

中文摘要

關鍵字：特種基金、非營業基金，預算制度、基金制度、基金原理、監督機制

我國政府預算採基金制，所有收入支出都透過基金處理，而基金依預算法規定又分為普通基金和特種基金兩類，前者為一般用途，後者為特殊用途。依預算法第四條的定義，特種基金依性質又分為營業基金、債務基金、信託基金、作業基金、特別收入基金、資本計畫基金六種，一般定義將營業基金及信託基金以外的四類基金統稱為「非營業基金」。非營業特種基金在設置之初都有其目的與必要性，但因種種原因，逐漸產生了基金設置浮濫、疊床架屋、功能不彰、作業效能欠佳、破壞財政統收統支之運作體制、影響國庫財務靈活調度等批評。

預算審議是立法權和行政權互動的結果，有時行政權對預算還具有更高的主導力，而政府總預算裡被視為管理效率最低、使用最混亂、淪為政府隱藏預算工具，同時資訊最不透明、最難以窺見財務全貌的就是非營業特種基金預算。由於非營業特種基金審議具有不同於一般預算的特殊性，本文即計劃透過對特種基金發展及編列過程、立法院預算審議程序及盲點的研究，了解立法院對特種基金監督機制的全貌，進而完成下列研究目的：

(一) 從分權監督、預算原理、政府財務管理、基金制度的發展與演

變等，了解存在於政府預算編列與監督之間的總體問題。

(二) 從特種基金的設置理論、特種基金與總預算的關係、政府對特

種基金的需求與運用等，檢視特種基金運作的問題。

(三) 研究非營業特種基金設置浮濫、疊床架屋、管理困難、規模不

當、經營效率不彰、淪為隱藏預算之所、不符成本效益原則等

的原因出在哪裡？能否透過監督機制的強化而予以妥善解

決？

(四) 透過預算審議過程的解構，分析立法院特種基金監督機制的困

境與難題，從而提出研究建議。

研究結果發現，就被監督者的行政部門而言，或出於有意的逃避監督，常發生財務資訊提供不足、或不提供財務以外的經營與績效資訊以供立法院審議的現象；有時則是出於無心的如使用過於專業複雜、過於本位的會計語言來編列特種基金預算的情況，無論何者，都已對監督構成了障礙。就身為主要監督單位的立法院而言，一方面要面對千方百計保障完整行政權的行政單位，一方面也受到自我能力不足、權力不完備的制約。就能力而言，立法委員少有會計專業能力，在責司龐雜、利益團體壓力遠大於專業預算審查使命、審查時間有

限、調查權不完備等限制情況下，立法院對非營業特種基金的監督成果尚不能令人滿意。

為了改善立法院在監督品質低落，除了加強立法院預算中心之功能、增加國會專業助理、政黨內培育資深專業人才外，在預算審議流程之制度設計上應從取消多餘而無實益的審議程序、強化立法院在監督預算執行過程中的參與權。管理法規的層級應該提升為立法層次，透過特種基金管理法制化以制衡行政部門，同時應建立特種基金績效評估制度、立法促使財務資訊揭露透明化、適時修訂特種基金管理辦法及預算編列，如此才能真正落實特種基金監督與管理。

A Research on the Mechanism for the Supervision of Non-Profit Special Funds in Taiwan

Abstract

Key words: Special fund, Non-profit fund, Budget system, Fund system, Fund principles, Supervision mechanism

The budget of Taiwan's government uses a fund system, where all incomes and expenditures must be processed through funds. The Budget Act distinguishes two categories of funds, general funds for general purpose use and special funds for special purpose use. According to Article 4 of the Budget Act, special funds are further divided into six categories: enterprise funds, debt service funds, trust funds, operation funds, special revenue funds, and capital revenue funds. With the exception of enterprise funds and trust funds, all other funds are generally defined as non-profit funds. There are always specific goals and necessities at the origin of the creation of non-profit special funds. However, due to various reasons, these funds have been criticized for extravagant expenditures, unclear functions, and ineffectiveness, as well as for disrupting the income and expenditure mechanism of finances and having a negative influence on the financial management of the National Treasury.

Budget approval results from the interaction between the legislative and executive powers, where the executive power sometimes yields greater influence. The budget for non-profit special funds is often criticized as yielding the lowest results, being badly used, being the government's secret budget tool, and lacking transparency. Because the approval process of non-profit special funds is different from regular budgets, this paper will examine how special funds are created and what is the process for the approval of budget by the Legislative Yuan, as well as identify possible blind spots in order to gain a complete picture of the Legislative Yuan's supervision mechanism for special funds. This research will achieve the following goals:

1. From the perspective of control through the separation of powers, budget principles, government financial management, and the evolution of the fund system, understand the problems that exist between the government's budget planning and budget control mechanisms.
2. By examining the theory of special funds, the relationship between special funds and the general budget, as well as the need and use by the government of special funds, identify the problems inherent to the use of special funds.
3. Inquire into the causes behind the problems inherent to non-profit special funds, such as wasteful use, management difficulties, inappropriate size, lack of efficiency, insufficient transparency and poor cost-efficiency, and explore the possibility of improving the situation by strengthening supervision mechanisms.

4. Explore the structure of the budget approval process to analyze the difficulties faced by the Legislative Yuan in supervising special funds and provide recommendations.

This research found that the executive departments either deliberately avoid supervision by not providing sufficient financial information, or do not provide the Legislative Yuan with other information relevant to the administration and use of special funds. Sometimes, the involuntary use of too much accounting jargon by budget makers hampers the ability of legislators to understand and supervise budgets. No matter which circumstance, this creates many hurdles for supervision. As the most important supervising department, the Legislative Yuan must on one hand face numerous executive departments all intent in protecting their executive powers, and on the other hand must deal with restrictions such as limited capacity and limited powers. In terms of capacity, few legislators have professional accounting skills, they must also deal with limitations such as pressure from interest groups, limited time for budget review, and incomplete powers for investigation. As such, the result of supervision by legislators of non-profit special funds leaves to be desired.

In order to improve the quality of supervision by the Legislative Yuan, apart from strengthening the central role of the Legislative Yuan in budgeting, increasing the number of professional staff, and cultivating professional staff within political parties, it is also necessary to reduce unnecessary procedures in the budget approval process, as well as strengthen the participative power of the Legislative Yuan in supervising the budget during its execution. The management of special funds should be regulated by law (and not by executive orders as is the present case) in order to balance the power of executive departments, and at the same time establish a system to evaluate the performance of special funds. The law will encourage greater financial transparency and allow the modification of the management process of special funds as well as the planning of budgets. This will facilitate the implementation of the supervision and management of special funds.