

表2-8. 各級政府債務負擔

單位：新臺幣億元；%

項 目 別	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
<b>總 計</b>	<b>53,309</b>	<b>58,270</b>	<b>64,048</b>	<b>67,408</b>
<b>占GDP之比率</b>	<b>40.54</b>	<b>44.96</b>	<b>45.36</b>	<b>47.10</b>
<b>一、普通基金債務餘額</b>	<b>46,277</b>	<b>51,345</b>	<b>55,865</b>	<b>59,134</b>
<b>(一)中央政府</b>	<b>39,101</b>	<b>43,668</b>	<b>47,770</b>	<b>50,341</b>
1年以上債務	37,782	41,268	45,370	47,551
自償性	—	—	—	—
非自償性	37,782	41,268	45,370	47,551
未滿1年債務	1,318	2,400	2,400	2,791
<b>(二)地方政府</b>	<b>7,177</b>	<b>7,677</b>	<b>8,095</b>	<b>8,793</b>
1年以上債務	5,866	6,102	6,440	7,119
自償性	73	100	108	111
非自償性	5,793	6,002	6,332	7,008
未滿1年債務	1,311	1,575	1,655	1,674
<b>二、非營業基金債務餘額</b>	<b>7,031</b>	<b>6,925</b>	<b>8,184</b>	<b>8,274</b>
<b>(一)中央政府</b>	<b>5,915</b>	<b>5,795</b>	<b>7,165</b>	<b>7,218</b>
1年以上債務	3,934	3,400	3,222	3,342
自償性	3,934	3,400	3,222	3,342
非自償性	—	—	—	—
未滿1年債務	1,981	2,395	3,944	3,876
<b>(二)地方政府</b>	<b>1,116</b>	<b>1,130</b>	<b>1,018</b>	<b>1,056</b>
1年以上債務	1,053	1,066	975	977
自償性	884	903	803	806
非自償性	169	164	172	171
未滿1年債務	63	64	43	78

資料來源：財政部國庫署、行政院主計總處。

說明：1. 103年(含)以前為決算審定數，104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 2-8. Debt of All Levels of Government

Unit : NT\$ 100 Million ; %

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	Item
<b>69,868</b>	<b>70,535</b>	<b>71,849</b>	<b>71,392</b>	<b>Total (=A+B)</b>
<b>47.57</b>	<b>46.31</b>	<b>44.63</b>	<b>42.78</b>	<b>% of GDP</b>
<b>62,165</b>	<b>63,422</b>	<b>64,854</b>	<b>64,526</b>	<b>A · General Fund</b>
<b>52,759</b>	<b>53,654</b>	<b>54,702</b>	<b>54,352</b>	<b>Central Government</b>
50,009	51,508	52,802	53,012	Extending more than 1 year
—	—	—	—	Self-redeeming
50,009	51,508	52,802	53,012	Not Self-redeeming
2,750	2,146	1,900	1,340	Maturing within 1 year
<b>9,406</b>	<b>9,768</b>	<b>10,152</b>	<b>10,174</b>	<b>Local Government</b>
7,559	7,948	8,280	8,457	Extending more than 1 year
162	186	256	284	Self-redeeming
7,397	7,762	8,024	8,173	Not Self-redeeming
1,847	1,820	1,872	1,717	Maturing within 1 year
<b>7,703</b>	<b>7,113</b>	<b>6,995</b>	<b>6,866</b>	<b>B · Non-profit Special Fund</b>
<b>6,546</b>	<b>5,732</b>	<b>5,500</b>	<b>5,245</b>	<b>Central Government</b>
3,638	3,033	3,008	2,746	Extending more than 1 year
3,638	3,033	3,008	2,746	Self-redeeming
—	—	—	—	Not Self-redeeming
2,908	2,699	2,492	2,499	Maturing within 1 year
<b>1,156</b>	<b>1,381</b>	<b>1,495</b>	<b>1,622</b>	<b>Local Government</b>
1,070	1,347	1,416	1,482	Extending more than 1 year
886	1,177	1,247	1,320	Self-redeeming
183	170	169	162	Not Self-redeeming
87	34	79	140	Maturing within 1 year

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

Explanation : 1.The figures for 2014 and the previous years are final audit accounts; figures for 2015 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.