

表2-13. 各級政府債務負擔

單位：新臺幣億元；%

項 目 別	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
<b>總 計</b>	<b>51,393</b>	<b>51,587</b>	<b>51,824</b>	<b>53,317</b>
占GDP之比率	43.77	42.13	40.14	42.25
<b>一、普通基金債務餘額</b>	<b>43,926</b>	<b>44,389</b>	<b>45,054</b>	<b>46,286</b>
<b>(一)中央政府</b>	<b>37,219</b>	<b>37,480</b>	<b>37,986</b>	<b>39,109</b>
1年以上債務	35,649	36,380	37,336	37,791
自償性	150	150	150	-
非自償性	35,499	36,230	37,186	37,791
未滿1年債務	1,570	1,100	650	1,318
<b>(二)地方政府</b>	<b>6,707</b>	<b>6,909</b>	<b>7,067</b>	<b>7,177</b>
1年以上債務	5,481	5,621	5,711	5,866
自償性	75	77	74	73
非自償性	5,405	5,544	5,636	5,793
未滿1年債務	1,226	1,288	1,357	1,311
<b>二、非營業基金債務餘額</b>	<b>7,466</b>	<b>7,198</b>	<b>6,770</b>	<b>7,031</b>
<b>(一)中央政府</b>	<b>6,453</b>	<b>6,124</b>	<b>5,669</b>	<b>5,915</b>
1年以上債務	5,268	4,662	4,155	3,934
自償性	5,268	4,662	4,155	3,934
非自償性	-	-	-	-
未滿1年債務	1,185	1,462	1,514	1,981
<b>(二)地方政府</b>	<b>1,014</b>	<b>1,074</b>	<b>1,101</b>	<b>1,116</b>
1年以上債務	1,010	975	1,028	1,053
自償性	905	883	873	884
非自償性	105	93	155	169
未滿1年債務	4	99	72	63

資料來源：財政部國庫署、行政院主計總處。

說明：1. 100年(含)以前為決算審定數，101年為決算數(鄉鎮市為實際數)。

2. 1年以上自償性債務，係有特定財源用以償債，依公共債務法規定不計入債限。

3. 未滿1年之債務，係為調節庫款收支所舉債之債務，其中普通基金受公共債務法之債限管制。

Table 2-13. Debt of All Levels of Government

Unit : NT\$ 100 Millions ; %

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	Item
<b>58,280</b>	<b>64,068</b>	<b>67,503</b>	<b>69,979</b>	<b>Total (=A+B)</b>
<b>46.69</b>	<b>47.28</b>	<b>49.36</b>	<b>49.83</b>	<b>% of GDP</b>
<b>51,355</b>	<b>55,885</b>	<b>59,229</b>	<b>62,275</b>	<b>A、 General Fund</b>
<b>43,678</b>	<b>47,790</b>	<b>50,436</b>	<b>52,866</b>	<b>Central Government</b>
41,278	45,390	47,646	50,116	Extending more than 1 year
-	-	-	-	Self-redeeming
41,278	45,390	47,646	50,116	Not Self-redeeming
2,400	2,400	2,791	2,750	Maturing within 1 year
<b>7,677</b>	<b>8,095</b>	<b>8,793</b>	<b>9,408</b>	<b>Local Government</b>
6,102	6,440	7,119	7,561	Extending more than 1 year
100	108	111	162	Self-redeeming
6,002	6,332	7,008	7,400	Not Self-redeeming
1,575	1,655	1,674	1,847	Maturing within 1 year
<b>6,925</b>	<b>8,184</b>	<b>8,274</b>	<b>7,704</b>	<b>B、 Non-profit Special Fund</b>
<b>5,795</b>	<b>7,165</b>	<b>7,218</b>	<b>6,546</b>	<b>Central Government</b>
3,400	3,222	3,342	3,638	Extending more than 1 year
3,400	3,222	3,342	3,638	Self-redeeming
-	-	-	-	Not Self-redeeming
2,395	3,944	3,876	2,908	Maturing within 1 year
<b>1,130</b>	<b>1,018</b>	<b>1,056</b>	<b>1,158</b>	<b>Local Government</b>
1,066	975	977	1,071	Extending more than 1 year
903	803	806	888	Self-redeeming
164	172	171	183	Not Self-redeeming
64	43	78	87	Maturing within 1 year

Source : National Treasury Administration, Ministry of Finance and DGBAS.

Explanation : 1.The figures for 2011 and the previous years are final audit accounts; figures for 2012 are final accounts ( figures for township offices are actual accounts ) .

2.The self-redeeming public debt with maturity of more than one year has specific source for debt service; It is excluded from debt cap calculation by the provision of the Public Debt Act.

3.Debts with maturity of less than one year are used for counterbalancing regular treasury income and expenditure, within which the General Fund is subject to the debt cap by the Public Debt Act.