

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。以資本支出加經常支出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，97年主要調查結果如下：

一、97年我國環保支出1,206.8億元，以廢棄物處理414.1億元最多

97年政府部門及產業部門環保支出合計1,206.8億元，含資本支出365.0億元、經常支出914.7億元，並扣除污染防治收入72.9億元；就用途別言，以廢棄物處理414.1億元最多，水污染防治352.7億元次之，空氣污染防制265.5億元第三。

二、97年政府部門環保支出693.3億元，廢棄物處理占半數

97年政府部門環保支出計693.3億元，包括資本支出235.5億元，經常支出471.8億元，扣除污染防治收入14.1億元。按用途別觀察，以廢棄物處理支出346.7億元(占50.0%)最高。就政府級別言，地方機關支出438.1億元，大於中央機關之255.2億元。

三、97年產業部門環保支出513.6億元，以空氣及水污染防治為主

97年產業部門環保支出513.6億元，其中資本支出129.5億元、經常支出442.9億元，並扣除污染防治收入58.8億元。就用途別言，以空氣污染防制224.7億元及水污染防治181.4億元為主；就經資部門觀察，資本支出中，新購設備支出128.8億元(占資本支出99.5%)較高；經常支出中，以操作維護費用315.1億元(占經常支出71.2%)較高。

四、產業環境會計建置情形

國內目前已有181家廠商建立環境會計，並記錄環保財務資訊，788家雖未建立環境會計，但有特別記錄環保財務資訊；另有223家正在規劃建置，687家有計畫建置，但尚未進行規劃，2,070家有需要參考「產業環境會計指引」，顯示我國企業已漸重視環保財務資訊之搜集運用。

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 by the government sector and the industry sector totaled NT\$120.7 billion in 2008, while the NT\$41.4 billion for waste treatment ranked first.

The environmental protection expenditures by the government sector and the industry sector totaled NT\$120.7 billion, which equal NT\$36.5 billion of capital expenditures plus NT\$91.5 billion of current expenditures minus NT\$7.3 billion of receipts from by-products. In terms of pollution abatement items, we found that the NT\$41.4 billion for waste treatment ranked first, while the NT\$35.2 billion for wastewater treatment ranked second and the NT\$26.6 billion for air pollution treatment ranked third.

2. The environmental protection expenditures by the government sector totaled NT\$69.3 billion in 2008, while the NT\$34.7 billion for waste treatment was 50%.

The environmental protection expenditures by the government sector totaled NT\$69.3 billion, which equal NT\$23.6 billion of capital expenditures plus NT\$47.2 billion of current expenditures minus NT\$1.4 billion of receipts from by-products. In terms of pollution abatement items we found that the NT\$34.7 billion (50.0%) for waste treatment ranked first. In terms of different levels of the government, the results showed that local governments spent a total of NT\$43.8 billion, more than the NT\$25.5 billion spent by the central government.

3. The environmental protection expenditures by the industry sector totaled NT\$51.4 billion in 2008, while the NT\$22.5 billion for air pollution treatment and the NT\$18.1 billion for wastewater treatment were the most environmental protection expenditures.

The environmental protection expenditures by the industry sector totaled

NT\$51.4 billion, which equal NT\$12.9 billion of capital expenditures plus NT\$44.3 billion of current expenditures minus NT\$5.9 billion of receipts from by-products. In terms of pollution abatement items, the NT\$22.5 billion for air pollution treatment and the NT\$18.1 billion for wastewater treatment were the most environmental protection expenditures. NT\$12.9 billion, 99.5% of the capital expenditures, were spent in the procurement of pollution abatement equipment, while NT\$31.5 billion, 71.2% of the current expenditures, were spent in equipment operation and maintenance.

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

Currently there are 181 firms in Taiwan that have established environmental accounting to record financial information. A total of 788 other firms keep a record of financial information about environmental protection, with environmental accounting not to be established yet. Another 223 firms are drawing up plans for the establishment while 687 others have plans for the setup pending actual movements. Still 2,070 firms need to consult "Industry's Environmental Accounting Guidelines". All of these indicate that Taiwan businesses are increasingly paying attention to the collection and use of financial information on environmental protection.