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中華民國112年度

國庫署年報

Annual Report of National Treasury Administration



財政部國庫署

中華民國 113年 11月

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National Treasury Administration



序 言

國庫署職司中央政府歲入財源籌編、制定公庫與債務制度、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。

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，112 年度中央政府總預算實際執行結果，歲入審定決算數新臺幣（下同）2 兆 9,074 億元，歲入歲出賸餘 2,796 億元，係連續 7 年總決算賸餘。113 年度配合籌措中央政府總預算財源，歲入編列 2 兆 7,252 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，提升資安整備，強化資安防護。

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 112 年度 28.3%，距法定債限 40.6% 尚有 12.3 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，112 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，112 年度縣（市）1 年以上公共債務未償餘額審定決算數計 1,192 億元，較 103 年度、104 年度、105 年度、106 年度、107 年度、108 年度、109 年度、110 年度及 111 年度分別減少 487 億元、444 億元、401 億元、366 億元、325 億元、301 億元、266 億元、193 億元及 125 億元，連續 9 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，112 年順利完成彰化商業銀行股份有限公司、合作金庫金融控股股份有限公司、關貿網路股份有限公司董事（含獨立董事）改選，積極爭取友好民股支持，獲得公股有利席次，確保公股權益。

在公益彩券管理方面，督導完成第 5 屆公益彩券發行準備工作，並持續促進公

益彩券穩健發行及加強盈餘運用監督，112 年度公益彩券銷售金額及盈餘分別達到約 1,625 億元及 354 億元，挹注國民年金約 159 億元、全民健保約 18 億元及地方政府社會福利財源約 177 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，國庫署仍將廣續推動財政健全措施、精進庫款支付作業 e 化，並加強債務管控、公股股權管理，以及強化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。

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

財政部國庫署署長 陳柏誠 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 treasury affairs management, we have been active in raising funds to support national construction and government administration. According to the implementation results of the 2023 Central Government General Budget edited by the National Audit Office, the annual revenue was NT\$2,907.4 billion and the surplus between the annual revenues and expenditures was NT\$279.6 billion, marking seven consecutive years of surplus in the final accounts. In raising funds for the 2024 Central Government General Budget, the amount of the annual revenues drawn was NT\$2,725.2 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, streamline administrative operation procedures, enhance efficacy of the Treasury fund payment, and achieve the policy goals of reducing government expenditure and implementing e-government. Drills for relevant emergency management for the National Treasury's centralized payment operations were held to ensure Treasury payment services without interruption, enhance information security preparedness, and strengthen information security protection.

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 28.3% in 2023. Compared to the statutory debt limit of 40.6%, there remains a 12.3% 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 2023, 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 2023, the final audit accounts for counties (cities) outstanding public debt with a maturity of one year or more were NT\$119.2 billion, decreasing by NT\$48.7 billion, NT\$44.4 billion, NT\$40.1 billion, NT\$36.6 billion, NT\$32.5 billion, NT\$30.1 billion, NT\$26.6 billion, NT\$19.3 billion and NT\$12.5 billion compared to that of years 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 respectively, indicating reductions in the nine consecutive years.

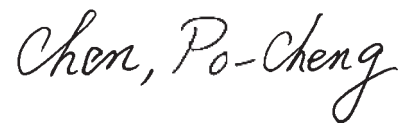
As to the administration of tobacco and alcohol, for the purpose of improving its efficacy, the NTA made amendments to regulations related to tobacco and alcohol administration as well as performed hygiene inspection of the imported alcohol, and continued to investigate and seize illegal tobacco and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

As to government-owned shares management, the 2023 board directors’ elections of Chang Hwa Commercial Bank, Ltd., Taiwan Cooperative Financial Holding Co., Ltd., and Trade-Van Information Services Co., Ltd. were held successfully. The NTA worked hard to gain widespread support to win seats to ensure that the interests of government-owned shareholdings are well-protected.

With regard to public welfare lottery management, the NTA supervised the completion of the preparations for the 5th public welfare lottery issuance, and continued to advance the stable issuance of public welfare lottery and reinforce the supervision of surplus utilization. The sales amount of the Public Welfare Lottery reached NT\$162.5 billion and the surplus amount NT\$35.4 billion in 2023. From this surplus, NT\$15.9 billion was allocated for use in support of the national pension system, NT\$1.8 billion to the safety reserve of the national health insurance program, and NT\$17.7 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.

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



Director-General
National Treasury Administration

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壹、組織與職掌

Organization and Duty

壹、組織與職掌

Organization and Duty

一、行政組織與業務概況

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

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

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

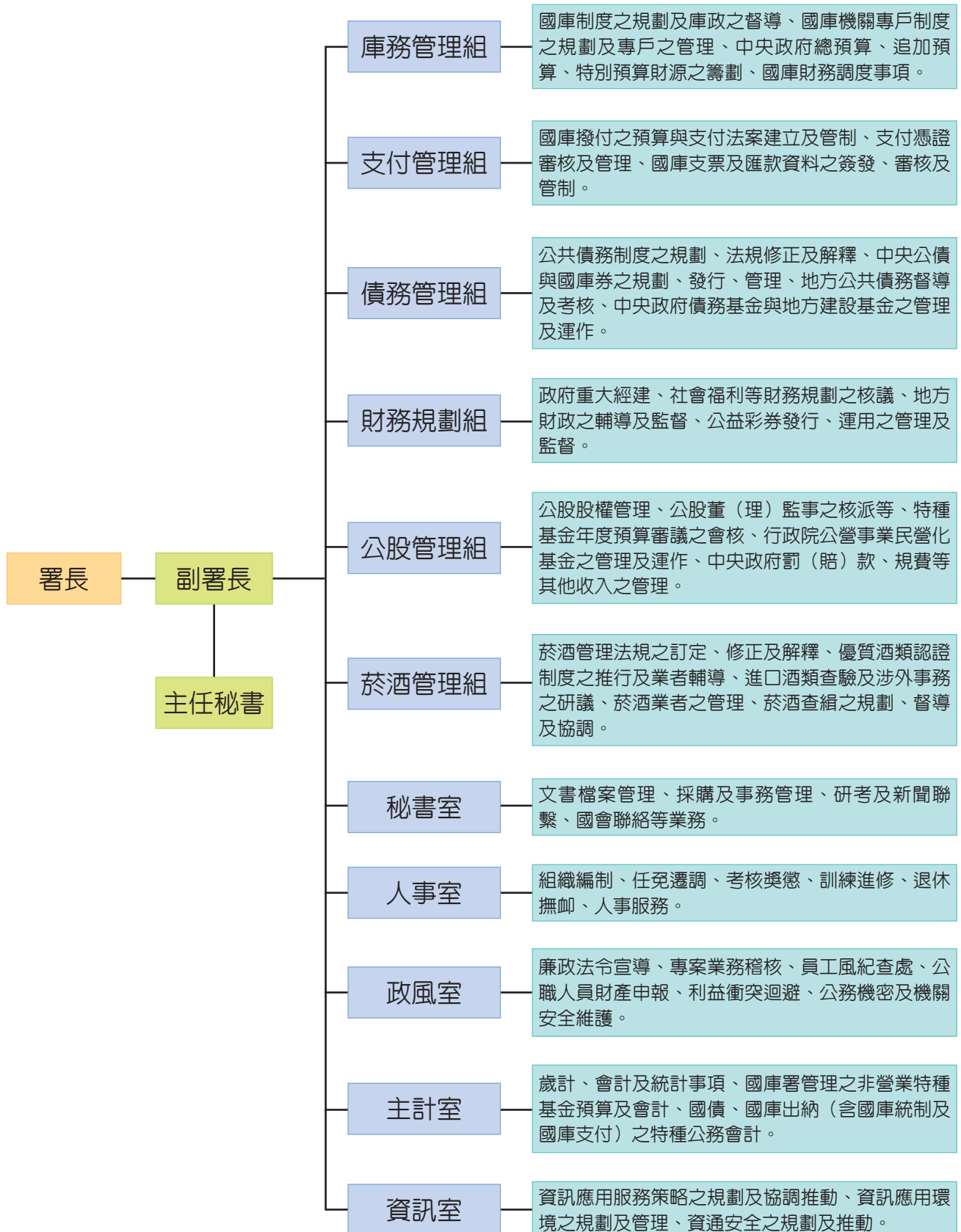
Organization of the NTA

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

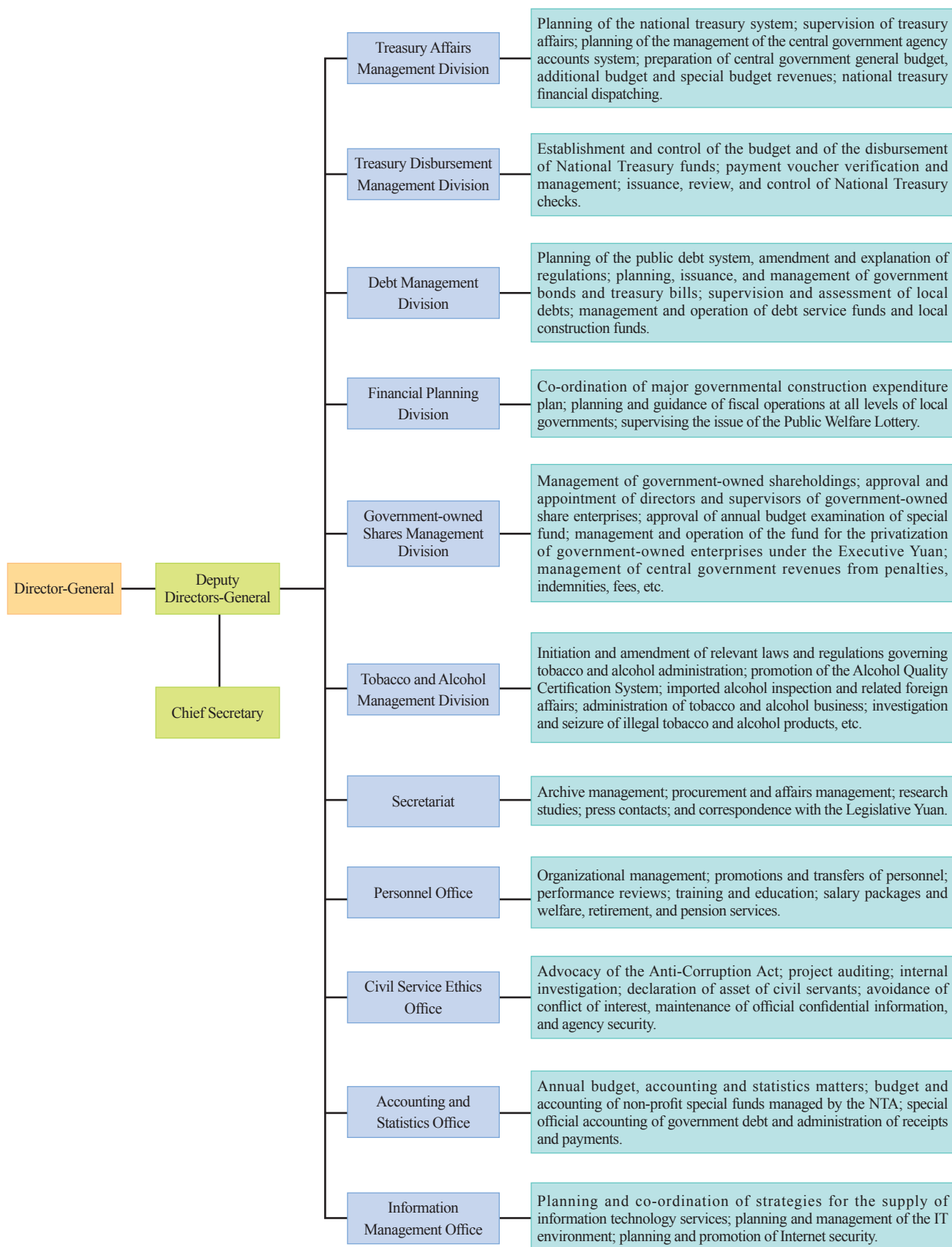
1. Planning and management of national treasury system, central government revenue budgeting preparation, and national treasury financial dispatching.
2. Control of centralized payment from the National Treasury and appropriation of Treasury funds.
3. Planning and administration of the public debt management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

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

二、組織系統與職掌圖

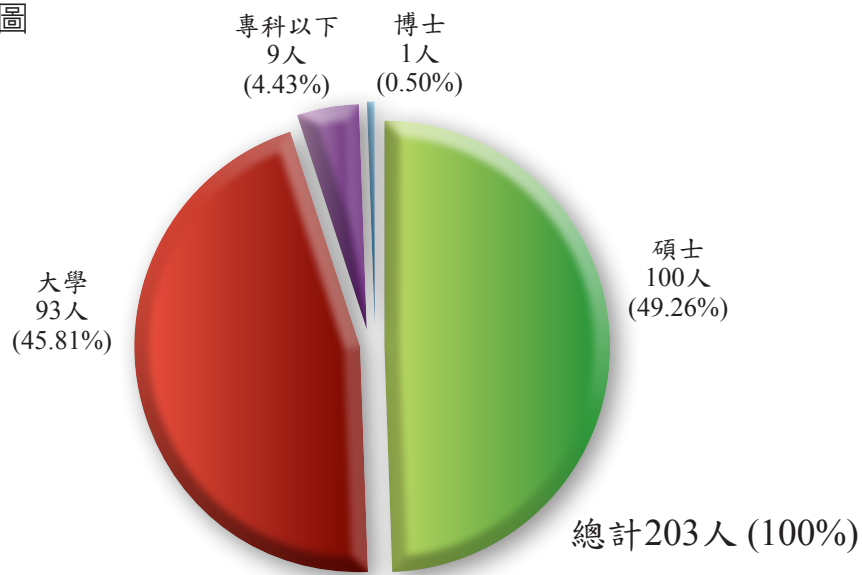


Organizational Chart

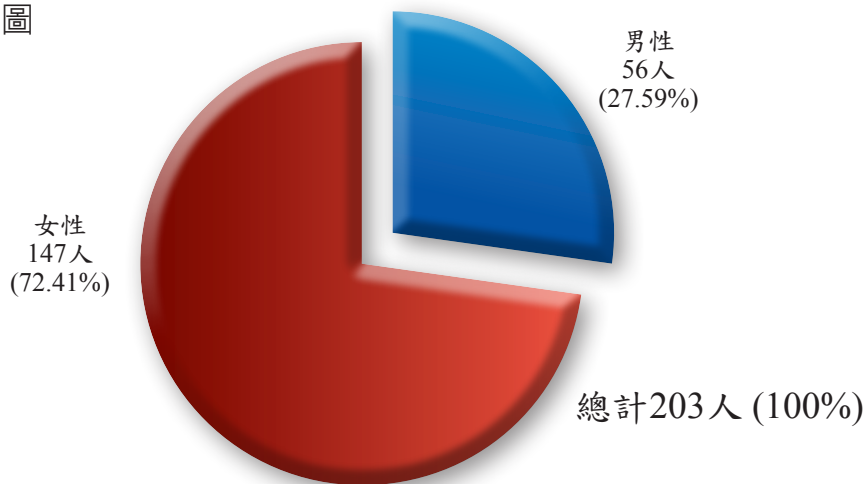


三、人事概況

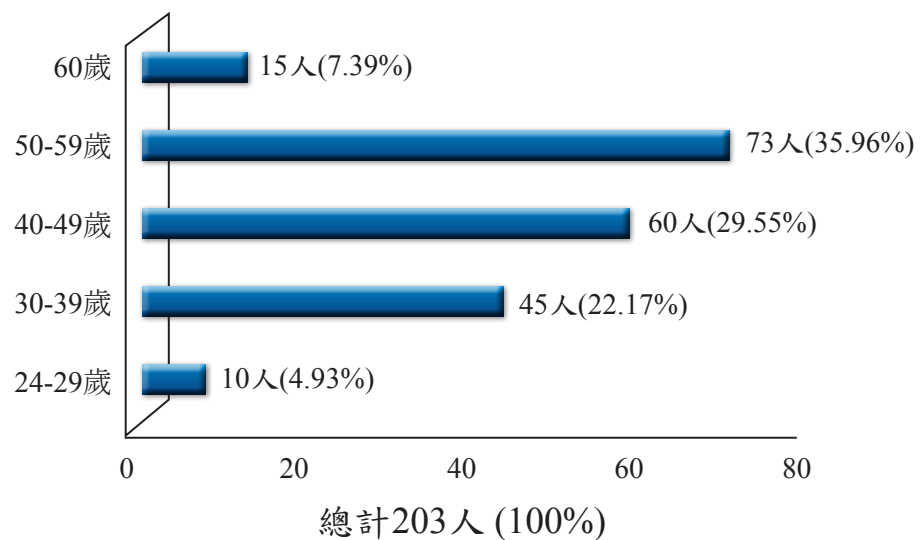
(一) 學歷統計圖



(二) 性別統計圖

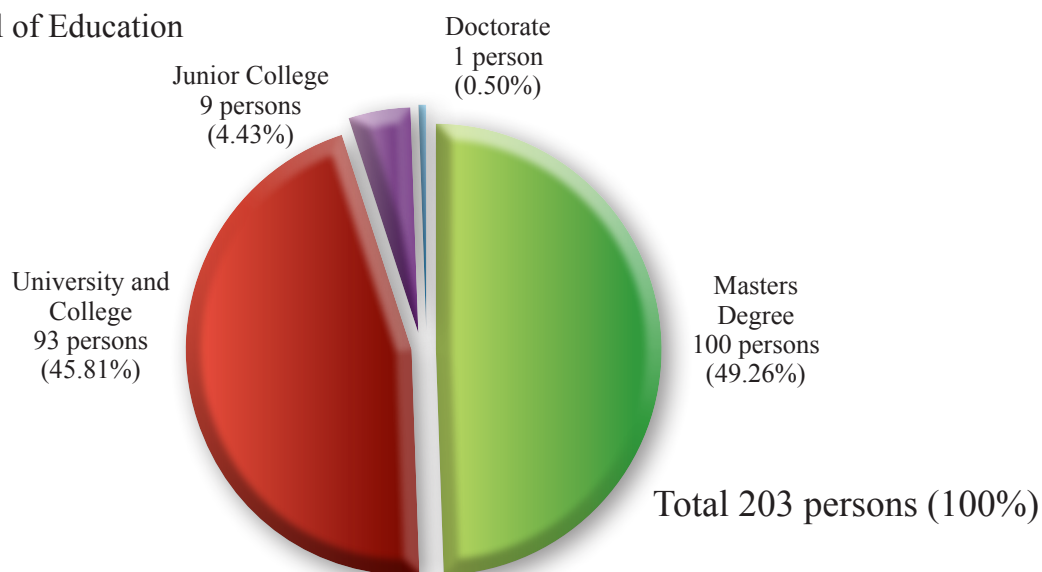


(三) 年齡統計圖

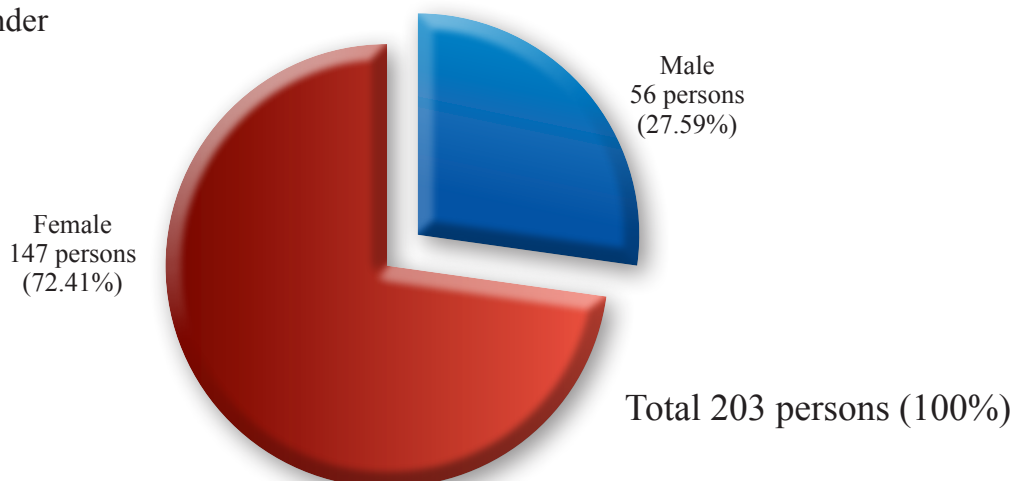


Personnel Overview

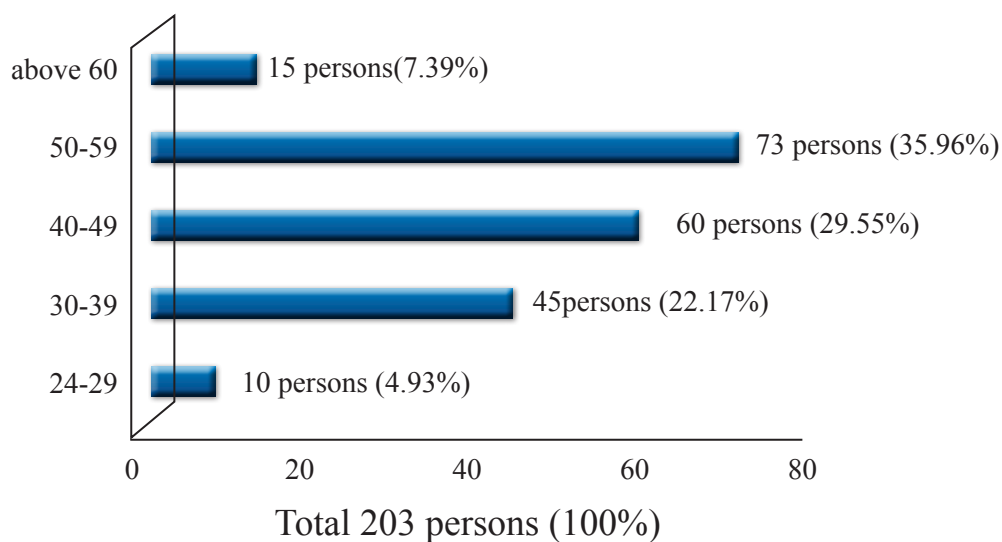
1. Staff by Level of Education



2. Statistics of Gender



3. Staff by Age Group





貳、業務概況

Business Overview

貳、業務概況

Business Overview

庫務管理

Treasury Affairs Management

一、健全庫政管理

Improving the Administration of Treasury Affairs

(一) 強化公庫管理，廣設國庫經辦行及代收國稅機構

為便利民眾繳納各項稅費及配合政府機關各種收支需要，財政部依法委託中央銀行代理國庫，經管中央政府現金、票據、證券之出納、保管、移轉等事務，並視各地區實際業務需要，配合設置代理國庫機構。截至 112 年 12 月底，計有 366 家國庫經辦行及 4,703 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 2023, there were 366 national treasury agent institutions and 4,703 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，112 年 10 月 24 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. 112 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 professional expertise of chief cashiers and cashiers in government agencies and national schools in their handling of financial management, a seminar on “National Treasury Management and Internal Control of Cashiering” was held at the Training Institute of the MOF on October 24, 2023.
2. In 2023, 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 112 年度中央政府總預算收入

1. 歲入：112 年度中央政府總預算審定決算數為 2 兆 9,074 億元，較預算數 2 兆 5,796 億元，增加 3,278 億元，按來源別說明如下：
 - (1) 稅課收入：審定決算數為 2 兆 4,883 億元，較預算數 2 兆 1,949 億元，增加 2,934 億元，主要係綜合所得稅、營業稅、證券交易稅、營利事業所得稅及關稅增加所致。
 - (2) 營業盈餘及事業收入：審定決算數為 2,575 億元，較預算數 2,647 億元，減少 71 億元，主要係投資收益減少。
 - (3) 規費、罰賠款、財產及其他收入：審定決算數為 1,616 億元，較預算數 1,200 億元，增加 416 億元，主要係財產收入及其他收入增加。

2. 融資財源：

112 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 2,796 億元，扣除債務還本 1,260 億元（含增加還本 150 億元）後，收支賸餘 1,536 億元。

112 年度中央政府總預算收入執行情形如表 1：

Executing the Revenues of 2023 Central Government General Budget

1. Annual Revenue:

The amount of the annual revenue of the 2023 Central Government Final Accounts edited by the National Audit Office was NT\$2,907.4 billion, increased by NT\$327.8 billion in comparison with the budgeted NT\$2,579.6 billion. Details by source are as follows:

- (1) Revenues from taxes: The amount of revenues from taxes increased by NT\$293.4 billion to NT\$2,488.3 billion from the budgeted NT\$2,194.9 billion, mainly thanks to the increase of the Individual Income Tax, Business Tax, Securities Transaction Tax, Profit-seeking Enterprise Income Tax and Customs Duty.
- (2) Revenues from Surplus of Public Enterprises: The revenues from the earnings of public enterprises decreased by NT\$7.1 billion to NT\$257.5 billion from the budgeted NT\$264.7 billion, mainly due to the decreased investment income.
- (3) Revenues from fees, fines, indemnities, properties, and other sources: The total amount increased by NT\$41.6 billion to NT\$161.6 billion from the budgeted NT\$120.0 billion, mainly on account of the increased revenues from properties and other sources.

2. Sources of Financing:

Due to the outperformance of the annual revenue, the government bond issuance and borrowings of the 2023 Central Government General Budget was not drawn upon as sources of financing. The execution results showed the surplus of NT\$279.6 billion between the annual revenue and expenditure. After deducting debt repayment of NT\$126.0 billion (including the additional NT\$15.0 billion repayment), the surplus from the total revenues and expenditures was NT\$153.6 billion. For details, please refer to Table 1.

表1 112年度中央政府總預算收入執行狀況

Table 1. Execution of Revenues of FY2023 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項目 Item	FY2023		
	預算數 General Budget	審定決算數 Final Accounts edited by the National Audit Office	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	28,001	29,074	1,073
歲入 Annual Revenues	25,796	29,074	3,278
稅課收入 Revenues from Taxes	21,949	24,883	2,934
營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,647	2,575	-71
規費、罰賠款、 財產及其他收入 Revenues from Fees, Fines, Indemnities, Public Properties, and Other Sources	1,200	1,616	416
融資調度 Sources of Financing	2,205	-	-2,205
債務之舉借 Debt Borrowing	1,732	-	-1,732
移用歲計贖餘 Surplus from Previous Fiscal Year	473	-	-473

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) 113 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 113 年度中央政府總預算案財源籌措，經總統 113 年 1 月 8 日以華總一經字第 11300001971 號令公布。

總預算歲入編列 2 兆 7,252 億元，較 112 年度歲入預算數 2 兆 5,796 億元，增加 1,456 億元，增加 5.6%；歲出編列 2 兆 8,519 億元，較 112 年度預算數 2 兆 6,891 億元，增加 1,628 億元，成長 6.1%。歲入歲出相抵後差短 1,267 億元，併計依公共債務法規定編列債務還本 1,150 億元，總融資需求 2,417 億元，以舉借債務 1,571 億元及移用以前年度歲計賸餘 846 億元支應，如表 2。

Completion of the Preparation for Annual Revenues of the 2024 Central Government General Budget

To support national construction and government expenditures, we completed the financing for the 2024 Central Government General Budget Proposal, which was promulgated by the President on January 8, 2024. The annual revenue was NT\$2,725.2 billion, an increase of NT\$145.6 billion, or 5.6% from the NT\$2,579.6 billion of the previous year. The annual expenditure was NT\$2,851.9 billion, an increase of NT\$162.8 billion, or 6.1%, from the NT\$2,689.1 billion of the previous year, leading to a NT\$126.7 billion deficit for 2024. Combined with the debt repayment NT\$115.0 billion for financing, it totaled NT\$241.7 billion, which will be funded with the NT\$84.6 billion surplus from previous fiscal years and NT\$157.1 billion in debt borrowing. For details, please refer to Table 2.

表2 113年度中央政府總預算籌編情形表

Table 2. Preparation of FY2024 Central Government General Budget

單位：新臺幣億元；%
Unit: NT\$100 million; %

項 目 Item	FY2023 預算數 General Budget	FY2024 預算數 General Budget	預算數比較 Comparison between FY2024 and FY2023	
			金額 Amount of Difference	比率 Rate (%)
	(1)	(2)	(3)=(2)-(1)	(1)
一、總預算歲入 Annual Revenues	25,796	27,252	1,456	5.6
(一) 稅課收入 Revenues from Taxes	21,949	23,140	1,191	5.4
1. 內地稅 Inland Taxes	20,587	21,645	1,058	5.1
2. 關稅 Customs Duties	1,362	1,495	133	9.8
(二) 非稅課收入 Non-Tax Revenues	3,847	4,112	265	6.9
1. 營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	2,647	2,869	222	8.4
2. 財產收入 Revenues from Public Properties	253	315	62	24.6
3. 規費、罰賠款及其他收入 Revenues from Fees, Fines, Indemnities, and Other Sources	947	928	-19	-2.1
二、總預算歲出 Annual Expenditures	26,891	28,519	1,628	6.1
三、總預算歲入歲出餘絀 Deficit or Surplus	-1,095	-1,267	-172	-15.7
四、債務還本 Debt Repayment	1,110	1,150	40	3.6
五、融資調度 Sources of Financing	2,205	2,417	212	9.6
(一) 債務之舉借 Debt Borrowing	1,732	1,571	-161	-9.3
(二) 移用歲計贍餘 Surplus from Previous Fiscal Year	473	846	373	78.7

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

112 年度 APEC 主辦國美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 2023, the United States (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.

四、全民共享普發現金

Universal Cash Handout

嚴重特殊傳染性肺炎疫情期間經濟表現亮眼，加以政府財政管控與資金運用調度得宜，111 年度中央政府總預算稅課收入實徵數大於預算數，依據疫後強化經濟與社會韌性及全民共享經濟成果特別條例規定，辦理全民普發現金 6,000 元，使民眾共享經濟成果。

在相關機關（構）通力合作下，自 112 年 3 月 22 日登記入帳開放以來，整體作業順暢，截至 113 年 1 月 31 日領取期限截止，已有 2,348 萬 3,193 人領取，領取率達 99.71%，執行成果良好，順利完成任務。

The economy performed well despite the COVID-19 pandemic, and the actual tax revenue of 2022 exceeded the budgeted amount thanks to prudent fiscal management and effective allocation of funds. In line with the Special Act for Enhancing Post-pandemic Economic and Social Resilience and National Sharing Economy Achievement, the government implemented a universal cash handout of NT\$6,000 to each citizen to share the economic achievements with the public.

In cooperation with relevant agencies and institutes, the overall implementation of the universal cash handout ran smoothly. As of January 31, 2024, or the last date of the program, a total of 23,483,193 natural persons, or 99.71% of those who were eligible, have received NT\$6,000 each, achieving an excellent result and successful mission implementation.

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。112 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 the 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 2023.

(一) 實施國庫集中支付機關數量

112 年度實施國庫集中支付機關為 785 個，較 111 年度 765 個，增加 20 個，約增 2.6%。

Number of agencies receiving funds through centralized disbursement

In 2023, the number of agencies receiving funds through centralized disbursement totaled 785, an increase of 20, or 2.6%, as compared with 765 agencies in 2022.

(二) 電子支付作業情形

截至 112 年底參加國庫電子支付作業機關計 763 個，電子支付作業量占總支付量比率逾 98.96%，每年減少超過 686 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 2023, there were 763 government agencies using the electronic payment service of the National Treasury. Funds issued via electronic payment account for over 98.96% of the total funds disbursed, resulting in a reduction in an amount of over 6.86 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

112 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）262 萬 4,710 件，較 111 年度 269 萬 733 件，減少 6 萬 6,023 件，約減 2.5%，主要係廣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件數減少所致。

Number of vouchers processed

In 2023, a total of 2,624,710 vouchers (including payments, transfers, lists, etc.) were processed, a decrease of 66,023 vouchers, or 2.5%, compared with 2,690,733 vouchers processed in 2022. 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 COVID-19.

(四) 簽發國庫支票及存帳作業情形

112 年度簽發國庫支票及辦理存帳作業量計 214 萬 6,032 筆，較 111 年度 217 萬 5,980 筆，減少 2 萬 9,948 筆，約減 1.4%，主要原因與前項處理憑單及其他支付憑證情形相同。

National Treasury checks issued and deposits made

In 2023, the number of National Treasury checks issued and deposits made totaled 2,146,032 entries, a decrease of 29,948 entries, or 1.4%, compared with 2,175,980 entries in 2022. The main reasons for the decrease are the same as that for the vouchers.

(五) 支付庫款金額情形

112 年度支付庫款金額 4 兆 7,964 億元，較 111 年度 4 兆 4,798 億元，增加 3,166 億元，約增 7.1%。

National Treasury funds disbursed

In 2023, a total of NT\$4,796.4 billion was disbursed, an increase of NT\$316.6 billion, or 7.1%, compared with NT\$4,479.8 billion in 2022.

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
2023	785	1,287	2,624,710	5,838	2,146,032	5,159	47,964	17,634

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

建置退撫儲金按機關別彙總 e 化代繳作業機制，應用系統於 112 年 6 月上線，簡化跨機關作業程序，提升行政效能，擷節政府經費支出。

An e-payment operation mechanism aggregated by agency for retirement and compensation funds of central government agencies was established, and the application system went live in June 2023, so as to simplify cross-agency operational procedures, improve administrative efficacy, and reduce government expenditure.

三、加強推動國庫跨行通匯作業與電子化對帳服務

Strengthen Efforts to Promote Interbank Remittance of Treasury Funds and Electronic Reconciliation Services

完成推動跨行通匯與電子化對帳服務宣導措施之規劃及各式文宣設計，並據以全力推動，另輔導各機關及受款人採存帳跨行通匯方式支領庫款與運用電子化對帳服務，提升庫款支付時效，擷節國庫支出，優化服務品質。

We completed the planning of dissemination methods and the design of various types of leaflets to promote interbank remittance and electronic reconciliation services, and fully promoted them accordingly. In addition, we provided counseling to agencies and payees to adopt interbank remittance for the collection of treasury funds and use the electronic reconciliation services, so as to enhance the time efficiency of public fund payment operations, reduce the Treasury's expenditure, and optimize service quality.

四、辦理訪查

On-site Visits

以實地或視訊方式完成 34 個機關訪查（含專案輔導）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，適時解說及協助解決，俾提升電子支付作業效能。

The NTA has completed visits of 34 agencies in the field or virtually (including project

counseling) to understand their electronic payment operations and security measures and to provide agencies timely commentary and 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 10 萬元以上或逾 25 年未檢討之支用機關，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 amounts were lower than the amount approved by the NTA over NT\$100,000 or which had not been reviewed for over 25 years, 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.

六、辦理人工支付作業緊急應變備援演練，確保國庫支付不中斷

Emergency Response Drills for Manual Payment Operations were held to Ensure Treasury Payment Operations Proceeded without Interruption

112 年 9 月辦理臺北仰德大樓及南投支付大樓兩地同步人工支付作業緊急應變備援演練，並就實際演練情形進行檢討及精進，強化緊急應變能力，確保國庫支付服務不中斷。

In September 2023, emergency response drills for manual payment operations were held simultaneously at the Taipei Yangde Building and the Nantou Disbursement Building. The actual drill response was then reviewed to strengthen and refine emergency response capabilities and ensure uninterrupted treasury payment operations.

債務管理

Debt Management

一、強化地方政府債務管制

Enhanced Control Measures for Local Government Debts

(一) 落實地方政府債務分級管理機制

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

Implement a hierarchical management mechanism for local government debts

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

(二) 積極輔導地方政府改善債務

債務比率超限之苗栗縣 112 年度償債 7.68 億元，較行政院核定償債計畫之執行進度超前；原債務超限之宜蘭縣 1 年以上公共債務比率及未滿 1 年公共債務比率業分別自 107 年度及 111 年 6 月降至法定債限以下，為審慎管理，本部持續列管並於 112 年 7 月赴該府辦理債務管理座談會實地瞭解其財政狀況，112 年 9 月宜蘭縣政府獲行政院核復解除公共債務超強度管理，改列中度管理並將賡續依其債務情形滾動調整列管強度。

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

Miaoli County, with its debt ratio exceeding the debt ceiling, repaid \$768 million through the end of fiscal year 2023. It was ahead of the debt repayment schedule that the Executive Yuan had approved. Similarly, Yilan County, which previously

exceeded its debt ceiling, has improved to comply with the debt ceilings. The debt ratios of Yilan County, including both the ratios of outstanding debt with a maturity of one year or more and those maturing in less than one year, have decreased below the debt ceiling since 2018 and June 2022 respectively. For prudent debt management, the MOF continued to monitor and held a Debt Management Forum in July 2023 to understand the financial situation of Yilan County. In September 2023, Yilan County was relieved from the super-intensive management of public debt by the Executive Yuan, being reclassified under moderate management, and the management intensity will continue to be adjusted according to its debt situation.

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	53,274	7,110	1,492	2	61,878	34.43
2020	55,361	7,172	1,458	1	63,994	34.74
2021	57,091	7,030	1,385	1	65,508	34.36
2022	59,211	6,753	1,317	0	67,290	33.37
2023	60,585	6,708	1,192	0	68,485	31.97

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2023（民國112）年度為審定決算數。
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. FY2005-2023: Final audit accounts for general government, edited by the National Audit Office.
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 111 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 112 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 112 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 2023 was published on December 23, 2022 (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, 2023 (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

112 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。112 年度標售公債 17 次（含甲類公債

16 次及乙類公債 1 次)，包括原始發行 12 次及增額發行 5 次，金額合計 4,780 億元，其中 3,600 億元係為支應債務基金舉新還舊財務運作需要，並未增加債務，1,000 億元為支應總預算及特別預算需求，180 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。112 年度發行國庫券 8 期，發行金額 2,600 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 2023 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 2023, the bonds were issued in 17 terms with a total amount of NT\$478 billion (including 16 terms of non-self-redeeming bond and one term of self-redeeming bond), of which bonds worth NT\$360 billion were issued to provide the budgets for new and old financial operations of the Debt Service Fund without increasing debts; bonds worth NT\$100 billion were issued to raise funds for the general budget and special budgets; NT\$18 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 eight terms in 2023. The total issue amount was NT\$260 billion. Its purpose was to adjust the distribution and scheduling of treasury revenue. For details, please refer to Table 6.

表5 112年度中央政府建設公債標售概況表

Table 5. Issuance of FY2023 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	112乙1期 A12201	180	2023.1.10	10	1.250	179.997	461.00	2.56	0.003	1.250	0	
2	112甲1期 A12101	300	2023.1.17	5	1.000	299.996	652.50	2.18	0.004	1.077	-111,859,997	
3	112甲2期 A12102	300	2023.2.17	10	1.125	299.982	856.50	2.86	0.018	1.210	-238,819,864	
4	112甲3期 A12103	350	2023.2.23	2	1.000	349.993	540.50	1.54	0.007	1.080	-55,105,691	
5	112甲4期 A12104	250	2023.3.3	20	1.375	249.996	468.00	1.87	0.004	1.419	-190,371,652	
6	增額112 甲1期 12101R	350	2023.1.17	5	1.000	350.000	621.50	1.78	0	1.080	-131,076,856	2023.3.24 增額發行 Reopened on 2023.3.24
7	增額112 甲2期 A12102R	300	2023.2.17	10	1.125	299.994	806.00	2.69	0.006	1.205	-221,572,142	2023.4.19 增額發行 Reopened on 2023.4.19
8	112甲5期 A12105	250	2023.5.12	30	1.500	250.000	513.50	2.05	0	1.540	-238,802,112	
9	112甲6期 A12106	300	2023.5.26	5	1.000	299.977	595.50	1.99	0.023	1.080	-116,207,899	
10	112甲7期 A12107	300	2023.6.9	10	1.125	299.978	727.50	2.43	0.022	1.170	-126,704,346	
11	增額112 甲6期 A12106R	250	2023.5.26	5	1.000	249.993	403.00	1.61	0.007	1.080	-94,224,852	2023.7.19 增額發行 Reopened on 2023.7.19
12	增額112 甲7期 A12107R	300	2023.6.9	10	1.125	299.985	515.00	1.72	0.015	1.200	-206,988,349	2023.8.25 增額發行 Reopened on 2023.8.25
13	112甲8期 A12108	250	2023.9.15	5	1.125	249.997	313.00	1.25	0.003	1.150	-30,200,156	
14	112甲9期 A12109	250	2023.9.22	20	1.375	249.985	471.50	1.89	0.015	1.388	-56,419,023	
15	112甲10期 A12110	300	2023.10.5	10	1.250	299.998	462.50	1.54	0.002	1.257	-19,618,277	
16	112甲11期 A12111	250	2023.11.22	30	1.750	249.995	286.00	1.14	0.005	1.800	-287,809,999	
17	增額112 甲10期 A12110R	300	2023.10.5	10	1.250	300.000	505.00	1.68	0	1.260	-27,887,045	2023.12.12 增額發行 Reopened on 2023.12.12

表6 112年度財政部國庫券標售概況表
Table 6. Issuance of FY2023 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112-1 T12001	273	2023.1.12	2023.10.12	300	1.090	244,590,000
2	財112-2 T12002	182	2023.2.9	2023.8.10	300	1.042	155,880,000
3	財112-3 T12003	91	2023.2.24	2023.5.26	300	1.110	83,010,000
4	財112-4 T12004	182	2023.3.23	2023.9.21	350	1.160	202,440,000
5	財112-5 T12005	91	2023.3.30	2023.6.29	350	1.200	104,720,000
6	財112-6 T12006	182	2023.4.7	2023.10.6	350	1.233	215,180,000
7	財112-7 T12007	91	2023.4.13	2023.7.13	350	1.200	104,720,000
8	財112-8 T12008	364	2023.12.28	2024.12.26	300	1.180	353,040,000

(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。112年度共辦理短期借款5次，借款金額為1,370億元。另配

合國庫調度及中央政府債務基金財務運作需要，112 年度辦理中長期借款 6 次，借款金額為 1,457 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 five terms of short-term loans for a total of NT\$137 billion. Given the requirement to balance the National Treasury and the fiscal financing of the Debt Service Fund in 2023, there were six terms of long-term loans for a total of NT\$145.7 billion.

(四) 公債及國庫券之還本付息及核結資料

1. 112 年度償付甲類公債本金 3,650 億元，利息 779 億元，本息合計 4,429 億元。
2. 112 年度償付國庫券本金 2,585 億元，利息 15 億元，本息合計 2,600 億元。
3. 112 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 4,452 億元，國庫券本息金額計 2,600 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\$77.9 billion were paid as scheduled in 2023. The total amount was NT\$442.9 billion.
2. The principal of treasury bills totaling NT\$258.5 billion and interest totaling

NT\$1.5 billion were paid as scheduled in 2023. The total amount was NT\$260 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 2023 amounted to NT\$445.2 billion, and the principal and interest payments of the treasury bills was NT\$260 billion.

四、推動發行永續發展政府債券

Promoting the Issuance of Sustainable Government Bonds

為響應國際永續發展趨勢，財政部積極推動我國永續發展政府債券之發行，除主動建立與金融監督管理委員會及財團法人中華民國證券櫃檯買賣中心間之跨部會合作管道外，並於中央公共債務管理委員會中向各基金管理機關宣導發行，另洽請行政院主計總處及教育部研修相關制度化規範。地方政府部分，財政部透過座談會與研習班等機會，向地方政府宣導運用多元化籌資工具，並提供獎勵誘因，輔導地方政府完備債券發行制度，其中臺中市已於 112 年制定公布公債發行相關自治條例。

In response to the international trend of sustainable development, the MOF actively promotes the issuance of sustainable government bonds. Apart from establishing inter-ministerial cooperation channels with the Financial Supervisory Commission and the Taipei Exchange, the MOF works through the Central Public Debt Administration Committee to promote issuance to various fund management authorities. Furthermore, the MOF has contacted the Directorate General of Budget, Accounting and Statistics of Executive Yuan and the Ministry of Education to amend relevant regulations. For local governments, the MOF advocates for the use of diversified fundraising tools through conducting seminars and workshops and provides incentives to support local governments in establishing bond issuance systems. Among them, Taichung City has formulated and promulgated relevant regulations for bond issuance in 2023.

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

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 113 年度政府重大公共建設先期作業審議，就各部會所提計畫，提供財務面向意見，期政府有限資源發揮最大效益，以健全政府財政。

Execution of preliminary planning operations associated with the budgeting for the 2024 Major Public Construction Projects 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112年度「財務管理」及「債務管理」業務考評，並於地方財政業務聯繫會報頒發績優單位獎座，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112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 2023, including financial management and debt

management, and outstanding unit awards have been presented in “Meeting on Local Finance” to encourage excellence. In addition, the local performance assessment of the year 2023 was completed in October 2023, 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) 辦理中央普通統籌分配稅款撥付

中央普通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。112 年度中央普通統籌分配稅款總計撥付地方政府 3,864.16 億元，較通知分配數 3,300.5 億元增加 563.66 億元 (17.08%)，如表 7，有助紓緩地方財政之壓力。

Overview of the distribution of General Centrally-Funded Tax Revenues

General 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.

A total of NT\$386.42 billion of General Centrally-Funded Tax Revenues were disbursed to local governments, an increase of NT\$56.37 billion (17.08%) compared to the notified allocation amount of NT\$330.05 billion in 2023. This higher amount was expected to help ease the fiscal pressure on local governments. For details, please refer to Table 7.

表7 112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 2023

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	3,300.50	3,864.16	563.66	17.08
直轄市 Special Municipality	2,141.68	2,519.28	377.60	17.63
縣市 County/ City	873.08	1,008.71	135.63	15.54
鄉鎮市 Township/ Town	285.74	336.16	50.42	17.65

註：

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

Notes:

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

三、督導公益彩券發行

Supervision of the Issuance of the Public Welfare Lottery

112年度為第4屆公益彩券發行最後1年，公益彩券銷售及盈餘為歷年新高，結算銷售金額達1,625億元，盈餘分配數為354億元，計分配予衛生福利部159億元、中央健康保險署18億元及地方政府177億元，挹注國民年金、全民健保及地方政府社會福利財源，如表8。

The last year of the 4th Public Welfare Lottery issuance was 2023, and the sales amount and surplus of the Public Welfare Lottery set new records. In 2023, the sales amount stood at NT\$162.5 billion, and the surplus amount was NT\$35.4 billion. From this amount, NT\$15.9 billion was distributed to the Ministry of Health and Welfare, NT\$1.8 billion to the National Health Insurance Administration, and NT\$17.7 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare. For details, please refer to Table 8.

表8 公益彩券盈餘分配數及銷售金額一覽表

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

單位：新臺幣億元
Unit: NT\$100 million

項目 Item	盈餘分配數 Amount of Distributed Surpluses				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	
第1屆發行合計 Total of the 1st. issuance (2000-2001)	49.79	28.73	4.13	82.65	339.06
第2屆發行合計 Total of the 2nd. issuance (2002-2006)	603.06	542.75	60.30	1,206.11	4,115.66
第3屆發行合計 Total of the 3rd. issuance (2007-2013)	837.45	753.70	83.74	1,674.89	6,141.10
2014	141.84	127.65	14.18	283.67	1,160.82
2015	167.94	151.10	16.79	335.83	1,366.40
2016	132.99	119.68	13.3	265.97	1,171.75
2017	142.14	127.93	14.21	284.28	1,209.76
2018	133.53	120.18	13.35	267.07	1,140.61
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	289.4	1,291.53
2023	177.25	159.46	17.72	354.43	1,625.13
第4屆發行結束 結算盈餘 Liquidation Surplus of the 4th issuance	27.60	24.84	2.76	55.19	-
第4屆發行合計 Total of the 4th issuance (2014-2023)	1,506.15	1,355.40	150.60	3,012.16	12,781.14
發行總計 Accumulated Total	2,996.44	2,680.59	298.78	5,975.81	23,376.97

四、督導第 5 屆發行機構辦理彩券發行準備

Supervise the 5th Public Welfare Lottery Issuing Institute to Complete the Preparations for the Issuance

因應第 4 屆公益彩券發行機構發行權於 112 年 12 月 31 日屆滿，為期彩券業務順利銜接，財政部業督導第 5 屆發行機構完成電腦技術廠商及經銷商遴選、系統獨立認證及 13 項管理規範訂定等發行準備工作並於 113 年 1 月 1 日順利發行。

In response to the expiration of the issuance right of the 4th Public Welfare Lottery issuing institute on December 31, 2023, and to ensure the smooth transition of public welfare lottery issuance business, the MOF supervised the 5th Public Welfare Lottery issuing institute to complete preparatory work such as the selection of computer technology manufacturers and dealers, certification of lottery information systems, and establishment of 13 management standards. Preparations for Issuance were smoothly completed on January 1, 2024.

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 112 年股東常會董事改選

112 年度合作金庫金融控股股份有限公司、彰化商業銀行股份有限公司、關貿網路股份有限公司董事（含獨立董事）改選，經審慎妥適規劃，順利圓滿完成，使公股權益得以維護。

Completion of board directors' elections in government-owned share enterprises in 2023

The board directors' elections (including independent directors) of Taiwan Cooperative Financial Holding Co., Ltd., Chang Hwa Commercial Bank Co., Ltd., and Trade-Van Information Services Co. were held smoothly and successfully in 2023, and the results were in line with the expectation of the MOF in that the interests of government-owned shareholdings were well-protected.

(二) 完成國營事業董事會改派

112 年完成臺灣金融控股股份有限公司董事、中國輸出入銀行監事、臺灣菸酒股份有限公司董事及監察人改派。

Completion of the reassignment of the board of directors in government-owned share enterprises in 2023

The new board directors of Taiwan Financial Holding Co., Ltd., the supervisors of the Export-Import Bank of the R.O.C., and board directors and supervisors of Taiwan Tobacco & Liquor Corp. were appointed in 2023.

(三) 廣續辦理「青年安心成家購屋優惠貸款」

配合協助青年購置自有住宅政策，財政部自 99 年 12 月 1 日起推出「青年

安心成家購屋優惠貸款（下稱青安貸款）」，由 8 家公股銀行以其自有資金辦理。嗣為擴大政策效益，自 112 年 8 月 1 日起放寬部分條件，除原公股銀行減收半碼續辦外，並由政府加碼提供 1 碼利息補貼，補貼期間及實施期程至 115 年 7 月 31 日止。截至 112 年 12 月底止，本優惠貸款共撥貸 37 萬 441 戶、1 兆 6,267 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, to enhance policy effectiveness, certain loan terms of this project have been relaxed. Furthermore, the government has provided a 0.25% interest subsidy in addition to the former 0.125% interest reduction offered by the banks, effective since August 1, 2023. The implementation and subsidy period will continue until the end of July 31, 2026. As of the end of December 2023, the abovementioned preferential loans administered by the government-owned share banks were granted to 370,441 households with a total amount of NT\$1,626.7 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) 行政院公營事業民營化基金之管理運作

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 112 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 1,755.35 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 112 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。
5. 依行政院 110 年 5 月 14 日核定裁撤計畫，為應民營化基金 113 年 1 月 1 日裁撤，112 年度辦理基金相關業務如下：
 - (1) 基金收支預算面：至 112 年底尚待執行之釋股預算保留數移請釋股預算主管機關自 113 年初依照總預算保留作業程序辦理；台灣國際造船股份有限公司回饋金移請經濟部依行政院 111 年 11 月 2 日函示，該公司自 116 年起每年續繳交回饋金，並配合編列公務預算繳庫；政府依法應負擔之各項民營化相關支出及收回原請領公勞保補償金，已通知各移轉民營事業主管機關，應自 113 年度起，於其公務預算編列相關經費及收入。
 - (2) 基金債務面：至 112 年底短期借款總計 590.53 億元，自 113 年起由國庫承接償還。
 - (3) 基金資產面：包含 1 筆道路用地土地已移交財政部國有財產署接管並辦竣管理機關變更登記，及債權讓與經濟部，雙方已完成簽訂債權讓與契約，並移由經濟部廣續辦理後續追償事宜。

Management Operations 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. This includes 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, 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 2023, the total payment for the privatization of government-owned enterprises of the MOF, Ministry of Economic Affairs (MOEA), Ministry of Transportation and Communications (MOTC), Ministry of Culture (MOC), and the Veterans Affairs Council (VAC) was NT\$175.535 billion. 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 making actuarial assumptions for the Fund for Privatization of Government-owned Enterprises under the Executive Yuan to be the basis for competent authorities in conducting actuarial calculations, consolidating the actuarial reports of competent authorities, and making scheduled disclosures of the relevant expenses in the 2023 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, a request may be submitted to the Directorate-General of Budget, Accounting and Statistics, Executive Yuan for additional funds to be allocated from the treasury to repay debts, depending on the government's overall finances and the Fund's actual operating needs.
 5. In accordance with the abolition plan approved by the Executive Yuan on May 14, 2021, and in consideration that the privatization fund will be abolished on January 1, 2024, the fund-related business handled in 2023 was as follows:
 - (1) Fund revenue and expenditure budget: The budget reservations that were yet to be implemented by the end of 2023 would be transferred to the budget management agency for processing in accordance with the general budget reservation operating procedures from the beginning of 2024; CSBC

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2022年12月底止 Aug. 2001 to Dec. 2022		2023年度 FY2023	
		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 (6.35%)	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	0.89	1,333.39 (79.63%)	0.03	80.85
	交通部 MOTC	1,221.05		76.16	
	經濟部 MOEA	6.51		0.05	
	財政部 MOF	6.62		0.04	
	退輔會 VAC	98.32		6.57	
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	105.07 (6.27%)	0	0
	交通部 MOTC	39.67		0	
	經濟部 MOEA	12.69		0	
	財政部 MOF	47.18		0	
	退輔會 VAC	0.95		0	
已民營化事業民營化時留用人員於87年6月5日仍繼續在職義務役年資結算補償給付 For privatized businesses, compensation pay based on voluntary service and seniority for retained staff still in place on June 5, 1998	文化部 MOC	0	34.36 (2.05%)	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 (5.70%)	0	0
	退輔會 VAC	40.11		0	
總計 Total			1,674.50	總計 Total	80.85

Corporation Taiwan feedback funds will be transferred to the MOEA according to a letter from the Executive Yuan on November 2, 2022 that the company will continue to pay rebates every year starting from 2026, and will cooperate with the preparation of public service budgets and pay them to the treasury. The government shall bear all privatization-related expenditures in accordance with the law. After recovering the original claims for public insurance and labor insurance compensation, the government has notified the competent authorities of all privatized enterprises to which these claims shall be transferred to, and relevant funds and revenues should be included in their general budgets starting from 2024.

- (2) Fund debt: As of the end of 2023, short-term borrowings totaled NT\$59.053 billion, which will be repaid by the National Treasury starting in 2024.
- (3) Fund assets: One piece of land used for road has been transferred to the National Property Administration, MOF, for takeover. The registration of the land to a different management agency has been completed, and the creditor's rights has been transferred to the MOEA. Both parties have completed signing the creditor's rights transfer contract, and the land has been transferred to the MOEA to continue to handle follow-up recovery matters.

(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

112 年度營業及非營業特種基金計有 119 單位，其所轄編製分基金預算 136 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 113 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 112 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 2023, the number of enterprise funds and non-profit special funds totaled 119, under which 136 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 2024 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 2023 financial statements of the Fund.

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

112 年度完成審查中央政府各機關規費相關法規總數計 56 個，收費項目總數計新增 173 項、調整 153 項；另審查各地方政府規費相關法規計 15 個。108 年至 112 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 2023, a review of 56 relevant regulations of central government service fees was completed, with 173 charges newly-added and 153 adjustments to previously existing charges, as well as the relevant regulations of local government service fees for a total of 15 regulations. The summaries of the related figures from 2019 to 2023 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 155 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 155 relevant regulations to carry out reviews and amendments as needed.

表10 108年度至112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 2019 to 2023

單位：新臺幣億元；%
Unit: NT\$100 million; %

年度 Year	2019	2020	2021	2022	2023	
項目 Item	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	審定決算數 Final Audit Account	
罰賠款收入 Revenues from Fines and Indemnities	250.38	265.68	279.13	220.40	291.49	
規費收入 Fees	612.58	1,990.25	555.97	593.90	657.15	
其他收入 Other	162.40	147.01	250.44	210.14	244.18	
財產收入 (經常門) Revenues from Public Properties (Current)	116.34	413.33	140.18	124.48	200.79	
財產收入 (資本門) Revenues from Public Properties (Capital)	190.58	396.03	252.74	307.26	222.41	
合計 Total	金額 Amount	1,332.28	3,212.30	1,478.46	1456.18	1,616.02
	成長率 Growth %	(5.95)	141.11	(53.98)	(1.51)	10.98

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

113 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 2,869 億元、行政及財產收入 1,243 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 2024, with amounts of NT\$286.9 billion and NT\$124.3 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 112 年底，領有菸酒進口業許可執照業者計有 2,669 家，較 111 年增加 136 家；酒製造業者計有 346 家，較 111 年減少 4 家；菸製造業者則有 4 家，與 111 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 2023, these were 2,669 licensed operators in the import business, an increase of 136 operators compared with the number of the previous year. Also in 2023, there were 346 licensed alcohol producing operators, four operators fewer than in 2022; and four licensed tobacco producing operators, the same number of operators as in 2022.

二、修正菸酒管理相關法規

Amending the Regulations of the Tobacco and Alcohol Administration Act

因應菸害防制法修法納管加熱菸，112 年 3 月 22 日修正發布「菸酒管理法施行細則」第 2 條及第 27 條條文、「菸酒管理法第 6 條第 1 項第 4 款輸入匿報、短報菸酒為私菸、私酒之一定數量」，以及同條項第 5 款「中華民國漁船載運菸酒為私菸、私酒之一定數量」規定；另同年月 24 日與衛生福利部及經濟部會銜修正發布「菸產製工廠設廠標準」第 8 條、第 10 條及第 12 條條文。

In response to the amendment of the Tobacco Hazards Prevention Act which regulates heated tobacco products, the amendments to Articles 2 and 27 of “Enforcement Rules of the Tobacco and Alcohol Administration Act,” 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 were promulgated on March 22, 2023. On March 24, 2023, the amendments to Articles 8, 10, and 12 of “Standards for the Establishment of a Tobacco Production Factory” were promulgated in conjunction with the Ministry of Health and Welfare and the Ministry of Economic Affairs.

三、賡續推動優質酒類認證

Promoting the Alcohol Quality Certification System

(一) 為提升國內產製酒品之品質，保障消費者權益，財政部自 92 年起推動優質酒類認證制度，112 年經積極輔導業者申請認證 55 場次，計新增通過認證 3 廠線、18 項酒品；截至 112 年底，共有 50 廠線計 274 項酒品通過認證。另為提升認證酒品國際競爭力，112 年薦送認證酒品參加「2023 舊金山世界烈酒競賽」，榮獲 35 面獎牌，並舉辦認證酒品品評競賽，結合餐酒會辦理「2023 財政部優質酒類認證成果發表會」，有效提升認證酒品知名度。

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 2023, the MOF actively held 55 sessions to assist producers applying for the certification, and ended up with 3 manufacturing lines and 18 alcohol products being certified. At the end of 2023, 50 manufacturing lines (and 274 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 “2023 San Francisco World Spirits Competition” and were awarded 35 medals. The MOF also hosted a tasting competition followed by “The Ministry of Finance Alcohol Quality Certification

System Achievements Presentation of 2023” as well as a banquet, to effectively boost the reputation of these certified alcohols.

(二) 為強化認證管理及配合實務需要，112 年 5 月 1 日修正發布「財政部優質酒類其他蒸餾酒類認證評審基準」第 2 點、第 5 點及第 6 點規定。

To strengthen certification management and to meet practical needs, the amendments to Articles 2, 5, and 6 of “MOF Criteria for Evaluation of Alcohol Quality Certification for Other Distilled Spirits” were promulgated on May 1, 2023.

四、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、基隆市衛生局及國家原子能科技研究院等檢驗單位，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，並持續推動申請進口酒類查驗全面 e 化措施，112 年平均使用率已達 9 成。112 年共審理進口酒類衛生查驗案件 105,228 件，其中不合格 18 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 Customs Administration, MOF Keelung Customs, Pingtung County Central Laboratory, Keelung City Health Bureau, National Atomic Research Institute 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 continuously implemented measures for e-application of the imported alcohol inspection scheme, aiming to simplify application procedures. The 2023 utilization rate of the aforementioned electronic measures has reached to 90%. In 2023, there were 105,228 applications (18 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.

五、強化菸酒類消費者保護及違法菸酒查緝

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 418 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」委員會第 51 次會議，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 2023, the NTA cooperated with the Consumer Protection Division, Executive Yuan and local governments to organize 418 promoting activities with the aim of enhancing public participation in monitoring illegal activities and protecting consumers' safety and public order. "The 51th Commissioners' Meeting of the Central Supervisory Unit for the Handling of Investigations and Seizures of Illegal 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「財政部 112 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 2023 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) 因應菸害防制法修法納管加熱菸，112 年 7 月 21 日檢討修正「查緝走私菸品精進執行方案」，將違反菸酒管理法規定之加熱菸列為查緝重點，增加相關查緝措施。

In response to the amendment of the Tobacco Hazards Prevention Act which regulates heated tobacco products, the “Implementation Plan for Enhancing the Efficacy of Investigation and Seizure of Smuggled Tobacco Products” was reviewed and revised on July 21, 2023. Heated tobacco products that violate the provisions of the Tobacco and Alcohol Administration Act were classified as a key target for crackdown, with additional enforcement measures being implemented.

- (四) 112 年度查獲違反菸酒管理法案件 3,494 件，違法菸類約 1,748 萬包、酒類約 51 萬公升，市價約 8 億 5,854 萬元，各年度查獲違法菸酒數量如表 14。

As of December 31, 2023, a total of 3,494 cases involving illegalities have been successfully handled by the NTA. A total of 17.48 million packs of illegal tobacco products and a total of 0.51 million liters of illegal alcohol products were seized at a market value of about NT\$858.54 million. The total amounts of illegal tobacco and alcohol products seized in the past years from 2002 to 2023 are shown in Table 14.

表11 國產及進口紙菸類總量表

Table 11. Total Amounts of Domestic and Imported Cigarettes

單位：千支
Unit: 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
2023	30,694,482.24	84.77	-6.15	5,515,028.03	15.23	-8.83	36,209,510.27	100.00	-6.57

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 (cut tobacco, cigars, snuff, chewing tobacco, and other tobacco products)

單位：公斤
Unit: Kilogram

年度 Year	非紙菸類（菸絲、雪茄、鼻菸、嚼菸、其他菸品） Non-Cigarette Products (cut tobacco, 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
2023	6,720.00	0.52	0.00	1,287,658.72	99.48	4.53	1,294,378.72	100.00	5.07

表13 國產及進口酒類總量表

Table 13. Total Amounts of Domestic and Imported Alcohol Products

單位：千公升(公秉)
Unit: Kiloliter

產品 Products	酒類 Alcohol Products								
	國產Domestic			進口Imported			小計Sub-total		
	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %	數量 Quantity	結構比 Ratio of Structure %	成長率 Rate of Growth %
年度 Year									
2002	437,006.60	72.06	-	169,452.76	27.94	-	606,459.36	100.00	-
2003	451,714.68	72.63	3.37	170,247.86	27.37	0.47	621,962.53	100.00	2.56
2004	463,928.52	73.56	2.70	166,793.42	26.44	-2.03	630,721.94	100.00	1.41
2005	463,637.73	73.09	-0.06	170,690.17	26.91	2.34	634,327.90	100.00	0.57
2006	497,903.74	75.24	7.39	163,883.02	24.76	-3.99	661,786.77	100.00	4.33
2007	472,405.27	72.10	-5.12	182,768.81	27.90	11.52	655,174.08	100.00	-1.00
2008	462,820.28	72.33	-2.03	177,023.82	27.67	-3.14	639,844.10	100.00	-2.34
2009	503,041.28	73.80	8.69	178,585.03	26.20	0.88	681,626.30	100.00	6.53
2010	513,432.94	71.64	2.07	203,295.32	28.36	13.84	716,728.26	100.00	5.15
2011	509,947.98	70.00	-0.68	218,577.54	30.00	7.52	728,525.53	100.00	1.65
2012	544,971.27	70.95	6.87	233,133.45	29.05	2.08	768,104.71	100.00	5.43
2013	503,572.47	69.27	-7.60	233,396.78	30.73	0.12	726,969.26	100.00	-5.36
2014	515,372.48	66.95	2.34	254,371.16	33.05	13.87	769,743.64	100.00	5.88
2015	515,196.55	65.97	-0.03	265,719.65	34.03	4.46	780,916.20	100.00	1.45
2016	505,307.94	64.22	-1.92	281,547.36	35.78	5.96	786,855.30	100.00	0.76
2017	507,480.81	63.47	0.43	292,023.12	36.53	3.72	799,503.93	100.00	1.61
2018	488,796.84	62.72	-3.68	290,479.41	37.28	-0.53	779,276.24	100.00	-2.53
2019	469,662.13	60.57	-3.92	305,747.63	39.43	5.26	775,409.75	100.00	-0.50
2020	462,287.38	58.06	-1.57	333,988.36	41.94	9.24	796,275.74	100.00	2.69
2021	412,022.11	53.07	-10.87	364,318.10	46.93	9.08	776,340.21	100.00	-2.50
2022	416,683.09	51.78	1.13	388,074.12	48.22	6.52	804,757.22	100.00	3.66
2023	374,626.50	48.47	-10.09	398,330.91	51.53	2.64	772,957.41	100.00	-3.95

表14 查獲違法菸酒統計表

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
2023		18.38	0.51

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.



叁、未來業務展望

Future Prospects

叁、未來業務展望

Future Prospects

一、廣續落實各項開源節流措施，改善收支結構

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

政府近年積極推動各項健全財政措施，財政狀況持續改善，未來將廣續推動落實開源節流措施，統籌可用資源，多元籌措財政財源，管控歲入歲出差短，以奠定財政永續基礎，作為經濟發展後盾。

We have been actively promoting sound financial measures, leading to a continuous improvement in the fiscal situation. To achieve healthy public finance and sustainable economic growth, we will continue to implement various source-broadening and cost-cutting measures by establishing multiple channels for the cultivation of financial resources of the government, and controlling the shortfall between annual income and expenditure.

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 and converts high-interest rate debt to low-interest rate debt. It is 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 and relieve 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 the defense capability, which have led to a huge expense 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 14 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 14 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、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。配合民營化基金裁撤，112 年度已完成基金相關業務，至基金帳務處理，於基金結束時辦理結算，餘存現金解繳國庫，及報請行政院廢止民營化基金提撥運用辦法，俾如期如質完成基金退場。

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 environment, and the government's overall financial circumstances. In accordance with the Directions for Special Fund Management of Central Government, the NTA drafted a withdrawal plan with an enforcement date slated for January 1, 2024, and this plan has been ratified by the Executive Yuan. In conjunction with the dismantling of the privatization fund, the fund-related business has been completed in 2023, and the fund accounts have been processed. The settlement will be handled at the end of the fund; the remaining cash will be paid to the National Treasury, and a submission shall be made to the Executive Yuan to abolish the Regulations Governing Appropriation and Use

of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan, so that the fund exit can be completed successfully as scheduled.

十、加強實施規費「定期檢討制」

Enhancing the Routine Review of the Regulations of Fees and Charges

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

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.

十一、賡續推動「優質認證酒類產業發展方案」

Steadily Implementing the Development Plan for the Certificated Alcohol Industry

賡續推動「優質認證酒類產業發展方案」112 年至 114 年計畫，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。113 年度將融入在地特產、懷舊文化等臺灣特色，運用多元新興媒體，加強行銷優質酒類認證標誌與酒品，鼓勵認證業者生產優質好酒。

The NTA has continued to execute the “Development Plan for the Certificated Alcohol Industry” from the year 2023 to the year 2025. The plan 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 2024, there will be an emphasis on utilizing emerging media to incorporate Taiwan's local specialties, nostalgic culture, and other unique characteristics. This will enhance the marketing of the “W” certification mark and certificated alcoholic beverages, encouraging certified producers to produce high-quality alcohols.

十二、廣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.

十三、提升私劣菸酒查緝效能

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

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

The NTA has continued to 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、112 年度重要事件紀要

Major Events in 2023

肆、112 年度重要事件紀要

Major Events in 2023

日期 Date	事 件 Events
01.04~01.06	辦理112年春節前私劣菸酒查緝專案。 Launched “The 2023 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Lunar New Year Holidays.”
01.10	委託中央銀行於1月6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1.250%，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 January 6, 2023, and to issue on January 10, 2023, NT\$18 billion of the Central Government Development Bonds, with a 10-year maturity, 1.250% highest yield rate and 1.250% p.a. coupon rate.
01.12	委託中央銀行於1月11日標售、1月12日發行273天期國庫券新臺幣300億元，得標利率為1.090%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on January 11 and to issue on January 12 NT\$30 billion of 273-day Treasury Bills at a 1.090% discount rate.
01.17	委託中央銀行於1月12日標售、1月17日發行5年期公債新臺幣300億元，得標利率為1.077%，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 January 12, 2023, and to issue on January 17, 2023, NT\$30 billion of the Central Government Development Bonds, with a 5-year maturity, 1.077% highest yield rate and 1.000% p.a. coupon rate.
01.19	修正發布「公益彩券回饋金運用及管理作業要點」部分規定。 Promulgated amendment to partial regulations of “Guidelines for the Use and Management of Feedback Funds of the Public Welfare Lottery.”
01.30	公告「110年度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 2021 Compared with Major Countries in the World.”

日期 Date	事 件 Events
01.30	訂定「財政部112年度加強查緝私劣菸酒策進計畫」。 Promulgation of “The MOF 2023 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
02.09	委託中央銀行於2月8日標售、2月9日發行182天期國庫券新臺幣300億元，得標利率為1.042%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 8 and to issue on February 9 NT\$30 billion of 182-day Treasury Bills at a 1.042% discount rate.
02.16	舉辦「112年地方財政業務聯繫會報」。 Held “The 2023 Meeting on Local Finance.”
02.17	委託中央銀行於2月14日標售、2月17日發行10年期公債新臺幣300億元，得標利率為1.210%，票面利率為年息1.125%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 14, 2023, and to issue on February 17, 2023, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.210% highest yield rate and 1.125% p.a. coupon rate.
02.23	配合完成中央政府疫後強化經濟與社會韌性及全民共享經濟成果特別預算案財源籌措，經行政院第3844次會議通過。 The MOF cooperated with the Directorate General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to complete the preparation for revenues of the Enhancing Post-pandemic Economic and Social Resilience and National Sharing Economy Achievement Special Budget Proposal, which was approved during the meeting no. 3844 by the Executive Yuan.
02.23	委託中央銀行於2月20日標售、2月23日發行2年期公債新臺幣350億元，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 February 20, 2023, and to issue on February 23, 2023, NT\$35 billion of the Central Government Development Bonds, with a 2-year maturity, 1.080% highest yield rate and 1.000% p.a. coupon rate.

Major Events in 2023

日期 Date	事 件 Events
02.24	<p>委託中央銀行於2月23日標售、2月24日發行91天期國庫券新臺幣300億元，得標利率為1.110%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 23 and to issue on February 24 NT\$30 billion of 91-day Treasury Bills at a 1.110% discount rate.</p>
03.03	<p>委託中央銀行於2月24日標售、3月3日發行20年期公債新臺幣250億元，得標利率為1.419%，票面利率為年息1.375%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on February 24, 2023, and to issue on March 3, 2023, NT\$25 billion of the Central Government Development Bonds, with a 20-year maturity, 1.419% highest yield rate and 1.375% p.a. coupon rate.</p>
03.13	<p>修正發布「菸酒事業廢棄物再利用管理辦法」第2條、第4條條文及第7條附表。</p> <p>Promulgated amendments to Articles 2, 4, and the appendix of Article 7 of the “Regulations on the Reuse of Alcohol and Tobacco Industrial Waste.”</p>
03.20	<p>「全民共享普發現金」宣導網站及客服專線正式上線。</p> <p>The “Universal Cash Handout” advocacy website and the information service hotline were officially launched.</p>
03.20	<p>配合疫情指揮中心自3月20日起實施COVID-19輕症免隔離措施，取消仰德大樓分區辦公作業。</p> <p>Coordinated with the Central Epidemic Command Center from March 20 to exempt those with mild disease from isolation and canceled the Main Office off-site work.</p>
03.20~03.22	<p>辦理112年「第1次不定期私劣菸酒查緝專案」。</p> <p>Launched “The 2023 First Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”</p>
03.22	<p>開放「全民共享普發現金」登記入帳線上登記。</p> <p>The “Universal Cash Handout” claiming method of “Remittance Registration” became available for online registration.</p>

日期 Date	事 件 Events
03.22	修正發布「菸酒管理法施行細則」第2條、第27條。 Promulgated amendments to Articles 2 and 27 of “Enforcement Rules of the Tobacco and Alcohol Administration Act.”
03.22	修正發布「菸酒管理法第6條第1項第4款輸入匿報、短報菸酒為私菸、私酒之一定數量」。 Promulgated amendments to “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.”
03.22	修正發布「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」。 Promulgated amendments to “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 Tobacco and Alcohol Administration Act.”
03.23	委託中央銀行於3月22日標售、3月23日發行182天期國庫券新臺幣350億元，得標利率為1.160%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 22 and to issue on March 23 NT\$35 billion of 182-day Treasury Bills at a 1.160% discount rate.
03.24	委託中央銀行於 3 月 21 日標售、3 月 24 日增額發行5年期公債新臺幣350億元，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 March 21, 2023, and to issue on March 24, 2023, NT\$35 billion of the Central Government Development Bonds, with a 5-year maturity, 1.080% highest yield rate and 1.000% p.a. coupon rate.
03.24	與衛生福利部及經濟部會銜修正發布「菸產製工廠設廠標準」第8條、第10條、第12條。 Promulgated amendments to Articles 8, 10, and 12 of the “Standards for the Establishment of a Tobacco Production Factory” in conjunction with the Ministry of Health and Welfare and the Ministry of Economic Affairs.

Major Events in 2023

日期 Date	事 件 Events
03.27	訂定發布「全民共享經濟成果普發現金辦法」。 Promulgated the “Regulations for Public Sharing of Economic Achievement with Universal Cash Handout.”
03.27~10.19	辦理112年度國庫電子支付及集中支付作業訪查。 Conducted the 2023 visit of Treasury electronic payment and centralized payment operations.
03.27~05.12	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。 Conducted on-site inspections on the use and management of “The Funding of Tobacco Health and Welfare Surcharge for Local Governments to Investigate and Seize Illegal Tobacco.”
03.30~11.30	加強推動各機關及受款人庫款領取方式採跨行通匯與電子化對帳服務。 Strengthened efforts to promote the adoption of interbank remittance for the collection of treasury funds and electronic reconciliation services by agencies and payees.
03.30	委託中央銀行於3月29日標售、3月30日發行91天期國庫券新臺幣350億元，得標利率為1.200%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on March 29 and to issue on March 30 NT\$35 billion of 91-day Treasury Bills at a 1.200% discount rate.
04.07	委託中央銀行於4月6日標售、4月7日發行182天期國庫券新臺幣350億元，得標利率為1.233%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 6 and to issue on April 7 NT\$35 billion of 182-day Treasury Bills at a 1.233% discount rate.
04.10	開放「全民共享普發現金」ATM領現。 The “Universal Cash Handout” claiming method of “ATM Cash Withdrawal” started.
04.10~04.14	辦理112年上半年酒品複核抽檢計畫工作。 Completed reviewing the 2023 first half alcohol products inspection planning and inspection work.

日期 Date	事 件 Events
04.12~04.13	舉辦「酒品檢驗實務班」(第1班)。 Held “Alcohol Products Testing Practice Course.” (Class No.1)
04.13	委託中央銀行於4月12日標售、4月13日發行91天期國庫券新臺幣350億元，得標利率為1.200%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 12 and to issue on April 13 NT\$35 billion of 91-day Treasury Bills at a 1.200% discount rate.
04.17	開放「全民共享普發現金」郵局領現。 The “Universal Cash Handout” claiming method of “Post Office Cash Withdrawal” started.
04.17	督導8家公股銀行推出「中小企業千億振興融資方案」，融資額度3,000億元，受理期限至113年12月底止。 Supervised the eight banks with government-owned shareholdings to jointly launch the “Small and Medium Enterprise (SME) 300 billion Revitalization Financing Program.” The application deadline is until the end of December 2024.
04.19	委託中央銀行於4月14日標售、4月19日增額發行10年期公債新臺幣300億元，得標利率為1.205%，票面利率為年息1.125%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on April 14, 2023, and to issue on April 19, 2023, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.205% highest yield rate and 1.125% p.a. coupon rate.
04.21	修正發布「房地合一課徵所得稅稅課收入分配及運用辦法」第3條及第6條。 Promulgated amendments to Articles 3 and 6 of the “Regulations for Distribution and Use of Income Tax Revenue from Transaction of House and Land.”
05.01	修正發布「財政部優質酒類其他蒸餾酒類認證評審基準」第2點、第5點及第6點規定。 Promulgated amendments to Articles 2, 5, and 6 of “MOF Criteria for Evaluation of Alcohol Quality Certification for Other Distilled Spirits.”

日期 Date	事 件 Events
05.05	辦理111年度中央政府各機關經費贖餘待納庫款催繳作業。 Conducted the 2022 central government agencies collection operations of remaining funds returned to the National Treasury.
05.12	委託中央銀行於5月9日標售、5月12日發行30年期公債新臺幣250億元，得標利率為1.540%，票面利率為年息1.500%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on May 9, 2023, and to issue on May 12, 2023, NT\$25 billion of the Central Government Development Bonds, with a 30-year maturity, 1.540% highest yield rate and 1.500% p.a. coupon rate.
05.22~05.23	舉辦「菸酒法規及製酒原理班」。 Held “The Seminar on Tobacco and Alcohol Regulations and the Principles of Alcohol Making.”
05.24	召開「中央政府債務基金管理會第50次會議」。 Held “The 50th Meeting of Central Government Debt Service Fund Administration Committee.”
05.26	委託中央銀行於5月23日標售、5月26日發行5年期公債新臺幣300億元，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 May 23, 2023, and to issue on May 26, 2023, NT\$30 billion of the Central Government Development Bonds, with a 5-year maturity, 1.080% highest yield rate and 1.000% p.a. coupon rate.
06.01	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.
06.07~06.09	辦理112年端午節前私劣菸酒查緝專案。 Launched “The 2023 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Dragon Boat Festival.”

日期 Date	事 件 Events
06.09	<p>委託中央銀行於6月6日標售、6月9日發行10年期公債新臺幣300億元，得標利率為1.170%，票面利率為年息1.125%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on June 6, 2023, and to issue on June 9, 2023, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.170% highest yield rate and 1.125% p.a. coupon rate.</p>
06.12~06.14	<p>舉辦6場次「國庫集中支付業務講習」。</p> <p>Held six sessions of “The National Treasury Fund Payment Service Workshop.”</p>
06.14~06.15	<p>舉辦「酒品檢驗實務班」（第2班）。</p> <p>Held “Alcohol Products Testing Practice Course.” (Class No.2)</p>
06.15	<p>建置退撫儲金按機關別彙總e化代繳作業機制。</p> <p>Established the e-payment operation mechanism aggregated by agency for retirement and compensation funds of central government agencies.</p>
06.16	<p>完成合作金庫金融控股股份有限公司、彰化商業銀行股份有限公司及關貿網路股份有限公司董事改選。</p> <p>Completed the board directors’ election (including independent directors) of Taiwan Cooperative Financial Holding Co., Ltd., Chang Hwa Commercial Bank Co., Ltd., and Trade-Van Information Services Co.</p>
06.27	<p>修正發布「中央統籌分配稅款分配辦法」第17條。</p> <p>Promulgated amendment to Article 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues.”</p>
07.04	<p>召開中央公共債務管理委員會第21次會議。</p> <p>Held “The 21th meeting of the Central Public Debt Administration Committee.”</p>
07.07	<p>赴雲林縣政府辦理債務管理座談會。</p> <p>Held a debt management counseling forum in Yunlin County.</p>
07.12	<p>召開中央公共債務管理委員會第22次會議。</p> <p>Held “The 22th meeting of the Central Public Debt Administration Committee.”</p>

Major Events in 2023

日期 Date	事 件 Events
07.13	青年安心成家購屋優惠貸款精進方案提報行政院第3863次會議決定。 The no. 3863 meeting of the Executive Yuan approved the enhanced Preferential Housing Loans for the Youth.
07.13~07.14	辦理112年度「菸酒查緝實務講習班」。 Held “The 2023 Seminar on Investigation and Seizure on Tobacco and Alcohol Products.”
07.19	委託中央銀行於7月14日標售、7月19日增額發行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 July 14, 2023, and to issue on July 19, 2023, 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.
07.19	赴苗栗縣政府辦理債務管理座談會。 Held a debt management counseling forum in Miaoli County.
07.21	修正發布「查緝走私菸品精進執行方案」（第9次）。 Promulgated amendment to partial regulations of “Implementation Plan for Enhancing the Efficiency of Investigation and Seizure of Smuggled Tobacco Products.”(9th time)
07.25	召開中央菸酒稽查及取締督導小組委員會第51次會議。 Held “The 51th Commissioner’s Meeting of the Central Supervisory Unit for the Handling of Investigations and Seizures of Illegal Tobacco and Alcohol Products.”
07.27	赴宜蘭縣政府辦理債務管理座談會。 Held a debt management counseling forum at Yilan County.
07.27	修正發布「公股銀行辦理青年安心成家購屋優惠貸款原則」，自112年8月1日起放寬各項條件，包括最高貸款額度提高至1,000萬元、貸款年限延長至40年，寬限期延長至5年等；另現行公股銀行減收利息半碼續辦，再由政府補貼1碼至115年7月31日止。 Promulgated the “Preferential Housing Loans for the Youth,” providing additional interest subsidies with the loan period raised to a maximum of 40 years with an extended grace period of five years. These revised terms have been effective since August 1, 2023, and will continue until July 31, 2026.

日期 Date	事 件 Events
08.01	舉辦「酒品產業相關教育訓練研習班」。 Held “The 2023 Seminar on Alcohol Industry-related Education and Training.”
08.02	完成中國輸出入銀行監事改派。 Reassigned the supervisors of the Export-Import Bank of the R.O.C.
08.07	赴高雄市政府辦理債務管理座談會。 Held a debt management counseling forum in Kaohsiung City.
08.10	赴桃園市政府辦理債務管理座談會。 Held a debt management counseling forum in Taoyuan City.
08.16	辦理111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催繳作業。 Conducted collection operations to urge the agencies of the central government to realize the due payments of 2022, including due amounts and remaining funds, to the National Treasury.
08.16~08.17	赴連江縣政府辦理債務管理座談會。 Held a debt management counseling forum in Lienchiang County.
08.23	赴新竹市政府辦理債務管理座談會。 Held a debt management counseling forum in Hsinchu City.
08.23~08.24	舉辦「酒品檢驗實務班」（第3班）。 Held “Alcohol Products Testing Practice Course.” (Class No.3)
08.24	配合完成113年度中央政府總預算案財源籌措，經行政院第3868次會議通過。 The MOF cooperated with the Directorate General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to complete the preparation for revenues of the 2024 Central Government General Budget Proposal, which was approved during the meeting no. 3868 of the Executive Yuan.
08.25	委託中央銀行於8月22日標售、8月25日增額發行10年期公債新臺幣300億元，得標利率為1.200%，票面利率為年息1.125%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on August 22, 2023, and to issue on August 25, 2023, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.200% highest yield rate and 1.125% p.a. coupon rate.

Major Events in 2023

日期 Date	事 件 Events
08.25	赴臺中市政府辦理債務管理座談會。 Held a debt management counseling forum in Taichung City.
09.04~09.06	辦理112年下半年酒品複核抽檢計畫工作。 Completed reviewing the 2023 second half alcohol products inspection planning and inspection work.
09.07~09.08	辦理112年度公益彩券發行業務實地查核作業。 Conducted the on-site assessment of 2023 Public Welfare Lottery issuing operations.
09.13~09.15	辦理112年「中秋節前私劣菸酒查緝專案」。 Launched “The 2023 Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products prior to Mid-Autumn Festival.”
09.15	委託中央銀行於9月12日標售、9月15日發行5年期公債新臺幣250億元，得標利率為1.150%，票面利率為年息1.125%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 12, 2023, and to issue on September 15, 2023, NT\$25 billion of the Central Government Development Bonds, with a 5-year maturity, 1.150% highest yield rate and 1.125% p.a. coupon rate.
09.22	委託中央銀行於9月19日標售、9月22日發行20年期公債新臺幣250億元，得標利率為1.388%，票面利率為年息1.375%。 The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on September 19, 2023, and to issue on September 22, 2023, NT\$25 billion of the Central Government Development Bonds, with a 20-year maturity, 1.388% highest yield rate and 1.375% p.a. coupon rate.
09.28	完成臺灣金融控股股份有限公司董事（含獨立董事）改派。 Reassigned the board of directors (including independent directors) of Taiwan Financial Holding Co., Ltd.

日期 Date	事 件 Events
10.05	<p>委託中央銀行於10月2日標售、10月5日發行10年期公債新臺幣300億元，得標利率為1.275%，票面利率為年息1.250%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on October 2, 2023, and to issue on October 5, 2023, NT\$30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.257% highest yield rate and 1.250% p.a. coupon rate.</p>
10.05	<p>完成臺灣菸酒股份有限公司董事及監察人改派。</p> <p>Reassigned the board of directors and supervisors of Taiwan Tobacco & Liquor Corp.</p>
10.06~11.24	<p>辦理財政部112年度「公股事業機構高階人才培訓班」。</p> <p>Held "The 2023 Cultivation Program for Senior Managerial Personnel of Government-owned Share Enterprises."</p>
10.24	<p>假財政人員訓練所舉辦國庫管理及出納內控研習班。</p> <p>Held a seminar on "National Treasury Management and Internal Control of Cashiering" at Training Institute, Ministry of Finance.</p>
10.25	<p>舉辦「2023國際財政研討會」。</p> <p>Held "2023 International Public Finance Management Seminar."</p>
10.31	<p>除112年10月1日至12月31日於國內出生之符合資格新生兒，其餘民眾領取「全民共享普發現金」期限截止。</p> <p>Except for eligible newborns born domestically from October 1 to December 31 of 2023, the period for the rest of the people to receive the "Universal Cash Hangout" expired on October 31.</p>
10.31	<p>舉辦「2023財政部優質酒類認證成果發表會」。</p> <p>Held "The Ministry of Finance Alcohol Quality Certification System Achievements Presentation of 2023."</p>
11.02~11.03	<p>舉辦「112年度地方財政研習班」第1期。</p> <p>Held the 1st session of the 2023 local finance training classes.</p>

Major Events in 2023

日期 Date	事 件 Events
11.03	公告「111年度各級政府向所設各項基金及專戶調度周轉金額統計表」。 Announced the “Statistical Tables on the Amounts Drawn down from the Established Various Funds and Special Accounts at all Levels of Government in 2022.”
11.06	與衛生福利部會銜發布修正「菸品健康福利捐分配及運作辦法」。 Promulgated amendments to the “Regulations of the Tobacco Health and Welfare Surcharge Distribution and Utilization” in conjunction with the Ministry of Health and Welfare.
11.07	舉辦112年度「公司治理」專題演講。 Held “The 2023 Corporate Governance Speech.”
11.09~11.10	舉辦「112年度地方財政研習班」第2期。 Held the 2nd session of the 2023 local finance training classes.
11.20~11.22	辦理112年「第2次不定期私劣菸酒查緝專案」。 Launched “The 2023 Second Irregular Project on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
11.22	委託中央銀行於11月17日標售、11月22日發行30年期公債新臺幣250億元，得標利率為1.800%，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 November 17, 2023, and to issue on November 22, 2023, NT\$25 billion of the Central Government Development Bonds, with a 30-year maturity, 1.800% highest yield rate and 1.750% p.a. coupon rate.
11.27	召開中央政府債務基金管理會第51次會議。 Held “The 51th Meeting of Central Government Debt Service Fund Administration Committee.”
11.28	公告112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 2023 visit of Treasury electronic payment and centralized payment operations which should be improved and strengthened.

日期 Date	事 件 Events
12.12	<p>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1.260%，票面利率為年息1.250%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 7, 2023, and to issue on December 12, 2023, NT\$ 30 billion of the Central Government Development Bonds, with a 10-year maturity, 1.260% highest yield rate and 1.250% p.a. coupon rate.</p>
12.19	<p>8家公股銀行「中小企業千億振興融資方案」，融資額度增加3,000億元，共計6,000億元。</p> <p>Increased the financing limit of the “Small and Medium Enterprise (SME) 300 billion Revitalization Financing Program” by NT\$300 billion, totaling NT\$600 billion.</p>
12.28	<p>委託中央銀行於12月27日標售、12月28日發行364天期國庫券新臺幣300億元，得標利率為1.180%。</p> <p>The MOF commissioned the Central Bank of the Republic of China (Taiwan) to sell through public tender on December 27 and to issue on December 28 NT\$30 billion of 364-day Treasury Bills at a 1.180% discount rate.</p>

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