，票面利率為年息 1.375%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on August 2 and to issue on August 5 NT\$30 billion of Central Government Development Bonds, with a 30-year maturity, 1.403% highest yield rate, and 1.375% p.a. coupon rate.

日期 Date	事 件 Event
08.05	赴臺東縣政府辦理債務管理輔導座談會。 Holding of “Debt Management Counseling Forum” at Taitung County Government.
08.10	實施國庫電子支付系統及電子郵件系統帳號權限 e 化處理機制。 The e-processing mechanisms of the administration of the treasury electronic payment system and e-mail system account were put into force.
08.18	配合完成 106 年度中央政府總預算案之歲入財源籌措並經行政院會議通過。 The MOF worked in co-operation with the DGBAS to complete the preparation for revenues of the FY2017 Central Government General Budget Proposal, approved by the Executive Yuan.
08.24	召開「中央公共債務管理委員會」第 9 次會議。 Holding of “The 9 th meeting of the Central Public Debt Administration Committee.”
08.26	修正發布「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」。 Amendment of “The Directions for the Reduction or Suspension of the Centrally-Funded Tax Revenues to Municipal or County Governments in the Case of Non-Compliance in the Regulation of Debt.”
08.30-09.01	辦理中秋節前私劣菸酒專案查緝。 The National Simultaneous Seizure of Illegal Tobacco and Alcohol Products was launched during the period of the Mid-Autumn Festival.
08.31	完成臺灣金融控股股份有限公司董事改選。 Completed the election of the board of directors of Taiwan Financial Holding Co., Ltd.
09.07	委託中央銀行於 9 月 2 日標售、9 月 7 日發行 10 年期公債新臺幣 300 億元，得標利率為 0.686%，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 September 2 and to issue on September 7 NT\$30 billion of Central Government Development Bonds, with a 10-year maturity, 0.686% highest yield rate, and 0.625% p.a. coupon rate.
09.09	完成兆豐金融控股股份有限公司董事改派。 Completed the replacement of the board of directors of Mega Financial Holding Company Limited.

日期 Date	事 件 Event
09.22-09.23	舉辦「製酒化學原理研習班」。 Holding of “The Workshop on the Chemical Theorem of Making Alcohol Products.”
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.
10.07	與衛生福利部會銜修正發布「菸品健康福利捐分配及運作辦法」。 Promulgation of the Amendment to the “Regulations of the Tobacco Health and Welfare Surcharge Distribution and Utilization” jointly with the Ministry of Health and Welfare.
10.12	舉辦「中央政府機關規費徵收運用電子支付服務宣導座談會」第 1 場次。 Hosting of the first forum for promoting electronic payment collection service for charges and fees provided by central government agencies.
10.12	舉辦「提升公共建設計畫財務規劃與審議知能」研習班第 1 場次。 Holding of the 1 st session of the “Enhancing the financial planning and deliberation knowledge of public construction projects” workshop.
10.13	出席秘魯利馬舉行之「APEC 財政部長系列會議」。 Attendance at “APEC Finance Ministers’ Meeting” and related meetings in Lima, Peru.
10.13	訂定發布「財政部優質酒類認證評審基準－共通規範」。 Enactment and Promulgation of “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Common Criteria.”
10.13	修正發布「財政部優質酒類認證評審基準－葡萄酒」。 Enactment and Promulgation of “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Grape Wine.”
10.14	修正發布「財政部派任公民營事業機構負責人經理人董監事管理要點」。 Amendment of the “Management Guidelines on Assigning Responsible Persons, Managers, Directors, and Supervisors to Public and Private Institutions by the Ministry of Finance.”
10.18	委託中央銀行於 10 月 13 日標售、10 月 18 日發行 2 年期公債新臺幣 236.002 億元，得標利率 0.443%，票面利率為年息 0.375%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on October 13 and to issue on October 18 NT\$23.6002 billion of Central Government Development Bonds, with a 2-year maturity, 0.443% highest yield rate, and 0.375% p.a. coupon rate.

日期 Date	事 件 Event
10.19	舉辦「提升公共建設計畫財務規劃與審議知能」研習班第 2 場次。 Holding of the 2 nd session of “Enhancing the financial planning and deliberation knowledge of public construction projects” workshop.
10.24	國庫機關專戶存款支票逾期未兌領繳庫年限由現行 15 年縮短為 5 年。 The period of remittance to the National Treasury of overdue government agency account checks will be shortened from the current 15 years to 5 years.
10.25	委託中央銀行於 10 月 20 日標售、10 月 25 日發行 5 年期公債新臺幣 300 億元，得標利率 0.656%，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 October 20 and to issue on October 25 NT\$30 billion of Central Government Development Bonds, with a 5-year maturity, 0.656% highest yield rate, and 0.625% p.a. coupon rate.
10.25	召開「地方建設基金管理會」第 40 次會議。 Holding of “The 40 th meeting of the Local Construction Fund Administration Committee.”
10.25	訂定發布「查緝走私菸品精進執行方案」。 Promulgation of “Implementation Plan for Enhanced Seizures of Tobacco Product Smuggling.”
10.26	公告「104 年度各級政府向所設各項基金及專戶調度周轉金額統計表」。 Announcement of the “Statistical Tables on Working Capital Dispatched among Governments to Funds and Special Accounts in 2015.”
10.26	舉辦「董事會與內控內稽」專題演講第 1 場次。 Holding of the 1 st session of the keynote speech on “Board of Directors Internal Control.”
10.31	建置並實施委託中央銀行國庫局代匯國庫緊急款項作業機制。 The mechanism by which the NTA authorizes the Department of Treasury of the CBC to remit urgent National Treasury funds was established and put into force.
11.08	舉辦「中央政府機關規費徵收運用電子支付服務推動宣導說明會」第 2 場次。 Hosting of the second forum for promoting electronic payment collection service for charges and fees provided by central government agencies.
11.09	修正發布「公益彩券發行條例」第 4 條。 Amendment to Article 4 of the “Public Welfare Lottery Issue Act.”

日期 Date	事 件 Event
11.11	<p>委託中央銀行於 11 月 8 日標售、11 月 11 日增額發行 10 年期公債新臺幣 300 億元，得標利率 1.018%，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 November 8 and to issue on November 11 NT\$30 billion of Central Government Development Bonds, with a 10-year maturity, 1.018% highest yield rate, and 0.625% p.a. coupon rate.</p>
11.14	<p>修正發布「出納管理手冊」部分規定。</p> <p>Amendments to Articles of “The Handbook for Treasury Management” were passed.</p>
11.14	<p>舉辦「董事會與內控內稽」專題演講第 2 場次。</p> <p>Holding of the 2nd session of the keynote speech on “Board of Directors Internal Control.”</p>
11.14	<p>召開「105 年度私劣菸酒查緝會報」。</p> <p>Holding of “The 2016 Meeting on the Seizure of Illegal Tobacco and Alcohol Products.”</p>
11.17-11.18	<p>舉辦「105 年地方財政研習班」第 1 場次。</p> <p>Holding of the 1st session of the 2016 local finance training classes.</p>
11.23	<p>舉辦「董事會與內控內稽」專題演講第 3 場次。</p> <p>Holding of the 3rd session of the keynote speech on “Board of Directors Internal Control.”</p>
11.23	<p>菸酒業者繳納規費（審查費、證照費及許可費）與罰鍰多元化繳費服務上線。</p> <p>Completed fees (application examination fee, certificate issuance fee, and annual permission fee) and fines diversified payment services for the tobacco and alcohol industry.</p>
11.24-11.25	<p>舉辦「105 年地方財政研習班」第 2 場次。</p> <p>Holding of the 2nd session of the 2016 local finance training classes.</p>
11.25	<p>委託中央銀行於 11 月 22 日標售、11 月 25 日發行 30 年期公債新臺幣 250 億元，得標利率 2.025%，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 November 22 and to issue on November 25 NT\$25 billion of Central Government Development Bonds, with a 30-year maturity, 2.025% highest yield rate, and 2% p.a. coupon rate.</p>

日期 Date	事 件 Event
11.29	<p>召開「中央政府債務基金管理會」第 37 次會議。</p> <p>Holding of “The 37th meeting of Central Government Debt Service Fund Administration Committee.”</p>
12.06-12.08	<p>辦理 105 年第 2 次不定期全國同步查緝私劣菸酒專案查緝。</p> <p>Holding of “The Second Randomly-Scheduled National Simultaneous Action for Seizure of Illegal Tobacco and Alcohol Products in 2016.”</p>
12.09	<p>委託中央銀行於 12 月 6 日標售、12 月 9 日增額發行 10 年期公債新臺幣 300 億元，得標利率 1.15%，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 December 6 and to issue on December 9 NT\$30 billion of Central Government Development Bonds, with a 10-year maturity, 1.15% highest yield rate, and 0.625% p.a. coupon rate.</p>
12.12	<p>修正發布「房地合一課徵所得稅稅課收入分配及運用辦法」第 4 條、第 6 條條文。</p> <p>Amendments to Article 4 and 6 of the “Regulations for Distribution and Use of Income Tax Revenue from Transaction of House and Land” were passed.</p>
12.14	<p>完成 106 年度中央政府各機關大額歲出預算撥款期程協議分配作業。</p> <p>Distribution operation for the budget allocation schedules of block expenditures for central government agencies for FY2017 was completed.</p>
12.14	<p>委託中央銀行於 12 月 13 日標售、12 月 14 日發行 182 天期國庫券新臺幣 299.5 億元，得標利率為 0.530%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 13 and to issue on December 14 NT\$29.95 billion of 182-day Treasury Bills at a 0.530% discount rate.</p>
12.19	<p>辦理 105 年下半年公益彩券實地查核作業。</p> <p>Public welfare lottery spot inspection for the second half of 2016 was held.</p>
12.20	<p>完成接受中央補助款之直轄市及縣（市）政府全面實施國庫電子支付作業。</p> <p>The mechanism by which municipality, city, and county governments receiving central government subsidies were equipped with the Treasury electronic payment system was completed.</p>

日期 Date	事 件 Event
12.23	公告 106 年度全年度公債及國庫券發行計畫及第 1 季債券發行明細資料。 Announcement of the plan for the issuance of FY2017 bonds and treasury bills their schedule for the 1 st quarter (January to March).
12.23	舉辦「南區菸品辨識訓練課程」。 Holding the “Southern Region Tobacco Products Identification Training Program.”
12.26	召開「地方建設基金管理會」第 41 次會議。 Holding of “The 41 st meeting of the Local Construction Fund Administration Committee.”
12.27	與衛生福利部會銜修正發布「酒類衛生標準」。 Promulgation of the Amendments to the “Hygiene Standards for Alcohol Products” jointly with the Ministry of Health and Welfare.
12.28	召開「中央菸酒稽查及取締督導小組委員會」第 42 次會議。 Holding of “The 42 nd Commissioners’ Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”
12.30	公告「104 年我國一般政府負債彙整表及與世界主要國家之比較」。 Announcement of the “2015 General Government Debt Consolidation Table Comparing the Major Countries in the World.”
12.31	修正發布「公股銀行辦理青年安心成家購屋優惠貸款原則」，實施期間延長至 107 年底。 Amendment of “The Principles of Preferred Loans for Youth by Government-Owned Banks” and extension of date of the effectiveness to the end of 2018.
12.31	105 年度完成審查中央政府各機關規費相關法規 41 個，地方政府規費相關法規 45 個。 In 2016, the review of the relevant regulations of central government services fees for a total of 41 regulations, and the additional review of the relevant regulations of local government services fees for a total of 45 regulations were completed.

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