

2020

中華民國 109 年度

國庫署年報

Annual Report of National Treasury Administration



財政部國庫署 編印

中華民國 110 年 11 月 出版

National Treasury Administration
Ministry of Finance
November, 2021

National Treasury Administration



序 言

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

過去一年，國庫署在財政部政策指導及全體同仁共同努力下，陸續完成多項重要工作。在庫務管理方面，為支應國家建設及政府施政，積極籌措財源，109 年度中央政府總預算實際執行結果，歲入審定決算數新臺幣（下同）2 兆 1,696 億元，歲入歲出賸餘 1,303 億元，係連續三年總預算賸餘超過千億元。110 年度配合籌措中央政府總預算財源，歲入編列 2 兆 534 億元。在支付管理方面，積極推動各項支付業務精進措施及電子化作業，簡化作業程序，提升庫款支付效能；辦理國庫集中支付業務相關緊急應變機制演練，確保國庫支付服務不中斷。

在債務管理方面，中央政府 1 年以上公共債務未償餘額占前 3 年度 GDP 平均數比率，自 101 年底之 36.3%，下降至 109 年度 30.0%，距法定債限 40.6% 尚有 10.6 個百分點舉債空間供施政所需。另依「直轄市及縣（市）政府債務分級管理機制」管控地方政府債務，109 年度直轄市整體債務比率維持平穩，縣（市）整體債務比率逐步下降，109 年度縣（市）1 年以上公共債務未償餘額審定決算數計 1,458 億元，較 103 年度、104 年度、105 年度、106 年度、107 年度及 108 年度分別減少 221 億元、178 億元、135 億元、100 億元、59 億元及 34 億元，連續 6 年實質減債。

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

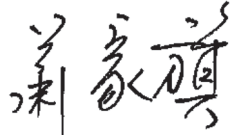
在公股管理方面 109 年順利完成彰化商業銀行股份有限公司、合作金庫金融控股股份有限公司、關貿網路股份有限公司董事（含獨立董事）改選，積極爭取友好民股支持，獲得公股有利席次，確保公股權益，及完成臺灣菸酒股份有限公司董事、監察人改派。

在公益彩券管理方面，持續加強監督公益彩券發行及盈餘分配，銷售金額及盈餘分別達到 1,307.16 億元及 300.17 億元，挹注國民年金 135.07 億餘元、全民健保 15.01

億元及地方政府社會福利財源 150.08 億餘元，對充實社福財源著有助益。另因應 COVID-19 疫情衝擊，辦理公益彩券經銷商紓困補貼，協助渠等維持經濟生活。

展望未來，國家政務有增無減，歲出需求日殷，國庫署仍將賡續推動財政健全措施、精進庫款支付作業 e 化，並加強債務管控、公股股權管理，以及強化酒類衛生管理規範與私劣菸酒查緝，俾充實國庫並發揮國庫業務最大效能。

謹將這一年來重要業務彙編成年報，尚祈不吝指正，如需進一步瞭解國庫署業務最新資訊，歡迎上網 <https://www.nta.gov.tw> 查閱。

財政部國庫署署長  謹識

Preface

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

In reviewing the work performed in 2020, the NTA under the guidance of the fiscal policy of the Ministry of Finance (MOF) and the joint efforts of all colleagues, completed a number of major tasks. In treasury affairs management, we have been active in raising funds to support national construction and government administration. According to the implementation results of the FY2020 Central Government General Budget, the amount of the annual revenues was NT\$2,169.6 billion and the surplus between the annual revenues and expenditures was NT\$130.3 billion, which has remained above NT\$100 billion for 3 consecutive years. In raising funds for the FY2021 Central Government General Budget, the amount of the annual revenues drawn was NT\$2,053.4 billion. In treasury disbursement management, the NTA actively promoted various advanced measures for payment operation and electronic operation to simplify operation procedures and enhance efficacy of Treasury fund payment. The drills for relevant emergency management for the National Treasury's centralized payment operations were held to ensure the Treasury payment services without interruption.

In terms of the debt management, the ratio of the central government outstanding public debt with a maturity of one year or more to the average GDP of the previous three years declined from 36.3% in 2012 to 30.0% in 2020. Compared to the statutory debt limit of 40.6%, there remains a 10.6% borrowing capacity for additional fiscal measures in the future. Meanwhile, the NTA controlled and managed the debt of local governments according to the "Hierarchical Management Mechanism for Municipality and County

(City) Government Debts.” In 2020, the overall ratio of debt of special municipalities remained stable while the overall ratio of debt of counties (cities) started to go down gradually. In 2020, the final audit accounts for counties (cities) outstanding public debt with a maturity of one year or more were NT\$145.8 billion, decreasing by NT\$22.1 billion, NT\$17.8 billion, NT\$13.5 billion, NT\$10 billion, NT\$5.9 billion and NT\$3.4 billion compared to that of years 2014, 2015, 2016, 2017, 2018, and 2019 respectively, indicating substantial debt reductions in the six consecutive years.

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

As to the government-owned shares management, the 2020 board directors’ elections of Chang Hwa Commercial Bank, Ltd., Taiwan Cooperative Financial Holding Co., Ltd., and Trade-Van Information Services Co., Ltd. were held successfully. The NTA worked hard to gain widespread support to win seats to ensure that the interests of government-owned shareholdings are well-protected. Also, new board directors and supervisors of the Taiwan Tobacco & Liquor Corporation were appointed.

With regard to continually reinforcing the management of the issuance and distribution of surplus of the Public Welfare Lottery, the sales amount of the Public Welfare Lottery has reached NT\$130.72 billion, and the surplus amount was NT\$30.02 billion. From this surplus, NT\$13.51 billion was allocated for use in support of the national pension system, NT\$1.5 billion allocated to the safety reserve of the national health insurance program, and NT\$15.01 billion to local governments for social welfare.

Looking forward, with ever-increasing government operations and expenditures, the NTA will continue to promote sound financial measures and improve the electronic operations for the National Treasury Payment Service. Moreover, the NTA will strengthen

the management of debt and government-owned shareholdings, as well as enhance the management of the hygiene regulations for alcohol products and the investigation and seizure of illegal tobacco and alcohol products.

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

Asiaw Chia-Chi
Director-General
National Treasury Administration

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壹、組織與職掌

Organization and Duty

壹、組織與職掌

Organization and Duty

一、行政組織與業務概況

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

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

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

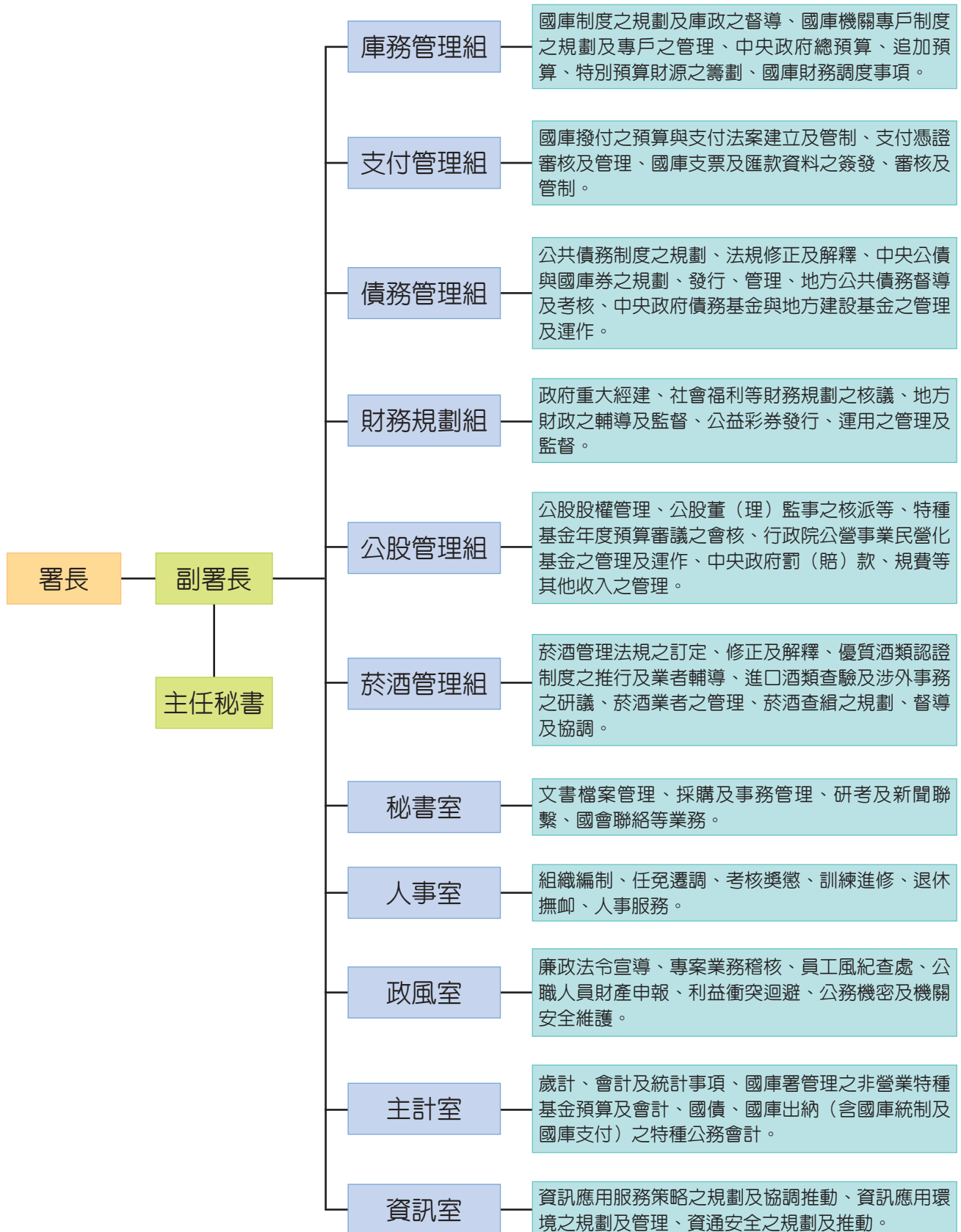
Organization of the NTA

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

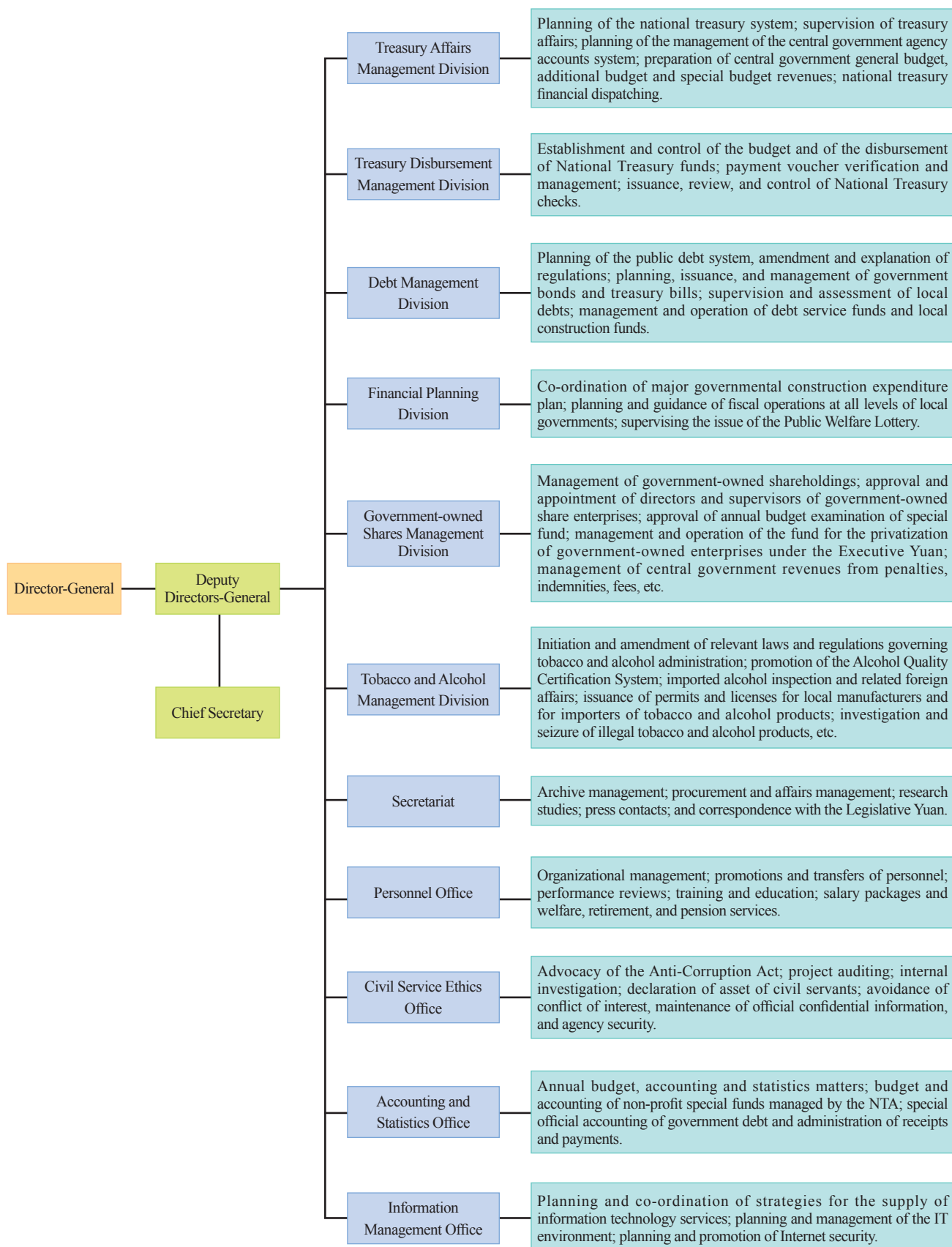
1. Planning and management of national treasury system, central government revenue budgeting preparation, and national treasury financial dispatching.
2. Control of centralized payment from the National Treasury and appropriation of Treasury funds.
3. Planning and administration of the public debt management system, loan acquisition for government debt, and payments of principal and interest.
4. Review of financial plans for important government economic, construction, and social welfare projects and issuance of public welfare lottery tickets and management and supervision of utilization of lottery proceeds.
5. Management of government-owned shares and non-tax revenue.
6. Local government finance assistance and supervision.
7. Planning of the tobacco and alcohol administration system and corresponding management, seizure, and investigation.
8. Planning, design, analysis, and maintenance of National Treasury information operations; and protection, control, and maintenance of computer equipment.
9. Planning and management of other operations related to National Treasury management and disbursement.

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

二、組織系統與職掌圖

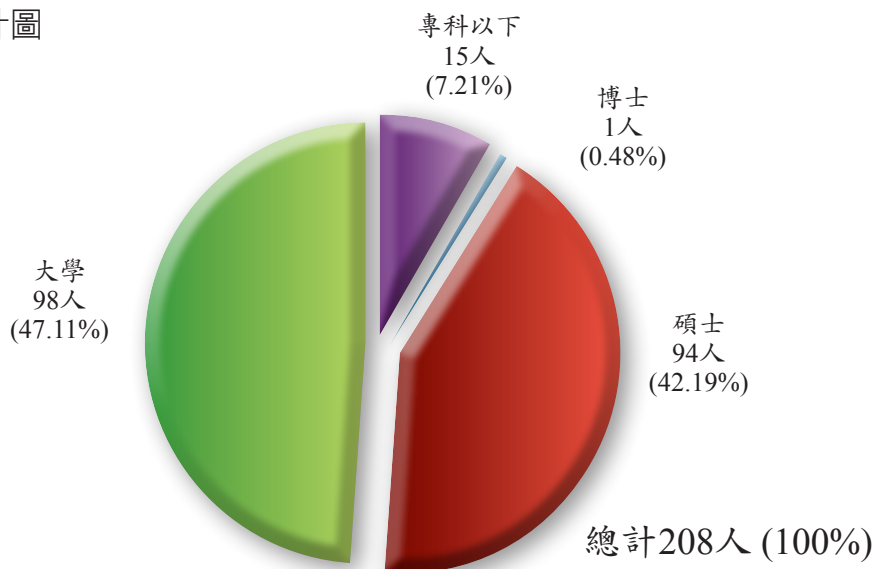


Organizational Chart

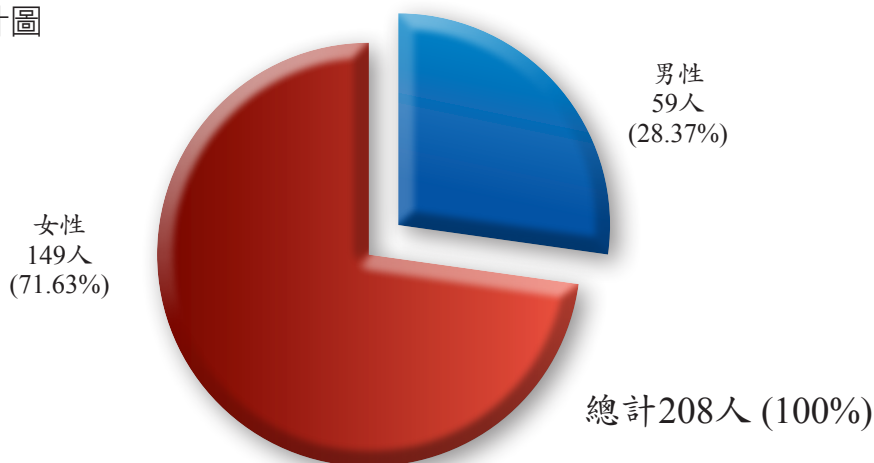


三、人事概況

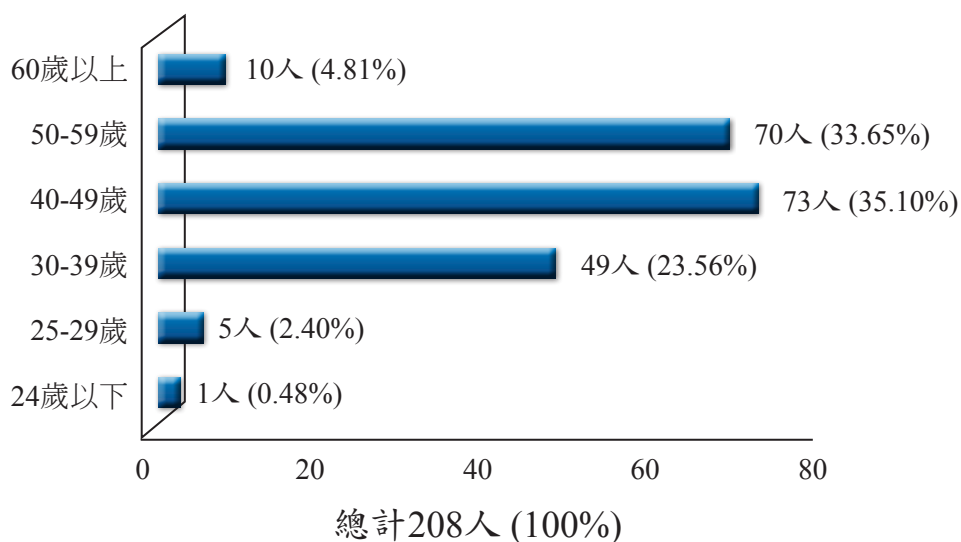
(一) 學歷統計圖



(二) 性別統計圖

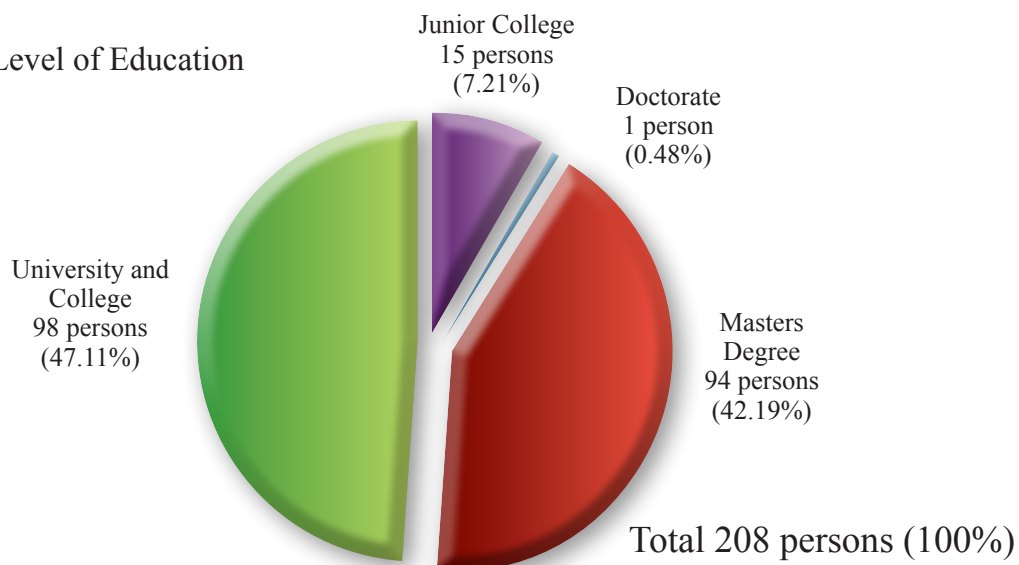


(三) 年齡統計圖

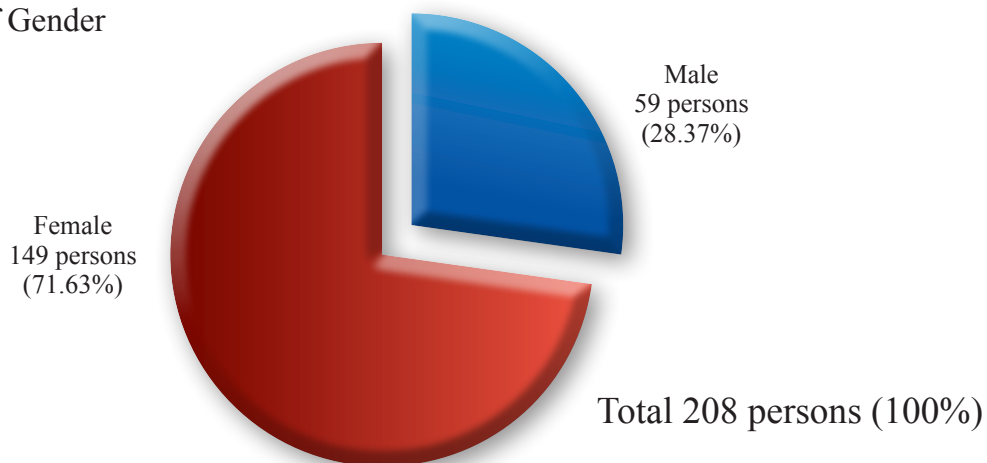


Personnel Overview

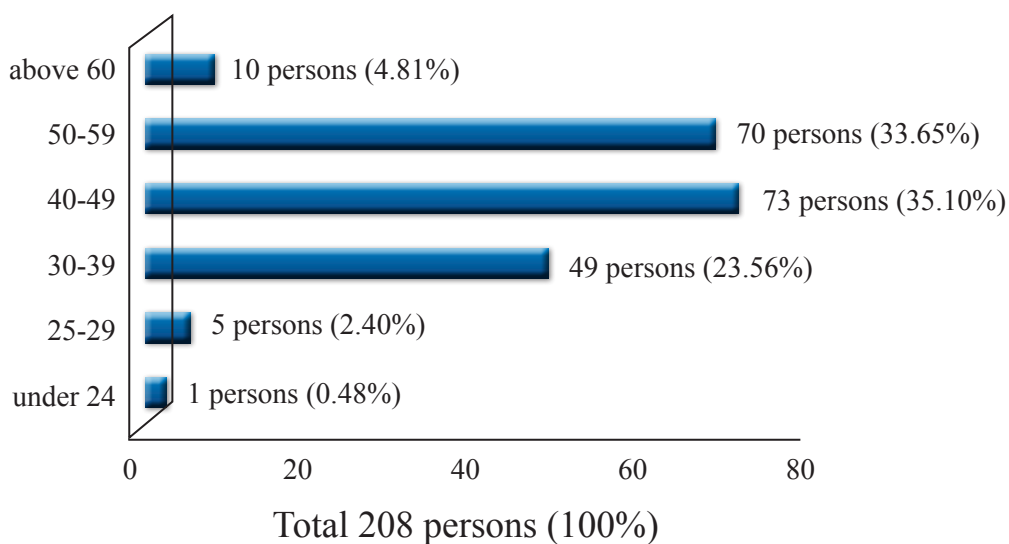
1. Staff by Level of Education



2. Statistics of Gender



3. Staff by Age Group





貳、業務概況

Business Overview

貳、業務概況

Business Overview

庫務管理

Treasury Affairs Management

一、健全庫政管理

Improving the Administration of Treasury Affairs

(一) 強化公庫管理，廣設國庫經辦行及代收國稅機構

為便利民眾繳納各項稅費及配合政府機關各種收支需要，財政部依法委託中央銀行代理國庫，經管中央政府現金、票據、證券之出納、保管、移轉等事務，並視各地區實際業務需要，配合設置代理國庫機構。截至 109 年 12 月底，計有 367 家國庫經辦行及 4,740 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 2020, there were 367 national treasury agent institutions and 4,740 tax collecting institutions.

(二) 精進出納內控，落實逐級督導

1. 為增進中央機關與國立學校主辦出納及出納管理人員處理財務收支保管專業知能，109 年 8 月 26 日假財政部財政人員訓練所舉辦「國庫管理及出納內控研習班」。
2. 109 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. 109 年 5 月 15 日修正「出納業務內部控制制度共通性作業範例」，強化內控機制。

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

1. In order to enhance the efficiency of chief cashiers and cashiers in government agencies and national schools in the handling of their financial management, a seminar on “National Treasury Management and Internal Control of Cashiering” was held at the Training Institute of the MOF on August 26, 2020.
2. In 2020, the MOF continued to carry out the visitation program to affiliate agencies of the Executive Yuan to check on their cashiering affairs with the aims of understanding their operational procedures and assisting them to strengthen cashiering management and enhance supervision of all agencies by level.
3. The Common Operations Paradigm for the Internal Control System in Cashier Management was amended on May 15, 2020 so as to strengthen the internal fiscal control of all agencies.

二、強化歲入管理

Enhancement of Annual Revenue Administration

(一) 執行 109 年度中央政府總預算收入

1. 歲入：109 年度中央政府審定決算數為 2 兆 1,696 億元，較預算數 2 兆 1,070 億元，增加 626 億元，按來源別說明如下：
 - (1) 稅課收入：審定決算數為 1 兆 6,054 億元，較預算數 1 兆 6,796 億元，減少 742 億元，主要係營利事業所得稅減少，與證券交易稅增加等增減互抵。
 - (2) 營業盈餘及事業收入：審定決算數為 2,430 億元，較預算數 2,443 億元，減少 13 億元，主要係部分營業基金盈餘繳庫數減少。
 - (3) 規費、罰賠款、財產及其他收入：審定決算數為 3,212 億元，較預算數 1,832 億元，增加 1,381 億元，主要係國家通訊傳播委員會 5G 釋照特許費及本部地上權權利金收入增加。

2. 融資財源：

109 年度中央政府總預算執行結果，因歲入執行良好，未舉借，歲入歲出賸餘 1,303 億元，扣除預算編列債務還本 850 億元後，收支賸餘 453 億元。

109 年度中央政府總預算收入執行情形如表 1：

Executing the Revenues of FY2020 Central Government General Budget

1. Annual Revenue:

The amount of the annual revenue of the FY2020 Final Audit Accounts of the Central Government was NT\$2,169.6 billion, increased by NT\$62.6 billion in comparison with the budgeted NT\$2,107 billion. Details by source are as follows:

- (1) Revenues from taxes: The amount of revenues from taxes decreased by NT\$74.2 billion to NT\$1,605.4 billion from the budgeted NT\$1,679.6 billion, mainly due to the offsetting effect arising from the decrease of the Profit-seeking Enterprise Income Tax and the increase of the Securities Transaction Tax.
- (2) Revenues from Surplus of Public Enterprises: The revenues from the earnings of public enterprises decreased by NT\$1.3 billion to NT\$243 billion from the budgeted NT\$244.3 billion, mainly due to the decreased surpluses from some Enterprise Funds.
- (3) Revenues from fees, fines, indemnities, properties, and other sources: The total amount increased by NT\$138.1 billion to NT\$321.2 billion from the budgeted NT\$183.2 billion, mainly due to the increase of assigning 5G frequency license fee revenue of the National Communications Commission and revenue from auctioning superficies rights of public property of the MOF.

2. Sources of Financing:

Due to the outperformance of the annual revenue, the execution result of the FY2020 Central Government General Budget showed a positive difference of NT\$130.3 billion between the annual revenue and expenditure. After deducting debt repayment of NT\$85.0 billion, the surplus from the total revenues and expenditures was NT\$45.3 billion. For details, please refer to Table 1.

表1 109年度中央政府總預算收入執行狀況

Table 1. Execution of Revenues of FY2020 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項目 Items	FY2020			FY2019		
	預算數 General Budget	審定 決算數 Final Audit Accounts	與預算數比 較增(減)金 額 Amount of Difference between Final Audit Accounts and Budget	審定 決算數 Final Audit Accounts	比較 Comparison between FY2018 and FY2017	
					增減金額 Amount of Difference	增減 比率 Rate (%)
	(1)	(2)	(3)=(2)-(1)	(4)	(5)=(2)-(4)	(6)=(5)/(4)
收入總額 Total Revenues	21,626	21,696	70	20,765	931	4.48
歲入 Annual Revenues	21,070	21,696	626	20,765	931	4.48
稅課收入 Revenues from Taxes	16,796	16,054	-742	16,861	-807	-4.79
營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,443	2,430	-13	2,572	-142	-5.51
規費、罰賠款、 財產及其他收入 Revenues from Fees, Fines, Indemnities, Public Properties, and Other Sources	1,832	3,212	1,381	1,332	1,880	141.11
融資調度 Sources of Financing	555	0	-555	0	0	0
債務之舉借 Debt Borrowing	555	0	-555	0	0	0
移用歲計賸餘 Surplus from Previous Fiscal Year	-	-	-	-	-	-

註：表列數據因四捨五入關係，表列細項加總或與總數未盡相同。

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

(二) 110 年度中央政府總預算歲入籌編

為因應國家建設及政務推動，完成 110 年度中央政府總預算案財源籌措，經總統 110 年 2 月 9 日以華總一經字第 11000013661 號令公布。

總預算歲入編列 2 兆 534 億元，較 109 年度歲入預算數 2 兆 1,070 億元，減少 537 億元，減少 2.5%；歲出編列 2 兆 1,359 億元，較 109 年度預算數 2 兆 776 億元，增加 583 億元，成長 2.8%。歲入歲出相抵後差短 825 億元，加計依公共債務法規定編列債務還本 850 億元，融資需求 1,675 億元，以舉借債務彌平，如表 2。

Completion of the Preparation for Annual Revenues of the FY2021 Central Government General Budget

To support national construction and government expenditures, we completed the financing for the FY2021 Central Government General Budget Proposal, which was approved by the Executive Yuan and then submitted to the Legislative Yuan for enactment. The Proposal was announced by the President on February 9, 2021. The annual revenue was NT\$2,053.4 billion, a decrease of NT\$53.7 billion, or 2.5% from the NT\$2,107.0 billion of the previous year. The annual expenditure was NT\$2,135.9 billion, an increase of NT\$58.3 billion, or 2.8%, from the NT\$2,077.6 billion of the previous year, leading to a NT\$82.5 billion deficit for FY2021. Combined with the debt repayment NT\$85.0 billion for financing, it totaled NT\$167.5 billion, according to the condition of execution of the budget. For details, please refer to Table 2.

表2 110年度中央政府總預算籌編情形表

Table 2. Preparation of FY2021 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項 目 Item	FY2020 預算數 General Budget	FY2021 預算數 General Budget	預算數比較 Comparison between FY2020 and FY2019	
			金額 Amount of Difference	比率 Rate (%)
	(1)	(2)	(3)=(2)-(1)	(3)/(1)
一、總預算歲入 Annual Revenues	21,070	20,534	-537	-2.5
(一) 稅課收入 Revenues from Taxes	16,796	16,785	-11	-0.1
1. 內地稅 Inland Taxes	15,599	15,578	-21	-0.1
2. 關稅 Customs Duties	1,197	1,208	10	0.9
(二) 非稅課收入 Non-Tax Revenues	4,274	3,748	-526	-12.3
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,443	2,416	-27	-1.1
2. 財產收入 Revenues from Public Properties	480	322	-159	-33.0
3. 規費、罰賠款及其他收入 Revenues from Fees, Fines, Indemnities, and Other Sources	1,352	1,011	-341	-25.2
二、總預算歲出 Annual Expenditures	20,776	21,359	583	2.8
三、總預算歲入歲出餘絀 Deficit or Surplus	295	-825	-1,120	-
四、債務還本 Debt Repayment	850	850	0	0.0
五、融資調度 Sources of Financing	555	1,675	1,120	201.6
(一) 債務之舉借 Debt Borrowing	555	1,675	1,120	201.6
(二) 移用歲計賸餘 Surplus of Previous Fiscal Year	0	0	0	-

註：因四捨五入，各表細項加總或與總數未盡相同。

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

三、參與亞太經濟合作組織 (APEC) 會議

Participation in Asia-Pacific Economic Cooperation (APEC) Meetings

109 年度 APEC 主辦國馬來西亞舉辦資深財金官員、次長級與部長級等會議，本署參與業務相關議題，並汲取先進國家發展經驗，作為我國推動相關措施參考，達成財政外交。

In 2020, Malaysia (host country of APEC) held the Senior Finance Officials', Finance Deputies', and Ministers' meetings in succession, and the NTA joined the discussions on topics related to our administration. Through participation in APEC meetings, we can not only draw on the experiences of other countries but also achieve the goal of fiscal diplomacy.

支付管理

Treasury Disbursement Management

一、辦理國庫集中支付

Centralized Payment Operations of the National Treasury

為落實電子化政府政策及各機關間財政資訊共享，積極推動支付業務自動化作業，提供各機關更安全快捷網際網路電子支付服務，使受款人得以快速取得款項。109 年度國庫集中支付作業情形如表 3，說明如下：

In compliance with the e-government policy and the sharing of financial information between the NTA and agencies, the NTA has actively promoted automation services to provide agencies with more secure and faster e-payment services so that payees can receive payments more quickly. Please refer to Table 3 for details on the National Treasury's centralized payment operations in 2020.

(一) 實施國庫集中支付機關數量

109 年度實施國庫集中支付機關為 732 個，較 108 年度 727 個，增加 5 個，約增 0.7%。

Number of agencies receiving funds through centralized disbursement

In 2020, the number of agencies receiving funds through centralized disbursement totaled 732, an increase of 5, or 0.7%, as compared with 727 agencies in 2019.

(二) 電子支付作業情形

截至 109 年底參加國庫電子支付作業機關計 711 個，電子支付作業量占總支付量比率逾 97%，每年減少超過 652 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 2020, there were 711 government agencies using the electronic payment service of the National Treasury. Funds issued via electronic payment, accounting for nearly 97% of the total funds disbursed, resulted in a reduction in an amount of over 6.52 million sheets of paper used for payment vouchers, budget account lists, payee lists, uniform invoice lists, and inter-bank remittance records each year.

(三) 處理憑單及其他支付憑證情形

109 年度憑單及其他支付憑證 (含付款憑單、轉帳憑單、支出收回書及繳款書等) 255 萬 8,235 件，較 108 年度 232 萬 6,484 件，增加 23 萬 1,751 件，約增 10%。

Number of vouchers processed

In 2020, a total of 2,558,235 vouchers (including payments, transfers, lists, etc.) were processed, an increase of 231,751 vouchers, or 10%, compared with 2,326,484 vouchers processed in 2019.

(四) 簽發國庫支票及存帳作業情形

109 年度簽發國庫支票及辦理存帳作業量計 208 萬 427 筆，較 108 年度 188 萬 2,188 筆，增加 19 萬 8,239 筆，約增 10.53%，主要係 109 年度中央政府總預算及前瞻基礎建設計畫特別預算歲出預算規模較 108 年度成長，以及中央政府嚴重特殊傳染性肺炎防治及紓困振興特別預算暨其追加預算等執行，致庫款支付金額較 108 年度增加 4,270 億元，撥付收款人作業量隨同成長。

National Treasury checks issued and deposits made

In 2020, the number of National Treasury checks issued and deposits made totaled 2,080,427 entries, an increase of 198,239 entries, or 10.53%, compared with 1,882,188 entries in 2019. The main reasons are that the scale of the central government general budget and the special budget for Forward-looking Infrastructure Projects in 2020 has increased compared with that in 2019, and the implementation of the Central Government's Special Budgets for Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens and its supplementary budget has resulted in the increase of the amount of national treasury funds disbursed in 2020 by NT\$427 billion compared with that in 2019, and the increased number of deposits made grew with that.

(五) 支付庫款金額情形

109 年度支付庫款金額 3 兆 8,904 億元，較 108 年度 3 兆 4,634 億元，增加 4,270 億元，約增 12.3%。

National Treasury funds disbursed

In 2020, a total of NT\$3,890.4 billion was disbursed, an increase of NT\$427 billion, or 12.3%, compared with NT\$3,463.4 billion in 2019.

表3 歷年國庫集中支付業務各項作業統計與分析表

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

年度 Year	實施機關 Implementing Agencies		憑單及其他支付憑證 Vouchers & Other Payment Vouchers		簽發支票及存帳 Checks Issued & Deposits Made		支付金額 Amount of Payment	
	單位 (個) No. of Units	增長 指數 Growth Index	件數 (件) No. of Items	增長 指數 Growth Index	筆數 (筆) No. of Sheets	增長 指數 Growth Index	金額 (億元) Amount (NT\$100 million)	增長 指數 Growth Index
1971	61	100	44,961	100	41,597	100	272	100
1976	222	364	243,211	541	230,533	554	1,366	502
1981	278	456	336,562	749	315,511	758	3,616	1,329
1986	320	525	622,100	1,384	461,042	1,108	5,784	2,126
1991	356	584	781,146	1,737	758,052	1,822	9,660	3,551
1996	448	734	1,032,125	2,296	1,039,471	2,499	13,195	4,851
2001	896	1,469	1,421,132	3,161	1,171,230	2,816	22,119	8,132
2006	841	1,379	1,723,179	3,833	1,404,746	3,377	25,107	9,231
2011	722	1,184	2,283,585	5,079	1,886,728	4,536	30,538	11,227
2012	725	1,189	2,242,405	4,987	1,863,151	4,479	31,910	11,732
2013	728	1,193	2,182,373	4,854	1,802,417	4,333	30,942	11,376
2014	706	1,157	2,047,866	4,555	1,721,869	4,139	31,167	11,458
2015	704	1,154	2,189,582	4,870	1,776,963	4,272	32,740	12,037
2016	708	1,161	2,169,872	4,826	1,752,352	4,213	32,855	12,079
2017	725	1,189	2,152,689	4,788	1,730,975	4,161	32,605	11,987
2018	744	1,220	2,341,067	5,207	1,861,608	4,475	32,233	11,850
2019	727	1,192	2,326,484	5,174	1,882,188	4,525	34,634	12,733
2020	732	1,200	2,558,235	5,690	2,080,427	5,001	38,904	14,303

註：

1. 實施機關、憑單及其他支付憑證、簽發支票及存帳、支付金額之增長指數，係指當年數量除以1971(60)年基期數量之百分比。
2. 憑單及其他支付憑證含付款憑單、轉帳憑單、支出收回書、支付註銷、繳款書及清單等。
3. 2011(100)年以前以5年為級距，本表資料包含國庫收支整理期間。

Notes:

1. The growth index, which includes the number of implementing agencies, vouchers and other payment vouchers, checks issued and deposits made, and the amount of payment, is derived by dividing the quantity in the current year with the quantity of the 1971-year base period.
2. Vouchers and other payment vouchers including those for payment vouchers, transfer vouchers, statement of expenditure withdrawal, canceled payment, tax receipts, and lists.
3. Five years was adopted as the interval before 2011; the data in this table include those being calculated during the period of the calculation of the income and expenditure accounts.

二、精進國庫支付 e 化作業

Improvement of E-processing National Treasury Fund Disbursement Operations

- (一) 整合國庫電子支付系統及中央政府歲計會計資訊管理系統，109 年 7 月建置特別預算追加(減)預算歲出分配預算電子化處理機制，提供跨機關跨系統電子化作業平臺，簡化各機關作業程序。

The Electronic Payment System of the Treasury and the Government Budget Accounting Information Management System were integrated, and the e-mechanism of annual expenditures of budget distribution of the supplementary budget of the special budget was set up in July 2020 to provide an inter-agency and cross-system electronic operation platform and to simplify the operational procedures of agencies.

- (二) 建置國庫支付資料檢核及金融機構資料 e 化處理機制，自 109 年 7 月實施，提升付款時效與服務品質。

The treasury payment data inspection and financial institution data e-processing mechanisms were implemented in July 2020 to improve payment efficiency and service quality.

- (三) 建置各機關使用國庫電子支付系統與網站服務系統帳號權限 e 化清查及維護處理機制，自 109 年 8 月實施，確保各機關使用國庫支付相關系統之存取安全及強化內稽內控功能。

Starting from August 2020, these processing mechanisms were set up for e-checking and maintenance of accounts permissions for agencies using the electronic payment system of the Treasury and the online service system to ensure access security and to strengthen the internal audit and control functions.

三、辦理委託中央銀行國庫局代匯國庫緊急款項演練作業，確保支付作業不中斷

A Drill Authorizing the Central Bank to Remit Urgent Treasury

Funds Was Held to Ensure Treasury Payment Operations Be Proceeded without Interruption

109 年 7 月協同中央銀行國庫局及財金資訊股份有限公司，辦理本署委託中央銀行國庫局代匯國庫緊急款項臺北仰德大樓與南投支付大樓兩地同步演練，確保支付作業不中斷。

In July 2020, in order to ensure treasury payment operations proceeded without interruption, a drill was held simultaneously in the Taipei Main Office and the Nantou Central Region Office in which the NTA authorized the Central Bank to remit urgent treasury funds with the assistance of the Central Bank and the Financial Information Service Co., LTD (FISC).

四、辦理實地訪查

On-site Visits

派員訪查 28 個機關，實地瞭解渠等機關國庫電子支付作業情形及安全控管措施，並就電子支付及各項新增 e 化機制實務作業遭遇問題，適時協助及輔導，提升電子支付作業效益。

NTA staff members visited 28 agencies to understand their electronic payment operations and security measures. Visiting officers can provide agencies timely assistance to cope with problems arising out of electronic payment and new e-mechanism practical operations so as to promote the efficiency of electronic payment operations.

五、全力配合各機關辦理肺炎疫情庫款撥付，補助款快速入戶

Full Cooperation with the Central Government Agencies in Handling the Treasury Payment Related to COVID-19 to Promptly Remit Subsidies to Payees' Accounts

配合中央政府各機關發放嚴重特殊傳染性肺炎疫情各項防疫、紓困及振興補助款急迫性，建構國庫支付相關精進策略，快速辦理庫款撥付；另協調中央銀行國庫局及

財金資訊股份有限公司配合金流作業，加速款項匯入受款人帳戶。

The NTA established refined strategies related to treasury payment to meet the urgent needs of granting various subsidies from the central government agencies more promptly for the Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens. Moreover, the NTA coordinated the Central Bank and the FISC to cooperate in dealing with the cash flow operation to speed up the remittance of funds to payees' accounts.

債務管理

Debt Management

一、強化地方政府債務管制

Enhanced Control Measures for Local Government Debts

(一) 落實地方政府債務分級管理機制

為強化債務管理輔導措施，賡續推動「直轄市及縣(市)政府債務分級管理機制」，依債務比率達債限百分比，採不同強度監控管理，落實監督地方政府債務增減變化情形，以達「提早預防、及時改善、即刻處理」之效。

Implement a hierarchical management mechanism for local government debts

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

(二) 積極輔導地方政府改善債務

債務比率超限宜蘭縣及苗栗縣 109 年度分別償債 4 億元及 4.13 億元，均較行政院核定償債計畫之執行進度超前，其中宜蘭縣 109 年底長期債務預算數及實際數比率皆為 43.13% 均降至預警標準以下；103 年度至 106 年度間債務達預警標準新竹縣、南投縣、雲林縣、嘉義縣及屏東縣，經積極輔導，債務比率均已降至預警標準以下。未來本部仍將積極輔導地方政府改善債務狀況。

Actively counsel local governments to improve their debt situations

Yilan and Miaoli Counties, with their debt ratios exceeding the debt ceilings, repaid \$400 million and \$413 million, respectively, through the end of fiscal year 2020. They were both ahead of the debt repayment schedule that the Executive Yuan had approved. The percentage of the budgeted debt amounts and the actual debt amounts of long-term debt of Yilan County at the end of fiscal year 2020 were

43.13% each, both have fallen below the warning threshold. From fiscal years 2014 to 2017, the debts of Hsinchu, Nantou, Yunlin, Chiayi, and Pingtung Counties exceeded the warning threshold. After the NTA's persistent consultations with these counties, their debt ratios have now fallen below the warning threshold. These consultations will be continued to assist local governments in improving their debt situations.

二、賡續落實公共債務法

Implementation of the Public Debt Act

依據「公共債務法」第 5 條規定，各級政府 1 年以上公共債務未償餘額不得超過前 3 年度名目國內生產毛額平均數 50%：其中中央政府為 40.6%，地方政府為 9.4%。另為調節庫款收支所舉借短期融通未滿 1 年公共債務，其未償還之餘額，中央及地方政府分別不得超過其當年度總預算及特別預算歲出總額 15% 及 30%，各級政府債務餘額如表 4。

According to Article 5 of the Public Debt Act, the outstanding debt at all levels of government with a maturity of one year or more shall not exceed 50% of the average of nominal GDP for the previous three years, of which 40.6% and 9.4% are allocated to the central government and local governments, respectively. The outstanding amount of the short-term debt maturing in less than one year, for the purpose of counterbalancing treasury revenues and expenditures against the sum of general and special budget of total annual expenditures, shall not exceed 15% for the central government and 30% for local governments. For details, please refer to Table 4.

表4 各級政府1年以上公共債務未償餘額表

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

單位：新臺幣億元；%
Unit: NT\$100 million; %

年度 FY	中央 Central Govt.	直轄市 Special Municipalities	縣(市) Counties/ Cities	鄉(鎮、市) Townships/ Towns	合計 Total	各級政府1年以上公共債務未償餘額/前3年度GDP (GNI)平均數% Amount of Total Outstanding Debt/Average of GDP (GNI) for the Previous 3 Fiscal Years (%)
2005	35,496	3,110	2,316	84	41,006	36.10
2006	36,226	3,040	2,519	78	41,863	35.35
2007	37,182	3,045	2,678	68	42,974	34.69
2008	37,781	3,102	2,798	63	43,743	33.74
2009	41,263	3,129	2,975	62	47,428	35.58
2010	45,365	3,154	3,306	44	51,868	38.49
2011	47,506	5,290	1,871	19	54,685	39.80
2012	49,963	5,696	1,869	16	57,544	40.68
2013	51,463	6,071	1,847	14	59,395	40.29
2014	52,756	6,502	1,679	11	60,949	41.36
2015	52,964	6,690	1,636	9	61,298	39.80
2016	53,393	7,090	1,593	6	62,082	38.34
2017	53,530	6,975	1,558	4	62,067	36.60
2018	53,737	7,062	1,517	2	62,319	35.55
2019	53,276	7,110	1,492	2	61,880	34.43
2020	55,374	7,172	1,458	1	64,006	34.73

註：

1. 依公共債務法規定，公共債務未償餘額係指中央及地方政府在其總預算、特別預算及在營業基金、信託基金以外之特種基金預算內，所舉借1年以上公共債務未償餘額，但不包括其所舉借自償性公共債務。
2. 94年度至109年度為審定決算數。
3. 因應103年12月25日地方改制為6都，直轄市包括臺北市、高雄市、新北市、臺中市、臺南市及桃園市。
4. 94年度至102年度為前3年度GNI平均數，103年起為前3年度GDP平均數。

Notes:

1. According to the Public Debt Act, outstanding debt refers to the outstanding public debt with a maturity of 1 year or longer as taken out by the central and local governments, on the general budgets, special budgets, and budgets in the form of extraordinary funds beyond operating funds and trust funds. However, self-redeeming public debt shall be excluded.
2. FY2005-2020: Final audit accounts for general government, edited by the Ministry of Audit, Control Yuan.
3. In line with the adjustment of the administrative divisions of the local governments on December 25, 2014, the special municipalities included Taipei City, Kaohsiung City, New Taipei City, Taichung City, Tainan City, and Taoyuan City.
4. Figures for FY2005 to FY2013 indicate the amount of total outstanding debt/ (average of GNI for previous three years). Figures for FY2014 and the following years indicate the amount of total outstanding debt/ (average of GDP for previous three years).

三、定期適量發行債券

Regular Issuance of Government Bonds and Treasury Bills

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

In order to establish an indicator for interest rates, bonds and treasury bills that are issued regularly in moderate amounts, a two-stage form of announcement was adopted. With a predictable and transparent issuance plan, the bond market has become more stable and efficient.

(一) 中央政府公債及國庫券政策之擬訂

1. 第一階段：提前於 108 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 109 年度第一季各月債券發行金額、標售日及發行日等資料明細 (遇假日提前 1 或 2 天公告)。
2. 第二階段：按季於 109 年 3 月 23 日、6 月 23 日及 9 月 23 日，公告次一季各月債券發行金額、標售日及發行日等資料明細 (遇假日提前 1 或 2 天公告)。

Planning issuance policy of government bonds and treasury bills

1. First-stage: Announcement of the types of bond (new or reopened bonds) and the years of maturity as well as the maturity days for treasury bills for each month for the coming year. The information was published on December 23, 2019 (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, 2020 (with announcement one or two days in advance in case of a holiday).

(二) 中央政府公債及國庫券之發行

1. 公債之發行

109 年度持續推動定期適量和 2 階段公告方式。公債以登記形式發行，其標售方式採「單一利率標」，票面利率以 0.125% 為級距，以開標後得標最高

利率之相等或最接近且較低之數訂定。109 年度標售甲類公債 18 次，計原始發行 13 次及增額發行 5 次，金額合計 5,350 億元，其中 4,180 億元係為支應債務基金舉新還舊財務運作需要，並未增加債務，1,170 億元則為支應總預算及特別預算需求發行，如表 5。

Issuance of central government development bonds and treasury bills

1. Issuance of government bonds

The MOF continued to issue government bonds regularly in moderate amounts in 2020 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 FY2020, the bonds were issued in eighteen terms with a total amount of NT\$535 billion, of which bonds worth NT\$418 billion were issued to provide the budgets for new and old financial operations of the Debt Service Fund without increasing debts; bonds worth NT\$117 billion were issued to raise funds for the general budget and special budgets. For details, please refer to Table 5.

2. 國庫券之發行

為建構短期利率指標，廣續推動國庫券定期適量和 2 階段公告方式。109 年度發行國庫券 11 期，發行金額 3,366 億元，係作為調節國庫收支盈虛調度之用，如表 6。

2. Issuance of treasury bills

In order to establish the short-term interest rate indicator, the MOF continued to issue treasury bills regularly in moderate amounts and adopted a “two-staged announcement” strategy. Treasury bills were issued eleven terms in FY2020. The total issue amount was NT\$336.6 billion. Its purpose was to adjust the distribution and scheduling of treasury revenue. For details, please refer to Table 6.

表5 109年度中央政府建設公債標售概況表

Table 5. Issuance of FY2020 Central Government Development Bonds

期數 No.	期別 Term	發行 數額 (億元) Amount of Issue (NT\$100 million)	發行 日期 Date of Issue	年期 Maturity	票面 利率 Coupon Rate (%)	競標(億元) Competitive Bid (NT\$100 million)			非競標 (億元) Non- competitive Bid (NT\$100 million)	得標 利率 Accepted Bid Rate (%)	溢(折) 價 數額 (元) Premium (Discount) (NT\$)	備註 Remark
						競標數額 Amount (1)	投標數額 Total Amount (2)	投標倍數 Bid-to- Cover Ratio (2)/(1)				
1	109甲1期 A09101	350	109.01.10	5	0.500	350.000	581.50	1.66	-	0.570	1	
2	109甲2期 A09102	300	109.01.17	20	0.750	300.000	682.00	2.27	-	0.795	2	
3	109甲3期 A09103	300	109.02.21	10	0.500	299.998	892.00	2.97	0.002	0.550	3	
4	109甲4期 A09104	300	109.03.09	20	0.500	300.000	787.50	2.63	-	0.570	4	
5	增額109甲 1期 A09101R	250	109.01.10	5	0.500	249.988	686.00	2.74	0.012	0.437	5	109.03.26增 額發行 Reopened on 2020.03.26
6	增額109甲 3期 A09103R	300	109.02.21	10	0.500	299.990	635.50	2.12	0.010	0.508	6	109.04.17增 額發行 Reopened on 2020.04.17
7	109甲5期 A09105	300	109.05.12	30	0.750	299.980	680.50	2.27	0.020	0.769	7	
8	109甲6期 A09106	300	109.06.11	10	0.375	299.980	643.50	2.15	0.020	0.477	8	
9	109甲7期 A09107	250	109.07.17	5	0.250	250.000	614.00	2.46	-	0.333	9	
10	增額109甲 6期 A09106R	250	109.06.11	10	0.375	249.985	577.50	2.31	0.015	0.370	10	109.08.14增 額發行 Reopened on 2020.08.14
11	109甲8期 A09108	300	109.09.18	20	0.500	299.998	649.00	2.16	0.002	0.509	11	
12	增額109甲 7期 A09107R	250	109.07.17	5	0.250	249.985	599.00	2.40	0.015	0.295	12	109.09.25增 額發行 Reopened on 2020.09.25
13	109甲9期 A09109	300	109.10.14	10	0.250	300.000	774.50	2.58	-	0.352	13	
14	109甲10期 A09110	300	109.11.13	2	0.125	300.000	655.00	2.18	-	0.137	14	
15	109甲11期 A09111	300	109.11.27	30	0.375	299.999	633.00	2.11	0.001	0.410	15	
16	109甲12期 A09112	350	109.12.08	5	0.125	350.000	577.00	1.65	-	0.198	16	
17	增額109甲 9期 A09109R	300	109.10.14	10	0.250	299.994	685.00	2.28	0.006	0.296	17	109.12.16增 額發行 Reopened on 2020.12.16
18	109甲13期 A09113	350	109.12.29	20	0.375	349.998	500.00	1.43	0.002	0.450	18	

表6 109年度財政部國庫券標售概況表

Table 6. Issuance of FY2020 Treasury Bills

期數 No	期別 Term	天期 Days	發行日 Date of Issue	到期日 Date of Maturity	發行數額 (億元) Amount of Issue (NT\$100 million)	得標利率 Accepted Bid Rate (%)	利息費用 (元) Interest Expenses (NT\$)
1	財109-1 F2020-1	182	109.01.08	109.07.08	350	0.481	83,930,000
2	財109-2 F2020-2	273	109.01.14	109.10.13	300	0.481	107,940,000
3	財109-3 F2020-3	91	109.01.31	109.05.01	350	0.450	39,270,000
4	財109-4 F2020-4	182	109.02.11	109.08.11	316	0.480	75,618,800
5	財109-5 F2020-5	91	109.03.02	109.06.01	250	0.470	29,300,000
6	財109-6 F2020-6	91	109.06.24	109.09.23	300	0.280	20,940,000
7	財109-7 F2020-7	91	109.09.22	109.12.22	250	0.200	12,475,000
8	財109-8 F2020-8	182	109.11.11	110.05.12	250	0.165	20,575,000
9	財109-9 F2020-9	182	109.11.27	110.05.28	300	0.140	20,940,000
10	財109-10 F2020-10	364	109.12.14	110.12.13	350	0.173	60,375,000
11	財109-11 F2020-11	91	109.12.21	110.03.22	350	0.178	15,540,000

(三) 短期及中長期借款之舉借

為靈活調節國庫收支，以提升國庫調度效能，依據「國庫券及短期借款條例」第 1 條規定，發行或洽借未滿 1 年之國庫券及借款。依公共債務法規定，未滿 1 年之公共債務未償餘額不超過當年度中央政府總預算及特別預算歲出總額 15%。國庫券之發行及短期借款之洽借，分別採標售及比價方式辦理，以節省國庫利息支出。109 年度共辦理短期借款 12 次，借款金額為 2,010 億元。另配合國庫調度及中央政府債務基金財務運作需要，109 年度辦理中長期借款 6 次，借款金額為 1,303.014 億元。

Short-term and long-term loans

In order to flexibly balance treasury revenues and expenditures and elevate the efficacy in the funding of the National Treasury, in accordance with paragraph 3, Article 1 of the “Treasury Bills and Short-Term Loans Act,” the MOF may issue treasury bills and negotiate for loans with a maturity of less than one year in order to adjust the distribution of Treasury revenue. According to the Public Debt Act, the outstanding debt with a maturity of less than one year shall not exceed 15% of the total annual expenditures against the central government general budget and special budget of the current fiscal year. The issuance of treasury bills and the negotiation of short-term loans were to be handled with auction and competitive-bidding, respectively, to reduce the expenditure of national treasury interest. There were twelve terms of short-term loans for a total of NT\$201 billion. Given the requirement to balance the National Treasury and the fiscal financing of the Debt Service Fund in 2020, there were six terms of long-term loans for a total of NT\$130.3014 billion.

(四) 公債及國庫券之還本付息及核結資料

1. 109 年度償付甲類公債本金 4,603 億元，利息 919 億元，本息合計 5,522 億元。
2. 109 年度償付國庫券本金 2,760 億元，利息 6 億元，本息合計 2,766 億元。
3. 109 年度受託辦理中央政府公債及國庫券還本付息之金融機構核結經付公債本息金額計 5,914 億元，國庫券本息金額計 2,766 億元。

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

1. The principal of Type A bonds totaling NT\$460.3 billion and interest totaling NT\$91.9 billion were paid as scheduled in 2020. The total amount was NT\$552.2 billion.
2. The principal of treasury bills totaling NT\$276 billion and interest totaling NT\$0.6 billion were paid as scheduled in 2020. The total amount was NT\$276.6 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 2020 was NT\$591.4 billion, and the principal and interest payments of the treasury bills was NT\$276.6 billion.

四、參與國際金融組織事務

Participation in International Financial Institutions

為回饋國際社會並提高我國能見度，我國積極參與國際金融組織事務。

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

(一) 亞洲開發銀行 (亞銀)

亞銀創立於 1966 年，總部於菲律賓馬尼拉，我國為創始成員國之一，宗旨在於協助亞太地區開發中會員國集體及個別之經濟加速發展。2020 年亞銀計有 68 個會員國，包括 49 個區域內 (亞太地區) 會員國，持股最多之會員國為日本；區域外會員國計 19 國，包括美國、加拿大及 17 個歐洲國家。主要成立目的係藉由提供貸款、技術援助、捐贈和股權投資，協助亞銀會員國及合作夥伴之社會和經濟發展。

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

亞銀及其會員國交流。

亞銀第 53 屆理事會年會受「嚴重特殊傳染性肺炎」疫情影響，改為兩階段於菲律賓馬尼拉舉辦線上會議。第一階段於 2020 年 5 月 22 日舉辦小規模會議，由亞銀理事會審定亞銀 2019 年財務報表及淨收入分配。第二階段於 2020 年 9 月 17 日至 18 日舉行，年會主題聚焦於探討亞洲及太平洋地區於處理 COVID-19 疫情之際，所對抗之各類挑戰；年會周邊線上研討會議題涵蓋全民健康覆蓋、區域合作科技與投資、堅毅與包容性復甦及國內資源調配等。

Asian Development Bank (ADB)

Established in 1966, ADB is headquartered in Manila, the Philippines. The Republic of China (Taiwan) is a founding member of ADB. The mission of ADB is to assist its developing members in the Asia and Pacific region—individually and collectively—in fostering economic growth. ADB was composed of 68 members in 2020, 49 of which are from the Asia and Pacific region; Japan is one of the regional members with the largest shareholdings. Among the 19 non-regional members are the United States, Canada, and 17 countries in Europe. ADB assists its members and partners by providing loans, technical assistance, grants, and equity investments to promote social and economic development.

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

The ADB's 53rd Annual Meeting of the Board of Governors was conducted in two stages virtually in Manila, Philippines due to the COVID-19 pandemic. The first stage comprised a reduced-scale meeting of the Board of Governors in Manila on May 22, 2020, for which the Board of Governors considered ADB's 2019 financial statements and net income allocation. The second stage was held as a virtual event on September 17 and 18, 2020, where the theme of the event focused the discussion on

a range of issues confronting Asia and the Pacific as it responded to the COVID-19 pandemic. Webinar topics included universal health coverage, regional cooperation, technology and investments, resilient and inclusive recovery, domestic resource mobilization, etc.

(二) 中美洲銀行

中美洲銀行創立於 1960 年，總部於宏都拉斯首都德古西加巴，成立目的在於提供融資及技術協助以促進中美洲地區經濟及社會發展。2020 年中美洲銀行計有 15 個會員國，包括 5 個創始會員國（瓜地馬拉、薩爾瓦多、宏都拉斯、尼加拉瓜及哥斯大黎加）、3 個區域內非創始會員國（多明尼加、巴拿馬及貝里斯）及 7 個區域外會員國（我國、韓國、墨西哥、西班牙、阿根廷、哥倫比亞及古巴），我國為中美洲銀行區域外第 1 大持股會員國。

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

中美洲銀行第 60 屆理事會年會受 COVID-19 疫情影響，改於 2020 年 9 月 3 日舉辦線上會議，年會主題聚焦於 CABEI 2020 年至 2024 年之機構策略、CABEI 機構改革方案及會員國認股與股款繳付等議案進行討論。

Central American Bank for Economic Integration (CABEI)

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

CABEI has a total of fifteen member countries which are as follows: five founding member countries, which are Guatemala, El Salvador, Honduras, Nicaragua, and Costa Rica; three non-founding regional member countries, the Dominican Republic, Panama, and Belize; and seven non-regional member countries, the Republic of China (Taiwan), Korea, Mexico, Spain, Argentina, Colombia, and Cuba.

Taiwan is the largest shareholder in the non-regional member countries.

The Minister of the MOF has served as a Governor of CABI since June 2014. Over the years, the MOF has sent delegates to attend the Ordinary Meeting of the Board of Governors of CABI and to actively take part in the planning of increasing the capital of CABI to enhance the interactions between our nation and other CABI member countries.

Due to the COVID-19 pandemic, the 60th Ordinary Meeting of the Board of Governors of CABI was held virtually on September 3, 2020, to discuss and decide on matters regarding institutional strategy 2020-2024, institutional reform program, and subscription of shares and payment of capital installment of member countries.

(三) 美洲開發銀行

美洲開發銀行第 61 屆理事會年會原訂 2020 年 3 月 18 日至 22 日於哥倫比亞巴蘭幾亞市舉行，受 COVID-19 影響，延至 2020 年 9 月 12 日至 13 日召開線上理事會，我國未派員與會。

Inter-American Development Bank (IDB)

The 61st Annual Meeting of the Board of Governors of the Inter-American Development Bank was all set to be held in Barranquilla, Colombia from March 18 to 22, 2020. Due to the COVID-19 pandemic, the meeting of the Board of Governors was held in a virtual session and postponed to September 12 and 13, 2020. The Republic of China (Taiwan) thus did not send representatives to attend the meeting.

(四) 歐洲復興開發銀行

歐洲復興開發銀行第 29 屆理事會年會原訂 2020 年 5 月 13 日至 14 日於英國倫敦舉行，受 COVID-19 影響，僅召開線上理事會改選總裁，爰我國未籌組官方代表團與會。

為維持我國與歐洲復興開發銀行之合作關係，並協助我國銀行業者及廠商拓展中東歐市場，財政部向歐洲復興開發銀行爭取聘僱我國財經官員至該行工作之機會。2020 年續派員赴該行貿易促進計畫處工作，對國際金融事務之經驗交流具相當助益，並可積極協助我國廠商充分掌握歐洲復興開發銀行所釋出之商機。

European Bank for Reconstruction and Development (EBRD)

The 29th Annual Meeting of the Board of Governors of the European Bank for Reconstruction and Development was all set to be held in London, UK, from May 13 to 14, 2020. Due to the COVID-19 pandemic, the meeting of the Board of Governors was held in a virtual session to re-elect the Bank's next President. The Republic of China (Taiwan) therefore did not organize an official delegation to attend the meeting.

To maintain our co-operative relationship with the EBRD and to assist domestic banks and companies to expand markets in Central-Eastern Europe, the MOF has successfully made application to the EBRD for the employment of a financial officer. The MOF proceeded to assign an officer to work in the Trade Facilitation Programme (TFP) Department of the EBRD in 2020. 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

強化公共建設財務規劃，創增計畫效益：

1. 配合國家發展委員會辦理 110 年度政府重大公共建設及前瞻基礎建設計畫第 3 期 (110 年至 111 年) 特別預算公共建設先期作業審議，就各部會所提計畫，提供財務面向意見，期政府有限資源發揮最大效益，以健全政府財政。
2. 參與政府重大公共建設及前瞻基礎建設個案計畫審議，以總體政府財政健全立場，從計畫效益及對可能影響政府財政負擔等面向提出建議，以避免資源重置浪費。

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

1. Execution of preliminary planning operations associated with the budgeting for the 2021 Major Public Construction Projects and the third-stage (2021-2022) of the Forward-looking Infrastructure Development Program in cooperation with the National Development Council and provision of financial advice according to plans presented by various ministries and councils to maximize the effects of limited resources and improve government finance was carried out.
2. Participation in review of the Major Public Construction Projects and the Forward-looking Infrastructure Development Program to put forth suggestions with regard to project benefits and likely impacts on government finance to prevent waste from repeated allocation of resources was encouraged.

二、輔導地方財政

Assistance to Local Government Finance

(一) 辦理業務聯繫會報及地方財政研習班

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，110年1月邀請地方政府財政單位首長召開地方財政業務聯繫會報，並聘邀桃園市、臺中市及嘉義市政府提出專題報告，經由個案研析及實例討論，分享成功經驗，有助於協助地方政府互為參採開闢自治財源及增進地方財務效能。另於109年11月開辦2期地方財政研習班，課程內容除宣導地方財政法規及財務策略，並邀請績優地方政府提出經驗分享，以充實直轄市、縣(市)及鄉(鎮、市)相關業務人員之專業知能並宣導財務策略。

Holding “Meeting on Local Finance” and Conducting local finance training classes

The NTA formally requested the chiefs of financial units of local governments to attend the Meeting on Local Finance in January 2021 to assist local governments with their financial operations as well as reinforce communication and coordination between the two sides and share experiences. Representatives from Taoyuan City, Taichung City, and Chiayi City Governments were invited to present their special topic reports. Cases were analyzed and discussed. Successful experiences were shared to serve as a reference for local governments in development of financial resources and improvement of local financial performance. In addition, the MOF also conducted two finance training classes on local finance in November 2020. The finance training classes included the introduction of regulations of local finance and financial strategies. Local governments were invited to share their experiences. Attendees were enthusiastic about the classes and gained fruitful results. These training classes will enhance the professional ability of local government employees and promote the use of financial strategies.

(二) 辦理財務績效考核

依「地方政府財政業務輔導方案」完成「財務管理」及「債務管理」等二大業務考評，110年1月召開之地方財政業務聯繫會報敦請財政部阮次長清華頒發績優單位獎座，以資鼓勵；另依「中央對直轄市與縣(市)政府計畫及預算考核要點」規定，辦理109年度開源績效考核作業，考評結果並送請行政院主計總處作為增減一般性補助款之參據。

Financial performance evaluation

The MOF promulgated “The Program for Assisting Local Government Finance” to carry out reviews of performance in two major areas, including financial management and debt management. The Deputy Minister, Juan, Ching-Hwa, convened the “Meeting on Local Finance” in January 2021 to present merit awards to outstanding agencies to express encouragement. In addition, the local performance assessment of the year 2020 was completed, and the results were delivered to the Directorate-General of Budget, Accounting and Statistics, Executive Yuan as reference for the addition or subtraction of general grants.

(三) 辦理中央統籌分配稅款撥付

中央統籌分配稅款係按實徵數撥付，如較通知分配數增加將全額撥付地方政府，如較通知分配數減少，亦無彌補問題。現行中央統籌分配稅款制度自88年7月實施以來，除92年度以前因受景氣與各項減稅措施等影響，以及98年度受國際金融風暴衝擊，呈現實徵數較通知分配數減少之情形，其餘年度均較通知分配數增加，惟109年度受嚴重特殊傳染性肺炎疫情影響，中央普通統籌分配稅款總計撥付2,625.05億元，較通知分配數減少約2.3%，如表7。

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 were shortfalls in 2009 due to the severe impact of the global financial tsunami, and in 2020 owing to the impact of the COVID-19 pandemic. Apart from the above-mentioned years, the actual Centrally-Funded Tax Revenues of the year 2020 amounted to NT\$ 262.5 billion. They were about 2.3% lower than forecast in 2020. For details, please refer to Table 7.

表7 109年度中央普通統籌分配稅款分配金額表
Table 7. Amount of Distribution from General Centrally-Funded Tax Revenues in 2020

單位：新臺幣億元；%
Unit: NT\$100 million; %

縣市別 County/City	通知分配金額 Notified Amount of Allocation	實撥金額 Actual Amount	增(減)情形 Over-(Short) Levy	
			金額 Amount	%
總計 Total	2,686.94	2,625.05	-61.89	-2.30
直轄市 Special Municipality	1,742.38	1,696.14	-46.24	-2.65
縣市 County/ City	712.09	702.61	-9.48	-1.33
鄉鎮市 Township/ Town	232.47	226.30	-6.17	-2.65

註：

1. 上述資料不含依加值型及非加值型營業稅法第11條規定辦理之專案補助款。
2. 欄內數字包含當年度專戶利息淨額。

Notes:

1. The above-mentioned information does not include special grants provided in accordance with Article 11 of the Value-Added and Non Value-Added Business Tax Act.
2. Figures in the table contain net interest of the specific account in that year.

三、督導公益彩券發行

Supervision of the Issuance of the Public Welfare Lottery

109 年度結算銷售金額達 1,307.16 億元，盈餘分配數為 300.17 億元，計分配予衛生福利部 135.07 億餘元、中央健康保險署 15.01 億元及地方政府 150.08 億餘元，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 2020, the amount of sales stood at NT\$130.72 billion, and the surplus amount of the public welfare lottery was NT\$30.02 billion. From this amount, NT\$13.51 billion was distributed to the Ministry of Health and Welfare, NT\$1.5 billion to the National Health Insurance Administration, and NT\$15.01 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare. For details, please refer to Table 8.

表8 公益彩券盈餘分配數及銷售金額一覽表

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

單位：新臺幣億元
Unit: NT\$100 million

項目 Item	盈餘分配數 Amount of Distributed Surpluses				銷售 金額 Amounts of Sales
	地方政府 (社會福利) Local Governments (Social Welfare) 50%	衛生福利部 (國民年金) Ministry of Health and Welfare (National Pension System) 45%	中央健康保險署 (全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve) 5%	合計 Total	
2000	36.22	16.52	2.77	55.51	248.94
2001	11.00	9.90	1.10	22.00	90.13
發行結束 結算盈餘 Liquidation Surplus	2.57	2.31	0.26	5.14	-
發行合計 Total (2000-2001)	49.79	28.73	4.13	82.65	339.06
2002	148.33	133.50	14.83	296.66	990.74
2003	113.05	101.74	11.30	226.09	801.84
2004	124.20	111.77	12.42	248.39	863.99
2005	101.75	91.58	10.18	203.51	718.85
2006	101.81	91.63	10.18	203.62	740.24
發行結束 結算盈餘 Liquidation Surplus	13.92	12.53	1.39	27.84	-
發行合計 Total (2002-2006)	603.06	542.75	60.30	1,206.11	4,115.66
2007	77.67	69.90	7.77	155.34	559.34
2008	104.07	93.66	10.41	208.14	750.48
2009	98.27	88.44	9.83	196.54	710.98
2010	106.05	95.45	10.61	212.11	786.89
2011	117.29	105.56	11.73	234.58	899.54
2012	136.06	122.45	13.60	272.11	1,052.46
2013	180.36	162.32	18.04	360.72	1,381.41
發行結束 結算盈餘 Liquidation Surplus	17.67	15.90	1.77	35.34	-
發行合計 Total (2007-2013)	837.45	753.70	83.74	1,674.89	6,141.10
2014	141.83	127.65	14.18	283.66	1,160.81
2015	167.89	151.10	16.79	335.78	1,366.40
2016	132.98	119.68	13.3	265.96	1,171.75
2017	142.14	127.93	14.21	284.28	1,209.76
2018	133.53	120.18	13.35	267.07	1,140.60
2019	136.95	123.25	13.69	273.89	1,179.48
2020	150.08	135.07	15.04	300.17	1,307.16
總計 Accumulated Total	2,495.7	2,230.05	248.72	4,974.47	19,131.82

四、辦理公益彩券經銷商紓困補貼

Administering Financial Aid for the Public Welfare Lottery Retailers

編列中央政府嚴重特殊傳染性肺炎防治及紓困振興特別預算第 1 次追加預算，並於 109 年 5 月 14 日至 6 月 30 日受理申請，計 26,636 位經銷商遞件，截至 109 年底核發 1 億 7,063 萬 9,000 元補貼款予 24,086 人。

The first supplementary budgets of the Central Government's Special Budgets for Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens were prepared in order to grant financial aid to affected public welfare lottery retailers. Until the end of year 2020, a total of NT\$170,639,000 in financial aid has been granted to 24,086 persons among the 26,636 retailers who submitted their aid applications during the period from May 14 to June 30 of the same year.

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 109 年股東常會董事改選

109 年度彰化商業銀行股份有限公司、合作金庫金融控股股份有限公司、關貿網路股份有限公司董事(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，及完成臺灣菸酒股份有限公司董事、監察人改派。

Completion of board directors elections in government-owned share enterprises in 2020

The elections of Chang Hwa Commercial Bank, Ltd., Taiwan Cooperative Financial Holding Co., Ltd., Trade-Van Information Services Co., Ltd. board directors in 2020 were held smoothly and successfully, and the results were in line with the expectation of the MOF in that the interests of government-owned shareholdings were well-protected. Also, new board directors and supervisors of Taiwan Tobacco & Liquor Corporation were appointed.

(二) 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。109 年 12 月 18 日修正發布「公股銀行辦理青年安心成家購屋優惠貸款原則」，延長實施期程至 111 年底，並自 110 年 1 月 1 日起新貸戶採一段式機動利率固定加碼調降 0.03 個百分點。109 年 12 月底止，本優惠貸款共撥貸 303,952 戶、1 兆 2,353 億餘元，有效協助無自有住宅家庭購屋安家，落實居住正義。

Continued implementation of the “Preferential Housing Loans for the Youth”

In order to assist young people to purchase their own houses, the MOF launched the “Preferential Housing Loans for the Youth” offered by the eight banks with government-owned shareholdings with the banks’ own capital from December 1,

2010. The MOF promulgated amendments to “The Principle of Preferential Housing Loans for the Youth” on December 18, 2020, and extended the implementation period to December 31, 2022. This project had reduced the fixed rate by 0.03 percentage point for the new application cases of one-off variable rate from January 1, 2021. At the end of December 2020, the abovementioned preferential loan administered by the government-owned share banks had been granted to 303,952 households to the amount of NT\$1,235.3 billion. This policy reduces the burden of people buying their own houses and implements people’s housing rights.

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 109 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 1,509.24 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 109 年度基金決算書揭露應負擔支出。
4. 遵依行政院 106 年 8 月 1 日函示，適時請行政院主計總處視政府整體財政收支狀況及基金實際運作需要，增編國庫撥補收入，以償還債務。

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

1. The purpose of the establishment of the privatization fund is to employ partial

funds from privatization to finance the shortage as requested by a government-owned enterprise experiencing financial difficulties for the payment of the expenses borne by such government-owned enterprise for privatization; to finance the shortage as requested by a government-owned enterprise experiencing financial difficulties for the payment of severance pay to its employees laid off as a result of any special project prior to privatization and/or in connection with the winding-up of the government-owned enterprise; and to pay the additional six-month salary and compensation for various losses provided in the Act of Privatization of Government-owned Enterprises and the expenses borne by the government for privatization so as to accelerate the promotion of privatization.

2. From its establishment in 2001 to the end of December 2020, 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\$150,924 million. For details, please refer to Table 9.
3. In order to strengthen the transparency of the disclosure of the financial information of the government, the administration has drafted the basic principles for the Fund for Privatization of Government-owned Enterprises under the Executive Yuan Actuarial Assumptions to be the basis for competent authorities in conducting actuarial calculations and to consolidate the actuarial reports of competent authorities and make scheduled disclosures of the relevant expenses in the 2020 financial statements of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan.
4. In accordance with the letter dated August 1, 2017, the Executive Yuan expressed that in proper time, request the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, depending on the government's overall finances and the Fund's actual operating needs, additional funds may be allocated from the treasury to repay debt.

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108年12月底止 Aug. 2001 to Dec. 2019		109年度 FY2020	
		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 (7.45%)	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	0.80	1,085.62 (76.09%)	0.03	82.55
	交通部 MOTC	994.30		75.43	
	經濟部 MOEA	6.32		0.07	
	財政部 MOF	6.43		0.07	
	退輔會 VAC	77.77		6.95	
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	105.03 (7.36%)	0	0
	交通部 MOTC	39.67		0	
	經濟部 MOEA	12.69		0	
	財政部 MOF	47.14		0	
	退輔會 VAC	0.95		0	
已民營化事業民營化時留用人員於87年6月5日仍繼續在職義務役年資結算補償給付 For privatized businesses, compensation pay based on voluntary service and seniority for retained staff still in place on June 5, 1998	文化部 MOC	0	34.36 (2.41%)	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 (6.69%)	0	0
	退輔會 VAC	40.11		0	
總計 Total			1,426.69		82.55

(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

109 年度營業及非營業特種基金計有 116 單位，其所轄編製分基金預算 110 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 110 年度預算案時程審提意見，秉持開源節流原則，促使特種基金提升經營績效，增加盈（賸）餘繳庫數，有效挹注國庫收入。

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 110 年度總預算撥款支應 88 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 109 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 2020, the number of enterprise funds and non-profit special funds totaled 116, under which 110 sub-budgets were compiled. The NTA coordinated with other departments to call fund-related meetings and participated in several public construction project reviews and meetings on the amendments to fund-related regulations. Furthermore, the NTA, in co-ordination with the Executive Yuan during the preparation of the FY2021 Special Fund Budget, provided review opinions with the aim of increasing revenue and decreasing expenditure, raising the financial performance of special funds, increasing the surplus of public enterprises and public utilities to the National Treasury, and injecting revenues into the National Treasury in an effective way.

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

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

owned Enterprises under the Executive Yuan, the MOF actively planned and requested co-operation with relevant ministries and departments to engage in the release of shares, and successfully obtained an appropriation of NT\$8.8 billion for the fund from the FY2021 Central Government General Budget of the Executive Yuan, which allowed for a significant improvement in the financial conditions of the Fund. In addition, in regard to the potential for the occurrence of liabilities about which concerns had been expressed by the Legislative Yuan and Control Yuan, the MOF compiled actuarial valuation reports from the relevant ministries and departments, and disclosed the relevant expenses in the 2020 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

109 年度完成審查中央政府各機關規費相關法規總數計 47 個，收費項目總數計新增 453 項、調整 244 項；另審查各地方政府規費相關法規計 29 個。105 年至 109 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 2020, a review was completed the relevant regulations of central government service fees for a total of 47 regulations, with 453 charges newly-added and 244 adjustments to previously existing charges, as well as the relevant regulations of local government service fees for a total of 29 regulations. The summaries of the related figures from 2016 to 2020 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 133 個法規之主管機關辦理修正及檢討。

Enhancement of the forms of relevant regulations and implementation of routine reviews of the standards of fees and charges

The Administration required that the relevant executive authorities-in-charge of the matters concerned with the relevant standards of central government service fees which have not yet been fully set in the form of regulations or are not in accord with paragraph 2, Article 11, of the Charges and Fees Act be subject to such regulations by a routine review at least once every three years; the Administration shall notify the executive authorities-in-charge of the related matters every half year 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 133 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

110 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 2,416 億元、行政及財產收入 1,332 億元。

Preparation of the FY2021 Central Government General Budget of the Surplus of Public Enterprises & Public Utilities as well as the Revenues from Administrative Businesses and Properties of the Central Government, which were passed by the Legislative Yuan. The annual revenues of the former totaled NT\$241.6 billion, and the latter totaled NT\$133.2 billion.

表10 105年度至109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 2016 to 2020

單位：新臺幣億元；%
Unit: NT\$100 million; %

年度 Year	2016	2017	2018	2019	2020	
項目 Item	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	
罰賠款收入 Revenues from Fines and Indemnities	254.80	398.35	353.98	250.38	265.68	
規費收入 Fees	596.97	889.08	618.30	612.58	1,990.25	
其他收入 Other	180.05	220.26	146.90	162.40	147.01	
財產收入 (經常門) Revenues from Public Properties (Current)	98.06	94.64	125.10	116.34	413.33	
財產收入 (資本門) Revenues from Public Properties (Capital)	168.28	131.85	172.28	190.58	396.03	
合計 Total	金額 Amount	1,298.15	1,734.18	1,416.56	1,332.28	3,212.3
	成長率 Growth\%	(28.90)	33.59	(18.32)	(5.95)	141.11

註：「規費收入」106年及109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282.65億元及1,421.91億元。

Notes: Revenues from fees for 2017, and 2020 include the issuance of special licenses for the operation of broadband of the National Communications Commission for a total of NT\$28.265 billion, and NT\$142.191 billion, respectively.

菸酒管理

Tobacco and Alcohol Management

一、核發菸酒製造業及進口業許可執照

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

菸酒之產製及進口為許可制，業者須取得財政部核發之許可執照始得產製及進口菸酒。截至 109 年底，領有菸酒進口業許可執照業者計有 2,274 家，較 108 年增加 34 家；酒製造業者計有 349 家，較 108 年增加 2 家；菸製造業者則有 4 家，與 108 年相同。

Since the production or import of tobacco or alcohol is subject to licensing, intended operators of these businesses must obtain a license permit before undertaking any of these activities. In 2020, these were 2,274 licensed operators in the import business, an increase of 34 operators compared with the number of the operators of the previous year; 349 licensed alcohol producing operators, two operators more than the year before; and four licensed tobacco producing operators, the same number of operators as in the previous year.

二、辦理專營菸酒批發及零售業紓困補貼

Dealing with Relief Subsidies for Retailers and Wholesalers Specializing in Tobacco and Alcohol

為減緩疫情對於菸酒批發及零售業之衝擊，109 年 7 月 10 日訂定發布「財政部對受嚴重特殊傳染性肺炎影響發生營運艱困之專營菸酒批發及零售業紓困辦法」及其申請須知，補貼業者薪資費用及營運資金，以穩定其經營及員工就業。本項補貼受理申請期間自 109 年 7 月 10 日至 9 月 10 日止，計補貼 136 家業者，補貼金額計 0.26 億元。

In order to mitigate the impact on retailers and wholesalers specializing in tobacco and alcohol due to the COVID-19 pandemic, the MOF promulgated “Regulations of the Ministry of Finance for the Relief of Retailers and Wholesalers Specializing in Tobacco or Alcohol Extremely Impacted by Severe Pneumonia with Novel Pathogens” and its application guide on

July 10, 2020. Under the subsidy program, the MOF subsidized business, salary and operating expenses, to stabilize its operations and employment. This program took effect from July 10 to September 10, benefitting 136 operators with a total subsidy amount of NT\$26 million.

三、修正入境旅客隨身攜帶超量菸酒裁罰基準

Amending the Penalty Standards of Excessive Carrying of Tobacco and Alcohol by Inbound Passengers

為衡平菸酒市價與罰鍰之落差及落實行政罰法精神，109年10月5日修正發布「菸酒查緝及檢舉案件處理作業要點」第6點、第19點之1及第45點有關菸酒主管機關分工管轄規定及入境旅客隨身違規超量攜帶捲菸、雪茄及酒之罰鍰基準。

To bridge the gap between the market price and fines of tobacco and alcohol, as well as to fulfil the spirit of the Administrative Penalty Act, amended Articles 6, 19-1, and 45 of “Directions for the Handling of Seizures and Accusations for Tobacco and Alcohol-Related Products” were promulgated on October 5, 2020, concerning the jurisdiction of the tobacco and alcohol authorities and the penalty standards of illegal and excessive carrying of cigarettes, cigars and alcohol beverages by inbound passengers.

四、賡續推動優質酒類認證

Promoting the Alcohol Quality Certification System

(一) 為提升國內產製酒品之品質，保障消費者權益，財政部自92年起推動優質酒類認證制度，109年經積極輔導業者申請認證65場次，計新增通過認證4廠線、19項酒品；截至109年底，共有45廠線計256項酒品通過認證。另為提升認證酒品國際競爭力，109年薦送認證酒品參加德國國際烈酒競賽，榮獲3金3銀佳績。

For improving the quality of domestically produced alcohol products and safeguarding the interests of consumers, the MOF introduced the Alcohol Quality Certification System in 2003. In 2020, the NTA actively held 65 sessions to assist producers applying for the certification, and ended up with 4 manufacturing lines and 19 alcohol products being certified. At the end of 2020, 45 manufacturing lines (and

256 alcohol products) have been certified. In order to promote the competitiveness of the certified alcohol products, some of these products were sent to the Meiningers International Spirits Award (ISW) and they have gained 3 golden medals and 3 silver ones.

- (二) 為強化認證管理及配合實務需要，109年2月3日修正發布「財政部優質酒類認證作業要點」、「財政部優質酒類認證評審作業程序」、「財政部優質酒類認證評審基準—米酒及料理酒類」、「財政部優質酒類認證評審基準—糧穀釀造酒類」，同年7月29日核備修正「財政部優質酒類認證標誌使用要點」及「財政部優質酒類認證標誌含義」，同年8月7日修正發布「財政部優質酒類認證評審基準—高粱酒」。

To strengthen certification management and to meet practical needs, amendments to “Directions for the Operation of the Certification on the Certified Alcohol,” “Evaluating Procedures for Granting Certification on the Certified Alcohol,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Rice Spirits and Cooking Alcohols” and “The MOF Standard for Evaluation of the Certification of Alcohol–Alcoholic Beverages Brewed from Grains” were promulgated on February 3, 2020. “The Using Guidelines of the Certification Mark on the Certified Alcohol” and “The Meaning of the Certification Mark on the Certified Alcohol” were approved on July 29, 2020. Amendments to “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Sorghum Spirits” were promulgated on August 7, 2020.

五、執行進口酒類查驗制度

Executing the Imported Alcohol Products Inspection Scheme

賡續委託財政部關務署基隆關、屏東縣檢驗中心、基隆市衛生局及行政院原子能委員會核能研究所等檢驗單位，協助本署辦理一般進口酒類、未變性酒精、防腐劑及輻射等檢測。109年共審理進口酒類衛生查驗案件 96,431 件，其中不合格 5 件，為進口酒品衛生安全把關，維護消費者飲酒安全。另國產及進口菸酒總量統計如表 11 至表 13。

The NTA continued to authorize Keelung Customs, Pingtung County Central

Laboratory, Keelung City Health Bureau, the Institute of Nuclear Energy Research and other agencies (institutions) to assist with executing inspections on general imported alcohol products, un-denatured ethyl alcohol, preservatives, and radiation content. In 2020, there were 96,431 applications (five applications disqualified) for importation inspection that underwent the scheme, which has helped to strengthen the hygiene administration of alcohol products, as well as to protect drinking safety for consumers. The yearly amounts of domestically produced and imported tobacco and alcohol products are shown separately in Tables 11 to 13.

六、強化菸酒類消費者保護及私劣菸酒查緝

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

- (一) 為維護消費者權益及國民健康，建立飲用私劣酒發生重大傷害事故緊急通報作業規定及每年演練機制，及時協助支援地方政府危機處理，並配合行政院消費者保護處及地方政府辦理消保宣導活動 299 次，強化全民共同監督及消費安全秩序。另召開「中央菸酒稽查及取締督導小組」委員會議，統籌協調督導處理重大違法私劣菸酒品案件相關事項，協調解決中央及地方菸酒主管機關查緝私劣菸酒所遭遇之困難。

To protect the rights of consumers and public health, the NTA has established an emergency reporting system for harm caused by illegal alcohol by holding safety drills to assist local governments in ways to manage crises in a timely manner so as to minimize any possible harm caused. In 2020, the NTA worked with the Consumer Protection Division, Executive Yuan and local governments to organized 299 activities with the aim of enhancing public participation in monitoring illegal activities and protecting consumers' safety and order. "The 48th Commissioners, Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products" was also convened to coordinate and supervise relevant cases which involved illegal

tobacco and alcohol products, and to solve problems confronted by the central and local competent authorities.

- (二) 109 年 12 月 15 日舉辦 109 年度私劣菸酒查緝會報，邀請海洋委員會海巡署、內政部警政署等中央部會及地方菸酒主管機關等與會，共同擘劃精進私劣菸酒查緝作為，並滾動檢討修正「查緝走私菸品精進執行方案」，精進防杜措施。

The NTA convened “The 2020 Meeting on Investigation and Seizure of Illegal Tobacco and Alcohol Products” on December 15, 2020, inviting representatives from the Coast Guard Administration, Ocean Affairs Council; National Police Agency, Ministry of the Interior as well as the other central and local competent authorities to jointly plan to improve the investigation measures of illegal tobacco and alcohol by continuously reviewing the “Implementation Plan for Enhancing the Efficacy of Investigation and Seizure of Smuggled Tobacco Products”.

- (三) 依據「109 年度加強查緝私劣菸酒策進計畫」，辦理地方政府私劣菸酒查緝績效考核，績效優良者給予獎助金及行政獎勵，並召開年度查緝會報檢討分析成效，作為後續私劣菸酒查察努力方向。

In accordance with “The MOF 2020 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products,” the NTA has conducted performance appraisal of the local governments on investigation of tobacco and alcohol, and has provided grants and administrative incentives to those with excellent performance. An annual meeting on investigation was also held to review and analyze performance, for giving direction to subsequent investigations of illegal tobacco and alcohol products.

- (四) 109 年度查獲違反菸酒管理法案件 3,052 件，違法菸類 2,074.84 萬包、酒類 69.18 萬公升，市價約 15 億 8,690 萬元，各年度查獲私劣菸酒數量如表 14。

As of December 31, 2020, a total of 3,052 cases involving illegalities have been successfully handled by the NTA. A total of 20.74 million packs of illegal tobacco products and a total of 0.69 million liters of illegal alcohol products were seized at a market value of about NT\$1.59 billion. The total amounts of illegal tobacco and alcohol products seized in the past years are shown in Table 14.

表11 國產及進口紙菸類總量表

Table 11. Total Amounts of Domestic and Imported Cigarettes

單位：千支

Unit: One thousand pcs

年度 Year	紙菸類 Cigarettes								
	國產Domestic			進口Imported			小計Sub-total		
	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
2002	18,628,741.46	53.68	-	16,073,466.52	46.32	-	34,702,207.98	100.00	-
2003	20,218,296.32	49.64	8.53	20,514,129.78	50.36	27.63	40,732,426.10	100.00	17.38
2004	16,931,639.80	43.23	-16.26	22,238,443.13	56.77	8.41	39,170,082.93	100.00	-3.84
2005	17,090,821.32	39.63	0.94	26,038,134.29	60.37	17.09	43,128,955.61	100.00	10.11
2006	16,718,856.76	40.24	-2.18	24,827,182.15	59.76	-4.65	41,546,038.91	100.00	-3.67
2007	16,933,339.24	40.34	1.28	25,040,630.00	59.66	0.86	41,973,969.24	100.00	1.03
2008	17,698,116.70	39.91	4.52	26,652,234.74	60.10	6.44	44,350,351.44	100.00	5.66
2009	18,686,149.57	49.05	5.58	19,409,453.41	50.95	-27.18	38,095,602.98	100.00	-14.10
2010	18,699,195.72	49.35	0.07	19,190,512.57	50.65	-1.13	37,889,708.29	100.00	-0.54
2011	20,705,285.40	55.47	10.73	16,619,221.76	44.53	-13.40	37,324,507.16	100.00	-1.49
2012	21,967,404.11	58.87	6.10	15,347,216.68	41.13	-7.65	37,314,620.79	100.00	-0.03
2013	22,038,542.02	57.31	0.32	16,418,957.29	42.69	6.98	38,457,499.31	100.00	3.06
2014	21,570,931.08	54.78	-2.12	17,805,245.24	45.22	8.44	39,376,176.32	100.00	2.39
2015	22,095,742.81	59.67	2.43	14,932,081.22	40.33	-16.14	37,027,824.03	100.00	-5.96
2016	25,584,892.89	67.54	15.79	12,295,101.25	32.46	-17.66	37,879,994.14	100.00	2.30
2017	32,863,309.75	84.94	28.45	5,828,459.94	15.06	-52.60	38,691,769.69	100.00	2.14
2018	31,991,892.52	83.85	-2.65	6,162,307.77	16.15	5.73	38,154,200.29	100.00	-1.39
2019	31,226,809.06	85.58	-2.39	5,262,170.91	14.42	-14.61	36,488,979.97	100.00	-4.36
2020	28,738,942.64	82.88	-7.97	5,937,270.78	17.12	12.83	34,676,213.42	100.00	-4.97

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

單位：公斤
 Unit: Kilogram

年度 Year	非紙菸類(菸絲、雪茄、鼻菸、嚼菸、其他菸品) Non-Cigarette Products (Tobacco slices, cigars, snuff, chewing tobacco, and other tobacco products)								
	國產Domestic			進口Imported			小計Sub-total		
	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
2002				387,140.96	100.00	-	387,140.96	100.00	-
2003				506,092.19	100.00	30.73	506,092.19	100.00	30.73
2004				46,595.17	100.00	-90.79	46,595.17	100.00	-90.79
2005		-	-	59,253.10	100.00	27.17	59,253.10	100.00	27.17
2006		-	-	45,328.75	100.00	-23.50	45,328.75	100.00	-23.50
2007	-	-	-	40,470.32	100.00	-10.72	40,470.32	100.00	-10.72
2008	-	-	-	51,263.87	100.00	26.67	51,263.87	100.00	26.67
2009	360.00	0.15	-	233,544.79	99.85	355.57	233,904.79	100.00	356.28
2010	60,480.00	3.92	16,700.00	1,483,888.97	96.08	535.38	1,544,368.97	100.00	560.26
2011	-	-	-100.00	3,065,519.28	100.00	106.59	3,065,519.28	100.00	98.50
2012	-	-	-	3,580,394.55	100.00	16.80	3,580,394.55	100.00	16.80
2013	2,877.30	0.08	-	3,586,125.38	99.92	0.16	3,589,002.68	100.00	0.24
2014	429,529.00	11.73	14,828.20	3,232,308.16	88.27	-9.87	3,667,837.16	100.00	2.03
2015	6,797.50	0.17	-98.42	3,987,943.29	99.83	23.38	3,994,740.79	100.00	9.09
2016	430,020.00	8.95	6,226.15	4,376,479.49	91.05	9.74	4,806,499.49	100.00	20.32
2017	3,340.00	0.08	-99.22	4,391,117.47	99.92	0.33	4,394,457.47	100.00	-8.57
2018	114,990.55	2.60	3,342.83	4,305,714.62	97.40	-1.95	4,420,705.17	100.00	0.60
2019	0.00	0.00	-100.00	3,115,365.47	100.00	-27.65	3,115,365.47	100.00	-29.53
2020	0.00	0.00	-	3,931,832.40	100.00	26.21	3,931,832.40	100.00	26.21

表13 國產及進口酒類總量表

Table 13. Total Amounts of Domestic and Imported Alcohol Products

單位：千公升(公秉)
Unit: Kiloliter

產品 Products	酒類 Alcohol Products								
	國產Domestic			進口Imported			小計Sub-total		
	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
年度 Year									
2002	437,006.60	72.06	-	169,452.76	27.94	-	606,459.36	100.00	-
2003	451,714.68	72.63	3.37	170,247.86	27.37	0.47	621,962.53	100.00	2.56
2004	463,928.52	73.56	2.70	166,793.42	26.44	-2.03	630,721.94	100.00	1.41
2005	463,637.73	73.09	-0.06	170,690.17	26.91	2.34	634,327.90	100.00	0.57
2006	497,903.74	75.24	7.39	163,883.02	24.76	-3.99	661,786.77	100.00	4.33
2007	472,405.27	72.10	-5.12	182,768.81	27.90	11.52	655,174.08	100.00	-1.00
2008	462,820.28	72.33	-2.03	177,023.82	27.67	-3.14	639,844.10	100.00	-2.34
2009	503,041.28	73.80	8.69	178,585.03	26.20	0.88	681,626.30	100.00	6.53
2010	513,432.94	71.64	2.07	203,295.32	28.36	13.84	716,728.26	100.00	5.15
2011	509,947.98	70.00	-0.68	218,577.54	30.00	7.52	728,525.53	100.00	1.65
2012	544,971.27	70.95	6.87	233,133.45	29.05	2.08	768,104.71	100.00	5.43
2013	503,572.47	69.27	-7.60	233,396.78	30.73	0.12	726,969.26	100.00	-5.36
2014	515,372.48	66.95	2.34	254,371.16	33.05	13.87	769,743.64	100.00	5.88
2015	515,196.55	65.97	-0.03	265,719.65	34.03	4.46	780,916.20	100.00	1.45
2016	505,307.94	64.22	-1.92	281,547.36	35.78	5.96	786,855.30	100.00	0.76
2017	507,480.81	63.47	0.43	292,023.12	36.53	3.72	799,503.93	100.00	1.61
2018	488,796.84	62.72	-3.68	290,479.41	37.28	-0.53	779,276.24	100.00	-2.53
2019	469,662,127	60.57	-3.92	305,747,626	39.43	5.26	775,409,753	100.00	-0.50
2020	462,287,378	58.06	-1.57	333,988,360	41.94	9.24	796,275,738	100.00	2.69

表14 查獲私劣菸酒統計表

Table 14. Total Amounts of Illegal Tobacco and Alcohol Products

單位：百萬
Unit: Million

年度Year	項目Item	菸類(包) Amount of Cigarettes (Packs)	酒類(公升) Amount of Alcohol (Liters)
2002		26.50	1.81
2003		26.25	1.15
2004		22.03	0.48
2005		12.48	1.49
2006		6.61	0.62
2007		10.90	0.74
2008		4.46	0.96
2009		10.28	1.07
2010		15.41	0.61
2011		11.09	0.74
2012		13.44	0.54
2013		21.29	0.53
2014		16.90	0.85
2015		10.55	0.58
2016		9.91	0.61
2017		20.86	0.99
2018		18.01	0.9
2019		23.18	0.46
2020		20.74	0.69

註：表列數含海洋委員會海巡署、內政部警政署、財政部關務署及地方政府查獲數。

Note: The amounts in this table include products seized by the Coast Guard Administration of the Ocean Affairs Council; National Police Agency of the Ministry of the Interior; Customs Administration of the MOF; and local governments.



參、未來業務展望
Future Prospects

參、未來業務展望

Future Prospects

一、研修「公庫法」

Amendment of the Government Treasury Act

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

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

二、精進電子支付業務

Improvement of the Electronic Operations for the National Treasury Payment Service

為落實國庫支付作業全面 e 化目標，未來將廣續檢討現有人工與紙本作業，就可納入 e 化項目建置電子化處理機制，並持續精進稅費 e 化代繳作業，俾簡化作業程序及提升財務效能。另將不定期辦理支付作業緊急備援演練，適時滾動修正相關作業程序，確保國庫集中支付作業運作順暢，維護政府債信。

In compliance with the e-processing objective for the Treasury payment operations, the NTA will continue to review existing manual and paper-based processes to establish e-processing mechanisms for those items which can be digitized, and will continue to improve e-payment operations for taxes and expenses, so we can simplify operation

procedures and enhance the financial efficacy. Moreover, the NTA will irregularly hold drills for emergency management of payment operations and modify relevant operational procedures in a timely manner to ensure the Treasury payment operations and maintain government credibility.

三、加強債務管控

Strengthening Debt Management and Control

中央政府將持續遵守財政紀律，並持續落實地方政府債務分級管理機制，督促渠等控管債務，以促進財政健全。

The central government will continue to adhere to financial disciplines and enforce the local government debt classification and management mechanism to urge local governments to control and manage their debt to improve their finance.

四、精進中央政府債務管理

Enhancing Debt Management of the Central Government

因應國庫融資需求，靈活運用債務管理策略，妥善運用公債、國庫券及長短期借款等融資工具，並因應市場需求，適時檢討債券發行制度，彈性調整發債計畫，以定期適量發行債券。另透過中央政府債務基金舉新還舊、舉低還高財務運作，如期償還到期債務及提前償還未到期債務，有效調整債務結構及降低中央政府債息負擔，增進政府財務運作效能。

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

burden of the central government and increase debt management efficacy.

五、 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 will 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. These strategies aim at attracting 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 eased.

六、 推動財政收支劃分法修法

Promoting Draft Amendments to the Act Governing the Allocation of Government Revenues and Expenditures

為落實均衡臺灣政策，促進區域平衡發展，研擬「財政收支劃分法」修正草案，修正原則包括擴大中央統籌分配稅款規模以提升地方財政自主，直轄市與縣(市)適用同一分配公式，優先彌補基準財政收支差短以維持財政公平立足點，激勵財政努力及強化財政紀律。鑑於中央政府刻推動前瞻基礎建設、長照及少子女化對策及因應嚴重特殊傳染性肺炎疫情採取紓困振興措施等重大政策，財劃法修正案將衡酌地方政府意見及整體財政情形，配合行政院政策通盤考量。

To ensure that the policy of balancing Taiwan's regional development can be effectively

enforced, the NTA drew up the draft amendment to the “Act Governing Allocation of Government Revenues and Expenditures.” The proposed amendments include extension of the scale of the central government’s consolidated allocation of tax revenues to promote financial independence of local governments, application of the same allocation formula to special municipalities and counties (cities), prioritization of compensation for standard financial income-expenditure gaps to ensure equal financial footholds, encouragement of financial efforts, and reinforcement of financial disciplines. As the central government is currently promoting important policies such as the Forward-looking Infrastructure Development Program, long-term care, countermeasures against the low birth rate, and Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens, the amendment to the “Act Governing Allocation of Government Revenues and Expenditures” will be comprehensively planned in coordination with policy requirements, taking the opinions of local governments and the overall financial situation into consideration.

七、持續落實推動地方財政輔導

Continuously Strengthening and Promoting Assistance to Local Government Finance

為協助地方政府開闢財源，廣續依「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 11 年來輔導方案持續推動結果，已引起地方政府重視，對於積極運用財務策略，提升財務效能，已初具成效，未來仍將持續透過教育訓練、考核輔導、財政輔導座談及經驗分享等方式，以精進地方財政業務，並提升財務效能。

In order to help local governments create financial resources, the MOF issued “The Program for Assisting Local Government Finance” to review and evaluate the fiscal performances of local governments. The MOF has held seminars and invited outstanding performers to share their experiences in the past eleven years. As a result of the propagation of the program, local governments have paid attention to the concepts of the program, and consequently adopted active financial strategies to improve their fiscal

performance effectively. The MOF will continue to promote the financial performance of local governments through educational training, evaluation, assistance, and the sharing of experience, so as to streamline the fiscal operations of local governments and to improve financial efficacy.

八、精進公益彩券業務管理

Advancing the Administration of the Public Welfare Lottery Business

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

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

九、改善行政院公營事業民營化基金財務

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

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

To facilitate the operation of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan, at present, the MOF actively plans and requests 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 from future annual Central Government General Budget so as to improve the financial status of the fund.

十、加強實施規費「定期檢討制」

Enhancing the Routine Review of the Regulations of Fees and Charges

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

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

十一、賡續推動「優質認證酒類產業發展方案」

Steadily Implementing the Development Plan on Certificated Alcohol Industry

「優質認證酒類產業發展方案」109 年至 111 年計畫，除持續推動原有措施，如薦送優質認證酒類參加國際競賽、獎勵認證業者參與國內外展售活動等，並以媒合其他業者與優質製酒業者異業結盟作為後續推動策略目標，扶植國內製酒產業正向發展。為鼓勵認證業者生產優質好酒，透過品評競賽評選優勝酒品，並結合餐酒會舉辦優質酒類認證成果發表會，爭取媒體曝光，提高認證酒品及標誌知名度。

The “Development Plan on Certificated Alcohol Industry” implemented from 2020 to 2022, focuses on establishing a cross-industry cooperation between other industries and certified producers as a follow-up promotion strategy goal, and works in conjunction with continued measures such as sending certified alcohol producers to attend international

competitions and awarding certified producers to join domestic exhibitions and sales events so as to foster the domestic alcohol industry. In order to encourage certified producers to produce high-quality alcohols, the MOF will hold a tasting competition and a banquet to honor outstanding achievements and prize-winning alcohols, for the purpose of increasing media exposure and the awareness of certified alcohols and certification mark.

十二、廣續強化進口酒類查驗機制

Continuously Improving the Imported Alcohol Product Inspection Scheme

為強化進口酒類衛生查驗制度，並強化與海關間資訊交換及風險整合管理機制，即時透過資通訊科技加強風險酒品管控及篩選高風險酒品，有效邊境整合管理，縮短業者通關時間強化海關與簽審機關間之合作，降低業者相關成本進而達政府與業者雙贏之目標。

In order to improve the imported alcohol products inspection scheme, as well as to enhance the information exchange and risk integration systems with Customs, the NTA will continually advance its management and selection of high-risk alcohol products through upgrading the utilized information and communication technology. By more effectively integrating border management, shortening the time of customs clearance for the industry, as well as strengthening the cooperation between Customs and the signatory authorities, the goals of reducing the related costs of the industry and thereafter a win-win situation for both the government and the industry will be reached.

十三、提升私劣菸酒查緝效能

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

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。另為加強查緝私劣菸酒，整合中央

及地方相關機關查緝資源及人力，擬具查緝重點，訂定年度加強查緝私劣菸酒策進計畫，並透過辦理菸酒抽檢、年節專案查緝、每月不定期市面查緝及選案查核等方式加強查緝。

The NTA has continued to implement “The Implementation Plan for Enhancing the Efficiency of Investigation and Seizure of Smuggled Tobacco Products” to cope with the influence rendered to curb illegal tobacco products by keeping a close review of these new measures with regards to the variability and new types of illegal products. The NTA will further work out guidelines and introduce a project on the enhanced investigation and seizure of illegal tobacco and alcohol products by integrating the resources and manpower from the central and local governments to strengthen the legal force of implementation, while reinforcing such implementation by conducting monthly spot-checks, special investigations and seizures during holidays, non-regular market inspection tasks, and case investigations on possible illegal tobacco and alcohol products.



肆、109 年度重要事件紀要

Major Events in 2020

肆、109 年度重要事件紀要

Major Events in 2020

日期 Date	事 件 Events
01.01	地方建設基金於109年1月1日起正式裁撤。 The Local Construction Fund was dissolved on January 1, 2020.
01.06-01.08	辦理109年春節前私劣菸酒查緝專案。 Launched “The 2020 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Lunar New Year Holidays.”
01.08	委託中央銀行於1月7日標售、1月8日發行182天期國庫券新臺幣350億元，得標利率為0.481%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 7 and to issue on January 8 NT\$35 billion of 182-day Treasury Bills at a 0.481% discount rate.
01.10	委託中央銀行於1月7日標售、1月10日發行5年期公債新臺幣350億元，得標利率為0.57%，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 January 7, and to issue on January 10, NT\$35 billion of the Central Government Development Bonds, with a 5-year maturity, 0.57% highest yield rate and 0.50% p.a. coupon rate.
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0.481%。 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 0.481% discount rate.
01.15	訂定財政部109年度加強查緝私劣菸酒策進計畫。 Promulgation of “The MOF 2020 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
01.17	舉辦「109年地方財政業務聯繫會報」。 Held “The 2020 Meeting on Local Finance.”

日期 Date	事 件 Events
01.17	<p>委託中央銀行於1月14日標售、1月17日發行20年期公債新臺幣300億元，得標利率為0.795%，票面利率為年息0.75%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 14, and to issue on January 17, NT\$30 billion of the Central Government Development Bonds, with a 20-year maturity, 0.795% highest yield rate and 0.75% p.a. coupon rate.</p>
01.31	<p>委託中央銀行於1月30日標售、1月31日發行91天期國庫券新臺幣350億元，得標利率為0.45%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 30 and to issue on January 31 NT\$35 billion of 91-day Treasury Bills at a 0.45% discount rate.</p>
02.03	<p>修正發布「財政部優質酒類認證作業要點」第9點、第19點、「財政部優質酒類認證評審作業程序」第3點、第6點、第7點、「財政部優質酒類認證評審基準－米酒及料理酒類」第1點、第5點、第6點，及「財政部優質酒類認證評審基準－糧穀釀造酒類」。</p> <p>Promulgated amendments to Articles 9 and 19 of “Directions for the Operation of the Certification on the Certified Alcohol,” Articles 3, 6, 7 of “Evaluating Procedures for Granting Certification on the Certified Alcohol,” Articles 1, 5, 6 of “The MOF Standard for Evaluation of the Certification of Alcohol Quality－Rice Spirits and Cooking Alcohols” and “The MOF Standard for Evaluation of the Certification of Alcohol Quality－Alcoholic Beverages Brewed from Grains.”</p>
02.07-12.31	<p>配合各機關因應嚴重特殊傳染性肺炎疫情防疫、紓困振興措施辦理庫款支付作業。</p> <p>Cooperated with central government agencies to handle treasury payment for their Prevention, Relief and Revitalization Measures in response to Severe Pneumonia with Novel Pathogens.</p>
02.11	<p>委託中央銀行於2月10日標售、2月11日發行182天期國庫券新臺幣316億元，得標利率為0.48%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 10 and to issue on February 11 NT\$31.6 billion of 182-day Treasury Bills at a 0.48% discount rate.</p>

日期 Date	事 件 Events
02.21	<p>委託中央銀行於2月18日標售、2月21日發行10年期公債新臺幣300億元，得標利率為0.55%，票面利率為年息0.50%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 18, and to issue on February 21, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.55% highest yield rate and 0.50% p.a. coupon rate.</p>
03.02	<p>委託中央銀行於2月27日標售、3月2日發行91天期國庫券新臺幣250億元，得標利率為0.47%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 27 and to issue on March 2 NT\$25 billion of 91-day Treasury Bills at a 0.47% discount rate.</p>
03.09	<p>委託中央銀行於3月4日標售、3月9日發行20年期公債新臺幣300億元，得標利率為0.57%，票面利率為年息0.50%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 4, and to issue on March 9, NT\$30 billion of the Central Government Development Bonds, with a 20-year maturity, 0.57% highest yield rate and 0.50% p.a. coupon rate.</p>
03.09	<p>函請各機關配合加強付款(轉帳)憑單審核及簽證等作業。</p> <p>Sent letters to agencies to strengthen the operations of payment (transfer) voucher verification and certification.</p>
03.20-05.29	<p>為落實菸捐查緝經費支用符合專款專用規定，赴臺北市政府等5個地方政府辦理菸捐查緝經費運用實地訪查。</p> <p>To implement the regulation of earmarking for tobacco surcharge funds, participated in field inspections of the application of the tobacco surcharge funds in five local governments including the Taipei City government.</p>
03.25-03.27	<p>辦理109年第1次不定期私劣菸酒查緝專案。</p> <p>Launched “The 2020 First Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”</p>
03.26-03.27	<p>舉辦「酒品檢驗實務班」(第1班)。</p> <p>Held “Alcohol Products Testing Practice Course.” (Class No.1)</p>

日期 Date	事 件 Events
03.26	<p>委託中央銀行於3月23日標售、3月26日增額發行 5年期公債新臺幣250億元，得標利率為0.437%，票面利率為年息0.50%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 23, and to issue on March 26, NT\$25 billion of the Central Government Development Bonds, with a 5-year maturity, 0.437% highest yield rate and 0.50% p.a. coupon rate.</p>
04.08-04.14	<p>辦理109年上半年酒品複核抽檢計畫工作。</p> <p>Completed reviewing the 2020 first half alcohol products inspection planning and inspection work.</p>
04.17	<p>委託中央銀行於4月14日標售、4月17日增額發行10年期公債新臺幣300億元，得標利率為0.508%，票面利率為年息0.50%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 14, and to issue on April 17, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.508% highest yield rate and 0.50% p.a. coupon rate.</p>
04.29	<p>函請財金公司轉知各金融機構收到本署撥匯嚴重特殊傳染性肺炎紓困補助款時，配合儘速解款存入受款人帳戶。</p> <p>Sent a letter to the Financial Information Service Co., LTD (FISC) to forward the information to the financial institutions that they shall deposit funds into the payees' accounts as soon as possible after receiving COVID-19 relief subsidies from the treasury.</p>
05.12	<p>委託中央銀行於5月7日標售、5月12日發行30年期公債新臺幣300億元，得標利率為0.769%，票面利率為年息0.75%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 7, and to issue on May 12, NT\$30 billion of the Central Government Development Bonds, with a 30-year maturity, 0.769% highest yield rate and 0.75% p.a. coupon rate.</p>
05.14	<p>訂定發布「財政部對受嚴重特殊傳染性肺炎影響發生營運困難公益彩券經銷商紓困辦法」</p> <p>Promulgated “Regulations of the Ministry of Finance for the Relief of the Public Welfare Lottery Retailers Impacted by Severe Pneumonia with Novel Pathogens.”</p>

Major Events in 2020

日期 Date	事 件 Events
05.14-06.30	辦理受嚴重特殊傳染性肺炎影響發生營運困難公益彩券經銷商紓困補貼。 Administered financial aid to public welfare lottery retailers suffering difficulties due to the COVID-19 pandemic.
05.15	修正「出納業務內部控制制度共通性作業範例」。 The Common Operations Paradigm for the Internal Control System in Cashier Management was amended by MOF.
05.15	辦理108年度中央政府各機關經費賸餘待納庫款催繳作業。 Conducted the FY2019 central government agencies collection operations of remaining funds returned to the National Treasury.
05.22	出席亞洲開發銀行第1階段第53屆理事會年會線上會議(由我國派駐該行代表出席)。 Attended the first stage of the 53rd Annual Meeting of the Board of Governors of the Asian Development Bank (ADB) virtually, through the appointed representative at the ADB.
06.11	委託中央銀行於6月8日標售、6月11日發行10年期公債新臺幣300億元，得標利率為0.477%，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 June 8, and to issue on June 11, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.477% highest yield rate and 0.375% p.a. coupon rate.
06.15-06.17	辦理109年端午節前私劣菸酒查緝專案。 Launched “The 2020 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Dragon Boat Festival Holiday.”
06.19	完成彰化商業銀行股份有限公司董事改選。 Completed the board of directors election (including independent director) of Chang Hwa Commercial Bank, Ltd.

日期 Date	事 件 Events
06.19	完成關貿網路股份有限公司董事改選。 Completed the board of directors election (including independent director) of Trade-Van Information Services Co., Ltd.
06.22	召開中央政府債務基金管理會第44次會議。 Held “The 44th Meeting of Central Government Debt Service Fund Administration Committee.”
06.22	召開中央公共債務管理委員會第14次會議。 Held “The 14th meeting of the Central Public Debt Administration Committee.”
06.22	督請公股金融機構積極推動「公股攜手，百億創投」投資方案。 Proposed the investment plan of “The Collaboration Among the Government-controlled Financial Institutions for Supplying up to NT\$10 Billion Venture Capital Funds.”
06.24	督請公股銀行積極推動「公股攜手，兆元振興」融資方案。 Integrated the nine banks with government-owned shareholdings actively to launch the “Trillion NT-dollar Revitalization Loan.”
06.24	完成合作金庫金融控股股份有限公司董事改選。 Completed the board of directors election (including independent director) of Taiwan Cooperative Financial Holding Co., Ltd.
06.24	委託中央銀行於6月23日標售、6月24日發行91天期國庫券新臺幣300億元，得標利率為0.28%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 23 and to issue on June 24 NT\$30 billion of 91-day Treasury Bills at a 0.28% discount rate.
07.01	召開中央公共債務管理委員會第15次會議。 Held “The 15th meeting of the Central Public Debt Administration Committee.”

日期 Date	事 件 Events
07.02	修訂「審核付款及轉帳憑單錯誤案例彙編」。 Amended “Compilation of Error Cases of Payment and Transfer Vouchers.”
07.08	整合國庫電子支付系統及中央政府歲計會計資訊管理系統，建置特別預算追加(減)預算歲出分配預算電子化處理機制。 Integrated the Electronic Payment System of the Treasury and the Government Budget Accounting Information Management System, and set up the e-mechanism of annual expenditures of budget distribution of the supplementary budget of the special budget.
07.08	辦理委託中央銀行國庫局代匯國庫緊急款項演練。 Held a drill in which the NTA authorized the Central Bank to remit urgent treasury funds.
07.10	訂定發布「財政部對受嚴重特殊傳染性肺炎影響營運艱困之專營菸酒批發及零售業紓困辦法」及其申請須知。 Promulgated “Regulations of the Ministry of Finance for the Relief of Retailers and Wholesalers Specializing in Tobacco or Alcohol Extremely Impacted by Severe Pneumonia with Novel Pathogens” and the relief application guide.
07.15	開放「供製酒用未變性酒精貨品進口同意書」線上申請。 Launched “Undenatured Ethyl Alcohol for Producing of Alcohol Import Certificate” online application system.
07.17	委託中央銀行於7月14日標售、7月17日發行5年期公債新臺幣250億元，得標利率為0.333%，票面利率為年息0.25%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 14, and to issue on July 17, NT\$25 billion of the Central Government Development Bonds, with a 5-year maturity, 0.333% highest yield rate and 0.25% p.a. coupon rate.
07.20	實施國庫支付資料檢核及金融機構資料 e 化處理機制。 Implemented the treasury payment data inspection and financial institution data e-processing mechanisms.

日期 Date	事 件 Events
07.30	<p>完成110年度歲入概算檢討，提報「行政院110年度計畫及預算審核會議」審議。</p> <p>The MOF completed the review for the estimated annual revenue of the FY2021 Central Government General Budget Proposal, and submitted the results to the “Executive Yuan Annual Plan and Budget Review Conference” for deliberation.</p>
08.05	<p>修正發布「中央統籌分配稅款分配辦法」第9條、第13條、第15條及第17條。</p> <p>Amendments to Articles 9, 13, 15, and 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues” were promulgated.</p>
08.07	<p>修正發布「財政部優質酒類認證評審基準－高粱酒」第1點及第2點。</p> <p>Amendments to Articles 1 and 2 of “The MOF Standard for Evaluation of the Certification of Alcohol Quality – Sorghum Spirits” were promulgated.</p>
08.10	<p>建置各機關使用國庫電子支付系統與網站服務系統帳號權限 e 化清查及維護處理機制。</p> <p>Set up the processing mechanisms for e-checking and maintenance of accounts permissions for agencies using the electronic payment system of the Treasury and the online service system.</p>
08.10-08.11	<p>舉辦109年度「菸酒法令與實務講習班」。</p> <p>Held “The 2020 Seminar on Regulations and Practice on Tobacco and Alcohol Products.”</p>
08.13	<p>配合完成110年度中央政府總預算案財源籌措，經行政院第3714次會議通過。</p> <p>The MOF worked in co-operation with the Directorate General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to complete the preparation for revenues of the FY2021 Central Government General Budget Proposal, which was approved in the meeting No. 3714 by the Executive Yuan.</p>

Major Events in 2020

日期 Date	事 件 Events
08.14	<p>委託中央銀行於8月11日標售、8月14日增額發行10年期公債新臺幣250億元，得標利率為0.370%，票面利率為年息0.375%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on August 11, and to issue on August 14, NT\$25 billion of the Central Government Development Bonds, with a 10-year maturity, 0.370% highest yield rate and 0.375% p.a. coupon rate.</p>
08.17	<p>辦理108年度中央政府各機關應繳回國庫數、經費賸餘待納庫款尚未繳清數等催繳作業。</p> <p>Conducted collection operations to urge the agencies of the central government for realizing the due payments of FY2019, including due amounts and remaining funds, to the National Treasury.</p>
08.24-08.28	<p>辦理109年下半年酒品複核抽檢計畫工作。</p> <p>Completed reviewing the 2020 second half alcohol products inspection planning and inspection work.</p>
08.25	<p>召開中央菸酒稽查及取締督導小組第48次委員會。</p> <p>Held “The 48th Commissioners Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”</p>
08.26	<p>假財政人員訓練所舉辦國庫管理及出納內控研習班。</p> <p>Held a seminar on “National Treasury Management and Internal Control of Cashiering” at Training Institute, Ministry of Finance.</p>
09.01	<p>完成臺灣菸酒股份有限公司董事及監察人改派。</p> <p>Reassigned the board of directors and supervisors of Taiwan Tobacco & Liquor Corp.</p>
09.01	<p>辦理109年度公益彩券發行業務實地查核作業。</p> <p>Conducted the on-site assessment of 2020 Public Welfare Lottery issuing operations.</p>
09.03	<p>出席中美洲銀行第60屆理事會年會線上會議。</p> <p>Attended “The 60th Ordinary Meeting of the Board of Governors of the Central American Bank for Economic Integration” virtually.</p>

日期 Date	事 件 Events
09.03-09.04	舉辦「酒品檢驗實務班」(第2班)。 Held “Alcohol Products Testing Practice Course.” (Class No.2)
09.10-09.11	舉辦「菸酒法規及製酒化學原理班」。 Held “The Seminar on Tobacco and Alcohol Regulations and the Chemistry of Alcohol Making.”
09.14-09.15	舉辦「酒品檢驗實務班」(第3班)。 Held “Alcohol Products Testing Practice Course.” (Class No.3)
09.17	簽署「臺美基礎建設融資及市場建立合作架構」。 “Framework to Strengthen Infrastructure Finance and Market Building Cooperation” signed between Taiwan and U.S.
09.17	出席亞洲開發銀行第2階段第53屆理事會年會線上會議(由我國派駐該行代表出席)。 Attended the second stage of the 53rd Annual Meeting of the Board of Governors of the Asian Development Bank (ADB) virtually, through the appointed representative at the ADB.
09.18	委託中央銀行於9月15日標售、9月18日發行20年期公債新臺幣300億元，得標利率為0.509%，票面利率為年息0.500%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 15, and to issue on September 18, NT\$30 billion of the Central Government Development Bonds, with a 20-year maturity, 0.509% highest yield rate and 0.500% p.a. coupon rate.
09.21-09.23	辦理109年中秋節前私劣菸酒查緝專案。 Launched “The 2020 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Mid-Autumn Festival Holiday.”
09.22	委託中央銀行於9月21日標售、9月22日發行91天期國庫券新臺幣250億元，得標利率為0.2%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 21 and to issue on September 22 NT\$25 billion of 91-day Treasury Bills at a 0.2% discount rate.

日期 Date	事 件 Events
09.25	<p>委託中央銀行於9月22日標售、9月25日增額發行5年期公債新臺幣250億元，得標利率為0.295%，票面利率為年息0.25%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 22, and to issue on September 25, NT\$25 billion of the Central Government Development Bonds, with a 5-year maturity, 0.295% highest yield rate and 0.25% p.a. coupon rate.</p>
09.25	<p>舉辦「109年酒品製程教育訓練研習班」。</p> <p>Held “The 2020 Seminar on Manufacturing Process of Alcohol Products.”</p>
09.25	<p>菸酒規費新增台灣Pay行動支付信用卡繳款方式。</p> <p>Taiwan Pay mobile payment by credit card has been launched as one of the options for realizing tobacco and alcohol business fees payments.</p>
10.05	<p>修正發布「菸酒查緝及檢舉案件處理作業要點」第6點、第19點之1及第45點。</p> <p>Promulgated amendments to Articles 6, 19-1 and 45 of “Directions for the Handling of Seizures and Accusations for Tobacco and Alcohol-Related Products.”</p>
10.06	<p>公告「108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」。</p> <p>Announced the “Statistical Tables on Working Capital Dispatched among Governments to Funds and Special Accounts in 2019.”</p>
10.14	<p>委託中央銀行於10月8日標售、10月14日發行10年期公債新臺幣300億元，得標利率為0.352%，票面利率為年息0.25%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on October 8, and to issue on October 14, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.352% highest yield rate and 0.25% p.a. coupon rate.</p>
10.29	<p>臺美基礎建設融資及市場建立合作架構首次舉行雙邊工作小組會議。</p> <p>Taiwan and the United States held the first working group meeting to strengthen infrastructure finance and market building cooperation.</p>
11.03	<p>舉辦109年度「公司治理」專題演講。</p> <p>Held “The 2020 Corporate Governance Speech.”</p>

日期 Date	事 件 Events
11.05	11月5及6日舉辦「109年度地方財政研習班」第1期。 Held the 1st session of the 2020 local finance training classes on 5th and 6th November.
11.10	召開「行政院公營事業民營化基金退場相關事宜」會議。 Held “The Meeting on the Withdraw Related Subjects of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan.”
11.11	委託中央銀行於11月10日標售、11月11日發行182天期國庫券新臺幣250億元，得標利率為0.165%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 10 and to issue on November 11 NT\$25 billion of 182-day Treasury Bills at a 0.165% discount rate.
11.12	11月12及13日舉辦「109年度地方財政研習班」第2期。 Held the 2nd session of the 2020 local finance training classes on November 12 and 13.
11.13	委託中央銀行於11月10日標售、11月13日發行2年期公債新臺幣300億元，得標利率為0.137%，票面利率為年息0.125%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 10, and to issue on November 13, NT\$30 billion of the Central Government Development Bonds, with a 2-year maturity, 0.137% highest yield rate and 0.125% p.a. coupon rate.
11.18	召開中央政府債務基金管理會第45次會議。 Held “The 45th Meeting of Central Government Debt Service Fund Administration Committee.”
11.25	完成110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。 Accomplished the FY2021 disbursement operations of the budget allocation schedule for block expenditures of the central government agencies.
11.25-11.27	辦理109年第2次不定期私劣菸酒查緝專案。 Launched “The 2020 Second Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”

日期 Date	事 件 Events
11.27	<p>委託中央銀行於11月24日標售、11月27日發行30年期公債新臺幣300億元，得標利率為0.410%，票面利率為年息0.375%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 24, and to issue on November 27, NT\$30 billion of the Central Government Development Bonds, with a 30-year maturity, 0.410% highest yield rate and 0.375% p.a. coupon rate.</p>
11.27	<p>委託中央銀行於11月26日標售、11月27日發行182天期國庫券新臺幣300億元，得標利率為0.14%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 26 and to issue on November 27 NT\$30 billion of 182-day Treasury Bills at a 0.14% discount rate.</p>
12.08	<p>委託中央銀行於12月3日標售、12月8日發行5年期公債新臺幣350億元，得標利率為0.198%，票面利率為年息0.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 3, and to issue on December 8, NT\$35 billion of the Central Government Development Bonds, with a 5-year maturity, 0.198% highest yield rate and 0.125% p.a. coupon rate.</p>
12.14	<p>委託中央銀行於12月11日標售、12月14日發行364天期國庫券新臺幣350億元，得標利率為0.173%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 11 and to issue on December 14 NT\$35 billion of 364-day Treasury Bills at a 0.173% discount rate.</p>
12.15	<p>舉辦「109年度私劣菸酒查緝會報」。</p> <p>Convened “The 2020 Meeting on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”</p>
12.16	<p>委託中央銀行於12月11日標售、12月16日增額發行10年期公債新臺幣300億元，得標利率為0.296%，票面利率為年息0.25%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 11, and to issue on December 16, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.296% highest yield rate and 0.25% p.a. coupon rate.</p>

日期 Date	事 件 Events
12.18	<p>修正發布「公股銀行辦理青年安心成家購屋優惠貸款原則」延長至111年底及調降一段式機動利率固定加碼0.03個百分點。</p> <p>The MOF promulgated an amendment to “The Principle of Preferential Housing Loans for the Youth,” extending the implementation period by postponing the deadline to December 31, 2022 and reducing the fixed rate by 0.03 percentage point for the new application cases of one-off variable rate.</p>
12.21	<p>公告109年度國庫電子支付及集中支付作業訪查發現需強化事項。</p> <p>Announcement of the matters which need to be strengthened, which were found during the FY2020 visit of Treasury electronic payment and centralized payment operations.</p>
12.21	<p>委託中央銀行於12月18日標售、12月21日發行91天期國庫券新臺幣350億元，得標利率為0.178%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 18 and to issue on December 21 NT\$35 billion of 91-day Treasury Bills at a 0.178% discount rate.</p>
12.29	<p>委託中央銀行於12月24日標售、12月29日發行20年期公債新臺幣350億元，得標利率為0.450%，票面利率為年息0.375%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on December 24, and to issue on December 29, NT\$35 billion of the Central Government Development Bonds, with a 20-year maturity, 0.45% highest yield rate and 0.375% p.a. coupon rate.</p>

109 年度國庫署年報

2020 Annual Report of National Treasury Administration

出版：財政部國庫署

地址：116055 臺北市文山區羅斯福路 6 段 142 巷 1 號

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網址：<https://www.nta.gov.tw>

出版年月：中華民國 110 年 11 月

創刊年月：中華民國 73 年 5 月

刊期頻率：年刊

本刊同時登載於財政部國庫署網站

設計印製：捷騰數位科技有限公司

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定價：新臺幣 700 元

Publisher: National Treasury Administration, Ministry of Finance

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Tel: 886-2-2322-8000

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

Date of Issue: November 2021

Date of First Issue: May 1984

Frequency: Annually

Web Page PDF Edition:

<https://www.nta.gov.tw/multiplehtml/39>

Price: NT\$700

GPN: 2009300993

ISSN: 1811-9182

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國庫署年報

Annual Report of National Treasury Administration

ISSN 1811918-2 00700

9 771811 918006

GPN : 2009300993
定價：新臺幣700元