

政府採購稽核業務

Government Procurement Supervision

壹 採購稽核監督機制及分工

本會依政府採購法第108條之規定成立中央採購稽核小組，其任務在稽核監督機關辦理採購有無違反政府採購法令，期藉由稽核監督之手段，促使機關確實依政府採購法令辦理採購，俾建構公開、公平之採購環境。

內政部等14個附屬機關較多之部會署及25個地方政府成立採購稽核小組後，從中央到地方已建構較為完整之稽核監督體系，將有助於強化採購稽核監督機制及導正機關不當採購行為與減少採購缺失。

貳 採購稽核業務辦理情形

一、為導正不當採購行為，積極並持續透過採購公報、公告及查核系統與媒體、民意關切案件或廠商檢舉等管道，針對異常採購進行稽核監督。為強化採購稽核監督機制，協助及輔導其他39個採購稽核小組積極辦理稽核監督作業並按月提報稽核監督案件辦理情形一覽表，供本會列管、統計、檢討及考核。另就其他稽核小組稽核監督範圍之重大異常案件會同稽核。本年度中央、部會署及地方政府採購稽核小組分別稽核監督790件、2,520件及5,464件，詳如附表。

I. Auditing Mechanism of Government Procurement Agencies

The PCC has established a Central Procurement Audit Unit in accordance with Article 108 of the Government Procurement Law. The unit's mission is to audit procurement by government agencies to assure that there is no violation of government procurement law and that the agencies carry out procurement in accordance with procurement law, thereby building up an open and fair procurement environment.

25 local governments along with 14 ministries, commissions, and administration, including the Ministry of the Interior, have set up procurement audit units, forming a complete auditing system. This system not only facilitates the reinforcement of the procurement auditing mechanism, but also rectifies the improper procurement behavior by government agencies, and deficiencies in government procurement.

II. Performance of Government Procurement Auditing

1. To correct improper procurement behavior, the PCC works vigorously and continuously through the government procurement gazette, announcement, and surveillance systems, the media, concerns expressed by elected representatives, and tips provided by companies to audit abnormal procurement behavior. The PCC also works to reinforce the auditing mechanism by helping and guiding the other 39 Government Procurement Auditing Units in implementing auditing operations and in submitting monthly reports on the performance of cases under their audit, so that the PCC will be able to carry out monitoring, statistical compilation, review, and evaluation. In addition, the PCC cooperates in the auditing of major cases of abnormalities under the jurisdiction of other Government Procurement Audit Units. In 2005, the number of cases audited by the Central Procurement Audit Unit, the Government Procurement Audit Units of ministries, commissions and administrations, and the Government Procurement Audit Units of local governments are calculated as 790, 2520, and 5464 respectively. For details, please see the table below.

- 二、積極推動附屬機關較多之部會署報行政院核准設立採購稽核小組，本年度推動新設立財政部採購稽核小組，並自10月起開始運作。
- 三、於稽核監督過程中，遇有犯罪嫌疑之案件，逐案移請各該管司法機關處理，並加強聯繫，以瞭解其辦理情形及遏止不法；對於違反政府採購法情節重大而涉有貪瀆之案件，副知法務部政風司；就監審檢調機關移交或協查案件，積極配合辦理，就採購專業提供必要之協助。
- 四、依「採購稽核小組績效考核作業要點」之規定完成部會署及地方政府採購稽核小組績效考核作業，並就考核結果提出獎懲建議，期藉由良性競爭，提升稽核成效。本年度考核結果列為優等之部會署有國防部、教育部、法務部、經濟部、交通部、衛生署、海巡署，列為優等之地方政府有臺北市、高雄市、臺北縣、桃園縣、臺南縣、臺東縣、基隆市、新竹市、臺中市，合計16機關，較93年增加3機關。

2. The PCC actively promotes the establishment of Government Procurement Audit Units by ministries commissions, and administrations with relatively many subordinate agencies. During this year the Government Procurement Audit Unit of the Ministry of Finance was set up, beginning operations in October.
3. Whenever suspected cases of illegal behavior are uncovered during the auditing process, they are turned over to the judicial agency with jurisdiction for disposition; in addition, liaison is stepped up with the aim of understanding the status of disposition and of curbing illegal behavior. Serious violations of the Government Procurement Law that involve corruption are reported to the Government Ethics Department of the Ministry of Justice. The PCC also cooperates actively in cases referred by monitoring, supervision, or prosecutorial agencies, and in joint-investigation cases, by providing professional assistance in the field of procurement.
4. The 2005 performance of Government Procurement Audit Units of ministries, commissions, and administrations and local governments was evaluated in accordance with the Guidelines for Performance Evaluation of Procurement Surveillance Units, and rewards and punishments based on the results of the evaluations were proposed with the aim of enhancing the effect of auditing through benign competition. Sixteen governments and agencies (three more than in 2004) were given outstanding unit awards in 2005: the Ministry of National Defense, Ministry of Education, Ministry of Justice, Ministry of Economic Affairs, Ministry of Transportation and Communications, Department of Health, Coast Guard Administration, Taipei City Government, Kaohsiung City Government, Taipei County Government, Taoyuan County Government, Tainan County Government, Taitung County Government, Keelung City Government, Hsinchu City Government, and Taichung City Government.

各級採購稽核小組稽核案件數執行情形統計

Number of Cases Handled by Procurement Audit Units

稽核小組別 Type of Unit	單位數 Units	至93年底 Until end of 2004	94年 2005	合計 Total
中央採購稽核小組 Central	1	7,622	790	8,412
部會署採購稽核小組 Ministry, Commission, Administration	14	7,148	2,520	9,668
地方採購稽核小組 Local Government	25	22,752	5,464	28,216
合計 Total	39	37,520	8,774	46,294

部會署採購稽核小組稽核監督案件統計表
Cases Handled by Ministry, Commission, and Administration Procurement Audit Units

地方政府採購稽核小組稽核案件數統計
Cases Handled by Local Government Procurement Audit Units

機關名稱 Agency	至93年底 until end of 2004	94年 2005	成立迄今累計 Total
內政部 Ministry of the Interior	558	205	763
國防部 Ministry of National Defense	772	337	1,109
教育部 Ministry of Education	751	192	943
法務部 Ministry of Justice	449	152	601
經濟部 Ministry of Economic Affairs	948	186	1,134
交通部 Ministry of Transportation and Communications	645	214	859
衛生署 Department of Health	456	184	640
海巡署 Department of Health	525	187	712
退輔會 Coast Guard Administration	518	244	762
國科會 Veterans Affairs Commission	461	143	604
文建會 National Science Council	538	152	690
農委會 Council for Cultural Affairs	480	177	657
勞委會 Council of Agriculture	47	147	194
財政部 Council of Labor Affairs	-	20	20
合計 Total	7,148	2,520	9,668

機關名稱 Agency	至93年底 until end of 2004	94年 2005	成立迄今累計 Total
臺北市 Taipei City	1,264	337	1,601
高雄市 Kaohsiung City	826	199	1,025
臺北縣 Taipei County	1,208	281	1,489
宜蘭縣 Yilan County	851	145	996
桃園縣 Taoyuan County	894	269	1,163
新竹縣 Hsinchu County	1,326	169	1,495
苗栗縣 Miaoli County	793	209	1,002
臺中縣 Taichung County	664	214	878
南投縣 Nantou County	1,349	213	1,562
彰化縣 Changhua County	1,289	162	1,451
雲林縣 Yunlin County	927	150	1,077
嘉義縣 Chiayi County	678	158	836
臺南縣 Tainan County	1,285	297	1,582
高雄縣 Kaohsiung County	686	196	882
屏東縣 Pingtung County	839	285	1,124
臺東縣 Taitung County	750	305	1,055
花蓮縣 Hualien County	762	259	1,021
澎湖縣 Penghu County	585	197	782
基隆市 Keelung City	1,036	303	1,339
新竹市 Hsinchu City	1,339	189	1,528
臺中市 Taichung City	997	299	1,296
嘉義市 Chiayi City	623	190	813
臺南市 Tainan City	1,019	202	1,221
連江縣 Lianjiang County	254	76	330
金門縣 Kinmen County	508	160	668
合計 Total	22,752	5,464	28,216

Note: Ministry of Finance proposed procurement audit cases since October 2005.