

2022

中華民國111年度

# 國庫署年報初版

Annual Report Initial Version of National Treasury Administration



National Treasury Administration  
Ministry of Finance

# National Treasury Administration



# 序 言

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

過去一年，雖受到 COVID-19 疫情之影響，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，111 年度中央政府總預算實際執行結果，歲入院編決算數新臺幣（下同）2 兆 7,108 億元，歲入歲出賸餘 4,964 億元，係連續 5 年總預算賸餘超過千億元。112 年度配合籌措中央政府總預算財源，歲入編列 2 兆 5,791 億元。

在支付管理方面，積極推動各項支付業務精進措施及創新增值服務，提供更優質、更便捷國庫支付電子化作業，簡化行政程序，提升庫款支付效能，兼達摶節政府經費支出及落實電子化政府政策目標；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 111 年度 29.3%，距法定債限 40.6% 尚有 11.3 個百分點舉債空間供施政所需。另依「直轄市及縣（市）政府債務分級管理機制」管控地方政府債務，111 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，111 年度縣（市）1 年以上公共債務未償餘額自編決算數計 1,317 億元，較 103 年度、104 年度、105 年度、106 年度、107 年度、108 年度、109 年度及 110 年度分別減少 363 億元、319 億元、276 億元、241 億元、200 億元、176 億元、141 億元及 69 億元，連續 8 年下降。

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

在公股管理方面 111 年順利完成華南金融控股股份有限公司董事（含獨立董事）改選，積極爭取友好民股支持，獲得公股有利席次，確保公股權益。

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，111 年度公益彩

券銷售金額及盈餘分別達到約 1,291 億元及 289 億元，挹注國民年金約 130 億元、全民健保約 14 億元及地方政府社會福利財源約 145 億元，對充實社福財源顯有助益。

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

另為使本年報內容儘早供外界參閱，爰先依院編決算數，將 111 年重要業務彙編為年報初版供參，並將於 112 年 11 月前，續依審定決算數更新為本年報定版。如需進一步瞭解國庫署業務最新資訊，歡迎上網 <https://www.nta.gov.tw> 查閱。

財政部國庫署署長  謹識

## Preface

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

In reviewing the work performed in 2022, the NTA, under the guidance of the fiscal policy of the Ministry of Finance (MOF) and the joint efforts of all colleagues, amid the impact of the COVID-19 pandemic, 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 2022 Central Government General Budget edited by the Executive Yuan, the annual revenue was NT\$2,710.8 billion and the surplus between the annual revenues and expenditures was NT\$496.4 billion, which has remained above NT\$100 billion for five consecutive years. In raising funds for the 2023 Central Government General Budget, the amount of the annual revenues drawn was NT\$2,579.1 billion.

In treasury disbursement management, various advanced measures and innovative value-added services for payment operations have been promoted to provide better and more convenient electronic treasury payment operations, streamlined administrative operation procedures, enhanced efficacy of the Treasury fund payment, and achieve the policy goals of reducing government expenditure and implementing e-government. The drills for relevant emergency management for the National Treasury's centralized payment operations were held to ensure Treasury payment services without interruption.

In terms of debt management, the ratio of the central government outstanding public debt with a maturity of one year or more to the average GDP of the previous three years declined from 36.3% in 2012 to 29.3% in 2022. Compared to the statutory debt limit

of 40.6%, there remains a 11.3% borrowing capacity for additional fiscal measures in the future. Meanwhile, the NTA controlled and managed the debt of local governments according to the “Hierarchical Management Mechanism for Municipality and County (City) Government Debts.” In 2022, 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 2022, the estimated final accounts for counties (cities) outstanding public debt with a maturity of one year or more were NT\$131.7 billion, decreasing by NT\$36.3 billion, NT\$31.9 billion, NT\$27.6 billion, NT\$24.1 billion, NT\$20.0 billion, NT\$17.6 billion, NT\$14.1 billion and NT\$6.9 billion compared to that of years 2014, 2015, 2016, 2017, 2018, 2019, 2020 and 2021 respectively, indicating reductions in the 8 consecutive years.

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

As to government-owned shares management, the 2022 board 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.

With regard to continually reinforcing the management of the issuance and distribution of surplus of the Public Welfare Lottery. In 2022, the sales amount of the Public Welfare Lottery has reached NT\$129.1 billion, and the surplus amount was NT\$28.9 billion. From this surplus, NT\$13 billion was allocated for use in support of the national pension system, NT\$1.4 billion allocated to the safety reserve of the national health insurance program, and NT\$14.5 billion to local governments for social welfare.

Looking forward, with ever-increasing government operations and expenditures,

the NTA will continue to promote sound financial measures and improve the electronic operations for the National Treasury Payment Service. Moreover, the NTA will strengthen the management of debt and government-owned shareholdings, enhance the administration of tobacco and alcohol affairs as well as the investigation and seizure of illegal tobacco and alcohol products.

This initial version of the annual report is published based on the implementation results of the Central Government General Budget and composed of summarized important businesses accomplished by the NTA in 2022, and will be renewed and replaced by the final version in accordance with the final audit accounts and issued in November 2023. For further information and the latest updates on our work, please visit our website at <https://www.nta.gov.tw>. We appreciate your feedback.



Director-General  
National Treasury Administration

# 目 錄

## CONTENTS

壹、組織與職掌.....	12
Organization and Duty	
貳、業務概況.....	20
Business Overview	
庫務管理.....	20
Treasury Affairs Management	
支付管理.....	27
Treasury Disbursement Management	
債務管理.....	32
Debt Management	
財務規劃.....	41
Financial Planning	
公股管理.....	48
Government-owned Shares Management	
菸酒管理.....	58
Tobacco and Alcohol Management	
參、未來業務展望.....	68
Future Prospects	
肆、111年度重要事件紀要.....	78
Major Events in 2022	

# 表 目 錄

## LIST OF TABLES

表1	111年度中央政府總預算收入執行狀況.....	23
	Execution of Revenues of FY2022 Central Government General Budget	
表2	112年度中央政府總預算籌編情形表.....	25
	Preparation of FY2023 Central Government General Budget	
表3	歷年國庫集中支付業務各項作業統計與分析表.....	29
	Yearly Statistics and Analysis of Centralized Treasury Fund Disbursement Operations	
表4	各級政府1年以上公共債務未償餘額表.....	34
	Outstanding Debt at All Levels of Government with a Maturity of One Year or More	
表5	111年度中央政府建設公債標售概況表.....	37
	Issuance of FY2022 Central Government Development Bonds	
表6	111年度財政部國庫券標售概況表.....	39
	Issuance of FY2022 Treasury Bills	
表7	111年度中央普通統籌分配稅款分配金額表.....	44
	Amount of Distribution from General Centrally-Funded Tax Revenues in 2022	
表8	公益彩券盈餘分配數及銷售金額一覽表.....	45
	Accumulated Sales and Amounts of Distributed Surpluses of Public Welfare Lottery	
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.....	52
	Expenditures Paid by the Fund for the Privatization of Government-owned Enterprises under the Executive Yuan	
表10	107年度至111年度中央政府行政及財產收入綜計表.....	56
	Comprehensive Figures of Revenues from Administration and Properties of Central Government 2018 to 2022	
表11	國產及進口紙菸類總量.....	62
	Total Amounts of Domestic and Imported Cigarettes	
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... 63	
	Total Amounts of Domestic and Imported Non-Cigarette Products (tobacco slices, cigars, snuff, chewing tobacco, and other tobacco products)	
表13	國產及進口酒類總量.....	64
	Total Amounts of Domestic and Imported Alcohol Products	
表14	查獲私劣菸酒統計表.....	65
	Total Amounts of Illegal Tobacco and Alcohol Products	



壹、組織與職掌

**Organization and Duty**

# 壹、組織與職掌

## Organization and Duty

### 一、行政組織與業務概況

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

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

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

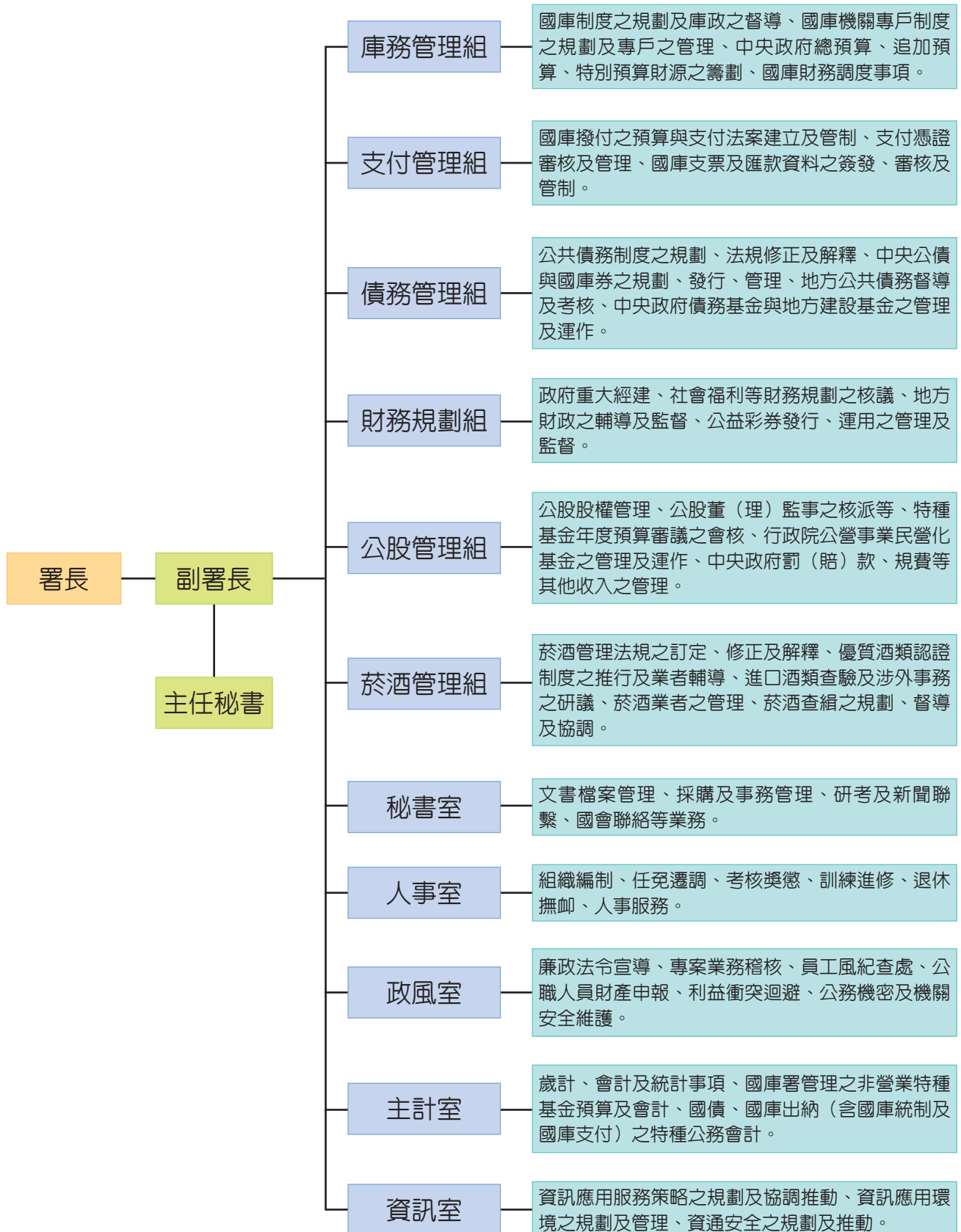
## Organization of the NTA

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

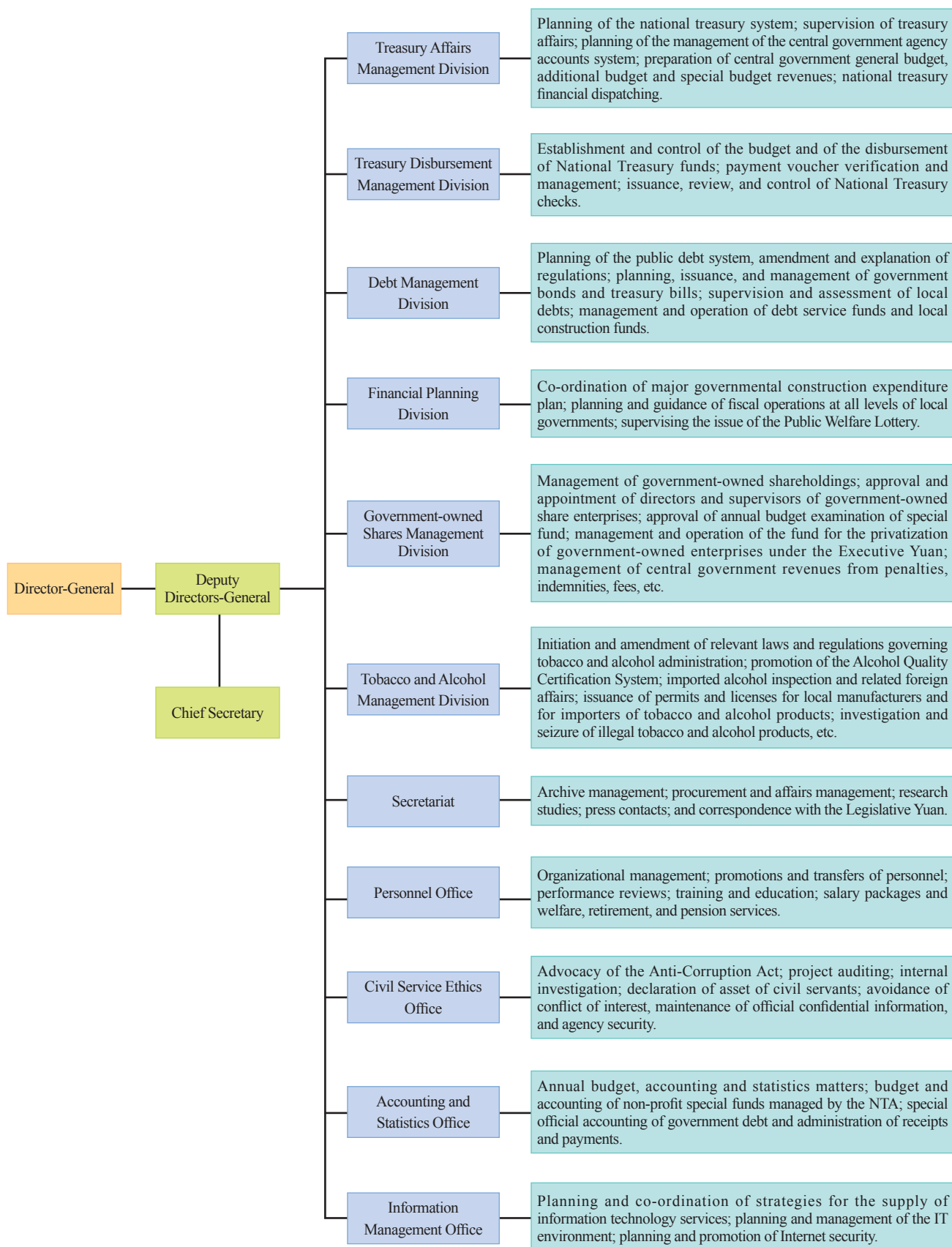
1. Planning and management of national treasury system, central government revenue budgeting preparation, and national treasury financial dispatching.
2. Control of centralized payment from the National Treasury and appropriation of Treasury funds.
3. Planning and administration of the public debt management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

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

## 二、組織系統與職掌圖

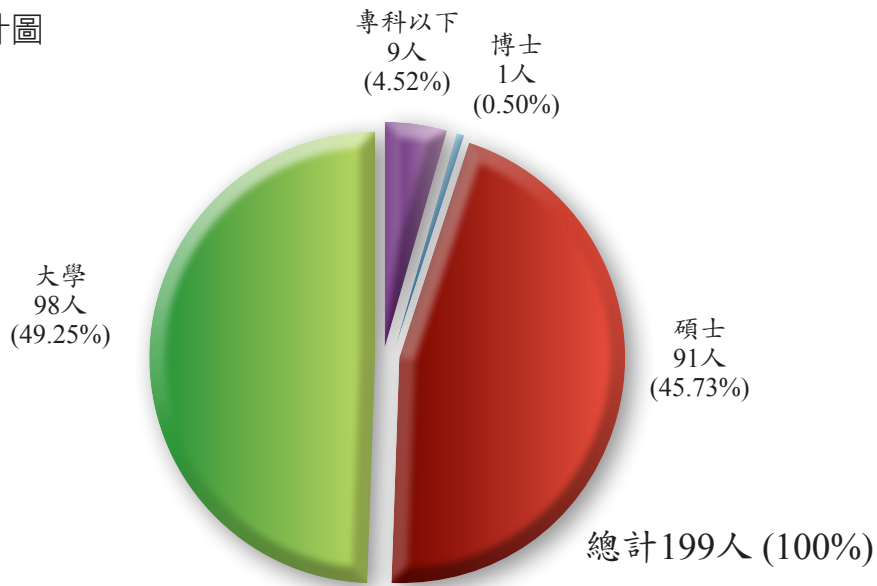


# Organizational Chart

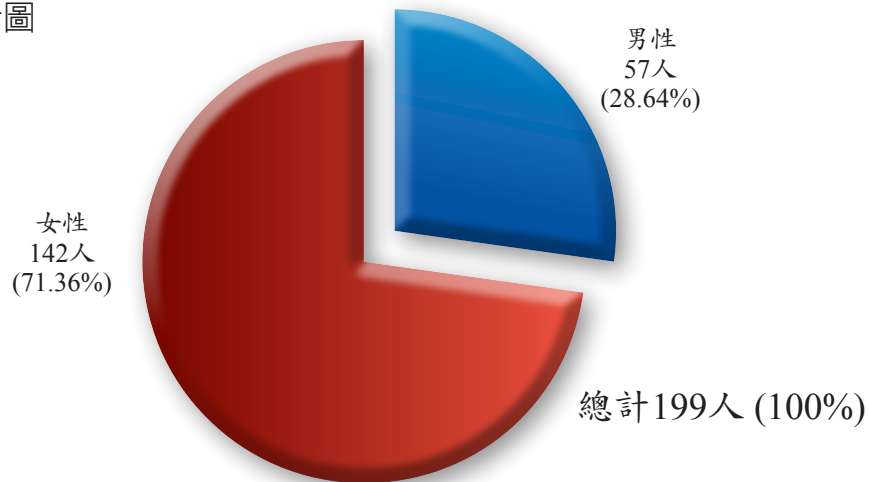


### 三、人事概況

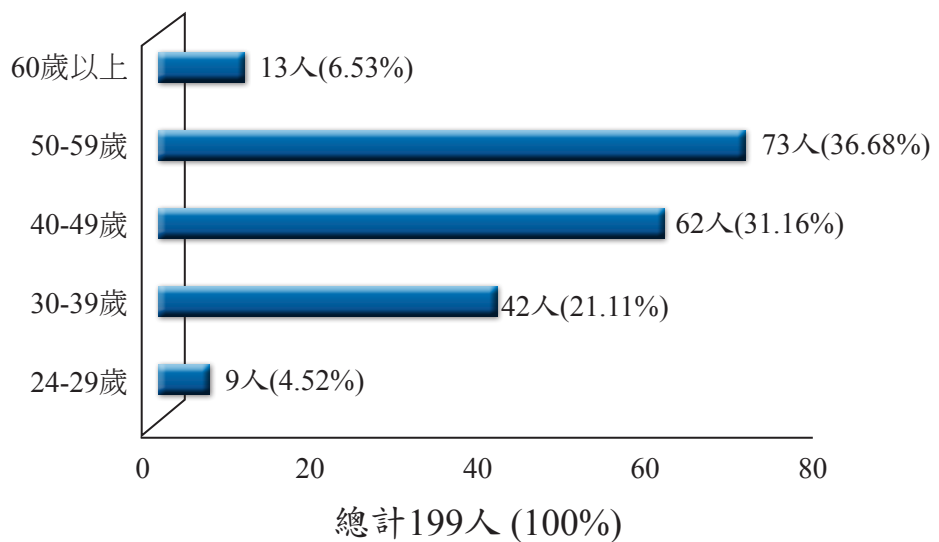
(一) 學歷統計圖



(二) 性別統計圖

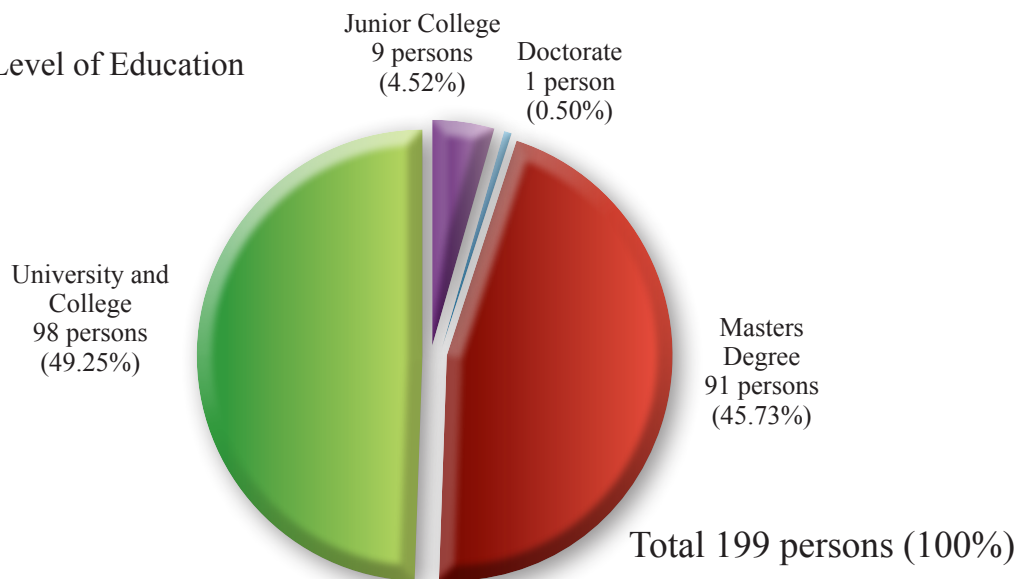


(三) 年齡統計圖

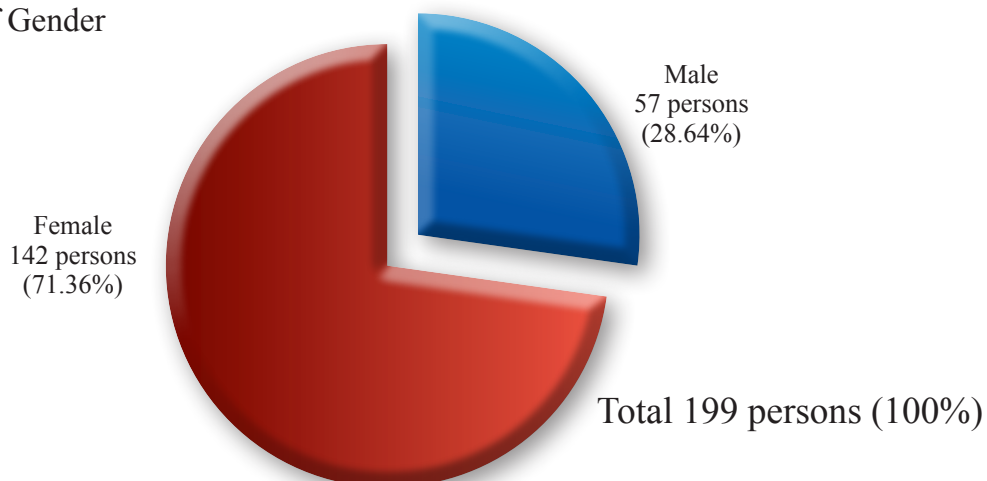


## Personnel Overview

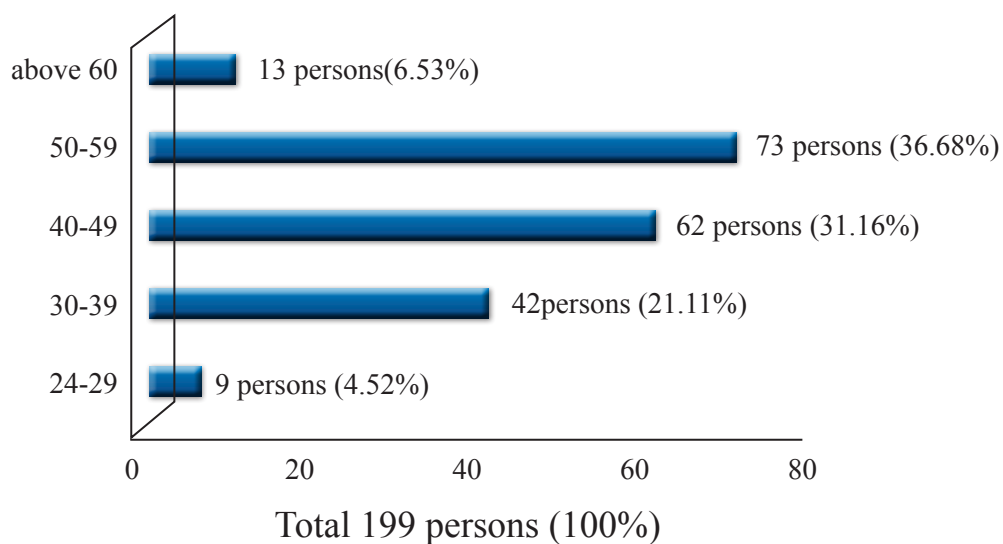
### 1. Staff by Level of Education



### 2. Statistics of Gender



### 3. Staff by Age Group





# 貳、業務概況

## Business Overview

## 貳、業務概況

### Business Overview

#### 庫務管理

#### Treasury Affairs Management

##### 一、健全庫政管理

##### **Improving the Administration of Treasury Affairs**

###### (一) 強化公庫管理，廣設國庫經辦行及代收國稅機構

為便利民眾繳納各項稅費及配合政府機關各種收支需要，財政部依法委託中央銀行代理國庫，經管中央政府現金、票據、證券之出納、保管、移轉等事務，並視各地區實際業務需要，配合設置代理國庫機構。截至 111 年 12 月底，計有 367 家國庫經辦行及 4,744 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 2022, there were 367 national treasury agent institutions and 4,744 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，111 年 9 月 27 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. 111 年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。

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

1. In order to enhance the efficacy 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 September 27, 2022.
2. In 2022, the MOF continued to carry out the visitation program to affiliate agencies of the Executive Yuan to check on their cashiering affairs with the aims of understanding their operational procedures and assisting them to strengthen cashiering management and enhance supervision of all agencies by level.

## 二、強化歲入管理

### **Enhancement of Annual Revenue Administration**

#### (一) 執行 111 年度中央政府總預算收入

1. 歲入：111 年度中央政府總預算院編決算數為 2 兆 7,108 億元，較預算數 2 兆 2,670 億元，增加 4,438 億元，按來源別說明如下：
  - (1) 稅課收入：院編決算數為 2 兆 3,040 億元，較預算數 1 兆 9,038 億元，增加 4,002 億元，主要係營利事業所得稅與綜合所得稅增加所致。
  - (2) 營業盈餘及事業收入：院編決算數為 2,635 億元，較預算數 2,492 億元，增加 143 億元，主要係投資收益增加。
  - (3) 規費、罰賠款、財產及其他收入：院編決算數為 1,433 億元，較預算數 1,140 億元，增加 292 億元，主要係財產收入及其他收入增加。

#### 2. 融資財源：

111 年度中央政府總預算執行結果，因歲入執行良好，未舉借，歲入歲出賸餘 4,964 億元，扣除債務還本 1,500 億元後，收支賸餘 3,464 億元。

111 年度中央政府總預算收入執行情形如表 1：

### **Executing the Revenues of 2022 Central Government General Budget**

#### 1. Annual Revenue:

The amount of the annual revenue of the 2022 Central Government Final Accounts edited by the Executive Yuan was NT\$2,710.8 billion, increased by NT\$443.8 billion in comparison with the budgeted NT\$2,267.0 billion. Details by source are as follows:

- (1) Revenues from taxes: The amount of revenues from taxes increased by NT\$400.2 billion to NT\$2,304.0 billion from the budgeted NT\$1,903.8 billion, mainly thanks to the increase of the Profit-seeking Enterprise Income Tax and the Individual Income Tax.
- (2) Revenues from Surplus of Public Enterprises: The revenues from the earnings of public enterprises increased by NT\$14.3 billion to NT\$263.5 billion from the budgeted NT\$249.2 billion, mainly due to the increased in investment income.
- (3) Revenues from fees, fines, indemnities, properties, and other sources: The total amount increased by NT\$29.2 billion to NT\$143.3 billion from the budgeted NT\$114.0 billion, mainly on account of the increased revenues from properties and other sources.

#### 2. Sources of Financing:

Thanks to the outperformance of the annual revenue, the execution results of the 2022 Central Government General Budget showed a positive difference of NT\$496.4 billion between the annual revenue and expenditure. After deducting debt repayment of NT\$150.0 billion, the surplus from the total revenues and expenditures was NT\$346.4 billion. For details, please refer to Table 1.

表1 111年度中央政府總預算收入執行狀況

Table 1. Execution of Revenues of FY2022 Central Government General Budget

單位：新臺幣億元；%  
Unit: NT\$100 million; %

項目 Items	FY2022		
	預算數 General Budget	院編決算數 Final Accounts edited by the Executive Yuan	與預算數比較增(減) 金額 Amount of Difference between Final Accounts and Budget
	(1)	(2)	(3)=(2)-(1)
收入總額 Total Revenues	23,471	27,108	3,637
歲入 Annual Revenues	22,670	27,108	4,438
稅課收入 Revenues from Taxes	19,038	23,040	4,002
營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,492	2,635	143
規費、罰賠款、 財產及其他收入 Revenues from Fees, Fines, Indemnities, Public Properties, and Other Sources	1,140	1,433	292
融資調度 Sources of Financing	800	-	-800
債務之舉借 Debt Borrowing	439	-	-439
移用歲計贍餘 Surplus from Previous Fiscal Year	361	-	-361

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) 112 年度中央政府總預算歲入籌編

為因應國家建設及政務推動，完成 112 年度中央政府總預算案財源籌措，經總統 112 年 2 月 16 日以華總一經字第 11200012431 號令公布。

總預算歲入編列 2 兆 5,791 億元，較 111 年度歲入預算數 2 兆 2,670 億元，增加 3,121 億元，增加 13.8%；歲出編列 2 兆 6,891 億元，較 111 年度預算數 2 兆 2,511 億元，增加 4,380 億元，成長 19.5%。歲入歲出相抵後差短 1,100 億元，扣除依公共債務法規定編列債務還本 1,110 億元，總融資需求 2,210 億元，以舉借債務 1,736 億元及移用以前年度歲計賸餘 474 億元支應，如表 2。

### **Completion of the Preparation for Annual Revenues of the 2023 Central Government General Budget**

To support national construction and government expenditures, we completed the financing for the 2023 Central Government General Budget Proposal, which was promulgated by the President on February 16, 2023. The annual budgetary revenue of 2023 is NT\$2,579.1 billion, an increase of NT\$312.1 billion, or 13.8% from the NT\$2,267.0 billion of the previous year. The annual budgetary expenditure of 2023 is NT\$2,689.1 billion, an increase of NT\$438.0 billion, or 19.5%, from the NT\$2,251.1 billion of the previous year, leading to a NT\$110.0 billion short for 2023. The planned debt repayment of NT\$111.0 billion and the NT\$110.0 billion deficit result in the financing demand of NT\$221.0 billion, which will be funded with the NT\$47.4 billion surplus from previous fiscal years and NT\$173.6 billion in debt borrowing. For details, please refer to Table 2.

表2 112年度中央政府總預算籌編情形表

Table 2. Preparation of FY2023 Central Government General Budget

單位：新臺幣億元；%  
Unit: NT\$100 million; %

項 目 Item	FY2022 預算數 General Budget	FY2023 預算數 General Budget	預算數比較 Comparison between FY2023 and FY2022	
			金額 Amount of Difference	比率 Rate (%)
	(1)	(2)	(3)=(2)-(1)	(3)/(1)
一、總預算歲入 Annual Revenues	22,670	25,791	3,121	13.8
(一) 稅課收入 Revenues from Taxes	19,038	21,949	2,911	15.3
1. 內地稅 Inland Taxes	17,703	20,587	2,885	16.3
2. 關稅 Customs Duties	1,335	1,362	27	2.0
(二) 非稅課收入 Non-Tax Revenues	3,633	3,842	210	5.8
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,492	2,642	150	6.0
2. 財產收入 Revenues from Public Properties	248	253	4	1.7
3. 規費、罰賠款及其他收入 Revenues from Fees, Fines, Indemnities, and Other Sources	892	947	56	6.2
二、總預算歲出 Annual Expenditures	22,511	26,891	4,380	19.5
三、總預算歲入歲出餘絀 Deficit or Surplus	159	-1,100	-1,259	-788.9
四、債務還本 Debt Repayment	960	1,110	150	15.6
五、融資調度 Sources of Financing	800	2,210	1,409	176.1
(一) 債務之舉借 Debt Borrowing	439	1,736	1,297	295.5
(二) 移用歲計贍餘 Surplus of Previous Fiscal Year	361	474	112	31.0

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**

111 年度 APEC 主辦國泰國舉辦資深財金官員、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 2022, Thailand (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。111 年度國庫集中支付作業情形如表 3，說明如下：

In compliance with the e-government policy and the sharing of financial information between the NTA and agencies, the NTA has actively promoted automation services to provide agencies with more secure and faster e-payment services so that payees can receive payments more speedily. Please refer to Table 3 for details on the National Treasury's centralized payment operations in 2022.

#### (一) 實施國庫集中支付機關數量

111 年度實施國庫集中支付機關為 765 個，較 110 年度 748 個，增加 17 個，約增 2.3%。

#### Number of agencies receiving funds through centralized disbursement

In 2022, the number of agencies receiving funds through centralized disbursement totaled 765, an increase of 17, or 2.3%, as compared with 748 agencies in 2021.

#### (二) 電子支付作業情形

截至 111 年底參加國庫電子支付作業機關計 748 個，電子支付作業量占總支付量比率逾 98.98%，每年減少超過 688 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 2022, there were 748 government agencies using the electronic payment service of the National Treasury. Funds issued via electronic payment account for over 98.98% of the total funds disbursed, resulting in a reduction in an amount of over 6.88 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

111 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）269 萬 733 件，較 110 年度 271 萬 3,599 件，減少 2 萬 2,866 件，約減 0.8%。

#### **Number of vouchers processed**

In 2022, a total of 2,690,733 vouchers (including payments, transfers, lists, etc.) were processed, a decrease of 22,866 vouchers, or 0.8%, compared with 2,713,599 vouchers processed in 2021.

### (四) 簽發國庫支票及存帳作業情形

111 年度簽發國庫支票及辦理存帳作業量計 217 萬 5,980 筆，較 110 年度 225 萬 2,822 筆，減少 7 萬 6,842 筆，約減 3.4%，主要係賡續推動經費款項彙整撥付，以及嚴重特殊傳染性肺炎紓困振興等款項撥付筆數減少所致。

#### **National Treasury checks issued and deposits made**

In 2022, the number of National Treasury checks issued and deposits made totaled 2,175,980 entries, a decrease of 76,842 entries, or 3.4%, compared with 2,252,822 entries in 2021. The main reasons were the continuous promotion of consolidation payments of expenses and the decrease in the number of payments for the relief and revitalization measures for Severe Pneumonia with Novel Pathogens.

### (五) 支付庫款金額情形

111 年度支付庫款金額 4 兆 4,798 億元，較 110 年度 4 兆 1,440 億元，增加 3,358 億元，約增 8.1%。

#### **National Treasury funds disbursed**

In 2022, a total of NT\$4,479.8 billion was disbursed, an increase of NT\$335.8 billion, or 8.1%, compared with NT\$4,144 billion in 2021.

表3 歷年國庫集中支付業務各項作業統計與分析表

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

年度 Year	實施機關 Implementing Agencies		憑單及其他支付憑證 Vouchers & Other Payment Vouchers		簽發支票及存帳 Checks Issued & Deposits Made		支付金額 Amount of Payment	
	單位 (個) No. of Units	增長 指數 Growth Index	件數 (件) No. of Items	增長 指數 Growth Index	筆數 (筆) No. of Sheets	增長 指數 Growth Index	金額 (億元) Amount (NT\$100 million)	增長 指數 Growth Index
1971	61	100	44,961	100	41,597	100	272	100
1976	222	364	243,211	541	230,533	554	1,366	502
1981	278	456	336,562	749	315,511	758	3,616	1,329
1986	320	525	622,100	1,384	461,042	1,108	5,784	2,126
1991	356	584	781,146	1,737	758,052	1,822	9,660	3,551
1996	448	734	1,032,125	2,296	1,039,471	2,499	13,195	4,851
2001	896	1,469	1,421,132	3,161	1,171,230	2,816	22,119	8,132
2006	841	1,379	1,723,179	3,833	1,404,746	3,377	25,107	9,231
2011	722	1,184	2,283,585	5,079	1,886,728	4,536	30,538	11,227
2012	725	1,189	2,242,405	4,987	1,863,151	4,479	31,910	11,732
2013	728	1,193	2,182,373	4,854	1,802,417	4,333	30,942	11,376
2014	706	1,157	2,047,866	4,555	1,721,869	4,139	31,167	11,458
2015	704	1,154	2,189,582	4,870	1,776,963	4,272	32,740	12,037
2016	708	1,161	2,169,872	4,826	1,752,352	4,213	32,855	12,079
2017	725	1,189	2,152,689	4,788	1,730,975	4,161	32,605	11,987
2018	744	1,220	2,341,067	5,207	1,861,608	4,475	32,233	11,850
2019	727	1,192	2,326,484	5,174	1,882,188	4,525	34,634	12,733
2020	732	1,200	2,558,235	5,690	2,080,427	5,001	38,904	14,303
2021	748	1,226	2,713,599	6,035	2,252,822	5,416	41,440	15,235
2022	765	1,254	2,690,733	5,985	2,175,980	5,231	44,798	16,470

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（民國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（民國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 include 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) 建置各機關申辦電信費代繳作業 e 化處理機制，自 111 年 10 月實施，簡化跨機關（構）作業程序，提升行政效能，強化檔案傳輸作業安全。

An e-application processing mechanism for payment of telecommunication fees of central government agencies was implemented in October 2022 to simplify cross-agency (institution) operational procedures, improve administrative efficiency, and strengthen the security of file transmission operations.

- (二) 完成建置各機關指定領取國庫支票人員名冊 e 化控管清查及定期檢核機制，並就 296 個機關指定領取國庫支票人員 811 人全數辦竣清查作業，確保國庫支票領取安全，強化內部控制。

The NTA completed the establishment of an e-checking and regular inspection mechanism for reviewing the list of personnel designated to receive the national treasury checks in each spending agency, and completed the checking operations of all 811 personnel designated to receive the national treasury checks in 296 spending agencies to ensure the safety of treasury check collection and strengthen the internal audit and control.

## 三、辦理委託中央銀行國庫局代匯國庫緊急款項演練作業，確保支付作業不中斷

### **A Drill Authorizing the Central Bank to Remit Urgent Treasury Funds to Ensure Treasury Payment Operations Proceeded without Interruption**

111 年 8 月協同中央銀行國庫局及財金資訊股份有限公司，辦理本署委託中央銀行國庫局代匯國庫緊急款項演練，提升國庫支付緊急應變能力，確保支付作業不中斷。

In August 2022, an emergency response drill, in which the NTA authorized the Central

Bank to remit urgent treasury funds with the assistance of the Central Bank and the Financial Information Service Co., LTD (FISC), was held to improve the treasury's response capability for emergencies and to ensure uninterrupted treasury payment operations.

## 四、辦理訪查

### On-site Visits

因應肺炎疫情嚴峻及落實政府防疫政策，以視訊方式完成 36 個機關訪查作業，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能。

In response to the COVID-19 pandemic and the implementation of the government's epidemic prevention policies, the NTA has completed visits of 36 agencies virtually to understand their electronic payment operations and security measures, providing agencies timely assistance to cope with problems arising out of electronic payment and new e-mechanism practical operations so as to enhance the efficacy of electronic payment operations.

## 五、落實額定零用金管理

### Compliance with Management of the Specified Limit of Petty Cash

為落實零用金制度並強化零用金功能，經就各機關額定零用金核給情形全面檢視，並函請額定零用金提領數低於本署核定數 5 萬元以上之支用機關，重新檢討零用金額度，俾與實務需求相符。另於本署網站提供各機關查詢其零用金核定日期、額度及提領數等功能，助益各該機關對額定零用金之控管。

To implement the petty cash system and strengthen its functions, the NTA conducted a comprehensive review of approvals for the specified limit on petty cash for agencies and sent letters to agencies whose petty cash drawing amount was lower than the amount approved by the NTA over NT\$50,000, requesting them to review their allowance limit to match their practical needs. In addition, the NTA website provides the function of inquiry of the approved date, amounts, and withdrawal amount of allowance to facilitate the control of petty cash for agencies.

# 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 111 年度分別償債 8 億元及 9.27 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 111 年底長期債務預算數及實際數比率皆為 36.84% 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 \$800 million and \$927 million, respectively, through the end of fiscal year 2022. They were both ahead of the debt repayment schedule that the Executive Yuan had approved. The percentages of the budgeted debt amounts and the actual debt amounts of long-term debt of Yilan County at the end of fiscal year 2022 were 36.84%

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

## 二、賡續落實公共債務法

### Implementation of the Public Debt Act

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

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

表4 各級政府1年以上公共債務未償餘額表

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

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	53,736	7,062	1,517	2	62,318	35.55
2019	53,275	7,110	1,492	2	61,878	34.43
2020	55,362	7,172	1,458	1	63,994	34.74
2021	57,092	7,030	1,385	1	65,508	34.36
2022	59,220	6,760	1,317	0	67,298	33.34

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. 2005（民國94）年度至2021（民國110）年度為審定決算數，2022（民國111）年度為自（院）編決算數。
3. 因應2014（民國103）年12月25日地方改制為六都，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. 2005（民國94）年度至2013（民國102）年度為前3年度GNI平均數，2014（民國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 one year or more as taken out by the central and local governments, on the general budgets, special budgets, and budgets in the form of extraordinary funds beyond operating funds and trust funds. However, self-redeeming public debt shall be excluded.
2. FY2005-2021: Final audit accounts for general government, edited by the Ministry of Audit, Control Yuan. 2022: Final accounts of the central government, edited by the Executive Yuan.
3. In line with the adjustment of the administrative divisions of the local governments on December 25, 2014, the special municipalities included Taipei City, Kaohsiung City, New Taipei City, Taichung City, Tainan City, and Taoyuan City.
4. Figures for FY2005 to FY2013 indicate the amount of total outstanding debt/ (average of GNI for previous three years). Figures for FY2014 and the following years indicate the amount of total outstanding debt/ (average of GDP for previous three years).

### 三、定期適量發行債券

#### Regular Issuance of Government Bonds and Treasury Bills

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

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

##### (一) 中央政府公債及國庫券政策之擬訂

1. 第一階段：提前於 110 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 111 年度第一季各月債券發行金額、標售日及發行日等資料明細（遇假日提前 1 或 2 天公告）。
2. 第二階段：按季於 111 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: Information of the types of bond (new or reopened bonds) and the years of maturity as well as the maturity days for treasury bills for each month of year 2022 was published on December 23, 2021 (with announcements one or two days in advance in case of a holiday).
2. Second-stage: Detailed information seasonally for the next quarter, such as the issue amount, auction date, issue date, etc. was published on March 23, June 23, and September 23, 2022 (with announcements 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

111 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。111 年度標售公債 19 次（含甲類公債

17 次及乙類公債 2 次)，計原始發行 13 次及增額發行 6 次，金額合計 5,201 億元，其中 4,207 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，650 億元為支應總預算及特別預算需求，344 億元則為支應非營業特種基金財務需求發行，如表 5。

### 2. 國庫券之發行

為建構短期利率指標，廣續推動國庫券定期適量和 2 階段公告方式。111 年度發行國庫券 7 期，發行金額 2,300 億元，係作為調節國庫收支盈虛調度之用，如表 6。

## 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 2022 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 2022, the bonds were issued in nineteen terms with a total amount of NT\$520.1 billion (including 17 terms of non-self-redeeming bond and 2 terms of self-redeeming bond), of which bonds worth NT\$420.7 billion were issued to provide the budgets for new and old financial operations of the Debt Service Fund without increasing debts; bonds worth NT\$65 billion were issued to raise funds for the general budget and special budgets; NT\$34.4 billion were issued to meet the financial needs of Nonprofit Special Funds. For details, please refer to Table 5.

### 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 the “two-staged announcement” strategy. Treasury bills were issued seven terms in 2022. The total issue amount was NT\$230 billion. Its purpose was to adjust the distribution and scheduling of treasury revenue. For details, please refer to Table 6.

表5 111年度中央政府建設公債標售概況表

Table 5. Issuance of FY2022 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	111乙1期 A11201	180	2022.1.10	10	0.750	179.996	434.00	2.41	0.004	0.790	-68,967,973	
2	111甲1期 A11101	350	2022.1.18	20	1.000	350.000	700.00	2.00	0.000	1.070	-439,015,500	
3	111甲2期 A11102	300	2022.2.18	10	0.625	300.000	731.00	2.44	0.000	0.714	-256,807,551	
4	111甲3期 A11103	300	2022.2.24	5	0.500	299.986	604.00	2.01	0.014	0.600	-147,337,364	
5	111甲4期 A11104	300	2022.3.4	20	0.875	299.984	584.50	1.95	0.016	0.990	-623,198,879	
6	111乙2期 A11202	164	2022.3.31	2	0.750	199.987	305.00	1.53	0.013	0.850	-32,389,061	
7	增額111 甲3期 A11103R	250	2022.2.24	5	0.500	249.982	468.00	1.87	0.018	1.019	-613,303,813	2022.4.13 增額發行 Reopened on 2022.4.13
8	增額111 甲2期 A11102R	300	2022.2.18	10	0.625	299.990	481.00	1.60	0.010	1.300	-1,858,020,802	2022.4.20 增額發行 Reopened on 2022.4.20
9	111甲5期 A11105	250	2022.5.20	30	2.000	249.987	468.50	1.87	0.013	2.000	0	
10	111甲6期 A11106	250	2022.6.23	5	1.000	249.986	479.00	1.92	0.014	1.080	-96,839,924	

## Business Overview

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)				
11	111甲7期 A11107	300	2022.6.30	10	1.250	299.993	496.00	1.65	0.007	1.290	-111,907,548	
12	增額111 甲6期 A11106R	300	2022.6.23	5	1.000	299.998	530.00	1.77	0.002	1.095	-136,409,820	2022.7.15 增額發行 Reopened on 2022.7.15
13	增額111 甲7期 A11107R	300	2022.6.30	10	1.250	300.000	568.00	1.89	0.000	1.192	160,933,964	2022.8.15 增額發行 Reopened on 2022.8.15
14	111甲8期 A11108	250	2022.9.23	5	1.250	250.000	507.00	2.03	0.000	1.280	-36,101,934	
15	111甲9期 A11109	257	2022.9.30	20	1.875	299.999	366.50	1.22	0.001	1.880	-21,215,691	
16	111甲10期 A11110	300	2022.10.17	10	1.750	299.999	463.50	1.55	0.001	1.780	-81,781,788	
17	111甲11期 A11111	300	2022.11.11	30	2.375	299.974	462.50	1.54	0.026	2.400	-159,090,831	
18	增額111 甲8期 A11108R	250	2022.9.23	5	1.250	250.000	639.00	2.56	0.000	1.497	-286,914,909	2022.11.18 增額發行 Reopened on 2022.11.18
19	增額111 甲10期 A11110R	300	2022.10.17	10	1.750	299.987	846.50	2.82	0.013	1.300	1,239,746,716	2022.12.12 增額發行 Reopened on 2022.12.12

表6 111年度財政部國庫券標售概況表

Table 6. Issuance of FY2022 Treasury Bills

期數 No	期別 Term	天期 Days	發行日 Date of Issue	到期日 Date of Maturity	發行數額 (億元) Amount of Issue (NT\$100 million)	得標利率 Accepted Bid Rate (%)	利息費用 (元) Interest Expenses (NT\$)
1	財111-1 T11001	273	2022.1.13	2022.10.13	350	0.348	91,105,000
2	財111-2 T11002	91	2022.1.21	2022.4.22	350	0.330	28,805,000
3	財111-3 T11003	182	2022.2.11	2022.8.12	300	0.320	47,880,000
4	財111-4 T11004	91	2022.3.10	2022.6.9	350	0.273	23,835,000
5	財111-5 T11005	91	2022.4.1	2022.7.1	300	0.430	32,160,000
6	財111-6 T11006	91	2022.6.1	2022.8.31	350	0.790	68,950,000
7	財111-7 T11007	364	2022.12.29	2022.12.28	300	1.150	344,040,000

### (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。111 年度共辦理短期借款 18 次，借款金額為 3,550 億元。另配合國庫調度及中央政府債務基金財務運作需要，111 年度辦理中長期借款 6 次，借款金額為 1,043 億元。

#### Short-term and long-term loans

In order to flexibly balance treasury revenues and expenditures and elevate the efficacy in the funding of the National Treasury, and in accordance with paragraph 3, Article 1 of the “Treasury Bills and Short-Term Loans Act,” the MOF may issue

treasury bills and negotiate for loans with a maturity of less than one year in order to adjust the distribution of Treasury revenue. According to the Public Debt Act, the outstanding debt with a maturity of less than one year shall not exceed 15% of the total annual expenditures against the central government general budget and special budget of the current fiscal year. The issuance of treasury bills and the negotiation of short-term loans were to be handled with auction and competitive-bidding, respectively, to reduce the expenditure of national treasury interest. There were 18 terms of short-term loans for a total of NT\$355 billion. Given the requirement to balance the National Treasury and the fiscal financing of the Debt Service Fund in 2022, there were 6 terms of long-term loans for a total of NT\$104.3 billion.

#### (四) 公債及國庫券之還本付息及核結資料

1. 111 年度償付甲類公債本金 3,650 億元，利息 777 億元，本息合計 4,427 億元。
2. 111 年度償付國庫券本金 3,145 億元，利息 5 億元，本息合計 3,150 億元。
3. 111 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 4,752 億元，國庫券本息金額計 3,150 億元。

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

1. The principal of Type A bonds totaling NT\$365 billion and interest totaling NT\$77.7 billion were paid as scheduled in 2022. The total amount was NT\$442.7 billion.
2. The principal of treasury bills totaling NT\$314.5 billion and interest totaling NT\$0.5 billion were paid as scheduled in 2022. The total amount was NT\$315 billion.
3. For redeemed bond certificates entrusted to financial institutions for handling the principal and interest payments of central government bonds, the principal and interest payment of government bonds in 2022 amounted to NT\$475.2 billion, and the principal and interest payments of the treasury bills was NT\$315 billion.

# 財務規劃

## Financial Planning

### 一、強化公共建設財務策略

#### **Strengthening of Financial Strategies for Major Public Infrastructure Projects**

強化公共建設財務規劃，創增計畫效益：

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

- (一) 配合國家發展委員會辦理 112 年度政府重大公共建設及前瞻基礎建設計畫第 4 期（112 年至 113 年）特別預算公共建設先期作業審議，就各部會所提計畫，提供財務面向意見，期政府有限資源發揮最大效益，以健全政府財政。

Execution of preliminary planning operations associated with the budgeting for the 2023 Major Public Construction Projects and the fourth-stage (2023-2024) of the Forward-looking Infrastructure Development Program in cooperation with the National Development Council and provision of financial advices according to plans presented by various ministries and councils to maximize the effects of limited resources and improve government finance was carried out.

- (二) 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。

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 possible impacts on government finance to prevent waste from repeated allocation of resources was encouraged.

## 二、輔導地方財政

### **Assistance to Local Government Finance**

#### (一) 辦理業務聯繫會報

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，112年2月16日召開地方財政業務聯繫會報，邀請地方政府財政單位首長出席，並由新北市、新竹縣政府、證券櫃檯買賣中心及本署提出專題報告，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。

#### **Holding “Meeting on Local Finance”**

The NTA invited the chiefs of financial units of local governments to attend the Meeting on Local Finance on February 16, 2023 to assist local governments with their financial operations as well as reinforce communication and coordination between the two sides and share experiences. Representatives from the New Taipei City, Hsinchu County Governments, Taipei Exchange and NTA were on site to present their special topic reports. Cases were analyzed and discussed. Successful experiences were shared to serve as a reference for local governments in the 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「財務管理」及「債務管理」等二大業務考評，112年2月16日召開之地方財政業務聯繫會報敦請財政部莊部長翠雲頒發績優單位獎座，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，於111年10月完成開源績效考核作業，考評結果並送請行政院主計總處作為增減一般性補助款之參據。

#### **Financial performance evaluation**

The MOF promulgated “The Program for Assisting Local Government Finance” to carry out reviews of performance in two major areas, including financial management and debt management. Minister Chuang, Tsui-Yun, convened the

“Meeting on Local Finance” on February 16, 2023 to confer merit awards on outstanding agencies to express encouragement. In addition, the local performance assessment of the year 2022 was completed in October 2022, and the results were delivered to the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, as references 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、98 年度受國際金融風暴衝擊，以及 109 年度受 COVID-19 疫情影響，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。111 年度中央普通統籌分配稅款總計撥付 3,630.3 億元，較通知分配數增加約 25.12%，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 were shortfalls in 2009 due to the severe impact of the global financial tsunami, and in 2020 since the impact of the COVID-19 pandemic. Apart from the above-mentioned years, the actual Centrally-Funded Tax Revenues have been higher than the forecast amount. They were NT\$ 363.03 billion, about 25.12% higher than forecast in 2022. This higher amount is expected to help ease the fiscal pressure on local governments. For details, please refer to Table 7.

表7 111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 2022

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	2,901.34	3,630.30	728.96	25.12
直轄市 Special Municipality	1,880.62	2,361.37	480.75	25.56
縣市 County/ City	769.81	953.86	184.05	23.91
鄉鎮市 Township/ Town	250.91	315.07	64.16	25.56

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

111 年度結算銷售金額達約 1,291 億元，盈餘分配數為 289 億元，計分配予衛生福利部約 130 億元、中央健康保險署約 14 億元及地方政府約 145 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 2022, the sales of the Public Welfare Lottery stood at NT\$129.1 billion, and the surplus amount was NT\$28.9 billion. From this amount, NT\$13 billion was distributed to the Ministry of Health and Welfare, NT\$1.4 billion to the National Health Insurance Administration, and NT\$14.5 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare. For details, please refer to Table 8.

表8 公益彩券盈餘分配數及銷售金額一覽表

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

單位：新臺幣億元  
Unit: NT\$100 million

項目 Item	盈餘分配數 Amount of Distributed Surpluses				銷售 金額 Amounts of Sales
	地方政府 (社會福利) Local Governments (Social Welfare) 50%	衛生福利部 (國民年金) Ministry of Health and Welfare (National Pension System) 45%	中央健康保險署 (全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve) 5%	合計 Total	
2000	36.22	16.52	2.77	55.51	248.94
2001	11.00	9.90	1.10	22.00	90.13
發行結束 結算盈餘 Liquidation Surplus	2.57	2.31	0.26	5.14	-
發行合計 Total (2000-2001)	49.79	28.73	4.13	82.65	339.06
2002	148.33	133.50	14.83	296.66	990.74
2003	113.05	101.74	11.30	226.09	801.84
2004	124.20	111.77	12.42	248.39	863.99
2005	101.75	91.58	10.18	203.51	718.85
2006	101.81	91.63	10.18	203.62	740.24
發行結束 結算盈餘 Liquidation Surplus	13.92	12.53	1.39	27.84	-
發行合計 Total (2002-2006)	603.06	542.75	60.30	1,206.11	4,115.66
2007	77.67	69.90	7.77	155.34	559.34
2008	104.07	93.66	10.41	208.14	750.48

項目 Item	盈餘分配數 Amount of Distributed Surpluses				銷售 金額 Amounts of Sales
	地方政府 (社會福利) Local Governments (Social Welfare) 50%	衛生福利部 (國民年金) Ministry of Health and Welfare (National Pension System) 45%	中央健康保險署 (全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve) 5%	合計 Total	
2009	98.27	88.44	9.83	196.54	710.98
2010	106.05	95.45	10.61	212.11	786.89
2011	117.29	105.56	11.73	234.58	899.54
2012	136.06	122.45	13.60	272.11	1,052.46
2013	180.36	162.32	18.04	360.72	1,381.41
發行結束 結算盈餘 Liquidation Surplus	17.67	15.90	1.77	35.34	-
發行合計 Total (2007-2013)	837.45	753.70	83.74	1,674.89	6,141.10
2014	141.83	127.65	14.18	283.66	1,160.81
2015	167.89	151.10	16.79	335.78	1,366.40
2016	132.98	119.68	13.3	265.96	1,171.75
2017	142.14	127.93	14.21	284.28	1,209.76
2018	133.53	120.18	13.35	267.07	1,140.60
2019	136.95	123.25	13.69	273.89	1,179.48
2020	150.08	135.07	15.04	300.17	1,307.16
2021	151.13	136.01	15.11	302.26	1,328.50
2022	144.71	130.22	14.47	289.40	1,291.53
總計 Accumulated Total	2,791.53	2,496.29	278.31	5,566.13	21,751.84

## 四、辦理第 5 屆公益彩券發行機構甄選

### **Selection of the 5th Public Welfare Lottery Issuing Institute**

因應第 4 屆公益彩券發行機構之發行權將於 112 年 12 月 31 日屆滿，業於 111 年 2 月間完成第 5 屆公益彩券發行機構甄選會之籌組，並於 111 年 8 月 15 日召開甄選會，聽取參與甄選銀行簡報、進行詢答與評決作業，於同年 8 月 18 日公告指定中國信託商業銀行擔任第 5 屆公益彩券發行機構，發行期間自中華民國 113 年 1 月 1 日起至 122 年 12 月 31 日止。

In response to the approaching expiration of the issuance right of the 4th Public Welfare Lottery issuing institute on December 31, 2023, the MOF established the selection committee of the 5th Public Welfare Lottery issuing institute in February 2022. On August 15, 2022, the selection meeting convened to assess bank presentations, conduct Q&A sessions, and make evaluations. On August 18, 2022, the MOF announced that CTBC Bank was designated as the 5th Public Welfare Lottery issuing institute, whose issuance rights last from January 1, 2024 to December 31, 2033.

## 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 111 年股東常會董事改選

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

##### **Completion of board directors' elections in government-owned share enterprises in 2022**

The board directors' elections (including independent directors) of Hua Nan Financial Holding Co., Ltd. were held smoothly and successfully in 2022, and the results were in line with the expectation of the MOF in that the interests of government-owned shareholdings were well-protected.

##### (二) 廣續辦理「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（下稱青安貸款）」，由 8 家公股銀行以其自有資金辦理。嗣因應中央銀行 111 年四度調升利率，青安貸款基準利率自 111 年 3 月 23 日起減少調升半碼，在升息趨勢下有效減輕民眾貸款負擔；另邀集各公股銀行及相關機關，就青安貸款各項條件進行檢討，檢討結果報奉行政院 111 年 12 月 30 日核定，青安貸款實施期程及前揭減半碼優惠措施均延長至 113 年底。截至 111 年 12 月底止，本優惠貸款共撥貸 33 萬 5,035 戶、1 兆 3,893 億餘元，有效協助無自有住宅家庭購屋安家，落實居住正義。

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

In order to assist young people to purchase their own houses, the MOF launched the “Preferential Housing Loans for the Youth” offered by the eight banks with government-owned shareholdings with the banks' own capital from December 1, 2010.

Afterwards, in response to the four interest rate hikes imposed by the Central Bank in 2022, the MOF announced a 0.125% rate cut of the base rate of the “Preferential Housing Loans for the Youth” starting on March 23, 2022, which effectively reduces the burden on the loans for the public. In addition, the MOF has convened eight banks with government-owned shareholdings and relevant agencies to review the current terms of the loan, and then submitted the revised terms based on the review conclusions to the Executive Yuan. Consequently, the revised terms were approved by the Executive Yuan on December 30, 2022, extending both the enforcement and the 0.125% rate cut periods to the end of 2024. As of the end of December 2022, the abovementioned preferential loans administered by the government-owned share banks were granted to 335,035 households with a total amount of NT\$1,389.3 billion. This policy reduces the burden on people who have therewith purchased their own houses and implements people’s housing rights.

## 二、加強基金管理

### Strengthening of the Management of Funds

#### (一) 強化行政院公營事業民營化基金之財務運作

1. 行政院公營事業民營化基金之設立目的，係為運用公營事業移轉民營政府所得之部分資金，支應財務艱困事業不足支付移轉民營之給與支出、財務艱困事業不足支付移轉民營前辦理專案裁減人員或結束營業時之給與支出、公營事業移轉民營條例規定加發 6 個月薪給與補償各項損失費用及政府負擔之民營化所需支出，以促進公營事業移轉民營政策推動。
2. 自 90 年設立迄 111 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 1,674.5 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 111 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 2022, 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\$167,450 million. For details, please refer to Table 9.
3. In order to strengthen the transparency of the disclosure of the financial information of the government, the administration has drafted the basic principles for the Fund for Privatization of Government-owned Enterprises under the Executive Yuan Actuarial Assumptions to be the basis for competent authorities in conducting actuarial calculations and to consolidate the actuarial reports of competent authorities and make scheduled disclosures of the relevant expenses in the 2022 financial statements of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan.

4. In accordance with the letter dated August 1, 2017, the Executive Yuan expressed that in proper time, request the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, depending on the government's overall finances and the Fund's actual operating needs, additional funds may be allocated from the treasury to repay debt.

表9 行政院公營事業民營化基金支付移轉民營經費概況表

Table 9. Expenditures Paid by the Fund for the Privatization of Government-owned Enterprises under the Executive Yuan

單位：新臺幣億元  
Unit: NT\$100 million

項目 Item	單位 Institution	自2001年8月成立 迄2021年12月底止 Aug. 2001 to Dec. 2021		2022年度 FY2022	
		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 (6.68%)	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	0.85	1,250.47 (78.57%)	0.03	82.92
	交通部 MOTC	1,144.9		76.16	
	經濟部 MOEA	6.45		0.06	
	財政部 MOF	6.56		0.06	
	退輔會 VAC	91.71		6.61	
已民營化事業民營化時留用人員五年內資遣加發六個月薪給與補償各項損失 For privatized businesses, six-months' lay-off pay, and compensation for loss for retained staff laid off within five years	文化部 MOC	4.58	105.06 (6.6%)	0	0.01
	交通部 MOTC	39.67		0	
	經濟部 MOEA	12.69		0	
	財政部 MOF	47.17		0.01	
	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 (2.16%)	0	0
	交通部 MOTC	1.90		0	
	經濟部 MOEA	17.42		0	
	財政部 MOF	15.04		0	
支應財務艱困事業不足支付移轉民營前辦理專案裁減人員或結束營業時之給與支出 In response to financial difficulties, payments to insufficient privatization funds for staff laid off before privatization, or for compensation for shutdown	經濟部 MOEA	55.26	95.37 (6%)	0	0
	退輔會 VAC	40.11		0	
總計 Total			1,591.57	總計 Total	82.93

## (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

111 年度營業及非營業特種基金計有 118 單位，其所轄編製分基金預算 129 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 112 年度預算案時程審提意見，秉持開源節流原則，促使特種基金提升經營績效，增加盈（賸）餘繳庫數，有效挹注國庫收入。

### 2. 精進基金財務調度，妥適揭露潛藏負債

為利行政院公營事業民營化基金順利運作，積極規劃財政部及促請相關機關辦理釋股作業，並順利爭取行政院於 112 年度總預算撥款支應 88 億元，有效改善基金財務狀況。另針對立法院及監察院關切之潛藏負債問題，業彙整各事業主管機關精算報告，賡續於該基金 111 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 bills of state-owned enterprises and non-profit special funds

In 2022, the number of enterprise funds and non-profit special funds totaled 118, under which 129 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 2023 Special Fund Budget, provided review opinions with the aim of enhancing revenue and reducing 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 cooperation with relevant ministries and departments to engage in the release of shares, and successfully obtained an appropriation of NT\$8.8 billion for the fund from the 2023 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 2022 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

111 年度完成審查中央政府各機關規費相關法規總數計 44 個，收費項目總數計新增 247 項、調整 79 項；另審查各地方政府規費相關法規計 36 個。107 年至 111 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 2022, a review of 44 relevant regulations of central government service fees was completed, with 247 charges newly-added and 79 adjustments to previously existing charges, as well as the relevant regulations of local government service fees for a total of 36 regulations. The summaries of the related figures from 2018 to 2022 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 141 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 enter into a routine review at least once every three years; the Administration shall also notify the executive authorities-in-charge of the related matters every half year to request that they carry out an examination on 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 cumulatively informed the executive authorities-in-charge of 141 relevant regulations to carry out reviews and amendments as needed.

表10 107年度至111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 2018 to 2022

單位：新臺幣億元；%  
Unit: NT\$100 million; %

年度 Year	2018	2019	2020	2021	2022
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	院編決算數 Final Accounts
罰賠款收入 Revenues from Fines and Indemnities	353.98	250.38	265.68	279.13	220.36
規費收入 Fees	618.30	612.58	1,990.25	555.97	593.9
其他收入 Other	146.90	162.40	147.01	247.97	210.13
財產收入 (經常門) Revenues from Public Properties (Current)	125.10	116.34	413.33	140.13	124.48
財產收入 (資本門) Revenues from Public Properties (Capital)	172.28	190.58	396.03	252.74	283.9
合計 Total	1,332.28	3,213.3	3,213.3	1,475.95	1,432.77
	(5.95)	141.11	(5.95)	141.19	(2.93)

註：「規費收入」2020（民國109）年含國家通訊傳播委員會行動寬頻業務特許執照競價作業許可費收入1,421.91億元。

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

## 四、積極籌措非稅課收入

### **Active Mobilization of Non-Tax Revenue Collection**

112 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 2,642 億元、行政及財產收入 1,200 億元。

In cooperation with the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, the budgets of the Surplus of Public Enterprises & Public Utilities as well the Revenues from Administrative Business and Properties of the Central Government of 2023, with amounts of NT\$264.2 billion and NT\$120 billion, respectively, have been approved by the Legislative Yuan.

## 菸酒管理

### Tobacco and Alcohol Management

#### 一、核發菸酒製造業及進口業許可執照

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

菸酒之產製及進口為許可制，業者須取得財政部核發之許可執照始得產製及進口菸酒。截至 111 年底，領有菸酒進口業許可執照業者計有 2,535 家，較 110 年增加 108 家；酒製造業者計有 350 家，較 110 年減少 3 家；菸製造業者則有 4 家，與 110 年相同。

Since the production or import of tobacco or alcohol is subject to licensing, intended operators of these businesses must obtain a license permit before undertaking any of these activities. In 2022, there were 2,535 licensed operators in the import business, an increase of 108 operators compared with the number of the operators of the previous year; 350 licensed alcohol producing operators, three operators less than the year before; and four licensed tobacco producing operators, the same number of operators as in the previous year.

#### 二、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，111 年經積極輔導業者申請認證 62 場次，計新增通過認證 3 廠線、23 項酒品；截至 111 年底，共有 49 廠線計 263 項酒品通過認證。另為提升認證酒品國際競爭力，111 年薦送認證酒品參加「2022 美國舊金山世界烈酒競賽」，榮獲 28 面獎牌，並辦理優質認證酒類餐飲通路推廣活動，提供認證業者與餐飲通路異業結盟，進而協助認證酒品行銷。

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 2022, the MOF actively held 62 sessions to assist

producers applying for the certification, and ended up with 3 manufacturing lines and 23 alcohol products being certified. At the end of 2022, 49 manufacturing lines (and 263 alcohol products) have been certified. In order to promote the competitiveness of the certified alcohol products, some of the certified alcohols that were recommended by the MOF were sent to the “2022 San Francisco World Spirits Competition” and were awarded 28 medals. The MOF also organized a promotion activity of certified alcohol products in the catering industry, generating opportunities and building cross-industry alliances among operators of the industry and the producers of the certified alcohol products, and enhancing the marketing of these products.

- (二) 為強化認證管理及配合實務需要，111 年 1 月 27 日修正發布「財政部優質酒類認證評審基準－米酒及高粱酒以外糧穀蒸餾酒類」，名稱並修正為「財政部優質酒類其他蒸餾酒類認證評審基準」。

To strengthen certification management and to meet practical needs, the amendments to “MOF Criteria for Evaluation of Alcohol Quality Certification for Other Distilled Spirits” were promulgated on January 27, 2022.

### 三、執行進口酒類查驗制度

#### Executing the Imported Alcohol Products Inspection Scheme

賡續委託財政部關務署基隆關、屏東縣檢驗中心、基隆市衛生局及行政院原子能委員會核能研究所等檢驗單位，協助本署辦理一般進口酒類、未變性酒精、防腐劑及輻射等檢測。為簡化申請作業，及因應 COVID-19 疫情，並實施申請進口酒類全面 e 化措施，111 年平均使用率已達 8 成。111 年共審理進口酒類衛生查驗案件 108,897 件，其中不合格 4 件，為進口酒品衛生安全把關，維護消費者飲酒安全。另國產及進口菸酒總量統計如表 11 至表 13。

The NTA continued to authorize Keelung Customs, Pingtung County Central Laboratory, Keelung City Health Bureau, the Institute of Nuclear Energy Research and other agencies (institutions) to assist with executing inspections on general imported alcohol products, un-denatured ethyl alcohol, preservatives, and radiation content. In addition,

the NTA has implemented measures for e-application of the imported alcohol inspection scheme, aiming to simplify application procedures and cope with the COVID-19 pandemic. The 2022 utilization rate of the aforementioned electronic measures has reached to 80%. In 2022, there were 108,897 applications (4 applications disqualified) for importation inspection that underwent the scheme, which has helped to strengthen the hygiene administration of alcohol products, as well as to protect drinking safety for consumers. The yearly amounts of domestically produced and imported tobacco and alcohol products are shown separately in Tables 11 to 13.

### 四、強化菸酒類消費者保護及私劣菸酒查緝

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

- (一) 為維護消費者權益及國民健康，建立飲用私劣酒發生重大傷害事故緊急通報作業規定及每年演練機制，及時協助支援地方政府危機處理，並配合行政院消費者保護處及地方政府辦理消保宣導活動 323 次，強化全民共同監督及消費安全秩序。另召開「中央菸酒稽查及取締督導小組」委員會議，統籌協調督導處理重大違法私劣菸酒品案件相關事項，協調解決中央及地方菸酒主管機關查緝私劣菸酒所遭遇之困難。

To protect the rights of consumers and public health, the NTA has established an emergency reporting system for serious harm of accidents caused by consuming illegal alcohol by holding safety drills to assist local governments in ways to manage crises in a timely manner so as to minimize any possible harm caused. In 2022, the NTA cooperated with the Consumer Protection Division, Executive Yuan and local governments to organize 323 promoting activities with the aim of enhancing public participation in monitoring illegal activities and protecting consumers' safety and public order. "The 50th Commissioners, Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products" was also convened to

coordinate and supervise relevant cases which involved illegal tobacco and alcohol products, and to solve problems confronted by the central and local competent authorities.

- (二) 依據「111 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，另檢討分析辦理成效供地方政府後續精進參考。

In accordance with “The MOF 2022 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products,” the NTA has conducted performance appraisal of the local governments on investigation of tobacco and alcohol products, and has provided grants and administrative incentives to those with excellent performance, and also reviewed and analyzed performance.

- (三) 111 年 12 月 8、9 日舉辦 111 年度私劣菸酒查緝會報，邀請海洋委員會海巡署、內政部警政署等中央部會及地方菸酒主管機關等與會，共同擘劃精進私劣菸酒查緝作為，並滾動檢討修正「查緝走私菸品精進執行方案」，精進防杜措施。

The NTA convened “The 2022 Meeting on Investigation and Seizure of Illegal Tobacco and Alcohol Products” on December 8-9, 2022, inviting representatives from the Coast Guard Administration, Ocean Affairs Council; National Police Agency, Ministry of the Interior; as well as the other central and local competent authorities to jointly plan and improve the investigation measures against illegal tobacco and alcohol by continuously reviewing the “Implementation Plan for Enhancing the Efficacy of Investigation and Seizure of Smuggled Tobacco Products.”

- (四) 111 年度查獲違反菸酒管理法案件 2,504 件，違法菸類約 1,564 萬包、酒類約 96 萬公升，市價約 10 億 6,930 萬元，各年度查獲私劣菸酒數量如表 14。

As of December 31, 2022, a total of 2,504 cases involving illegalities have been successfully handled by the NTA. A total of 15.64 million packs of illegal tobacco products and a total of 0.96 liters of million illegal alcohol products were seized at a market value of about NT\$1.07 billion. The total amounts of illegal tobacco and alcohol products seized in the past years from 2002 to 2022 are shown in Table 14.

表11 國產及進口紙菸類總量

Table 11. Total Amounts of Domestic and Imported Cigarettes

單位：千支

Unit: One thousand pcs

年度 Year	紙菸類 Cigarettes								
	國產Domestic			進口Imported			小計Sub-total		
	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
2002	18,628,741.46	53.68	-	16,073,466.52	46.32	-	34,702,207.98	100.00	-
2003	20,218,296.32	49.64	8.53	20,514,129.78	50.36	27.63	40,732,426.10	100.00	17.38
2004	16,931,639.80	43.23	-16.26	22,238,443.13	56.77	8.41	39,170,082.93	100.00	-3.84
2005	17,090,821.32	39.63	0.94	26,038,134.29	60.37	17.09	43,128,955.61	100.00	10.11
2006	16,718,856.76	40.24	-2.18	24,827,182.15	59.76	-4.65	41,546,038.91	100.00	-3.67
2007	16,933,339.24	40.34	1.28	25,040,630.00	59.66	0.86	41,973,969.24	100.00	1.03
2008	17,698,116.70	39.91	4.52	26,652,234.74	60.10	6.44	44,350,351.44	100.00	5.66
2009	18,686,149.57	49.05	5.58	19,409,453.41	50.95	-27.18	38,095,602.98	100.00	-14.10
2010	18,699,195.72	49.35	0.07	19,190,512.57	50.65	-1.13	37,889,708.29	100.00	-0.54
2011	20,705,285.40	55.47	10.73	16,619,221.76	44.53	-13.40	37,324,507.16	100.00	-1.49
2012	21,967,404.11	58.87	6.10	15,347,216.68	41.13	-7.65	37,314,620.79	100.00	-0.03
2013	22,038,542.02	57.31	0.32	16,418,957.29	42.69	6.98	38,457,499.31	100.00	3.06
2014	21,570,931.08	54.78	-2.12	17,805,245.24	45.22	8.44	39,376,176.32	100.00	2.39
2015	22,095,742.81	59.67	2.43	14,932,081.22	40.33	-16.14	37,027,824.03	100.00	-5.96
2016	25,584,892.89	67.54	15.79	12,295,101.25	32.46	-17.66	37,879,994.14	100.00	2.30
2017	32,863,309.75	84.94	28.45	5,828,459.94	15.06	-52.60	38,691,769.69	100.00	2.14
2018	31,991,892.52	83.85	-2.65	6,162,307.77	16.15	5.73	38,154,200.29	100.00	-1.39
2019	31,226,809.06	85.58	-2.39	5,262,170.91	14.42	-14.61	36,488,979.97	100.00	-4.36
2020	28,738,942.64	82.88	-7.97	5,937,270.78	17.12	12.83	34,676,213.42	100.00	-4.97
2021	32,361,459.54	82.55	12.61	6,840,763.46	17.45	15.22	39,202,223.00	100.00	13.05
2022	32,707,196.88	84.39	1.07	6,048,904.40	15.61	-11.58	38,756,101.28	100.00	-1.14

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

產品 Products	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	0.00	0.00	-	387,140.96	100.00	-	387,140.96	100.00	-
2003	0.00	0.00	0.00	506,092.19	100.00	30.73	506,092.19	100.00	30.73
2004	0.00	0.00	0.00	46,595.17	100.00	-90.79	46,595.17	100.00	-90.79
2005	0.00	0.00	0.00	59,253.10	100.00	27.17	59,253.10	100.00	27.17
2006	0.00	0.00	0.00	45,328.75	100.00	-23.50	45,328.75	100.00	-23.50
2007	0.00	0.00	0.00	40,470.32	100.00	-10.72	40,470.32	100.00	-10.72
2008	0.00	0.00	0.00	51,263.87	100.00	26.67	51,263.87	100.00	26.67
2009	360.00	0.15	0.00	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	0.00	0.00	-100.00	3,065,519.28	100.00	106.59	3,065,519.28	100.00	98.50
2012	0.00	0.00	0.00	3,580,394.55	100.00	16.80	3,580,394.55	100.00	16.80
2013	2,877.30	0.08	0.00	3,586,125.38	99.92	0.16	3,589,002.68	100.00	0.24
2014	429,529.00	11.73	14,828.20	3,232,308.16	88.27	-9.87	3,667,837.16	100.00	2.03
2015	6,797.50	0.17	-98.42	3,987,943.29	99.83	23.38	3,994,740.79	100.00	9.09
2016	430,020.00	8.95	6,226.15	4,376,479.49	91.05	9.74	4,806,499.49	100.00	20.32
2017	3,340.00	0.08	-99.22	4,391,117.47	99.92	0.33	4,394,457.47	100.00	-8.57
2018	114,990.55	2.60	3,342.83	4,305,714.62	97.40	-1.95	4,420,705.17	100.00	0.60
2019	0.00	0.00	-100.00	3,115,365.47	100.00	-27.65	3,115,365.47	100.00	-29.53
2020	0.00	0.00	0.00	3,931,832.40	100.00	26.21	3,931,832.40	100.00	26.21
2021	1,415,098.20	50.14	0.00	1,407,083.46	49.86	-64.21	2,822,181.66	100.00	-28.22
2022	0.00	0.00	-100.00	1,231,882.26	100.00	-12.45	1,231,882.26	100.00	-56.35

表13 國產及進口酒類總量

Table 13. Total Amounts of Domestic and Imported Alcohol Products

單位：千公升(公秉)  
Unit: Kiloliter

產品 Products	酒類 Alcohol Products								
	國產Domestic			進口Imported			小計Sub-total		
	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
年度 Year									
2002	437,006.60	72.06	-	169,452.76	27.94	-	606,459.36	100.00	-
2003	451,714.68	72.63	3.37	170,247.86	27.37	0.47	621,962.53	100.00	2.56
2004	463,928.52	73.56	2.70	166,793.42	26.44	-2.03	630,721.94	100.00	1.41
2005	463,637.73	73.09	-0.06	170,690.17	26.91	2.34	634,327.90	100.00	0.57
2006	497,903.74	75.24	7.39	163,883.02	24.76	-3.99	661,786.77	100.00	4.33
2007	472,405.27	72.10	-5.12	182,768.81	27.90	11.52	655,174.08	100.00	-1.00
2008	462,820.28	72.33	-2.03	177,023.82	27.67	-3.14	639,844.10	100.00	-2.34
2009	503,041.28	73.80	8.69	178,585.03	26.20	0.88	681,626.30	100.00	6.53
2010	513,432.94	71.64	2.07	203,295.32	28.36	13.84	716,728.26	100.00	5.15
2011	509,947.98	70.00	-0.68	218,577.54	30.00	7.52	728,525.53	100.00	1.65
2012	544,971.27	70.95	6.87	233,133.45	29.05	2.08	768,104.71	100.00	5.43
2013	503,572.47	69.27	-7.60	233,396.78	30.73	0.12	726,969.26	100.00	-5.36
2014	515,372.48	66.95	2.34	254,371.16	33.05	13.87	769,743.64	100.00	5.88
2015	515,196.55	65.97	-0.03	265,719.65	34.03	4.46	780,916.20	100.00	1.45
2016	505,307.94	64.22	-1.92	281,547.36	35.78	5.96	786,855.30	100.00	0.76
2017	507,480.81	63.47	0.43	292,023.12	36.53	3.72	799,503.93	100.00	1.61
2018	488,796.84	62.72	-3.68	290,479.41	37.28	-0.53	779,276.24	100.00	-2.53
2019	469,662,127	60.57	-3.92	305,747,626	39.43	5.26	775,409,753	100.00	-0.50
2020	462,287,378	58.06	-1.57	333,988,360	41.94	9.24	796,275,738	100.00	2.69
2021	412,022,114	53.07	-10.87	364,318,095	46.93	9.08	776,340,209	100.00	-2.50
2022	416,683,092	51.78	1.13	388,074,124	48.22	6.52	804,757,216	100.00	3.66

表14 查獲私劣菸酒統計表

Table 14. Total Amounts of Illegal Tobacco and Alcohol Products

單位：百萬  
Unit: Million

年度Year	項目Item	菸類(包) Amount of Cigarettes (Packs)	酒類(公升) Amount of Alcohol (Liters)
2002		26.50	1.81
2003		26.25	1.15
2004		22.03	0.48
2005		12.48	1.49
2006		6.61	0.62
2007		10.90	0.74
2008		4.46	0.96
2009		10.28	1.07
2010		15.41	0.61
2011		11.09	0.74
2012		13.44	0.54
2013		21.29	0.53
2014		16.90	0.85
2015		10.55	0.58
2016		9.91	0.61
2017		20.86	0.99
2018		18.01	0.9
2019		23.18	0.46
2020		20.74	0.69
2021		16.16	0.48
2022		15.64	0.96

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」

##### **Drafting Amendment to the Government Treasury Act**

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

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

#### 二、精進電子支付業務

##### **Improving the Electronic Operations for the National Treasury Payment Service**

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

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

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

### 三、加強債務管控

#### **Strengthening Debt Management and Control**

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

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

### 四、精進中央政府債務管理

#### **Enhancing Debt Management of the Central Government**

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

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

## 五、廣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。未來將廣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，以減輕政府財政負擔。

In order to strengthen the nation's development and competitiveness, the government will continue to advance the development of all kinds of major infrastructure. However, as the financial resources of the government are limited and their efficacy can only be enhanced if innovative thinking and planning are adopted by all authorities, the MOF will continue to promote the flexible use of concepts and practices of financial strategies to assist all authorities to improve their financial planning to achieve an increased self-liquidation rate of projects so as to relieve the financial burden of the government.

## 六、檢討各級政府財政收支劃分

### **Reviewing the Allocation of Revenues and Expenditures by Governments at All Levels**

近年來中央推動前瞻基礎建設、因應 COVID-19 疫情採取紓困振興措施及提升國防戰力等重大政策，經費負擔沈重；而地方財政因中央持續透過統籌分配稅款搭配補助款予以挹注，財政狀況已有顯著改善。鑑於中央及地方財政情勢已有所改變，將通盤審視財經情勢變化，審慎檢討各級政府財政收支劃分，並配合行政院政策循序辦理。

The central government is currently implementing a number of important policies such as the Forward-looking Infrastructure Development Program, relief and revitalization measures against the COVID-19 pandemic, as well as upgrading our defense capability, which have led to a huge financial burden. Simultaneously, local finance conditions have been remarkably improved with the financial assistance of the Centrally-Funded Tax Revenues and subsidies from the central government. The MOF will take into consideration the views of all parties and deliberatively review the allocation of revenues and expenditures

by governments at all levels, taking into account the changed situation between the central and local finances, while acting in accordance with the policy requirements of the Executive Yuan.

## 七、持續落實推動地方財政輔導

### **Continuously Strengthening and Promoting Assistance to Local Government Finance**

為協助地方政府開闢財源，廣續依「地方政府財政業務輔導方案」，就地方財政業務進行考核及評比，對於表現優異之單位，並透過經驗分享予以宣導推廣。近 13 年來輔導方案持續推動結果，已引起地方政府重視，對於積極運用財務策略，提升財務效能，已初具成效，未來仍將持續透過教育訓練、考核輔導、財政輔導座談及經驗分享等方式，以精進地方財政業務，並提升財務效能。

In order to help local governments create financial resources, the MOF issued “The Program for Assisting Local Government Finance” to review and evaluate the fiscal performances of local governments. The MOF has held seminars and invited outstanding performers to share their experiences in the past 13 years. As a result of the implementation of the program, local governments have paid attention to the concepts of the program, and consequently adopted active financial strategies to improve their fiscal performance effectively. The MOF will continue to promote the financial performance of local governments through educational training, evaluation, assistance, and the sharing of experiences, so as to streamline the fiscal operations of local governments and to improve financial efficacy.

## 八、精進公益彩券業務管理

### **Advancing the Administration of the Public Welfare Lottery Business**

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

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

### 九、督導發行機構如期如質完成第 5 屆公益彩券發行準備工作

#### **Supervise the Issuing Institute to complete the preparations for the issuance of the 5th public welfare lottery on schedule and with quality**

公益彩券發行攸關社會福利財源，本署將督導第 5 屆公益彩券發行機構中國信託商業銀行，確實依規劃作業時程如期如質完成經銷商及電腦技術廠商遴選、彩券資訊系統之建置、開發、認證及全國測試等準備工作，俾使第 5 屆公益彩券於 113 年 1 月 1 日順利發行。

The issuance of the Public Welfare Lottery is relevant to funding for social welfare. The NTA will supervise the 5th Public Welfare Lottery issuing institute, CTBC Bank, to complete the selection of dealers and computer technology manufacturers, the establishment of lottery information systems, and preparatory work such as development, certification, and national testing on schedule and adhering to a high standard, so that the 5th Public Welfare Lottery can be issued smoothly on January 1, 2024.

### 十、推動行政院公營事業民營化基金退場

#### **Implementing the Withdraw Related Operations of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan**

為配合國家發展委員會決議民營化基金中長期退場，衡酌肺炎疫情、經濟情勢及

政府整體財政狀況統籌規劃基金退場期程，依中央政府特種基金管理準則規定，擬具基金裁撤計畫奉行政院核定，基金裁撤時點為 113 年 1 月 1 日。

In order to correspond to the resolution of the National Development Council to withdraw the Fund for Privatization of Government-owned Enterprises under the Executive Yuan in the medium-long term, the NTA therefore planned a withdrawal schedule, taking into account the COVID-19 pandemic, the economic atmosphere, and the government's overall financial circumstances. In accordance with the Directions for Special Fund Management of Central Government, the NTA drafted a withdraw plan with an enforcement date slated for January 1, 2024, and this plan has been ratified by the Executive Yuan.

## 十一、加強實施規費「定期檢討制」

### **Enhancing the Routine Review of the Regulations of Fees and Charges**

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

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

## 十二、賡續推動「優質認證酒類產業發展方案」

### **Steadily Implementing the Development Plan on Certificated Alcohol Industry**

「優質認證酒類產業發展方案」109 年至 111 年計畫，除持續推動原有措施，如薦送優質認證酒類參加國際競賽、獎勵認證業者參與國內外展售活動等，並以媒合其他業者與優質製酒業者異業結盟作為後續推動策略目標，扶植國內製酒產業正向發展。為鼓勵認證業者生產優質好酒，另訂定「優質認證酒類產業發展方案」112 年至

114 年計畫，據以賡續推動。

The “Development Plan on Certificated Alcohol Industry” implemented from 2020 to 2022, focuses on establishing a cross-industry cooperation between other industries and certified producers as a follow-up promotion strategy goal, and works in conjunction with continued measures such as sending certified alcohol producers to attend international competitions and awarding certified producers to join domestic exhibitions and sales events so as to foster the domestic alcohol industry. In order to further encourage certified producers to produce high-quality alcohols, the MOF made the next “Development Plan on Certificated Alcohol Industry,” which will be implemented from 2023 to 2025.

### 十三、盤點修正菸酒管理相關法規

#### **Checking and Amending the Regulations of the Tobacco and Alcohol Administration Act**

因應菸害防制法修正，納管加熱式菸品等新類型之其他菸品，爰配合修正菸酒管理法施行細則、菸產製工廠設廠標準、菸酒管理法第 6 條第 1 項第 5 款中華民國漁船載運菸酒為私菸、私酒之一定數量，以及第 4 款輸入匿報、短報菸酒為私菸、私酒之一定數量。

In response to the amendment of the Tobacco Hazards Prevention Act that regulates new types of tobacco products such as heated tobacco products, the NTA has amended the Enforcement Rules of the Tobacco and Alcohol Administration Act, the Standards for the Establishment of Tobacco Production Factory, as well as the specific amounts of imported illegal tobacco/alcohol products for which declaration has been evaded, or which have been underreported in accordance with Subparagraph 4 of Paragraph 1 of Article 6 of the Tobacco and Alcohol Administration Act, and the specific amounts of illegal tobacco/alcohol products transported by an R.O.C. fishing vessel in accordance with Subparagraph 5 of Paragraph 1 of Article 6 of the same Act.

### 十四、賡續強化進口酒類查驗機制

#### **Continuously Strengthening the Imported Alcohol Product Inspection Scheme**

強化進口酒類衛生查驗機制，廣續推動進口酒類查驗作業 e 化，並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，有效提升酒類查驗效能，維護國人飲酒安全並兼顧業者通關時效。

The NTA has enhanced the imported alcohol products inspection scheme by continuously digitalizing the functions of imported alcohol inspection, and advancing its management and selection of high-risk alcohol products through upgrading the utilized information and communication technology. These measures have not only enhanced the efficacy of imported alcohol inspection, safeguarded above all the drinking safety of the public but also assisted businesses to have an accelerated customs clearance process.

## 十五、提升私劣菸酒查緝效能

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

廣續推動「查緝走私菸品精進執行方案」，遏阻菸品走私，並將因應變異、新型之私菸走私態樣持續滾動檢討調整查緝措施。另為加強查緝私劣菸酒，整合中央及地方相關機關查緝資源及人力，擬具查緝重點，訂定年度加強查緝私劣菸酒策進計畫，並透過辦理菸酒抽檢、年節專案查緝、每月不定期市面查緝及選案查核等方式加強查緝。

The NTA has continued to execute “The Implementation Plan for Enhancing the Efficiency of Investigation and Seizure of Smuggled Tobacco Products” to cope with the influence rendered to curb illegal tobacco products by keeping a close review of these new measures with regards to the variability and new types of illegal products. The NTA will further work out guidelines and introduce projects 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、111 年度重要事件紀要

## Major Events in 2022

## 肆、111 年度重要事件紀要

## Major Events in 2022

日期 Date	事 件 Events
01.03-12.30	配合各機關因應嚴重特殊傳染性肺炎疫情防疫、紓困振興措施辦理庫款支付作業。 Cooperated with central government agencies to handle treasury payment for their epidemic prevention, relief, and revitalization measures against the COVID-19 pandemic.
01.10	委託中央銀行於1月5日標售、1月10日發行10年期乙類公債新臺幣180億元，得標利率為0.790%，票面利率為年息0.750%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 5 and to issue on January 10, NT\$ 18 billion of the Central Government Development Bonds, with a 10-year maturity, 0.790% highest yield rate and 0.750% p.a. coupon rate.
01.11	公告「109 年我國一般政府負債彙整表及與世界主要國家之比較」。 Announced the “Summary Tables on the Liabilities at General Government of Taiwan in 2020 Compared with Major Countries in the World.”
01.11-01.13	辦理111年春節前私劣菸酒查緝專案。 Launched “The 2022 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Lunar New Year Holidays.”
01.13	委託中央銀行於1月12日標售、1月13日發行273天期國庫券新臺幣350億元，得標利率為0.348%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 12 and to issue on January 13 NT\$35 billion of 273-day Treasury Bills at a 0.348% discount rate.
01.17	舉辦「111年地方財政業務聯繫會報」。 Held “The 2022 Meeting on Local Finance.”

日期 Date	事 件 Events
01.18	<p>委託中央銀行於1月13日標售、1月18日發行20年期公債新臺幣350億元，得標利率為1.070%，票面利率為年息1.000%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 13 and to issue on January 18, NT\$ 35 billion of the Central Government Development Bonds, with a 20-year maturity, 1.070% highest yield rate and 1.000% p.a. coupon rate.</p>
01.19	<p>訂定財政部111年度加強查緝私劣菸酒策進計畫。</p> <p>Promulgation of “The MOF 2022 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products.”</p>
01.21	<p>委託中央銀行於1月20日標售、1月21日發行91天期國庫券新臺幣350億元，得標利率為0.330%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 20 and to issue on January 21 NT\$35 billion of 91-day Treasury Bills at a 0.330% discount rate.</p>
01.27	<p>修正發布「財政部優質酒類認證評審基準—米酒及高粱酒以外糧穀蒸餾酒類」，名稱並修正為「財政部優質酒類其他蒸餾酒類認證評審基準」。</p> <p>Promulgated amendments and name revision to “The MOF Standard for Evaluation of Other Distilled Spirits of the Certification of Alcohol Quality.”</p>
01.27	<p>公告新增酒類警語得標示「找代駕 保平安」、「安全誠無價 酒後找代駕」或「酒後找代駕 平安送到家」。</p> <p>Announced three more different warning messages on the labels attached to alcohol products, including “Designated drivers keep us all safe, “Safety is priceless, use a designated driver,” and “Use a designated driver to deliver you home safely.”</p>
02.11	<p>委託中央銀行於2月10日標售、2月11日發行182天期國庫券新臺幣300億元，得標利率為0.320%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 10 and to issue on February 11 NT\$30 billion of 182-day Treasury Bills at a 0.320% discount rate.</p>

## Major Events in 2022

日期 Date	事 件 Events
02.16	<p>完成逾發票日期5年之未兌國庫支票（105年1月1日至同年12月31日簽開）繳庫作業。</p> <p>Completed the payment of outstanding treasury checks exceeding five years, issued from January 1, 2016 to December 31 of the same year, to the treasury.</p>
02.18	<p>委託中央銀行於2月15日標售、2月18日發行10年期公債新臺幣300億元，得標利率為0.714%，票面利率為年息0.625%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 15 and to issue on February 18, NT\$ 30 billion of the Central Government Development Bonds, with a 10-year maturity, 0.714% highest yield rate and 0.625% p.a. coupon rate.</p>
02.24	<p>委託中央銀行於2月21日標售、2月24日發行5年期公債新臺幣300億元，得標利率為0.600%，票面利率為年息0.500%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 21 and to issue on February 24, NT\$ 30 billion of the Central Government Development Bonds, with a 5-year maturity, 0.600% highest yield rate and 0.500% p.a. coupon rate.</p>
03.01	<p>辦理111年上半年各機關逾6個月未使用國庫支付相關系統帳號權限清查作業。</p> <p>Conducted the checking operation of accounts permissions for agencies' users who have not used the treasury payment relevant system for more than six months in the first half of 2022.</p>
03.04	<p>委託中央銀行於3月1日標售、3月4日發行20年期公債新臺幣300億元，得標利率為0.990%，票面利率為年息0.875%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 1 and to issue on March 4, NT\$ 30 billion of the Central Government Development Bonds, with a 20-year maturity, 0.990% highest yield rate and 0.875% p.a. coupon rate.</p>
03.08	<p>函請各機關配合加強付款（轉帳）憑單審核及簽證作業。</p> <p>Sent letters to agencies to strengthen the operations of payment (transfer) voucher verification and certification.</p>

日期 Date	事 件 Events
03.10	<p>委託中央銀行於3月9日標售、3月10日發行91天期國庫券新臺幣350億元，得標利率為0.273%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 9 and to issue on March 10 NT\$35 billion of 91-day Treasury Bills at a 0.273% discount rate.</p>
03.14-03.16	<p>辦理111年第1次不定期私劣菸酒查緝專案。</p> <p>Launched “The 2022 First Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”</p>
03.18-04.15	<p>辦理地方政府執行菸品健康福利捐供私劣菸品查緝經費之運用管理業務實地訪查。</p> <p>Conducted the on-site inspections of the management and utilization of funds for the enforcement of the Tobacco Health and Welfare Surcharges for the investigation and seizure of illegal tobacco products by local governments.</p>
03.23	<p>公股銀行辦理青年安心成家購屋優惠貸款利率調升減少半碼（0.125個百分點）至下次基準利率調升止。</p> <p>Announced a 0.125% rate cut of the base rate of the “Preferential Housing Loans for the Youth” until the next rate hike imposed by the Central Bank.</p>
03.31	<p>委託中央銀行於3月28日標售、3月31日發行2年期乙類公債新臺幣164億元，得標利率為0.850%，票面利率為年息0.750%。</p> <p>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 31, NT\$ 16.4 billion of the Central Government Development Bonds, with a 2-year maturity, 0.850% highest yield rate and 0.750% p.a. coupon rate.</p>
04.01	<p>委託中央銀行於3月31日標售、4月1日發行91天期國庫券新臺幣300億元，得標利率為0.430%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 31 and to issue on April 1 NT\$30 billion of 91-day Treasury Bills at a 0.430% discount rate.</p>

## Major Events in 2022

日期 Date	事 件 Events
04.11-04.15	辦理111年上半年酒品複核抽檢計畫工作。 Completed reviewing the 2022 first half alcohol products inspection planning and inspection work.
04.13	委託中央銀行於4月8日標售、4月13日增額發行5年期公債新臺幣250億元，得標利率為1.019%，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 April 8 and to issue on April 13, NT\$ 25 billion of the Central Government Development Bonds, with a 5-year maturity, 1.019% highest yield rate and 0.500% p.a. coupon rate.
04.15	推行菸酒進口業雙語許可執照便民措施。 Implemented the bilingual tobacco and alcohol producer or importer license permits to facilitate convenience services.
04.20	委託中央銀行於4月15日標售、4月20日增額發行10年期公債新臺幣300億元，得標利率為1.300%，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 April 15 and to issue on April 20, NT\$ 30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.300% highest yield rate and 0.625% p.a. coupon rate.
04.20	啟動仰德大樓分區辦公作業，確保國庫支付服務不中斷。 Started the Main Office off-site work to ensure uninterrupted treasury payment services.
04.20-04.21	舉辦「酒品檢驗實務班」(第1班)。 Held “Alcohol Products Testing Practice Course.” (Class No.1)
05.06	辦理110年度中央政府各機關經費賸餘待納庫款催繳作業。 Conducted the 2021 central government agencies collection operations of remaining funds returned to the National Treasury.
05.10	函請額定零用金提領數低於本署核定數5萬元以上之支用機關，重新檢討零用金額度。 Sent letters to agencies whose petty cash drawing amount was lower than the amount approved by the NTA over NT\$50,000, requesting them to review their allowance limit.

日期 Date	事 件 Events
05.16-05.18	辦理111年端午節前私劣菸酒查緝專案。 Launched “The 2022 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Dragon Boat Festival.”
05.17	辦理非上班時間緊急動支庫款之國庫支付作業應變演練。 Conducted an emergency drill for urgent treasury fund expenditure of treasury payment operations during the non-office hours.
05.18-05.19	舉辦「酒品檢驗實務班」(第2班)。 Held “Alcohol Products Testing Practice Course.” (Class No.2)
05.20	委託中央銀行於5月17日標售、5月20日發行30年期公債新臺幣250億元，得標利率為2.000%，票面利率為年息2.000%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 17 and to issue on May 20, NT\$ 25 billion of the Central Government Development Bonds, with a 30-year maturity, 2.000% highest yield rate and 2.000% p.a. coupon rate.
06.01	委託中央銀行於5月31日標售、6月1日發行91天期國庫券新臺幣350億元，得標利率為0.790%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 31 and to issue on June 1 NT\$35 billion of 91-day Treasury Bills at a 0.790% discount rate.
06.02	辦理發票日期1年以內之未兌國庫支票催領通知作業，請支用機關轉知收款人儘速兌領作業。 Completed the notifications to the payment agencies to inform the payees to cash their outstanding treasury checks issued within one year as soon as possible.
06.17	完成華南金融控股股份有限公司董事改選。 Completed the board directors’ election (including independent directors) of Hua Nan Financial Holding Co., Ltd.
06.20	行政院核定中國輸出入銀行增資新臺幣100億元計畫。 The Executive Yuan approved an NT\$10 billion capital increase plan for the Export-Import Bank of the R.O.C.

## Major Events in 2022

日期 Date	事 件 Events
06.22	公股銀行辦理青年安心成家購屋優惠貸款利率減少半碼（0.125個百分點）優惠延長至111年底止。 Extended the 0.125% rate cut of the base rate of the “Preferential Housing Loans for the Youth” to the end of 2022.
06.23	委託中央銀行於6月20日標售、6月23日發行5年期公債新臺幣250億元，得標利率為1.080%，票面利率為年息1.000%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 20 and to issue on June 23, NT\$ 25 billion of the Central Government Development Bonds, with a 5-year maturity, 1.080% highest yield rate and 1.000% p.a. coupon rate.
06.24	召開「中央政府債務基金管理會第48次會議」。 Held “The 48th Meeting of Central Government Debt Service Fund Administration Committee.”
06.27	派任中國輸出入銀行新任理、監事。 Appointed the new board directors and supervisors of the Export-Import Bank of the R.O.C.
06.29-06.30	舉辦「酒品檢驗實務班」（第3班）。 Held “Alcohol Products Testing Practice Course.” (Class No.3)
06.30	委託中央銀行於6月27日標售、6月30日發行10年期公債新臺幣300億元，得標利率為1.290%，票面利率為年息1.250%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 27 and to issue on June 30, NT\$ 30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.290% highest yield rate and 1.250% p.a. coupon rate.
07.04	修正發布「中央統籌分配稅款分配辦法」第17條條文。 Promulgated amendment to Article 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues.”
07.14	召開中央公共債務管理委員會第18次會議。 Held “The 18th meeting of the Central Public Debt Administration Committee.”

日期 Date	事 件 Events
07.15	<p>委託中央銀行於7月12日標售、7月15日增額發行5年期公債新臺幣300億元，得標利率為1.095%，票面利率為年息1.000%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on July 12 and to issue on July 15, NT\$ 30 billion of the Central Government Development Bonds, with a 5-year maturity, 1.095% highest yield rate and 1.000% p.a. coupon rate.</p>
07.26	<p>完成112年度中央政府總預算案歲入概算檢討，提報「行政院112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 2023 Central Government General Budget Proposal, and submitted the results to the “Executive Yuan Annual Plan and Budget Review Conference” for deliberation.</p>
07.27	<p>辦理中央菸酒稽查及取締督導小組第50次會議。</p> <p>Held “The Commissioners’ 50th Meeting of the Central Task Force for the Inspection and Seizure of Tobacco and Alcohol Products.”</p>
08.01	<p>辦理111年各機關接收國庫支付相關訊息之電子郵件信箱 e 化清查作業。</p> <p>Conducted the 2022 e-checking of email addresses for agencies to receive National Treasury payment information.</p>
08.03	<p>辦理委託中央銀行國庫局代匯國庫緊急款項演練。</p> <p>Held a drill in which the NTA authorized the Central Bank to remit urgent treasury funds.</p>
08.10	<p>修正發布「財政部優質酒類認證評審作業程序」第6點、第7點規定。</p> <p>Promulgated amendments to Article 6 and 7 of the “Evaluating Procedures for Granting Certification on the Certified Alcohol.”</p>
08.15	<p>辦理110年度中央政府各機關應繳回國庫數、經費賸餘待納庫款尚未繳清數等催繳作業。</p> <p>Conducted collection operations to urge the agencies of the central government to realize the due payments of 2021, including due amounts and remaining funds, to the National Treasury.</p>

## Major Events in 2022

日期 Date	事 件 Events
08.15	建置各機關指定領取國庫支票人員名冊e化清查及定期維護機制。 Implemented the e-checking and regular inspection mechanism for reviewing the list of designated personnel to receive the national treasury checks in each spending agency.
08.15	委託中央銀行於8月10日標售、8月15日增額發行10年期公債新臺幣300億元，得標利率為1.192%，票面利率為年息1.250%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on August 10 and to issue on August 15, NT\$ 30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.192% highest yield rate and 1.250% p.a. coupon rate.
08.18	公告指定中國信託商業銀行股份有限公司擔任第5屆公益彩券發行機構。 Announced appointing CTBC Bank as the 5th Public Welfare Lottery issuing institute.
08.22-08.24	辦理111年「中秋節前全國同步查緝私劣菸酒專案」。 Launched “The 2022 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Mid-Autumn Festival.”
08.25	配合完成112年度中央政府總預算案及前瞻第4期特別預算案財源籌措，經行政院第3817次會議通過。 The MOF worked in co-operation with the Directorate General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to complete the preparation for revenues of both the 2023 Central Government General Budget Proposal and the 4th Special Budget Proposal of the Forward-Looking Infrastructure Development Program, both of which were approved in meeting no. 3817 by the Executive Yuan.
09.01	辦理111年下半年各機關逾6個月未使用國庫支付相關系統帳號權限清查作業。 Conducted the checking operation of accounts permissions for agencies' users who have not used the treasury payment relevant system for more than six months in the second half of 2022.

日期 Date	事 件 Events
09.01-10.12	辦理「財政部優質認證酒品通路推展活動」。 Organized the promotion activity release of certified alcohol products in the catering industry.
09.07-09.08	辦理111年度「菸酒查緝實務講習班」。 Held “The 2022 Seminar on Investigation and Practice on Tobacco and Alcohol Products.”
09.19	召開中央公共債務管理委員會第19次會議。 Held “The 19th meeting of the Central Public Debt Administration Committee.”
09.19	辦理111年度公益彩券發行業務實地查核作業。 Conducted the on-site assessment of 2022 Public Welfare Lottery issuing operations.
09.20	修正發布「菸酒查緝及檢舉案件處理作業要點」第12點規定。 Promulgated amendment to Article 12 of the “Directions for the Handling of Seizures and Accusation for Tobacco and Alcohol-Related Products.”
09.23	委託中央銀行於9月20日標售、9月23日發行5年期公債新臺幣250億元，得標利率為1.280%，票面利率為年息1.250%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 20 and to issue on September 23, NT\$ 25 billion of the Central Government Development Bonds, with a 5-year maturity, 1.280% highest yield rate and 1.250% p.a. coupon rate.
09.23	舉辦「酒品製程教育訓練研習班」。 Held “The 2022 Seminar on Manufacturing Process of Alcohol Products.”
09.27	假財政人員訓練所舉辦國庫管理及出納內控研習班。 Held a seminar on “National Treasury Management and Internal Control of Cashiering” at Training Institute, Ministry of Finance.

日期 Date	事 件 Events
09.30	<p>委託中央銀行於9月27日標售、9月30日發行20年期公債新臺幣257億元，得標利率為1.880%，票面利率為年息1.875%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 27 and to issue on September 30, NT\$ 25.7 billion of the Central Government Development Bonds, with a 20-year maturity, 1.880% highest yield rate and 1.875% p.a. coupon rate.</p>
09.30-11.18	<p>辦理財政部111年度「公股事業機構高階人才培訓班」。</p> <p>Held “The 2022 Cultivation Program for Senior Managerial Personnel of Government-Owned Share Enterprises.”</p>
10.05	<p>建置各機關申辦電信費代繳作業 e 化處理機制。</p> <p>Set up an e-application processing mechanism for payment of telecommunication fees of central government agencies.</p>
10.11-10.12	<p>舉辦「菸酒法規及製酒化學原理班」。</p> <p>Held “The Seminar on Tobacco and Alcohol Regulations and the Chemistry of Alcohol Making.”</p>
10.17	<p>委託中央銀行於10月12日標售、10月17日發行10年期公債新臺幣300億元，得標利率為1.780%，票面利率為年息1.750%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on October 12 and to issue on October 17, NT\$ 30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.780% highest yield rate and 1.750% p.a. coupon rate.</p>
10.21	<p>公告「110年度各級政府向所設各項基金及專戶調度周轉金額統計表」。</p> <p>Announced the “Statistical Tables on the Amounts Drawn down from the Established Various Funds and Special Accounts at all Levels of Government in 2021.”</p>
10.21	<p>修正發布「查緝走私菸品精進執行方案」（第8次）。</p> <p>Promulgated amendment to partial regulations of “Implementation Plan for Enhancing the Efficiency of Investigation and Seizure of Smuggled Tobacco Products.”(8th time)</p>

日期 Date	事 件 Events
11.03-11.04	11月3日及4日舉辦「111年度地方財政研習班」第1期。 Held the 1st session of the 2022 local finance training classes on 3rd and 4th November.
11.07-11.09	辦理111年「第2次不定期私劣菸酒查緝專案」。 Launched “The 2022 Second Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
11.08	舉辦111年度「公司治理」專題演講。 Held “The 2022 Corporate Governance Speech.”
11.10-11.11	11月10日及11日舉辦「111年度地方財政研習班」第2期。 Held the 2nd session of the 2022 local finance training classes on 10th and 11th November.
11.11	委託中央銀行於11月8日標售、11月11日發行30年期公債新臺幣300億元，得標利率為2.400%，票面利率為年息2.375%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 8 and to issue on November 11, NT\$ 30 billion of the Central Government Development Bonds, with a 30-year maturity, 2.400% highest yield rate and 2.375% p.a. coupon rate.
11.16	公告111年度國庫電子支付及集中支付作業訪查發現需強化事項。 Announced matters found during the 2022 visit of Treasury electronic payment and centralized payment operations which should be improved and strengthened.
11.18	委託中央銀行於11月15日標售、11月18日增額發行5年期公債新臺幣250億元，得標利率為1.497%，票面利率為年息1.250%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on November 15 and to issue on November 18, NT\$ 25 billion of the Central Government Development Bonds, with a 5-year maturity, 1.497% highest yield rate and 1.250% p.a. coupon rate.
11.24	召開中央政府債務基金管理會第49次會議。 Held “The 49th Meeting of Central Government Debt Service Fund Administration Committee.”

## Major Events in 2022

日期 Date	事 件 Events
11.28	完成112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 2023 disbursement operations of the budget allocation schedule for block expenditures of the central government agencies.
12.05	完成111年下半年「財政部酒品複核抽檢計畫」抽核作業。 Completed reviewing the 2022 second half alcohol products inspection planning and inspection work.
12.08-12.09	召開「111年度私劣菸酒查緝會報」。 Convened “The 2022 Meeting on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
12.12	委託中央銀行於12月7日標售、12月12日增額發行10年期公債新臺幣300億元，得標利率為1.300%，票面利率為年息1.750%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 7 and to issue on December 12, NT\$ 30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.300% highest yield rate and 1.750% p.a. coupon rate.
12.28	召開中央公共債務管理委員會第20次會議。 Held “The 20th meeting of the Central Public Debt Administration Committee.”
12.29	委託中央銀行於12月28日標售、12月29日發行364天期國庫券新臺幣300億元，得標利率為1.15%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 28 and to issue on December 29 NT\$30 billion of 364-day Treasury Bills at a 1.150% discount rate.
12.30	修正發布「公股銀行辦理青年安心成家購屋優惠貸款原則」實施期間及利率減少調升半碼措施延長至113年底。 The Executive Yuan approved the revised terms of the “Preferential Housing Loans for the Youth,” extending both the enforcement and the 0.125% rate cut periods to the end of 2024.

# 111 年度國庫署年報初版

## 2022 Annual Report Initial Version of National Treasury Administration

出版：財政部國庫署

地址：116055 臺北市文山區羅斯福路 6 段 142 巷 1 號

電話：(02)2322-8000

傳真：(02)2392-9209

日期：中華民國 112 年 6 月

網址：<https://www.nta.gov.tw>

**本年報初版將於 112 年 11 月前續依審定決算數更新為定版。**

設計排版：捷騰數位科技有限公司

臺北市大安區和平東路一段 8 號 5 樓

電話：(02)2368-5353

傳真：(02)2365-1213

e-mail: [jieteng2019@gmail.com](mailto:jieteng2019@gmail.com)

Publisher: National Treasury Administration, Ministry of Finance

Address: No.1, Ln. 142, Sec. 6, Roosevelt Rd., Wenshan Dist., Taipei City 116055, Taiwan (R.O.C.)

Tel: 886-2-2322-8000

Fax: 886-2-2392-9209

Date of Issue: June 2023

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

**This 2022 Annual Report Initial Version is subject to be renewed and replaced by the final version in accordance with the final audit accounts before the end of November 2023.**

Web Page PDF Edition: <https://www.nta.gov.tw/Eng/multiplehtml/318>