

透過歲計制度變革達成主計局 CFO國防事務角色之革新 To Innovate CFO's role in National Defense by Budgeting

●黃道淵

摘 要

近年來，國防部主計局已進行多次業務精進與改革，然在大環境威脅下，改革之成效依然有限，吾等仍然期待具有功能轉換之大變革，以結合各種管理功能與技術能力，確實擺脫百年老店之經營模式，將以往封閉之帳房角色，轉換為具開創性之國防部財務長（CFO）位階。就現階段論，個人建議應將改革之重心投射於管理機制與組織編裝之上，透過歲計制度變革，形成革新之主軸，將主計局現階段組織內所有（功能性）單位結合，進行流程再造與功能重新定位，使國防財力管控，在效益與成果的要求下，符合建軍需求之極大化。

Abstract

Recently, there are many improvements and reforms have been done by The Comptroller Bureau of the R.O.C. Ministry of National Defense. But

results have been limited due to various threats and factors. However, we expect to revolutionize the business model by integrating various management and technical capabilities. This fusion of capabilities will transform the MND CFO from a traditional fiscal agency into a vital pillar in National Defense.

On current stage, the core reform should set at the management mechanism and the organization establishment. Through the changes of budget system, it becomes the principal axis of innovation. Linking with all functional units of The Comptroller Bureau to reengineer the process and redefine functions make national finance management and control meet the greatest demand of the army under the effectiveness and outcomes of the request.

關鍵詞：財務長、管理機制、組織編裝、歲計制度。

Keywords：Chief Financial Officer (CFO), management mechanism, organization establishment, budget system

壹、前言

預算乃國家財政之收支計畫，於法律位階上實現計畫管理的工具。因之，透過收支的籌措和使用過程，可以使國人清晰瞭解政府的財政活動，並反映施政的項量、範圍、方向和政策。

整個預算形成與運作之過程中，供給與需求之各項文件，經由估測、判斷、立法、收支及結算之節點，環環相扣，進而衍生出管理機制及組織編裝。而管理機制係透過「計畫」將資源、程序、目標緊密結合，著重於效益與成果；組織編裝則全力進行控制、執行以及彰顯預算轉化為施政之運作能量。是故，就國防部之組織而論，主計局位處於國防事務投、融資之關鍵位階，應為財力管控之樞紐，而整體財力之最終則以預算顯現。在預算形成過程中，全程由歲計處進行掌控，透過憲法第五十七至六十條及六十三條暨其他法令規章，完成預算案至決算之程序。其間尚包含財務會計、風險管控、收支處理、帳務處理、統計分析、資源調節與財力估測等多項重要功能之發揮，始能獲致效益與成果。本文研究之目的，即希透過預算管理機制結合主計局相關功能性組織，以經濟有效管理國防資源，來達成主計局 CFO 國防事務角色之革新。

1.Introduction

The budget is a plan of the intended revenues and expenditures of the government. It is a tool to achieve project management in the legal hierarchy.

Thus, through raising revenue and expenditure process, it can make the unit clearly understand the fiscal activities of government and also reflect administrative volumes, scopes, directions and policies.

In the whole budget formation and operation process, every documents to do with supply and demand, by linking with estimation and judgment, legislation, balance and clearing, spread out management mechanism and organization establishment.

The management mechanism tightly connects with resources, procedures and goals through “planning”. It puts great emphasis on benefit and result. The organization establishment fully loaded control, implementation and highlighted the budget transforms into the energy of administration operation. Therefore, for MND organization, the Comptroller Bureau, as the key position of defense investment and financing, should be the hinge of finance management. The whole financial resources will eventually be presented by the budget. During the budget formulation, The Articles 56 to 60 and 63 of Constitution and other regulations provided that the Budgeting Division controls every procedure from budget bill presented to final accounting report reviewed. It develops many critical functions including financial accounting, risk management, revenue and expenditure, billing, statistic analysis, resources regulation and fiscal estimation etc. to acquire the benefits and results. The purpose of this

paper is to array national resources efficiently, through integrating related functional agencies of Comptroller Bureau and budget management mechanism to achieve the MND CFO's role innovation in national defense.

貳、歲計運作之流程變革

近年來，國軍歲計作業就管理層面觀之，已較以往有大幅度進步，惟在政策擬定與決策參考之作爲上，仍無法與外界接軌，形成執行面優於規劃面之情況。若主計局思以成爲國防組織之 CFO，歲計體制之改革勢在必行。圖 2.1 係針對未來歲計處迎接能力提升及能量建置之流程，以下謹就整個流程之歲計核心價值，原始之預算籌編與分配業務精進，與未來開創部份分別探討。

2. The flow of budget operational changes

In recent years, the budget management in national defense progressed significantly than usual. But for drafting the policies and consulting decisions, it still can not connect with the outside world. It causes execution surpass planning. Being the CFO of MND, the renovation of budget system must be undertaken. Figure 2.1 shows the flow how Budgeting Division improves and establishes its capability and energy in the future. Following will discuss accomplishments of budget planning allocation in the past as well as the innovations in the future.

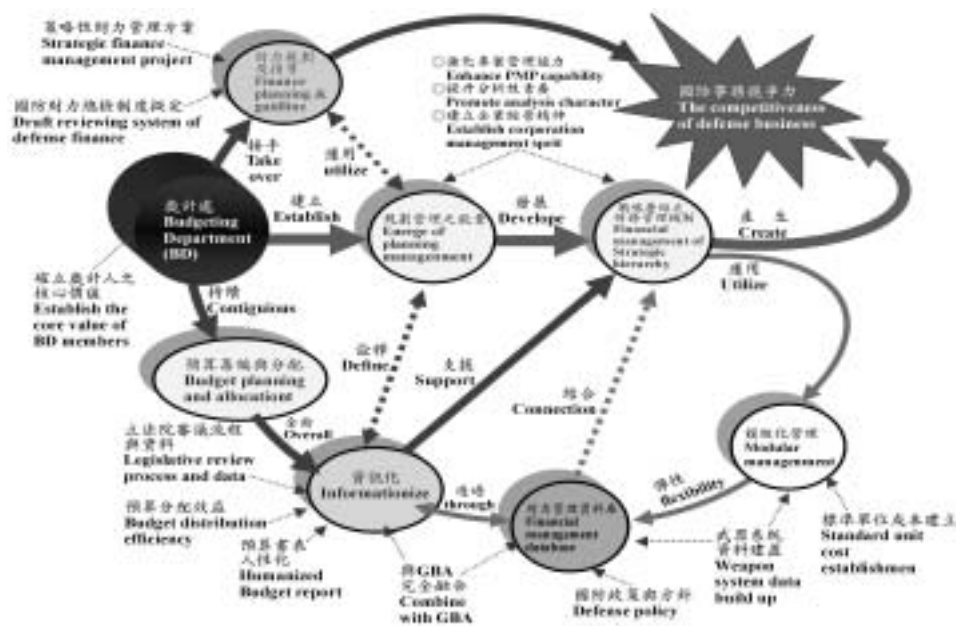


圖 2.1 歲計處未來能力提升及能量建置流程

Figure 2.1 the flow of the capability improvement and energy establishment of the Budgeting Division in the future

一、歲計之核心價值

首先，歲計處這個團隊必須確立歲計人之核心價值，誠如前局長王中將對主計局所期勉之「創新、專業、驅力與組織程序四項為主財之核心價值」。為延續主計團隊之核心價值，特將各核心價值投射於歲計之內涵詮釋如圖 2.2。

2-1 The core value of budget

Just as ex-comptroller General Wang addressed to the Comptroller Bureau “innovation, professional, driver and organized procedure are four core values for comptroller”, the Budgeting Division must establish its core values. In order to continue the core values for CFO, we will put those four factors into the budget, and explain it as figure 2.2.



圖 2.2 歲計處核心價值之內涵

Figure 2.2 the core values of the Budgeting Division.

【專業】之核心價值包含三項內涵，其中「知識」之內涵係在專案管理、預算管理、經營管理、計畫管理之領域中擴充知識，使歲計人專才專職。「學習」則是透過改變態度、擴大視野、認真負責、周延詳實，於學習中深化自我認知，提升知能。「能力」以專注於整合規劃、結合新知、跨越自我、資訊先知等面向，務使轉型為管理者之位階。

“Professional” includes three contents.

“Knowledge” is to enlarge the knowledge of the budget personnel specialist in the realm of the project management, budget management, business management, planning management. “Learning” is to deeper self-consciousness and to enhance knowledge and skills by changing attitudes, expanding vision, responsibility, comprehensive and detailed in the study. “Ability” is to focus on integrated planning, combination of new knowledge, surpassed oneself, and grasped the updated information to ensure transiting to the management level.

【組織程序】之核心價值包含三項內涵，「組織運作」其重心在於運用專案領導、全能協調、功能導向、內部控制，來達到網絡式運作，整合主財各功能之發揮。「溝通」係於資源調配過程中，充當對行政院、立法院以至國防部內部之溝通管道，透過財力樞紐、聯參平台、外境協調、新知交流等內涵，形成專業之協調中心。

「任務方向」乃就計畫管制、預算管制、財力調控、知識管理為主軸，將功能性層級提升為政策性階層。

“Organizational procedure” includes three contents. “Organization operation” is to utilize of the project leadership, comprehensive coordination, functional oriented and internal control to achieve the network operation and integration of various functions of the main financial responsibility.

“Communication” is to be a communication channel of the Executive Yuan, Legislative Yuan and internal of the Ministry of Defense in the resource allocation process. By being the major part of finance system, negotiating with Joint staff, coordinating with other agencies and exchanging knowledge, the Budgeting Division becomes a professional coordination center “Task orientation” focus on the program control, budgetary control, finance control, knowledge management, and to promote Budget Division from functional level to strategic level.

【創新】之核心價值包含三項內涵，「領先」部份則在財力規劃、資源分配、戰略結合、理論超前等以超越之姿，形成財務長之特色，進而主導資源規劃。「大膽」亦有前衛之義，乃經由開創領域、勇於承擔、前瞻思維、前置作業之新思維，落實業務先導之能力。再者「創造」，在於改變舊式認知，突破現狀，以成員革新、品質創新、營造環境、全心設計為努力方向，務期結合大環境趨勢。

“Innovation” includes three contents. “Leading” combines in finance planning, resource allocation, strategic theory combination and advanced theory, to

surpass the other units and form the characteristics of Chief Financial Officer, thereby leads resource planning. "Bravely" also means avant-courier, is the abilities to open business fields, having a sense of commitment, perspective thinking, pre-operation to implement the business leader. "Creation", lying in changing old type cognition, breaking through status quo, expects to combine great environment trend and works on member reform, quality innovation, building environment, and whole heatedly design.

【趨力】之核心價值包含三項內涵，耳熟能詳之「競爭力」，係企圖針對目標客戶、品質保證、以客為尊、專精策略等，營造屬於我方市場之優勢。「應變力」從思維細密、速度管理、危機管理、重視異點出發，強化缺失管理，避免危險因子之出現。另「凝聚力」則以工作同心、垂直整合、學理具備、聚焦主計為本，強調內聚，以發揚團隊力量。

“Driver” includes three contents. Well-known of “Competitiveness” is an attempt to target customer, guarantee quality, customer oriented, strategies specialized, and to create an advantage market. “Contingency force” is from the detailed thinking, speedy management, risk management and differences value, to strengthen the defect, to minimize the emerge of risk factors. “Cohesion” is based on concentrative, vertical integration, ability in theory and practical, focus in comptroller, emphasize in internal integration, to promote team work.

二、組織原賦歲計業務變革

廣義之國防預算作業整體歷程長達 49 個月，作業初始於建案階段，其中軍事投資（作業維持費亦同），各案建案作業若發諸前半年，依規定於目標年度前一年完成，接續概算籌編、預算案送審（8 個月）、立法院審議、總統公告（4 個月）、預算分配預算執行（12 個月）、總決算作業（4 個月）、審計部決算審核（3 個月）、立法院決算審核報告審議（12 個月）。整個作業節點與預算有關部份，歲計處都直接或間接參與，因之歲計業務之職掌由此衍生。

2-2 The given changes of budget service

Formulation of defense budget lasted for 49 months. It begins in establishing a project. For military investment (also the operating maintenance costs), provided the agency needs to initiate a project before the first half of fiscal year, the budget planning must be completed one year before the target year according to the provisions. Then follow by below phases: budget compilation, budget bill proposed (8 months), Legislative Yuan review, announcement by President (4 months), allocation and execution (12 months), final accounts (4 months), the Auditing Department audit (3 months) and final audit report review by the Legislative Yuan (12 months). The whole working node which relevant to the budget will be directly or indirectly involved with the Budgeting Division, so-called its service duties.

原賦歲計業務，簡而言之，係預算籌編與預算分配二大作業組合而成。其中預算籌編，包含軍事投資建案會辦、財力指導彙整、編製預算書表、參與立法院審議等作業；預算分配，則依預算書表所列期程，進行分配與於分配預算時相關之必要工作。若以國防部現行之設計計畫預算制度（PPBS）觀之，其層級僅止於預算（Budgeting）階段，屬執行面之作業範疇，雖近年來努力於中長程資源規劃之參與，惟尚有努力空間。

The original budget service, in brief, is in charge of budget compilation and apportionment. The budget compilation involved in acquiring opinions from the other unit for the military investment project, aggregating fiscal policy guidelines, preparing budgeting documents, and participating budget review in the Legislative Yuan. For budget apportionment, means following the schedules of the budget documents to well array budget and do relevant works. In a view of Program-Planning-Budgeting System (PPBS) which currently adopted by MND, it limited to the budgeting level, an execution level. Although working hard on long-term resources array in recent years, it still needs more efforts.

為提升原賦歲計業務之作業高度，圖 2.1 下半部為本研究提出之精進方案。就預算籌編與分配業務有關向量，應儘速全面資訊化，將歷來立法院審議相關之各項流程與資料建置，結合所有年度預算執行相關資料，將預算書表透過電腦予

以人性化，並與 GBA 完全融合（現階段仍需透過轉換過程，而有時間差），即可形成預算相關之資料庫，以精實預算管理，亦可作為預算節點管制之用；另透過財力管理資料庫，結合國防政策、方針與武器系統資料建置，運用模組化管理，結合預建之標準單位成本，即可支援長、中、短程財力管控作為之分析、推導與運用。

In order to enhance the original budget service, the lower half of Figure 2.1 proposed an elaborate program. On budget compilation and apportionment related section, it should informationize comprehensively, through buildup a historical database concerning about examining procedures and related data of the Legislative Yuan, combined with all relevant information of the budget implementation for each fiscal year, make the budget book become humanized by using computer, and also fusion with the GBA (it still needs conversion process in present stage, thus will have time difference), to generate a budget-related database in order to lean budget management and to be used as budget control node. In addition, through the finance management database linking up with national defense policy, guidelines and weapon systems database, using modular management and integrating with pre-built standard unit cost, to support the analysis and operation of finance management for the long, medium and short-terms.

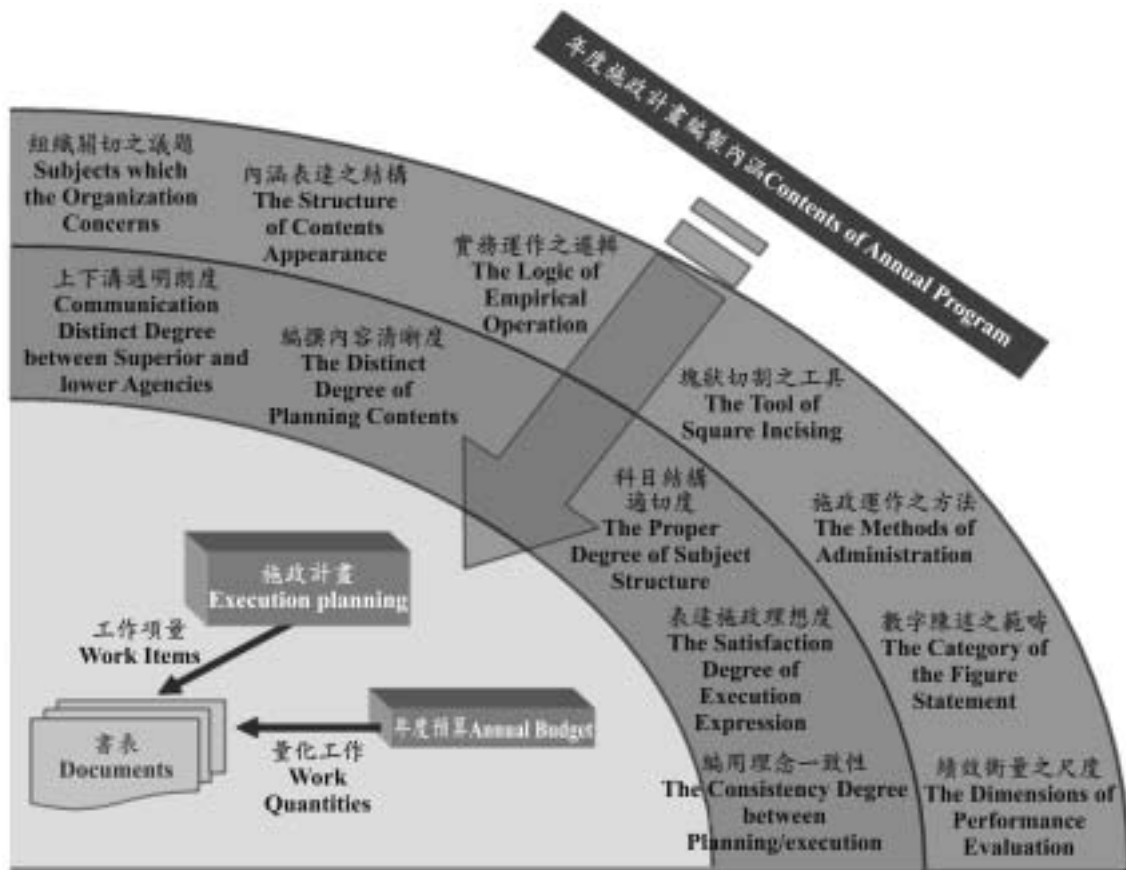


圖 2.3 年度施政計畫編製內涵

Figure 2.3 the contents of annual policy planning

至於預算籌編應重視其內涵，最終書表表達之重點在於施政計畫與預算二大部分，而二者間之轉換，在於如何讓工作項量與數字（金額）相結合，而互為顯示成預劃行動之依憑。因而書表表達為預算籌編之核心，為達完美需有多項要求與配合，由外而內推展達成（如圖 2.3）。就最外層而言，係組織整體環境中所有代表之人與單位之思維範疇，共有七項。1.組織關切之議題；即為施政重要程度之排序，其納入年度預算內有其不可取代之必要性。2.內涵表達之結構；施政

內涵以言簡意賅，但又不失重點表達之施政理想。3.實務運作之邏輯；推展施政時，書表所表達之意涵得以與單位功能結合。4.塊狀切割之工具；單位內或單位間每項工作，是否皆為唯一，而無重複情況。5.施政運作之方法；未來可否因書表之陳述，使之成為施政之依循。6.數字陳述之範疇；預算數是否與施政有具體之關聯性。7.績效衡量之尺度；是否有明確的指標或工具於書表顯示，以作為單位績效衡量之依據。第二層乃鏈結整體組織與最終書表間之實務要求，計有五

項。1.上下溝通明朗度；預算書表之表達，在結構、語言表達、內容陳述上是否明朗。2.編撰內容清晰度；書表內容能否讓立委或大眾清楚瞭解施政內容與方向。3.科目結構適切度；簡化又不失分層表達之科目結構，應符合管理之需求。4.表達施政理想度；書表應以務實精神，確實結合施政。5.編用理念一致性；書表務求忠實，不隱藏非施政項量。

Regards as the budget compilation, it emphasizes on its contents. The descriptions of ultimate budget report focused on policy plan and budget. While converted, they make the tasks and numbers (amount of money) integrate, and show pre-designated work for each other. Thus, the budget report descriptions are the major part of budget compilation. To achieve the perfect, it requires cooperation between external to internal units (as Figure 2.3). On the outermost layer, shows the scope of thinking of all representative members and units in the whole organization, including seven items. 1. The concern issues of the organization: the priority of policy, which must integrate to the budget report and can not be replaced. 2. The structure of content expression: The contents of budget report should be expressed briefly and concisely without missing any key points of policy goal. 3. The logic of the practical operation: While implying policy, the contents of the budget reports can be combined with the functions of the unit. 4. The tool of massive cuts: Whether each works of the unit or internal

unit could be the only one, without repetition. 5. The methods of policy operation: Whether the statements of the budget report could make it be the basis of the policy in the future. 6. The scope of the stated numbers: The specific relevance between the budget and the policy. 7. The scales of performance evaluation; whether there are clear indicators or tools in the budget report, as a basis for performance evaluation unit. The second layer shows how the ultimate reports comply with the practice requirements of the organization, including five items. 1. The transparency communication from the higher-lever to the lower-lever: The descriptions of the budget report should be clear in its structure, language and the statements. 2. The Intelligibility of the content: The contents of the budget report could be explicitly understood the policies by the legislators or the public. 3. The applicable subject structure; To simplify the subject structure without losing its stratified and comply with applicable manage requirements. 4. The descriptions of the policy ideal: The budget report should be practical and exactly compliance with the policy. 5. The concept of compilation and conducting consistently: The budget report should be faithful, without any implicit of non-policy items.

三、具開創性歲計管理業務探討

圖 2.1 上半部與中間主軸，係針對歲計處未來中長程能力提升及資源整體規劃之能量建置流

程，再結合前述之組織原賦歲計業務變革，則歲計處於國防事務競爭力將大幅提升，主計局亦同步達成 CFO 遠景。現階段歲計具開創性管理業務，以財力指導之逐步深根做得尚具成效；然為落實未來整體財力規劃之掌控，建議歲計處應再予強化之自身能力（如圖 2.4），分述如下：

2-3 the exploring of a ground-breaking budget management business

On Figure 2.1, the upper parts and the main axis, shows a flow of how to promote and conduct

long-range resources plan by the Budgeting Division in the future, as well as combine with the above discussion of the changes of the original budget service to make its competitiveness increased dramatically in national defense. At Current stage, for the groundbreaking budget management business, the fiscal guidance has accomplished gradually. But for implementing the government-wide finance man agement control in the future, personal suggests that the Budgeting Division should further improve its capacity (as Figure 2.4), as follows:



圖 2.4 歲計處財力指導須強化之自身能力

Figure 2.4 Budget Division strengthen its own ability by the guidance of financial

預算節點管制：預算執行之良窳，關係施政成效，一如企業成本與獲益之關係。故針對每個關鍵節點透過網絡管制，將各項計畫逐一依時完成，減少遲滯，增加預算循環速度，則對國防建軍整體效能將大幅提升，主計功能亦將隨之高漲。

“Budget node management”: The performance of budget execution related to program results, just as the relation between enterprise cost and its benefit. We should aim at each key node to control through the network, and punctually complete various projects one by one. Delete any arrearage and increase the budget circulation speed, to promote the whole effect of defense construction effectively, then the comptroller functions also will upsurge with it.

預算執行檢討分析：主要針對預算節點管制及無效益預算，進行業務性與計畫性檢討。其中業務性檢討以針對各聯參成效與功能性整合為主，強調資源運用即時可行，促使施政之合宜且具時效，而充分將預算轉化，並管制於國防事務之最適投入。計畫性則強調計畫等預算之落實，務求計畫前置作為，且要求計畫周延性，避免執行中一再修訂計畫內容。

“Budget performance reviewing and analysis”: Mainly aim at the budget node control and invalid budgets, carry on the business reviewing and plan checking. Business reviewing focuses on joint staff's performance and their functions, emphasizing on re sources utilizing readiness and making program adequately and timely. Then convert the budget

sufficiently, to acquire the most suitable projection of national defense affairs. “Plan checking” emphasizes on the budget follow the plan, to pursue ex-operation before planning and request to plan completely. As the plan implementing, we can avoid the plan adjusting again and again.

預算配置方法論研發：預算配置方法論，於我國近期文獻之表達尚屬充足，惟理論似較空泛，缺乏具實務又能建構理論者之論點，無法充分應用於實務。故主計局於未來推薦研讀博士班人選時，應擇實務較具理念之軍官為之，以強化預算配置之適切。

“Budget allotment methodology research” : There are quite sufficient domestic budget allotment methodology articles in recently years, however its theory are still vague and can't be applied in the empirical affairs sufficiently. Thus in future, the Comptroller Bureau should recommend some Doctor-candidates who have proper thought in empirical affairs, to enhance the budget allotment aptly.

研改施政計畫編撰方式：國防施政計畫與預算之書表經歷幾十年來之演進，雖有大幅度改變，惟表達內容仍依長久一貫之方式為之，故年年得以抄襲，且無法一窺施政內涵。故建議編撰方式應予以改變，未來應朝簡單、具體且足以彙整為成本分析資料，為首要要求。

“Program Planning Adjust” : It took several decades to form the model of defense administration planning with budget documents. Although it had

been changed significantly, however the expressing the content still perform in the same way, so it can plagiarize year by year but it can't offer a glimpse of the real program content. We suggest the planning should be adjusted in the future, the first target aims at simplify and compiling to be the cost analysis data.

精實施政科目結構研議：國防施政預算科目結構繁複，又受制於各聯參對控管施政，堅持自立科目，除造成科目衆多外，整體施政亦無法統一表達。故建議重行研議科目結構，勿以簡併（或擴充）局部爲之。

“Program Subject Structure Research” : With the complication of defense program subject structure, the MND-Divisions hold its power and insisting to set its subject independently, in addition to causing subject numerous, the whole program expression also can't be unified. We suggest re-construct the subject structure, but not to combine (or enlargement) the subjects arbitrarily.

軍事投資效能評估：針對軍事投資科目，由歲計處爲主結合財務會計處暨統計處，於次年進行當年度及多年度之軍事投資效能評估。針對預算執行及實際獲致之工作內涵，逐科目進行檢視，除提供未來財力指導依憑外，亦可提供施政改進之參考。

“Military Investment Performance Evaluation” : Aim at the military investment subject, leading by Budget Division to combine the Accounting Division and Statistic Division, to carry on the military

investment projects performance evaluation which including the project performance of last year or the projects cross several years. The work content that aim at the budget performance and acquire physically, pursue the subject to carry on examining, in addition to providing the financial power of the future to guide to depend on with, also can provide the reference of administering the improvement.

軍事投資專案管制：財務管理者對資本化效能之要求，在各專業中爲最重視。故針對軍事投資個案之建案、執行、結案等，應全程依投資效益要求，進行專案管制，並進行財力配置建議。

“Military Investment Project Management” : The finance governor request capitalization effect more than other professions. Thus the military investment project should follow the invest benefit demand within the whole process of project construction, execution, and case closure. The financial allotment should be suggested at the same time.

人薪系統建構：針對人員維持費之管制，應將人與薪完全結合；而最佳之結合乃構建人薪系統。現階段人員維持費估算失衡，乃因對現員與需求之估算仍停留於粗估階段，尤以在組織編裝精簡時，錯誤最爲嚴重。故建議建構人薪系統，並結合現員預警機制及人薪需求評估二子系統，來完成每年或五年之需求估測。

“Personnel salary system construction” : Aims at personnel maintenance budget management, we should combine personnel and salary completely.

The best solution is to set up the member salary system. The estimation of personnel maintenance budget has been out of balance currently, that is because current personnel demand estimation still remains too rough, the mistake occurs more serious particularly with organization shrinking. Thus we suggest the system construction needs to combine “current member Award-warning mechanism” and “person salary evaluation” two sub-systems to complete annual or five years estimation.

作業維持增量評估機制建構：作業維持增減作業，迄今仍無一套標準，用以針對需求進行評估，造成喊價方式決定額度。故宜建構評估機制，對武器、裝備維修訂定流程及節點管制期間性需求；另針對生活需求及一般性維持，統一可行額度標準釐定。

“Operating budget increment mechanism construction”：The operation quantity increases/decreases affairs still hasn't set a standard procedure to evaluate our demand. Causing the quantity decision could be made by any arbitrary request. Thus we should construct the evaluate mechanism which aims at process establishing and nodes controlling to weapon (and equipment) maintenance. In addition aims at living demand and generalities maintenance, unifying feasibility standard.

基本維持共同性標準建置：共同性標準之訂定，除可統一編製預算基準，亦可精算作業維持之總額度，故宜儘早建置之。

“Basic maintenance common standard

construction”：The construction of common standard can not only unify the basis of budget planning, but also calculate the total amount of the operation maintenance. Thus it should be constructed as early as possible.

作業維持趨勢分析：每年應針對前一年度作業維持趨勢，進行類別、科目別、用途別之分析，並匯集十年相關分析做成長期趨勢資料，供預算配置時運用，亦可提供各聯參及長官決策參考。

“Operating tendency analysis”：We should annually analyze of categories, subjects, and items etc. to the operating maintenance tendency of the past year. And collect the related analysis of decade to make into the long-term trend data which can be provided for budget allotment. It also can provide decision reference for each MND-Division and the superior officers.

四、歲計之國防事務競爭力建構

圖 2.5 係歲計業務未來充分結合主計局各業管功能，以歲計為主軸，自財力指導以迄決算，透過基金處之存量管制及資源支援，成本及統計分析，內部審核之成效分析，建構歲計財力流程改造之網絡。

2.4 Construct the Budget Division's Competitiveness in National Defense

Figure 2.5 shows the budget affairs combine with each unit function of the Controller Bureau, in

the future. Regard budget as the principal axis, from financial guidance till final accounts, through the quantity saving control and resources support of the Fund Division saves, the cost and statistics

analysis, the performance analysis of internal audit, to construct the network of the budget finance process reformation.



圖 2.5 運用主財專長以精進國防財力流程之建議

Figure 2.5 the suggestions for the flow of leaning the defense finance by using the comptroller

參、打造全新之主計架構

公務體系之財力管控源於預算，而預算之內涵包含總體環境變數、需求預判、資源調控等。其中歲入屬於資源來源之依據，顯現供給面之收入；歲出乃耗用之成本，由需求面透過計畫執行轉換為施政效能。故因預算所衍生之作業，自當

圍繞會計流程、成本估算、內部控制、財務作業、資金管控、帳務處理與及於未來之中長程需求估算。主計局所屬組織具備有上述各項功能之事務單位，惟長久以來未能加以整合，造成各自為政局面，因而對國防事務之高階規劃與策略建言不多，與其應有之位階形成脫離。為結合主計局各項事務功能，本研究針對主計局轉型為CFO之變革，在歲計工作為主軸下，其整體運作流程如圖 3.1。

3. To establish a new comptroller structure

The finance management of government systems is from budget which contains the overall environment variables, demand estimation, resource control etc. The annual revenue generated the resources, which indicate the income from the supply. The annual expense means the cost of consumption, through implementing plan to generate the policy performance from the demand. Thus the operations derived from the budget which includes accounting processes, cost estimation, internal

controls, fiscal operations, funds management, billing and the middle and long-term demand predict for the future. The respective institutions of the Comptroller Bureau have above mentioned various functional units, but unable to be integrated for the long runs, resulting in fragment. Therefore there are few suggestions for the higher-level planning and strategy in national defense, which gone off their original hierarchy. For the fusion of various functions of the Comptroller Bureau, the study focuses on its changing process of being a CFO, and put the major part on the budgeting business. The flow of the overall operation describes as figure 3.1.

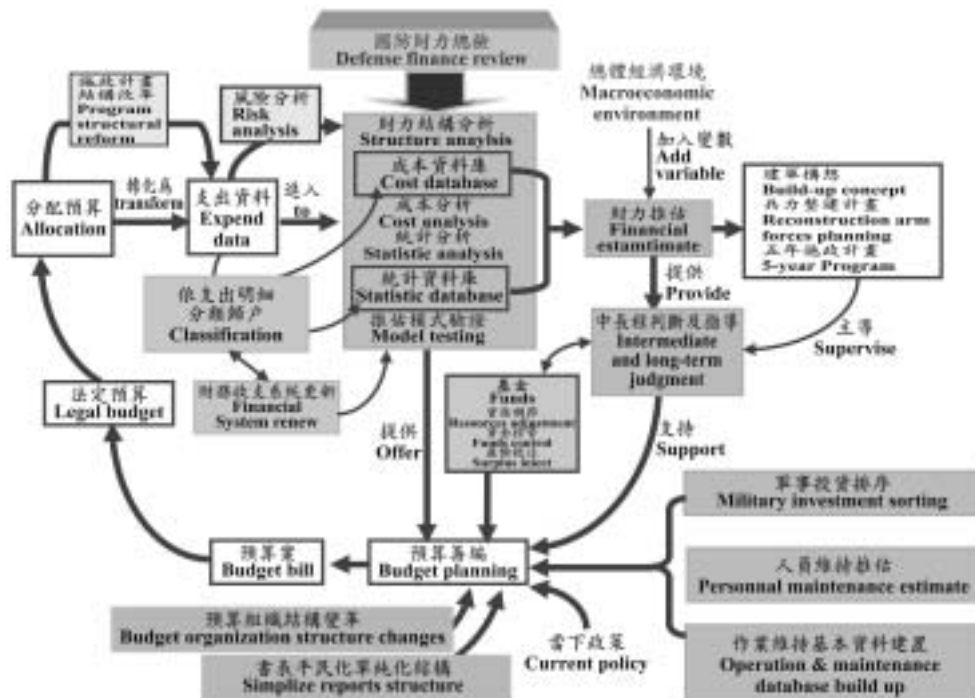


圖 3.1 以歲計為主軸運作之 CFO 變革流程

Figure 3.1 the flow of MND CFO reform assessed by Budget Division

一、預算架構主軸

本預算架構主軸，係運用預算執行來推導資源規劃，故以分配預算為始，而分配預算，係預算轉化為施政之重心，若依以往帳房之行事主導，則主計局成為 CFO 之態勢永遠無法成形。因之，需進行施政計畫結構之改革，其中包含兵力結構代碼（戰規司）及預算科目之重行擬訂（主計局），除確實顯現精實案、組織二法、精進案後之兵力結構與預算內涵外，更突顯單位成本之重要性。施政計畫結構改革後，以經由預算轉換之支出資料，透過風險分析，將資料進行財力結構分析；其中以成本資料庫完成成本分析，另就統計資料庫進行統計分析，得出之結果，用以推估模式驗證，完成財力結構之資料分析。當資料進行財力結構分析前，得依支出明細分類歸戶，先行完成財務收支系統更新，始能使財力結構分析之資料最為完整。財力結構分析之同時，國防部必須研發一套國防財力總檢之機制（後節陳述），用以對財力效能進行檢驗。之後，財力結構分析所獲資料，則接續進行財力推估，而為中長程財力預判之依循；於進行推估時，必須進行五至十年之總體經濟環境之變數考量，始能提供中長程判斷及指導。至於中長程判斷及指導則結合建軍構想、兵力整建計畫及五年施政計畫之精髓，以鏈結資源與戰略佈局，達成軍事作戰之綜效。在執行中長程判斷及指導同時，透過基金水庫運作，有效資源調節，並全面資金控管，且以盈餘挹注施政，接而支持預算籌

編。在預算籌編時，對軍事投資進行排序，人員維持則以未來兵力結構推估需求；另對作業維持，則以基本資料建置來推估耗用額度。預算籌編時尚需考量當下政策及基金之調節，並將預算組織結構推向變革之路，同時書表平民化、單純化之結構，亦為必需之動作。最後，接續預算案之送審，以完成法定預算。

3-1 The major part of budget structure

The major part of budget structure is to promote resources allocation by budget execution. It begins in budget allocation which transformed budget to the key points of program. It can not be the MND CFO, we still using the traditional way. Therefore, it must reform the structure of programming by reestablishing the military code (conducts by Warfare Regulation Division) and reclassifying budget subject (by comptroller bureau). Besides to reveal military structures and budget contents after enforced the “Jing-shih” Program (Organizational Framework Adjustments Phase-I)、National defense Acts and the “Jing-jin” Program (Organizational Framework Adjustments Phase-II), it really presented the importance of the unit cost. After programming structure reforming, though transformed budget to expenditure data and risk analysis, it could carry out financial structure analysis, in which it can use cost database to accomplish cost analysis as well as use statistic database to carry out statistic analysis. The results

from about described process examined by estimated model then completed the financial structure data analysis. Before carry out the financial structure analysis, must update the financial balance system according to the expenditure details classification. It can make the analysis data most complete. When doing the financial structure analysis, the MND must create a new mechanism for MND financial review simultaneously to examine the financial efficiency. After received the data, it can carry out the financial estimation which was the basis of the medium and long term financial pre-decision making. While doing the estimating, it must take the five to ten years microeconomic variables into consider to provide medium and long-term judging and guidance. This judging and guidance was linked the essence of military buildup concepts, Army forces re-constructive plan and five-year execution program with resources and operation strategic layout to achieve military operation objective. In the implementation of medium and long-judgment and guidance, through the operation of funds reservoir, effectively allocated resource, overall controlled funds, supported the policy by the surplus, and then sustain the budget preparation. While preparing budget, MND must array the military investment and evaluate the demand of personnel maintenance according to the force structure for the future. As for the operation to maintain, it needs to build up the basic information to estimate the amount consumed. Besides, current policy and funds regulation must be

talked into consideration. Working on reforming the budget structure and humanizing and simplifying documents structure are also essential. Subsequently, the MND presents budget bill for review to complete the budget law.

二、財力結構分析

前已述及，將預算支出資料，透過風險分析、成本分析及統計分析，輔以推估模式驗證，來完成財力結構分析。本節之重心，在於就財力結構分析後，所透露之國防資源財力作爲進行研討，如圖 3.2。

3-2 The analysis of financial structure

As above described, the budget expenditures accomplish the financial structure analysis via risk analysis, cost analysis, statistic analysis and estimated model examination. This section will discuss about the national defense financial resources which has analyzed by financial structure as figure 3.2.

國防財力作爲之核心，在於針對國防資源做合理有效之配置。整個作爲建構於最適之資源轉換、合意之財力獲得水準及準確之需求與供給數額三個功能價值之上。

The core conduct of national defense finance is to make resources allocation rational and effective. It has three valuable functions, the optimum resources conversion, available fiscal requirement, precise amount of demand and supply.



圖 3.2 國防資源之財力作爲

Figure 3.2 the finance operation of national defense resource

最適之資源轉換，最終作為在於求取國防資源配置。其手段係透過國家施政方針與整體戰略部署之關聯性，釐出最適且可接受之排序。在資源受排擠時，有一套得以取捨的方案及轉換作為，依排序重心，將施政重點支援之時間及資源，重行整合成一個完整之方案，使資源重配置的同時，亦完成戰略與資源之同步轉換。

For the optimum resources conversion, the ultimately conducts was national defense resources allocation. Its means was through connection of the national policy guidelines with whole strategic deployment to determine the optimal sequencing. There is a set of decision program and transforming conduct to re-integrate a complete program by sorting the key policy supporting times and resources, while Crowd-out happened, This program

will re-array resources and simultaneously accomplish operation strategy and resources conversion.

合意之財力獲得水準，其係為爭取國防預算之積極手段。首要在於將威脅論量化為需求依據，而需求理當以計畫之型式表達，最細之項量則將計畫串成需求網絡。除威脅論外，全民國防之政策，係表達平戰結合理念，用以說服國防需求額度之必須，以使全民支持國防預算。另在各政事之優先排序上，需結合中央之國家戰略，務使決策者清晰瞭解國防需求之優先程度，而透過建軍需求轉化為國家安全，接而政經平順。

Available fiscal requirement is an active means to acquire defense budget. Firstly, it must quantify threatens as the basis of the demand which should expressed in project. The minimize volume will be conduct project to the demand network. Except

threaten theory, the civil national defense policy shows the fusion of dements for peacetime and wartime will be necessary for getting the citizens' supports. About the sequencing of public affairs, it needs to combine the national strategy to ensure decision-makers have a clear picture of national defense priority. Through converting the national defense requirements to homeland security will make our government doing very well.

準確之需求與供給數額，則在於對國防預算需求預測能量之建構。加強運用各項數理模式、統計方法、模擬等方法論，建構符合實務需求之國防供需模式，以精算合理之國防資源。

For precise amount of demand and supply, it means to strengthen the ability to forecast requirements of national defense budget and make the best use of various mathematical models, statistical methods, modeling methodology to construct the defense supply and demand module. It will calculate defense resources.

三、中長程財力規劃

國軍現階段中、長程財力規劃，以建軍構想及五年施政計畫為主軸，而長程財力規劃之建軍構想作業內涵如圖 3.3 所列，其中國防資源之財力作為前 3.2 節已說明，現針對建軍構想與戰略財務有關之附件三－「財力判斷」未來之精進與革新說明如下。

3-3 Medium/long-term financial plan

In this stage, the major parts for the medium and long-term financial planning of the national defense are the Military buildup concepts and Five- year Defense programming plan. And the content of long-term financial plan for establishing army illustrate as Figure 3.3, while national defense financial resources was discussed in 3.2. Now, we will discuss the Appendix III “available financial resources estimation” (Financial determine) -the future refinement and innovation as follows.

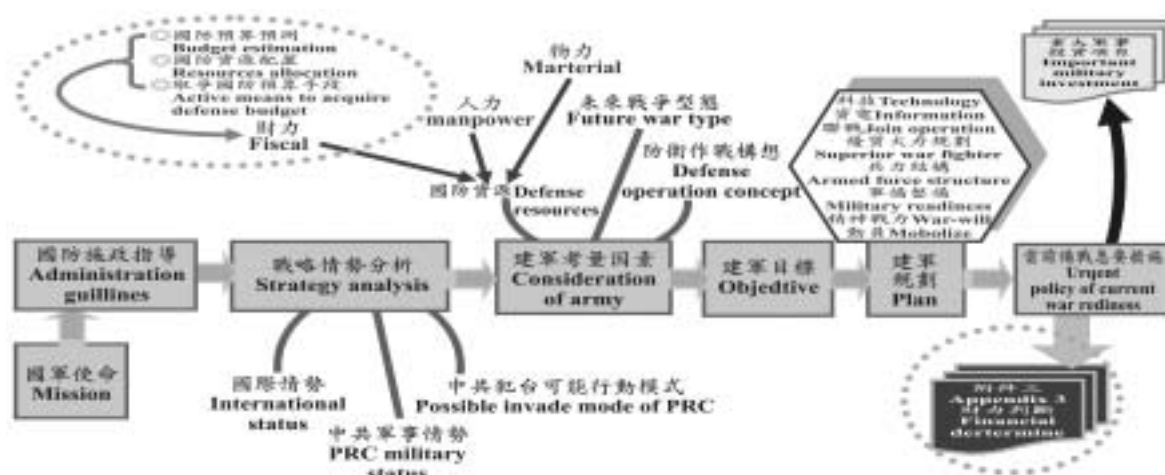


圖 3.3 建軍構想建構作業內涵

Figure 3.3 the formulation of Military Buildup Concepts

建軍構想之財力判斷，其格式概分為依據、整體財力分析、國防財力現況與考量因素、國防財力獲得研判、結論與建議等五段（如圖3.4）。為確使財力判斷符合戰略財務規劃之理念，於初次整體財力分析時，應具備客觀之分析能力，並引導外界理論，對國內外之經濟情勢做全盤性分析，進而依經濟發展情況，推導我國財政長期趨勢，充分掌握可獲資源與能力。之後，依據我國長程財政能力，研提國防可獲財力現況與其他應考量因素（如經濟建設概況、社會福利趨勢…等）。而本項作為，須具體審視財政可為國防事務運用之級距，且將可能面對之排擠性指標（當下及之後之國家政策性工作）列明，始能忠實顯現國防事務受大環境影響程度。當各項影響國防財力獲得之因素確立後，接著進行國防財力獲得研判。首先應將前項影響因素，透過內建之指標進行分析，以衡量各項計畫可獲額度情況，進而進行長程之三區分整體配當及財力結論與建議。結論之方向應為長程指導，故建議確屬具體可行，且可導引中程計畫與執行年度之確切財力方向。

The financial determine for the concept of established the army, its format divided into 5 parts, the basis, overall financial analysis, financial status and considerations, national defense financial acquirement analysis, conclusions and recommendations etc. (as figure 3.4). In order to

make financial determine comply with the strategic financial planning concepts; it should have an objective analysis capabilities, citing external theories to comprehensively analyze the domestic and international economic situation. According to economic development, derived to long-term government financial trend, fully control the available resources and capabilities. After that, it should study the acquired finance status and other considerations, (such as economic development profile, social welfare trends, etc.) base on the long-term fiscal capacity. This action shall verify how much money could be spend for the national defense in a specific way, indicate the possibility of crowded-out indicators (the national policies works for current or later). It can present its impact degrees of environment in national defense faithfully. After each factors are identified, the available resources can be made. Firstly, put the influence factor into pre-setting index for analysis to measure the acquired quota for each program. Then array them into three-distinctions for the long-term and make fiscal conclusions and recommends. This conclusions shall become long-term-oriented guidelines. Also the recommends must specific and can be carried out as well as may orient the accurate finance for the medium-term and fiscal program.

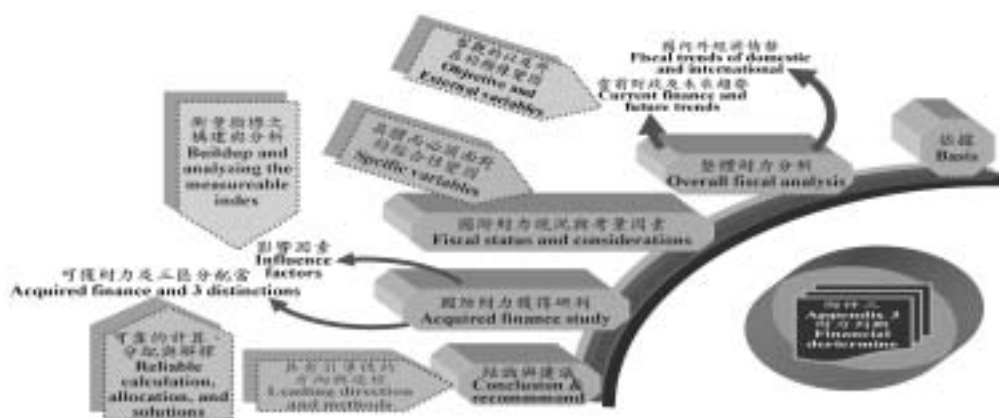


圖 3.4 財力判斷內涵

Figure 3.4 the contents of fiscal determine

中程計畫位階中，就財務管理觀點看待，其能結合兵力整建與戰時施政計畫者，以五年施政計畫為其主要樞紐。且五年施政計畫上承建軍構想之戰略指導，透過兵力整建計畫部署之運用，產生結構性需求，整個運作機制如圖 3.5。

In the view of financial management, during the

midterm program, the 5-year program is the major part which linked with army forces re-establishment and the programming plan for wartime. Besides, it connected with the operation strategy of established army, through diplomacy of military reestablishment plan to generate the structure demands. The whole operation mechanism describes as figure 3.5.

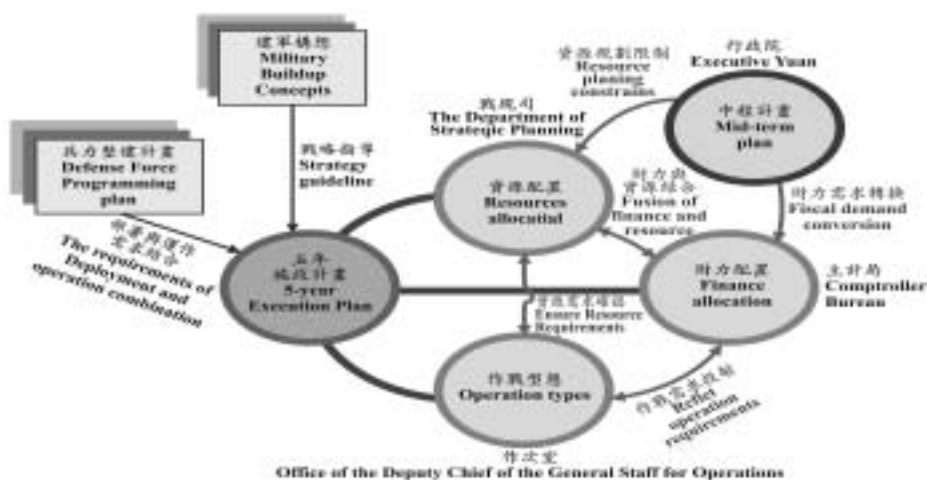


圖 3.5 五年施政計畫運作機制

Figure 3.5 the operation mechanism of 5 years execution plan

國軍五年施政計畫係由三大核心工作結合而成，在未來將擺脫現階段以作戰指導領導之作業型態，重心將朝資源配置與財力配置傾斜。整個五年施政計畫，透過中程規劃與設計之作戰型態，除確認整體作戰時所需之資源需求外，並將作戰需求投射於財力配置，形成預算型態之作戰財力規劃，亦同時將財力與資源融合，以符平戰結合之資源供給。另國軍五年施政計畫作業，受行政院中程計畫之先期指導，在資源有限，政事排擠情況下，戰規司於資源配置考量時，宜將限制條件納入，始符實況；同時主計局於財力配置規劃時，應將中央所列中程財政收支之計畫，轉換為國防財力需求參考，確實掌握財政供給之適切數額。

Army five-year execution program consists of three core factors. It will get away from the current working type which led by operation guidelines and put the importance on allocation resources and finance. The whole five-year execution program which complies with the planned operation types for medium-term, and ensures the required resources in overall operations reflects the war-fighting requirements into finance allocation. It will formulate an operation finance plan in budget mode; also integrate finance and resources to meet the fusion of resources supply in general and wartime. Besides, this program follows the pre-guidance of medium-term program of Executive Yuan, with the resources and agencies program crowd-out constrains. The Department of Strategic Planning should put those constrains into consideration to comply with the real situation while allocating resources. In the meantime, The Comptroller Bureau

should transform the medium finance balance plan of the government into the reference of defense fiscal demands while preparing the finance allocation to manage the proper amount of the public supply.

四、國防財力總檢

透過國防預算之歷史軌跡及未來國防武力需求之評估，進行國防財力總檢，乃未來主計局必須從事之重要工作。國防財力總檢，係結合未來可能推展之「四年期國防總檢討報告」，其重點在於有關國防總檢討報告中之財力運用部份，主要檢討之項目，則透過財力資源規劃，導引未來國防戰略所需之財力評估。

國防財力總檢，係透過主計資料系統之預算結構、成本結構、統計子系統之數據，完成對國防資源運用及未來財政供給之全般檢討。它可為「四年期國防總檢討報告」之一部分，亦可獨立為國防財務管理之資金調控與資源評核之關鍵事務。國防財力總檢之內容概以 1.戰略背景與總體需求；2.財政供給趨勢與國防預算需求；3.財力指導之預算區分；4.未來需求之籌措原則等四項主體。

3-4 the national defense fiscal review

Through the historical track in the defense budget and evaluation of the future needs in defense forces, carry on national defense fiscal review is the key work for Comptroller Bureau in the future. The national defense fiscal review combines "four-year national defense reviewed report" which may be executed in the future. The key point for this review reports is about utilizing finance. And its main

review items focus on evaluating the finance for national defense strategy in the future through the resource planning.

戰略背景與總體需求，係以國防戰略所需建構之兵力、武器系統、維持支出之總體需求，鏈結未來經濟、財政之供給環境，勾勒出我國之國防戰備政策之遠景。

財政供給趨勢與國防預算需求，在於檢視前一階段（4-5 年）國防預算供需，進而推估未來財政所能支應之國防支出，並輔以經濟數據，將未來財政之趨勢分析，運用於可獲國防資源之上。

The national defense fiscal review is to complete comprehensive review of national defense resources usage and future finance supply via budget structure, cost structure, statistics sub-system data from comptroller data systems. It can be a portion of "4-year national defense review report", also be the key works in funds control and resource evaluation of national defense finance management independently. The contents of national defense fiscal review consists in four parts: 1.Strategy background and total demands 2.The public finance supply trends and national defense budget demands 3.The budget distinction of the fiscal guidelines 4. The preparation principle for future demands etc.

Strategy background and total demands, is the total demand of military, major weapon systems, maintenance expenditure as national defense strategy requirement, linking with future economic and supplies environment for public finance, to portray the prospect of the military readiness policy.

財力指導之預算區分，則針對三區分之財力

指導與預算科目配置情形，做有效能之整合與分配。其中包含軍種與計畫之經費分配比率，三區分支援之各項量分配情形（軍事投資之武器、裝備、研發、工程等，人員維持之薪資、加給、撫卹等，作業維持之各項經常性支出）。

The public finance supply trends and national defense budget demands, is to review the defense budget supply and demand of the previous phase (4-5 years), then estimating the future national defense expenditure supporting by public finance, fusion of the economic data, to analyze the trends of the public finance for the usage of acquirable resources in national defense.

未來需求之籌措原則，以國防可用經費進行分析與研討，包含普通基金所支援之經費遇有不足，是否在法令所允許範圍內，以特種基金之經費挹注。

The budget distinction of the fiscal guidelines, is to integrate and allocate efficiently according to the three-distinction's (military investment, personnel and operation) finance guidelines and various budget subject allocation, which includes the budget allocation ratio of the armed services and project and the allocation status of three-distinction.(Military investment includes weapons, material, development and engineering etc. personnel maintenance includes salary, subsidy, compensation etc. operation maintenance has various items.)

For the preparation principle of future demands, is to analyze and study the usable budget which includes while happened shortage of general funds, should it be supported by special funds under the laws and regulations.

肆、結論與建議

現階段主計局已面臨必須轉型之關鍵時刻，而轉型之始，宜透過歲計業務為主軸，結合其他業務功能，進行網絡式鏈結。故建議應研改及新增歲計有關業務（如圖 4.1），包含新增十年財力判斷之戰略財務功能，研改財力指導之具體作為，創新戰時預算戰費籌措之機制，進行年度預算之變革等。

4. Conclusion and recommendations

The Comptroller Bureau faces the turning point that must be transformed. The early stage of transformation, the principal axis should base on budget affairs to combine other unit functions and linking to the network-type chain. Thus we suggestion the budget relevant affairs should be transformed and added (as figure 4.1), it includes adding the strategy finance function of the 10-year Finance Judgment, transforming the distinct Finance Guidance operation, innovating the funding mechanism during wartime, implementing the transformation of the budget affairs etc.

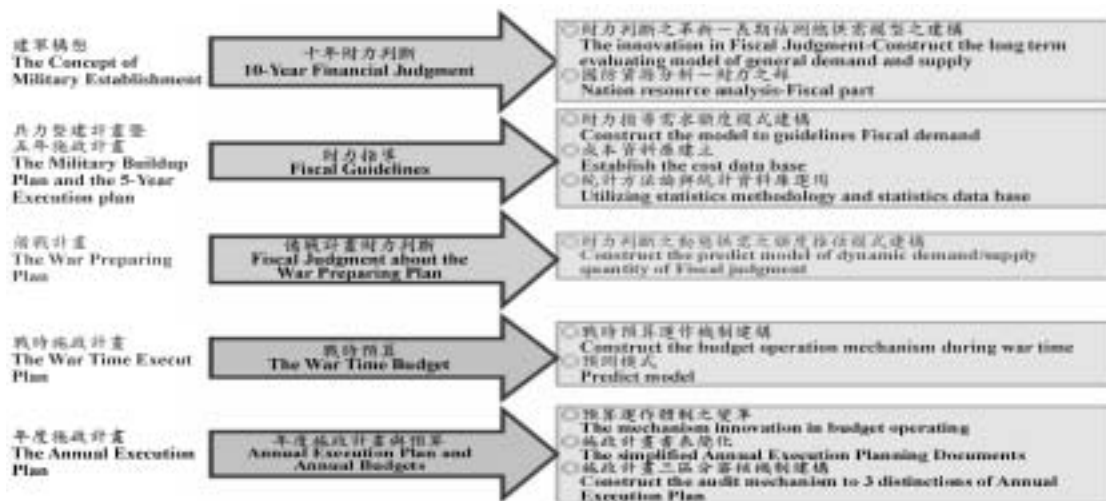


圖 4.1 待完成之作爲

Figure 4.1 the uncompleted operations

一、新增十年財力判斷之戰略財務功能

於建軍構想階段建構長期估測總供需模型，

針對建軍各階段之武力構想及兵力需求，以財力管控之作爲，將可能之財力極限，融入建軍構想文件，以使建軍構想之整體作爲更貼近實際狀況。另針對資源管理，進行有關財力部分之長程

分析，作為財力判斷之依據。

1. Adding the strategy finance function of the 10-year Finance Judgment: During the phase of military establishment speculation, constructing the general demand/supply evaluating model. Aim at the force speculation and troop demand of each military establishment phases, utilizing finance management operation to combine the military establishment speculation documents with any possible finance limitation, to enhance the speculation to fit the actual condition. And implementing the long-term finance analysis of resource management to be the Finance Judgment foundation.

二、研改財力指導之具體作為

首應建構財力指導需求額度模式，確實運用於每次之財力指導，以精算三區分及各科目之預算實需。並建立成本資料庫，核算出各單元（連、營、聯兵旅、軍團等）及各武器裝備系統過往之耗用值，以為籌編預算參考。另運用統計方法論與統計資料庫，推估各計畫執行成效，財力配置效益。

2. Transforming the distinct Finance Guidance operation: The first step is to construct the demand quantity model of Finance Guidance to calculate each guidance data. Then forming the cost data base to calculate the exhausted value of each unit (Company, Battalion, and Joint Brigade) and every weapon/equipment systems, and being the reference of budget planning. And utilizing statistics methodologies and statistics data base, to evaluate performance of each project and the benefit of finance allotment.

三、創新戰時預算戰費籌措之機制

國防部迄今尚無一套完整之戰費籌措機制，僅於演習時透過戰區進行轉分配及結報流程。故建議釐訂戰費籌措流程如圖 4.2，再依該流程建構財力控管機制。

3. Innovating the funding mechanism during wartime: The MND has not obtained a complete war funding mechanism yet, the existing mechanism only implementing the process of budget allotment and related accounting affairs. Thus we suggest establishing a War fund raising process as figure 4.2, then follow that process to conduct the financial management mechanism.

四、進行年度預算之變革

年度預算之變革，應從預算運作體制變革開始，透過核心價值之推展迄組織結構改變，精確運用資訊化網絡，建構財務管理能量，以精實預算內容。在預算籌編階段，置重點於施政計畫書表簡化工作，將預算編製工作行更精實可行之作爲，儘速進行人性化書表研改。另施政計畫三區分審核機制之建構，將使年度預算之調控更具彈性與前瞻，亦應儘速成型，以利資源管理之整體化。

4. Implementing the transformation of the budget affairs: The budget innovation should start from the transformation of budget operating mechanism. Changing the organization structure by implementing the core value. Utilizing the information network distinctly, constructing the finance management ability, and let the budget content more accurate. In the phase of budget

program plans will make budget adjust to be more flexible and perspective, this also should be performed quickly.

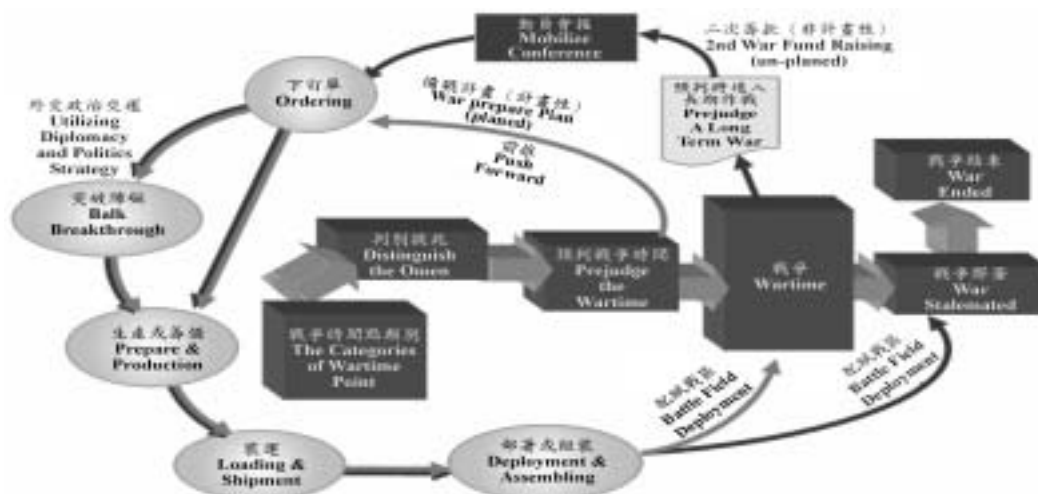


Figure 4.2 War fund raising process

