

海巡署歷年預算概述

Overview of the Budgets of Coast Guard Administrations in the Past Years

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海巡署自89年1月28日成立，89年預算係由財政部、國防部及內政部分別移入6億6,342萬6,000元、83億5,353萬1,000元及49億709萬3,000元，共計139億2,405萬元，正式預算係於90年度開始編列。謹就海巡署主管預算歷年編列情形、各用途別結構分析說明如下：

The Coastal Guard Administration (CGA) is established on Jan. 28, 2000. In fiscal year 2000, the budgets of NT\$ 663,426,000, NT\$ 8,353,531,000 and NT\$ 4,907,093,000 are respectively supported by Ministry of Finance, Ministry of National Defense and Ministry of the Interior out of the total budget: NT\$ 13,924,050,000. It is until the fiscal year 2001 when the official budget is granted. Details budgets in the past years regarding purposes, structure are explained as below:

壹、歷年預算編列情形

單位：億元

年度	本署主管	署本部	海洋總局	海岸總局
90	153.8	15.3	51.7	86.8
91	132.9	11.7	49.5	71.7
92	129.8	11.3	51.2	67.3
93	125.7	8.0	50.8	66.9
94	124.4	8.2	51.5	64.7
95	125.5	10.7	50.4	64.5
96	125.1	11.0	50.6	63.6
97	123.5	7.6	53.7	62.1

註：本表預算數含追加預算及動支第二預備金

本署自90年度開始編列預算以來，90年度預算數153.8億元。因係第1年編列預算，人事費編列92.1億元，實際執行時才76.9億元，結餘15.1億元；加上作業維持費及資本支出亦積餘約7億元，共計積餘22億元，因此行政院核定本署91年度預算額度時即刪減21億元。隨後受整體經濟不佳影響，中央政府總預算採緊縮政策。行政院每年核定各部會預算額度時，均較上一年度減少2%至5%，造成本署預算額度逐年下降。以97年度為例，本署主管預算額度僅123.5億元，較90年度已減少30億元，減少幅度高達19.7%。

本署主管預算分為署本部、海洋總局及海岸總局3個單位預算，署本部歷年預算約在七億元至八億元左右，約占本署主管預算6%，僅在編列重大資本計畫項目之年度，預算額度才會增至10億元以上。

I. Details of budgets in the past years

Thousand millions of N.T. Dollars

year	Total Budget	The Administration	Maritime Patrol Directorate General	Coastal Patrol Directorate General
90	153.8	15.3	51.7	86.8
91	132.9	11.7	49.5	71.7
92	129.8	11.3	51.2	67.3
93	125.7	8.0	50.8	66.9
94	124.4	8.2	51.5	64.7
95	125.5	10.7	50.4	64.5
96	125.1	11.0	50.6	63.6
97	123.5	7.6	53.7	62.1

Remark: Addendum budgets and second reserve funds are included.

In Fiscal year 2001, the total budget of the CGA climbs to NT\$ 15,380,000,000. Owing to the first year of formulating the budgets, the budget of personal services is NT\$ 9,210,000,000 and actual expenditure of it is merely NT\$ 7,690,000,000. The surplus of NT\$ 1,510,000,000 is left. The surplus in total is NT\$ 2,200,000,000 including other surplus of NT\$ 700,000,000 resulted from work maintenance and capital expenditure. Hence, the Executive Yuan decreases the budget by 2,100,000,000 in fiscal year 2002. Affected by overall economic stagnation, the Central Government of Republic of China adapts stricter attitudes by cutting 2-5% of whole budget every year since then. The trend causes budget cuts to the Coastal Guard Administration. Take budget of fiscal year 2008 for example, the consolidated budgets of NT\$ 12,350,000,000 was only allocated only, less than the budgets of 2001 by 19.7% (nearly NT\$ 3,000,000,000).

The consolidated budgets of the administration are divided to 3 parts: the administration itself, Maritime Patrol Directorate General (MPDG) and Coastal Patrol Directorate General (CPDG). The budget for the administration itself is roughly NT\$ 700,000,000 to 800,000,000, which is 6% of the consolidated budgets. It will be more than NT\$ 1,000,000,000 only when the principal capital projects should be formulated.

海洋總局歷年預算約在五十億元至五十一億元左右，約占本署主管預算43%。97年度因編列大型艦艇(2000噸、1000噸級各1艘及500噸級2艘)預算，故預算額度增至53.7億元。

海岸總局歷年預算則逐年下降，主要係兵員編現比不足致人事費縮減，97年度預算僅62億元，約占本署主管預算51%。海岸總局單位預算中，尚包含北、中、南、東四個地區巡防局之預算。各地區巡防局層級較低，且預算結構相同，大多以人事費為主，故以分預算方式編列。平時可按其既定目標執行其施政計畫，遇有突發狀況時可調整相互支援，既可收資源共享之效又可釐清其財務責任暨考核其執行績效。

貳、預算用途分析

單位：億元

年 度	本署 主管	人事費		作業維持費		資本支出	
		金額	%	金額	%	金額	%
90	153.8	92.1	59.9	34.2	22.2	27.6	18.0
91	132.9	78.5	59.1	27.4	20.6	27.1	20.4
92	129.8	79.3	61.1	24.0	18.5	26.5	20.4
93	125.7	82.1	65.3	23.0	18.3	20.6	16.4
94	124.4	81.9	65.8	23.8	19.1	18.6	15.0
95	125.5	82.9	66.1	25.0	19.9	17.7	14.1
96	125.1	82.8	66.2	25.0	20.0	17.3	13.8
97	123.5	83.2	67.4	22.8	18.5	17.7	14.3

本署主管預算結構人事費占6成以上，且有逐年攀升之趨勢，97年度甚至高達67.2%。為維護海域安全，本署確實需要大量人力來維持查緝勤務。因人事費不得流入流出，在編列預算時即應妥為規劃處理。

In recent years, the budget of MPDG is estimated from NT\$ 5,000,000,000 ~ 5,100,000,000, which shares 43% of the consolidated budgets. The budget budgets of fiscal year 2008 even climbs to NT\$ 5,370,000,000 since major ships budgets (including one 2,000 tons ship, one 1,000 tons ship and two 500 tons ships) are formulated.

The budgets of CPDG are declining yearly. The insufficient of personal mainly cause the decrease of personal services. In fiscal year 2008, the budget of CPDG is merely NT\$ 6,200,000,000, which is 51% of the consolidated budgets I. The budgets of CPDG contain four sub-budgets of Northern Coastal Patrol Office, I, Central Coastal Patrol Office, Southern Northern Coastal Patrol Office, and Northern Coastal Patrol Office. Due to the lower level and similar budget formulation, these four sub-budgets are mostly spent on payload. Regularly, each unit is allowed to execute its policy. But when an accident occurs, assistance to one another is required. In this way, not only resources can be shared effectively, but also the financial responsibility, as well as the performance, can be clarified.

II. Analysis of Budget Usage

Thousand millions of N.T. Dollars

year	Total Budget	payload		Maintenance expenditure		Capital expenditure	
		amount	%	amount	%	amount	%
90	153.8	92.1	59.9	34.2	22.2	27.6	18.0
91	132.9	78.5	59.1	27.4	20.6	27.1	20.4
92	129.8	79.3	61.1	24.0	18.5	26.5	20.4
93	125.7	82.1	65.3	23.0	18.3	20.6	16.4
94	124.4	81.9	65.8	23.8	19.1	18.6	15.0
95	125.5	82.9	66.1	25.0	19.9	17.7	14.1
96	125.1	82.8	66.2	25.0	20.0	17.3	13.8
97	123.5	83.2	67.4	22.8	18.5	17.7	14.3

The personal service expenditures share at least 60% of the consolidated budgets of CGA and it increases gradually by yearly. For great need of manpower to carry out investigation and protect maritime security, the expenditure to payload even raises to 67.2% in 2008. Further, budgeting relative to personal service expenditure should be managed well to avoid flow of money.

本署作業維持費歷年皆維持18.5%至20%左右，近年來行政院在核定預算額度時，皆較上一年度減少2%至5%。以中央政府目前財政狀況推估未來趨勢，核定額度應會持續減少。對本署每年度作業維持費幾乎均支付於固定支出而言，實在非常不利。因此，本署應加強在現有預算額度內提升預算執行成效。

在資本支出部分，本署歷年均僅維持在14%約17億元左右，對於本署目前面臨艦艇等主要執勤設備及現有廳舍相關設施均已逾使用年限急須汰換之情況，實為杯水車薪。以下就各用途別依單位分別析述：

一、人事費

單位：億元

年度	本署主管	署本部	海洋總局	海岸總局
90	92.1	4.3	25.2	62.6
91	78.5	3.9	25.9	48.6
92	79.3	4.3	26.8	48.1
93	82.1	4.3	27.8	49.9
94	81.9	4.1	29.1	49.5
95	82.9	4.1	29.1	49.7
96	82.8	4.0	29.1	49.7
97	83.2	4.0	29.8	49.1

署本部人事費因預算員額僅340人，歷年執行非常穩定，大都在3.8億元至3.9億元之間，96年度因編列軍警人員因公傷殘死亡慰問金係備而不用，致有結餘。

The maintenance expenditure keeps 18.5~20% of the consolidated budgets of CGA since fiscal year 2001. The budgets are cut by 2~5% when Executive Yuan approves the budgeting Recently. As far as the current financial status of the Central Government, trend of decreasing is certain, bringing negative impact on our regular expenditure to yearly maintenance. Therefore, efficiency of performance with limited budget is the main target of the administration.

As for the capital expenditure, it maintains the budget of NT\$ 1,700,000,000 (nearly 14% of consolidated budgets) in each year, which is insufficient when it comes to urgent needs of new major instruments, buildings which have been used for many years and must be replaced soon. The budget classifications of each organization are as below:

(I). Payload

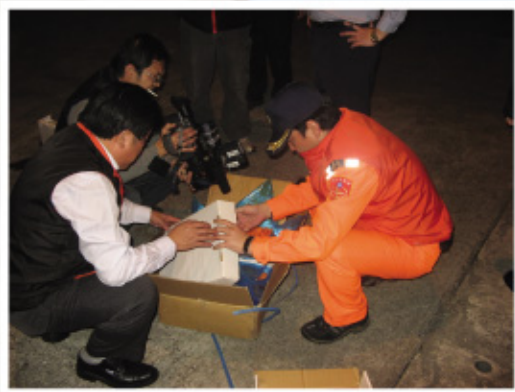
Thousand millions of N.T. Dollars

year	Total Budget	The Administration	Maritime Patrol Directorate General	Coastal Patrol Directorate General
90	92.1	4.3	25.2	62.6
91	78.5	3.9	25.9	48.6
92	79.3	4.3	26.8	48.1
93	82.1	4.3	27.8	49.9
94	81.9	4.1	29.1	49.5
95	82.9	4.1	29.1	49.7
96	82.8	4.0	29.1	49.7
97	83.2	4.0	29.8	49.1

The surplus is seen due to the fact that the budgeted manpower of CGA itself is merely 340 people, performance in past years have been stable, budget of NT\$ 380,000,000 ~ 390,000,000 is sufficient, and allowance for occupation hazards and death is redundant.

在海洋總局部分，97年度預算員額為2,614人，歷年預算編列經費持穩定成長且決算幾乎無結餘。以97年度為例，其人事經費已編列29.8億元，較90年度成長18.25%，主要係因本署自成立以來，施政重點係維護海域安全，對海巡勤務績效要求愈來愈嚴格，故雖於經費額度限制下，仍逐年增加人事預算。

至於海岸總局97年度預算員額為15,778人(含義務役11,661人)，因人事費主要受義務役士兵編現比之影響，歷年來編現比均在70%至80%之間，未能足額進用所需人力及兵員，故人事費歷年多有節餘。加上現行兵役制度役期縮短暨國人少子化兵源短缺影響，97年度預算編列時，鑑於義務役役期縮短至1年，較96年度縮短4個月，預判海岸總局人事費騰餘情形較往年更為嚴重，故請海岸總局移列人事費額度5千萬元至海洋總局，讓資源分配較為衡平。



To the contrary, no surplus is seen in the Maritime Patrol Directorate General. Also, its budgeted manpower is 2,614 people in 2008 and the budget is increased stably year by year. Take the budget of 2008 for example, the government budgets NT\$ 2,980,000,000 for payload of the Maritime Patrol Directorate General, more than that of 2001 by 18.25%. The chief reason is that mission of the administration is to protect maritime security since its establishment. Along with the stricter standard of performance to maritime patrol, the trend of increase has been approved although budget has its limit.

In 2008, the budgeted manpower of CPDG is 15,778 people (including 11,661 people-compulsory military). Because the payload is significantly affected by factual percentage of compulsory military and the percentage is normally 70-80% in past years, surplus exists in each year. Besides, shortening of military term to one year in 2008(shorter than that in 2007 by 4 months), shortage of human resource, it is estimated payload budget to the CPDG will be too redundant that the CPDG is required to ease NT\$ 50,000,000 payload budget to the MPDG for a balance of resource.

二、作業維持費

單位：億元

年度	本署主管	署本部	海洋總局	海岸總局
90	34.2	5.6	12.3	16.2
91	27.4	3.4	11.7	12.3
92	24.0	3.9	10.0	10.1
93	23.0	2.5	10.7	9.8
94	23.8	2.6	11.1	10.2
95	25.0	2.6	11.3	11.1
96	25.0	2.7	11.5	10.8
97	22.7	2.5	10.6	9.6

署本部作業維持費編列額度歷年約在二億五千萬元左右，主要為通信及資訊系統暨情報諮詢經費及獎勵金發放等經費。

海洋總局作業維持費額度約十億元至十一億元之間，於支應基本的艦艇、車輛等維護及房屋修繕等經費即已不足，加上石油價格高漲，相關作業維持經費每年均在捉襟見肘的情形下，勉強納編。例如97年度艦艇油料預算為了配合行政院核定通盤減少5%的額度，但在績效考評時，每艘艦艇出勤情況及查緝績效又是檢討重點。如何在有限資源配置運用的限制之下達成預期績效，成為必須克服的難關之一。

海岸總局作業維持費額度約十億元左右，97年度因委託國防部代訓新兵費用7千萬元額度移由國防部編列，故預算減少至9.6億元。所編預算主要係支應房屋修繕、設備維護及油料等支出。另因轄區遍及各離島，尚須籌措運補物資等經費，與海洋總局左支右絀之情況相同。

(II). Maintenance expenditures

Thousand millions of N.T. Dollars

year	Total Budget	The Administration	Maritime Patrol Directorate General	Coastal Patrol Directorate General
90	34.2	5.6	12.3	16.2
91	27.4	3.4	11.7	12.3
92	24.0	3.9	10.0	10.1
93	23.0	2.5	10.7	9.8
94	23.8	2.6	11.1	10.2
95	25.0	2.6	11.3	11.1
96	25.0	2.7	11.5	10.8
97	22.7	2.5	10.6	9.6

NT\$ 250,000,000 to the CGA for maintenance expenditure is mainly spent on communication & information system, intelligence consulting and rewards, etc.

Maintenance expenditure to the MPDG is roughly NT\$ 1,000,000,000~1,100,000,000 to support basic items such as maintenance of ships, vehicles, repairing of houses. The budget is never sufficient. What makes the situation worse is that magnificent boost of oil price. Take the incident as of 2007 for example, to comply with the Executive Yuan's overall cutting of 5% budget, the MPDG is faced with a big challenge to achieve expected performance as expected with limited resource since duty status of each ship and performance of investigation have been considered the focus of the yearly performance valuation.

Maintenance expenditure of the CPDG remains NT\$ 1,000,000,000. In 2008, the budget is down to NT\$ 960,000,000 because NT\$ 70,000,000 is budgeted to the Department of Defense for authorization of recruit training. Maintenance expenditures aim at repairing of houses, maintenance of instruments, oils, etc. Also, due to its jurisdiction all around Taiwan and the necessary expenditure to shipment of resources, its financial situation is so difficult the same as the MPDG.

三、資本支出

單位：億元

年度	本署主管	署本部	海洋總局	海岸總局
90	27.6	5.4	14.1	8.0
91	27.1	4.5	11.8	10.8
92	26.5	3.0	14.4	9.0
93	20.6	1.2	12.2	7.1
94	18.6	1.5	12.1	5.0
95	17.7	4.0	10.0	3.6
96	17.3	4.2	10.0	3.1
97	17.7	1.0	13.2	3.4

本署資本支出歷年僅約十七億元左右，主要區分為三大部分。第一部分是行政院核定之分年計畫，97年度有海洋總局建造大型艦艇3項及洋、岸兩總局廳舍整建計畫各1項，總金額約十三億二千萬元；第二部分是經建會審定之公共建設計畫—海巡基地發展計畫，核定額度1億元；第三部分是一般資本支出共計3.45億元，主要計畫有艦艇主輔機功能提升及多功能巡邏艇計畫1.9億元、生活設施及裝備籌補約八千萬元、車輛汰換及資訊設施改善等各約四千萬元。以上僅有一般資本支出係本署實際可掌控的額度。



(III). Capital Expenditures

Thousand millions of N.T. Dollars

year	Total Budget	The Administration	Maritime Patrol Directorate General	Coastal Patrol Directorate General
90	27.6	5.4	14.1	8.0
91	27.1	4.5	11.8	10.8
92	26.5	3.0	14.4	9.0
93	20.6	1.2	12.2	7.1
94	18.6	1.5	12.1	5.0
95	17.7	4.0	10.0	3.6
96	17.3	4.2	10.0	3.1
97	17.7	1.0	13.2	3.4

The capital expenditures of the consolidated budgets are approximately NT\$1,700,000,000 in recent years, which are divided into 3 major parts. The first part is the yearly project ratified by the Executive Yuan. The contents of it include 3 projects on manufacturing of large ships, two projects respectively on repairing of buildings owned by the MPDG and the CPDG. The total expenditure is nearly NT\$ 1,320,000,000. The second part, with the total budget of NT\$ 100,000,000, refers to the public building project approved by the Council for the Economic Planning and Development, Development Plan of Maritime Patrol Base. The third part, with the regular capital expenditure of NT\$ 345,000,000, chiefly contains NT \$ 190,000,000 for improvement of main auxiliary function of ships and NT\$ 80,000,000 for supplement to facilities and instruments for daily life, and NT\$ 40,000,000 for replacement of vehicles and advance of information devices.

Only regular capital expenditures are managed and controlled by the administration itself.

本署轄區遍及全國沿海及各個島嶼，在執掌特性本來就需偏重高價值之設備如各類型艦艇、雷達站、資訊設備及各項查緝裝備等，另在各駐點當然須有廳舍及相關生活設施等供執勤人員使用，由於數量龐大，財產總值高達2,973億元。另各駐點均位於近海處，在海風侵蝕效果下各類設施設備損壞速度較一般機關快得多，故汰換需求亦較一般機關更為迫切。在安全性及績效達成性優先的思維下，生活設備設施等照理應排於次要順序。但本署為顧及同仁權益，在生活設施方面每年仍盡量籌措編列預算達數千萬元。雖然未能充分滿足基層需求，但以分年補足方式逐年改善。

參、結論

預算編製欲達成資源的充分利用，首須規劃具前瞻性之施政計畫策略，再要求短、中、長程計畫具可行性及發展性，最後擬訂下年度預算具體落實執行。98年度預算編製期程將屆，期能藉由參考歷年預算編製及執行經驗，配合施政方針逐年調整預算結構，務求預算資源能充分運用，讓下年度預算編製流程更為順暢，預算內容與執行能充分配合，為年度施政績效發揮最大助益。

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Because jurisdiction of the administration expands all around the coastal line of Taiwan and its islands, such instruments of high value as ships, radar stations, information equipments, as well as investigating devices, have been considered the emphasis. Moreover, the large number of buildings and facilities for daily life for officers on duty in each location accounts for NT\$ 297,300,000,000. Besides, each location saturated so close to the coastal line that buildings must be replaced more often than any other governmental construction to avoid corrosion damage caused by sea wind. In consideration of safety and performance achievement, facilities for daily life should be the second priority. However, to take care of officers' rights and interests, the administration still make all efforts budgeting relevant expenditure of more than ten million NT Dollars on facilities of daily use in each year. Even though it may not be satisfactory for all officers, gradual improvement is still more and more obvious year by year.

III. Conclusion

In order to maximize efficiency of resource, it requires visionary strategy for plans as the first priority, and applicability and development of short-term, mid-term, long-term programs as the second priority, and eventually launch of budget for next year as the third priority. Accompanied with the policy guideline, it is expected to apply budgeting and execution experiences in past years to the budget of 2009 to make use of limited resources efficiently. In doing so, we plan to see a smother budgeting process, better coordination of budgeting purposes and execution.

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