

摘要

本調查目的為推估政府及產業部門之污染防治支出，藉以瞭解環境與經濟間關係及整體污染防治支出規模，供環保政策釐訂與編算綠色國民所得帳參考。以資本支出加經常支出扣除污染防治附帶收入，分別計算政府部門與產業部門污染防治支出，108年（資料時間）主要調查結果如下：

一、108年整體污染防治支出1,754.6億元，以廢棄物處理588.2億元（占33.5%）最多。

108年整體污染防治支出1,754.6億元，含資本支出498.3億元、經常支出1,308.0億元，並扣除污染防治附帶收入51.7億元；就部門別分，產業部門913.9億元(占52.1%)，大於政府部門840.6億元（占47.9%）；就用途別言，以廢棄物處理588.2億元（占33.5%）居首，空氣污染防制464.1億元(占26.5%)次之，水污染防治426.3億元(占24.3%)第三。

二、108年政府部門污染防治支出840.6億元，以廢棄物處理365.1億元（占政府部門43.4%）居首。

108年政府部門污染防治支出840.6億元，其中資本支出203.4億元，經常支出664.5億元，並扣除污染防治附帶收入27.3億元。

依支出用途觀察，政府部門污染防治支出以廢棄物處理365.1億元（占政府部門43.4%）居首。就政府級別而言，地方機關及所屬600.8億元，大於中央機關之239.8億元。

三、108年產業部門污染防治支出913.9億元，以空氣污染防制及水污染防治為主，各占四成及二成九。

108年產業部門污染防治支出913.9億元，其中資本支出294.9億元，經常支出643.5億元，並扣除污染防治附帶收入24.4億元。就用途別言，以空氣污染防制363.9億元（占39.8%）居首，水污染防治263.7億元(占28.8%)次之；就經資支出觀察，資本支出以新購設備288.6億元（占資本支出97.9%）為主；經常支出以操作維護費416.2億元（占經常支出64.7%）最高；按行業別分，以電子零組件製造業350.2億元（占38.3%）居冠，化學原材料、肥料、氮化合物等製造業161.0億元（占17.6%）次之，基本金屬製造業124.6億元（占13.6%）再次之。

Abstract

The objectives of this survey were to estimate the pollution abatement and control (PAC) expenditures by the government sector and the industry sector, and to understand the relationship between the environment and economic development. Its findings were used for measuring the Green GNP and as a source of reference for the government in drawing up its environmental protection policies. The disbursement of the funds by both the government and industry sectors for PAC was estimated by subtracting the accompanying revenue of PAC from the capital expenditures and current expenditures. Major findings of the survey conducted in 2019 are as follows:

1. Total expenditures for PAC were NT\$175.46 billion in 2019, with 33.5% of the amount going to waste treatment (NT\$58.82 billion).

Total expenditures in 2019 for PAC were NT\$175.46 billion, which consisted of NT\$49.83 billion in capital expenditures and NT\$130.80 billion in current expenditures, with the accompanying revenue of PAC amounting to NT\$5.17 billion being deducted. Section-wise, the industry sector allocated NT\$91.39 billion, or 52.1%, while the government sector granted NT\$84.06, or 47.9%.

As for usage, NT\$58.82 billion was spent on waste treatment, or the largest amount at 33.5%, followed by NT\$46.41 billion on air pollution abatement and control (26.5%) and NT\$42.63 billion on water pollution abatement and control (24.3%) .

2. Expenditures for PAC by the government sector totaled NT\$84.06 billion in 2019, with 43.4% of the amount spent on waste treatment (NT\$36.51 billion).

Total expenditures in 2019 by the government sector for PAC were NT\$84.06 billion, which comprised NT\$20.34 billion in capital expenditures and NT\$66.45 billion in current expenditures, with the accompanying revenue of PAC amounting to NT\$2.73 billion being deducted. As for usage, more than half of the total spending, NT\$36.51 billion or 43.4%, went to waste treatment. Local governments shelled out NT\$60.08 billion, an amount larger than that (NT\$23.98 billion) paid out by the central government.

3. Total expenditures in 2019 for PAC by the industry sector were NT\$91.39 billion, with 39.8% and 28.8% going to the abatement and control of air pollution and water pollution , respectively.

Total expenditures in 2019 by the industry sector for PAC were NT\$91.39 billion, which was composed of NT\$29.49 billion in capital expenditures and NT\$64.35 billion in current expenditures, with the accompanying revenue of PAC amounting to NT\$2.44 billion being deducted. As for usage, 39.8% of the total, or NT\$36.39 billion was allocated for air pollution

abatement and control, followed by 28.8%, or NT\$26.37 billion, for water pollution abatement and control. Speaking of capital expenditures, 97.9% of the total at NT\$28.86 billion was used for purchasing new equipment; 64.7% of the current expenditures were used for operation and maintenance. In terms of industries, 38.3% of the total, or NT\$35.02 billion, was spent on electronic parts and components manufacturing, followed by 17.6%, or NT\$16.10 billion, on chemical material, fertilizers and nitrogen compounds, plastic and rubber materials, man-made fibres manufacturing and 13.6%, or NT\$12.46 billion, on basic metal manufacturing.