

# 摘 要

本調查目的為推估政府及產業部門之環保(污染防治)支出，藉以瞭解環境與經濟間關係及我國環保(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環保(污染防治)支出，100年(資料時間)主要調查結果如下：

## 一、100年我國環保(污染防治)支出1,411.1億元，以廢棄物處理448.9億元為最多

100年我國環保(污染防治)支出1,411.1億元，含資本支出403.8億元、經常支出1,089.7億元，並扣除污染防治附帶收入82.4億元；就用途別言，以廢棄物處理448.9億元最多，水污染防治396.1億元次之，空氣污染防制391.2億元第三。

## 二、100年政府部門環保(污染防治)支出714.2億元，廢棄物處理約占半數

100年政府部門環保(污染防治)支出714.2億元，包括資本支出238.1億元，經常支出500.6億元，扣除污染防治附帶收入24.5億元。按用途別觀察，以廢棄物處理支出348.5億元(占48.8%)最高。就政府級別而言，地方機關支出441.3億元，大於中央機關之272.9億元。

## 三、100年產業部門環保(污染防治)支出696.9億元，以空氣及水污染防治為主

100年產業部門環保(污染防治)支出696.9億元，其中資本支出165.7億元、經常支出589.1億元，並扣除污染防治附帶收入57.9億元。就用途別言，以空氣污染防制347.0億元及水污染防治205.6億元為主；就經資部門觀察，資本支出以新購設備支出163.2億元(占資本支出98.5%)為主；經常支出以操作維護費用441.8億元(占經常支出75.0%)較高。

## 四、產業環境會計建置情形

國內目前已有235家廠商建立環境會計，並記錄環保財務資訊，697家雖未建立環境會計，但有特別記錄環保財務資訊；另有187家正在規劃建置，525家有計畫建置，但尚未進行規劃。

# 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. The environmental protection expenditures by the government sector and the industry sector equal capital expenditures plus current expenditures minus receipts from by-products. Major findings estimated from the sample of this survey were summarized as follows:

**1. The environmental protection expenditures totaled NT\$141.1 billion in 2011, while the NT\$44.9 billion for waste treatment ranked first.**

The environmental protection expenditures totaled NT\$141.1 billion, which equal NT\$40.4 billion of capital expenditures plus NT\$109.0 billion of current expenditures minus NT\$8.2 billion of receipts from by-products. In terms of pollution abatement items, we found that the NT\$44.9 billion for waste treatment ranked first, while the NT\$39.6 billion for wastewater treatment ranked second and the NT\$39.1 billion for air pollution treatment ranked third.

**2. The environmental protection expenditures by the government sector totaled NT\$71.4 billion in 2011, while the NT\$34.9 billion for waste treatment was almost 50%.**

The environmental protection expenditures by the government sector totaled NT\$71.4 billion, which equal NT\$23.8 billion of capital expenditures plus NT\$50.1 billion of current expenditures minus NT\$2.5 billion of receipts from by-products. In terms of pollution abatement items we found that the NT\$34.9 billion (48.8%) for waste treatment ranked first. In terms of different levels of the government, the results showed that local governments spent a total of NT\$44.1 billion, more than the NT\$27.3 billion spent by the central government.

**3. The environmental protection expenditures by the industry sector totaled NT\$69.7 billion in 2011, while the NT\$34.7 billion for air pollution treatment and the NT\$20.6 billion for wastewater treatment were the most environmental protection expenditures.**

The environmental protection expenditures by the industry sector totaled NT\$69.7 billion, which equal NT\$16.6 billion of capital expenditures plus NT\$58.9 billion of current expenditures minus NT\$5.8 billion of receipts from by-products. In terms of pollution

abatement items, the NT\$34.7 billion for air pollution treatment and the NT\$20.6 billion for wastewater treatment were the most environmental protection expenditures. NT\$16.3 billion, 98.5% of the capital expenditures, were spent in the procurement of pollution abatement equipment, while NT\$44.2 billion, 75.0% of the current expenditures, were spent in equipment operation and maintenance.

#### **4. General situation in establishment of industry's environmental accounting.**

Currently there are 235 firms in Taiwan that have established environmental accounting to record financial information. A total of 697 other firms keep a record of financial information about environmental protection, with environmental accounting not to be established yet. Another 187 firms are drawing up plans for the establishment while 525 others have plans for the setup pending actual movements.