

# 摘要

本調查目的推估政府及產業部門之環保支出，藉以瞭解環境與經濟間關係的資訊及我國環保支出規模，以供相關環保政策釐訂與編算綠色國民所得帳參考。調查對象政府部門(包括中央及地方各級行政機關與公營非製造業及水電燃氣業機構、公立大專院校)與產業部門(包括公民營製造業及水電燃氣業機構)。資料期間民國95年(95年1月1日至12月31日)。

本調查環保支出沿用92年「防止、減少或消除生產與消費過程中所帶來的污染或公害所做活動之支出」定義，不包括工安、生態保育、自然資源管理等支出。以資本支出加經常支出(不扣除污染防治收入)分別計算政府部門與產業部門環保支出。推估母體資料分析彙整如下：

## 一、95年我國環保支出1,072.3億元，占GDP 0.90%

95年政府部門及產業部門環保支出合計1,072.3億元，其中，政府部門521.5億元(占48.6%)，產業部門550.8億元(占51.4%)；按經資支出來看，資本支出389.5億元(占36.3%)，經常支出682.9億元(占63.7%)；按支出用途觀察，三成支用於廢棄物處理最高。環保支出占GDP的比例0.90%，其中政府部門占0.44%，產業部門占0.46%。平均每人環保支出為4,687元。

## 二、95年政府部門環保支出521.5億元，以廢棄物處理約占五成八最高

95年政府部門環保支出計521.5億元，其中資本支出178.6億元(占政府部門環保支出34.2%)，經常支出343.0億元(占65.8%)。資本支出中，九成八不含土地購買之資本支出(174.7億元)。按支出用途分，以廢棄物處理支出303.3億元(占58.2%)最高。按政府級別分，地方機關支出391.3億元，大於中央機關之130.3億元；地方機關中，以臺北市政府74.8億元(占地方機關環保支出19.1%)與臺北縣政府70.4億元(18.0%)分居一、二。

## 三、95年產業部門環保支出550.8億元，以空氣污染防治占五成最高

95年產業部門環保支出550.8億元，其中資本支出210.9億元(38.3%)，經常支出339.9億元(61.7%)。資本支出中，新購設備支出207.7億元(占資本支出98.5%)較高；經常支出中，以操作維護費用323.3億元(占經常支出95.1%)較高。按支出用途分，空氣污染防治支出274.3億元(占49.8%)最高，水污染防治205.8億元(37.4%)次之，二者合占八成七。各行業中以化學材料製造業環保支出128.8億元(占23.4%)最高。

## Abstract

The objectives of this survey were to estimate the environmental protection expenditures by the government sector and the industry sector, and to understand the relationship between the environment and economic development. The findings of this survey were used for estimating the Green GNP and as the basis for related government policies.

This survey covered all R.O.C. territory. The population of this survey included the government sector and the industry sector. The government sector consisted of central and local government agencies, state-run businesses, and public colleges and universities. The industry sector comprised both state-run and private manufacturing industries, and water, electricity, and gas industries. The data collected were generated between January 1, 2006 and December 31, 2006.

For this survey, we adopted the definition of environmental protection expenditures according to 2003 namely “expenditures of activities for abatement, reduction or elimination of pollution or public endangering materials produced by the process of manufacturing and consumption.”

The environmental protection expenditures included both capital expenditures and current expenditures. Major findings estimated from the sample of this survey were summarized as follows:

### **1. The environmental protection expenditures by the government sector and the industry sector totaled NT\$107.2 billion, accounted for 0.90% of GDP in 2006.**

The environmental protection expenditures totaled NT\$107.2 billion, with NT\$52.2 billion (48.6%) by the government sector and NT\$55.1 billion (51.4%) by the industry sector, respectively. In terms of capital expenditures and current expenditures, we found that Capital expenditures totaled NT\$38.9 billion while current expenditures amounted to NT\$68.3billion.

The environmental protection expenditures accounted for 0.90% of GDP, with 0.44% by the government sector and 0.46% by the industry sector, respectively.

In average, a citizen spent NT\$4,687 on environmental protection .

## **2. The environmental protection expenditures by the government sector totaled NT\$52.2 billion in 2006.**

The environmental protection expenditures by the government sector totaled NT\$52.2 billion, which can be divided into two parts: capital expenditures and current expenditures. Capital expenditures totaled NT\$17.9 billion while current expenditures amounted to NT\$34.3 billion. The pollution abatement equipment expenses were NT\$17.5 billion, which accounted for 97.8% of the government's environmental protection capital expenditures. In terms of pollution abatement items, we found that the NT\$30.3 billion on solid waste ranked first, accounted for 58.2% of the total capital expenditures. In terms of different levels of the government, the results showed that local governments spent a total of NT\$39.1 billion, more than the NT\$13.0 billion spent by the central government. Among the local governments, Taipei City spent the most with a total of NT\$7.5 billion, accounted for 19.1% of total environmental protection expenditures by local governments.

## **3. The environmental protection expenditures by the industry sector totaled NT\$55.1 billion in 2006, air pollution treatment accounted for 50%.**

The environmental protection expenditures by the industry sector totaled NT\$55.1 billion, which can be divided into NT\$21.1 billion (38.3%) of capital expenditures, and NT\$34.0 billion (61.7%) of current expenditures. NT\$20.8 billion, 98.5% of the capital expenditures, were spent in the procurement of pollution abatement equipment, while NT\$32.3 billion, 95.1% of the current expenditures, were spent in equipment operation and maintenance. In terms of pollution abatement items, we found that the NT\$27.4 billion (49.8%) for air pollution treatment ranked first, while the NT\$20.6 billion (37.4%) for wastewater treatment ranked second, with the two combining over 87.2% of all environmental protection expenditures. Chemical material industry had the highest spending in environmental protection expenditures, with a total of NT\$12.9 billion, accounting for 23.4% of all.