

Overview of the Debt Issuance in Central Government Special Budget and Final Accounts

Date: May 20, 2025

Unit: NT\$100 Million

Special Budget	Debt Issue Amount in Budget Accounts	Debt Issue Amount in Final Accounts
The Third Phase of the Flood-Prone Area Management (FY2011-2013)	405	364
The First Phase of the Comprehensive Management of River Basins (FY2014-2015)	126	119
The Second Phase of the Comprehensive Management of River Basins (FY2016-2017)	100	62
The Third Phase of the Comprehensive Management of River Basins (FY2018-2019)	104	94
The First Phase of the Forward-Looking Infrastructure (FY2017-2018)	1,071	1,009
The Second Phase of the Forward-Looking Infrastructure (FY2019-2020)	2,230	2,140
The Third Phase of the Forward-Looking Infrastructure (FY2021-2022)	2,298	2,243
The Fourth Phase of the Forward-Looking Infrastructure (FY2023-2024)	2,098	2,056
The Fifth Phase of the Forward-Looking Infrastructure (FY2025)	701	665
New Fighters Acquisition (FY2020-2026)	2,322	-
Prevention, Relief, and Revitalization Measures for Severe Pneumonia with Novel Pathogens (FY2020-2023)	8,093	8,026
Sea-Air Combat Power Improvement Plan Purchase (FY2022-2026)	2,370	-
Enhancing Economic and Social Resilience and Public Sharing of Economic Achievement in the Post-pandemic Era (FY2023-2025)	0	0
Post-Disaster Recovery and Reconstruction Following Typhoon Danas and the July 28 Torrential Rainfall (FY2025-2027)	600	-
Strengthening the Resilience of the Economy, Society, and National Security in Response to International Developments (FY2025-2027)	1,003	-
Post-Disaster Reconstruction of the Matai'an River Landslide Dam in Hualien (FY2025-2030)	270	-
FY2026 Procurement for Safeguarding National Security and Strengthening Asymmetric Warfare Capabilities (FY2026)	88	-

1. Budget Accounts Source:

- (1) FY2026 Procurement for Safeguarding National Security and Strengthening Asymmetric Warfare Capabilities Special Budget is a proposal.
- (2) The special budgets accounts are legal budgets.

2. Final Accounts Source:

- (1) The final accounts of New Fighters Acquisition, Sea-Air Combat Power Improvement Plan Purchase, Post-Disaster Recovery and Reconstruction Following Typhoon Danas and the July 28 Torrential Rainfall, Strengthening the Resilience of the Economy, Society, and National Security in Response to International Developments, and Post-Disaster Reconstruction of the Matai'an River Landslide Dam in Hualien special budgets have not yet been processed.
- (2) The Fifth Phase of the Forward-Looking Infrastructure, and Enhancing Economic and Social Resilience and Public Sharing of Economic Achievement in the Post-pandemic Era final accounts are based on the Final Accounts of the Central Government, edited by the Executive Yuan.
- (3) Other special final accounts are based on the Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan, and are adjusted according to the subsequent cancellation of reserves approved by the National Audit Office and the Executive Yuan.

3. According to the Special Act for Enhancing Economic and Social Resilience and Public Sharing of Economic Achievement in the Post-pandemic Era, the surplus from previous fiscal years is already sufficient to cover the expenditures of the special budget, and it has been confirmed that no debt will be issued. Therefore, the debt borrowing budget for each year has been adjusted to zero.