

2019

中華民國 108 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 109 年 11 月 出版

National Treasury Administration,
Ministry of Finance
November, 2020

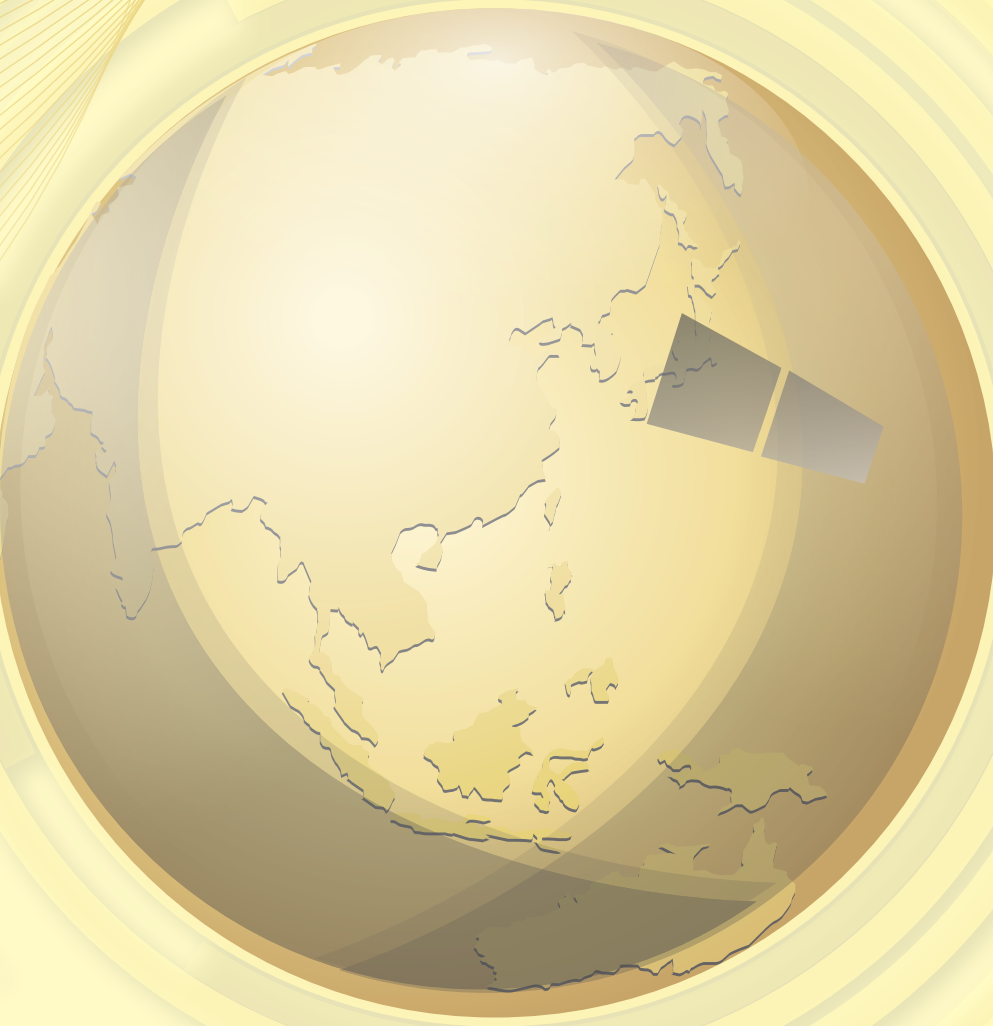
National Treasury Administration

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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，108 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 765 億元，為歷史新高；109 年度中央政府總預算歲入成長 5.7%，歲入歲出賸餘 294 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 108 年度 29.7%，已連續 7 年下降，距法定債限 40.6% 尚有 10.9% 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，108 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，108 年度縣(市)1 年以上公共債務未償餘額審定決算數計 1,492 億元，較 103 年度、104 年度、105 年度、106 年度及 107 年度分別減少 187 億元、143 億元、100 億元、65 億元及 24 億元，連續 5 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，廣續推動優質酒類認證制度、進口酒類衛生查驗及私劣菸酒查緝等業務，維護消費者權益與國民健康，並推辦「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 108 年順利完成華南金融控股股份有限公司公司董事(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，及完成臺灣金融控股股份有限公司董事、中國輸出入銀行理監事改派。

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 1,179.48 億元及 273.89 億元，挹注國民年金 123.25 億元、全民健保 13.69 億元及地方政府社會福利財源 136.95 億元，對充實社福財源著有助益。

展望未來，國家政務有增無減，歲出需求日殷，國庫署仍將廣續推動財政健全措

施、精進庫款支付作業 e 化，並加強債務管控、公股股權管理，以及強化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 government 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 control of tobacco and alcohol irregularities.

In reviewing the work performed in 2019, 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 FY2019 Central Government General Budget, the annual revenue was NT\$2,076.5 billion, a record high. The annual revenue of the FY2020 Central Government General Budget grew by 5.7%, and the surplus between annual revenue and expenditure was NT\$29.4 billion. In treasury disbursement management, the NTA actively promoted various advanced measures for payment operation and electronic operation to simplify operation procedure and enhance efficiency of Treasury fund payment. The drills for relevant emergency management for the National Treasury's centralized payment operations were held to ensure that Treasury payment services proceed without interruption.

In terms of debt management, the ratio of the central government's outstanding public debt with a maturity of one year or longer to the average GDP of the previous three years declined from 36.3% in 2012 to 29.7% in 2019, decreasing for the last seven consecutive years. Compared to the statutory debt limit of 40.6%, there remains 10.9% borrowing power for the government to raise funds to meet its administration needs. 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 2019, 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 2019, the final audit accounts for counties (cities) outstanding public debt with a maturity of one year or longer was NT\$149.2 billion, decreasing by NT\$18.7 billion, NT\$14.3 billion, NT\$10 billion, NT\$6.5 billion and NT\$2.4 billion compared to 2014, 2015, 2016, 2017 and 2018 respectively, indicating substantial debt reduction in five consecutive years.

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

As to government-owned shares management, the 2019 board of directors election of Hua Nan Financial Holding Co., Ltd. was 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 of Taiwan Financial Holding Co., Ltd., and board directors and supervisors of The Import-Export Bank of the ROC were appointed.

With regard to the management of the issuance and distribution of surplus of the Public Welfare Lottery, the sales of the Public Welfare Lottery amounted to NT\$117.95 billion, and the surplus amount was NT\$27.39 billion. NT\$12.33 billion was allocated for use in support of the national pension system, NT\$1.37 billion was allocated to the safety reserve of the national health insurance program, and NT\$13.7 billion was allocated 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 strengthen 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.

Asiao 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。

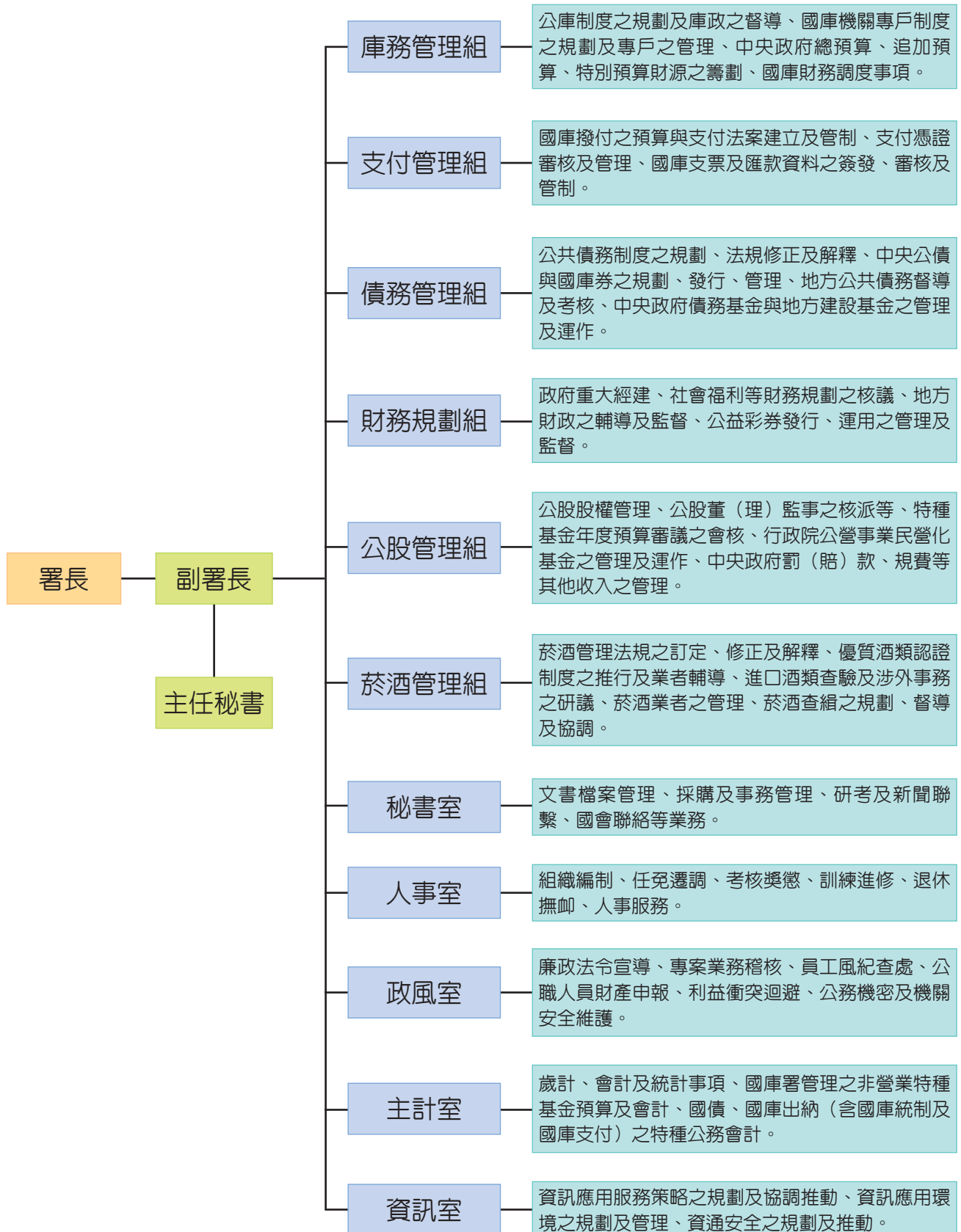
Organization of the NTA

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:

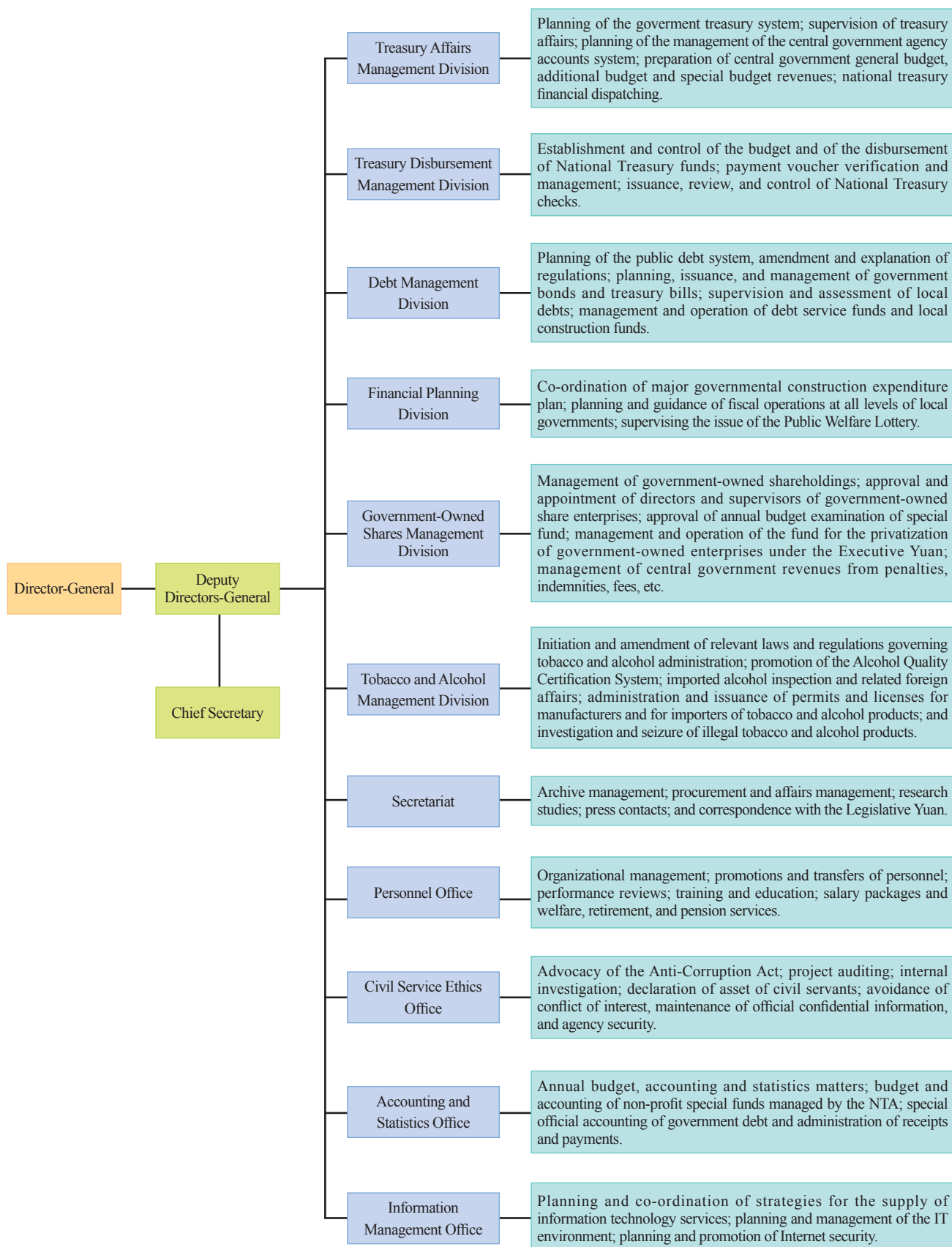
1. Planning and management of national treasury system, Central government revenue budgeting preparation, and national treasury financial dispatching.
2. Control of centralized payment from the National Treasury and appropriation of Treasury funds.
3. Planning and administration of the public debt management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

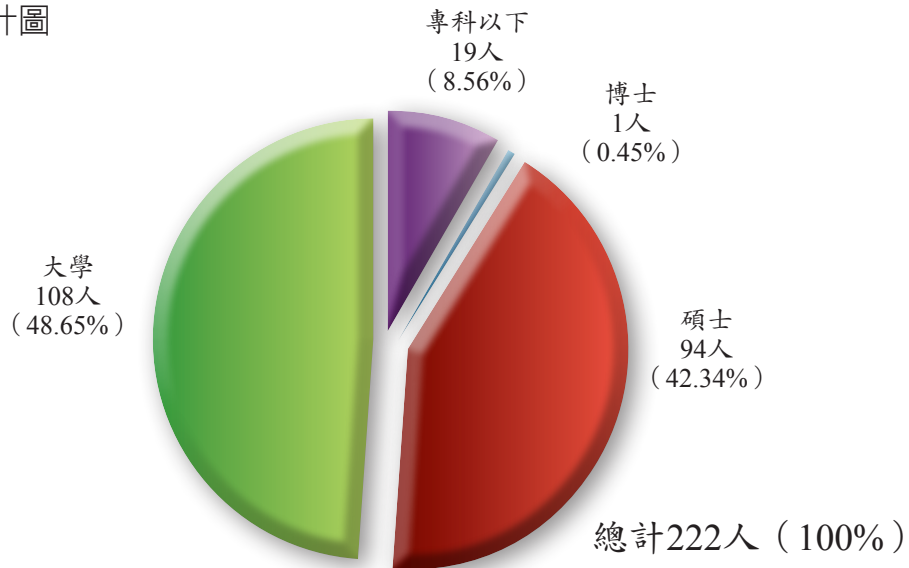


Organizational Chart

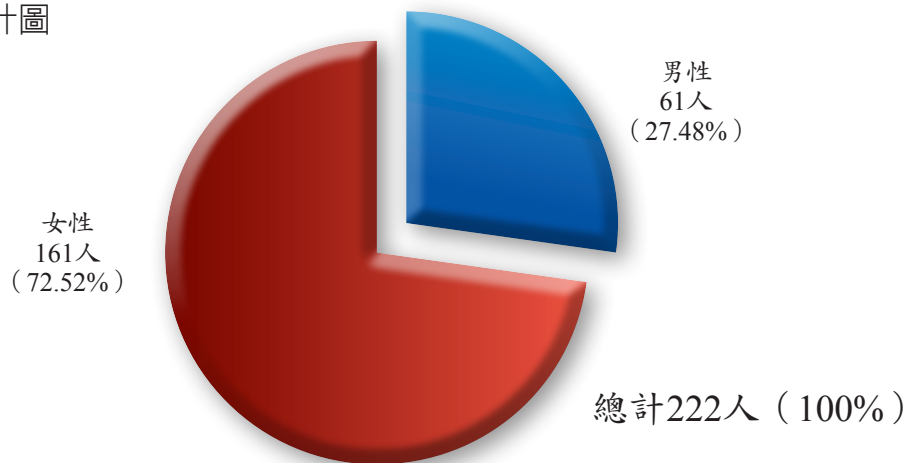


三、人事概況

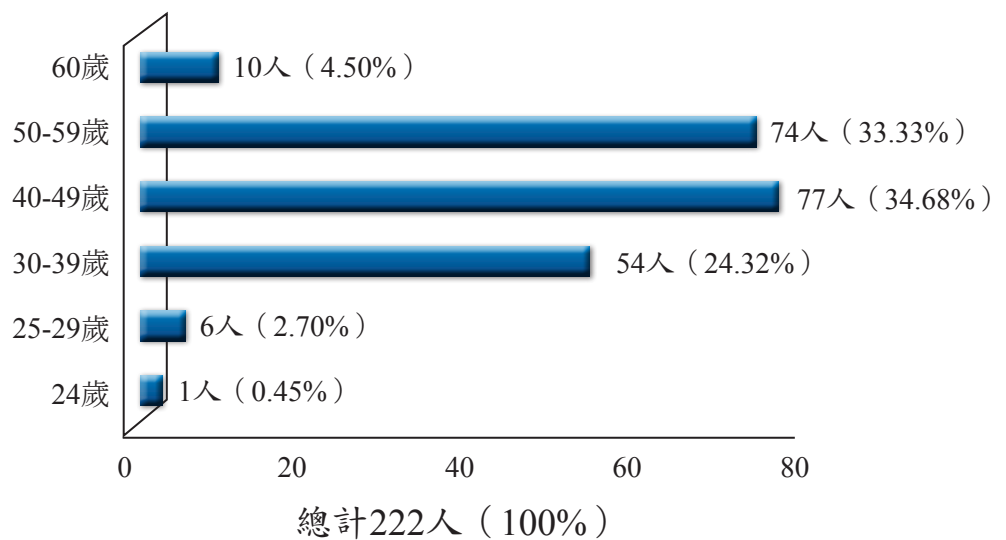
(一) 學歷統計圖



(二) 性別統計圖

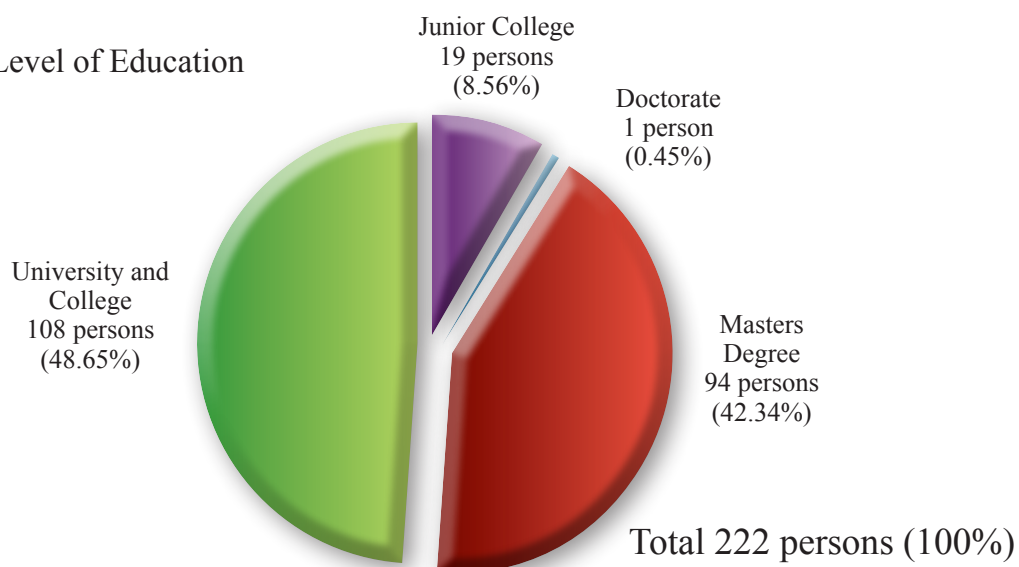


(三) 年齡統計圖

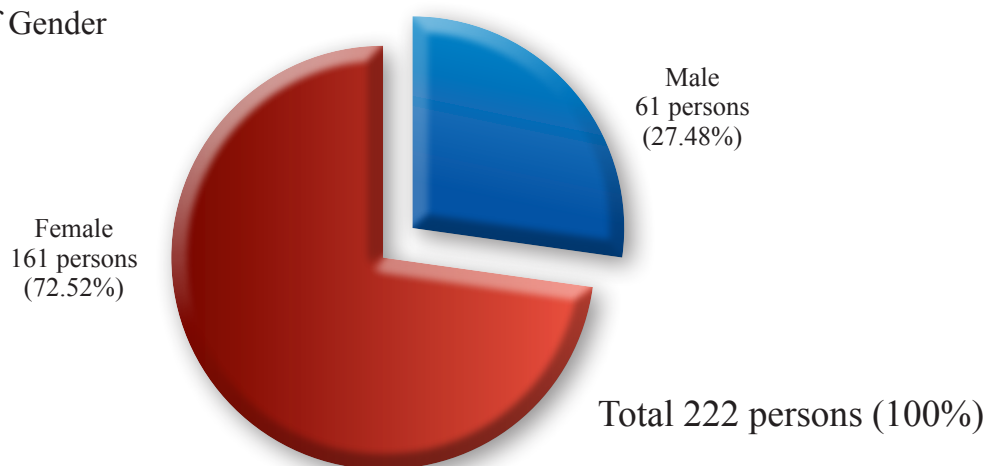


Personnel Overview

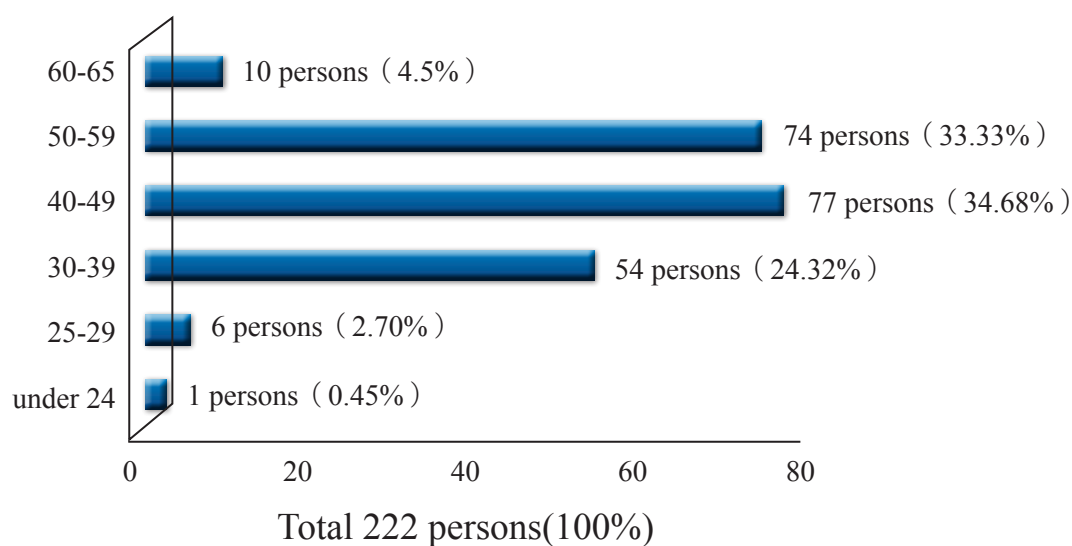
1. Staff by Level of Education



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 108 年 12 月底，計有 364 家國庫經辦行及 4,741 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 2019, there were 364 national treasury agent institutions and 4,741 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，108 年 4 月 16 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. 108 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. 108 年 12 月 18 日修正出納管理手冊，強化機關專戶支票管理等內控機制。

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 April 16, 2019.
2. In 2019, the MOF continued to carry out the visitation program to affiliate agencies of the Executive Yuan to check on their cashiering affairs with the aim of understanding their operational procedures and assisted them to strengthen cashiering management and enhance supervision of all agencies by level.
3. The Handbook for Cashier Management was partially amended on December 18, 2019 so as to strengthen the internal fiscal control of all agencies, such as the administration of special accounts check of central government agencies.

二、強化歲入管理

Enhancement of Annual Revenue Administration

(一) 執行 108 年度中央政府總預算收入

1. 歲入：108 年度中央政府審定決算數為 2 兆 765 億元，較預算數 1 兆 9,926 億元，增加 839 億元，按來源別說明如下：
 - (1) 稅課收入：審定決算數為 1 兆 6,861 億元，較預算數 1 兆 6,471 億元，增加 390 億元，主要係稅制調整，致營利事業所得稅及綜合所得稅較預算數增加，與證券交易稅未如預期等增減互抵。
 - (2) 營業盈餘及事業收入：審定決算數為 2,572 億元，較預算數 2,290 億元，增加 281 億元，主要為臺灣菸酒公司、中華郵政公司及中油公司盈餘繳庫增加。

- (3) 規費、罰賠款、財產及其他收入：審定決算數為 1,332 億元，較預算數 1,164 億元，增加 168 億元。
2. 融資財源：108 年度中央政府總預算執行結果，歲入歲出賸餘 1,207 億元，扣除債務還本 885 億元後，收支賸餘 322 億元。108 年度中央政府總預算收入執行情形如表 1：

Executing the Revenues of FY2019 Central Government General Budget

1. Annual Revenue:

The amount of the annual revenue of the FY2019 Final Audit Accounts of the Central Government was NT\$2,076.5 billion, increased by NT\$83.9 billion in comparison with the budgeted NT\$ 1,992.6 billion. Details by source are as follows:

- (1) Revenues from taxes: The amount of revenues from taxes increased by NT\$39 billion to NT\$1,686.1 billion from the budgeted NT\$ 1,647.1 billion, mainly due to the results of an outperformance of the Income Tax driven by the adjustment of tax system and an under-expectation of the Securities Transaction Tax.
- (2) Revenues from Surplus of Public Enterprises: The revenues from the earnings of public enterprises increased by NT\$28.1 billion to NT\$257.2 billion from the budgeted NT\$229 billion, mainly due to the increase of operating surplus from Taiwan Tobacco & Liquor Corporation, Chunghwa Post Co., Ltd., and CPC Corporation.
- (3) Revenues from fees, fines, indemnities, public properties, and other sources: The total amount increased by NT\$16.8 billion to NT\$133.2 billion from the budgeted NT\$116.4 billion.

2. Sources of Financing:

Due to the outperformance of the annual revenue, the execution result of the FY2019 Central Government General Budget showed a positive difference of NT\$120.7 billion between the annual revenue and expenditure. After deducting debt repayment of NT\$88.5 billion, the surplus from the total revenues and expenditures was NT\$32.2 billion. For details, please refer to Table 1.

表1 108年度中央政府總預算收入執行狀況

Table 1. Execution of Revenues of FY2019 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項目 Items	FY2019			FY2018		
	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 FY2019 and FY2018	
					增減金額 Amount of Difference	增減 比率 Rate (%)
	(1)	(2)	(3) =(2)-(1)	(4)	(5) =(2)-(4)	(6) =(5)/(4)
收入總額 Total Revenues	20,815	20,765	-50	20,203	562	2.8
歲入 Annual Revenues	19,926	20,765	839	20,203	562	2.8
稅課收入 Revenues from Taxes	16,471	16,861	390	16,392	469	2.9
營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,290	2,572	281	2,395	177	7.4
規費、罰賠款、 財產及其他收入 Revenues from Fees, Fines, Indemnities, Public Properties, and Other Sources	1,164	1,332	168	1,417	-85	-6.0
融資調度 Sources of Financing	889	0	-889	0	0	-
債務之舉借 Debt Borrowing	889	0	-889	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) 109 度中央政府總預算歲入籌編

為利各項政務推動，配合行政院主計總處如期完成 109 年度中央政府總預算案歲入籌編，經立法院三讀通過，奉總統於 109 年 2 月 5 日以華總一經字第 10900011301 號令公布，歲入編列 2 兆 1,070 億元，較 108 年度歲入預算數 1 兆 9,926 億元，增加 1,144 億元，成長 5.7%；歲出編列 2 兆 776 億元，較 108 年度預算數 1 兆 9,980 億元，增加 796 億元，成長 4%。歲入歲出相抵後賸餘 294 億元，依公共債務法規定編列債務還本 850 億元，以前述賸餘支應後，尚須舉債 556 億元，如表 2。

Completion of the Preparation for Annual Revenue of the FY2020 Central Government General Budget

In order to support government expenditures, the MOF worked in co-operation with the Directorate-General of Budget, Accounting and Statistics, (DGBAS), Executive Yuan to complete the preparation for revenues of the FY2020 Central Government General Budget Proposal as scheduled. The proposal was approved by the Legislative Yuan and was then announced by the President on February 5, 2020. The annual revenue drawn was NT\$2,107 billion, an increase of NT\$114.4 billion, or 5.7% from the NT\$1,992.6 billion of the previous year. The annual expenditures drawn was NT\$2,077.6 billion, an increase of NT\$79.6 billion, or 4%, from the NT\$1,998 billion of the previous year, leading to a NT\$29.4 billion surplus for FY2020. The debt repayment of NT\$85 billion was partly offset by the surplus mentioned above; the rest NT\$55.6 billion was the funded by debt borrowing. For details, please refer to Table 2.

表2 109年度中央政府總預算籌編情形表

Table 2. Preparation of FY2020 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項 目 Item	FY2019 預算數 General Budget	FY2020 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	19,926	21,070	1,144	5.7
(一) 稅課收入 Revenues from Taxes	16,471	16,796	325	2.0
1. 內地稅 Inland Taxes	15,271	15,599	327	2.1
2. 關稅 Customs Duties	1,200	1,197	-3	-0.2
(二) 非稅課收入 Non-Tax Revenues	3,455	4,274	819	23.7
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,290	2,442	152	6.6
2. 財產收入 Revenues from Public Properties	259	480	221	85.6
3. 規費、罰賠款及其他收入 Revenues from Fees, Fines, Indemnities, and Other Sources	906	1,352	446	49.3
二、總預算歲出 Annual Expenditures	19,980	20,776	796	4.0
三、總預算歲入歲出餘絀 Deficit or Surplus	-54	294	348	642.8
四、債務還本 Debt Repayment	835	850	15	1.8
五、融資調度 Sources of Financing	889	556	-333	-37.5
(一) 債務之舉借 Debt Borrowing	889	556	-333	-37.5
(二) 移用歲計贖餘 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

108 年度 APEC 主辦國智利舉辦資深財金官員、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 2019, Chile (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。

108 年度國庫集中支付作業情形如表 3，說明如下：

In compliance with the e-government policy and the sharing of financial information between agencies, the NTA actively promoted automation services to provide agencies with more secure and faster e-payment services so that payees could receive payments earlier. Please refer to Table 3 for details of the National Treasury's centralized payment operations in 2019.

(一) 實施國庫集中支付機關數量

108 年度實施國庫集中支付機關為 727 個，較 107 年度 744 個，減少 17 個，約減 2.3%，主要係支用機關配合組織調整整併或裁撤等所致。

Number of agencies receiving funds through centralized disbursement

In 2019, the number of agencies receiving funds through centralized disbursement totaled 727, a decrease of 17, or -2.3%, as compared with 744 agencies in 2018. The main reason is consolidation or abolishment of payment agencies in coordination with organizational restructuring.

(二) 電子支付作業情形

截至 108 年底參加國庫電子支付作業機關計 706 個，電子支付作業量占總支付量比率逾 97%，每年減少超過 605 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 2019, there were 706 government agencies using the electronic

payment service of the National Treasury. Electronic vouchers accounted for over 97% of the total vouchers, resulting in a reduction of over 6.05 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

108 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）232 萬 6,484 件，較 107 年度 234 萬 1,067 件，減少 1 萬 4,583 件，約減 0.6%。

Number of vouchers and other payment vouchers processed

In 2019, a total of 2,326,484 vouchers and other payment vouchers (including payment vouchers, transfer vouchers, expenditure collection statements, tax receipts, etc.) were processed, a decrease of 14,583 vouchers, or -0.6%, compared with 2,341,067 vouchers processed in 2018.

(四) 簽發國庫支票及存帳作業情形

108 年度簽發國庫支票及辦理存帳作業量計 188 萬 2,188 筆，較 107 年度 186 萬 1,608 筆，增加 2 萬 580 筆，約增 1.1%，主要係 108 年度支付庫款金額較 107 年度增加 2,401 億元，撥付受款人作業量隨同成長所致。

National Treasury checks issued and deposits made

In 2019, the number of National Treasury checks issued and deposits made totaled 1,882,188 entries, an increase of 20,580 entries, or 1.1%, compared with 1,861,608 entries in 2018. The main reason is that the amount of national treasury funds disbursed in 2019 was increased by NT\$240.1 billion compared with that in 2018, and the number of deposits made increased as a result.

(五) 支付庫款金額情形

108 年度支付庫款金額 3 兆 4,634 億元，較 107 年度 3 兆 2,233 億元，增加 2,401 億元，約增 7.4%。

National Treasury funds disbursed

In 2019, a total of NT\$3,463.4 billion was disbursed, an increase of NT\$240.1 billion, or 7.4%, compared with NT\$3,223.3 billion in 2018.

表3 歷年國庫集中支付業務各項作業統計與分析表

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

年度 Year	實施機關 Implementing Agencies		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

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) 建置國庫電子化對帳服務使用健保卡身分認證機制，自 108 年 7 月實施，提供受款商民多元對帳管道，提升服務品質。

The electronic inquiry services of the NTA using the health insurance card identity authentication mechanism, which was implemented in July 2019, provide diversified reconciliation channels for payees and improve service quality.

- (二) 推動各機關獎補助費支出採不限制電子支付金額存入指定帳戶機制，自 108 年 8 月實施，減省書面憑單遞送作業及相關成本，擷節政府經費支出。

In August 2019, a processing mechanism was implemented for depositing agencies' rewards and subsidy expenses into designated accounts without a maximum limit on electronic payment amount to reduce delivery operations, related costs, and government expenditure.

- (三) 推動各機關申辦與查詢指定受款人帳戶 e 化處理機制，自 108 年 8 月實施，簡化各機關作業程序及強化系統自動勾稽檢核功能，提升財務行政效能。

In August 2019, an e-processing mechanism was implemented for the application and inquiry of the designated payee account to simplify the operation procedures of agencies, strengthen automatic system auditing, and improve financial administrative efficiency.

三、加速法規合理化，強化國庫支票郵寄作業彈性

Accelerate the rationalization of laws and regulations and strengthen the mailing operation of treasury checks

為配合實務作業情形及強化國庫支票郵寄作業彈性，修正「國庫支票郵寄事務處理要點」第 1 點、第 8 點規定，並自 108 年 2 月 26 日生效。

Articles 1 and 8 of “Guidelines for Handling Mailed Treasury Checks” were amended and came into force on February 26, 2019 to meet the needs of practical operations and strengthen the mailing operation of treasury checks.

四、辦理國庫支付作業緊急應變演練，確保受款商民權益

Emergency management drill held to ensure payees' rights

108 年 9 月辦理臺北仰德大樓及南投支付大樓兩地同步人工支付作業緊急應變演練，確保國庫支付作業不中斷。

In September 2019, the emergency response drill for simultaneous manual payment operations in the Taipei Main Office and the Nantou Central Region Office was held to ensure that the treasury payment operations proceeded without interruption.

五、辦理業務講習及實地訪查

Workshops and field visits

(一) 為增進各機關對支付業務新增 e 化措施、各項稅費 e 化代繳作業與效益之瞭解，108 年 5 月舉辦 6 場次「國庫集中支付業務講習」，助益支付業務順遂運作。

To promote payment agencies' understanding of new e-measures, various tax e-payment services, and efficiency of payment operations, six sessions of the National Treasury Fund Payment Service Workshop were held in May 2019 to facilitate payment operations.

(二) 派員訪查 40 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 40 agencies to understand agencies' electronic payment operations and security measures. Visiting officers can provide agencies timely assistance with problems of electronic payment and new e-mechanism practical operations, so as to promote the efficiency of electronic payment operations.

債務管理

Debt Management

一、強化地方政府債務管制

Enhanced control measures for local government debts

(一) 落實地方政府債務分級管理機制

為強化債務管理輔導措施，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 108 年度分別償債 4 億元及 3.15 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 108 年底長期債務預算數及實際數比率分別為 42.89% 及 42.24% 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 \$315 million through the end of fiscal year 2019. 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 2019 were 42.89% and 42.24%, respectively, both have fallen below the warning threshold. From fiscal years 2014 to 2018, the debts of Hsinchu, Nantou, Yunlin, Chiayi, and Pingtung Counties exceeded the warning threshold. We have since counseled them, and their debt ratios have now fallen below the warning threshold. We will continue to counsel local governments to improve their debt situations.

(三) 辦理債務管理座談

為賡續強化地方政府債務管理並協助改善財政，本部會同行政院主計總處於 108 年 8 月及 9 月間再度赴宜蘭縣、苗栗縣、新竹縣、雲林縣、嘉義縣及新竹市等 6 個縣(市)政府辦理債務管理座談會，就「預算編列與執行」、「重大財務收支事項及因應措施」、「債務現況與控管」、「自償性債務償債財源適足性」及「開源節流措施規劃與執行」等 5 項議題進行座談及針對地方政府提案進行討論，透過實地溝通及意見交流方式，協助地方政府增加收入並節減支出，宣導財政紀律法債務資訊揭露規定等，期落實財政紀律。

Hold Debt Management Counseling Forums

In order to continually enhance the debt management of local governments and assist in improving their finances, we worked with the Directorate General of Budget, Accounting and Statistics, Executive Yuan to once again host the "Debt Management Counseling Forums" in Yilan County, Miaoli County, Hsinchu County, Yunlin County, Jiayi County and Hsinchu City in August and September of 2019 to discuss the issues of "Budget preparation and implementation", "Major financial revenue and expenditure issues and corresponding measures", "Debt status and control", "Adequacy of financial resources for self-redeeming debt repayment" and "Planning and implementation of source-broadening and cost-saving measures" and other issues raised by local governments. This helped local governments to increase incomes and reduce expenditures through direct communication and opinion exchange, and strengthened their fiscal discipline by familiarizing them with the regulations on disclosing debt information under the Fiscal Discipline Act.

二、廣續落實公共債務法

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

表4 各級政府1年以上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	53,744	7,062	1,517	2	62,326	35.55
2019	53,286	7,110	1,492	2	61,890	34.46

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108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. FY2005-2019: 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發行政策之擬訂

1. 第 1 階段：提前於 107 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 108 年度第 1 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 2 階段：按季於 108 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 type of bond (new or reopened bond; strippable or general bond) and the years of maturity as well as the maturity days for treasury bills for each month for the coming year. The information was published on December 23, 2018 (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, 2019 (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

108 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。108 年度標售甲類公債 16 次，計原始發行 11 次及增額發行 5 次，金額合計 4,100 億元，其中 3,658 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，442 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 2019 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 FY2019, the bonds were issued in sixteen terms with a total amount of NT\$410 billion, of which bonds worth NT\$365.8 billion were issued to provide the budgets for new and old financial operations of the Debt Service Fund without increasing debts; bonds worth NT\$44.2 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，賡續推動國庫券定期適量和 2 階段公告方式。108 年度發行國庫券 10 期，發行金額 3,140 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 ten terms in FY2019. The total issue amount was NT\$314 billion. Its purpose was to adjust the distribution and scheduling of treasury revenue. For details, please refer to Table 6.

表5 108年度中央政府建設公債標售概況表

Table 5. Issuance of FY2019 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	108甲1期 A08101	250	108.01.14	5	0.625	249.992	473.5	1.89	0.008	0.740	-140,613,042	
2	108甲2期 A08102	300	108.01.28	20	1.125	300.000	500.0	1.67	-	1.180	-292,423,989	
3	108甲3期 A08103	300	108.02.13	10	0.75	299.998	1,054.0	3.51	0.002	0.848	-280,740,436	
4	108甲4期 A08104	250	108.03.04	20	1.125	250.000	539.0	2.16	-	1.138	-57,841,113	
5	增額108甲 1期 A08101R	200	108.01.14	5	0.625	200.000	491.5	2.46	-	0.656	-29,361,804	108.03.22增 額發行 Reopened on 2019.03.22
6	增額108甲 3期 A08103R	250	108.02.13	10	0.75	250.000	609.0	2.44	-	0.742	18,776,311	108.04.19增 額發行 Reopened on 2019.04.19
7	108甲5期 A08105	250	108.05.17	30	1.125	249.972	419.5	1.68	0.028	1.125	-	
8	108甲6期 A08106	300	108.06.26	10	0.625	299.975	586.0	1.95	0.025	0.690	-187,799,503	
9	108甲7期 A08107	250	108.07.17	5	0.500	249.998	463.5	1.85	0.002	0.586	-105,635,699	
10	增額108甲 6期 A08106R	250	108.06.26	10	0.625	249.988	546.0	2.18	0.012	0.640	-35,783,940	108.08.16增 額發行 Reopened on 2019.08.16
11	108甲8期 A08108	300	108.09.06	20	0.75	299.990	332.0	1.11	0.010	0.870	-658,222,800	
12	增額108甲 7期 A08107R	200	108.07.17	5	0.500	199.989	316.5	1.58	0.011	0.635	-127,878,447	108.09.20增 額發行 Reopened on 2019.09.20
13	108甲9期 A08109	300	108.10.14	10	0.625	299.996	625.5	2.09	0.004	0.701	-219,450,440	
14	108甲10期 A08110	200	108.11.08	30	1.000	199.984	342.0	1.71	0.016	1.000	-	
15	108甲11期 A08111	200	108.11.22	2	0.5	200.000	527.0	2.64	-	0.532	-12,698,578	
16	增額108甲 9期 A08109R	300	108.10.14	10	0.625	300.000	592.5	1.98	-	0.679	-153,722,799	108.12.13增 額發行 Reopened on 2019.12.13

表6 108年度財政部國庫券標售概況表

Table 6. Issuance of FY2019 Treasury Bills

期數 No	期別 Term	天期 Days	發行日 Date of Issue	到期日 Date of Maturity	發行數額 (億元) Amount of Issue (NT\$100 million)	得標利率 Accepted Bid Rate (%)	利息費用 (元) Interest Expenses (NT\$)	備註 Remark (NT\$)
1	財108-1 F2019-1	91	108.01.04	108.04.05	240	0.428 %	25,608,000	
2	財108-2 F2019-2	182	108.01.10	108.07.11	300	0.478 %	71,490,000	
3	財108-3 F2019-3	91	108.01.23	108.04.24	350	0.450 %	39,270,000	
4	財108-4 F2019-4	273	108.02.13	108.11.13	300	0.470 %	105,450,000	
5	財108-5 F2019-5	182	108.02.27	108.08.28	350	0.490 %	85,505,000	
6	財108-6 F2019-6	91	108.03.29	108.06.28	300	0.420 %	31,410,000	
7	財108-7 F2019-7	182	108.04.03	108.10.02	300	0.460 %	68,820,000	
8	財108-8 F2019-8	91	108.04.23	108.07.23	350	0.450 %	39,270,000	
9	財108-9 F2019-9	364	108.12.11	109.12.09	300	0.570 %	170,520,000	
10	財108-10 F2019-10	182	108.12.30	109.06.29	350	0.518 %	90,405,000	

(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。108 年度共辦理短期借款 12 次，借款金額為 1,790 億元。另配合國庫調度及中央政府債務基金財務運作需要，108 年度辦理中長期借款 2 次，借款金額為 480 億元。

Short-term and long-term loans

In order to flexibly balance treasury revenues and expenditures and elevate the efficiency in the funding of the National Treasury, in accordance with paragraph 3, Article 1 of the “Treasury Bills and Short-Term Loans Act,” the MOF can 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\$179 billion. Given the requirement to balance the National Treasury and the fiscal financing of the Debt Service Fund in 2019, there were two terms of long-term loans for a total of NT\$48 billion.

(四) 公債及國庫券之還本付息及核結資料

1. 108 年度償付公債甲類本金 4,493 億元，利息 948 億元，本息合計 5,441 億元。
2. 108 年度償付國庫券本金 2,784 億元，利息 6 億元，本息合計 2,790 億元。
3. 108 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 5,880 億元，國庫券本息金額計 2,790 億元。

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

1. The principal of Type A bonds totaling NT\$449.3 billion and interest totaling NT\$94.8 billion were paid as scheduled in 2019. The total amount was NT\$544.1 billion.
2. The principal of treasury bills totaling NT\$278.4 billion and interest totaling NT\$0.6 billion were paid as scheduled in 2019. The total amount was NT\$279 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 2019 was NT\$588 billion, and the principal and interest payments of the treasury bills was NT\$279 billion.

四、強化地方建設基金及中央政府債務基金管理

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

- (一) 地方建設基金設置主要目的係以優惠利率協助地方政府從事有償性或可分年編列預算償還之建設，以達協助推動地方公共建設，促進地方發展。108 年度地方建設基金貸予 12 個機關(構)14 案計核貸 60 億元，年度賸餘解繳國庫 0.64 億元，增裕庫收。

The Local Construction Fund lends a loan with preferential interest rates to local governments and agencies so that they can engage in important infrastructure projects and investments. The local governments and agencies repay the debt either by self-reimbursement or yearly budgets. The objectives of the Local Construction Fund are to help local governments and agencies promote public construction and stimulate local development. In 2019, the Local Construction Fund's business budget was NT\$6 billion and reached the budget goal. The Local Construction Fund Management

Committee approved 14 cases of 11 local governments and 1 agency, at a total amount of NT\$6 billion. To increase Treasury's revenue, a surplus NT\$0.064 billion was paid to the Treasury in 2019.

(二) 中央政府債務基金主要功能為加強債務管理，提高財務運作效能，紓解債務壓力，透過舉新債還舊債，使每年債務償付平滑化，改善債務結構。108 年度基金舉新債償還舊債計 6,200 億元，併同總預算撥入債務還本 835 億元及預算外還本 50 億元，用以償還到期及未到期債務，合計 7,085 億元。108 年度提前償還未到期債務共計節省債息負擔約 0.23 億元。

The main function of the Debt Service Fund is to strengthen debt management, increase financial performance, and reduce the debt pressure. Debt refinancing smoothes the annual debt service and improves the debt structure. In 2019, the Fund refinanced NT\$620 billion of debt, and together with the NT\$83.5 billion mandatory principal payments credited to the total budget as well as the NT\$5 billion additional principal payments, a total of NT\$708.5 billion outstanding debts (due and undue) were repaid. A total of NT\$23 million in debt interest was saved by repayment of outstanding undue debts in 2019.

五、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。2019 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 52 屆理事會年會於 2019 年 5 月 2 日至 5 日假斐濟楠迪 (Nadi, Fiji) 舉行，年會主題為「全體團結，共同繁榮」(Prosperity through Unity)，主要討論永續觀光及促進國家與區域發展之潛力、私部門融資於災害風險管理及氣候韌性之作用、改善海洋健康之重要行動，並討論如何應對全球經濟不確定性加劇等議題。

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 2019, 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 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 52nd Annual Meeting of the ADB's Board of Governors was held on May 2 to 5, 2019 in Nadi, Fiji. The theme for this year's event is "Prosperity Through

Unity.” Among the issues that will be discussed at the Annual Meeting are sustainable tourism and its potential to boost national and regional development efforts, the role of private sector financing for disaster risk management and climate resilience, and the importance of actions to improve ocean health; there will also be discussions on ways to respond to heightening global economic uncertainty.

(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，我國為中美洲銀行區域外第 1 大持股會員國，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。2019 年中美洲銀行計有 14 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 6 個區域外會員國（我國、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 59 屆理事會年會 2019 年 4 月 26 日至 27 日於阿根廷胡胡伊省舉行，對於中美洲銀行增資、章程規定之年會舉行時間及營運相關重大議案進行討論及決議。

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 fourteen (14) member countries which are as follows: five (5) founding member countries, which are Guatemala, El Salvador, Honduras, Nicaragua, and Costa Rica; three (3) non-founding regional member countries, the Dominican

Republic, Panama, and Belize; and six (6) non-regional member countries, the Republic of China (Taiwan), Mexico, Spain, Argentina, Colombia, and Cuba. Taiwan is the largest shareholder in the non-regional member countries.

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

The 59th Ordinary Meeting of the Board of Governors of the Central American Bank for Economic Integration (CABEI), was held in Jujuy, Argentine Republic on April 26 and 27, 2019, to discuss and decide on matters regarding CABEI capital increase, the date for the ordinary meeting, and other material operational matters.

(三) 美洲開發銀行

美洲開發銀行第 60 屆理事會年會 2019 年 7 月 16 日至 17 日於厄瓜多舉行，因僅由會員國理事參加（觀察員均不受邀），爰我國未派員與會。

The 60th annual meeting of the Boards of Governors of the Inter-American Development Bank was held from July 16 to 17, 2019, in Ecuador. Since only the member countries could participate in this meeting (the observers were not invited therein), we thus didn't send representatives to attend this meeting.

(四) 歐洲復興開發銀行

歐洲復興開發銀行第 28 屆理事會年會 2019 年 5 月 8 日至 9 日於波士尼亞與赫塞哥維納首都塞拉耶佛舉行，我國以特別觀察員身分出席該會議。

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。108 年續派員赴該行貿易促進計畫處工作，對國際金融事務之經驗交流具相當助益，並可積極協助我國廠商充分掌握歐洲復興開發銀行所釋出之商機。

The 28th meeting of the board of the European Bank for Reconstruction and Development (EBRD) was held from May 8 to 9, 2019, in Sarajevo, Bosnia and Herzegovina. Our nation attended the meeting as a special observer.

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 2019. Such secondment will aid in the continuous improvement of the exchange of international financial experience and help domestic companies to fully seize business opportunities released by the EBRD.

財務規劃

Financial Planning

一、強化公共建設財務策略

Strengthening of Financial Strategies for Major Public Infrastructure Projects

(一) 強化公共建設財務規劃，創增計畫效益

1. 配合國家發展委員會辦理 109 年度政府重大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 2020 Major Public Construction Projects 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) 提升國際財務新知，增進財務效能

為汲取國際財務新知，於 108 年 9 月 4 日至 6 日舉辦國際財政研討會，邀請德國聯邦金融代理機構 Mr. Johannes Schluetz 及亞洲開發銀行 Mr. Hans Van

Rijn 講述政府債務及財政管理議題之經驗分享，強化中央及地方相關人員國際思維與廣度，並增進我國與亞洲開發銀行友好互動，維持密切夥伴關係。

Enhance international finance knowledge and improve financial performance

To learn about international practices of finance management, the NTA held on Sep. 4th – 6th, 2019 a seminar on international public finance management. Mr. Johannes Schluetz from Head of Investor Relations in Federal Republic of Germany-Finance Agency and Mr. Hans Van Rijn from Asian Development Bank were invited to share their experience in government bonds and public financial management to strengthen the thinking and broaden the perspectives of central and local government agency personnel whose duties are associated with public finance management. The activity also increased the friendship and interaction between Taiwan and the Asian Development Bank and tightened the partnership between the two sides.

二、輔導地方財政

Assistance to Local Government Finance

(一) 開辦地方財政研習班及業務聯繫會報

為充實直轄市、縣（市）及鄉（鎮、市）相關業務人員之專業知能並宣導財務策略，108 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。此外，為強化地方政府財政業務輔導、加強中央與地方之溝通協調及地方政府相互間之經驗交流，109 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，並聘邀嘉義市、臺中市及澎湖縣政府提出專題報告，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。

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

In order to enhance the professional ability of local government employees and to promote the use of financial strategies, the MOF conducted two finance training classes on local finance in November 2019. The finance training classes included the

introduction of regulations of local finance and financial strategies. Local governments were invited to share their experiences. Attendees were enthusiastic about the classes and gained fruitful results. In addition, the NTA also formally requested the chiefs of financial units of local governments to attend the Meeting on Local Finance in January 2020 to assist local governments with their financial operations as well as reinforce communication and coordination between the two sides and share experiences. Representatives from Chiayi City, Taichung City, and Penghu County 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.

(二) 辦理財務績效考核

依「地方政府財政業務輔導方案」完成「公庫管理」、「財務管理」及「債務管理」等三大業務考評，109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108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 three major areas, including public treasury management, financial management, and debt management. The Deputy Minister, Juan, Ching-Hwa, convened the “Meeting on Local Finance” in January 2020 to present merit awards to outstanding agencies to express encouragement. In addition, the local performance assessment was completed in October 2019, and the result was delivered to the Directorate-General of Budget, Accounting and Statistics, Executive Yuan as reference for the addition or subtraction of general grants.

(三) 辦理中央統籌分配稅款撥付

中央統籌分配稅款係按實徵數撥付，如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，108 年度中央普通統籌分配稅款總計撥付 2,723.32 億元，較通知分配數增加約 3.28%，如表 7，有助紓緩地方財政差短之壓力。

Overview of the distribution of Centrally-Funded Tax Revenues

Centrally-Funded Tax Revenues are allocated by the central government to local governments as their tax revenues. Once the Centrally-Funded Tax Revenues exceed the amount forecast, the additional amounts shall be distributed to local governments. However, if there is a shortfall in the forecast Centrally-Funded Tax Revenues, they shall not be made up by the central government. During the period from July 1999 to 2003, the actual Centrally-Funded Tax Revenues were lower than the forecast amount owing to a sluggish economy and tax exemptions. Also, there was a shortfall in 2009 due to the severe impact of the global financial tsunami. Apart from the above-mentioned years, the actual Centrally-Funded Tax Revenues have been higher than the forecast amount. They were about 3.28% higher than forecast in 2019. This higher amount is expected to help ease the fiscal pressure on local governments. For details, please refer to Table 7.

表7 108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 2019

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	2,636.81	2,723.32	86.51	3.28
直轄市 Special Municipality	1,709.45	1,764.52	55.07	3.22
縣市 County/ City	699.29	723.38	24.09	3.44
鄉鎮市 Township/ Town	228.07	235.42	7.35	3.22

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

108 年度結算銷售金額達 1,179.48 億元，盈餘分配數為 273.89 億元，計分配予衛生福利部 123.25 億元、中央健康保險署 13.69 億元及地方政府 136.95 億元，挹注國民年金、全民健保及地方政府社會福利財源，如表 8。

In 2019, the amount of sales stood at NT\$117.95 billion, and the surplus amount of the public welfare lottery was NT\$27.39 billion. From this amount, NT\$12.33 billion was distributed to the Ministry of Health and Welfare, NT\$1.37 billion to the National Health Insurance Administration, and NT\$13.7 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				合計 Total	銷售 金額 Amounts of Sales
	地方政府 (社會福利) Local Governments (Social Welfare) 50%	衛生福利部 (國民年金) Ministry of Health and Welfare (National Pension System) 45%	中央健康保險署 (全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve) 5%			
2000	36.22	16.52	2.77	55.51	248.94	
2001	11.00	9.90	1.10	22.00	90.13	
發行結束 結算盈餘 Liquidation Surplus	2.57	2.31	0.26	5.14	-	
發行合計 Total (2000-2001)	49.79	28.73	4.13	82.65	339.06	
2002	148.33	133.50	14.83	296.66	990.74	
2003	113.05	101.74	11.30	226.09	801.84	
2004	124.20	111.77	12.42	248.39	863.99	
2005	101.75	91.58	10.18	203.51	718.85	
2006	101.81	91.63	10.18	203.62	740.24	
發行結束 結算盈餘 Liquidation Surplus	13.92	12.53	1.39	27.84	-	
發行合計 Total (2002-2006)	603.06	542.75	60.30	1,206.11	4,115.66	
2007	77.67	69.90	7.77	155.34	559.34	
2008	104.07	93.66	10.41	208.14	750.48	
2009	98.27	88.44	9.83	196.54	710.98	
2010	106.05	95.45	10.61	212.11	786.89	
2011	117.29	105.56	11.73	234.58	899.54	
2012	136.06	122.45	13.60	272.11	1,052.46	
2013	180.36	162.32	18.04	360.72	1,381.41	
發行結束 結算盈餘 Liquidation Surplus	17.67	15.90	1.77	35.34	-	
發行合計 Total (2007-2013)	837.45	753.70	83.74	1,674.89	6,141.10	
2014	141.83	127.65	14.18	283.66	1,160.81	
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	
總計 Accumulated Total	2,345.61	2,094.97	233.71	4,674.30	17,824.65	

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 108 年股東常會董事改選

108 年度華南金融控股股份有限公司董事（含獨立董事）改選，經審慎妥適規劃，順利圓滿完成，使公股權益得以維護，及完成臺灣金融控股股份有限公司董事、中國輸出入銀行理監事改派。

Completion of board of directors elections in government-owned share enterprises in 2019

The election of Hua Nan Financial Holdings Co., Ltd. board of directors in 2019 was held smoothly and successfully, and the results were in line with the expectation of the MOF in that the interests of government-owned shareholdings were well-protected. Also, new board directors of Taiwan Financial Holding Co., Ltd., and board directors and supervisors of The Import-Export Bank of the ROC were appointed.

(二) 廣續辦理「公股事業機構高階人才培訓班」

108 年 9 至 11 月開辦「公股事業機構高階人才培訓班」，透過遴選訓練與經驗交流，強化財政部所屬國營事業機構及轉投資民營事業機構高階主管人員之領導統御能力、專業智能及宏觀視野，培育未來各公股事業機構人才，以協助公股事業永續經營與發展。

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

From September to November 2019, the MOF held “The Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises” to enhance the leadership ability, professional competency, and global vision of senior managerial personnel of the MOF’s publicly-owned agencies or their privately-owned invested companies as well as to cultivate talented personnel within the various enterprises with

government-owned shareholdings.

(三) 廣續辦理「青年安心成家購屋優惠貸款」

配合協助青年購置自有住宅政策，財政部自 99 年 12 月 1 日起推出「青年安心成家購屋優惠貸款」，由 8 家公股銀行以其自有資金辦理，實施期程至 109 年底，108 年起新增一段式機動利率，提供民眾多元優惠選擇，滿足各類家庭貸款需要。截至 108 年 12 月底止，公股銀行辦理上開優惠貸款共撥貸 289,433 戶、1 兆 1,688 億餘元。

Continuous administration 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 to December 31, 2020. A new option with a one-off variable rate has been added to the project since 2019 to provide people with multiple preferential options and meet the needs of various types of family loans. At the end of December 2019, the abovementioned preferential loan administered by the government-owned share banks had been granted to 289,433 households to the amount of NT\$1,168.8 billion.

二、加強基金管理

Strengthening of the Management of Funds

(一) 強化行政院公營事業民營化基金之財務運作

1. 行政院公營事業民營化基金之設立目的，係為運用公營事業移轉民營政府所得之部分資金，支應財務艱困事業不足支付移轉民營之給與支出、財務艱困事業不足支付移轉民營前辦理專案裁減人員或結束營業時之給與支出、公營事業移轉民營條例規定加發 6 個月薪給與補償各項損失費用及政府負擔之民營化所需支出，以促進公營事業移轉民營政策推動。
2. 自 90 年設立迄 108 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 1,426.68 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 108 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 2019, 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\$142,668million. 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

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107年12月底止 Aug. 2001 to Dec. 2018		108年度 FY2019	
		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 (7.90%)	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	0.77	1,005.79 (74.70%)	0.03	79.82
	交通部 MOTC	920.62		73.68	
	經濟部 MOEA	6.24		0.07	
	財政部 MOF	6.35		0.08	
	退輔會 VAC	71.81		5.96	
已民營化事業民營化時留用人員五年內資遣加發六個月薪給與補償各項損失 For privatized businesses, six-months' lay-off pay, and compensation for loss for retained staff laid off within five years	文化部 MOC	4.58	104.54 (7.77%)	0	0.49
	交通部 MOTC	39.67		0	
	經濟部 MOEA	12.20		0.49	
	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 (2.55%)	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 (7.08%)	0	0
	退輔會 VAC	40.11		0	
總計 Total			1,346.37		80.31

authorities and make scheduled disclosures of the relevant expenses in the 2019 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.

(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

108 年度營業及非營業特種基金計有 117 個單位，其所轄編製分基金預算 110 個單位，配合各部會召開基金參與公共建設計畫審查、修訂相關法規等會議。另配合行政院籌編特種基金 109 年度預算案時程，參與相關審查會議計 7 場，秉持開源節流原則，促使特種基金提升經營績效，增加盈（賸）餘繳庫數，有效挹注國庫收入。

2. 精進基金財務調度，妥適揭露潛藏負債

為利行政院公營事業民營化基金順利運作，積極規劃財政部及促請相關機關辦理釋股作業，並順利爭取行政院於 109 年度總預算撥款支應 85.77 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 108 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 2019, the number of enterprise funds and non-profit special funds totaled 117, 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 FY2020 Special Fund Budget, participated in seven sessions of the 2020 Annual Central Government Special Fund Budget Review Meetings, with the aim of increasing revenue and decreasing expenditure, raising the financial performance of special funds, increasing the surplus of public enterprises and public utilities to the National Treasury, and injecting revenues into the National Treasury in an effective way.

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

To facilitate the operation of the Fund for the Privatization of Government-Owned Enterprises under the Executive Yuan, the MOF actively planned and requested co-operation with relevant ministries and departments to engage in the release of shares, and successfully obtained an appropriation of NT\$8.577 billion for the fund from the FY2020 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 2019 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

108 年度完成審查中央政府各機關規費相關法規總數計 49 個，收費項目總數計新增 394 項、調整 98 項；另審查各地方政府規費相關法規計 31 個。104 年至 108 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 2019, a review was completed the relevant regulations of central government service fees for a total of 49 regulations, with 394 charges newly-added and 98 adjustments to previously existing charges, as well as the relevant regulations of local government service fees for a total of 31 regulations. The summaries of the related figures from 2015 to 2019 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 180 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 six months to request that they carry out an examination of their current practices and implement the review of the standards of charges and fees on a routine basis by undertaking a comprehensive consideration of the factors of the trends as to the fluctuation of costs and expenses and the changes in the consumer price index. The Administration informed a total of 180 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.

表10 104年度至108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 2015 to 2019

單位：新臺幣億元；%
Unit: NT\$100 million; %

年度 Year	2015	2016	2017	2018	2019	
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	286.01	254.80	398.35	353.98	250.38	
規費收入 Fees	916.54	596.97	899.08	618.30	612.58	
其他收入 Other	129.78	180.05	220.26	146.90	162.40	
財產收入 (經常門) Revenues from Public Properties (Current)	99.29	98.06	94.64	125.10	116.34	
財產收入 (資本門) Revenues from Public Properties (Capital)	394.18	168.28	131.85	172.28	190.58	
合計 Total	金額 Amount	1,825.80	1,298.15	1,734.17	1,416.55	1,332.28
	成長率 Growth\%	28.57	(28.90)	33.59	(18.32)	(5.95)

註：「規費收入」104年及106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279.25億元及282.65億元。

Notes: Fees: Revenues for 2015, and 2017 include the issuance of special licenses for the operation of 4G broadband of the National Communications Commission for a total of NT\$27.925 billion, and NT\$28.265 billion, respectively.

四、積極籌措非稅課收入

Active Mobilization of Non-Tax Revenue Collection

109 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 2,442 億元、行政及財產收入 1,832 億元。

The Administration co-operated with the DGBAS to meet the deadline for the preparation of the FY2020 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\$244.2 billion, and the latter totaled NT\$183.2 billion.

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 Manufacturing 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 108 年底，領有菸酒進口業許可執照之業者計有 2,240 家，較 107 年度增加 72 家；酒製造業者計有 347 家，較 107 年度減少 9 家；菸製造業者則有 4 家，與 107 年度相同。

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 2019, these were 2,240 licensed operators in the import business, an increase of 72 operators compared with the number of the operators of the previous year; 347 licensed alcohol producing operators, nine operators less than the year before; and four licensed tobacco producing operators, the same number of operators as in the previous year.

二、修正「檢舉或查獲違規菸酒案件獎勵辦法」，提高檢舉誘因

Amending “Regulations Governing Rewards for Informing or Discovering Offences of Illegal Tobacco or Alcohol” to Raise Reporting Incentives

為鼓勵民眾踴躍檢舉重大不法菸酒案件，並考量實際貢獻出力程度及承受之風險，108 年 3 月 28 日發布修正「檢舉或查獲違規菸酒案件獎勵辦法」部分條文，提高檢舉網路以外違規私劣菸酒案件之給獎比率，由原先 20% 提高至 30%，並增訂吹哨者條款，對檢舉人為違法業者現職或離職員工者，提高給獎比率，由原先 20% 提高至 45%，每案最高金額並由 480 萬元提高至 600 萬元，以提升私劣菸酒查緝效能。

To encourage people to actively report major illegal alcohol and tobacco cases, the MOF amended the “Regulations Governing Rewards for Informing or Discovering Offenses of Illegal Tobacco or Alcohol” on March 28, 2019, and increased the rate of awards to 30% for those who report non-online violating cases regarding illegal tobacco and alcohol products. The MOF also added whistleblower terms and increased the award rate to 45% for whistleblowers who are current or former employees of the violator. Furthermore, the maximum reward amount per case is increased to NT\$6 million from NT\$4.8 million, in order to enhance efficiency of investigation and seizure.

三、放寬符合一定條件下之調酒所需前置浸泡準備作業，屬酒零售服務之即調即飲範圍

Promulgation of the Moderate Interpretive Rule that the Bartending Preparatory Soaking Work under Certain Conditions May Now be regarded as Blending an Alcoholic Drink for Immediate Consumption within Service of Alcohol Retail

為利新興產業創新發展並確保民眾飲酒安全，108年1月29日令釋財政部92年8月27日台財庫字第0920050746號函所稱現場即調即飲，包括符合一定條件下為調酒所需之前置浸泡準備作業；從事即調即飲之業者如符合上開函釋規定，認屬酒零售服務之「即調即飲」範圍，無須取得財政部核發之酒製造業許可執照。

To facilitate the development of emerging industries to innovate and ensure the safety of alcohol, the MOF promulgated the ordinance explained official letter on January 29, 2019 on. 0920050746 of August 27, 2003 a supplemental interpretive rule governing that the preparatory soaking work under certain conditions and done prior to bartending may be regarded as blending an alcoholic drink for immediate consumption within the service of alcohol retail. A business that complies with this interpretive rule may be deemed as an alcohol drinks retailer and need not to have obtained an alcohol producer's license permit.

四、釋明製酒教學活動在符合一定條件下，不以產製私酒論罰

Promulgation of an Interpretive Rule Governing the Alcohol Production Courses are not Subject to the Punishment of Producing Illegal Alcohol under Certain Conditions

為因應時空背景變遷，審酌管理及教學實務需要，108年9月4日令釋業者舉辦製酒教學活動完畢後，每位學員現場製品數量未逾5公升並逕由學員各自全數攜回，且無使用私酒，不論有無對價，其製酒教學行為不適用菸酒管理法第45條第1項產製私酒規定。另用於教學之原材料應符合食品或酒品衛生安全規範。

To adapt to the current situations and meet the practical need of industry, the MOF announced an on September 4, 2019, interpretive rule regarding that course of producing alcohol held by a business may be exempt from the punishment of producing illegal alcohol pursuant to Paragraph 1 of Article 45 of The Tobacco and Alcohol Administration Act regardless if the course needs fees. The rule requires that every student produces less than 5 liters of alcohol products which are distributed to students immediately after the course; in addition, no illegal alcohol can be used. The materials for the course must meet the hygiene standards for food or alcohol products.

五、廣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，108年度經積極輔導業者申請認證76場次，計新增通過認證3廠線、11項酒品；截至108年底止，共有44廠線計244項酒品通過認證。復為強化認證管理及配合實務需要，108年8月1日修正發布「財政部優質酒類認證評審作業程序」及「財政部優質酒類認證作業要點」。

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 2019, the NTA actively held 76 sessions to assist

producers applying for the certification, and ended up with three manufacturing lines and 25 alcohol products being certified. At the end of 2019, 44 manufacturing lines (and 244 alcohol products) have been certified. To strengthen certification management to meet the practical needs, amendments to the “Directions for the Operation of the Certification on the Certified Alcohol” and “Evaluating Procedures for Granting Certification on the Certified Alcohol” were promulgated on August 1, 2019.

- (二) 為提升民眾與業者對優質酒類認證制度有感度，扶植小而美之認證業者穩健發展，依 106 年 6 月 30 日函頒「優質認證酒類產業發展方案」，108 年度賡續薦送認證酒品參加布魯塞爾烈酒競賽，榮獲 5 面金牌 4 面銀牌佳績，並利用網路及臉書等新興媒體投放廣告，行銷認證標誌；另新增觀光酒廠景點納入台灣好行順遊路線，發送臺灣好酒地圖予交通部觀光局、臺鐵及各地方政府作為遊客觀光行程規劃參考；參加「2019 台灣美食展」，結合美食共同行銷認證酒品，及獎勵業者參加國內外展售活動，提升我國酒品國際能見度；並舉辦「2019 財政部優質酒類認證授證及品評競賽頒獎典禮暨成果發表會」。

In order to enhance consumers' impression of the Alcohol Quality Certification System and to help the steady development of certified producers, the NTA released the “Development Plan on Certificated Alcohol Industry” on June 30, 2017. According to the plan, some certified alcohol products were sent to the “2019 Spirits Selection by Concours Mondial de Bruxelles” and won five gold medals and four silver medals. The internet and Facebook and other newly emerging media have also been used to place the related advertisements to further promote the certification logo. In addition, the sightseeing wineries are set as stops of Taiwan tourist shuttle line, and Taiwan's good wine maps made by the MOF are distributed by the Tourism Bureau of the Ministry of Transportation, Taiwan Railways Administration and local governments as a reference for tourists' itinerary planning. The promotion measures also include participation in the “2019 Taiwan Culinary Exhibition” and the rewards for certified producers to join domestic and international exhibitory and sales events for the purpose of fostering the development of domestic alcohol industry. And “The Ministry of Finance Alcohol

Quality Certification System Awards Ceremony and the Achievements Presentation of 2019” was also held.

六、執行進口酒類查驗制度

Executing the Imported Alcohol Products Inspection Scheme

為整合進口酒類查驗之取樣及檢驗業務，提升通關效率，自 108 年度進口酒類衛生查驗檢驗業務由財政部關務署基隆關口進口酒類檢驗室統一辦理，有助強化進口酒類查驗，精進酒品衛生管理。108 年度共審理進口酒類查驗案件 87,600 件，不合格 6 件，有效為進口酒品衛生安全把關，維護消費者飲酒安全。另國產及進口菸酒總量統計如表 11 至表 13。

The NTA has further pursued the integration of the sampling and testing tasks of imported alcohol products and enhanced customs clearance efficiency by cooperating with the Customs Administration. The testing tasks of imported alcohols have been performed by the testing laboratory of imported alcohols in Keelung Customs under the Customs Administration since 2019. These will help strengthen the inspection scheme of imported alcohol products and improve the hygiene administration of these products. In 2019, there were 87,600 applications (six applications disqualified) for importation inspection that underwent the scheme, which has helped to strengthen the hygiene administration of alcohol products, realizing the protection of drinking safety for consumers. The yearly amounts of domestically produced and imported tobacco and alcohol products are shown separately in Tables 11 to 13.

七、加強菸酒政令宣導及教育訓練

Advocating Tobacco and Alcohol Related Regulations and Enhancing Educational Training

(一) 為維護菸酒產銷秩序，保障消費者權益，108 年運用各類媒體進行宣導，包括以電子報、公車車體、捷運車廂及網路數位廣告等方式辦理全國性及跨縣市菸酒管理業務宣導。

In order to keep the production and marketing of tobacco and alcohol products

in good order and to protect consumers' rights, various promotions on a national as well as inter-county (city) scale were placed in different media including the E-paper, advertisements on/in buses and Metro cars, and on-line digital advertisements in 2019.

- (二) 為促進國內製酒產業發展、優化中小型業者營運體質並推動財政部優質酒類認證制度，於 108 年 8 月 7 日舉辦「酒品製程教育訓練」，邀請專家講授酒品製程及品牌行銷等課程，協助業者強化製程安全及行銷技巧。

Aiming to facilitate the development of the alcohol products industry, to help small-and-medium producers beef up their capacity and to promote the Certification System on Alcohol Products, the NTA invited experts in the fields of alcohol production operations and brand-marketing and conducted “The Workshop on Manufacturing Processes of Alcohol Products” on August 7, 2019 to assist enhancing the capacity in the fields of sanitation and sales skills of the producers.

八、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，以使傷害減少至最低，108 年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 208 次，強化全民共同監督及消費安全秩序。

To protect the rights of consumers and the public health, the NTA has established an emergency reporting system for the harm caused by illegal alcohol by holding annual safety drills to assist local governments in ways to manage crises in a timely manner so as to minimize any possible harm caused. In 2019, the NTA has also worked with the Consumer Protection Division, Executive Yuan and local governments to organized 208 activities with an aim to enhance the public participation in monitoring illegal activities and protecting consumers' safety and order.

- (二) 召開第 47 次「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，藉以有效協調解決中央及地方菸酒主管機關查緝私劣菸酒所遭遇之困難，共同持續打擊不法。

Held “The 47th Committee Meeting of the Central Task Force for the Inspection and Seizure of Alcohol and Tobacco Products” was convened with the supervision and coordination among relevant agencies to combat major cases of illegal alcohol and tobacco products. By working together, the members of the task force are set to solve problems faced by the central and local competent authorities to deal with such products in a more effective way.

- (三) 鑑於菸稅調漲提高菸品走私誘因，為有效打擊不法，維護市場秩序及確保國家稅收，108 年 3 月 29 日及 12 月 4 日邀集海洋委員會海巡署、行政院消費者保護處、行政院農業委員會漁業署、內政部警政署、保安警察第三總隊、各直轄市及縣(市)政府等相關機關(單位)滾動檢討「查緝走私菸品精進執行方案」，精進防杜措施，並於 108 年 4 月 9 日及 12 月 27 日函頒修正，請各查緝機關落實執行。

Considering higher financial attractiveness rendered by the raised tobacco tax, the MOF convened two meetings, on March 29 and December 4, 2019, by inviting Coast Guard Administration, Ocean Affairs Council; Consumer Protection Division, Executive Yuan; Fisheries Department, Agriculture Committee, Executive Yuan; National Police Agency of the Ministry of the Interior; the Third Special Police Corps, National Police Agency, Ministry of the Interior; and local governments to advance the measures of investigation and seizure of illegal tobacco products by continuously reviewing the “Implementation Plan for Enhancing the Efficacy of Investigation and Seizure of Smuggled Tobacco Products,” making revisions to this plan on April 9 and December 27 in the same year, and providing them to the cooperating agencies for implementation.

- (四) 依據「財政部 108 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 2019 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products,” the NTA actively supports local governments with investigation manpower to conduct performance appraisal on investigations by local governments into the smuggling of tobacco and alcohol products according to the related provisions, provides grants and administrative incentives to personnel with good performance, and holds an annual investigation meeting to review and analyze performance and give direction for subsequent investigations of illegal tobacco and alcohol products.

(五) 108 年度查獲違反菸酒管理法案件 4,929 件，違法菸類 2,318.84 萬包、酒類 46.16 萬公升，市價約 14 億 3,376 萬元，各年度查獲私劣菸酒數量如表 14。

As of December 31, 2019, a total of 4,929 cases involving illegalities have been successfully handled by the NTA. A total of 23.18 million packs of illegal tobacco products and a total of 0.46 million illegal alcohol products were seized at a market value of NT\$1.43 billion. The total amounts of illegal tobacco and alcohol products seized in the years from 2002 to 2019 are shown in Table 14.

九、參與菸酒涉外諮商

Participating in Foreign Tobacco and Alcohol Consultations

108 年度參與菸酒涉外諮商，包括 3 月 29 日英國在臺辦事處副代表 Andrew Pittam 及處長 Michael Watters 拜會本署、10 月 29 日法國香檳酒協會會長 Vincent Perrin 拜會本署等，有助強化我國與貿易夥伴間之互動。

In 2019, the NTA participated in a number of foreign tobacco and alcohol consultations, including a visit from Deputy Representative Andrew Pittman and the Head of Economy and Prosperity Section Michael Watters of British Office Taipei on March 29, 2019, as well as a visit from the Director General Vincent Perrin the Interprofessional Committee for Champagne of on October 29, 2019. These consultations effectively strengthened the interaction between Taiwan and its trading partners.

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

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

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

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

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 make a draft amendment of the Government Treasury Act so as to strengthen the treasury administration at all levels of government and improve the efficiency of treasury affairs operations.

二、賡續落實各項開源節流措施，改善收支結構

Implement source-broadening and cost-cutting measures continuously to improve financial structure

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

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

三、精進電子支付業務

Improvement of the Electronic Operations for 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，並持續創新加值提供優質國庫電子化對帳服務，俾提升政府行政效能與服務品質。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。

To fully achieve the e-processing objective for Treasury payment operations and to enhance government administrative efficiency and service quality, the NTA will continue to review existing manual and paper-based processes to establish e-processing mechanisms for those items which can be electronic, and will continue to innovate and add value to provide high-quality electronic inquiry services. Moreover, the NTA will hold drills irregularly for emergency management of payment operations and modify relevant operation procedures in a timely manner to facilitate Treasury payment operations and protect the security of government affairs.

四、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.

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

六、 賡續推動靈活財務策略加速建設

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

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

In order to strengthen the nation's development and competitiveness, the government should continue to advance the development of all kinds of major infrastructure; however, as the financial resources of the government are limited, the MOF will continue to promote the flexible use of the concepts and practices of financial strategies to assist all authorities to improve their financial planning in hopes of increasing the self-liquidation rate of projects. This strategy should attract the participation of the private sector and special funds so that the development of infrastructure may be advanced in an effective way and the financial burden of the government may be eased.

七、推動財政收支劃分法修法

Promoting 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等重大政策，財政收支劃分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 provisions amended 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 and countermeasures against the low birth rate, the amendment to the "Act Governing Allocation of Government Revenues and Expenditures" will be comprehensively planned in coordination with policy requirements, and take the opinions of local governments and the overall financial situation into consideration.

八、持續落實推動地方財政輔導

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

為協助地方政府開闢財源，賡續依「地方政府財政業務輔導方案」，就地方財政

業務進行考核及評比，對於表現優異之單位，並透過經驗分享予以宣導推廣。近 10 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 evaluate the fiscal government experts of the local governments. The MOF held seminars and invited outstanding performers to share their experiences in the past ten years. As a result of the propagation of the program, local governments have paid attention to the concepts of the program, and consequently the active application of financial strategies to improve fiscal performance has gained some ground. The MOF will continue to promote the financial performance of local governments 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.

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 cooperation from relevant ministries and departments to implement the release of shares. In addition, the MOF shall, in proper time, request the Executive Yuan to make appropriations for the Fund in the future annual Central Government general budget so as to improve the financial status of the fund.

十、加強實施規費「定期檢討制」

Enhancing the Routine Review of the Regulations of Fees and Charges

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

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

十一、精進菸酒管理

Advancing the Tobacco and Alcohol Administration

為有效遏止入境旅客違規攜帶超量捲菸，研議修正「菸酒查緝及檢舉案件處理作業要點」，提高旅客攜帶超量捲菸裁罰基準，並將持續強化菸酒管理效能，精進私劣菸酒稽查與取締，持續適時檢討菸酒管理法及相關法規。

In order to prevent inward passengers from carrying excessive quantities of cigarettes, the NTA will amend the “Directions for Handling of Seizure and Accusation for Tobacco and Alcohol Products” to enhance penalty standards of fines for inward passengers with excessive reams of cigarettes. Moreover, the NTA continues to strengthen the effectiveness of the tobacco and alcohol administration by advancing the investigation and seizure of illegal tobacco and alcohol. “The Tobacco and Alcohol Administration Act” and the related regulations will be reviewed continuously in a timely manner.

十二、廣續推動「優質認證酒類產業發展方案」

Steadily Implementing the Development Plan on Certificated Alcohol Industry

廣續推動「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，並將以建立其他業者與優質製酒業者異業結盟媒合平台作為後續推動策略目標，扶植國內製酒產業正向發展。

The promotion of the “Development Plan on Certificated Alcohol Industry” will continue from 2020 to 2022. In addition to the continued promotion of the alcohol industry with more advancements, such as providing recommendations in order for certified products to attend international competitions; awarding certified producers to join domestic exhibitory and sales events; and establishing a cross-industry cooperation platform between other industry producers and certified producers as a follow-up promotion strategy goal for fostering the domestic alcohol industry.

十三、廣續精進進口酒類查驗機制

Continuously Improving the Imported Alcohol Product Inspection Scheme

廣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，分別辦理一般進口酒類、未變性酒精、防腐劑及輻射等檢測，為精進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。

The NTA has continued to conduct the inspections of imported alcohol, un-denatured ethyl alcohol, and radiation content by delegating the Keelung Customs, Pingtung County

Central Laboratory, Keelung City Health Bureau, and the Institute of Nuclear Energy Research. In order to advance the inspection of imported alcohol products, the NTA has also enhanced the information exchange and risk integration systems with the Customs to manage and select high risk alcohol products through information and Communication technology. By effectively integrating the borders, shortening the time of customs clearance for the industry, as well as strengthening the cooperation between the Customs and the signatory authorities, it can reduce the related costs and achieve the goal of a win-win situation for the government and the industry.

十四、提升私劣菸酒查緝效能

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

賡續推動「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 has worked out guidelines and introduced 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、108年度重要事件紀要

Major Events in 2019

肆、108 年度重要事件紀要

Major Events in 2019

日期 Date	事 件 event
01.04	<p>委託中央銀行於1月3日標售、1月4日發行91天期國庫券新臺幣240億元，得標利率為0.428%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 3 and to issue on January 4 NT\$24 billion of 91-day Treasury Bills at a 0.428% discount rate.</p>
01.04	<p>舉辦「108年地方財政業務聯繫會報」。</p> <p>Held “The 2019 Meeting on Local Finance.”</p>
01.10	<p>委託中央銀行於1月9日標售、1月10日發行182天期國庫券新臺幣300億元，得標利率為0.478%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 9 and to issue on January 10 NT\$30 billion of 182-day Treasury Bills at a 0.478% discount rate.</p>
01.14	<p>委託中央銀行於1月9日標售、1月14日發行5年期公債新臺幣250億元，得標利率為0.74%，票面利率為年息0.625%。</p> <p>The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on January 9, and to issue on January 14, NTD 25 billion of the Central Government Development Bonds, with a 5-year maturity, 0.74% highest yield rate and 0.625% p.a. coupon rate.</p>
01.15	<p>訂定「財政部108年度加強查緝私劣菸酒策進計畫」。</p> <p>Promulgation of “The MOF 2019 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products.”</p>
01.17-01.19	<p>辦理108年春節前私劣菸酒查緝專案。</p> <p>Launched “The 2019 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Lunar New Year Holidays.”</p>

日期 Date	事 件 event
01.19	<p>修正發布「公益彩券盈餘運用情形公告辦法」第2條、第3條規定。 Amendment of Article 2 and Article 3 of “Regulations for Publishing Data on Utilization of Surpluses from the Public Welfare Lottery” was promulgated.</p>
01.23	<p>委託中央銀行於1月22日標售、1月23日發行91天期國庫券新臺幣350億元，得標利率為0.45%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 22 and to issue on January 23 NT\$35 billion of 91-day Treasury Bills at a 0.45% discount rate.</p>
01.28	<p>委託中央銀行於1月23日標售、1月28日發行20年期公債新臺幣300億元，得標利率為1.18%，票面利率為年息1.125%。 The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on January 23, and to issue on January 28, NTD 30 billion of the Central Government Development Bonds, with a 20-year maturity, 1.18% highest yield rate and 1.125% p.a. coupon rate.</p>
01.29	<p>函釋放寬符合一定條件下之調酒所需前置浸泡準備作業，屬酒零售服務之即調即飲範圍。 Promulgation of the moderate interpretive rule that the bartending preparatory soaking work under certain conditions may be regarded as blending an alcoholic drink for immediate consumption within service of alcohol retail.</p>
02.13	<p>委託中央銀行於2月1日標售、2月13日發行「108甲3期」10年期公債新臺幣300億元，得標利率為0.848%，票面利率為年息0.75%。 The MOF commissioned the Central Bank of the Republic of China(Taiwan) to sell through public tender on February 1, and to issue on February 13, NTD 30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.848% highest yield rate and 0.75% p.a. coupon rate.</p>
02.13	<p>委託中央銀行於2月12日標售、2月13日發行「財108-4期」273天期國庫券新臺幣300億元，得標利率為0.47%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 12 and to issue on February 13 NT\$30 billion of 273-day Treasury Bills at a 0.47% discount rate.</p>

日期 Date	事 件 event
02.26	<p>函請各機關就機關間款項收付屬繳納規費及撥付業務經費等款項，確實依規定以跨行通匯存入受款機關金融帳戶為原則。</p> <p>Sent letters to payment agencies to enforce the principle of inter-bank remittance to deposit funds, including payment of fees and business expenses, into the financial account of the receiving agencies.</p>
02.26	<p>修正「國庫支票郵寄事務處理要點」第1點、第8點規定。</p> <p>Amended Articles 1 and 8 of “Guidelines for Handling Mailed Treasury Checks.”</p>
02.27	<p>委託中央銀行於2月26日標售、2月27日發行「財108-5期」182天期國庫券新臺幣350億元，得標利率為0.49%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 26 and to issue on February 27 NT\$35 billion of 182-day Treasury Bills at a 0.49% discount rate.</p>
03.04	<p>委託中央銀行於2月25日標售、3月4日發行「108甲4期」20年期公債新臺幣250億元，得標利率為1.138%，票面利率為年息1.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 25, and to issue on March 4, NTD 25 billion of the Central Government Development Bonds, with a 20-year maturity, 1.138% highest yield rate and 1.125% p.a. coupon rate.</p>
03.14	<p>函請各機關配合加強付款（轉帳）憑單簽證及審核等作業。</p> <p>Sent letters to agencies to strengthen the certificates and verification of payment and transfer vouchers.</p>
03.22	<p>委託中央銀行於3月19日標售、3月22日增額發行「108甲1期」5年期公債新臺幣200億元，得標利率為0.656%，票面利率為年息0.625%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 19, and to issue on March 22, NTD 20 billion of the Central Government Development Bonds, with a 5-year maturity, 0.656% highest yield rate and 0.625% p.a. coupon rate.</p>

日期 Date	事 件 event
03.25-03.27	辦理108年第1次不定期私劣菸酒查緝專案。 Launched “The 2019 First Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
03.27-04.19	赴新北市政府等8縣市實地訪查菸捐查緝經費運用管理情形。 Participation in field inspections of the application of the tobacco surcharge funds in eight county governments including the New Taipei City government.
03.28	召開「地方建設基金管理會第50次會議」。 Held “The 50th meeting of the Local Construction Fund Administration Committee.”
03.28	修正發布「檢舉或查獲違規菸酒案件獎勵辦法」部分條文。 Promulgated amendment to partial articles of “Regulations Governing Rewards for Informing or Discovering Offences of Illegal Tobacco or Alcohol.”
03.29	委託中央銀行於3月28日標售、3月29日發行「財108-6期」91天期國庫券新臺幣300億元，得標利率為0.42%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 28 and to issue on March 29 NT\$30 billion of 91-day Treasury Bills at a 0.42% discount rate.
03.29	召開「提升私劣菸酒查緝效能」會議。 Convened “The Meeting for Enhancing the Efficacy of Investigation and Seizure of Illegal Tobacco Products.”
04.03	委託中央銀行於4月2日標售、4月3日發行「財108-7期」182天期國庫券新臺幣300億元，得標利率為0.46%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 2 and to issue on April 3 NT\$30 billion of 182-day Treasury Bills at a 0.46% discount rate.
04.08-04.12	辦理108年上半年酒品複核抽檢計畫工作。 Completed reviewing the 2019 first half alcohol products inspection planning and inspection work.

日期 Date	事 件 event
04.09	<p>函頒修正「查緝走私菸品精進執行方案」。</p> <p>Promulgated amendment to “The Implementation Plan for Enhancing the Efficiency of Investigation and Seizure of Smuggled Tobacco Products.”</p>
04.16	<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>
04.19	<p>委託中央銀行於4月16日標售、4月19日增額發行「108甲3期」10年期公債新臺幣250億元，得標利率為0.742%，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 April 16, and to issue on April 19, NTD 25 billion of the Central Government Development Bonds, with a 10-year maturity, 0.742% highest yield rate and 0.75% p.a. coupon rate.</p>
04.23	<p>委託中央銀行於4月22日標售、4月23日發行「財108-8期」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 April 22 and to issue on April 23 NT\$35 billion of 91-day Treasury Bills at a 0.45% discount rate.</p>
04.26-04.27	<p>出席阿根廷胡胡伊省舉行之中美洲銀行第59屆理事會年會。</p> <p>Attended “The 59th Ordinary Meeting of the Board of Governors of the Central American Bank for Economic Integration” in JuJuy, Argentine Republic.</p>
05.02-05.05	<p>出席斐濟楠迪舉行之亞洲開發銀行第52屆理事會年會。</p> <p>Attended “The 52nd Annual Meeting of the Board of Governors of the Asian Development Bank for Prosperity Through Unity” in Nadi, Fiji.</p>
05.08-05.09	<p>出席塞拉耶佛舉行之歐洲復興開發銀行第28屆理事會年會。</p> <p>Attended “The Twenty-Eight Annual Meeting of the European Bank for Reconstruction and Development” in Sarajevo.</p>

日期 Date	事 件 event
05.16	<p>辦理107年度中央政府各機關經費賸餘待納庫款催繳作業。</p> <p>Conducted the FY2018 government agencies collection operations of remaining funds returned to the National Treasury.</p>
05.17	<p>委託中央銀行於5月14日標售、5月17日發行「108甲5期」30年期公債新臺幣250億元，得標利率為1.125%，票面利率為年息1.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 14, and to issue on May 17, NTD 25 billion of the Central Government Development Bonds, with a 30-year maturity, 1.125% highest yield rate and 1.125% p.a. coupon rate.</p>
05.20-05.22	<p>舉辦6場次「國庫集中支付業務講習」。</p> <p>Held six sessions of “The National Treasury Fund Payment Service Workshop.”</p>
05.22-05.24	<p>辦理108年端午節前全國同步查緝私劣菸酒專案。</p> <p>Launched “The 2019 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Dragon Boat Festival Holiday.”</p>
06.03-06.04	<p>舉辦「108年度菸酒法令與實務講習班」。</p> <p>Held “The 2019 Seminar on Tobacco and Alcohol Regulations and Practice.”</p>
06.14	<p>完成華南金融控股股份有限公司董事改選。</p> <p>Completed the board of directors election (including independent director) of Hua Nan Financial Holdings Co., Ltd.</p>
06.24	<p>完成中國輸出入銀行理監事改派。</p> <p>Appointed the board directors and supervisors of The Import-Export Bank of the ROC.</p>
06.25	<p>召開「中央政府債務基金管理會第42次會議」。</p> <p>Held “The 42th Central Government Debt Service Fund Management Meeting.”</p>

日期 Date	事 件 event
06.25-07.17	辦理108年度地方政府公益彩券盈餘運用實地考核。 Conducted the site assessment of 2019 Public Welfare Lottery surplus utilization for local governments.
06.26	委託中央銀行於6月21日標售、6月26日發行「108甲6期」10年期公債新臺幣300億元，得標利率為0.69%，票面利率為年息0.625%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 21, and to issue on June 26, NTD 30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.69% highest yield rate and 0.625% p.a. coupon rate.
07.01	實施國庫電子化對帳服務使用健保卡身分認證機制。 The electronic inquiry services using the health insurance card identity authentication mechanism was implemented.
07.02	召開「地方建設基金管理會第51次會議」。 Held “The 51th meeting of the Local Construction Fund Administration Committee.”
07.17	委託中央銀行於7月12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0.586%，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 July 12, and to issue on June 17, NTD 25 billion of the Central Government Development Bonds, with a 5-year maturity, 0.586% highest yield rate and 0.5% p.a. coupon rate.
07.18	召開中央公共債務管理委員會第12次會議。 Held “The 12th meeting of the Central Public Debt Administration Committee.”
07.22	召開中央菸酒稽查及取締督導小組第47次委員會。 Held “The 47th Committee’ Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”

日期 Date	事 件 event
07.26	<p>完成109年度歲入概算檢討，提報「行政院109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 FY2020 Central Government General Budget Proposal, submitted to the “Executive Yuan Annual Plan and Budget Review Conference” to deliberate.</p>
07.26-07.29	<p>參加「2019台灣美食展」。</p> <p>Participated in the “2019 Taiwan Culinary Exhibition.”</p>
07.30	<p>辦理108年度公益彩券發行業務實地查核作業。</p> <p>Conducted the site assessment of 2019 Public Welfare Lottery issuing operations.</p>
08.01	<p>修正發布「財政部優質酒類認證作業要點」及「財政部優質酒類認證評審作業程序」。</p> <p>Promulgated amendments to the “Directions for the Operation of the Certification on the Certified Alcohol” and “Evaluating Procedures for Granting Certification on the Certified Alcohol.”</p>
08.07	<p>與中央銀行及外交部等機關(構)在臺北國際會議中心共同舉辦「2019年亞銀商機說明會」。</p> <p>Co-organized the “2019 ADB Business Opportunities Seminar (BOS)” with other relevant agencies and institutions, such as the Central Bank of the Republic of China (Taiwan) and the Ministry of Foreign Affairs at Taipei International Convention Center.</p>
08.07	<p>舉辦「108年酒品製程教育訓練」。</p> <p>Held “The 2019 Workshop on Manufacturing Processes of Alcohol Products.”</p>
08.08	<p>實施各機關獎補助費支出採不限制電子支付金額存入指定帳戶作業機制。</p> <p>Implemented a processing mechanism for depositing agencies’ rewards and subsidy expenses into designated accounts without a maximum limit on electronic payment amount.</p>

日期 Date	事 件 event
08.08	建置不限制電子支付金額存入指定帳戶 e 化申請與查詢處理機制。 Set up an e-processing mechanism for the application and inquiry of the designated accounts without a maximum limit on electronic payment amount.
08.14	赴新竹縣政府辦理債務管理座談會。 Held debt management counseling forum at Hsinchu County.
08.15	辦理107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及通報作業。 Conducted the FY2018 collection and notification operations of central government agencies for amounts that should be returned and the remaining funds returned to the National Treasury which were unpaid.
08.15	完成109年度中央政府總預算案財源籌措，經行政院第3664次會議通過。 The MOF worked in co-operation with the DGBAS to complete the preparation for revenues of the FY2020 Central Government General Budget Proposal, approved by the Executive Yuan.
08.16	委託中央銀行於8月13日標售、8月16日增額發行10年期公債新臺幣250億元，得標利率為0.640%，票面利率為年息0.625%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on August 13, and to issue on August 16, NTD 25 billion of the Central Government Development Bonds, with a 10-year maturity, 0.64% highest yield rate and 0.625% p.a. coupon rate.
08.19	赴苗栗縣政府辦理債務管理座談會。 Held debt management counseling forum at Miaoli County.
08.21	赴新竹市政府辦理債務管理座談會。 Held debt management counseling forum at Hsinchu City.
08.26-08.30	辦理108年下半年酒品複核抽檢計畫。 Completed reviewing the 2019 second half alcohol products inspection planning and inspection work.

日期 Date	事 件 event
08.28	赴宜蘭縣政府辦理債務管理座談會。 Held debt management counseling forum at Yilan County.
09.02	完成臺灣金融控股股份有限公司董事改派。 Reassigned the board of directors of Taiwan Financial Holding Co., Ltd.
09.02	赴雲林縣政府辦理債務管理座談會。 Held debt management counseling forum at Yunlin County.
09.02-09.04	辦理108年度中秋節前私劣菸酒查緝專案。 Launched “The 2019 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Mid-Autumn Festival Holiday.”
09.04-09.06	舉辦「2019國際財政研討會」。 Held “2019 International Finance Seminar.”
09.04	發布令釋製酒教學活動在符合一定條件下，不以產製私酒論罰。 Promulgation of an interpretive rule governing the alcohol production courses are not subject to the punishment of producing illegal alcohol under certain conditions.
09.05	完成菸酒規費繳款單雙語化並增加台灣Pay繳費方式。 Bilingual payment bills of tobacco and alcohol business fees came into service with Taiwan Pay mobile payment option.
09.06	委託中央銀行於9月3日標售、9月6日發行20年期公債新臺幣300億元，得標利率為0.87%，票面利率為年息0.75%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 3, and to issue on September 6, NTD 30 billion of the Central Government Development Bonds, with a 20-year maturity, 0.87% highest yield rate and 0.75% p.a. coupon rate.
09.06	完成臺灣金融控股股份有限公司土地作價增資420億元。 Carried out a real estate-backed capital increase of NT\$42 billion for Taiwan Financial Holding Co., Ltd. (TFH)

日期 Date	事 件 event
09.09	赴嘉義縣政府辦理債務管理座談會。 Held debt management counseling forum at Chiayi County.
09.10-09.11	辦理臺北仰德大樓及南投支付大樓兩地同步人工支付作業緊急應變演練。 The emergency response drill for simultaneous manual payment operations in the Taipei Main Office and the Nantou Central Region Office was held.
09.20	委託中央銀行於9月17日標售、9月20日增額發行5年期公債新臺幣200億元，得標利率為0.635%，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 17, and to issue on September 20, NTD 20 billion of the Central Government Development Bonds, with a 5-year maturity, 0.635% highest yield rate and 0.500% p.a. coupon rate.
09.20-11.15	舉辦108年度「公股事業機構高階人才培訓班」。 Held “The 2019 Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises.”
09.25	臺灣金融控股股份有限公司完成臺灣銀行股份有限公司土地作價增資420億元。 The Taiwan Financial Holdings carried out a real estate-backed capital increase of NT\$42 billion for the Bank of Taiwan Co., Ltd. (BOT).
10.14	委託中央銀行於10月7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0.701%，票面利率為年息0.625%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on October 7, and to issue on October 14, NTD 30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.701% highest yield rate and 0.625% p.a. coupon rate
10.17	公告「107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」。 Announced the “Statistical Tables on Working Capital Dispatched among Governments to Funds and Special Accounts in 2018.”

日期 Date	事 件 event
10.18	召開「地方建設基金管理會第52次會議」。 Held “The 52th meeting of the Local Construction Fund Administration Committee.”
10.24-10.25	舉辦「108年度製酒化學原理班」。 Held “The 2019 Chemistry of Alcohol Making Workshop.”
11.08	委託中央銀行於11月5日標售、11月8日發行30年期公債新臺幣200億元，得標利率為1%，票面利率為年息1%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 5, and to issue on November 8, NTD 20 billion of the Central Government Development Bonds, with a 30-year maturity, 1% highest yield rate and 1% p.a. coupon rate.
11.12	召開中央公共債務管理委員會第13次會議。 Held “The 13th meeting of the Central Public Debt Administration Committee.”
11.14-11.15	11月14及15日舉辦「108年度地方財政研習班」第1期。 Held the 1st session of the 2019 local finance training classes on 14th and 15th November.
11.20-11.22	辦理108年第2次不定期私劣菸酒查緝專案。 Launched “The 2019 Second Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
11.21	舉辦「2019財政部優質酒類認證授證及品評競賽頒獎典禮暨成果發表會」。 Held “The Ministry of Finance Alcohol Quality Certification System Awards Ceremony and the Achievements Presentation of 2019.”
11.22	委託中央銀行於11月19日標售、11月22日發行2年期公債新臺幣200億元，得標利率為0.532%，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 November 19, and to issue on November 22, NTD 20 billion of the Central Government Development Bonds, with a 2-year maturity, 0.532% highest yield rate and 0.5% p.a. coupon rate.

Major Events in 2019

日期 Date	事 件 event
11.25	公告108年度國庫電子支付及集中支付作業訪查發現機關需強化事項。 Announcement of the agencies needing to strengthen matters which were found in the FY2019 visit of electronic payment and centralized payment of the National Treasury.
11.26	召開「中央政府債務基金管理會第43次會議」。 Held “The 43th Central Government Debt Service Fund Management Meeting.”
11.28-11.29	11月28及29日舉辦「108年度地方財政研習班」第2期。 Held the 2nd session of the 2019 local finance training classes on 28th and 29th November.
11.29	召開菸酒管理法行政處分審議委員會108年第1次會議。 Held “The 2019 First Meeting of The Tobacco and Alcohol Administration Act Administrative Action Review Committee.”
12.03	完成109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 FY2020 central government agencies’ assignment of block annual budget allocation schedules.
12.04	舉辦「108年度私劣菸酒查緝會報」。 Convened “The 2019 Meeting on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
12.11	委託中央銀行於12月10日標售、12月11日發行364天期國庫券新臺幣300億元，得標利率為0.57%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 10 and to issue on December 11 NT\$30 billion of 364-day Treasury Bills at a 0.57% discount rate.
12.13	委託中央銀行於12月10日標售、12月13日增額發行10年期公債新臺幣300億元，得標利率為0.679%，票面利率為年息0.625%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 10, and to issue on December 13, NTD 30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.679% highest yield rate and 0.625% p.a. coupon rate.

日期 Date	事 件 event
12.18	修正「出納管理手冊」部分規定。 The Handbook for Cashier Management was partially amended by MOF.
12.25	召開「地方建設基金管理會第53次會議」。 Held “The 53th meeting of the Local Construction Fund Administration Committee.”
12.26	函頒修正「查緝走私菸品精進執行方案」。 Promulgated amendment to “The Implementation Plan for Enhancing the Efficiency of Investigation and Seizure of Smuggled Tobacco Products.”
12.30	委託中央銀行於12月27日標售、12月30日發行182天期國庫券新臺幣350億元，得標利率為0.518%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 27 and to issue on December 30 NT\$35 billion of 182-day Treasury Bills at a 0.518% discount rate.

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