

摘要

本調查目的為推估政府及產業部門之污染防治支出，藉以了解環境與經濟間的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，110年（資料時間）主要調查結果如下：

一、110年整體污染防治支出1,923.5億元，以廢棄物處理661.7億元（占34.4%）最多

110年整體污染防治支出1,923.5億元，含資本支出600.2億元、經常支出1,414.1億元，並扣除污染防治附帶收入90.7億元；就部門別分，政府部門924.7億元（占48.1%），小於產業部門998.8億元(占51.9%)；就用途別言，以廢棄物處理661.7億元（占34.4%）居首，空氣污染防制540.3億元(占28.1%)次之，水污染防治437.4億元(占22.7%)第三。

二、110年政府部門污染防治支出以廢棄物處理422.3億元（占政府部門45.7%）居首

110年政府部門污染防治支出中，資本支出240.9億元、經常支出713.2億元，並扣除污染防治附帶收入29.4億元。

依支出用途觀察，以廢棄物處理422.3億元（占政府部門45.7%）居首；就政府級別而言，地方機關及所屬支出634.6億元，大於中央機關之290.1億元。

三、110年產業部門污染防治支出以空氣污染防制及水污染防治為主，分別占產業部門之41.4%、27.6%

110年產業部門污染防治支出中，資本支出359.2億元、經常支出700.9億元，並扣除污染防治附帶收入61.4億元。

就用途別言，以空氣污染防制413.8億元（占產業部門41.4%）居首，水污染防治275.6億元(占27.6%)次之；就經、資門觀察，資本支出以新購設備350.2億元為主，經常支出以操作維護費431.2億元最高；按行業別分，電子零組件製造業417.4億元(占產業部門41.8%)居冠，化學原材料、肥料、氮化合物等製造業156.4億元（占15.7%）次之，基本金屬製造業116.1億元（占11.6%）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 compiling the Green National Accounts 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 2021 are as follows:

1. Total expenditures for PAC were NT\$192.35 billion in 2021, with 34.4% of the amount going to waste treatment (NT\$66.17 billion).

Total expenditures in 2021 for PAC were NT\$192.35 billion, which consisted of NT\$60.02 billion in capital expenditures and NT\$141.41 billion in current expenditures, with the accompanying revenue of PAC amounting to NT\$9.07 billion being deducted. Section-wise, the government sector allocated NT\$92.47 billion, or 48.1%, while the industry sector granted NT\$99.88, or 51.9%.

As for usage, NT\$66.17 billion was spent on waste treatment, or the largest amount at 34.4%, followed by NT\$54.03 billion on air pollution abatement and control (28.1%) and NT\$43.74 billion on water pollution abatement and control (22.7%) .

2. Expenditures for PAC by the government sector totaled NT\$92.47 billion in 2021, with 45.7% of the amount spent on waste treatment (NT\$42.23 billion).

Total expenditures in 2021 by the government sector for PAC were NT\$92.47 billion, which comprised NT\$24.09 billion in capital expenditures and NT\$71.32 billion in current expenditures, with the accompanying revenue of PAC amounting to NT\$2.94 billion being deducted. As for usage, more than half of the total spending, NT\$42.23 billion or 45.7%, went to waste treatment. Local governments shelled out NT\$63.46 billion, an amount larger than that (NT\$29.01 billion) paid out by the central government.

3. Total expenditures in 2021 for PAC by the industry sector were NT\$99.88 billion, with 41.4% and 27.6% going to the abatement and control of air pollution and water pollution , respectively.

Total expenditures in 2021 by the industry sector for PAC were NT\$99.88 billion, which was composed of NT\$35.92 billion in capital expenditures and NT\$70.09 billion in current expenditures, with the accompanying revenue of PAC amounting to NT\$6.14 billion being deducted. As for usage, 41.4% of the total, or NT\$41.38 billion was allocated for air pollution

abatement and control, followed by 27.6%, or NT\$27.56 billion, for water pollution abatement and control. Speaking of capital expenditures, 97.5% of the total at NT\$35.02 billion was used for purchasing new equipment; 61.5% or 43.12 billion of the current expenditures were used for operation and maintenance. In terms of industries, 41.8% of the total, or NT\$41.74 billion, was spent on electronic parts and components manufacturing, followed by 15.7%, or NT\$15.64 billion, on chemical material and fertilizers manufacturing and 11.6%, or NT\$11.61 billion, on basic metal manufacturing.