

摘要

本調查目的為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，以供衡量綠色國民所得帳及相關決策之參考。調查對象為政府部門(包括中央及地方各級行政機關、公營事業單位及公立大專院校)與產業部門(包括公民營製造業及水電燃氣業機構)。

本調查參考經濟合作暨發展組織(OECD)之污染防治支出定義，並衡酌國情，將環保支出定義為「為防止、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」。環保支出為資本支出與經常支出之合計，推估母體資料分析彙整如下：

一、94年我國環保支出為1,090.8億元，占GDP 0.98%

94年我國環保支出為1,090.8億元，其中政府部門環保支出為564.9億元(占51.8%)，產業部門環保支出為525.9億元(48.2%)；按經資支出分，資本支出359.5億元(33.0%)，經常支出731.3億元(67.0%)；三成五支用於廢棄物處理最高。環保支出占GDP的比例為0.98%，其中政府部門占0.51%，產業部門占0.47%。平均每人用於環保支出之支出為4,790元。

二、94年政府部門環保支出為564.9億元，以廢棄物處理約占五成六最高

94年政府部門環保支出計564.9億元，其中資本支出為192.4億元(34.1%)，經常支出為372.5億元(65.9%)。資本支出中，九成八為污染防治機具設備支出(187.5億元)。按支出用途分，以廢棄物處理318.2億元(占56.3%)最高。按政府級別分，地方機關支出412.1億元，大於中央機關之152.8億元；地方機關中，則以台北縣支出83.4億元(占政府部門環保支出14.8%)最多。

三、94年產業部門環保支出為525.9億元，以空氣污染防制占四成五最高

94年產業部門環保支出為525.9億元，其中資本支出為167.0億元(31.8%)，經常支出為358.8億元(68.2%)。資本支出中，新購設備支出164.9億元(占資本支出98.7%)較高；經常支出中，以操作維護費用330.9億元(占經常支出92.2%)較高。按支出用途分，空氣污染防制支出235.4億元(占44.8%)最高，水污染防治185.8億元(35.3%)次之，二者合占八成。各行業中以金屬基本工業支出119.2億元(占22.7%)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, 2005 and December 31, 2005.

For this survey, we adopted the definition of environmental protection expenditures made by the Organisation for Economic Co-operation and Development (OECD) and reflect the special needs of our own country, 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\$109.1 billion, accounted for 0.98% of GDP in 2005.

The environmental protection expenditures totaled NT\$109.1 billion, with NT\$56.5 billion (51.8%) by the government sector and NT\$52.6 billion (48.2%) by the industry sector, respectively. In terms of capital expenditures and current expenditures, we found that Capital expenditures totaled NT\$36.0 billion while current expenditures amounted to NT\$73.1 billion.

The environmental protection expenditures accounted for 0.98% of GDP, with 0.51% by the government sector and 0.47% by the industry sector, respectively.

In average, a citizen spent NT\$4,790 on environmental protection .

2. The environmental protection expenditures by the government sector totaled NT\$56.5 billion in 2005.

The environmental protection expenditures by the government sector totaled NT\$56.5 billion, which could be divided into two parts: capital expenditures and current expenditures. Capital expenditures totaled NT\$19.2 billion while current expenditures amounted to NT\$37.3 billion. The pollution abatement equipment expenses were NT\$18.8 billion, which accounted for 98% of the government's environmental protection capital expenditures. In terms of pollution abatement items, we found that the NT\$31.8 billion on solid waste management ranked first, accounted for 56.3% of the total capital expenditures. In terms of different levels of the government, the results showed that local governments spent a total of NT\$41.2 billion, more than the NT\$15.3 billion spent by the central government. Among the local governments, Taipei County spent the most with a total of NT\$8.3 billion, accounted for 14.8% of total environmental protection expenditures by local governments.

3. The environmental protection expenditures by the industry sector totaled NT\$52.6 billion in 2005, air pollution treatment accounted for 45%.

The environmental protection expenditures by the industry sector totaled NT\$52.6 billion, which could be divided into NT\$16.7 billion (31.8%) of capital expenditures, and NT\$35.9 billion (68.2%) of current expenditures. NT\$16.5 billion, 98.7% of the capital expenditures, were spent in the procurement of pollution abatement equipment, while NT\$33.1 billion, 92.2% of the current expenditures, were spent in equipment operation and maintenance. In terms of pollution abatement items, we found that the NT\$23.5 billion (44.8%) for air pollution treatment ranked first, while the NT\$18.6 billion (35.3%) for wastewater treatment ranked second, with the two combining over 80% of all environmental protection expenditures. Metal basic industry had the highest spending in environmental protection expenditures, with a total of NT\$11.9 billion, accounted for 22.7% of all.