編製說明

1. 本部主管全國財政，業務涵蓋國庫、賦稅、關務、國有財產及促進民間參與公共建設等領域，本月報謹將各主要業務以統計數字呈現，並輔以簡要提要分析。另有關「進出口貿易」較詳細之統計表，請參閱「進出口貿易統計月報」。
2. 為利多元應用，本月報提供網路電子書，網址為 http://www.mof.gov.tw/statistics/finance-monthlystatistics.htm，另提供重要財政統計資料庫查詢，網址為 http://www.mof.gov.tw/statistics/finance-database.htm，敬請多加利用。
3. 本月報中所稱「年度」係指會計年度，88 年度(含)以前係指「上年 7 月 1 日至當年 6 月 30 日止」;88 年下半年及 89 年度(簡稱 89 年度)係指「88 年 7 月 1 日至 89 年 12 月 31 日」; 自 90 年度起係指「當年 1 月 1 日至 12 月 31 日止」，以「90 年」表示。
4. 自 88 年 7 月起，配合預算法修正，原各級公庫收支在總預算項下資本門融資收入之公債及賒借收入及債務支出之債務還本款項，均改置預算外收支項下。
5. 自 88 年 7 月起，因應臺灣省政府組織精簡，原隸屬臺灣省政府之臺灣省菸酒公賣局及臺灣省礦務局，分別改隸為財政部之臺灣菸酒股份有限公司及經濟部之礦務局。
6. 根據 88 年 7 月起施行之新修正財政收支劃分法及中央統籌分配稅款辦法，新修正之條文包括營業稅由省及直轄市稅改為國稅，印花稅改不列中央統籌分配稅款，所得稅及貨物稅收入提撥百分之十統籌分配地方等等，請注意相關稅目時間數列資料銜接之變動。
7. 自 99 年 12 月 25 日起，配合部分縣市改制直轄市，原臺北縣升格為新北市，原臺中縣與臺中市合併升格為臺中市，原臺南縣與臺南市合併升格為臺南市，原高雄縣與高雄市合併升格為高雄市；另自 102 年 1 月 1 日起，配合行政院組織調整，相關機關(單位)名稱同步修正；103 年 12 月 25 日桃園縣升格為桃園市，改制直轄市及增加 6 個直轄市原住民自治區。
8. 本月報資料均未經季節調整；所稱「增加率」除特別註明者外均指對上年同月比較之增加率；累計增加率係該年度（或年）開始至截止月份累計數較上年同期之增加率。
9. 因尾數四捨五入關係，統計表細項合計與總數略有差異。
10. 本月報所載數字，如與以前各期不同者，以本期修正數字為準。
11. 本月報所用符號：

P：初步統計數	0：數值不及半單位
r：修正數	－：無數值
f：預測數	…：數值不明或尚未產生資料

Introductory Notes

1. The Ministry of Finance is in charge of the administration of the national finances. Its areas of work are in relation to the administration of national treasury, taxation, customs, national property and promotion of private participation in infrastructure. In this monthly , the administrative achievements in these major fields appear with statistics and prefatory notes. For trade statistics, please refers to the "Monthly Statistics of Exports and Imports".
2. The e-book version of this Monthly is also provided on the website (http://www.mof.gov.tw/statistics/finance-monthlystatistics.htm). For online inquiry of important financial statistics, please refer to the financial database which is in Chinese only (http://www.mof.gov.tw/statistics/finance-database.htm).
3. The commencement, conclusion, and description of the fiscal year are as follows, prior to 2000, commencing on July 1 of the previous year and concluding on June 30 of the current year. The period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000 (i.e., FY2000). The years that follow fiscal 2001 shall commence on January 1 and conclude on December 31.
4. Since July 1999 to be in line with the revision of Budget Law the Issues of Public bonds & Loans revenues and Debt Repayment expenditures of the FY Budget of all levels of Treasuries are included as Extra-budget item.
5. Since July 1999, the Taiwan Tobacco & Wine Monopoly Bureau and the Taiwan Mines Bureau, once affiliated to the Taiwan Provincial Government, are now under the Ministry of Finance and the Ministry of Economic Affairs respectively.
6. Since July 1999, in accordance with the revised Financial Revenue and Expenditure Allocation Law and the Central Allocation of Tax Revenue Act, the business tax under the province and municipality is change to national tax, the stamp tax is excluded from the central allocation tax, and 10% of the revenues form income tax and commodity tax shall be retrenched to the local governments, among other. Please pay attention to the changes.
7. Since December 25, 2010, in accordance with the redefinition of the status of special municipalities, Taipei county was upgraded to the status of a special municipality, to be called as New Taipei City; Taichung city and Taichung county were merged to become the special municipality of Taichung city; Tainan city and Tainan county were similarly merged to become Tainan city; and Kaohsiung city, already a special municipality, was merged with Kaohsiung county to form Kaohsiung city. As of January 1, 2013, in accordance with the reform of the Executive Yuan, the names of related authorities (units), including those under the Ministry of Finance, have been changed. Since December 25, 2014, Taoyuan county was upgraded to the status of a special municipality, to be called as Taoyuan city and increased six District office under the City.
8. In this Monthly, the "increase rate" stands for the percentage change between the month of current year and the same month of last year. The "cumulative increase rate" stands for the percentage change between the cumulative of several months of current year (or fiscal year) and the cumulative of the same period of last year (or fiscal year).
9. The details may not add up to the total due to rounding of the figures.
10. In the case that the figures in this Monthly differ from those published earlier, the revised figures shall prevail.
11. The following symbols are used:

P：preliminary figure	0：less than a half unit
r：revised figure	—：none
f：forecast	…：figure not available