廉政工作年報

ANTI-CORRUPTION YEARBOOK 2023

中華民國112年

法務部調查局
Ministry of Justice Investigation Bureau
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序言

國際透明組織（Transparency International, TI）於 2024 年 1 月 30 日公布 2023 年清廉印象指數（Corruption Perceptions Index, CPI），全球計有 180 個國家及地區納入評比，我國排名第 25 名，超過全球 84% 受評國家，此外，政治與經濟風險顧問公司（Political and Economic Risk Consultancy, PERC）出版的「亞洲情報」（Asia Intelligence）期刊，2024 年 3 月 20 日公布亞太地區貪污觀感評比報告，我國排名第 6 名，為歷來最佳成績，足見我國建立廉能政府已獲得國際社會的肯定。

調查局長期以來，均以打擊貪瀆及妨害選舉（阻斷賄選與貪瀆的共生鏈）相關犯罪的方式，推動廉政工作，歷年成果頗具成效，而隨著時空環境的轉變，調查局也一直朝著符合民眾、社會期待的方向邁進，如：鑑於能源政策與國家安全、民生需求、經濟發展、環境保護及永續發展等各方面息息相關，調查局積極查緝不肖公務員藉勢藉端向綠能廠商勒索財物及行、受賄犯行，以掃除妨害綠能產業發展犯罪，再如：鑑於兩岸情勢嚴峻、境外勢力滲透，調查局積極查緝境外資金介入選舉的新型態妨害選舉案件，以確保選舉不受外力干擾，維護國家安全。

回顧 2023 年，調查局查獲多起高階公務員藉勢藉端向綠能廠商勒索財物及行、受賄犯行，守護綠能產業的發展，2023 年第 4 季又適逢第 16 任總統副總統及第 11 屆立法委員選舉工作進行期間，調查局更是全力投入，偵辦多起涉及境外資金之賄選案件、假訊息案件及選舉賭盤案件，展現「維護選舉公平，守護國家安全」的決心。

展望未來，調查局將持續不懈地推動廉政工作，期能提升國家競爭力，展現國際能見度，並維護國家安全。謹盼各方先進不吝指正鞭策，調查局廉政工作方能夠持續精進，不負國民所託。

陳白立 謹識

中華民國 113 年 9 月

編輯說明

壹、編輯目的

法務部調查局（下稱：本局）廉政處每年皆編輯出版廉政工作年報（下稱：本年報），旨在提供讀者了解本局廉政工作內容及各年度執行概況，期望藉由年報逐年的回顧與檢討，使本局廉政工作能不斷地精進調整。

貳、內容說明

一、 本年報第一部分「調查局廉政處簡介」，係針對本局廉政工作之法令依據、組織沿革、業務分工、工作目標及工作重點作說明，期使外界了解本局廉政處之組織架構、工作理念及執行方式。

二、 第二部分「廉政工作執行概況與成果」，係將本局廉政處於 112 年間業務推動情形，分案件偵辦工作及專業精進工作 2 部分，作統計分析與說明。（英文版年報不含內文之「註腳」說明）

三、 第三部分「112 年起訴案件簡介」，以方便讀者參閱各類型案件之犯罪態樣與手法。(英文版年報不含此部分)

參、凡例

一、 本年報所用各項單位，年以國曆為準，案件以案為準，犯罪嫌疑人以人為準，金額以新臺幣為準。其中案件數量之計算，於移送階段時，1 份移送書計 1 案；起訴階段時，1 份起訴書計 1 案。犯罪嫌疑人人數之計算，以移送書犯罪嫌疑人或起訴書被告之人次為準。其他項目之計算單位，則分別於各文章或圖表中說明。

二、 各項數字之百分比，依實際需要之位數，採四捨五入計算。

三、 「貪瀆案件」與「非貪瀆案件」之區分，係以犯罪嫌疑人所觸犯之法條是否屬「公務員

身分犯」（含適用「刑法」第 134 條規定加重其刑者）之法條為標準，若同案中有 1 人以上屬公務員身分犯，則該案件歸類為貪瀆案件。

四、「公職人員」包含高階公務員、中階公務員、低階公務員、準公務員及民意代表；「非公職人員」係指不屬前述 5 項身分之人。高階公務員係指簡任 10 至 14 職等或層級相當之公務員；中階公務員係指薦任 6 至 9 職等或層級相當之公務員；低階公務員係指委任 5 職等以下或層級相當之公務員；準公務員定義有二，一為 95 年 6 月 30 日前移送或檢察官逕行起訴之案件，係指貪污治罪條例第 2 條修正前所稱受公務機關委託承辦公務之人，二為 95 年 7 月 1 日以後移送或檢察官逕行起訴之案件，係指刑法第 10 條第 2 項第 2 款所稱受國家、地方自治團體所屬機關依法委託，從事與委託機關權限有關之公共事務之人；民意代表包含中央及地方之各級民意代表。

五、「貪污金額」係指公務員、準公務員或其共犯因涉嫌貪瀆所獲之不法利益；「圖利金額」係指因公務員觸犯職務上或非職務上之圖利罪，受圖利人所獲之不法利益；「採購金額」係指採購案件發生違法情事標案之決標金額或預算金額；「其他犯罪金額」係指不屬前述 3 項之犯罪金額。

六、「主要適用法律」及「主要移送法條」，係指案件或犯罪嫌疑人所適用之法律（法條），若同一案件或犯罪嫌疑人觸犯 2 種以上之法律（法條）時，以法定刑較重之法律（法條）統計。

七、「學歷統計」，以犯罪嫌疑人畢業之學歷為準，若屬肄業者，則以次一級之學歷統計。

八、「犯罪嫌疑人統計資料」，以犯罪嫌疑人之公職人員「身分」及「性別」進行統計分析，公職人員「身分」依前開定義區分，「性別」之男女區分，以其犯罪嫌疑人生理性別做為區別。

九、104 年後貪瀆案件類型，配合法務部函頒「法務部辦理貪瀆案件涉案類別及特殊註記歸類原則」，涉案類別有「工商監督管理」等共 27 類別標準進行統計，惟製表說明之類別案數為 0 時，則該欄位不編製於表格內。

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第一部分

調查局廉政處簡介

壹、廉政大事記

45 年

45 年 8 月 27 日行政院以臺 45（內）字第 4711 號令頒布本局 10 項工作職掌，本局依第 5 項「貪污瀆職事項」及第 10 項「上級機關特交之調查、保防事項」執行廉政工作。

68 年

本局前由第一處負責辦理廉政相關業務，68 年 5 月成立「經濟犯罪防制中心」並於同年 8 月擴編「貪污及經濟犯罪防制中心」，以加強貪污及經濟犯罪之防制工作。

78 年

78 年 2 月本局成立「肅貪處」專責辦理肅貪業務，置處長 1 人由副局長兼任、執行長 1 人、副處長 2 人，下設 5 個科，專責偵辦重大貪瀆案件。至此，廉政工作遂與本局其他犯罪調查業務區隔，獨立為一重點工作。

80 年

80 年將「肅貪處」更名為「廉政處」，除全面指導外勤調查處、站及機動工作組主動發掘偵辦重大貪瀆案件外，更積極協調各機關政風機構及稅、關務監（督）察等相關單位加強貪瀆預防的措施，以求達到端正政風，澄清吏治之目的。

第 2 屆國民大會代表選舉開始，本局即奉行政院及法務部指示，以專案方式投入歷次選舉之賄選查察工作。

81 年

本局於 81 年 5 月 1 日在廉政處成立「公共工程弊端防制專案小組」，另調派東部地區機動工作組全員成立「重大公共工程弊端查察小組」，專責辦理重大公共工程弊端案件，並責成所屬各外勤處、站、組加強結合政風機構人員，針對該類案件強化情資之掌握，積極蒐證偵辦。

87 年

行政院以臺 87 法字第 53381 號函修正核定本局職掌為 9 項，其中第 4 項「貪瀆防制及賄選查察事項」，明確將查察賄選工作列為本局職掌。

95 年

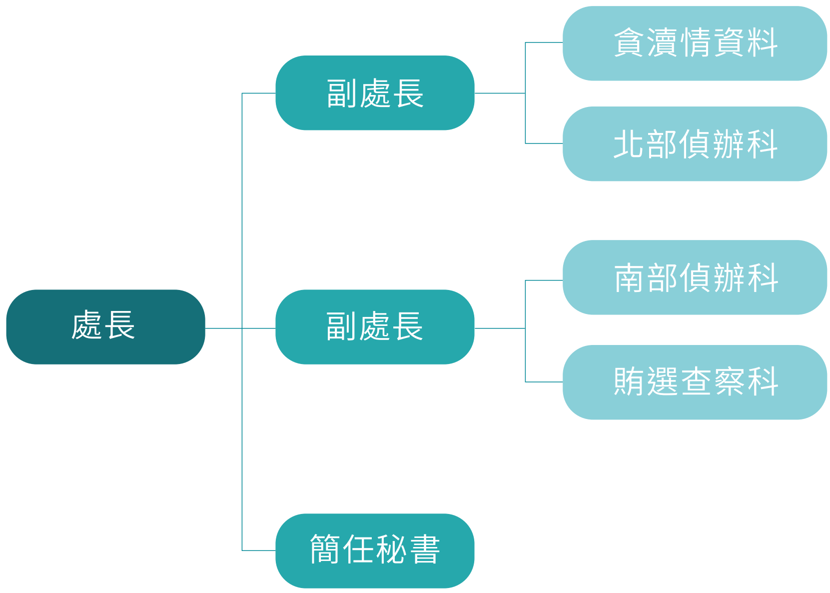
本局為配合政府政策，提升主動發掘案件能量，善盡主動調查權責，嚴守辦案程序正義，加速案件處理時效，偵辦重大指標性案件，並申設 0800-007-007 免付費「反貪腐專線」，鼓勵民眾踴躍檢舉，以具體行動展現反貪、肅貪決心。

97 年

本局依 97 年施行之法務部調查局組織法，將廉政處法制化，並依據第 6 條「廉政處掌理下列事項：一、貪瀆、賄選案件調查與預防工作之規劃、指導、協調及考核。二、上級機關特交有關國家安全與國家利益及廉政相關之調查。三、其他有關廉政事項。」推動本局廉政業務。

貳、業務架構

廉政處主管本局廉政業務，置處長綜理處務，副處長、簡任秘書襄助處理處務，下設 4 個科，各科業務分工分述如下：



【圖 1】廉政處組織圖

貪瀆情資料： 掌理貪瀆情資之綜整研析、橫向聯繫及本處相關資訊系統之開發、管理、維護；配合本局廉政業務現況，整合本局現有資料庫資料及外部公私機關（構）公開資訊，與貪瀆不法情資結合，整合至資訊系統，俾同仁能快速獲得轄區完整資訊，發掘貪瀆不法線索，提升案件查處效能。

北部偵辦科： 掌理北部地區及金門、馬祖、宜蘭、花蓮及臺東等地區之公共工程弊端案件、財物勞務採購舞弊案件、一般貪瀆案件及上級特交案件之偵查偵辦、行政處理、移送案件偵辦流程複閱等策劃督導業務。

南部偵辦科： 掌理中部、南部地區及澎湖等地區之公共工程弊端案件、財物勞務採購舞弊案件、一般貪瀆案件及上級特交案件之偵查偵辦、行政處理、移送案件偵辦流程複閱等策劃督導業務。

賄選查察科： 掌理廉政工作之策劃管考、業務統計、教育訓練、績效評定等綜合業務，籌備公共工程諮詢委員會議及不定期業務研討會議，協調聯繫財政部賦稅署監察組及關務署督察室等單位，檢調及調廉業務聯繫，查察妨害選舉專案之規劃執行，移送案件偵辦流程複閱審查，貪瀆案例研究報告審核，廉政工作手冊、犯罪調查作業手冊之編修訂及辦理本處一般行政業務。

參、工作目標

一、 落實轄區經營、號召全民反貪

貫徹轄區深耕經營作為，迅速掌握地方涉貪、涉賄等不法情事，建立民眾對本局廉政工作信心；另藉由案件偵辦，使民眾深刻感受本局廉政工作主動、積極努力的成果，從而匯聚本局及全民的力量，齊心反貪，共創廉潔社會。

二、 強化行政肅貪、預防貪瀆弊端

就偵辦案件中所發現之人為疏失或制度缺失等，涉及公務員行政責任者，或行政措施不當、違反行政法令等情事者，本局即彙整相關資料函請相關主管機關處理，以強化行政肅貪功能，並預防貪瀆犯罪之發生。

三、 防制黑金介入、確保採購品質

從歷年偵辦案件歸納得知，公共工程弊端及財物勞務採購舞弊案件中，鄉鎮市長利用經辦公共工程及採購機會，以分割發包、逃避稽察、指定廠商、不實比價、洩漏底價、包庇圍標、綁標、浮編預算等手法藉機索取回扣、賄賂或營私舞弊的犯罪態樣為最多；其次為基層民意代表如鄉鎮市民代表會主席、副主席、代表、縣市議員等利用監督施政機會，介入工程關說、護航，違法爭取承包權後轉包，並藉機索取不法利益、違法挪用預算等情形。顯示官商勾結舞弊現象尚未能有效根除，故本局廉政工作置重點於防制黑金介入重大公共工程及巨額採購案件。

四、 提升查賄效能、積極端正選風

賄選文化係貪瀆弊端發生之主因，故治本之道，必須結合檢察、調查及警察機關之力量，加

強地方首長、民意代表選舉查察妨害選舉工作，以收正本清源之效。歷年來，針對各項公職人員、農漁會選舉，本局皆成立專案配合檢察機關執行查察妨害選舉工作，並全力動員內外勤同仁，機先發掘妨害選舉情資，積極查處妨害選舉案件，貫徹政府端正選風、維護選舉秩序之決心，藉以樹立公平乾淨的選舉環境。

五、 秉持行政中立、貫徹肅貪決心

一般民眾對政府形象觀感，往往以發生在其自身或周遭的事項來判斷，其中或為其個人利益的損失，或為傳聞中涉及貪污的跡象，若政府機關查處不力，將直接引發民眾對政府肅貪決心的質疑。因此，本局堅守「行政中立、依法行政」的立場，全力偵辦法務部列舉之易滋弊端、為民詬病之重大貪瀆案件，以行動來宣誓政府肅貪防貪的決心，鼓舞廉潔自持的風氣。

六、 堅守程序正義、精進蒐證技巧

注重程序正義及維護人權保障，為刑事訴訟程序之演進趨勢，尤其自92年刑事訴訟法修正以後，法院及辯方對於辦案程序之要求愈趨嚴格。為尊重人權並避免因程序瑕疵衍生困擾或影響證據能力，同時為提升定罪率，達到鋒奸鋤惡之目的，本局訂定各項辦案程序規章，並辦理專精講習，嚴格督促同仁恪遵法律規定、堅守程序正義。又貪污係狡詐之智慧型犯罪，行受賄雙方有必然的利害關係，當利益共生時，甚難蒐集犯罪證據；因此，本局要求辦案同仁在調查過程中必須抱持「在不疑之處生有疑」的求真求實心態，抽絲剝繭以求水落石出，並配合資金清查、行動蒐證、科技偵查等技巧，以盡調查之能事。

肆、工作重點

一、 案件偵辦工作

(一) 貪瀆案件

偵辦公務員貪瀆犯罪，是本局廉政工作核心業務。所謂「貪瀆案件」，指刑法第 10 條第 2 項規範之公務員違犯貪污治罪條例、刑法瀆職罪章、刑法第 134 條不純粹瀆職罪或其他法律規定具此公務員身分始得成立之犯罪案件。

本局一旦發現貪瀆案件線索，即立案進行調查，務求毋枉毋縱。然而有若干線索，如廠商圍標借牌行為、司法詐欺行為、民眾破壞國土行為、民眾觸犯環保法令之行為，形式上雖非屬前述「貪瀆案件」，惟鑒於該等行為與公務員勾結之可能性相當高，本局亦予立案調查，經查證後認無公務員牽涉其中者，則列為「非貪瀆案件」。

公立學校教師、公立醫院醫護人員及公營事業機構人員，其身分於 94 年 2 月 2 日刑法修正前，實務認為前述人員屬修正前刑法第 10 條所述公務人員，如涉嫌貪瀆犯罪，屬貪瀆案件。刑法修正後，該條文已將前述人員排除於所稱「身分公務員」之外，原則上不適用貪污治罪條例，惟本局對於前述人員之侵占、詐欺、偽造文書等行為，仍予立案調查，亦列為「非貪瀆案件」。

(二) 妨害選舉案件

違反總統副總統選舉罷免法、公職人員選舉罷免法、政黨法、農會法、漁會法及刑法妨害投票罪章之妨害選舉行為，屬本局職掌「賄選案件」之範疇，均為本局查察對象。

(三) 司法詐欺案件

所稱「司法詐欺」案件，係指不肖之司法機關（含各級法院、檢察署、行政執行署等）、司法警察機關(含內政部警政署、海洋委員會海巡署、內政部移民署、國防部憲兵指揮部、法務部廉政署(下稱：廉政署)及本局)、監獄、看守所、矯正機構、關稅務機關人員或律師、代書等其他人士，利用民眾處理刑事、民事、行政、執行、戒治、查處、行政救濟等案件時，因急迫、輕率、無經驗，復不嫻熟法律、訴訟程序，藉可活動打通關節、調任閒差、減免責任等名義，向犯罪嫌疑人、被告、當事人、受刑人、義務人或其家屬親友訛詐財物、挑唆包攬訴訟等案件。

(四)妨害綠能產業案件

綠能產業係政府「非核家園及綠色能源」之重要施政方針，為避免不肖公務員、民意代表及黑道人物藉機勒索施工廠商，妨害綠能產業發展，本局配合法務部強力打擊妨害綠能產業發展犯罪之施政方針，110 年 4 月 26 日訂定協同執行「強力打擊妨害綠能產業發展犯罪專案計畫」，動員本局各地區處（站），全面蒐報妨害綠能犯罪情資，即時立案偵辦。

(五)政府採購法案件

偵辦政府採購法案件，係為維護政府各級機關採購品質及社會形象，政府辦理採購應公平、公正、公開，不容許有不肖公務員及不良廠商沆瀣一氣，相互勾結，藉此從中獲取利益，破壞政府採購之品質，本局以偵辦各級政府機關辦理採購官商勾結為主要目標，並偵辦未涉貪瀆之違反政府採購法案件。

(六)國土保持及環保犯罪案件

國土保持案件係落實國土保育政策，並配合法務部加強偵辦國土及環保案件之施政方針，106 年 3 月 24 日成立「國土保育犯罪查緝專案」，以統合查緝破壞國土、盜伐國有林木及環保犯罪案件之戰力，專案範圍包括查緝竊佔國土、盜（濫）採砂石、盜伐國有林木、土地超限利用及環保犯罪等案件，並循線追查幕後不肖利益團體或黑道分子介入等不法情事。

本專案實施以來，除配合臺灣高等檢察署加強查緝環保犯罪及林務局（112 年 8 月 1 日更名改制為農業部林業及自然保育署）強化查緝盜採林木作為，更進而加強查緝不肖業者違法經營露營區、非法占用國家公園經營民宿、濫墾山坡地及破壞水土保持經營休閒農場等案件。

(七)非刑法上公務員執行業務犯罪案件

偵辦公營事業機構及公立醫院、學校非刑法上公務員之人員，執行業務涉及刑法竊盜罪、侵占罪、詐欺罪、背信罪、偽造文書罪或其他案件等。

二、 提升辦案能量

(一) 教育訓練

終身學習是使公務員專業知能與時俱進的途徑，本局定期辦理廉政工作專精講習，不定期辦理內勤與外勤同仁間之業務意見交流會議。另依據業務需求與實務見解研編工作手冊，運用本局內部網路「廉政資料庫」提供最新資訊，例如將最新法令與行政規則、特殊類型案件成功偵辦經驗之「案例研究」等資料置於其上，期使同仁嫻熟各項辦案程序與法律規章，加強偵查實務技巧，達到相互觀摩學習、經驗交流之目的，俾提升專業水準、增進工作績效。

(二) 諮詢會議

82 年 12 月 1 日成立「公共工程諮詢委員會」，敦聘國內公共工程相關領域之學者、專家及社會賢達擔任諮詢委員，透過專題討論或個案諮詢方式，提供各項防弊建議，加強公共工程調查評鑑方法，以防制弊端。本委員會諮詢範圍如下：

1. 公共工程專業知識之諮詢。
2. 公共工程之評鑑。
3. 公共工程問題之探討。
4. 其他防制公共工程弊端事項。

(三) 系統建置

系統建置係為能強化同仁辦案蒐證能量，提升案件偵辦品質，開發資訊系統勾稽比對各類型廉政案件，分析案件趨勢，期能增廣同仁辦案思維，並運用大數據與科技輔助等方式，強化偵查蒐證技巧，發展肅貪工作新思維，俾利推動廉政工作。

第二部分

廉政工作執行概況與成果

壹、案件偵辦工作

表 1 係 112 年本局廉政處案件偵辦工作整體概況，分「廉政案件」及「妨害選舉案件」兩類，112 年共計偵辦 807 案，其中「廉政案件」438 案，含移送檢察官偵查者 431 案，函送後經起訴者 3 案，本局配合檢察官偵辦後檢察官逕行提起公訴、聲請簡易判決處刑、緩起訴或職權不起訴者 4 案；「妨害選舉案件」369 案，則係經本局配合檢察官偵辦，由檢察官於 112 年間提起公訴、聲請簡易判決處刑、緩起訴或職權不起訴者。

為確實呈現本局在貪瀆防制及妨害選舉查察案件偵辦工作之執行情形，自 92 年起，「廉政案件」之統計分析依據，由起訴資料改為移送資料，而「妨害選舉案件」則配合實務運作情形，維持以檢察機關處分資料為統計分析依據。112 年案件偵辦工作，仍將針對「移送案件」及「妨害選舉案件」分別作專章介紹。

【表 1】112 年度案件偵辦工作統計總表

單位：案

案件分類		案數	說明
廉政案件	移送檢方	431	經本局偵辦後，以移送書方式送檢察機關者。
	函送起訴	3	經本局偵辦後，以函文方式送檢察機關於 112 年間起訴者。 （含緩起訴、聲請簡易判決及職權不起訴等）
	其他	4	經本局配合檢察官偵辦，由檢察官於 112 年間逕行提起公訴、聲請簡易判決處刑、緩起訴或職權不起訴者。
	小計	438	占全年偵辦案數 54.3%。
妨害選舉案件		369	經本局配合檢察官偵辦，由檢察官於 112 年間提起公訴、聲請簡易判決處刑、緩起訴或職權不起訴者，占全年偵辦案數 45.7%。
總計		807	註 1：本表統計期間為 112 年 1 月 1 日至 112 年 12 月 31 日。 註 2：本年報「案件偵辦工作」單元，係針對「移送案件」及「妨害選舉案件」作專章介紹。

一、 移送案件統計

移送案件分為「貪瀆」及「非貪瀆」兩大類，以移送時之主要適用法條為分類依據。「貪瀆案件」類型，103 年以前參照「國家廉政建設行動方案」例示之易發生弊端業務類別，計分為公共工程、採購、司法貪瀆、警政、消防、矯正、都市計畫、建管、地政、稅務、關務、金融、醫療、教育、工商登記、

監理、殯葬、環保、破壞國土、河川及砂石管理、社福補助、補助款等 22 類，案件性質難以歸入該等特定類型者則歸為其他類。「非貪瀆案件」則分為公共工程、採購、司法詐欺、醫療、教育、環保、破壞國土及其他等 8 類。

其中司法詐欺類自 78 年起素為本局偵辦重點之一，屬上級機關特交事項，目的在維護良善司法風氣、發掘司法貪瀆線索；醫療、教育 2 類係因應 94 年刑法第 10 條關於公務員定義之修正[1]，將公立醫院、公立學校及公營事業等機構人員，排除於該條所稱身分公務員之外，不適用貪污治罪條例，惟該等人員執行業務涉及刑法竊盜、侵占、詐欺、背信或偽造文書之案件，本局業務分工仍劃歸廉政處辦理；至於環保及破壞國土 2 類亦係上級機關特交事項，自 88 年起本局職掌涵蓋濫墾、濫葬、濫伐、盜採河川砂石、濫挖農地砂石、傾倒廢土、濫倒事業廢棄物等單純違反水土保持法、山坡地保育利用條例、水利法、森林法、都市計畫法、區域計畫法、殯葬管理條例、刑法竊盜罪章、廢棄物清理法等法律之案件。

104 年後貪瀆案件類型配合法務部函頒「法務部辦理貪瀆案件涉案類別及特殊註記歸類原則」，涉案類別有： 1. 工商監督管理 、 2. 金融保險 、 3. 稅務 、 4. 關務 、 5. 電信監理 、 6. 公路監理 、 7. 運輸觀光氣象 、 8. 司法 、 9. 法務 、 10. 警政 、 11. 消防 、 12. 營建 、 13. 民戶役地政 、 14. 移民與海岸巡防 、 15. 環保 、 16. 衛生醫療 、 17. 社會福利 、 18. 教育 、 19. 農林漁牧 、 20. 河川及砂石管理 、 21. 軍方事務 、 22. 外交事務 、 23. 國家安全情報 、 24. 國有財產管理 、 25. 國營事業 、 26. 行政事務 、 27. 其他等共 27 個類別標準，特殊貪瀆案件註記分 5 大項： 1. 政府採購案件 、 2. 國土保持 、 3. 補助款 、 4. 公款詐領 、 5. 替代役。

本年報為明確歸屬統計，「非貪瀆案件」比照上述分類進行歸屬，惟本局於 106 年 3 月 24 日成立「國土保育犯罪查緝專案」，以統合查緝破壞國土、盜伐國有林木及環保犯罪案件之戰力，專

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94 年 2 月 2 日修正、95 年 7 月 1 日施行。本條修正理由關於「身分公務員」說明如下：「第一款前段所謂『依法令服務於國家、地方自治團體所屬機關』係指國家或地方自治團體所屬機關中依法令任用之成員。故其依法代表、代理國家或地方自治團體處理公共事務者，即應負有特別保護義務及服從義務。至於無法令執掌權限者，縱服務於國家或地方自治團體所屬機關，例如僱用之保全或清潔人員，並未負有前開特別保護義務及服從義務，即不應認其為刑法上公務員。」

案範圍包括查緝竊佔國土、盜（濫）採砂石、盜伐國有林木、土地超限利用及環保犯罪等案件，故「非貪瀆案件」中之「環保」類別，更改為「國土保育」；另對於採購案件不另細分工程、財物、勞務屬性及採購標的金額級距。

(一) 移送類型統計

表 2 為 112 年移送各類型案件之案數、人數及涉案標的統計。112 年總計移送檢察機關 431 案，其中「貪瀆案件」共 151 案 499 人，含公務員及準公務員 201 人、民意代表 24 人、非公職人員 274 人，與 111 年（154 案 674 人）相較，移送案數減少 3 案，減少幅度 1.9%（3 案 /154 案）；移送犯罪嫌疑人數減少 175 人，減少幅度 26%（175/674 人）。

【表 2】112 年度移送案件統計總表

單位：案、人、元

類型	項目	案數	犯罪嫌疑人數			涉案標的			
			公務員(註)	民意代表	非公職	貪污金額	圖利金額	採購金額	其他犯罪金額
貪瀆	工商監督管理	4	4	1	3	6,567,700			5,322,200
	金融保險	1	1		2	334,800			
	關務	1	1		13		189,340,050		
	公路監理	2	2		2	55,000			
	運輸觀光氣象	1			2	22,500,000		1,113,841,399	
	司法	2	1		4	60,925			
	法務	2	2		6	1,420,900			1,385,900
	警政	19	23		22	3,538,207	544,262		
	消防	1	2		10	3,593,808		4,429,375	952,088
	營建	14	19	4	28	131,088,714	125,215,193		
	民戶役地政	5	7	1	20	21,354,228	2,482,649	165,100,057	
	移民與海岸巡防	1	1		2		4,800		
	環保	9	16		8	1,529,207	15,767,715		42,894
	衛生醫療	4	7		2	2,585,506	43,215,217		
	社會福利	1	3		2	80,000			
	教育	12	14	1	23	2,498,825		9,712,450	229,237
	農林漁牧	1	1				3,741,400		
	河川砂石管理	2	3		4	133,010	197	98,700	
	軍方	10	20		9	472,968,738	10,100		57,023,989
	國有財產	2	2		5	357,718			
	國營事業	3	2		4	2,000	82,598		
	行政事務	6	3	2	5	440,539			188
	其他	48	67	15	98	40,101,879	106,775,069	353,208,804	55,439,264
	小計	151	201	24	274	711,211,704	487,179,250	1,646,390,785	120,395,760

類型	項目	案數	犯罪嫌疑人數			涉案標的			
			公務員(註)	民意代表	非公職	貪污金額	圖利金額	採購金額	其他犯罪金額
非貪瀆	工商監督管理	2			5			3,815,770	
	公路監理	1			2			6,901,241	
	運輸觀光氣象	3	1		6			23,115,080	1,947
	司法	16			19				104,881,730
	法務	2			4			5,029,000	
	警政	1	1						36,156
	營建	10	4		30			743,149,850	
	民戶役地政	3	3						18,400
	移民與海岸巡防	1			1				453,000
	環保	36	1		142			58,222,805	457,420,770
	衛生醫療	3			5			12,365,302	
	社會福利	2	1	1					390,000
	教育	20	1		55			105,343,283	6,836,508
	農林漁牧	17	3		35			121,718,863	113,600
	河川砂石管理	1			6			15,000,000	
	軍方	15	3		44			366,202,587	43,200
	國有財產	9			15				
	國營事業	27	2		87			620,522,515	437,699
	行政事務	3	1	1	8			6,930,340	1,697,269
	其他	108	12	1	284			897,065,665	108,876,562
	小計	280	33	3	748	-	-	2,985,382,301	681,206,841
總計		431	234	27	1,022	711,211,704	487,179,250	4,631,773,086	801,602,601

註：含準公務員

151案「貪瀆案件」中，移送案數較多者為警政、營建、教育及其他類案件，其所涉行為態樣概述如下：

1、 警政類19案45人，以違法犯罪查緝、洩漏職務上應保密之資訊或查詢所得資料及利用職務上之機會詐取財物等較多，犯行主要與下列3項業務相關：

(1) 犯罪查緝：

如收受詐欺集團賄款、禮品及出國旅遊等不正利益後，協助查詢及回報該集團有無遭警方鎖定偵辦及偵查進度等訊息；又或係為圖個人查緝績效，對利害關係人以較輕犯行作為交換條件，要求供出毒品上手情報，而故意未於犯罪現場扣押完整毒品數量；收受賭場業者之賄款，而於查緝行動前提供業者相關訊息等。

(2) 機密資料查詢：

違反內部作業規定，受託私下查詢他人之年籍、姓名、年齡、車籍、全戶戶籍、身分證照片、前科等資料，並洩漏予委託查詢之人。

(3) 行政執法：

如收受加高車斗超載砂石之聯結車業者之賄款，未覈實取締違法加高車斗超載砂石行為，或降低交通事故分類嚴重程度等。

2、 營建類 14 案 51 人，犯行主要有：經辦公共工程之公務員接受廠商飲宴、性招待或現金等方式之賄賂，利用公務員職務上獲悉之資訊優勢、核決權限，提高廠商代地方政府申請相關補助計畫之通過率，得以順利通過中央主管機關之審查並獲撥補助款；建商為求土地能通過建築執照之審核，除邀請該管承辦公務員參與購地計畫外，並於審核通過後支付公務員賄款；民意代表以民間公司普遍懼怕政治人物煽動民眾抗爭，阻撓工程進度之心態施壓當地施工廠商索求賄賂；負責監造公共工程之公務員收受承商賄賂，協助廠商浮報施工數量並為不實審查等。

3、 教育類 12 案 38 人，犯行主要有：利用經辦政府採購標案之機會，於採購案上網公告招標前，洩漏採購應秘密之事項及消息予特定廠商，造成不公平競爭；教職員勾結熟識廠商以虛假採購案及不實憑證方式向學校詐取業務經費等公款；教職員利用職務上之機會以不實單據、虛偽授課鐘點表方式詐取訓練補助等公款；教科書廠商致贈負責評選之公務員高價露營用品及免費租借鋼琴等不正利益，藉此與公務員配合標得該校選用教科書之標案。

4、 其他類 48 案 180 人，典型案件為民意代表以人頭或虛報不實薪資向議會詐領公費助理補助費；公務員藉經辦政府採購標案過程浮報採購項目、向廠商索取賄款、不實驗收等；藉職務上之機會以不實單據詐取出差費等公款或侵占公有財物挪為私用等。

【表 3】104 至 112 年移送案件統計表

單位：案

類型		104 年	105 年	106 年	107 年	108 年	109 年	110 年	111 年	112 年	合計
貪瀆	工商監督管理	1	2	-	4	8	2	1	2	4	24
	金融保險									1	1
	稅務	3	1	2	1		2	-			9
	關務					2	1			1	4
	公路監理	1	1	-	2	4	5	3	-	2	18
	運輸觀光氣象	-	1	2	-	6	2	3	1	1	16
	司法					1		1	5	2	9
	法務	5	5	1	2	4	3	1	2	2	25
	警政	19	27	20	18	20	15	13	13	19	164
	消防	-	2	2	4	1	1	1	1	1	13
	營建	14	13	13	18	7	7	5	7	14	98
	民戶役地政	13	14	17	5	12	7	8	12	5	93
	移民與海岸巡防	-	2	1	2	1	3	5	9	1	24
	環保	7	6	3	4	19	5	7	4	9	64
	衛生醫療	1	1	4	4	5	1	5	3	4	28
	社會福利	3	2	1	2		1	1	1	1	12
	教育	10	7	6	5	10	12	19	16	12	97
	農林漁牧	2	6	6	5	2	5	2	5	1	34
	河川砂石管理	2	4	-	1	1		2	1	2	13
	軍方事務	7	3	11	9	5	16	10	5	10	76
	外交事務	1						1	1		3
	國有財產管理	-	4	1	-	2		1	1	2	11
	國營事業	1	5	2	2	2	4	4	6	3	29
	行政事務	4	8	9	10	9	8	5	11	6	70
	其他	44	22	51	40	59	63	58	48	48	433
	小計	138	136	152	138	180	163	156	154	151	1,368

類型		104 年	105 年	106 年	107 年	108 年	109 年	110 年	111 年	112 年	合計
非貪瀆	工商監督管理	-	1	-	-	1	3		-	2	7
	金融保險								1		1
	稅務								2		2
	關務	-	1	1	1		-	1	-		4
	公路監理	1	-	-	1		1		1	1	5
	運輸觀光氣象	2	8	1	3	1	1	1	3	3	23
	司法	-	-	2	12	9	21	8	12	16	80
	法務	3	-	2	1	7	1	1	3	2	20
	警政	-	2	-	4	2	1	3	3	1	16
	消防	-	-	1	1	3	1	1	-		7
	營建	5	10	2	14	6	11	7	8	10	73
	民戶役地政	1	4	2	-	-	1	1	1	3	13
	移民與海岸巡防	-	4	1	-	-	-	1	4	1	11
	環保(國土保育)	17	18	27	39	27	28	45	60	36	297
	衛生醫療	5	6	9	4	13	7	2	6	3	55
	社會福利	-	-	1	-				1	2	4
	教育	22	26	14	22	19	27	37	26	20	213
	農林漁牧	-	7	9	10	11	17	17	10	17	98
	河川砂石管理	2	6	4	2	9	2		-	1	26
	軍方事務	9	14	19	14	27	15	13	18	15	144
	國家安全情報	1	-	-	-	-	-	-	-	-	1
	國有財產管理	-	5	9	16	12	5	5	4	9	65
	國營事業	9	23	13	20	18	23	16	20	27	169
	行政事務	-	1	2	2	7	2	2	2	3	21
	其他	168	57	92	118	133	119	105	102	108	1,002
	小計	245	193	211	284	305	286	266	287	280	2,357
總計		383	329	363	422	485	449	422	441	431	3,725

112 年移送之「非貪瀆案件」共 280 案 784 人，含公務員及準公務員 33 人、民意代表 3 人、非公職人員 748 人，較 111 年（287 案 862 人）減少 7 案，減少幅度為 2.4%（7 案 /287 案）；移送犯罪嫌疑人數減少 78 人，減少幅度 9.0%（78 人 /862 人）。

「非貪瀆案件」部分係案件發動偵辦後，依調查所獲，其貪瀆事證不明確或公務員所犯之法律非屬貪瀆罪名，因此以「非貪瀆案件」移送檢察機關，是類案件雖非公務員直接涉嫌貪瀆，然該類案件內容或與公務員之風紀及公務機關形象關係密切，是類案件之移送偵辦仍對廉潔政府建立有相當助益。

104 年法務部函頒「辦理貪瀆案件涉案類別及特殊註記歸類原則」貪瀆案件類型，本局自此即依此新分類基準分類，表 3 即依法務部函頒進行統計分析，104 年至 112 年「貪瀆案件」以警政、營建及教育類型比例較高，其中警政類案件，其犯罪事實則多係假借或利用其職務上秩序維護、查緝及刑事追訴之權力、機會，與賭場業、詐騙集團或黑道分子勾結，要求、收受賄賂、勒索利害關係人等貪瀆行為；其職務如查緝、取締等伴隨高強制性質之權力，且業務需機關內多人共同配合執行，所發現之貪瀆事件往往具有連鎖效應、犯罪嫌疑人數亦眾；營建及教育類案件，其犯罪情節亦多與政府各類公共工程及經辦採購相關，顯見政府採購仍係少數不肖公務員或民意代表藉以攫取不法利益之主要途徑。

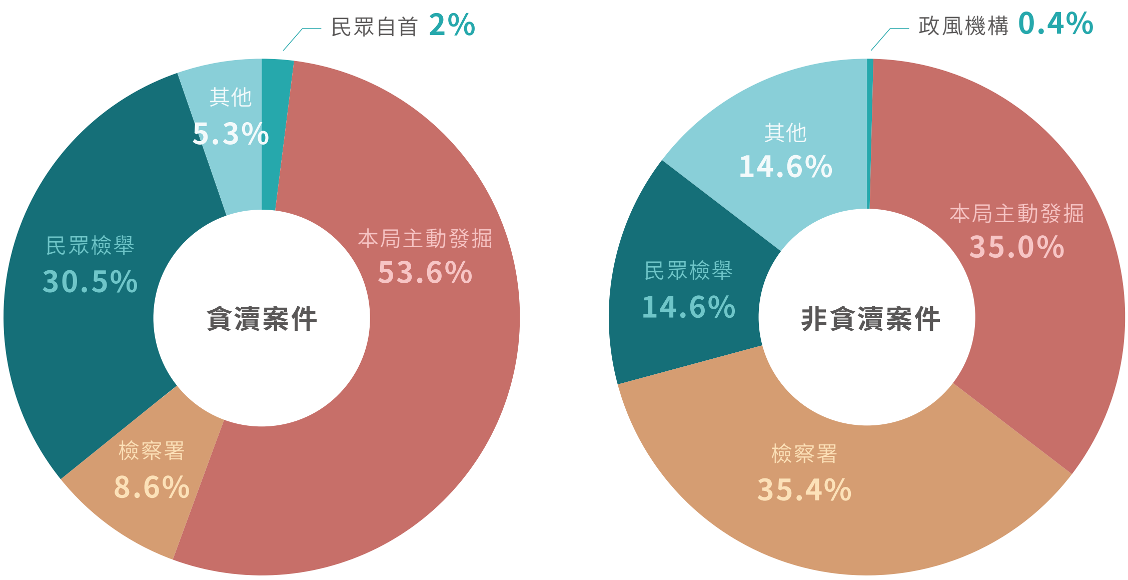
(二)案件來源統計

表 4 為本局 112 年移送案件之線索來源案數統計，並以圖 2 呈現該年度移送案件各類線索來源占全部移送案數之比例。分析說明如下：

【表 4】112 年移送案件案源統計表

單位：案

案源類別	本局主動發掘	檢察署	民眾檢舉	民眾自首	政風機構	其他	合計
貪瀆案件	81	13	46	3	-	8	151
非貪瀆案件	98	99	41	-	1	41	280
總計	179	112	87	3	1	49	431



【圖 2】112 年移送案件案源比例圖

1、 整體線索來源前 3 名，分別為本局主動發掘 [2]、檢察署發交及民眾檢舉，其中在「貪瀆案件」之各類線索來源中，主動發掘與民眾檢舉亦是居於前 2 名；「非貪瀆案件」之各類線索來源前 2 名，則為檢察署發交及本局主動發掘。

2、 線索來源屬本局主動發掘者，居全部各類線索來源之冠，比例約達 41.5%（179 案 /431 案），主要係本局外勤單位同仁於經營轄區或透過運用關係蒐報相關不法情資，從中發掘涉案對象，主動立案加以偵辦移送，足見此類線索仍為本局執行肅貪工作的根本，亦為本局特有的無形資產。

3、 線索來源屬各檢察署發交經調查後成案，案數居全部線索來源之第 2 名，顯見各檢察署仍對本局之查緝能量深具信心，持續提供廉政案件優質線索予本局偵辦。

4、 線索來源屬民眾檢舉經調查後成案，案數居全部線索來源之第 3 名，顯見民眾仍願提供本局優質線索，希本局受理後發揮戰力整飭不法。

5、 線索來源屬政風機構提供線索後成案，案數居全部線索數之比例為 0.2%（1 案 /431 案）；自廉政署成立後，政風單位發現所屬機關之貪瀆相關線索，多移請廉政署查處，移由本局查處之案件已大幅度減少 [3]。

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2 指本局外勤處站調查官自行發現或蒐集犯罪嫌疑人不法資料後，通報本局立案偵處之案件。

3 廉政署於 100 年 7 月 20 日成立，在此之前，本局為我國職司廉政業務之唯一司法警察機關，此後二機關共同肩負貪瀆犯罪調查重任，本局不再獨占肅貪業務優勢，雖推行多年的防貪工作中止，惟核心業務—肅貪工作（即案件偵辦工作）及反貪繼續貫徹執行，持平而言，此項變革影響較大者應在外部因素—線索來源，除民眾檢舉多了一個選擇管道，中央及地方機關政風機構線索通報匯集廉政署，對本局受理的線索數量仍具一定程度衝擊。

(三)適用法律統計

表 5 及表 6 係 112 年各種類型移送案件之主要適用法律情形。112 年本局移送廉政案件計 431 案，分以「貪瀆案件」與「非貪瀆案件」說明如下：

1、 貪瀆案件：

「貪瀆案件」多係以貪污治罪條例移送，計 103 案、占貪瀆案件 68.2%(103 案 /151 案)；又該法個別條文前三者分別為：第 5 條第 1 項第 2 款之「利用職務上之機會，詐取財物罪」(28 案)、第 5 條第 1 項第 3 款之「對於職務上之行為，要求、期約、收受賄賂罪」(20 案)及第 6 條第 1 項第 4 款之「對於主管監督事務圖利罪」(20 案)；詳細情形，併後表 7 說明。

「貪瀆案件」除以貪污治罪條例移送外，又以「刑法」移送者次之，計 48 案、占貪瀆案件 31.8%(48 案 /151 案)，所涉類型以「警政」最高，計 12 案；其案情多係警職人員違反內部作業規定，洩漏關於應秘密之消息等。而「刑法」移送條文中，也以涉犯刑法第 132 條第 1 項「公務員洩漏國防以外之秘密罪」之案件最多，計有 17 案。

2、 非貪瀆案件：

「非貪瀆案件」中以「政府採購法」移送者居冠，計 148 案、占 52.9%(148 案 /280 案)；又該法個別條文前三者分別為：第 87 條第 3 項「以詐術或其他非法之方法，使廠商無法投標或開標發生不正確結果罪」(俗稱詐術圍標)移送 111 案最多，以第 87 條第 6 項「意圖圍標之未遂犯」移送 16 案次之，第 87 條第 5 項「意圖影響採購結果或獲取不當利益，借用他人名義或證件投標罪」(俗稱借牌投標)再次之。

【表5】112年移送案件主要適用法律統計表(按類型)

單位：案

類型	適用法律	貪污治罪條例	政府採購法	刑法	其他	總計
貪瀆	工商監督管理	3		1		4
	金融保險	1				1
	關務	1				1
	公路監理	1		1		2
	運輸觀光氣象	1				1
	司法	1		1		2
	法務	2				2
	警政	7		12		19
	消防	1				1
	營建	14				14
	民戶役地政	3		2		5
	移民及海巡	1				1
	環保	8		1		9
	衛生醫療	2		2		4
	社會福利	1				1
	教育	8		4		12
	農林漁牧	1				1
	河川砂石管理	1		1		2
	軍方	9		1		10
	國有財產	2				2
	國營事業	2		1		3
	行政事務	4		2		6
	其他	29		19		48
	小計	103	-	48	-	151
非貪瀆	工商監督管理		1	1		2
	公路監理		1			1
	運輸觀光氣象		2	1		3
	司法			9	7	16
	法務		2			2
	警政			1		1
	營建		10			10
	民戶役地政			3		3
	移民及海巡			1		1
	環保(國土保育)		6	4	26	36
	衛生醫療		3			3
	社會福利			2		2
	教育		15	4	1	20
	農林漁牧		4	3	10	17
	河川砂石管理		1			1
	軍方		14	1		15
	國有財產			2	7	9
	國營事業		24	3		27
	行政事務		1	2		3
	其他		64	20	24	108
	小計	-	148	57	75	280
總計		103	148	105	75	431

【表 6】112 年移送案件主要適用法律統計表（按法條）

類型	適用	條	項	款	構成要件	案數	小計
貪瀆	貪污治罪條例	4	1	1	竊取或侵占公用或公有器材、財物者。	5	103
				2	藉勢或藉端勒索、勒徵、強占或強募財物者。	6	
				3	建築或經辦公用工程或購辦公用器材、物品，浮報價額、數量、收取回扣或有其他舞弊情事者。	3	
				5	對於違背職務之行為，要求、期約或收受賄賂或其他不正利益者。	13	
		5	1	2	利用職務上之機會，以詐術使人將本人之物或第三人之物交付者。	28	
				3	對於職務上之行為，要求、期約或收受賄賂或其他不正利益者。	20	
		6	1	4	對於主管或監督之事務，明知違背法令，直接或間接圖自己或其他私人不法利益，因而獲得利益者。	20	
		其他				8	
	刑法	132	1		公務員洩漏國防以外之秘密罪	17	48
			3		非公務員洩漏國防以外之秘密罪	2	
		134			公務員犯罪加重處罰之規定	4	
		213			公文書不實登載罪	9	
		339			詐欺罪	10	
		342	1		背信罪	2	
		其他				4	
	小計						151
非貪瀆	政府採購法	87	3		詐術圍標	111	148
			4		合意圍標	1	
			5		借牌投標	14	
			6		第 87 條第 1、3、4 項之未遂犯	16	
		88	1		違法審查圖利罪	3	
		89	1		洩漏採購秘密罪	3	
	刑法	132	1		公務員洩漏國防以外之秘密罪	2	57
			3		非公務員洩漏國防以外之秘密罪	2	
		190-1	2		投放毒物罪	2	
		320	2		竊佔罪	7	
		336			侵占罪	4	
		339			詐欺罪	31	
		其他				9	
	廢棄物清理法					25	25
	區域計畫法					18	18
	水土保持法					13	13
	律師法					8	8
	山坡地保育利用條例					5	5
	空氣污染防制法					3	3
	都市計畫法					2	2
	水污染防治法					1	1
	小計						280
總計							431

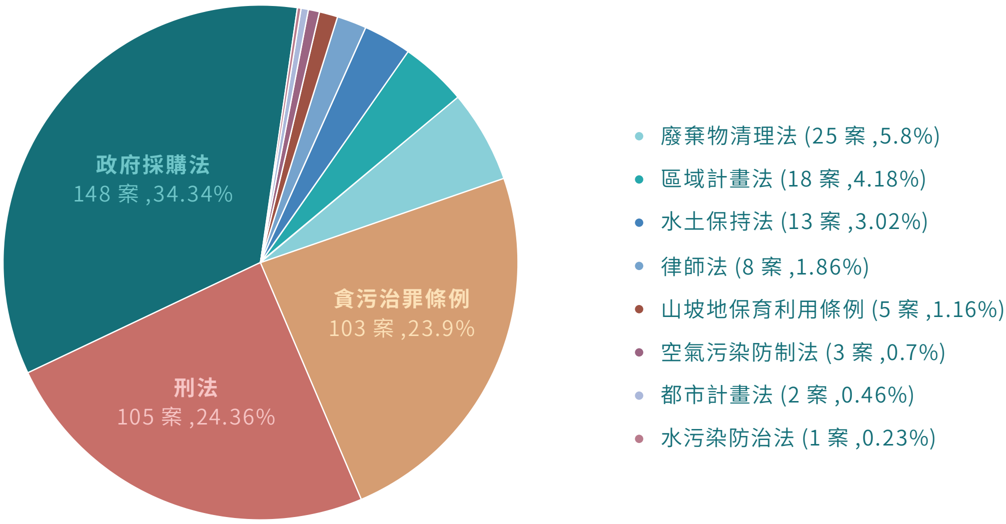
政府公共工程及經辦採購事項往往係不肖公務員或民意代表藉以攫取不法利益之主要途徑已如前述，故此類事件乃本局發掘貪瀆弊端線索之重要焦點，前揭本局偵辦之「政府採購法」案件，部分初始立案線索疑係有機關單位內部公務員勾結，然經調查，發現僅係民間投標廠商單方面不法行為，乃以該法移送檢察機關，改列「非貪瀆案件」；是類案件之偵辦，不僅係本局發掘貪瀆不法弊端過程之附帶成果，亦有遏止不肖廠商破壞自由市場機制、促進政府採購公平競爭、協助政府維護公共工程品質，對於建立政府廉潔形象仍有其功效。

「非貪瀆案件中」中以其他罪名移送者居次，計 75 案，占 26.8%（75 案 /280 案），涉犯法條分別為廢棄物清理法（25 案）、區域計畫法（18 案）、水土保持法（13 案）、律師法（8 案）、山坡地保育利用條例（5 案）、空氣污染防制法（3 案）、都市計畫法（2 案）及水污染防治法（1 案）。

以刑法移送者有 57 案，占 20.4%（57 案 /280 案），其中以涉犯刑法第 339 條詐欺取財案件，計有 31 案；另涉犯刑法第 320 條第 2 項竊佔罪計有 7 案次之。

本局另為落實政府推動綠能政策，維護產業永續發展，並配合法務部強力打擊妨害綠能產業發展犯罪之施政方針，110 年 4 月 26 日本局訂定協同執行「強力打擊妨害綠能產業發展犯罪專案計畫」，動員本局各地區處（站），全面蒐報妨害綠能犯罪情資，即時立案偵辦。

本專案實施以來，除配合臺灣高等檢察署加強查緝各地方妨害綠能產業之犯罪行為，同時為了精進本局偵辦專案能量，則透過舉辦「強力打擊妨害綠能產業發展犯罪專案精進研討會」，邀集位屬綠能產業發展重區之各外勤處（站）與會，交流偵辦經驗並共同研討妨害綠能產業發展犯罪之態樣、行為模式及犯罪手法。



【圖 3】112 年移送案件主要適用法律比例圖(依案數)

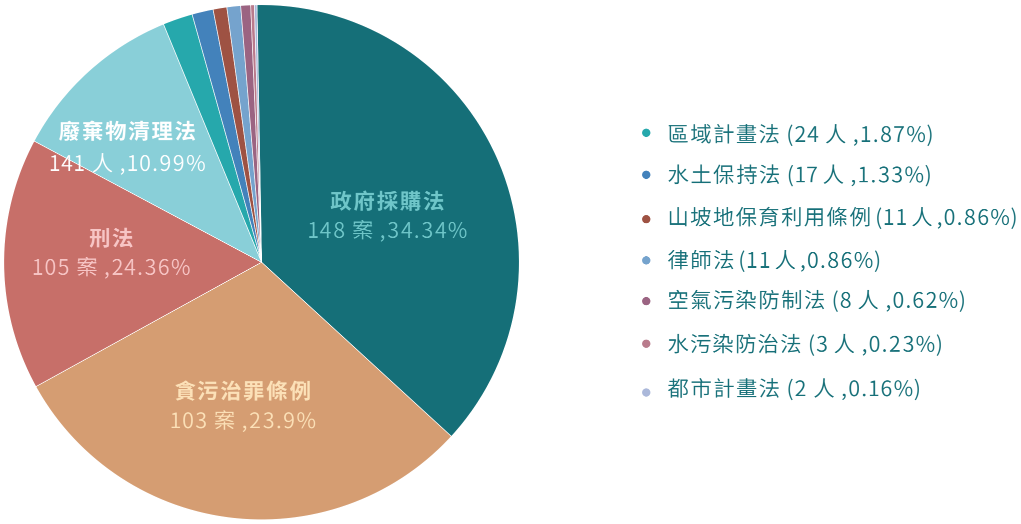
於 112 年間,本局偵辦是類不肖中央或地方政府首長、公務員或民代藉勢藉端向廠商勒索財物及行、受賄犯行案件並移送,計有 4 案,涉案對象中有縣議會議長、民意代表(如起訴案例 6),成果豐碩。透過掃除妨害綠能產業發展犯罪,俾使政府順利推行能源安全、環境永續及綠色經濟之政策目標。

圖 3 顯示 112 年移送案件以主要適用法律作歸類之案數統計比例,表 7 則係近 10 年移送案件以主要適用法律作歸類之案數統計。

本局偵辦之廉政類案件,歷年適用法條以貪污治罪條例、政府採購法、刑法為主。以 112 年移送總數 431 案而言,政府採購法 148 案占 34.3%(148 案 /431 案),刑法 105 案占 24.4%(105 案 /431 案),貪污治罪條例 103 案占 23.9%(103 案 /431 案);而適用其他法律者 75 案占 17.4%(75 案 /431 案),多為「非貪瀆案件」,其中廢棄物清理法、水土保持法及區域計畫法均係環保犯罪案件之主要適用法律。

【表7】近10年移送案件主要適用法律統計表(依案數)

法律名稱＼年度	103	104	105	106	107	108	109	110	111	112
政府採購法	169	179	127	115	122	141	129	118	134	148
貪污治罪條例	145	115	119	119	110	137	119	125	111	103
刑法	132	63	64	73	98	121	120	88	107	105
廢棄物清理法	18	10	8	17	25	23	26	41	43	25
區域計畫法	14	7	5	11	17	18	22	25	25	18
水土保持法	10	3	4	12	32	32	22	11	11	13
都市計畫法	2	-	-	7	1	7	4	7	-	2
山坡地保育利用條例	7	-	1	3	4	1	1	2	2	5
律師法	-	1	-	2	3	3	5	1	6	8
森林法	1	1	-	2	1	1	-	2	-	-
空氣污染防制法	-	-	-	-	3	1	-	2	1	3
水污染防治法	1	1	-	-	2	-	1	-	-	1
商業會計法	-	-	-	-	1	-	-	-	-	-
營業秘密法	-	-	-	-	1	-	-	-	-	-
建築法	-	-	-	-	1	-	-	-	-	-
銀行法	-	-	-	-	1	-	-	-	-	-
公務員服務法	3	1	-	1	-	-	-	-	-	-
簡易人壽保險法	-	-	-	1	-	-	-	-	-	-
陸海空軍刑法	-	-	1	-	-	-	-	-	-	-
野生動物保育法	-	-	-	-	-	-	-	-	-	-
個人資料保護法	-	1	-	-	-	-	-	-	-	-
政治獻金法	-	1	-	-	-	-	-	-	1	-
總計	502	383	329	363	422	485	449	422	441	431



【圖 4】112 年移送案件主要適用法律比例圖（依人數）

表 8 係近 10 年移送案件以「主要適用法律」作歸類之人數統計，圖 4 則顯示 112 年移送案件以「主要適用法律」作歸類之人數統計比例。112 年以政府採購法移送者 476 人次居冠，占移送總數 37.1%（476 人 /1,283 人），以貪污治罪條例移送之犯罪嫌疑人次之，為 387 人次，占移送總數 30.2%（387 人 /1,283 人），再次為觸犯刑法罪名者 203 人次，占移送總數 15.8%（203 人 /1,283 人）。對照近 10 來數據，貪污治罪條例、政府採購法及刑法於適用法律移送人數均為前 3 位；而適用其他法律者，以廢棄物清理法移送者於近 10 年來均高居第 4 位。

【表8】近10年移送案件主要適用法律統計表(依人數)

法律名稱＼年度	103	104	105	106	107	108	109	110	111	112
政府採購法	504	577	440	413	411	383	421	402	393	476
貪污治罪條例	831	631	493	333	365	565	849	464	569	387
刑法	327	183	182	202	385	260	280	182	271	203
廢棄物清理法	67	20	28	74	105	85	137	248	214	141
區域計畫法	19	10	9	18	30	39	49	34	50	24
水土保持法	21	6	6	15	50	38	23	12	16	17
都市計畫法	2	-	-	11	6	13	8	13	-	2
山坡地保育利用條例	12	-	3	6	4	1	1	3	3	11
律師法	-	1	-	3	4	6	6	2	9	11
森林法	1	13	-	7	3	2	-	10	-	-
空氣污染防制法	-	-	-	-	7	2	-	6	10	8
水污染防治法	2	7	-	-	6	-	1	-	-	3
商業會計法	-	-	25	25	25	-	-	-	-	
營業秘密法	-	-	-	-	1	-	-	-	-	
建築法	-	-	-	-	4	-	-	-	-	
銀行法	-	-	-	-	3	-	-	-	-	
洗錢防制法	-	-	2	-	4	-	-	-	-	
毒品危害防制條例	-	-	-	-	2	-	-	-	-	
稅捐稽徵法	-	-	-	-	5	-	-	-	-	
懲治走私條例	-	-	-	-	10	-	-	-	-	
公務員服務法	3	1	-	1	-	-	-	-	-	
簡易人壽保險法	-	-	-	1	-	-	-	-	-	
陸海空軍刑法	-	-	1	-	-	-	-	-	-	
野生動物保育法	-	-	1	-	-	-	-	-	-	
個人資料保護法	-	1	-	-	-	-	-	-		
政治獻金法	-	1	-	-	-	-	-	-	1	
總計	1,789	1,451	1,190	1,109	1,430	1,394	1,775	1,376	1,536	1,283

【表 9】近 10 年移送案件主要適用法條為貪污治罪條例統計表

單位：案

條	項	款	構成要件	103年	104年	105年	106年	107年	108年	109年	110年	111年	112年	合計	排名
4	1	1	竊取或侵占公用或公有器材、財物者。	7	8	12	3	4	7	10	5	7	5	68	5
4	1	2	藉勢藉端勒索、勒徵、強占或強募財物者。	5	4	3	3	6	1	6	2	3	6	39	
4	1	3	建築或經辦公用工程或購辦公用器材、物品，浮報價額、數量、收取回扣或有其他舞弊情事者。	10	3	6	5	7	7	8	4	12	3	65	
4	1	5	對於違背職務之行為，要求、期約或收受賄賂或其他不正利益者。	25	15	30	14	17	15	11	10	13	13	163	4
4	2		第 4 條第 1 項第 1 款至第 4 款之未遂犯。	-	-	-	-	-	1	-	-	-	-	1	
5	1	1	意圖得利，擅提或截留公款或違背法令收募稅捐或公債者。	-	-	-	-	1	-	-	-	-	-	1	
5	1	2	利用職務上之機會，以詐術使人將本人之物或第三人之物交付者。	24	26	32	52	43	54	40	48	42	28	389	1
5	1	3	對於職務上之行為，要求、期約或收受賄賂或其他不正利益者。	25	22	10	13	18	31	21	26	15	20	201	3
6	1	3	竊取或侵占職務上持有之非公用私有器材、財物者。	3	7	-	1	2	2	1	2	-	2	20	
6	1	4	對於主管或監督之事務，明知違背法令，直接或間接圖自己或其他私人不法利益，因而獲得利益者。	43	28	24	27	9	17	21	26	15	20	230	2
6	1	5	對於主管或監督之事務，明知違背法律、法律授權之法規命令、職權命令、自治條例、自治規則、委辦規則或其他對多數不特定人民就一般事項所作對外發生法律效果之規定，直接或間接圖自己或其他私人不法利益，因而獲得利益者。	1	-	1	1	-	1	-	1	1	2	8	
6-1			檢察官於偵查中，發現公務員本人及其配偶、未成年子女自公務員涉嫌犯罪時及其後三年內，有財產增加與收入顯不相當時，得命本人就來源可疑之財產提出說明，無正當理由未為說明、無法提出合理說明或說明不實者。	1	-	-	-	-	-	1	-	-	-	2	
7			有調查、追訴或審判職務之人員，犯第 4 條第 1 項第 5 款或第 5 條第 1 項第 3 款之罪者。										1	1	
11	1		對第 2 條人員，關於違背職務之行為，行求、期約或交付賄賂或其他不正利益者。	1	2	-	-	1	1	-			1	6	
11	2		對第 2 條人員，關於不違背職務之行為，行求、期約或交付賄賂或其他不正利益者。	-	-	-	-	2	-	-	1	3		6	
11	3		對於外國、大陸地區、香港或澳門之公務員，就跨區貿易、投資或其他商業活動有關事項，為前 2 項行為者。										1	1	
11	4		不具第 2 條人員之身分而犯前 3 項之罪者。										1	1	
13	1		直屬主管長官對於所屬人員明知貪污有據，而予包庇不為舉發者。	-	-	1	-	-	-	-			-	1	
總計				145	115	119	119	110	137	119	125	111	103	1,203	

表9係近10年以貪污治罪條例移送之案件，各罪名適用情形，依該表累計前4名者，分別為：第5條第1項第2款之「利用職務上之機會，詐取財物罪」（計389案）、第6條第1項第4款之「對於主管或監督事務圖利罪」（計230案）、第5條第1項第3款之「對於職務上之行為，要求、期約、收受賄賂罪」（計201案）及第4條第1項第5款之「對於違背職務之行為，要求、期約、收受賄賂罪」（計163案），前述涉犯法條罪名於個別年度統計亦均位居各單年度前4位。

112年以貪污治罪條例為主要適用法律者計103案，占總移送案數23.9%（103案/431案），均為「貪瀆案件」；其中以同法第5條第1項第2款之「利用職務上之機會，詐取財物罪」移送28案最多，其次為第5條第1項第3款之「對於職務上之行為，要求、期約、收受賄賂罪」及第6條第1項第4款之「對於主管或監督事務圖利罪」（均各為20案），分述如下：

1、 第5條第1項第2款「利用職務上之機會詐取財物罪」

本罪係公務員常觸犯的貪瀆罪名，大致可歸納為2類：一係公務員或民意代表以虛偽人頭、發票或其他憑證向機關詐領公款，例如向機關申報與實情不符之出差旅費或膳費、隱瞞事實而請領補助、民意代表虛構助理名單而請領助理薪資等；二係公務員利用民眾不諳其行政上職務內容、公權力權限範圍或作業規定而詐騙金錢，例如公務員誇大其職權之影響力向民眾誆騙能協助取得土地開發利益。

犯罪情節以第1類占大多數，通常為行為人握有請領經費之權力或機會，明知未墊支費用、舉辦活動或執行勤務、職務，卻心存僥倖，持不實單據或相片報銷請款，藉此欺矇手段獲取金錢利益;犯罪嫌疑人身分除一般政府機關及軍警機關人員外，也不乏村里長、鄉鎮民代表、議員等民選公職人員。

112年以本罪名移送之28案中，公務員、民意代表及鄉鎮長等以不實收據憑證詐領公款等，計14案；民意代表以人頭或虛報不實薪資向議會或立法院詐領公費助理補助費，又或不實簽到詐領出席費者，計9案；公務員以不實出勤紀錄詐領出勤薪資、活動支出、差旅費、交通費、加班費或加班誤餐費等，計3案；公務員誇大其職權之影響力向民眾詐騙，計2案。

2、 第5條第1項第3款之「對於職務上之行為，要求、期約、收受賄賂罪」

以「對於職務上之行為，要求、期約、收受賄賂罪」移送者，計20案；其中與政府採購相關者計有10案，主要犯行有：公務員規避政府採購法相關規範，內定前已參與設計規劃之廠商得標；收受賄賂而不於驗收或請款過程中刁難。

其餘非涉政府採購之案件，如：民意代表收受廠商賄賂，對政府機關施壓關說，或於議會協調支持廠商發展產業，藉此協助廠商順利獲取利益；公務員收受廠商賄賂，為廠商處理業務事宜；公務員利用業務檢查機會，要求受檢查對象代為支付個人出國旅費等，藉此獲取不法利益；警察藉道路交通管理處罰條例之漏洞，為吊扣牌照車主開立不實罰單，致車主得以免除6個月吊扣期間無法使用車輛之損失。

3、 第6條第1項第4款之「對於主管或監督事務圖利罪」

以「對於主管或監督事務圖利罪」移送者，計20案；其中公務員明知相關標案資料不得洩漏予特定廠商，竟提供資料致特定廠商得標；明知廠商係為同一廠商圍標，卻仍未廢標，包庇該等廠商得標；明知承商施工進度落後，於履約期限內仍未完成契約內容，卻予以配合通過驗收，致廠商取得工程款項;公務員於標案規格文件內綁定特定資格，致使特定廠商得標。

其餘非涉政府採購之案件，如：海關人員未依規定進行檢查，刻意放行走私之電子菸草；清潔隊人員包庇廠商運送或處理非法廢棄物等。

表10係近10年以刑法移送之案件，各罪名適用情形。依該表統計前6名依序為第339條第1項普通詐欺取財罪（計262案）、第320條第2項竊佔罪（計131案）、第213條公文書不實登載罪（計112案）、第132條第1項洩漏國防以外之秘密罪（計104案）、第216條行使偽變造或登載不實文書罪（計43案）、第342條第1項背信罪（計42案），前述涉犯法條罪名於個別年度統計亦多居各年度前位之列。

112年以刑法為主要移送法條之案件計有105案，占總移送案數24.4%（105案/431案），其中「貪瀆案件」及「非貪瀆案件」各為48及57案。

【表 10】近 10 年移送案件主要適用法條為刑法統計表

單位：案

條	項	構成要件	103年	104年	105年	106年	107年	108年	109年	110年	111年	112年	合計	排名
123	1	準受賄罪	1	-	-	-	-	-	-	-	-	-	1	
129	2	違法抑留或剋扣款物罪	-	-	-	1	-	-	-	2	-	-	3	
132	1	洩漏國防以外之秘密罪	12	-	6	7	10	15	15	10	10	19	104	4
	2	過失洩漏國防以外之秘密罪	-	-	2	3	-	3	-	5	3	1	17	
	3	非公務員洩漏國防以外之秘密罪	-	4	-	1	2	-	-	4	8	4	23	
134		公務員犯罪加重處罰之規定	-	-	1	5	2	3	1	1	3	4	20	
138		妨害職務上掌管之文書物品罪	-	-	-	-	-	-	-	-	1	-	1	
157		挑唆包攬訴訟罪	1	-	-	-	-	-	1	-	-	-	2	
158	1	僭行公務員職權罪	-	-	-	-	-	-	1	-	-	2	1	
159		公然冒用公務員服飾、徽章或官銜罪	-	-	-	1	-	1		-	-	1	2	
163	1	公務員縱放或便利逃脫罪	-	-	-	-	-	-	1	-	-	-	1	
165		湮滅刑事證據罪	1	-	-	-	-	-	1	-	-	-	2	
169	1	誣告罪	1	-	-	-	1	-	-	-	-	-	2	
176		準放火罪	-	-	-	-	-	-	-	-	1	-	1	
185	3	妨害公眾往來安全未遂罪	-	-	1	-	-	-	-	-	-	-	1	
187-2	1	逸放核能放射線罪	-	-	1	-	-	-	-	-	-	-	1	
190-1		投放毒物罪	-	-	-	-	-	1	-	-	-	2	1	
210		偽造、變造私文書罪	6	1	1	2	-	2	1	-	1	-	14	
211		偽造、變造公文書罪	2	-	-	4	2	-	-	1	-	1	10	
213		公文書不實登載罪	7	10	9	13	14	13	4	11	21	10	112	3
214		使公務員登載不實罪	1	-	1	1	1	9	2	2	-	1	18	
215		業務上文書登載不實罪	1	2	2	1	1	3	4	4	5	-	23	
216		行使偽變造或登載不實文書罪	5	-	-	5	5	6	12	6	1	3	43	5
217	1	偽造印章印文或署押罪	-	-	1	-	-	-	-	-	-	-	1	
	2	盜用印章印文或署押罪	1	-	1	-	-	-	-	-	-	-	2	
231	2	公務員包庇媒介性交及猥褻罪	1	-	-	-	-	-	-	-	1	-	2	
268		圖利供給賭場或聚眾賭博罪	1	-	-	-	-	-	1	-	-	-	2	
270		公務員包庇賭博罪	-	-	-	-	-	1	-	-	1	-	2	
276	2	業務過失致人於死罪	-	-	-	-	1	-	-	-	-	-	1	
304	1	強制罪	1	1	-	-	-	-	-	-	-	-	2	
305		恐嚇罪	-	-	-	-	1	-	-	-	-	-	1	
320	1	竊盜罪	4	14	-	4	2	1	-	2	-	-	27	
	2	竊佔罪	42	-	6	8	23	18	10	9	8	7	131	2
321	1	加重竊盜罪	-	-	1	-	-	2	-	-	-	-	3	
335	1	侵占罪	1	3	-	1	1	-	1	-	1	-	8	
336	1	公務公益侵占罪	-	2	2	1	-	-	1	3	3	4	16	
	2	業務侵占罪	2	-	1	2	2	6	6	-	-	1	20	
339	1	普通詐欺取財罪	26	23	21	8	23	26	43	21	34	37	262	1
	2	普通詐欺得利罪	-	2	-	1	2	3	6	-	2	4	20	
	3	詐欺未遂罪	2	-	1	-	-	1	2	-	1	-	7	
339-4	1	加重詐欺罪	-	-	-	-	1	-	2	2	1	1	7	
	2	加重詐欺未遂罪	-	-	2	1	1	-	-	2	-	-	6	
342	1	背信罪	13	1	3	3	3	7	5	3	1	3	42	6
	2	背信未遂罪	-	-	1	-	-	-	-	-	-	-	1	
總計			132	63	64	73	98	121	120	88	107	105	966	

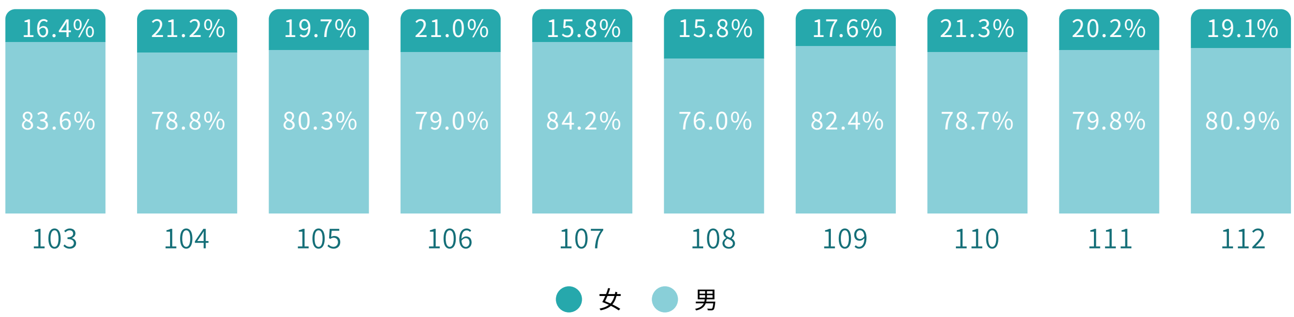
「貪瀆案件」多為公務員涉犯洩漏他人個資或採購人員洩漏招標應秘密之文件，涉犯刑法第132條「洩漏國防以外之秘密罪」案件，或公務人員以不符合出差實際支用款項情形浮報出差費用而涉犯刑法第339條「詐欺罪」案件，次為刑法第213條或併犯同法第216條之「公文書登載不實罪」。

「非貪瀆案件」則多為公務員、公營事業人員或公私立學校教師涉詐領公款等之刑法第339條之「詐欺罪」案件，及一般民眾涉犯盜採砂石、竊佔國土等之刑法第320條之「竊盜罪」或「竊佔罪」案件。

(四) 犯罪嫌疑人資料統計

表11及表12係近10年移送案件犯罪嫌疑人之身分及性別統計，圖5則顯示近10年移送各類身分犯罪嫌疑人之性別比例。

112年移送之1,283名犯罪嫌疑人中，男性犯罪嫌疑人1,038人，占80.9%（1,038人/1,283人），高、中、低階公務員男性犯罪嫌疑人分別占各類別之87.5%（28人/32人）、80.2%（85人/106人）及81.5%（44人/54人），男性於貪瀆案件中比例明顯高於女性，而歷年資料亦呈現相同情形。



【圖5】近10年移送犯罪嫌疑人性別比例圖

【表 11】近 10 年移送案件犯罪嫌疑人資料統計表(依身分及性別)

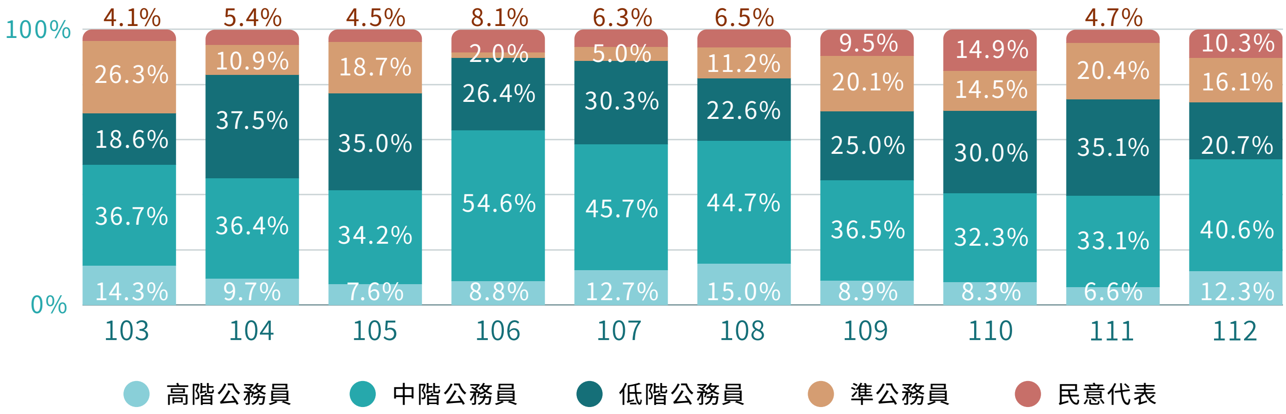
單位:人

類別／年度	公職人員												非公職人員		總計	
	高階公務員		中階公務員		低階公務員		準公務員		民意代表		小計					
	男	女	男	女	男	女	男	女	男	女	男	女	男	女	男	女
103 年	72	1	162	25	86	9	101	33	18	3	439	71	1,057	222	1,496	293
104 年	32	2	110	17	115	16	27	11	14	5	298	51	845	257	1,143	308
105 年	25	4	111	19	103	30	60	11	10	7	309	71	646	164	955	235
106 年	21	5	133	28	65	13	6	-	15	9	240	55	636	178	876	233
107 年	34	4	122	15	85	6	12	3	16	3	269	31	915	191	1,184	222
108 年	47	4	119	33	61	16	25	13	14	8	266	74	793	261	1,059	335
109 年	23	4	93	18	62	14	49	12	22	7	249	55	1,213	258	1,462	313
110 年	22	3	91	7	77	14	36	8	27	18	253	50	830	243	1,083	293
111 年	22	2	107	13	109	18	53	21	10	7	301	61	925	249	1,226	310
112 年	28	4	85	21	44	10	33	9	22	5	212	49	826	196	1,038	245
總計	326	33	1,133	196	807	146	402	121	168	72	2,836	568	8,686	2,219	11,522	2,787

【表 12】近 10 年移送案件犯罪嫌疑人資料統計表(依身分)

單位:人

類別／年度	公職人員						非公職人員	總計
	高階公務員	中階公務員	低階公務員	準公務員	民意代表	小計		
103 年	73	187	95	134	21	510	1,279	1,789
104 年	34	127	131	38	19	349	1,102	1,451
105 年	29	130	133	71	17	380	810	1,190
106 年	26	161	78	6	24	295	814	1,109
107 年	38	137	91	15	19	300	1,106	1,406
108 年	51	152	77	38	22	340	1,054	1,394
109 年	27	111	76	61	29	304	1,471	1,775
110 年	25	98	91	44	45	303	1,073	1,376
111 年	24	120	127	74	17	362	1,174	1,536
112 年	32	106	54	42	27	261	1,022	1,283
總計	359	1,329	953	523	240	3,404	10,905	14,309



【圖 6】近 10 年移送公職人員身分比例圖

圖 6 係統計近 10 年移送各階公務員、準公務員及民意代表等公職人員之人數比例。112 年中階公務員 40.6% 最高，低階公務員比例 20.7% 次之，準公務員 16.1%再次之，民意代表比例 10.3% 最低。

表 13 為 112 年移送各類身分犯罪嫌疑人之主要適用法律。112 年以貪污治罪條例移送之各階公務員、準公務員及民意代表，共計 137 人，為涉嫌貪瀆犯罪之公職人員適用最廣泛的法律。以同條例移送之非公職人員 136 人中，72 人與公務員共同違犯第 4 條至第 6 條等貪瀆罪名，64 人違犯第 11 條行賄罪，行賄對象包含立法委員、地方民意代表、民選首長或主管、村里長、中央或地方政府公務員、軍方人員、警政海巡人員或國營企業人員等。

單一案件中以貪污治罪條例移送最多人者計 12 人，係某國立科技大學教授及技正等人辦理採購案時，與廠商配合將未實際出貨部分以預收款名義暫列帳上，嗣後廠商再依指示將該等預收款轉為購買吸塵器等物品或領出現金交付。

112 年依政府採購法移送之非公職人員則有 469 人，占全部移送人數之 36.6%（469 人/1,283 人）。依本局近年之廉政工作年報統計，此一高比例現象，均呈現相同情形，顯見國人為了得標政府工程或採購案，試圖取巧操控得標機會之歪風，始終未減。

排除學歷不詳部分，表 14 顯示涉案公務員的階層越高，學歷通常也較高;民意代表學歷亦較高;非公職人員則以高中學歷者居多，大學學歷者次之，專科學歷者再次之。

【表 13】112 年移送犯罪嫌疑人統計表（依主要適用法律及身分）

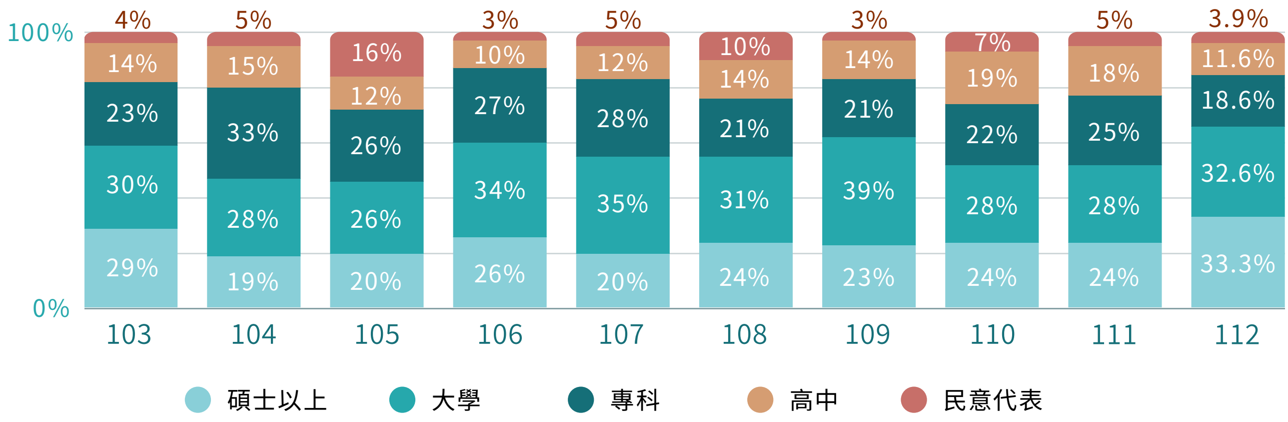
單位：人

身分＼法律	貪污治罪條例	政府採購法	刑法	其他	合計
高階公務員	25		7		32
中階公務員	42		58	6	106
低階公務員	28		21	5	54
準公務員	21	2	18	1	42
民意代表	21		3	3	27
公職人員（小計）	137	2	107	15	261
非公職人員	136	469	118	299	1,022
總計	273	471	225	314	1,283

【表 14】112 年移送犯罪嫌疑人統計表（依學歷及身分）

單位：人

身分＼學歷	碩士以上	大學	專科	高中	國中以下	不詳	合計
高階公務員	20	10	2				32
中階公務員	32	3 2	15	19	7	1	106
低階公務員	5	21	18	8		2	54
準公務員	21	13	7	1			42
民意代表	8	8	6	2	3		27
公職人員（小計）	86	84	48	30	10	3	261
非公職人員	134	230	178	282	156	42	1,022
總計	220	314	226	312	166	45	1,283



【圖 7】近 10 年移送公職人員學歷比例圖

圖 7 顯示近 10 年移送之公職人員學歷分布比例。112 年移送之公職人員（含公務員、準公務員及民意代表）確知其學歷者計有 258 人，以具碩士以上學歷者占 33.3% 最高（86 人 /258 人），為大學者占 32.6% 次之（84 人 /258 人），餘學歷依次為具專科者占 18.6%（48 人 /258 人），高中者占 11.6%（30 人 /258 人），國中以下者占 3.9%（10 人 /258 人）。

近 10 年之學歷比例分布情形，整體而言相當類似，各年比例雖互有消長，但碩士以上學歷、大學學歷、專科學歷均位居前 3；近年「碩士以上」學歷公職人員有較高比例趨勢，112 年達 33.3%，此與高等教育學歷人員從事公職意願提高，應有相當關聯性。

表 15 顯示近 10 年移送各類民選公職人員之人數統計，其中 112 年移送各級民意代表 26 人，地方自治團體首長 40 人，概述如下：

1、 立法委員：

計移送 3 人，渠等主要犯行：於擔任立法委員期間，透由白手套與特定人要求、期約或收受廠商賄賂，對政府機關施壓關說，藉此協助廠商順利獲取利益，計 2 人；擔任立法委員期間，以人頭或虛報不實薪資，向立法院詐領公費助理補助經費，計 1 人。

2、 縣市議員及議長：

計移送 17 人，渠等主要犯行：於擔任議員期間，以人頭或虛報不實薪資，向議會詐領公費助理補助經費等，計 7 人；對外收取廠商款項後，以議會質詢等方式施壓公務單位，要求配合廠

【表 15】近 10 年移送民選公職人員統計表

單位：人

分類	民意代表								地方自治團體首長				總計
	立法院	縣市議會			鄉鎮市民代表會			小計	縣市長	鄉鎮市區長	村里長	小計	
	委員	議長	副議長	議員	主席	副主席	代表						
103 年	0	0	1	6	4	1	9	21	1	9	6	16	37
104 年	1	1	0	12	3	1	1	19	0	8	11	19	38
105 年	0	0	0	18	0	0	1	19	0	6	13	19	38
106 年	0	0	0	20	2	1	1	24	0	7	22	29	53
107 年	2	0	0	12	3	1	1	19	0	10	13	23	42
108 年	0	0	0	19	3	0	0	22	0	15	49	64	86
109 年	6	0	0	15	6	0	2	29	0	9	17	26	55
110 年	1	1	0	14	0	0	29	45	0	6	21	27	72
111 年	0	0	0	9	5	0	3	17	0	5	24	29	46
112 年	3	3	0	14	2	0	4	26	0	6	34	40	66
總計	13	5	1	139	28	4	51	241	1	81	210	292	533

商需求辦理業務等，計 9 人；違反山坡地保育利用條例而占用公有山坡地，計 1 人。

3、 鄉鎮市民代表會：

計移送代表會主席 2 人、鄉民代表 4 人，共 6 人，渠等主要犯行：利用不實單據進行核銷，計 3 人；未實際出席會議、虛偽簽到而詐領出席費、交通費及膳食費等，計 1 人；侵占民間機構捐贈物資，計 1 人；以鄉民代表身分向該鄉之施工廠商索取賠償款項，計 1 人。

4、 鄉鎮市區長：

計移送鄉長 4 人、鎮長 1 人及區長 1 人，共計 6 人，渠等主要犯行：利用不實單據進行核銷，計 1 人；利用擔任鄉鎮市區長身分，具主導政府採購招標事務之職權，事先收取業者賄賂抑或約定後續工程款部分比例作為回扣，以求護航或內定特定廠商得標，或求後續履約得以通過驗收，計 5 人。

5、 村里長：

計移送里長 33 人、村長 1 人，共計 34 人，渠等主要犯行：利用不實單據或資料進行核銷，計 31 人；里長配合廠商以現金行賄公務員，計 1 人；利用里長身分向廠商勒索回饋金等款項，計 2 人。

二、 妨害選舉查察案件統計

現行法律對妨害選舉行為有所禁制規範之選舉，分為公職人員選舉及非公職人員選舉 2 大領域，前者包含總統副總統、立法委員（含正副院長）、直轄市長、直轄市議員（含正副議長）、縣（市）長、縣（市）議員（含正副議長）、鄉（鎮、市）長、直轄市山地原住民區長、鄉（鎮、市）民代表（含正副主席）、直轄市山地原住民區民代表（含正副主席）及村（里）長等 11 種選舉，後者則包含農會會員代表與職員選舉、漁會會員代表與職員選舉及政黨辦理負責人、中央、直轄市、縣（市）級選任人員選舉等 3 種選舉。

本局執行查察妨害選舉工作，皆依各種選舉特性設定工作目標、訂立專案工作計畫，由轄區處站擔任查察主力，輔以航業調查處及北、中、南、東 4 個地區機動工作站之支援人力，以最大的調查能量完成各項專案任務。

本年報統計之妨害選舉查察案件，係指經本局配合檢察機關偵辦後，由檢察官提起公訴、聲請簡易判決處刑、緩起訴或職權不起訴之案件，因性質與廉政類移送案件不同，故兩者分別計列。由於聲請簡易判決處刑、緩起訴或職權不起訴，係檢察官針對適用簡易程序案件或輕微案件所為之處分，性質類似於起訴，皆認被告涉嫌犯罪，與刑事訴訟法第 252 條之絕對不起訴案件有別，本年報為便於敘述，以下均歸類為「起訴案件」。

112 年本局主要任務為延續去（111）年 11 月 26 日舉行之「中華民國地方公職人員選舉」並為翌（113）年舉行之「第 16 任總統、副總統及第 11 屆立委選舉」選舉查察工作準備。由於總統、副總統及立法委員選舉係屬全國性選舉，選區幅員遼闊，涵蓋臺灣地區及離（外）島，而兩項中央層級大選於翌（113）年 1 月 13 日同日舉行，各地選情相互牽連，且立法委員選舉改為單一選區制後，除山地與平地原住民選區外，各選區僅選出 1 名立法委員，在各政黨力求獲取執政權、修法及修憲主導權，必有寸土不讓必勝之壓力，本次選舉結果對於國家未來及民主的發展影響非常深遠，攸關國家前途，不排除境外勢力利用金錢、暴力、假訊息或選舉賭盤等方式介入我國選舉。因公平選舉係民主政治及國家廉能之基石，為淨化選情，本局秉持行政中立原則，自 112 年初即展開期前整備作業，擬定偵蒐計畫及行政支援事項，配合選舉時程逐步推動各項工作，執行作為循

序漸進，同（112）年9月2日更舉行「113年二合一選舉查察工作誓師大會」以展現對選舉查察任務之最大決心。

（一）歷年起訴統計

表16及表17係本局偵辦之妨害選舉案件近10年起訴案數及人數統計。以112年偵辦起訴之「村里長」妨害選舉案件為例，當年度我國未舉辦「村里長」選舉，表列統計數字所涉係111年或先前年度舉辦選舉之妨害選舉案件，後經本局調查蒐證，於112年經檢察官起訴之成果。各類選舉之選舉年度相關數據以灰底紅字標示，俾能更清楚了解各屆選舉之查賄成果。

【表16】近10年妨害選舉案件起訴情形統計表（依案數）

單位：案

項目	正副總統	立法委員	直轄市長	直轄市議員	縣市長	縣市議員	鄉鎮市長	鄉鎮市民代表	村里長	水利會	農會	漁會	合計
103年	0	1	0	1	0	4	2	6	8	13	4	0	39
104年	0	0	0	32	2	83	44	79	117	1	1	0	359
105年	0	37	0	1	0	8	5	4	11	1	0	0	67
106年	0	0	0	0	0	0	0	0	0	3	70	10	83
107年	0	0	0	3	0	2	8	16	18		6	1	54
108年	1	0	1	16	2	90	23	98	129		0	0	360
109年	19	11	1	0	0	0	1	1	13		1		47
110年	0	1	0	0	0	0	0	1	2		36	1	41
111年	0	0	0	2	0	5	5	12	15		7	1	47
112年	0	0	2	22	8	74	28	95	139		1	0	369
總計	20	50	4	77	12	266	116	312	452	18	126	13	1,466

註1：紅字灰底者為選舉年。

註2：各級民意機關之選舉包含立法院正副院長、直轄市議會正副議長、縣市議會正副議長及鄉鎮市民代表會正副主席之選舉；農漁會選舉包含各級代表及理監事之選舉；91年起農田水利會係依農田水利會組織通則辦理包含會長及會務委員選舉，惟嗣後立法院修改該通則後停止辦理選舉。

註3：本表除檢察官提起公訴之案件外，尚包括聲請簡易判決處刑、緩起訴及職權不起訴案件。

【表 17】近 10 年妨害選舉案件起訴情形統計表（依人數）

單位：人

項目	正副總統	立法委員	直轄市長	直轄市議員	縣市長	縣市議員	鄉鎮市長	鄉鎮市民代表	村里長	水利會	農會	漁會	合計
103 年	0	3	0	4	0	7	17	33	19	82	18	0	183
104 年	0	0	0	206	6	379	144	341	638	1	10	0	1,725
105 年	0	388	0	5	0	107	25	6	31	1	0	0	563
106 年	0	3	0	0	0	0	0	0	4	7	395	33	442
107 年	0	0	0	6	0	3	62	86	55		26	2	240
108 年	7	0	5	53	4	420	94	473	654		0	0	1,710
109 年	54	40	1	0	0	0	4	1	110		2	0	212
110 年	0	1	0	0	0	0	0	2	20		220	4	247
111 年	54	40	1	0	0	0	4	1	110		2	0	212
112 年	0	0	2	120	52	335	122	466	870		4	0	1,971
總計	115	475	9	394	62	1,251	472	1,409	2,511	91	677	39	7,505

註 1：紅字灰底者為選舉年。

註 2：各級民意機關之選舉包含立法院正副院長、直轄市議會正副議長、縣市議會正副議長及鄉鎮市民代表會正副主席之選舉；農漁會選舉包含各級代表及理監事之選舉；農田水利會選舉包含會長及會務委員選舉。

註 3：被告身分可能為候選人本人、其他行賄者、收賄者或與妨害選舉事件關聯之其他犯罪者。

迄至 112 年底總計配合檢察官偵辦並經起訴者，計 369 案；然若案件雖係於 112 年經本局發動執行並移送檢察機關，惟檢察官於 112 年 12 月 31 日以後起訴之案件，其起訴成果將於檢察官處分之當年度顯現，並納入未來該年度之「廉政工作年報」統計。

妨害選舉案件之潛在被告，除候選人本人以外，涉嫌行賄之候選人樁腳、親友，甚至收賄者，都包含在內。地方基層選舉如縣市議員、鄉鎮市長、鄉鎮市民代表、村里長等選舉及農漁會選舉，起訴候選人本人的比例較高；層級較高之選舉如縣市長、立法委員選舉，因選區相對廣闊，競選組織分工更加縝密，基於犯罪事實必須依證據認定之法理，一般而言，起訴候選人樁腳之比例，通常較起訴候選人本人者為高。

為回應國人期待，舉辦一場公平、乾淨、平順的選舉，本局秉持行政中立原則，擬定偵蒐計畫及行政支援事項，配合選舉時程及法務部工作綱領，逐步推動各項選舉查察工作。112 年本局偵

辦之 369 案妨害選舉起訴案件當中，涉直轄市長者 2 案、涉直轄市議員選舉者 22 案、涉縣市長者 8 案、涉縣市議員選舉者 74 案、涉鄉鎮市長選舉者 28 案、涉鄉鎮市民代表選舉者 95 案、涉村里長選舉者 139 案、涉農會選舉者 1 案，起訴概況分述如下：

1、 直轄市長選舉：

起訴 2 案 2 人，均為散布假訊息，所涉區域為臺北市及高雄市等地；主要案情包含：意圖使候選人不當選，而以不實消息在行動通訊軟體群組或 Facebook 等公開社群媒體發布不實消息，影射候選人賄選或有涉及不法遭受偵辦等，涉有以文字傳播不實之事罪嫌。

2、 直轄市議員選舉：

起訴 22 案 120 人，含餐飲賄選 6 案、金錢賄選 5 案、禮品賄選 3 案、捐助經費賄選 1 案及其他 7 案，所涉區域為臺北市、新北市、桃園市、臺中市、臺南市及高雄市等地;主要案情包含：候選人或其樁腳為使其支持對象當選，以現金、贊助旅遊經費或禮品等方式向有投票權之選民買票賄選或提供防疫設備給該選舉區內之團體或機構，行求有投票權之選民支持特定候選人。

3、 縣市長選舉：

起訴 8 案 52 人，含選舉賭博 3 案、旅遊賄選 1 案、餐飲賄選 1 案、金錢賄選 1 案、禮品賄選 1 案及其他 1 案，所涉區域為基隆市、苗栗縣、新竹市及澎湖縣等地；主要案情包含：以縣市長選舉結果為賭注，自任組頭，接受賭客使用 LINE 網路通訊軟體或線上賭博平臺等方法下注簽賭;縣市長候選人之樁腳為使其支持對象當選，對於具有投票權之人，給予免費機票、住宿及路程接送服務等。

4、 縣市議員選舉：

起訴 74 案 335 人，含金錢賄選 60 案、禮品賄選 7 案、餐飲賄選 3 案、旅遊賄選 1 案、虛偽設籍 1 案及其他 2 案，所涉區域為臺中市、高雄市、基隆市、新竹市、苗栗縣、彰化縣、雲林縣、嘉義縣、嘉義市、南投縣、澎湖縣、金門縣、宜蘭縣、花蓮縣、臺東縣及屏東縣等地，主要案情為縣市議員候選人或其樁腳為使其支持對象當選，以交付現金之方式向有投票權之選民買票賄選。

5、 鄉鎮市區長選舉：

起訴 28 案 122 人，分別為以金錢賄選 23 案、禮品賄選 2 案、餐飲賄選 1 案、虛偽設籍 1 案及其他 1 案，所涉區域為桃園市、臺中市、高雄市、新竹縣、苗栗縣、雲林縣、嘉義縣、宜蘭縣、花蓮縣、臺東縣及屏東縣等地，所涉主要案情為:候選人及其樁腳為求勝選，以支付現金、致贈禮品等方式向有投票權之選民買票賄選等。

6、 鄉鎮市民代表選舉：

起訴 95 案 466 人，分別為金錢賄選 80 案、虛偽設籍 8 案、禮品賄選 3 案、餐飲賄選 1 案、旅遊賄選 1 案、捐助經費賄選 1 案及其他 1 案，所涉區域為臺北市、新北市、桃園市、臺中市、高雄市、新竹縣、苗栗縣、彰化縣、雲林縣、嘉義縣、嘉義市、南投縣、澎湖縣、宜蘭縣、花蓮縣、臺東縣及屏東縣等地，所涉主要案情為：候選人及其樁腳為求勝選，以支付現金、致贈禮品等方式向有投票權之選民買票賄選等；候選人及其樁腳與設籍他區域之支持者協議，虛偽遷徙戶籍至該選區以取得投票權，並於選舉當日前往投票所投票，以圖使投票發生不正確之結果。

7、 村里長選舉：

起訴 139 案 870 人，含金錢賄選 74 案、虛偽設籍 39 案、禮品賄選 13 案、餐飲賄選 4 案、搓圓仔湯 2 案、旅遊賄選 1 案、捐助經費賄選 1 案及其他 5 案，所涉區域為臺北市、新北市、桃園市、臺中市、臺南市、基隆市、新竹縣、新竹市、苗栗縣、彰化縣、雲林縣、嘉義縣、嘉義市、南投縣、澎湖縣、宜蘭縣、花蓮縣、臺東縣及屏東縣等地；主要案情包含：候選人或其樁腳為使其支持對象當選，以現金、旅遊、食物、酒類、快篩試劑或防疫物資等不正利益等向有投票權之選民買票賄選，行求有投票權之選民支持特定候選人；與設籍於他區域之支持者協議，虛偽遷徙戶籍至該選區以取得投票權，並於選舉當日前往投票所投票，以圖使投票發生不正確之結果；候選人或具候選人資格者相互間賄賂，而約定放棄競選。

8、 農漁會選舉：

起訴 1 案 4 人，係以金錢賄選，所涉區域為新北市;主要案情為候選人之樁腳在幕後操盤，以現金方式向有投票權之選民買票賄選，行求有投票權之選民支持特定候選人。

（二）起訴法條統計

禁止妨害選舉行為並明文科以刑事罰之現行法律，在公職人員選舉領域方面，總統副總統選舉較為特殊重要，獨立規範於總統副總統選舉罷免法，其他公職人員選舉則規範於公職人員選舉罷免法，前揭該兩法律未特別規範者，則適用刑法妨害投票罪章相關規定；在非公職人員選舉領域方面，另依舉行選舉之組織類別，分別規範於農會法、漁會法及政黨法。而於選舉期間為求勝選而違反其他法條（如個人資料保護法、政治獻金法），則適用該法條之相關規定。

【表 18】112 年妨害選舉案件起訴情形統計表（依主要適用法條）

單位：人

起訴法條			提起公訴	聲請簡易判決處刑	緩起訴	職權不起訴	合計
公職人員選舉罷免法	第 97 條第 1 項	對候選人等行賄罪	6				6
	第 99 條第 1 項	對有投票權人行賄罪	1,505				1,505
	第 99 條第 2 項	預備對有投票權人行賄罪	4				4
	第 100 條第 1 項	地方民意機關正副首長選舉對有投票權人行賄罪	10				10
	第 102 條第 1 項	對於該選舉區內之團體或機構行賄罪	15		3		18
	第 103 條第 2 項	包攬賄選未遂罪	1				1
	第 104 條	假訊息妨害選舉罪	5				5
	第 109 條	妨害投票秩序罪	1				1
小計			1,547	-	3	-	1,550
刑法	第 143 條	有投票權人受賄罪			3		3
	第 146 條	妨害投票結果正確罪	325		58		383
	第 266 條	普通賭博罪		4			4
	第 268 條	圖利供給賭場或聚眾賭博罪	7				7
小計			332	4	61	-	397
農會法	第 47 條之 1 第 1 項第 2 款	對有投票權人行賄罪			4		4
政治獻金法	第 26 條第 1 項	未經許可設立專戶而收受政治獻金罪	1		17		18
個人資料保護法	第 41 條	公開可辨識為特定人之個人資料罪	2				2
總計			1,882	4	85	-	1,971

表 18 係 112 年妨害選舉案件起訴被告所適用之主要法條及人數統計。112 年妨害選舉案件起訴法條人數統計中，以公職人員選舉罷免法起訴者居冠，為 1,550 人，占總數 78.6%（1,550 人 /1,971 人）；以刑法妨害投票罪起訴者居次，占移送總數 20.1%（397 人 /1,971 人）；以政治獻金法起訴者再次之，為 18 人，占移送總數 0.9%（18 人 /1,971 人）；以個人資料保護法起訴者居末，為 2 人，占移送總數 0.1%（2 人 /1,971 人）。分別說明如下：

1、 對選民之賄選：

此種賄選型態係藉招待選民飲宴、旅遊或致贈禮品等方式籠絡選民，甚至直接發放金錢買票或以暴力方式，使選民投票意向非根據候選人能力、才識及品德，而是根據所獲取之利益多寡，造成選舉不公情形，對選舉結果及民眾感受之影響較大，因此向來為各項選舉查察專案之重點。112 年度在公職人員選舉部分，對有投票權人行賄罪提起追訴者有 1,509 人。

2、 候選人之間行受賄：

即候選人或具候選人資格者相互間賄賂，而約定放棄競選或為一定競選活動之行為（俗稱搓圓仔湯），適用法條因行賄或受賄身分之不同，分別適用公職人員選舉罷免法第 97 條第 1 項或第 2 項、總統副總統選舉罷免法第 84 條第 1 項或第 2 項、農會法第 47 條之 1 第 1 項第 3 款、第 4 款及農會法第 47 條之 2 第 1 項第 3 款、第 4 款。112 年度在公職人員選舉部分，依對候選人等行賄罪追訴者有 6 人。

(三) 妨害選舉型態統計

賄選罪之行為客體，法律區分為賄賂及其他不正利益 2 類；賄賂係指金錢或其他可以金錢計算的財物；其他不正利益則指賄賂以外一切足以供人需要或滿足慾望之有形或無形利益者。

前揭其他不正利益之法律規範，目的在使刑事構成要件可因應隨時變化的社會趨勢與科技發展。為使候選人及選民能了解法律規範的界線，最高檢察署於 100 年 11 月 14 日修正「賄選犯行例舉」，例示司法實務界已達成共識之具體賄選型態 23 類供國人參考遵循，惟為因應新型態妨害選舉手法，法務部再於 111 年 11 月 18 日公布最高檢察署新修訂「妨害選舉刑事案件例舉」，主要分為兩部分，第一部份是例舉 28 項[4]，原則上會構成妨害選舉相關罪嫌之行為態樣，係於前

述100年例示之23類外，再增加「線上遊戲點數、第三方支付、手機行動支付、虛擬通貨等新興數位工具」、「約其放棄競選(俗稱搓圓仔湯)」、「虛偽設籍(俗稱幽靈人口)」、「不實訊息(俗稱黑函、假訊息)」、「境外勢力資金滲透介入選舉」等5項犯罪類型，以加強打擊任何妨害選舉之不法犯行。第二部分是例舉6項原則上不會構成賄選犯罪之行為態樣[5]。前述各種行為態樣，均僅是彙整過去實務見解，若發生實際個案時是否構成犯罪，仍應視具體案件個別情狀審慎認定及依法偵辦。

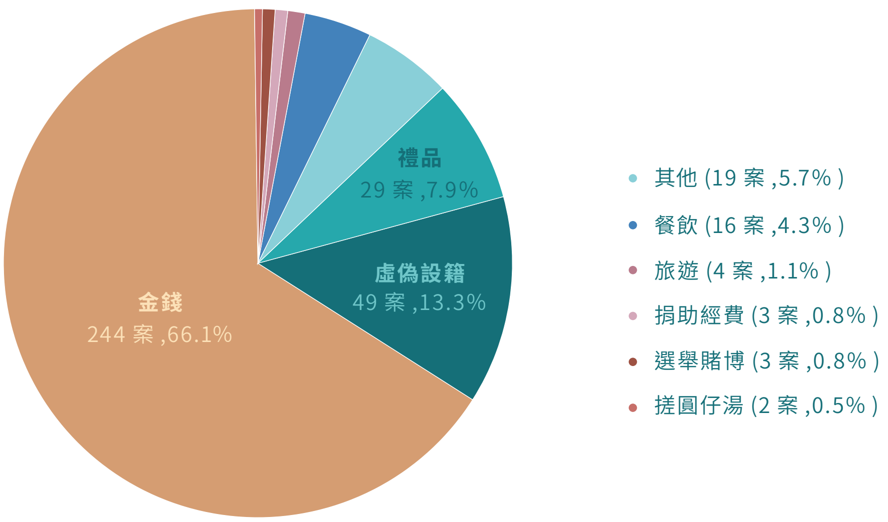
賄選行為，雖因選舉種類不同，而分別規範於總統副總統選舉罷免法、公職人員選舉罷免法、刑法、農會法、漁會法及政黨法等，但構成要件結構均類同，皆係對於有投票權之人，行求、期約或交付賄賂或其他不正利益，而約其不行使投票權或為一定之行使者；檢視本局歷年偵辦之妨害選舉案件，可歸納出較常見的賄選型態有金錢、虛偽設籍、禮品、餐飲及旅遊。

4
111年11月18日公布最高檢察署新修訂「妨害選舉刑事案件例舉」，下列行為原則上構成妨害選舉相關罪嫌，但仍應由檢察官視具體案件而定： 1. 提供「走路工」、「茶水費」、「誤餐費」或其他名目之現金、票據、禮券、提貨單或其他有價證券。 2. 提供具有經濟價值之日常用品，如電鍋、熱水瓶、收音機等。 3. 提供免費或自付額與成本顯不相當之國內外觀光遊覽、國內遊覽車旅遊或進香活動。 4. 假借募款、聯誼活動或其他相類理由，提供免費或自付額與成本顯不相當之餐飲或流水席。 5. 提供往返居所地與投票地之交通工具、交通費用。 6. 增加薪資、工作獎金或提供給薪假期。 7. 假借捐助名義，提供宗教團體、同鄉會、其他機構或團體等活動經費、團體服裝或活動用品等。 8. 假借核撥或補助經費名義，提供縣市、鄉鎮、村里、社區或團體等建設經費。 9. 假借節慶名義，舉辦活動發放物品、獎品、獎金。 10 假借摸彩或有獎徵答名義，提供獎品。 11. 招待至舞廳、酒廊、歌廳或其他娛樂場所消費。 12. 收購國民身分證。 13. 免除債務。 14. 代繳黨費培養人頭黨員。 15. 代付水電費、稅款、保險費或其他各項日常生活費用、規費、罰款、賠償金。 16. 販賣餐券，並期約於候選人當選後兌換餐券面額數倍之金錢。 17. 聚眾賭博，並期約於候選人當選後贏得數倍賭金(含選舉賭盤)。 18. 提供或介紹工作機會或良好職位。 19. 贈送樂透、大樂透、刮刮樂等公益彩券。 20. 贈送農漁特產品。 21. 免費或以不相當之代價提供勞務。 22. 假借聘雇名義，發放薪資、工資、顧問費或其他津貼。 23. 假借支付競選活動經費，交付預備賄選之賄款。 24. 線上遊戲點數、第三方支付、手機行動支付、虛擬通貨等新興數位工具。 25. 約其放棄競選(俗稱搓圓仔湯)。 26. 虛偽設籍(俗稱幽靈人口)。 27. 不實訊息(俗稱黑函、假訊息)。 28. 境外勢力資金滲透介入選舉。

5
下列行為原則上不構成賄選犯罪，但仍應由檢察官視具體案件而定： 1. 以介紹候選人為內容之文宣品或以文宣附著於價值新臺幣30元以下之宣傳物品，……但宣傳物品雖為價值輕微之物，如專用垃圾袋、小包白米等，以化整為零之方式發放，藉此迂迴逃避刑責，此需由檢察官蒐集相關事證後綜合研判，認定是否構成賄選。 2. 參與民俗節慶、廟會、婚喪喜慶，贈送禮金、禮品顯與社會禮儀相當者。 3. 為選舉造勢活動，提供參加民眾適度之茶水、簡便餐飲，不逾越社會常情者。 4. 為選舉造勢活動製作臨時性、簡便性之衣帽供助選人員作為辨識之用者。 5. 日常觀念認不具有相當價值之贈品，如門聯、桌曆、日曆、月曆等。 6. 單純動員群眾，以車輛載運往返競選活動會場。但假借以車輛載運往返競選活動會場，實則為旅遊行程，屬迂迴逃避刑責，此需由檢察官蒐集相關事證後綜合研判，認定是否構成賄選。

【表 19】近 10 年妨害選舉案件型態統計表

年度＼型態	金錢	禮品	餐飲	旅遊	捐助經費	虛偽設籍	選舉賭博	搓圓仔湯	其他	合計
103 年	31	5	1	0	0	0	0	0	2	39
104 年	302	14	8	1	1	0	0	0	33	359
105 年	56	1	3	0	0	0	0	0	7	67
106 年	71	7	1	3	0	0	0	0	3	85
107 年	33	14	2	1	0	0	0	0	3	53
108 年	267	12	7	4	0	66	1	0	3	360
109 年	11	2	0	3	0	9	13	0	9	47
110 年	30	6	1	1	0	0	0	0	3	41
111 年	34	7	2	1	1	0	0	0	2	47
112 年	244	29	16	4	3	49	3	2	19	369
總計	1,079	97	41	18	5	124	17	2	84	1,467



【圖 8】112 年妨害選舉案件型態比例圖

表 19 係近 10 年經檢察官起訴之本局偵辦案件妨害選舉型態統計表，圖 8 則為 112 年妨害選舉型態比例，分別說明如下：

1、 金錢賄選：

112 年金錢賄選案件起訴計 244 案，占同年起訴案件 66.1%（244 案 /369 案），近 10 年是類賄選型態占全部起訴案件之 73.6%（1,079 案 /1,467 案）。此型態為首要，可見部分候選人或其支持者仍認為逕持現金向選民買票是較直接且有效率的賄選方式，一般而言，無論選舉職務高低，對一般選民之賄選金額多為 500 元至 3,000 元不等，離島、原住民選區或當選所需票數較少地區，每票賄選金額相對更高。

2、 虛偽設籍：

112 年虛偽設籍案件起訴計 49 案，占同年起訴案件 13.3%（49 案 /369 案），近 10 年是類型態占全部起訴案件之 8.5%（124 案 /1,467 案）。此型態多以村里長等小規模選舉且競爭激烈，當選與落選得票數差距數極微時較易出現。

3、 禮品賄選：

112 年禮品賄選案件起訴計 29 案，占同年起訴案件 7.9%（29 案 /369 案），近 10 年是類型態占全部起訴案件之 6.6%（97 案 /1,467 案）。禮品賄選通常發生於對一般選民之選舉，賄選內容常見者為酒類、香菸、香菇禮盒等生活用品，近年甚至會以快篩試劑等防疫用品做為禮品。以此方式行賄之行賄者常託辭於民俗節慶習慣或人情禮尚往來，藉以博取有投票權人之好感，央求收受者投票支持或動搖其選舉意向。

4、 餐飲賄選：

112 年餐飲賄選案件起訴計 16 案，占同年起訴案件 4.3%（16 案 /369 案），近 10 年是類賄選型態占全部起訴案件之 2.8%（41 案 /1,467 案）。餐飲賄選常以老人協會、社區發展會或藉商議觀光區發展之名義免費招待該區選民至餐廳宴飲，並安排候選人逐桌敬酒拜票，藉以博取有投票權人之好感，央求與會者投票支持或動搖其選舉意向。

5、 其他：

112 年起訴案件中，難以歸入前述妨害選舉型態者，列為其他計有 19 案，占同年起訴案件 5.1%（19 案 /369 案），近 10 年是類型態占全部起訴案件之 5.7%（84 案 /1,467 案）。前述 19 案中，除以不實消息影響選舉、未經許可設立專戶而收受政治獻金，另有提供免費施做防水及油漆粉刷工程、免費按摩或看診服務等勞務不正利益藉此影響選情。

貳、專業精進工作

一、 廉政工作業務參訪

為彰顯本局廉政工作之價值，強化各外勤調查處站推動廉政工作，蒐集轄區內指標性社會矚目重大貪瀆、司法詐欺等核心案件之相關不法事證，加強廉政案件偵辦查獲洗錢事證或不法所得之扣押；持續配合政府綠能政策，積極發掘不肖地方首長、公務員、民意代表等藉勢藉端向綠能產業開發廠商勒索財物及行、受賄等犯行之線索；加強宣達本局辦理 113 年第 16 任總統副總統及第 11 屆立法委員選舉查察工作重要性，落實政府禁絕賄選、淨化選風之政策目標，廉政處於 112 年 8 月 24 日至 9 月 22 日辦理業務參訪，由廉政處主管率相關科長、轄區承辦人至各外勤調查處站，與單位主管、業管幹部（科長、副主任）、組長、承辦人進行溝通、交流，藉以提升本局選舉查察工作及廉政工作成效。

二、 辦理「選舉賭盤案件暨重大公共工程弊案偵辦要領研討會」

考量查緝「賭博案件」向非本局業務職掌，並非本局同仁所擅長；另鑑於重大公共工程弊案危害人民生命、健康、財產安全甚鉅，相關案件之調查多因待證事項涉及建築專業，屢屢造成蒐證瓶頸。為提升本局同仁偵辦是類案件技巧及知能，廉政處於 112 年 8 月 2 日辦理「選舉賭盤案件暨重大公共工程弊案偵辦要領研討會」，邀請臺灣臺北地方檢察署梁主任檢察官光宗講授相關課程，課程錄影並設置於展抱 e 學園及廉政處專區，供外勤單位同仁線上瀏覽學習。

三、 運用網路交流學習

由於網路科技日趨便捷，資訊的傳遞、交流與整合，已不受時間及地域限制，透過網路資料庫

之運用，可達到資訊整合與使用便利之目的。有鑒於此，廉政處於 93 年底建置本局內部網路「廉政資料庫」並逐年擴充，以共同學習與分享為預期功能，彙整偵辦案件相關實務見解、本局各項作業規範及內外勤同仁平時工作的成果、經驗與心得，區分為最新消息公布欄、廉政通函、業務簡介、選舉查察專區、作業規範、犯罪調查作業手冊、廉政工作手冊、在職訓練及工作年報等 9 大部分呈現，適時更新，希提供全局同仁分享，達到精進專業知能，創新工作思維的理想。

四、 研編案例研究報告

本局不定期就當年所偵破引起媒體、人民與政府高度注意或涉及重大制度改革、人事更替之貪瀆案件，就其案件發掘、調查過程、蒐證作為及所涉其他制度應檢討之事項等，函請主辦案件之外勤單位進行案例研究報告撰寫，並置於前述本局「廉政資料庫」供同仁參閱。

五、 協同友軍分進合擊

本局與廉政署等司法警察機關雖互不隸屬，彼此良性競爭，惟平時仍保持密切聯繫，期能在打擊貪瀆、妨害選舉查察、國土保持等案件發揮統合戰力，例如本年報 112 年起訴案例之案例 6 及案例 7，即是本局與廉政署攜手合作，共同展現檢調廉「鐵三角」縝密蒐證，雷厲執行的最佳範例。

第三部分

112年起訴案例簡介

案例 1.
臺南市政府經濟發展局局長陳〇凌不法案

- ▶ 案件類型：工商監督管理
- ▶ 主辦單位：本局臺南市調查處
- ▶ 起訴日期：112 年 4 月 18 日
- ▶ 起訴機關：臺灣臺南地方檢察署
- ▶ 起訴被告：陳〇凌等 3 人
- ▶ 起訴法條：貪污治罪條例第 5 條第 1 項第 2 款利用職務上之機會詐取財物、第 6 條之 1 公務員財產來源不明、刑法第 214 條使公務員登載不實、第 339 條之 4 第 1 項第 2 款三人以上共同詐欺取財、洗錢防制法第 14 條第 1 項洗錢等罪

一、 陳〇凌自 109 年 1 月 21 日起擔任臺南市政府經濟發展局（下稱：臺南市經發局）局長、陳〇成為臺〇開發建設股份有限公司（下稱：臺〇公司）之董事長及實際負責人，翁〇明為鼎〇不動產代銷公司（下稱：鼎〇公司）之負責人。

二、 陳〇凌於 109 年 1 月至 12 月間，不斷向潤〇實業有限公司（下稱：潤〇公司）黃〇燁訛稱有關於臺南市經發局轄下之七股科技工業區開發案，其可利用局長之職權影響得標廠商將土方工程轉包予黃〇燁之公司承攬，或宣稱經發局轄下其他臺南市綠能產業園區、沙崙智慧綠能科學城及西市場周邊街廓整建工程等標案，其亦可利用職權要求得標廠商將部分工程轉包予黃〇燁等話術，向黃〇燁詐取現金，並接受黃員招待至有女陪侍之酒店及提供性招待等不法利益，總計詐得現金 180 萬元及不法利益 18 萬 9,100 元。另於偵查中發現陳〇凌於上揭犯罪時及其後 3 年內，總計有 226 萬 8,082 元之不明來源財產。

三、 陳〇凌於 110 年 8 月間前往「〇世界」建案賞屋，由鼎〇公司銷售員鄭〇穎負責接待參觀該建案部分裝潢完成、展示用之「成品屋」後，陳〇凌表達其屬意某樓戶之一般成屋，並加購車位 2 個，議價過程中，經鼎〇公司翁〇明請示臺〇公司陳〇成後，雙方合意以房地 1,948 萬

元及車位 220 萬元，共計 2,168 萬元作為總價；陳〇凌、鼎〇公司翁〇明及臺〇公司陳〇成均明知實際成交金額為 2,168 萬元，仍虛偽簽訂總價 2,568 萬元之合約書，並據以不實登載至內政部地政司不動產成交案件實際申報登錄系統。陳〇凌復委託地政士持該不實合約書向彰化商業銀行〇〇分行申辦抵押貸款，致放貸人員陷於錯誤，以 2,568 萬元為基礎計算約 8 成 5 貸款額度後，核撥貸款 2,180 萬元予臺〇公司，以此方式詐取財物約 338 萬元，詐得款項再由該公司會計鄭〇亭報告臺〇公司負責人陳〇成後，於 110 年 9 月 15 日自陳〇成辦公室內保險箱取出現金 296 萬 636 元[6]，轉由鼎〇公司員工洪〇蓉取至接待中心，再由陳〇凌前往接待中心取回上開現金款項。陳〇凌為隱匿此筆 296 萬 636 元之特定犯罪所得，假借委託不知情之陳〇如投資股票，於 111 年 5 月至同年 8 月 12 日間，頻繁自臺南市搭乘高鐵至臺中市，分次將總額達 200 萬元之現金犯罪所得交付陳〇如，以此方式掩飾、隱匿其犯罪所得之去向及所在，嗣陳〇如發現媒體持續報導臺南市議員公開質疑陳〇凌涉及貪瀆不法，對該等款項來源存疑，陳〇如即於 111 年 9 月底某日，與陳〇凌相約在臺中市北屯區〇〇〇〇之居所樓下，由陳〇如將 200 萬元現金裝於紙袋內返還陳〇凌。

四、 陳〇凌所為係犯貪污治罪條例第 5 條第 1 項第 2 款利用職務上之機會詐取財物、第 6 條之 1 公務員財產來源不明、刑法第 134 條、第 339 條第 2 項之公務員利用職務上機會犯詐欺得利、洗錢防制法第 14 條第 1 項洗錢。陳〇凌、陳〇成及翁〇明等所為，均係犯刑法第 214 條使公務員登載不實、刑法第 339 條之 4 第 1 項第 2 款三人以上共同詐欺取財等罪嫌。

五、 上情經本局臺南市調查處查證屬實，移送臺灣臺南地方檢察署依法偵辦，檢察官於 112 年 4 月 18 日對陳〇凌等 3 人提起公訴，復經臺灣臺南地方法院於 112 年 8 月 16 日判處陳〇凌有期徒刑 8 年，又經臺灣高等法院臺南分院 113 年 1 月 31 日二審判處陳〇凌有期徒刑 6 年 5 月。

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6 上開 400 萬元折讓款扣除待支付之 68 萬元自備款尾款、契稅 31 萬 5,186 元及代書費 4 萬 4,178 元。

案例 2.
內政部營建署道路工程組組長張〇明等涉嫌貪瀆案

- ▶ **案件類型：營建**
- ▶ **主辦單位：本局桃園市調查處**
- ▶ **起訴日期：112 年 8 月 23 日**
- ▶ **起訴機關：臺灣臺北地方檢察署**
- ▶ **起訴被告：張〇明等 4 人**
- ▶ **起訴法條：貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行爲收受賄賂、第 11 條第 4 項、第 2 項對於公務員不違背職務之行爲交付、期約賄賂罪及洗錢防制法第 14 條第 1 項洗錢等罪**

一、張〇明為內政部營建署（下稱：營建署）公共工程組組長兼辦道路工程組組長；詹〇欣為營建署正工程司兼道北隊副隊長兼辦道路工程組第一課課長；張〇龍係立法委員鄭〇財辦公室執行長，與張〇明熟識；陳〇來係信〇工程顧問有限公司（下稱：信〇公司）、集〇思工程顧問有限公司（下稱：集〇思公司）實際負責人，專責土木工程設計與監造業務。

二、陳〇來自 106 年起，經營信〇公司、集〇思公司以協助地方政府撰寫計畫書向營建署申請補助為公司業務，陳〇來為提高該等計畫書向營建署申請補助之審核通過率，以獲得後續設計監造及供應工程材料之龐大利益，透過張〇龍認識時任營建署道路工程組組長張〇明，復由張〇龍轉達陳〇來行賄之意願，而張〇明因自前瞻計畫啟動之際，即經手審核相關補助計畫，亦認有利可圖，張〇明遂利用其職務上獲悉之資訊優勢、核決權限，與張〇龍共同基於對於職務上行為收賄之犯意聯絡，由張〇明私下指導陳〇來及不知情之信〇公司總經理方〇宏申請營建署道路工程補助案，嗣後果因透過張〇明之協助，使其申請補助計畫通過率自原先之 50% 或 60%，提高為至少 90%，陳〇來並依張〇龍通知交付賄款共 6,452 萬元，並由張〇明及張〇龍朋分該等款項。

三、 江○昇與張○明原有投資合作關係，嗣江○昇開始從事建築資訊模型（下稱：BIM）軟體服務，深知張○明為中央級官員，若能維繫良好關係，對其BIM設計軟體業務必有幫助，自110年起，江○昇即以每2至3週1次之頻率以安排飲宴、唱歌及女性陪侍等方式招待張○明及詹○欣，以瞭解營建署推廣 BIM 模型之構想及架構，至 111 年 3 月間營建署辦理 BIM 相關採購案，江○昇持續邀約張○明及詹○欣參與其所安排之飲宴，消費金額均由江○昇支付，張○明、詹○欣共同利用審核補助計畫之權限及職務上所知悉而非屬應秘密事項之相關重要資訊，指點江○昇撰寫標案服務建議書，江○昇因而順利取得標案，張○明與詹○欣自 110 年 8 月至 112 年 7 月間，接受江○昇飲宴招待之不正利益至少各 16 萬 1,479 元、8 萬 4,182 元。

四、 張○明另基於職務上行為，要求、期約、收受賄款之犯意，向江○昇要求代為支付購車頭期款、後續車貸及育嬰費用等款項予張○明親密友人黃○珊，江○昇為答謝張○明業務上指導及考量日後尚有張○明協助之處，亦基於對公務員關於不違背職務行為交付賄賂之犯意，陸續以交付現金或匯款方式給予黃○珊，總計張○明透由黃○珊收受江○昇前述賄賂至少 81 萬 6,000 元。

五、 另於 110 年至 112 年間，從事景觀及道路工程設計、監造業務之蒨○公司設計經理莊○傑以安排飲宴、唱歌及女性陪侍等方式招待張○明等方式，作為隨時請託張○明提供道路改善工程案件審查建議等之對價。嗣指點莊○傑請託案件不足之處、審查委員會注意重點及如何設計以符合補助原則，協助蒨○公司順利通過營建署之審查，換取收受飲宴、歡唱及女性陪侍與飯店住宿、性服務等均由莊○傑支付之消費金額，是張○明接受招待之次數共 7 次（含性服務 2 次），總計張○明共收受不正利益 17 萬 2,756 元。

六、 張○明及張○龍所為，均係觸犯貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂、洗錢防制法第 14 條第 1 項洗錢罪嫌。詹○欣所為，係觸犯貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂罪嫌。陳○來所為，係觸犯貪污治罪條例第 11 條第 4 項、第 2 項對於公務員關於不違背職務行為交付賄賂罪嫌。

七、 上情經本局桃園市調查處查證屬實，移送臺灣臺北地方檢察署依法偵辦，檢察官於 112 年 8 月 23 日對張○明等 4 人提起公訴。

案例 3.
新北市政府警察局某派出所員警廖○毅涉嫌不法案

▶ **案件類型：警政**

▶ **主辦單位：本局新北市調查處**

▶ **起訴日期：112 年 5 月 4 日**

▶ **起訴機關：臺灣新北地方檢察署**

▶ **起訴被告：廖○毅等 40 人**

▶ **起訴法條：貪污治罪條例第 4 條第 1 項第 5 款對於違背職務之行爲收受賄賂、第 5 條第 1 項第 3 款對於職務上之行爲收受賄賂、第 6 條第 1 項第 4 款公務員對主管監督事務圖利、第 11 條第 4 項、第 1 項對於公務員違背職務之行爲交付賄賂罪、第 11 條第 4 項、第 2 項對於公務員不違背職務之行爲交付、期約賄賂罪等罪**

一、廖○毅、張○上、李○翰、榮○雲、楊○景、董○延、余○宏、黃○駿、謝○全、馬○慶、黃○翔、李○杰、林○潁、劉○瑋、童○寧、楊○帆、李○宏、呂○玄、廖○杰係新北市政府警察局轄下派出所、警備隊或保安警察大隊之員警或前員警，周○緯、鄭○益係桃園市政府警察局轄下派出所員警，洪○正係新竹縣政府警察局轄下派出所員警（下稱：廖○毅等 22 名配合員警），渠等為依法令服務於地方自治團體所屬機關而具有法定職務權限之公務員；陳○正、盧○祥、柯○吉、胡○綜、黃○輝、馬○玲、林○輝、徐○興、歐○如、林○岑、徐○儀、劉○瑞、韓○豐、葉○賢及林○原等 15 人（下稱：陳○正等 15 名汽車業務代辦業者），均為汽車業務代辦業者或其員工；廖○賢及劉○安則為汽車業務代辦業者行賄員警或圖利車主之白手套；詹○權則係民間檢驗廠業者。

二、緣自 107 年起，陳○正等 15 名汽車業務代辦業者明知依道路交通管理處罰條例規定，縱使車主因超速等危險駕駛事由 [7] 遭罰「吊扣」汽車牌照，但因實務「吊銷」處罰效果重於「吊扣」的處罰原則，只要車主另因車輛未懸掛大牌、使用他牌或牌照於吊扣期間而行駛於道路上，遭警方製單裁罰吊銷汽車牌照，車主即因牌照已「吊銷」後無從「吊扣」，可逕行驗車後重新申請牌照立即上路，

致使該等業者利用實務上交通法規慣例，依個別狀況以每臺車輛 5,000 元至 1,000 元不等金額或致贈禮品等方式，勾結廖〇毅等 22 名配合員警以不實開單、當場未禁止違規人行駛或未將違規車輛當場移置保管，逕由車主或代辦業者將違規車輛駛離後至監理所站換發新牌照後上路行駛等方式，致車主因而得以免除3至6個月吊扣期間無法使用車輛之無形利益，業者則獲取高額代辦費用。

三、 詹〇權係臺北區監理所委託民間檢驗廠汽車檢驗員，陳〇正明知渠自 110 年至 111 年間提供檢驗之 26 輛車輛有超重等不合格檢驗事項之缺失，為使該等車輛順利通過定期檢驗，竟夥同詹〇權予以包庇驗車通過，嗣後詹〇權再收取陳〇正所交付之金錢賄賂，以作為違背或不違背受委託執行檢驗職務之對價，合計共收受 1 萬 3,000 元之賄款。

四、 廖〇毅所為係觸犯貪污治罪條例第 4 條第 1 項第 5 款違背職務收受賄賂、第 11 條第 1 項對於公務員違背職務之行為交付賄賂罪。周〇緯所為係觸犯同條例第 4 條第 1 項第 5 款違背職務收受賄賂。詹〇權所為係觸犯同條例第 4 條第 1 項第 5 款違背職務收受賄賂、第 5 條第 1 項第 3 款對於職務上之行為收受賄賂。陳〇正所為係觸犯同條例第 6 條第 1 項第 4 款公務員對主管監督事務圖利、第 11 條第 4 項、第 1 項對於公務員違背職務之行為交付賄賂罪、第 11 條第 4 項、第 2 項對於公務員不違背職務之行為交付、期約賄賂。鄭〇益、柯〇吉、李〇翰、黃〇輝、胡〇綜、林〇輝、馬〇玲、韓〇豐、葉〇賢、榮〇雲、楊〇景、林〇岑、劉〇安、洪〇正、劉〇瑞、歐〇如、董〇延、林〇原、黃〇駿、童〇寧、廖〇杰、張〇上、余〇宏、謝〇全、馬〇慶、黃〇翔、李〇杰、林〇潁、劉〇瑋、楊〇帆、李〇宏、呂〇玄、徐〇儀及徐〇興所為，均係觸犯同條例第 6 條第 1 項第 4 款公務員對主管監督事務圖利。盧〇祥及廖〇賢所為，均係觸犯同條例第 11 條第 4 項、第 1 項對於公務員違背職務之行為交付賄賂罪。

五、 上情經本局新北市調查處查證屬實，移送臺灣新北地方檢察署依法偵辦，檢察官於 112 年 5 月 4 日對余〇宏等 40 人提起公訴。

7
道路交通管理處罰條例第 43 條第 1 項第 2 款規定，汽車駕駛人，駕駛汽車有「行車速度，超過規定之最高時速六十公里」情形者，除處汽車所有人罰鍰並當場禁止其駕駛外，同條第 4 項規定需「吊扣」該汽車牌照「六個月」（110 年 6 月 1 日修正公布施行前，原規定吊扣汽車牌照「三個月」）。

案例 4.
新北市石碇區公所辦理工程涉嫌不法案

- ▶ 案件類型：民戶役地政
- ▶ 主辦單位：本局新北市調查處
- ▶ 起訴日期：112 年 9 月 11 日
- ▶ 起訴機關：臺灣臺北地方檢察署
- ▶ 起訴被告：李○榕等 23 人
- ▶ 起訴法條：貪污治罪條例第 4 條第 1 項第 5 款對於違背職務之行爲收受賄賂、第 5 條第 1 項第 3 款對於職務上之行爲收受賄賂、第 11 條第 4 項、第 1 項對於公務員違背職務之行爲交付賄賂罪、政府採購法第 87 條第 3 項妨害投標、第 87 條第 5 項借牌投標、第 88 條第 1 項受機關委託圖利廠商、第 89 條第 1 項洩漏秘密資訊圖利、刑法第 339 條第 1 項詐欺取財等罪

一、 李○榕前為石碇區公所區長；黃○仁為石碇區公所工務課技士，負責經辦該所搶災工程採購之招標、履約、驗收及標案後續擴充等職務；陳○亦為搶災工程之監造人員（自 108 年向潘○佑借用旺○公司牌照，得標石碇區公所 108 年至 112 年搶災工程監造標案）；李○慶為高○公司實際負責人；王○輝為高○公司行政人員；洪○汝為高○公司會計人員。

二、 黃○仁明知機關辦理採購，其招標文件於公告前應予保密，且機關辦理招標，不得於開標前洩漏底價，領標、投標廠商之名稱與家數及其他足以造成限制競爭或不公平競爭之相關資料，且開標前發現投標廠商有借牌投標、圍標等影響採購公正之行為時，依規定應不予開標，竟基於違背職務收受賄賂之犯意，向李○慶表示如欲得標，每年度得標一區須給付 30 萬元，108 年後搶災工程標案不再分區，黃○仁則調高索賄金額至每年度 60 萬元，而與李○慶達成共識；統計 105 年至 112 年間李○慶交付黃○仁共計現金 390 萬元。

三、 110 年 1、2 月間，時任新北市石碇區公所區長李○榕、技士黃○仁及監造人員陳○亦明知 109

年度搶災工程標案已結案，而 110 年度搶災工程標案尚未招標之際，仍須依照政府採購法等相關規定辦理搶災工程，竟同意讓高〇公司先行施作搶災工程，嗣後再以不實資料請款。俟高〇公司於 110 年 3 月 5 日得標 110 年搶災工程標案後，李〇榕及黃〇仁為避免實際施作日期與請款文件的開工日期相隔過遠，多次催促李〇慶儘速請款，嗣經黃〇仁及陳〇亦決定施作日期，高〇公司會計洪〇汝及不知情之王〇輝再製作施工日期不實之派工資料與照片，交由陳〇亦審閱用印後轉送石碇區公所，由黃〇仁逐級陳核，終由李〇榕決行，直接圖利高〇公司 174 萬 4,430 元。

四、 110 年 5 月、6 月間，李〇榕、黃〇仁及陳〇亦明知「中民里中央坑往雲台山道路上邊坡土石崩塌搶災工程」及「中民里中央坑往山頂的店道路上邊坡土石崩塌搶災工程」等 2 件搶災工程未能於施工期限內完成，卻指示高〇公司李〇慶向旺〇公司不實申報完工日期；再由陳〇亦以旺〇公司名義製作施工進度不實之公共工程監造報表，函報石碇區公所完工。李〇榕、黃〇仁及陳〇亦使高〇公司免依合約規定遭處逾期懲罰性違約金，圖利高〇公司 54 萬 7,707 元。李〇慶為答謝李〇榕，基於對於違背職務行為交付賄賂之犯意，先於 110 年 10 月 2 日利用聚餐場合行賄李〇榕 10 條「HEETS」加熱菸（共 1 萬 5,000 元），再於 110 年 12 月 18 日購得香菸後某日，在彭山天后宮停車場行賄李〇榕 50 條加熱菸（共 8 萬 5,000 元）。後續李〇慶為確保高〇公司每年均能得標，遂基於對李〇榕關於不違背職務行為交付賄賂之犯意，於 112 年 1 月間在好菜場餐廳宴請李〇榕，趁李〇榕座車停於高〇公司登記地之際，指示洪〇汝將 10 條「HEETS」加熱菸（共 1 萬 9,000 元）置放於該車後座，再次行賄李〇榕，李〇榕仍予以收受。

五、 黃〇仁所為，係觸犯貪污治罪條例第 4 條第 1 項第 5 款對於違背職務之行為收受賄賂罪嫌。李〇榕所為，係觸犯同條例第 4 條第 1 項第 5 款對於違背職務之行為收受賄賂及第 5 條第 1 項第 3 款對於職務上之行為收受賄賂罪嫌。李〇慶所為，係觸犯同條例第 11 條第 4 項、第 1 項對於公務員違背職務之行為交付賄賂罪、政府採購法第 87 條第 3 項妨害投標、第 87 條第 5 項借牌投標及刑法第 339 條第 1 項詐欺取財等罪嫌。陳〇亦所為，係觸犯政府採購法第 88 條第 1 項受機關委託圖利廠商及第 89 條第 1 項洩漏秘密資訊圖利等罪嫌。

六、 上情經本局新北市調查處查證屬實，移送臺灣臺北地方檢察署依法偵辦，檢察官於 112 年 9 月 11 日對李〇榕等 23 人提起公訴。

案例 5.
臺北關關員查驗空運貨品涉嫌貪瀆案

▶ 案件類型：關務

▶ 主辦單位：本局北部地區機動工作站

▶ 起訴日期：112 年 12 月 11 日

▶ 起訴機關：臺灣桃園地方檢察署

▶ 起訴被告：黃〇哲等 14 人

▶ 起訴法條：貪污治罪條例第 6 條第 1 項第 4 款對於主管監督之事務圖利他人、菸酒管理法第 45 條第 2 項輸入私菸及刑法第 216 條、第 215 條、第 220 條行使業務登載不實準文書等罪

一、 黃〇哲係關務署竹圍分關儀檢課儀檢三股課員，為依法令服務於國家所屬機關而具有法定職務權限之公務員；陳〇謙、溫〇晨、梁〇豪、盧〇元、黃〇祥、李〇豪、卓〇豫、余〇學、江〇諺、鍾〇惠、顧〇唯、顧〇右及顧〇煥等 13 人為報關行職員或負責人（下稱：陳〇謙等 13 人）。

二、 緣 111 年 7 月至 10 月間，黃〇哲於竹圍分關任職期間明知依海關緝私條例規定，海關人員對於私運貨物之進出口，依關稅法第 15 條規定不得進口或禁止輸入之物品、經濟部制定貿易法規管制輸入或輸出之物品，即未向海關申報而運輸進出國境之物品，或逃漏關稅等非法行為，均負有查緝之責，復明知 IQOS 電子加熱式菸草（下稱：IQOS 電子菸草）屬禁止輸入臺灣地區之管制貨品，於執行竹圍分關遠雄快遞專區 X 光儀器檢查時段，如發現快遞貨物內含疑似 IQOS 電子菸草之相關影像，應依相關規定立即通知東〇公司等貨棧業者拉下貨品並進行人工開箱查驗，詎渠竟仍基於違背法令圖利錸〇公司、惠〇公司及東〇公司等 3 家公司及陳〇謙等 13 人之不法犯意，事先將其本人執行 X 光儀器檢查排班表告知陳〇謙等 13 人，以供其報關行職員配合安排欲走私 IQOS 電子菸草貨物之抵臺班機，再由陳〇謙等 13 人向

黃員通報前揭走私情事，即在黃員已明確知悉將有整箱未經夾藏或加工匿藏之 IQOS 電子菸草於其本人執行 X 光儀器檢查時段闖關，卻未予攔查而刻意放行，黃〇哲受報關業者之請託，違法放行 IQOS 電子菸草圖利業者。

三、 黃〇哲所為，係觸犯貪污治罪條例第 6 條第 1 項第 4 款公務員對主管監督事務圖利。陳〇謙等 13 人所為，均係觸犯菸酒管理法第 45 條第 2 項輸入私菸及刑法第 216、215 條、第 220 條行使業務登載不實準文書等罪嫌。

四、 上情經本局北部地區機動工作站查證屬實，移送臺灣桃園地方檢察署依法偵辦，檢察官於 112 年 12 月 11 日對黃〇哲等 14 人提起公訴。

案例 6.
雲林縣議會議長沈○隆涉嫌不法案

▶ 案件類型：營建

▶ 主辦單位：本局彰化縣調查站

▶ 起訴日期：112 年 7 月 26 日

▶ 起訴機關：臺灣雲林地方檢察署

▶ 起訴被告：沈○隆等 5 人

▶ 起訴法條：貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行爲收受賄賂、第 11 條第 4 項、第 2 項對於公務員不違背職務之行爲交付、期約賄賂罪、政治獻金法第 26 條第 1 項未經許可設立專戶而收受政治獻金、刑法第 29 條第 1 項及商業會計法第 71 條第 1 款教唆填製不實會計憑證等罪

一、 沈○隆係雲林縣議會第 18 至 20 屆擔任雲林縣議會議長；王○民係雲林縣議會第 17 屆至第 20 屆議員;王○怡係達○能源股份有限公司(下稱:達○集團)、創○風力發電股份有限公司(下稱：創○公司)及允○風力發電股份有限公司(下稱：允○公司)負責人；潘○綱係達○集團雲林辦公室執行長，為王○民舊識；鍾○郎係鴻○公司負責人，為白手套。

二、 緣達○集團規劃於雲林縣內架設陸域、離岸風力發電機組，王○怡為在雲林縣內推展達○集團能源政策，乃聘任潘○綱擔任達○集團雲林縣辦公室的執行長，欲藉潘○綱在雲林縣內政、商、工等地方人脈，降低外界對於發展風電等新興工程之疑慮，遂行各項工程計畫。108 年間，潘○綱結識雲林縣議長沈○隆後，王○怡、潘○綱 2 人明知沈○隆係雲林縣議會議長，竟基於對於公務員不違背職務上行為之犯意聯絡，將達○集團發包予波○公司的拋石工程所需部分石料交由沈○隆供應，而沈○隆自恃能以其擔任議長身分，在雲林縣議會內支持達○集團，避免其他議員持反對意見，並協助達○集團向雲林縣政府如期取得相關公文、執照，排除地方抗爭及地方人士索取回饋、工程等阻礙，乃與鍾○郎共同基於對於職務上之行為要求、期

約收受賄賂之犯意聯絡，要求作為波〇公司石料供應商，俟鴻〇公司供應石料獲取波〇公司給付之款項後，鍾〇郎再將其中款項依雙方約定比例拆分，交付予沈〇隆支配、使用，後續沈〇隆認締約已為定局，遂以「借款」名義向鍾〇郎拿取現金，由鍾〇郎分別於 109 年 1、3、8 月及 110 年 4 月 8 日前往沈〇隆上開住處，交付 4 筆各 500 萬元現金予沈〇隆，總計沈〇隆索賄金額達 2,000 萬元，嗣後再陸續由王〇怡、潘〇綱透由允〇公司將相關款項匯至鴻〇公司等帳戶。

三、 108 年間達〇集團因雲林縣政府相關主管單位承辦人員對於綠能產業陌生、民意代表及居民不了解開發案而聚眾抗議等狀況而發展受阻，王〇民得知前情，乃要求達〇集團潘〇綱及王〇怡以贊助中秋節、春節活動或禮品等名義交付賄賂，渠將藉其職務影響力協助達〇集團疏通雲林縣政府關切相關申請公文審核進度作為對價。王〇怡、潘〇綱協議由潘〇綱以交際費科目向達〇集團報支取得款項後，於每年春節或中秋節前後，每次支付王〇民 75 萬元賄賂，嗣後王〇民即提供不實交易內容之統一發票予潘〇綱，俾由其以「中秋活動禮品贊助」、「地方人士禮品」、「地方活動補助」等名目，向達〇集團申請交際費，待達〇集團依前揭單據核銷後，其撥付款項先匯至潘〇綱兆豐銀行帳戶，潘〇綱再提領現金交付王〇民，作為王〇民以議員身分質詢雲林縣政府促成推動達〇集團公務之對價，統計王〇民自 108 年 9 月至 111 年 11 月間向潘〇綱收受賄款共 275 萬元。

四、 沈〇隆及鍾〇郎所為，均犯貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂、洗錢防制法第 14 條第 1 項洗錢等罪嫌。王〇民所為，係犯貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂、政治獻金法第 26 條第 1 項未經許可設立專戶而收受政治獻金、刑法第 29 條及商業會計法第 71 條第 1 款教唆填製不實會計憑證。王〇怡、潘〇綱所為，均犯貪污治罪條例第 11 條第 4 項、第 2 項對於公務員不違背職務之行為交付、期約賄賂、洗錢防制法第 14 條第 1 項洗錢等罪嫌。

五、 上情經本局彰化縣調查站查證屬實，移送臺灣雲林地方檢察署依法偵辦，檢察官於 112 年 7 月 26 日對沈〇隆等 5 人提起公訴。

案例 7.
苗栗縣通霄鎮鎮長陳〇志等涉嫌貪瀆案

▶ **案件類型：其他**

▶ **主辦單位：本局苗栗縣調查站**

▶ **起訴日期：110 年 11 月 22 日**

▶ **起訴機關：臺灣苗栗地方檢察署**

▶ **起訴被告：陳〇志等 5 人**

▶ **起訴法條：貪污治罪條例第 4 條第 1 項第 5 款對於違背職務之行爲收受賄賂、第 5 條第 1 項第 3 款對於職務上之行爲收受賄賂、第 11 條第 4 項、第 1 項對於公務員違背職務之行爲交付賄賂罪、刑法第 132 條第 1 項公務員洩漏國防以外秘密等罪**

一、 陳〇志自 107 年 12 月 25 日起擔任苗栗縣通霄鎮鎮長、陳〇豪則自 107 年 12 月 25 日起至 108 年 6 月間擔任苗栗縣通霄鎮公所機要秘書，負責襄助陳〇志處理通霄鎮鎮務、林〇驊係現任通霄鎮公所機要秘書，負責協助陳〇志處理通霄鎮鎮務，渠等 3 人均為依法令服務於地方自治團體所屬機關而具有法定職務權限之人。黃〇樂則於陳〇志就任通霄鎮鎮長後，受聘擔任通霄鎮公所無給職鎮務顧問；蔡〇懋係能〇能源股份有限公司（下稱：能〇公司）監察人，於 109 年 9 月 28 日改任能〇公司負責人。

二、 陳〇志自 107 年 12 月 25 日擔任鎮長後，即積極推動通霄鎮太陽能光電招租案，同時透過白手套向有意投標之賀〇公司、能〇公司邀標及索賄，並以洩漏標案資料等違背職務行為，向能〇公司負責人蔡〇懋收取 107 萬元賄款，不法情形分述如下：

（一）陳〇志、陳〇豪、黃〇樂於 108 年間即共謀藉由通霄鎮公所辦理之標案，向得標廠商要求交付賄款，並推由黃〇樂洽詢有意願之廠商，再由陳〇豪與有意願之廠商聯繫；嗣後透過黃〇樂向賀〇公司經理林〇洋邀標，黃〇樂卻因故未再參與與林〇洋協議，至 108 年 4、5 月間某日林〇洋前往陳〇志服務處，與陳〇志、陳〇豪、林〇驊（兼標案承

辦人）會面，陳〇志寒暄後即離開，陳〇豪、林〇驊瞭解賀〇公司林〇洋得標願給付若干賄賂等，惟雙方無法達成共識，嗣後賀〇公司亦未投標。

（二）108 年 7、8 月間，陳〇志經友人介紹結識蔡〇懋，邀請蔡〇懋所屬能〇公司參與「通霄鎮太陽能光電標租案」投標，於同年 8 月間某日，陳〇志指示林〇驊於招租案公告前，邀約蔡〇懋至陳〇志處所洽談，陳〇志除當場表示其期待之太陽能板架設規格外，並向蔡〇懋詢問：外面的行情多少等語，蔡〇懋則以須就各案場可設置容量與他人商議後，始能決定等語回應，陳〇志即表示其知悉一般行情為每瓩 2 千至 3 千元等語，蔡〇懋仍以上開說詞回應。陳〇志再於同年 8 月中旬某日，指示林〇驊將該標租案之「第一期位置面積圖 .ptt」及「太陽能光電位置 .doc」文件檔案，於該標租案重行公告（同年 8 月 27 日）前交付予蔡〇懋，以利蔡〇懋及能〇公司得於重行公告前有事先評估之資訊。蔡〇懋取得上開文件檔案後，即交由能〇公司人員評估，再向安〇科技股份有限公司(下稱:安〇公司)提出由安〇公司投標，得標後再統包予能〇公司施作，並經安〇公司應允。嗣安〇公司於同年 9 月 27 日順利得標，並依約統包予能〇公司施作，蔡〇懋遂於同年 12 月間某日上午，在上址服務處交付以紙袋包裝之 36 萬元賄賂予陳〇志，再接續於 110 年 4 月 13 日下午 2 點 30 分許，與陳〇志相約在苗栗縣通霄海水浴場旁土地公廟前，將以紙袋包裝之 71 萬元賄賂丟至陳〇志駕駛之公務車內而交付予陳〇志，陳〇志共收賄 107 萬元。

三、上開犯罪事實所犯法條分述如下：

（一）犯罪事實二（一）：陳〇志、陳〇豪、林〇驊、黃〇樂所為，均係犯貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為要求賄賂。

（二）犯罪事實二（二）：陳〇志及林〇驊所為，均係犯刑法第 132 條第 1 項公務員洩漏國防以外秘密、貪污治罪條例第 4 條第 1 項第 5 款違背職務收受賄賂。蔡〇懋所為係犯同條例第 11 條第 1 項對於公務員違背職務之行為交付賄賂罪。

四、上情經本局苗栗縣調查站查證屬實，移送臺灣苗栗地方檢察署依法偵辦，檢察官於 110 年 11 月 22 日對陳〇志等 5 人提起公訴。經臺灣苗栗地方法院於 112 年 5 月 24 日判決：陳〇

志判處有期徒刑 10 年；陳〇豪判處有期徒刑 3 年 8 月、黃〇樂判處有期徒刑 1 年 4 月、蔡〇懋判處有期徒刑 6 月。

案例 8.
高雄第二監獄管理員「小李」涉嫌貪瀆案

- ▶ 案件類型：法務
- ▶ 主辦單位：本局高雄市調查處
- ▶ 起訴日期：112 年 5 月 8 日
- ▶ 起訴機關：臺灣橋頭地方檢察署
- ▶ 起訴被告：吳○釗等 3 人
- ▶ 起訴法條：貪污治罪條例第 4 條第 1 項第 5 款違背職務收受賄賂、第 11 條第 4 項、第 1 項對於公務員違背職務之行爲交付賄賂罪等罪

一、 吳○釗為高雄看守所之管理員，並於 108 年 4 月 30 日至 112 年 3 月 16 日擔任羈押人犯舍房之主任管理員，為依法令服務於國家所屬機關而具有法定職務權限之公務員。周○慶於 108 年 12 月 19 日至 112 年 3 月 29 日因另案羈押於「高雄看守所」，惟仍於獄中實際操縱正○資訊有限公司（下稱：正○公司）及威○科技有限公司公司（下稱：威○公司）。駱○珊則為周○慶操縱上開公司而協助傳遞信件、物品之秘書。

二、 吳○釗明知依法不得為收容人傳遞訊息、金錢或其他違禁品，亦明知矯正人員私下不得接受收容人或其親友餽贈之金錢或禮物等法令規定，竟為下列行為：

（一）周○慶為求能在羈押期間生活舒適便利，透由不知情之某倪姓律師及正○公司員工劉文正購買 2 頂 AGVPISTAGPRR 安全帽、2 支三星 NOTE20ULTRA 手機交付吳○釗友人林○雄，再由吳○釗聯繫林○雄取得前開物件，總計吳○釗收受不正利益價值合計 16 萬 7,400 元。

（二）吳○釗基於對於違背職務行為收受賄賂之犯意，於 110 年 4 月至 112 年 3 月間，利用監所管理人員進出監所及管理收容人書信、物品之職務之便，非法為周○慶自第二監獄夾帶未經檢查程序之手寫信件及錄音筆，攜往正○公司或威○公司辦公大樓管理室寄

存，由不知情大樓管理員居間傳遞予正〇公司及威〇公司員工，或寄放於正〇公司及威〇公司員工承租之收〇易迷你倉庫、摩〇空間或任〇門迷你倉庫之儲物櫃等處，讓駱〇珊取走，吳〇釗復以相同方式取得駱〇珊寄存之信件、錄音筆及賄款，再利用渠值勤之機會，伺機交付周〇慶，並以每月4萬至10萬元不等金額，共計收受131萬2,000元之現金賄賂。

三、 吳〇釗所為涉犯貪污治罪條例第4條第1項第5款違背職務收受賄賂。周〇慶、駱〇珊所為涉犯同條例第11條第4項、第1項對於公務員違背職務之行為交付賄賂罪。

四、 上情經本局高雄市調查處查證屬實，移送臺灣橋頭地方檢察署依法偵辦，檢察官於112年5月8日對吳〇釗等3人提起公訴。經臺灣橋頭地方法院於112年11月21日判決：吳〇釗判處有期徒刑6年；周〇慶判處有期徒刑8月、駱〇珊判處有期徒刑5月。

案例 9.
111 年桃園市市議員候選人吳○憲等涉嫌賄選案

- ▶ **案件類型：賄選（現金）**
- ▶ **主辦單位：本局新北市調查處及桃園市調查處**
- ▶ **起訴日期：112 年 3 月 27 日**
- ▶ **起訴機關：臺灣桃園地方檢察署**
- ▶ **起訴被告：吳○憲等 9 人**
- ▶ **起訴法條：公職人員選舉罷免法第 99 條第 1 項投票行賄、同法第 99 條第 2 項預備投票行賄、刑法第 143 條投票受賄等罪**

一、吳○憲係 111 年桃園市第 12 選區（觀音區）議員候選人，洪○莉、范姜○媛均為吳○憲之助理；許○宜係同年桃園市觀音區金湖里里長候選人，許○進為渠胞兄，張○明為渠配偶，其等均明知不得對於有投票權之人預備、行求、交付賄賂，詎為求吳○憲、許○宜能順利當選，竟分別為下列行為：

（一）許○進於 111 年 9 月間，以約 3 萬元現金向有投票權之高○政行求賄絡，以投票支持許○宜，惟高○政拒絕收受賄款。

（二）許○宜與張○明於 111 年 10 月間至有投票權之彭○生及何○珠住處拜票，並承諾協助向社會局聲請弱勢補助款。嗣後許○宜與張○明募款後預備發放彭○生、何○珠每人 5,000 元，以尋求其 2 人投票支持許○宜，並告知友人謝○龍上情，惟嗣後因故作罷。

（三）吳○憲預計 111 年 11 月 21 日上午於金湖里舉行掃街拜票活動，吳○憲、洪○莉、范姜○媛、許○宜共同趁有償招募掃街人員（下稱：走路工）機會，委由許○宜招募 8 至 10 人。吳○憲、洪○莉、范姜○媛研議將 1 人 1,200 元報酬分由洪○莉於掃街前 1 人 600 元交付許○宜，掃街後由范姜○媛再發每人 600 元。惟許○宜致電洪○莉提議提高至 1 人 1,500 元，洪○莉與吳○憲商議後同意。

（四）111年11月21日當天掃街開始前，洪○莉確認許○宜直接或間接招募走路工有吳○森、高○敏、張○雄、謝○龍、游○龍、沈○龍、張○源、杞○郎及余○娟等 9 人（下稱：吳○森等 9 人）後，即將掃街半日每人 1,500 元之現金報酬交付許○宜，惟洪○莉擔心掃街報酬過高恐違法，故稱當日晚上座談會需到場等語，然未要求要確認到場協助始能發放報酬。當天中午 12 時金湖里騎車掃街活動完成，吳○憲告知范姜○媛已間接發放每人 1,500 元，然范姜○媛仍私下向吳○森稱每人 600 元係為掃街人員「油資補貼」，吳○森乃將款項轉發予其餘 8 人。

二、 吳○憲、洪○莉共同或分別基於對於有投票權之人，接續為下列行為：

（一）吳○憲與洪○莉於111年10月6日交付10萬元予莊○坊，作為莊○坊競選里長之經費，請莊○坊於觀音區議員選舉時投票支持吳○憲並幫吳○憲拉票。

（二）吳○憲於 111 年 10 月 10 日交付 1 萬 2,000 元予黃○章之身分不詳競選團隊成員作為黃○章競選里長經費，以默示方式行求黃○章於觀音區議員選舉時投票支持吳○憲，然黃○章發現款項後即退還。

（三）吳○憲、洪○莉於 111 年 10 月間交付 10 萬元予來訪之大同里里長兼候選人劉○華，供作劉○華競選里長經費，請劉○華於觀音區議員選舉時投票支持吳○憲並幫吳○憲拉票，當場為劉○華所婉拒。

（四）吳○憲於 111 年 10 月 22 日交付 3 萬元予余○增之身分不詳競選團隊成員作為余○增競選里長經費，以默示方式行求余○增於觀音區議員選舉時投票支持吳○憲，然余○增發現該筆款項後即退還。

（五）洪○莉於 111 年 11 月 7 日交付 5 萬元現金予許○宜作為許○宜競選里長經費，請許○宜於觀音區議員選舉時投票支持吳○憲，並幫吳○憲拉票。

（六）洪○莉於 111 年 11 月間至許○川住處內閒聊離去前突然塞 1 筆錢至許○川衣著之口袋內，洪○莉離去後，許○川清點為 3 萬元，認知到此係吳○憲、洪○莉行求投票或拉票之賄款，許○川因知悉此行為違反公職人員選舉罷免法，便委請黃○方將該筆款項退還。

三、 吳〇憲、許〇宜、許〇進、吳〇森、洪〇莉及范姜〇媛所為，均係犯公職人員選舉罷免法第 99 條第 1 項投票行賄。另許〇宜及張〇明所為，亦犯同法第 99 條第 2 項預備投票行賄。而許〇宜、吳〇森、高〇敏、張〇雄，均係犯刑法第 143 條投票受賄。

四、 上情經本局新北市調查處及桃園市調查處查證屬實，移送臺灣桃園地方檢察署依法偵辦，檢察官於 112 年 3 月 27 日對吳〇憲等 9 人提起公訴。

案例 10.
111 年度新北市市議員候選人歐○獅涉嫌餐會賄選案

▶ 案件類型：賄選（餐會、現金）

▶ 主辦單位：本局北部地區機動工作站

▶ 起訴日期：112 年 2 月 22 日、112 年 4 月 21 日

▶ 起訴機關：臺灣新北地方檢察署

▶ 起訴被告：歐○獅等 3 人

▶ 起訴法條：公職人員選舉罷免法第 99 條第 1 項投票行賄罪

一、歐○獅為 111 年新北市地方公職人員選舉新北市議會第 4 屆第 8 選區市議員候選人，詹○坤係前新北市樹林區保安里里長，陳○玉係詹○坤配偶。

二、歐○獅、詹○坤與陳○玉均明知不得對有投票權人行求不正利益及賄賂，竟共同基於對有投票權之人預備行求不正利益及賄賂，而約其投票權一定行使之犯意聯絡，先由歐○獅於 111 年 9 月間，為求於本屆選舉順利當選，二度前往詹○坤及陳○玉位於新北市樹林區住處，請託詹○坤及陳○玉於選舉期間提供協助，歐○獅再於 111 年 9 月 29 日晚間 19 時 56 分許，搭乘啟○公司名下自用小客車，前往詹○坤及陳○玉上開住處，並向詹○坤及陳○玉陳稱：幫忙一下等語，隨即交付以紙袋盛裝之現金 150 萬元予詹○坤及陳○玉，供詹○坤及陳○玉作為賄選之用。嗣詹○坤及陳○玉收受款項後，由詹○坤於 111 年 10 月 12 日將其中 60 萬元款項，存入其名下設於新北市樹林區農會信用部之帳戶，其餘 90 萬元現金則繼續存放家中，待日後以提供免費飲宴或其他方式行求予具投票權之選民，欲以之行賄選民影響投票意願，而投票支持歐○獅之支出使用。

三、歐○獅、詹○坤、陳○玉復承上開犯意聯絡，於陳○玉、詹○坤收受上述款項後，由陳○玉向不知情之友人陳○定提議，訂於 111 年 10 月 24 日中午 12 時許，利用夫妻會之名義，在位於新北市樹林區之徐○堡時尚宴會廳會館（下稱：徐○堡餐廳）之金華廳席開 3 桌，設宴招待

有投票權人楊〇雄、張〇財、吳〇菊、李〇春、李徐〇菊、蘇〇郎、蘇王〇惠、蔡〇陽、王〇、陳〇鳳、林〇足等人出席免費之賄選餐會。陳〇玉並於同年 10 月 20 日 13 時 30 分許，騎乘詹〇坤名下機車前往歐〇獅樹林競選總部，告知不知情之歐〇獅樹林競選總部主任陳〇青該次餐會舉辦之日期、地點及出席人數，陳〇青再轉告歐〇獅，俾利歐〇獅事前指派不知情之助理周〇珠前往指定用餐地點發放印有歐〇獅圖像之馬克杯。復於同年月 24 日當日，於前開有投票權人抵達現場前，即在餐桌上擺放印有歐〇獅圖像之馬克杯，免費發放予參與餐會之前開有投票權人，歐〇獅則於同日中午 12 時 30 分許穿著競選背心抵達徐〇堡餐廳後，即在陳〇玉陪同下逐桌向前開有投票權人敬酒，並拜票尋求支持，陳〇玉並支付全部餐費 1 萬 6,200 元，藉此影響出席餐會前開有投票權人之投票意向，使受招待之前開有投票權人認知該餐會舉辦之目的係冀希於市議員選舉時投票予歐〇獅，以此方式行求不正利益及具財產價值之馬克杯予具投票權之選民，約其等為投票權為之一定行使。

四、 歐〇獅、詹〇坤、陳〇玉所為，係犯公職人員選舉罷免法第 99 條第 1 項投票行賄。

五、 上情經本局北部地區機動工作站查證屬實，移送臺灣新北地方檢察署依法偵辦，檢察官於 112 年 2 月 22 日及 4 月 21 日對歐〇獅等 3 人提起公訴。經臺灣新北地方法院於 112 年 11 月 30 日判決：歐〇獅等 3 人共犯行賄罪，歐〇獅判處有期徒刑 3 年 6 月，陳〇玉、詹〇坤各判處有期徒刑 1 年 8 月。

案例 11.
111 年度新北市五股區貿商里里長候選人劉〇平涉嫌賄選案

- 案件類型：賄選（捐助經費）
- 主辦單位：本局新北市調查處
- 起訴日期：112 年 2 月 18 日、112 年 4 月 17 日
- 起訴機關：臺灣新北地方檢察署
- 起訴被告：劉〇平等 16 人
- 起訴法條：公職人員選舉罷免法第 102 條第 1 項第 1 款對選舉團體或機構賄選、刑法第 146 條第 2 項妨害投票正確、同法第 146 條第 3 項妨害投票未遂等罪

一、劉〇平為 111 年新北市地方公職人員選舉第 4 屆里長候選人，申〇蘭為新北市五股區貿商里「麗〇雅〇社區」（下稱：A 社區）第 19 屆主任委員，王〇育為副主任委員，陳〇助為監察委員，任期均為 111 年度。劉〇娟為劉〇平之妹。黎〇瑋及黎〇汶（下稱：黎〇瑋等 2 人）為劉〇平親戚。陳蔡〇金、何〇培、林〇鳳、楊〇陶、蘇〇豪、莊〇嫻、趙〇華、劉〇威及陳〇傑為劉〇平友人或透由劉〇平親友而間接認識之關係。

二、劉〇平取得黎〇瑋等 2 人之證件及印章並交付劉〇娟，劉〇娟聽從劉〇平指示，將黎〇瑋等 2 人虛偽遷徙至劉〇平戶籍地，黎〇瑋等 2 人因而取得選舉權，用以增加劉〇平得票數，使選舉發生不正確結果，黎〇瑋等 2 人均於投票當日有前往投票。

三、劉〇平指示陳〇助轉告陳蔡〇金提供戶籍地供何〇培及林〇鳳遷入，陳〇助及陳蔡〇金聽從劉〇平指示，將何〇培及林〇鳳虛偽遷徙至陳蔡〇金之戶籍地，何〇培及林〇鳳因而取得選舉權，用以增加劉〇平得票數，使選舉發生不正確結果，林〇鳳於投票當日前往投票，何〇培則未投票而未遂。

四、劉〇平指示王〇育提供戶籍地供楊〇陶、蘇〇豪、莊〇嫻、趙〇華、劉〇威及陳〇傑（下稱：楊〇陶等 6 人）遷入，並指示申〇蘭代辦遷徙事宜。申〇蘭聽從劉〇平指示將楊〇陶等 6 人

虛偽遷徙至王〇育之戶籍地，楊〇陶等 6 人因而取得選舉權，用以增加劉〇平得票數，使選舉發生不正確結果，楊〇陶等 6 人於投票當日均有前往投票。

五、劉〇平及申〇蘭均明知 A 社區存有大樓漏水等問題，惟因施作工程價格高昂，而遭區分所有權人於 110 年間否決提案，渠 2 人共同基於對於選區內具有凝聚力之社區團體，假借捐助名義行求不正利益，使 A 社區居民因此支持劉〇平之犯意聯絡，謀議先由申〇蘭於 111 年 1 月間於管理委員會議時提案通過成立社區義工隊後，再由劉〇平無償為 A 社區施工；嗣後申〇蘭假借義工隊名義招募社區居民加入「麗〇雅〇義工隊歡迎大家來加入」line 群組（下稱：義工 line 群組），對外稱由社區居民與劉〇平共同施作工程，實則係由劉〇平負責無償施工，而該群組則為支持劉〇平之準備。劉〇平於 111 年間無償為 A 社區完成 6 棟大樓屋頂漏水修繕、防水工程及資源回收室牆面粉刷工程施工，相當於為 A 社區節省 301 萬 305 元之勞務費用。為使社區住戶均知悉上情，申〇蘭於施工期間均定期在社團及義工 line 群組，張貼施工照片及加註感謝劉〇平等內容，復於各次管理委員會議及區分所有權人大會，均邀約劉〇平到場報告施工進度，而劉〇平在上開義工 line 群組中，於 111 年 9 月 30 日至 11 月 25 日間陸續張貼競選相關照片、影片或拜票等訊息，申〇蘭則於 111 年 11 月 24 日傳送「大家加油哦力挺我們義工成員拜託」、「我會在投票所等你哦」等訊息，以此假借捐助名義，行求不正利益之方式，影響 A 社區居民之投票意願。

六、劉〇平等人所為，均係犯刑法第 146 條第 2 項妨害投票正確；何〇培所為係犯同法第 146 條第 2 項、第 3 項妨害投票正確未遂罪。另劉〇平及申〇蘭所為，均係犯公職人員選舉罷免法第 102 條第 1 項第 1 款對選舉團體或機構賄選。

七、上情經本局新北市調查處查證屬實，移送臺灣新北地方檢察署依法偵辦，檢察官於 112 年 2 月 18 日及 4 月 17 日對劉〇平等 16 人提起公訴。經臺灣新北地方法院於 112 年 9 月 28 日判決：劉〇平妨害投票正確罪判處有期徒刑 6 個月、對選舉團體或機構賄選罪判處有期徒刑 1 年 8 月；申〇蘭妨害投票正確罪判處有期徒刑 5 個月、對選舉團體或機構賄選罪判處有期徒刑 1 年 6 月。另臺灣新北地方法院於 112 年 9 月 20 日逕以簡易判決處刑：劉〇娟、陳蔡〇金、陳

〇助、林〇鳳、王〇育、黎〇瑋、黎〇汶、楊〇陶、蘇〇豪、莊〇嫻、趙〇華、劉〇威及陳〇傑以妨害投票正確罪判處有期徒刑2至4月間;何〇培妨害投票正確未遂罪判處有期徒刑1月。

案例 12.
111 年度彰化縣縣議員施〇華涉嫌賄選案

- 案件類型：賄選（贊助競選文宣品）
- 主辦單位：本局彰化縣調查站
- 起訴日期：112 年 1 月 12 日
- 起訴機關：臺灣彰化地方檢察署
- 起訴被告：施〇華等 7 人
- 起訴法條：公職人員選舉罷免法第 99 條第 1 項投票行賄、刑法第 143 條投票受賄、刑法第 168 條偽證等罪

一、施〇華係 111 年彰化縣議會第 20 屆第 3 選舉區議員候選人，施〇興為施〇華之父，鍾〇茹為施〇華之妻。

二、緣施〇華前於 107 年彰化縣議會第 19 屆第 3 選舉區議員選舉時，雖有參選並當選，但因施〇興發放走路工賄選案件，經臺灣彰化地方法院以行賄罪判處有期徒刑 2 年，而施〇華之當選無效民事事件，亦遭臺灣高等法院臺中分院判決當選無效確定。詎施〇華、施〇興、鍾〇茹仍不知悔改，為爭取有投票權之人支持施〇華，分別為下列犯行：

（一）施〇華得知周〇郎欲競選彰化縣伸港鄉鄉民代表後，基於投票行賄之犯意，陸續無償提供周〇郎價值 6 萬 4,500 元之競選文宣品，約定周〇郎及其家人投票支持施〇華。

（二）施〇興為求其子施〇華順利當選，於得知邱〇銘欲參選彰化縣和美鎮民代表後，與施〇華共同基於投票行賄之犯意聯絡，無償提供邱〇銘價值 3 萬 6,000 元之競選文宣品（口罩 2 萬個），約定邱〇銘及其家人投票支持施〇華，嗣偵查期間，雙方為掩飾前述犯行又予以串供。

（三）施〇興為求其子施〇華順利當選，於得知林〇意欲參選彰化縣伸港鄉什股村村長後，與施〇華共同基於投票行賄之犯意聯絡，無償提供林〇意價值 1 萬 500 元之競選文宣品，

約定林〇意及其家人投票支持施〇華。

（四）施〇華為求順利當選彰化縣議員，於得知陳〇蕎欲競選彰化縣伸港鄉大同村村長後，基於投票行賄之犯意，由陳〇楓負責運送施〇華無償提供陳〇蕎價值 1 萬 7,500 元之競選文宣品，並約定陳〇蕎及其家人投票支持施〇華，嗣偵查期間，施〇華、陳〇蕎及陳〇楓為掩飾前述犯行又予以串供。

（五）鍾〇茹為求施〇華順利當選彰化縣議員，於得知柯〇欲參選彰化縣線西鄉塭仔村村長後，與施〇華共同基於投票行賄之犯意聯絡，無償提供柯〇價值7,500元之競選文宣品，約定柯〇及其家人投票支持施〇華。

三、施〇華、施〇興、鍾〇茹所為，均係犯公職人員選舉罷免法第 99 條第 1 項投票行賄罪嫌。邱〇銘、林〇意、陳〇蕎等人所為，均係犯刑法第 143 條投票受賄，另邱〇銘、陳〇蕎、陳〇楓等人所為，亦犯同法第 168 條偽證等罪嫌。

四、上情經本局彰化縣調查站查證屬實，移送臺灣彰化地方檢察署依法偵辦，檢察官於 112 年 1 月 12 日對施〇華等 7 人提起公訴。經臺灣彰化地方法院於 112 年 6 月 15 日判決：施〇華行賄罪判處有期徒刑 3 年 2 月、教唆偽證罪判處有期徒刑 4 月；施〇興行賄罪判處有期徒刑 3 年 4 月；邱〇銘收賄罪判處有期徒刑 3 月；林〇意收賄罪判處有期徒刑 5 月。

附錄

112年偵辦重要案例一覽表

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廉政

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Preface

Transparency International (TI) announced the Corruption Perceptions Index (CPI) for 2023 on January 30, 2024. The evaluation included a total of 180 countries and regions worldwide. Taiwan ranked 25th, surpassing 84% of the evaluated countries globally. Furthermore, the "Asia Intelligence" journal published by the Political and Economic Risk Consultancy (PERC) released its Corruption Perception Ranking Report for the Asia-Pacific region on March 20, 2024. In this report, Taiwan achieved its best performance to date, ranking 6th. This accomplishment highlights the international recognition of Taiwan's efforts in establishing a clean and capable government.

Over the years, the Investigation Bureau has been effectively promoted integrity by combating corruption and election interference (breaking the symbiotic chain of vote-buying and corruption). Its achievements have been significant. With the changing times and environment, the Bureau has consistently strived to meet the expectations of the public and society. For instance, the Bureau recognizes the close relationship between energy policy, national security, public needs, economic development, environmental protection, and sustainable development. As a result, it has been actively cracking down on corrupt officials who extort money and engage in bribery from green energy companies. This is done to eliminate crimes that hinder the development of the green energy industry. Moreover, considering the tense cross-strait situation and the infiltration of foreign forces, the Bureau has been actively investigating new types of election interference cases involving foreign funds. This is to ensure that elections are not influenced by external forces and to safeguard national security.

Looking back at 2023, the Investigation Bureau uncovered multiple instances of senior public officials extorting money and engaging in bribery from green energy companies under various pretexts, thereby safeguarding the development of the green energy industry. In addition, the fourth quarter of 2023 coincided with the 16th President and Vice President's election and the 11th Legislative Yuan election. The Investigation Bureau was fully dedicated to investigating cases involving foreign funds in bribery, false information, and election betting, demonstrating its commitment to "ensuring fair elections and safeguarding national security."Looking ahead, the Investigation Bureau will continue to diligently promote integrity work, with the goal of enhancing national competitiveness, showcasing international visibility, and safeguarding national security. I sincerely invite advice and suggestions from all sectors of the society, so as to improve the Investigation Bureau's anti-corruption work and live up to the people' expectations.

Sincerely,

Pai-Li Chen

2024,09

About the Anti-Corruption Yearbook

I. Purpose

The Anti-Corruption Division of the Investigation Bureau, Ministry of Justice (hereinafter referred to as: Bureau) compiles and publishes the Anti-Corruption Yearbook (hereinafter referred to as: the Yearbook) on a yearly basis, aiming at helping readers understand the Bureau's anti-corruption work and yearly investigation status. Through the annual reflection and review of the Yearbook, the Bureau expects to continually refine and adjust its anti-corruption work.

II. Content

1. Chapter 1, About the Anti-Corruption Division of the Bureau, aims at describing the legal and regulatory basis of anti-corruption work, organizational history, division of work, objectives, and priorities of the Bureau's anti-corruption work, hoping that all sectors can understand the organizational structure, work philosophy, and implementation methods of the Anti-Corruption Division of the Bureau.
2. Chapter 2, Anti-corruption Work Implementation Status and Results, offers the statistical analysis and description of the operation of the Anti-Corruption Division of the Bureau in 2023, which encompasses two parts, namely case investigation and professional development. (Footnotes are excluded from the English version.)
3. Chapter 3, Major Investigation Cases in 2023 are arranged by type, so readers can refer to the criminal patterns and methods of each case type conveniently. (This chapter is excluded from the English version.)

III. Notes

1. For the units referenced in the Yearbook, the year is calendar year, the case is in unit of case, the criminal suspects are in unit of person and the amount is in unit of TWD (Taiwan Dollar). As for the counting of cases, when in the referral stage, each referral is counted as one case per document; in the indictment stage, one indictment is counted as one case. The count of criminal suspects is based on the number of suspects in referral, or as defendants in the indictments. The units of other items are described in articles or figures.
2. The percentage of the figures is according to the actual number of digits necessary, and calculated by rounding.
3. The difference between "corruption/malfeasance cases" and "non-corruption/non-malfeasance cases" is based on whether the suspect is "defined as a public servant" when violating the applicable law (including

those applicable to additional penalties based on Article 134 of the Criminal Code); if there is at least one public servant involved in the case, then it is categorized as a corruption/malfeasance case.

4. "Public servants" refers to high, middle, and low-ranking public servants, quasi-public servants, and representatives; "non-public servants" refer to people other than the aforementioned five statuses. High-ranking public servants refers to public servants in position levels of 10-14, or equivalent; middle-ranking public servants refers to public servants in position levels of 6-9, or equivalent; low-ranking public servants refers to public servants in position levels of 5 or below, or equivalent. Quasi-public servants have two definitions: (1) cases referred to or prosecuted by prosecutors before June 30, 2006, and those who were commissioned by government agencies before the amendment to Article 2 of the Anti-Corruption Act; (2) cases referred to or prosecuted by prosecutors after July 1, 2006, and those who were commissioned by the central government, local self-governing organizations, and their subordinate organizations, and were involved in public affairs within the authority of commissioned units according to Subparagraph 2, Paragraph 2, Article 10 of the Criminal Code; representatives include centrally and locally elected representatives at all levels.

5. "Corruption amount" refers to illegal profits earned by public servants, quasi-public servants, or their accomplices while under suspicion of corruption; "profiting amount" refers to illegal profits generated by public servants with mercenary intention, by utilizing the capacity of their offices; "procurement amount" refers to the final tender price or budget amounts in procurement cases that involved illegal collusion; "others" refer to crime amounts other than the categories above.

6. "Key applicable laws" and "key applicable articles on referral" refer to the laws applicable to the cases or to the suspects. When the same case or suspect is involved in offenses under two or more applicable laws, the heavier punishable law shall prevail.

7. "Education statistics" are based on the highest graduation level of the suspects. Non-graduates are categorized in the next lower education level.

8. "Statistical Data on Suspects of Crimes" is a statistical analysis that examines the "identity" and "gender" of public officials who are suspects in crimes. The "identity" of public officials is categorized according to the provided definition, while the "gender" is distinguished between males and females based on their biological sex as suspects of crimes.

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Chapter 1

About the Anti-Corruption Division of Investigation Bureau, Ministry of Justice

I. Legal and Regulatory Basis

1956

In accordance with the Order of Tai-45-(Nei) No. 4711 dated August 27, 1956, the Executive Yuan promulgated 10 administrative duties to the Bureau, and the Bureau executes anti-corruption tasks in accordance with "corruption and malfeasance" as prescribed in Item 5, and "investigations and infrastructure security upon special orders from higher-ranking authorities" in Item 10.

1979

The Division One of the Bureau was formerly in charge of anti-corruption operation. In May 1979, the "Economic Crime Prevention Center" was established, and it was expanded the "Corruption and Economic Crime Prevention Center" in August of the same year to strengthen the prevention of corruption and economic crimes.

1989

Established the Corruption Eradication Department in February 1989 to be specifically responsible for handling anti-corruption operations. The Corruption Eradication Department was manned by 1 Director, held concurrently by the Deputy Director General of the Bureau, 1 Executive Officer, 2 Deputy Directors, and was supported by 5 sections to be specifically responsible for investigating and processing major corruption/malfeasance cases. At that point, anti-corruption work was segregated from the Bureau's other crime investigation operations as an independent focused task force.

1991

In 1991, the Corruption Eradication Department changed its name to the Anti-Corruption Division. In addition to comprehensively guiding the Field Divisions and Offices and mobile offices to actively uncover and investigate major corruption cases, it actively coordinated various government agencies as well as taxation and customs supervisory (inspection) units to strengthen measures to prevent corruption, in order to achieve the goal of corruption/malfeasance eradication and administrative governance transparency. Then, the election of the representatives of the Second National Assembly was held. The Bureau, under the instruction of the Executive Yuan and the Ministry of Justice, has been investigating bribery as special projects in all elections ever since.

1992

On May 1, 1992, the Bureau established the “Public Construction Fraud Prevention Task Force” in the Anti-Corruption Division in order to step up the prevention, investigation, and processing of public construction project fraud cases. The Task Force is responsible for planning, promoting and implementing the operation. All members of the Eastern Region Mobile Office were assigned to form the “Major Public Construction Fraud Investigation and Crackdown Task Force”. This task force is specifically responsible for handling major public construction project fraud cases, and has also ordered various pertaining field Divisions, Offices and Unites to step up the integration of government employee ethics officers aimed at enhancing the grasp of information by an active gathering of evidence and pursuit of investigation of such cases.

1998

The Executive Yuan issued Letter Tai-87-Fa No. 53381 to amend and approve the nine items of the duties of the Bureau, of which Item 4, "Prevention of corruption and malfeasance and inspection and investigation of vote-buying in elections", explicitly specified the investigation of vote-buying in elections as the Bureau’s duties.

2006

The Bureau, in supporting government policy, raise our efforts in actively uncovering the cases, fulfill our powers and responsibilities in active investigation, strictly uphold justice in case processing procedure, accelerate case processing effectiveness, and to investigate and process major benchmark cases. The Bureau also installed a toll-free anti-corruption hotline 0800-007-007 to encourage the general public to send in tips and leads with tangible action to demonstrate their anti-corruption and corruption eradication determination.

2008

Pursuant to the Organic Act for Investigation Bureau, Ministry of Justice, which went to effect in 2008, the Bureau legalized the Anti-Corruption Division. Article 6 of the Act stipulates that “The Anti-Corruption Division is charged with the following undertakings: (1) The planning, guidance, coordination, and evaluation of corruption/malfeasance and vote-buying case investigation and prevention work; (2) national security, national interest, and anti-corruption-related investigations specifically entrusted by superior agencies; (3) other pertinent anti-corruption undertakings," which is the foundation of the anti-corruption operation of the Bureau.

II. Operation Framework

The Anti-Corruption Division is in charge of the Bureau's anti-corruption operations, and is headed by the Division Director, who oversees the overall management of departmental affairs, and the Division Deputy Director and Senior Secretary who assists with the processing of departmental affairs. The Anti-Corruption Division was integrated into four sections. Each section's division of work is described below:

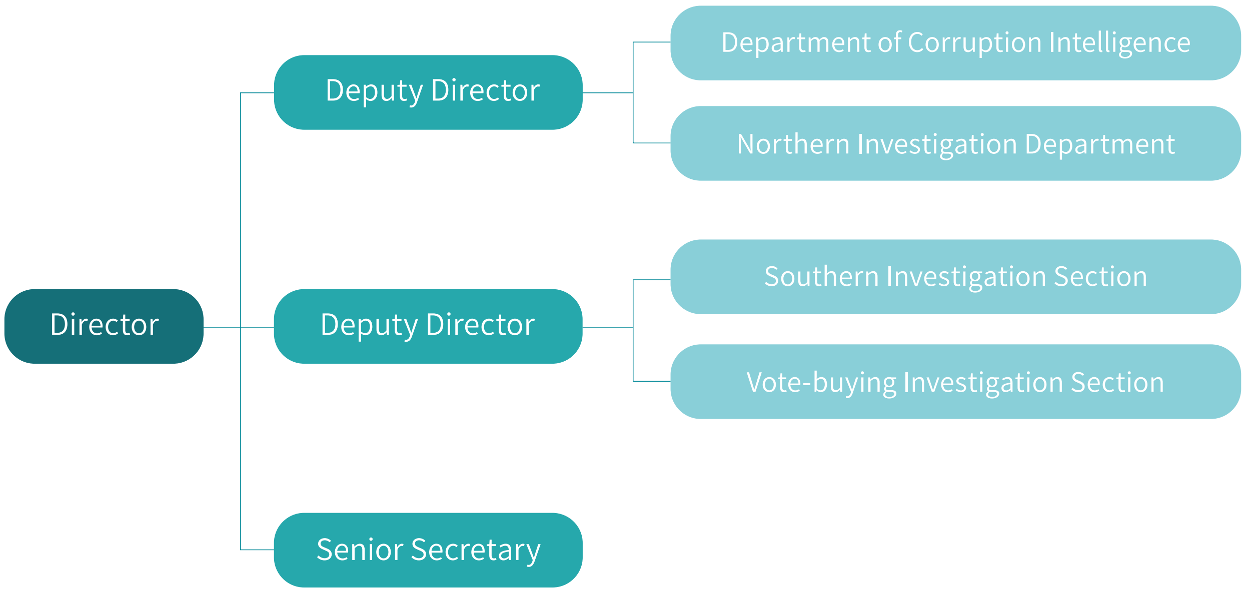

Figure 1.Organizational Chart of the Anti-Corruption Division of the Bureau

Corruption and Malfeasance Intelligence Section:

Handle the consolidation and analysis of corruption intelligence information through horizontal linkage mechanisms as well as the development, management and maintenance of the Bureau's internal information system; integrate the Bureau's existing database and external public information with corruption intelligence information into the information system to facilitate information integration and reuse for colleagues to acquire complete information quickly and discover clues to corruption so as to improve the effectiveness of case investigation.

Northern Investigation Section:

Handle public construction fraud cases, property and labor procurement fraud cases, general corruption cases, and investigation cases specially assigned by higher levels; perform administrative tasks; review the investigation process of cases transferred; handle other planning and supervisory tasks in the northern region and Kinmen, Matsu, Yilan, Hualien, and Taitung.

Southern Investigation Section:

In charge of the operational planning and supervision of the investigating and administrative processing of public construction fraud cases, monetary goods and labor rendered procurement fraud cases, general corruption/malfeasance cases in the central and southern region and Penghu, and cases specifically assigned by superior agencies, as well as review of the investigation process of cases transferred.

Vote-buying Investigation Section:

Handle general operations on the planning, monitoring, evaluation, business statistics, training, and performance evaluation of the anti-corruption work; organizing consultation committee meetings for public projects and operations review meetings on an irregular basis; coordinating and contacting the Inspection Division of the Taxation Administration and Internal Affairs Office of the Customs Administration under the Ministry of Finance as well as other units to review coordination among different units; reviewing the planning and execution of vote-buying investigation and crackdown projects; reviewing the referred case investigation process; reviewing and approving the case studies of corruption/malfeasance cases; editing and compiling the anti-corruption manual and criminal investigation manual; handling other administrative work.

III. Objectives

1. Implement Jurisdiction Management and Call on Nationals against Corruption

Jurisdiction management is implemented to control local corruption and bribery and build public confidence in the Bureau' s anti-corruption work. Through case investigation, the Bureau aims to present proactive and active performance to the public and further make an all-out effort to create an incorrupt community.

2. Strengthen Corruption Crackdown and Prevent Corrupt Practices

When human errors or deficiencies in the system identified in the investigation involve the administrative responsibility of public servants, improper administrative measures, or violation of administrative laws, the Bureau collects related data and requests related authorities in charge to handle the cases to strengthen the investigation of administrative malpractice and prevent corruption.

3. Prevent Illicit Capital and Ensure Quality of Government Procurement

According to the investigated cases over the years, the majority are frauds in public construction and property or service procurement. For example, township chiefs took advantage of public works projects and procurement to receive kickbacks, bribery, or private gains through subcontracting, avoiding investigation, designating suppliers, false prices, leaking basic prices, bid-rigging, and falsely budgeting. Public opinion representatives, such as township council chairpersons, vice chairpersons, representatives, and county/city council members misused their power of supervision to lobby, protect, or subcontract public constructions, so as to seek unlawful benefits or misappropriate budgets. This shows that collusion between governments and businesses has not been fully eradicated. The Bureau focuses their anti-corruption work on the prevention of illicit capital in major public constructions and large procurement.

4. Enhance Vote-buying Crackdown Performance and Rectify Electoral Practice

With the vote-buying culture being the main reason leading to the occurrence of corruption and malfeasance practices, a permanent cure lies in the combination of strength of the prosecution, investigation, and police agencies, where they step up investigation of election interference work on local senior official and representative elections to achieve effectiveness by getting to the root of the problem. Over the years, in response to various public servants or farmers and fishermen' s associations elections, the Bureau frequently sets up a task force to support the prosecution agency in executing election interference work. They also fully mobilize internal duty and field duty associates to uncover and obtain election interference information, actively investigate and process election interference cases, to reinforce the government's determination to rectify election practices and maintain election order, promoting a fair and transparent voting environment.

5. Uphold Administrative Neutrality and Implement Anti-corruption Determination

The general public's image of the government is often formed by matters that occur on their own or around it and are seen as a personal loss or a sign of corruption. If government agencies fail to investigate and deal with these matters well, it directly causes public doubt about the government's determination to investigate corruption. Upholding the spirit of administrative neutrality and administration by law, the Bureau makes an all-out effort to investigate major corruption cases listed by the Ministry of Justice and encourages integrity and self-discipline.

6. Uphold Procedural Justice and Strengthen Evidence Collection

Focusing on procedural justice and protection of human rights is the evolutionary trend in criminal procedures. Since the Code of Criminal Procedure was amended in 2003, the courts and the defense have imposed stricter requirements for investigation procedures. To respect human rights, avoid persecution or influence on evidence due to defective procedures, and raise the conviction rate, the Bureau has established various investigation procedures and organized development seminars, where colleagues are urged to strictly comply with laws and regulations and procedural justice. As corruption is a deceitful white-collar crime, both parties to bribery have an inevitable stake, which makes it very difficult to collect evidence of a crime. Therefore, the Bureau requests colleagues to take a skeptical attitude toward undoubted aspects and seek truth by checking funds, gathering operational evidence and using technological investigation.

IV. Priorities

1. Case Investigation

(1) Corruption/Malfeasance Cases

The investigation of public servants’ corruption/malfeasance crimes is the core operation of the Bureau’ s anti-corruption work. The so-called "corruption/malfeasance cases" refer to criminal cases where public servants breach the Anti-Corruption Act stipulated under Paragraph 2, Article 10 of the Criminal Code, the Chapter, Offenses of Malfeasance, of the Criminal Code, or the non-simple offenses of malfeasance stipulated under Article 134 of the Criminal Code, or where a public servant’ s identity is required as stipulated by other laws before a case may be sustained.

When leads are discovered in corruption/malfeasance cases, the Bureau immediately puts a case on file to conduct an investigation and upholds the principle of not charging falsely or condoning. Yet, a number of leads, such as the act of contractors engaging in bid rigging or license borrowing, judicial fraudulent conduct, destruction of state property by members of the general public, acts of breaching environmental protection laws and regulations by members of the general public, may not formally fall under the aforesaid "corruption/malfeasance cases", yet, in view of how such behaviors have a high probability of colluding with public servants, the Bureau also sets up a case on file to conduct an investigation, and once it has been investigated and it is verified that no public servants are involved in it, the case would be enlisted as a "non-corruption/non-malfeasance case."

Cases where public school teachers, public hospital medical staff and public enterprise personnel, whose identities are classified as public servants prior to the amendment to Article 10 of the Criminal Code on February 2, 2005, allegedly involve themselves in corruption/malfeasance crimes, would be classified as corruption/malfeasance cases. Following the amendment to the Criminal Code, the aforesaid personnel have been excluded from the "identity of public servants" and are no longer under the Anti-Corruption Act; however, the Bureau would still set up cases to conduct investigation on conduct that is constituted as larceny, embezzlement, fraud, breach of trust, or forging and tampering of documents during the performance of duties involving the aforesaid personnel, and these cases would be enlisted as "non-corruption/non-malfeasance cases."

(2) Election Interference Case

Instances of soliciting and accepting bribes in violation of the Presidential and Vice Presidential Election and Recall Act, Civil Servants Election and Recall Act, the Political Party Act, the Farmers Association Act, the Fishermen Association Act, and the offenses of election interference with voting Chapter of the Criminal Code do fall under the scope of vote-buying cases under the Bureau’ s responsibilities, and are all investigation and crackdown subjects of the Bureau.

(3) Judicial Fraud Cases

Judicial Fraud cases refer to cases relating to judicial authorities (including all levels of courts, Prosecutors Offices, and Administrative Enforcement Agency), the judicial police (including the National Police Agency under the Ministry of the Interior, the Coast Guard Administration under the Executive Yuan, the National Immigration Agency, Ministry of the Interior, the Military Police Command under the Ministry of National Defense, the Agency Against Corruption under the Ministry of Justice (hereinafter referred to as the Agency) and the Bureau), prisons, detention centers, correctional institutions, tariff and taxation authority staff, lawyers or other persons taking advantage of the people when dealing with criminal, civil, administrative, enforcement, correctional, investigative, administrative remedies and other cases due to either hastiness, inexperience, being unversed in the law or litigation proceedings, for the purpose of taking bribes, sinecures, reducing responsibility, or blackmailing property as well as inciting and sweeping litigation and other cases to suspects, defendants, parties, litigants, obligors, or their families.

(4) Green Energy Industry Obstruction Cases

The green energy industry is an important policy of the government's nuclear-free homeland and green energy initiative. To prevent corrupt civil servants, public opinion representatives, and underworld crime figures from taking the opportunity to extort benefits from construction companies and obstruct the development of the green energy industry, the Bureau has cooperated with the Ministry of Justice's policy on the massive crackdown on the crimes that obstruct the development of the green energy industry and formulated the collaborative implementation program on the "Strong Crackdown on Crimes that Obstruct the Development of the Green Energy Industry" on April 26, 2021 and mobilized all the Bureau’ s regional offices (workstations) to comprehensively collect information on crimes that obstruct the development of green energy and formally investigate a case in real time.

(5) Government Procurement Crime Cases

Investigating government procurement crime cases is to maintain the procurement quality and social image of government agencies at all levels. Government procurement should be carried out in a fair, just, and open manner. Corrupt civil servants in collusion with manufacturers without conscience to obtain benefits and undermine the government’ s procurement quality is not allowed. The Bureau aims to investigate the collusion between the business sector and government officials at all levels and cases in violation of the Government Procurement Act without corruption/malfeasance involved.

(6) National Territory Conservation and Environmental Protection Crime Cases

To implement the national territory conservation policy and cooperate with the Ministry of Justice's policy on strengthening the investigation into land and environmental protection cases, the Bureau launched the National Land Conservation Crime Investigation Project on March 24, 2017 to jointly investigate the destruction of national land, illegal logging of state-owned forest timber, and environmental protection crimes. This project covers the investigation into the illegal occupation of land, illegal gravel mining or stealing of gravel, illegal logging of state-owned forest timber, excessive land use, and environmental protection crimes and further investigation into the involvement of corrupt interest groups or underworld crime figures behind the scenes.

Since the implementation of this project, in addition to cooperating with the Taiwan High Prosecutors Office to strengthen the investigation into environmental crimes and the Forestry Bureau to enhance the investigation into illegal logging, the Bureau has further reinforced the investigation into corrupt businesses that illegally operated camping areas, illegally occupied national parks to operate B&Bs, and excessively developed hillsides, thereby destroying soil and water, to run leisure farms.

(7) Non-criminal Civil Servant Misconduct Crime Cases

The Bureau investigates the personnel of state-owned enterprises, hospitals, and schools who are not civil servants under the Criminal Code of the Republic of China and involved in criminal theft, embezzlement, fraud, breach of trust, forgery of documents, or other crimes when performing duties.

2. Increasing Competence of Investigation

(1) Education and Training

As lifelong learning offers a viable means for public servants to advance their professional competency to keep up with the times, the Bureau holds anti-corruption work development seminars on a regular basis, holds internal duty and field duty associates’ operational opinion exchange meetings from time to time, and also researches and compiles work handbooks based on operational needs and practical views, and uses the internal network, the anti-corruption database of the Bureau to offer the latest information. For example, uploading information, such as the latest laws, regulations and administrative directions, the successful investigation and processing experience of special types of cases in the form of case study reports, selective recordings of important resolutions of each prosecutors office’ s anti-corruption executive group meeting, legal advice, and Ministry of Justice’ s first instance acquittal case analyses are loaded into the database. Bureau associates can then be familiarized with various case processing procedures, laws, and regulations, by which to step up their practical investigative skills, achieve the goals of mutual observation and learning and experience exchange, and in turn raise their professional standards and enhance work performance.

(2) Consultative Meetings

The Public Constructions Consultative Committee was established on December 1, 1993. Taiwan’ s scholars, experts, and community leaders related to the public constructions field are hired to be consultative committee members, where they utilize topical discussions or case consultation means to offer various fraud prevention recommendations, by which to step up the investigation and evaluation methods of public constructions to prevent fraud. The Public Constructions Consultative Committee's range of consultations is as follows:

a. Consultation on the professional knowledge of public constructions.

b. Quality evaluation of public constructions.

c. Exploration and discussion of problems in public constructions.

d. Other matters regarding fraud prevention in public constructions.

(3) System Establishment

A system is established to strengthen our colleagues' ability to collect evidence and improve the quality of case investigation. An information system is also established to compare various types of corruption cases and analyze the trends of cases, with the aim of enhancing our colleagues' thinking on case investigation. In addition, big data and technology assistance are adopted to improve our colleagues' investigation and evidence-seeking skills and develop their new thinking on the anti-corruption work, thereby facilitating the anti-corruption work.

Chapter 2

Anti-Corruption Work Implementation Status and Results

I. Case Investigation

Table 1.Statistics on Case Investigations Performed in 2023

Unit: Case

<table>
<tr><th colspan="2">Category</th><th>Number of Cases</th><th>Description</th></tr>
<tr><td rowspan="4">Corruption Cases</td><td>Referred to Prosecutors</td><td>431</td><td>Cases were referred to prosecutors through referral paper after investigations.</td></tr>
<tr><td>Referred for Prosecution</td><td>3</td><td>Cases were referred to prosecutors through official letter after investigations in 2023. (Including deferred prosecution, petition for summary judgment, and ex officio non-prosecution)</td></tr>
<tr><td>Others</td><td>4</td><td>The Bureau cooperated with prosecutors in the investigation, whereby the prosecution agencies in 2023 brought indictments, summary judgments, deferred prosecutions or ex officio non-prosecutions.</td></tr>
<tr><td>Subtotal</td><td>438</td><td>Accounting for 54.3% of cases investigated over the whole year.</td></tr>
<tr><td colspan="2">Election Interference Case</td><td>369</td><td>The Bureau cooperated with prosecutors in the investigation, whereby the prosecution agencies in 2023 brought indictments, summary judgments, deferred prosecutions, or ex officio non-prosecutions, accounting for 45.7% of cases investigated over the whole year.</td></tr>
<tr><td colspan="2">Total</td><td>807</td><td>Note 1: The statistical period in this table is from January 1, 2023 to December 31, 2023.
Note 2: The section, "Case Investigation" in the Yearbook indicates "referred cases" and "election interference cases."</td></tr>
</table>

Table 1 depicts the overall state of case investigations of the Anti-Corruption Division of the Bureau in 2023, which is divided into two categories, namely anti-corruption cases and election interference cases, with a total of 807 cases investigated in 2023. Among them, 438 cases pertained to anti-corruption cases, which comprised 431 cases that were referred officially to the prosecutors for indictments after investigations, 3 cases that were forwarded to the prosecutors with written reports and indicted afterward, and another 4 cases where the Bureau cooperated with the prosecutors in the investigation, whereby the prosecution agencies have brought indictments, summary judgments, deferred prosecutions, or non-prosecutions ex officio in 2023. Another 369 cases pertained to election interference cases whereby the prosecutors brought indictments, summary judgments, deferred prosecutions, or non-prosecutions ex officio in 2023 under the cooperation of the Bureau with prosecutors in case investigation.

To accurately demonstrate the implementation of investigative work regarding corruption/malfeasance prevention and election interference investigation and crackdown cases, starting from 2003, the basis of statistical analysis for "anti-corruption cases" has been refocused from prosecution data to referral data, while the basis of statistical analysis for election interference cases is still on the panel data of the prosecutors' office in support of the practical operation state. The case investigation in 2023 will be introduced in separate chapters dedicated to "referred cases" and "election interference cases," respectively.

1. Statistics on Referred Cases

The referred cases comprise two major categories, namely “corruption/malfeasance” and “non-corruption/non-malfeasance,” which are classified based on the key applicable laws at the time of referral. The “corruption/malfeasance case” types, before 2014, through mirroring the type of fraud practices prone to occur as demonstrated in the “National Integrity Building Action Plan,” were divided into 22 categories, namely, public constructions, procurement, judicial corruption and malfeasance, law enforcement, firefighting, correction, urban planning, construction management, land administration, taxation affairs, customs affairs, financial affairs, medical care, education, business registration, motor vehicle management, funerals and interments, environmental protection, national territory conservation, river and gravel management, public welfare subsidy, and subvention, while those that were unable to be classified into these specific categories were grouped under the “others” category. Non-corruption/non-malfeasance cases were divided into 8 categories, namely public constructions, procurement, judiciary fraud, medical care, education, environmental protection, national territories conservation, and others.

The category of judiciary fraud has become one of the main focuses of investigation by the Bureau since 1989, as instructed by the superior agency, with a goal to maintain a good judicial culture and to uncover judicial corruption and malfeasance evidence. The two categories, medical care and education, are a response to the 2005 amendment to the definition of public servants in Article 10 of the Criminal Code, where in principle physicians in public hospitals, teachers in public schools and staff of state-owned enterprises are no longer defined as public servants. Thus, corruption/malfeasance laws, such as the Anti-corruption Act, are not applicable to them. However, the division of labor of the operations at the Bureau still assigned to the Anti-Corruption Division the processing of cases involving larceny, embezzlement, fraud, breach of trust, or forging instruments or seals of these personnel under the Criminal Code. The two categories, environmental protection and national territories conservation, are also matters that the superior agency has assigned as priorities. Since 1999, the responsibilities of the Bureau covers cases such as excessive cultivation, burial abuse, deforestation, illegal mining of sand and gravel in rivers, excessive digging of gravel on agricultural land, dumping of waste soil, and abuse of industrial waste disposal that simply violate laws, such as the Soil and Water Conservation Act, the Slopeland Conservation and Utilization Act, the Water Act, the Forestry Act, the Urban Planning Law, the Regional Plan Act, the Mortuary Service Administration Act, the Chapter of Offense of Larceny prescribed in the Criminal Code, and the Waste Disposal Act [1].

After 2015, the Bureau re-categorized the types of corruption cases to comply with the announcement by the Ministry of Justice entitled Categories and Principles of Special Notation for Corruption Cases. The categories included the following: (1) Supervisory management for industry and commerce, (2) Banking and insurance, (3) Taxation affairs, (4) Customs affairs, (5) Telecommunication regulation, (6) Road supervision, (7) Transportation, tourism and weather, (8) Justice, (9) Legal affairs, (10) Law enforcement, (11) Firefighting, (12) Construction, (13) Civil affairs, household registration, military service, and land administration, (14) Immigration and coast guard, (15) Environmental protection, (16) Medical care, (17) Social welfare, (18) Education, (19) Agriculture, forestry, fishery, and animal husbandry, (20) River and gravel management, (21) Military affairs, (22) Foreign affairs, (23) National security intelligence, (24) National property management, (25) State-owned enterprises, (26) Administrative affairs, and (27) Others. A total of 27 categories were listed. Special notations for corruption cases were divided into 5 categories, namely (1) Government Procurement, (2) National territories conservation, (3) Subvention, (4) False claim for public funding, and (5) Alternative military service.

To provide specific statistics, "non-corruption/non-malfeasance cases" should be categorized according to the aforementioned principles. On March 24, 2017, the Bureau established the “National Territories Conservation Program” to integrate the power to investigate destruction of national territories, unlawful logging of national forests, and environmental crimes. The scope of the investigation includes land embezzlement, gravel embezzlement (abuse), unlawful logging of national forests, excessive use of land, and environmental crimes; therefore, the "environmental protection" category under the "non-corruption/non-malfeasance cases" is changed into "land conservation"; in addition, the Bureau does not specify the nature of procurement projects, such as engineering, property, and labor, or categorize the amounts into tiers.

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1 Amended on February 2, 2005 and implemented on July 1, 2006. The reason for the amendment to the "identity of public servants" is as follows: "According to the former part of Subparagraph 1, "those who empowered with legal function and power serve an organization of the state or a local autonomous body in accordance with law" shall mean those employed by an organization of the state or a local autonomous body in accordance with the law. As a result, those who represent the law or the state or local autonomous body in handling public affairs shall be subject to the obligations of special protection and obedience. For those who are not empowered with legal function and power but serve an organization of the state or a local autonomous body in accordance with law, such as security or cleaning employees, they shall not be subject to the obligations of special protection and obedience and therefore the Criminal Code."

(1) Corruption/Malfeasance Cases

Table 2 shows the statistics on the number of referred cases, the total number of people involved, and the amount of money involved in 2023. In 2023, a total of 431 cases were referred to the prosecutors' office, including 151 corruption/malfeasance cases with 499 people involved, including 201 civil servants and quasi-public servants, 24 elected representatives, and 274 nonpublic servants. Compared with 2022 (674 people in 154 cases), the number of transferred cases decreased by 3, a decrease of 1.9% (3 cases/154 cases); the number of the suspects in referred cases decreased by 175, an decrease of 26% (175 people/674 people).

Table 2. Statistics on Referred Cases in 2023

Unit: Case, person, NT$

Category	Item	Number of Cases	Number of Suspects			Amount of Money Involved in Cases			
			Public Servant (Note)	Public Representative	Non-public Servant	Corruption Amount	Profiting Amount	Procurement Amount	Others
Corruption/Malfeasance	Supervisory Management of Industry and Commerce	4	4	1	3	6,567,700			5,322,200
	Banking and insurance	1	1		2	334,800			
	Customs Affairs	1	1		13		189,340,050		
	Road Administration	2	2		2	55,000			
	Transportation, Tourism, and Meteorology	1			2	22,500,000		1,113,841,399	
	Justice	2	1		4	60,925			
	Legal Affairs	2	2		6	1,420,900			1,385,900
	Law Enforcement	19	23		22	3,538,207	544,262		
	Firefighting	1	2		10	3,593,808		4,429,375	952,088
	Construction	14	19	4	28	131,088,714	125,215,193		
	Civil Affairs, Household Registration, Military Service and Land Administration	5	7	1	20	21,354,228	2,482,649	165,100,057	
	Immigration and Coast Guard	1	1		2		4,800		
	Environmental Protection	9	16		8	1,529,207	15,767,715		42,894
	Medical Care	4	7		2	2,585,506	43,215,217		
	Social Welfare	1	3		2	80,000			
	Education	12	14	1	23	2,498,825		9,712,450	229,237
	Agriculture, Forestry, Fishery, and Animal Husbandry	1	1				3,741,400		
	River and Gravel Management	2	3		4	133,010	197	98,700	
	Military	10	20		9	472,968,738	10,100		57,023,989
	State-owned Property	2	2		5	357,718			
	State-owned Enterprises	3	2		4	2,000	82,598		
	Administrative Affairs	6	3	2	5	440,539			188
	Others	48	67	15	98	40,101,879	106,775,069	353,208,804	55,439,264
	Subtotal	151	201	24	274	711,211,704	487,179,250	1,646,390,785	120,395,760

Category \ Item		Number of Cases	Number of Suspects			Amount of Money Involved in Cases			
			Public Servant (Note)	Public Representative	Non-public Servant	Corruption Amount	Profiting Amount	Procurement Amount	Others
Non-Corruption/Non-Malfeasance	Supervisory Management of Industry and Commerce	2			5			3,815,770	
	Road Administration	1			2			6,901,241	
	Transportation, Tourism, and Meteorology	3	1	0	6			23,115,080	1,947
	Justice	16			19				104,881,730
	Legal Affairs	2			4			5,029,000	
	Law Enforcement	1	1						36,156
	Construction	10	4		30			743,149,850	
	Civil Affairs, Household Registration, Military Service and Land Administration	3	3						18,400
	Immigration and Coast Guard	1			1				453,000
	Environmental Protection	36	1		142			58,222,805	457,420,770
	Medical Care	3			5			12,365,302	
	Social Welfare	2	1	1					390,000
	Education	20	1		55			105,343,283	6,836,508
	Agriculture, Forestry, Fishery, and Animal Husbandry	17	3		35			121,718,863	113,600
	River and Gravel Management	1			6			15,000,000	
	Military	15	3		44			366,202,587	43,200
	State-owned Property	9			15				
	State-owned Enterprises	27	2		87			620,522,515	437,699
	Administrative Affairs	3	1	1	8			6,930,340	1,697,269
	Others	108	12	1	284			897,065,665	108,876,562
	Subtotal	280	33	3	748	-	-	2,985,382,301	681,206,841
Total		431	234	27	1,022	711,211,704	487,179,250	4,631,773,086	801,602,601

Among the 151 corruption/malfeasance cases, the major categories of those referred were law enforcement, military service, education, and others. The modes of these cases are described as follows:

a. The category of law enforcement involved 45 people in 19 cases, in which suspects swindled victims mainly through investigating illegal crimes, leaking information that shall be kept confidential, or inquiring about income information, or by means of work, in the three major business categories below:

(a) Criminal investigation: Such as accepting bribes, gifts, and benefits, such as overseas trips, from fraudulent groups, they are involved in querying and reporting information to the police regarding whether the group is being investigated and the progress of the investigation. Alternatively, individuals may engage in lighter offenses as a means to exchange information with stakeholders and enhance their personal investigation performance. This may involve requesting intelligence on drug trafficking or intentionally failing to seize the complete quantity of drugs at a crime scene. Additionally, individuals may receive bribes from casino operators and provide relevant information about these operators prior to conducting an investigation.

(b) Inquiring confidential information: confidential information: Suspects were asked to inquire about others' date of birth, name, age, vehicle records, household registration records, ID pictures, and criminal records and leaked such information to consignors in violation of internal regulations.

(c) Administrative enforcement: Such as accepting from operators of linked trucks that transport overloaded sand and gravel, failing to effectively crack down on the illegal practice of overloading truck beds, or downgrading the severity classification of traffic accidents.

b. The category of construction category involved 51 people in 14 cases, and the main offenses included: government officials responsible for public works accepting bribes from vendors in the form of banquets, sexual favors, or cash. Taking advantage of the information and authority of civil servants to increase the approval rate of vendor applications for relevant subsidy programs from local governments, enabling them to pass the review by central authorities and receive the allocated funds. To obtain approval for building permits, developers invited the responsible government officials to participate in land acquisition projects and paid them bribes after the approval process. Members of the public, fearing political figures instigating protests, pressured local construction companies for bribes to obstruct project progress. Government officials in charge of supervising public works accepted bribes from contractors, assisting them in inflating construction quantities and conducting fraudulent inspections.

c. There were 38 people involved in 12 cases in the education category, and the main offenses included: taking advantage of government procurement projects by leaking confidential information to specific vendors before publicly announcing the bidding for procurement projects on the internet, resulting in unfair competition; collusion between faculty and familiar vendors to fraudulently obtain business funds from schools through false procurement projects and fake certificates; using their positions to fraudulently obtain training subsidies and other public funds through false receipts and fictitious teaching hour records; textbook vendors offering expensive camping equipment and free piano rentals to government officials responsible for evaluating bids, in order to secure the contract for supplying textbooks to the school.

d. There were 180 people in 48 cases in the others category. Typical cases included that county/city councilors used false "figurehead" or salaries to defraud county/city councils of assistant fees; civil servants overstated the prices of procurement items, requested bribes from suppliers, and illegal acceptance process in the process of handling government procurement tenders; fraudulently withdraw public funds, such as travel expenses, or misappropriating public property for personal use by taking advantage of their job positions.

Table 3.Statistics on Referred Cases from 2015 to 2023

Unit: Case

Category		2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Corruption/Malfeasance	Supervisory Management of Industry and Commerce	1	2	-	4	8	2	1	2	4	24
	Banking and insurance									1	1
	Taxation Affairs	3	1	2	1		2	-			9
	Customs Affairs					2	1			1	4
	Road Administration	1	1	-	2	4	5	3	-	2	18
	Transportation, Tourism, and Meteorology	-	1	2	-	6	2	3	1	1	16
	Justice					1		1	5	2	9
	Legal Affairs	5	5	1	2	4	3	1	2	2	25
	Law Enforcement	19	27	20	18	20	15	13	13	19	164
	Firefighting	-	2	2	4	1	1	1	1	1	13
	Construction	14	13	13	18	7	7	5	7	14	98
	Civil Affairs, Household Registration, Military Service and Land Administration	13	14	17	5	12	7	8	12	5	93
	Immigration and Coast Guard	-	2	1	2	1	3	5	9	1	24
	Environmental Protection	7	6	3	4	19	5	7	4	9	64
	Medical Care	1	1	4	4	5	1	5	3	4	28
	Social Welfare	3	2	1	2		1	1	1	1	12
	Education	10	7	6	5	10	12	19	16	12	97
	Agriculture, Forestry, Fishery, and Animal Husbandry	2	6	6	5	2	5	2	5	1	34
	River and Gravel Management	2	4	-	1	1		2	1	2	13
	Military Affairs	7	3	11	9	5	16	10	5	10	76
	Diplomatic Affairs	1						1	1		3
	National Property Management	-	4	1	-	2		1	1	2	11
	State-owned Enterprises	1	5	2	2	2	4	4	6	3	29
	Administrative Affairs	4	8	9	10	9	8	5	11	6	70
	Others	44	22	51	40	59	63	58	48	48	433
	Subtotal	138	136	152	138	180	163	156	154	151	1,368

Category		2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Non-Corruption/Non-Malfeasance	Supervisory Management of Industry and Commerce	-	1	-	-	1	3		-	2	7
	Banking and insurance								1		1
	Taxation Affairs								2		2
	Customs Affairs	-	1	1	1		-	1	-		4
	Road Administration	1	-	-	1		1		1	1	5
	Transportation, Tourism, and Meteorology	2	8	1	3	1	1	1	3	3	23
	Justice	-	-	2	12	9	21	8	12	16	80
	Legal Affairs	3	-	2	1	7	1	1	3	2	20
	Law Enforcement	-	2	-	4	2	1	3	3	1	16
	Firefighting	-	-	1	1	3	1	1	-		7
	Construction	5	10	2	14	6	11	7	8	10	73
	Civil Affairs, Household Registration, Military Service and Land Administration	1	4	2	-	-	1	1	1	3	13
	Immigration and Coast Guard	-	4	1	-	-	-	1	4	1	11
	Environmental Protection (land conservation)	17	18	27	39	27	28	45	60	36	297
	Medical Care	5	6	9	4	13	7	2	6	3	55
	Social Welfare	-	-	1	-				1	2	4
	Education	22	26	14	22	19	27	37	26	20	213
	Agriculture, Forestry, Fishery, and Animal Husbandry	-	7	9	10	11	17	17	10	17	98
	River and Gravel Management	2	6	4	2	9	2		-	1	26
	Military Affairs	9	14	19	14	27	15	13	18	15	144
	National Security Intelligence	1	-	-	-	-	-	-	-	-	1
	National Property Management	-	5	9	16	12	5	5	4	9	65
	State-owned Enterprises	9	23	13	20	18	23	16	20	27	169
	Administrative Affairs	-	1	2	2	7	2	2	2	3	21
	Others	168	57	92	118	133	119	105	102	108	1,002
	Subtotal	245	193	211	284	305	286	266	287	280	2,357
Total		383	329	363	422	485	449	422	441	431	3,725

A total of 280 cases of "non-corruption cases" were transferred in 2023, 784 people, including 33 civil servants and associate civil servants, 3 public opinion representatives and 748 non-public officials, a decrease of 7 cases compared with 2022 (862 people in 287 cases) or a decrease of 2.4% (7 cases/287 cases); the number of transferred criminal suspects decreased by 78 people, a decrease of 9.0% (78 people/862 people).

The investigation of "non-corruption/non-malfeasance cases" primarily begins after the verification of the evidence about the alleged involvement of public servants in corruption/malfeasance, where a portion of criminal evidence on corruption/malfeasance is deemed unclear, accompanied with other illegal acts, or the law a public servant has breached is other than the charge of corruption/malfeasance; thus, eventually, these are referred to the prosecutors' office as non-corruption/non-malfeasance cases. Of said types of cases, the content is often closely related to the public servants' ethics and government agencies' image even though the said public servants are not suspected of being involved in corruption/malfeasance directly. Consequently, the investigation of such types of cases also contributes greatly to establishing a clean government.

In 2015, the Ministry of Justice promulgated the "Categories and Principles of Special Notation for Corruption Cases" through an official letter. The Bureau classified the categories of corruption/malfeasance cases according to the new principles since then. Table 3 shows the statistical analysis based on the principles issued by the Ministry of Justice. According to the statistics based on the principles, law enforcement, construction, and education accounted for a higher percentage of "corruption/malfeasance cases" from 2015 to 2023. In most of the cases falling into law enforcement, police officers took advantage of their power or opportunity to maintain order, to investigate or seek to collude with casino operators, fraud syndicates or gangsters or request or receive bribes from them or blackmail the stakeholders. As investigations and bans had high mandatory power and required many people's cooperation in an agency, such corruption cases often had a chain effect and involved a large number of suspects. Most of the cases falling into construction and education were associated with public works projects and procurement, showing that unworthy public servants or elected representatives sought unlawful benefits mainly from government procurement.

(2) Statistics on Case Sources

Table 4. Statistics on Sources of Referred Cases in 2023

Unit: Case

Category	Active Discovery by the Bureau	Prosecutors Office	Report from the Public	Public Surrender	Governmental Ethics Authorities	Others	Total
Corruption / Malfeasance Cases	81	13	46	3	-	8	151
Non-corruption / Non-malfeasance Cases	98	99	41	-	1	41	280
Total	179	112	87	3	1	49	431

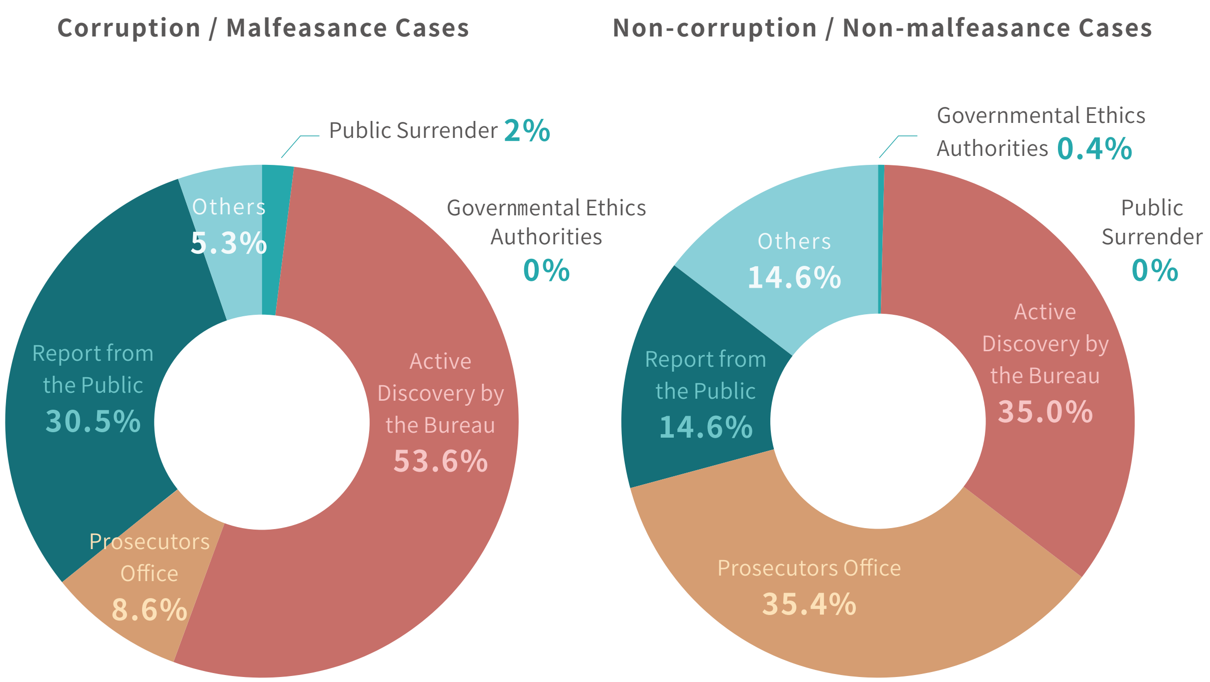

Figure 2.Ratio of Sources of Referred Cases in 2023

Table 4 depicts the number of sources of cases referred by the Bureau in 2023, and Figure 2 presents the ratio of sources of referred cases to all referred cases. The result of the analysis is as follows:

a. The top three sources were those actively discovered by the Bureau, handed over by prosecutors offices, and reported by the public. Among the sources of "corruption/malfeasance cases," the top two were those actively discovered by the Bureau and those reported by the public, while the top two sources of "non-corruption/non-malfeasance cases" were those handed over by prosecutors offices and actively discovered by the Bureau[2].

b. The sources actively discovered by the Bureau ranked first of all sources, accounting for about 41.5%(179 cases/431 cases), mainly due to the fact that the Bureau's special agents investigated their jurisdictions or used relations to uncover the evidence involved, and then voluntarily presented the case for investigation and reference. This shows that such sources are still the foundation of the Bureau’ s operation, as well as a unique and intangible asset in the implementation of the fight against corruption.

c. The number of cases established after investigation with sources handed over by prosecutors offices ranked second of all sources. It is obvious that the prosecutors' offices still have deep confidence in the Bureau's investigation capabilities and continue to hand over quality sources to the Bureau for investigation of corruption cases.

d. The number of established cases with sources reported by the public ranked third among all sources, showing that people are still willing to provide quality sources to the Bureau in the hope of eradicating malpractice.

e. The case was established after the source of the clues was provided by the government ethics departments. The ratio of cases to all clues is 0.2% (1 case/431 clues); since the establishment of the Agency Against Corruption (hereinafter referred to as the AAC), most sources of corruption/malfeasance cases discovered by the government ethics departments were referred to the AAC, and the number of cases referred to the Bureau for investigation was significantly reduced[3].

2
Cases where the special agents of the field offices of the Bureau have discovered or collected illegal information about a criminal suspect before notifying the Bureau for investigation and handling.

3
AAC was established on July 20, 2011. Before its establishment, the Bureau was the only judicial police agency for anti-corruption work in Taiwan. After AAC was established, the Bureau has worked with AAC to investigate corruption/malfeasance cases. Although corruption prevention work that had been implemented for many years was terminated, corruption case investigation and anti-corruption work continue. The greater impact of this change should be the external factor - sources. People are able to report corruption/malfeasance cases in another way; sources reported to the ethics departments of central and local governments are collected by AAC, which has a certain degree of impact on the number of sources accepted by the Bureau.

(3) Statistics on Applicable Laws

Tables 5 and 6 represent the key applicable laws of referred cases in 2023. A total of 431 cases were referred by the Bureau in 2023, including "corruption/malfeasance cases" and "non-corruption/non-malfeasance cases" as follows:

a. Corruption/Malfeasance Cases:

The largest number, 103 cases, was referred under the applicable laws stipulated in the Anti-Corruption Act, accounting for 68.2% (103 cases/151 cases). The top three applicable laws stipulated in the Anti-Corruption Act were Subparagraph 2, Paragraph 1, Article 5, fraudulently making others to deliver personal property or a third person's property under cover of legal authority (28 cases), Subparagraph 3, Paragraph 1, Article 5, demanding, taking or promising to take bribes or other unlawful profits by the acts that belongs to the official duties (20 cases), and Subparagraph 4, Paragraph 1, Article 6, directly or indirectly seeking unlawful gains for oneself or for others in matters under his charge or supervision (20 cases). Details are given in Table 7.

In addition to the cases referred under the applicable laws of Anti-Corruption Act, there were 48 cases referred under the applicable laws stipulated in the Criminal Code, accounting for 31.8% (48 cases/151 cases); among them, cases involving law enforcement were the highest (12 cases); in most cases, police officers were entrusted to leak confidential information in violation of internal regulations. Among the provisions of the Criminal Code based on which the cases were referred, Paragraph 1, Article 132, disclosing a document, plan, information, or another thing of a secret nature relating to matters other than national defense by a public official was mostly violated with 17 cases.

b. Non-corruption/Non-malfeasance Cases:

Among "non-corruption/non-malfeasance cases," 148 cases were referred under the Government Procurement Act, accounting for 52.9% (148 cases/280 cases), of which the majority were 111 referred cases, where a person who committed fraud or used any other illegal means to make the supplier unable to tender or caused the opening of tenders to have an incorrect result (commonly known as fraudulent bid rigging), as specified in Paragraph 3, Article 87; followed by 16 referred cases of attempted bid rigging, as specified in Paragraph 6, Article 87, and followed by Paragraph 5, Article 87, where a person borrowed or assumed another’ s name or certificate to tender, with the intent to adversely affect the result of procurement or to gain illegal benefits (commonly known as borrowed license bid rigging).

Table 5.Statistics on Key Applicable Laws of Referred Cases in 2023 (by Category)

Unit: Case

Category \ Applicable Laws		Anti-Corruption Act	Government Procurement Act	Criminal Code	Others	Total
Corruption/Malfeasance	Supervisory Management of Industry and Commerce	3		1		4
	Banking and insurance	1				1
	Customs Affairs	1				1
	Road Administration	1		1		2
	Transportation, Tourism, and Meteorology	1				1
	Justice	1		1		2
	Legal Affairs	2				2
	Law Enforcement	7		12		19
	Firefighting	1				1
	Construction	14				14
	Civil Affairs, Household Registration, Military Service and Land Administration	3		2		5
	Immigration and Coast Guard	1				1
	Environmental Protection	8		1		9
	Medical Care	2		2		4
	Social Welfare	1				1
	Education	8		4		12
	Agriculture, Forestry, Fishery, and Animal Husbandry	1				1
	River and Gravel Management	1		1		2
	Military	9		1		10
	State-owned Property	2				2
	State-owned Enterprises	2		1		3
	Administrative Affairs	4		2		6
	Others	29		19		48
	Subtotal	103	-	48	-	151

Category \ Applicable Laws		Anti-Corruption Act	Government Procurement Act	Criminal Code	Others	Total
Non-Corruption / Non-Malfeasance	Supervisory Management of Industry and Commerce		1	1		2
	Road Administration		1			1
	Transportation, Tourism, and Meteorology		2	1		3
	Justice			9	7	16
	Legal Affairs		2			2
	Law Enforcement			1		1
	Construction		10			10
	Civil Affairs, Household Registration, Military Service and Land Administration			3		3
	Immigration and Coast Guard			1		1
	Environmental Protection (land conservation)		6	4	26	36
	Medical Care		3			3
	Social Welfare			2		2
	Education		15	4	1	20
	Agriculture, Forestry, Fishery, and Animal Husbandry		4	3	10	17
	River and Gravel Management		1			1
	Military		14	1		15
	State-owned Property			2	7	9
	State-owned Enterprises		24	3		27
	Administrative Affairs		1	2		3
	Others		64	20	24	108
	Subtotal	-	148	57	75	280
Total		103	148	105	75	431

Table 6.Statistics on Key Applicable Laws of Referred Cases in 2023 (by Applicable Laws)

Category	Applicable	Article	Paragraph	Subparagraph	Reasons and Details	Number of Cases	Subtotal
Corruption/ Malfeasance	Anti-Corruption Act	4	1	1	Stealing or misappropriating public equipment or properties.	5	103
				2	Acquiring valuables or property through the use of undue influence, blackmail, forced acquisition, forced seizure, or forced collection.	6	
				3	Inflating the prices and quantities of, or taking kickbacks from, public works or procurements under his or her charge.	3	
				5	Demanding, taking or promising to take bribes or other unlawful profits by the acts that violate the official duties.	13	
		5	1	2	Fraudulently making others to deliver personal property or a third person's property under cover of legal authority.	28	
				3	Demanding, taking or promising to take bribes or other unlawful profits by an act that belongs to the official duties.	20	
		6	1	4	Directly or indirectly seeking unlawful gains for oneself or for others in matters under his or her charge or supervision while clearly knowing the act violates the law, the statutes or orders authorized by the law.	20	
		others				8	
	Criminal Code	132	1		Public servants disclosing a non-state secret (excluding national defense secrets) without authorization	17	48
			3		A non-public servant disclosing a non-state secret (excluding national defense secrets) without authorization	2	
		134			Regulations of punishment increase on public servants that commit offenses	4	
		213			A public servant fraudulently filling in something on official documents	9	
		339			Offense of fraud	10	
		342	1		Breach of trust	2	
		Others				4	
	Subtotal						151

Category	Applicable	Article	Paragraph	Subparagraph	Reasons and Details	Number of Cases	Subtotal
Non-Corruption / Non-Malfeasance	Government Procurement Act	87	3		Bid rigging	111	148
			4		Illegal joint bidding	1	
			5		Bidding in the name of others	14	
			6		Attempt under Paragraphs 1, 3, and 4 of Article 87	16	
		88	1		Crime of illegal examination for profit	3	
		89	1		Crime of leaking procurement secrets	3	
	Criminal Code	132	1		Public servants disclosing a non-state secret (excluding national defense secrets) without authorization	2	57
			3		A non-public servant disclosing a non-state secret (excluding national defense secrets) without authorization	2	
		190-1	2		Offense of poisoning	2	
		320	2		Larceny of real estate	7	
		336			Offense of embezzlement	4	
		339			Offense of fraud	31	
		Others				9	
	Waste Disposal Act					25	25
	Regional Plan Act					18	18
	Soil and Water Conservation Act					13	13
	Attorney Regulation Act					8	8
	Slope land Conservation and Utilization Act					5	5
	Air Pollution Control Act					3	3
	Urban Planning Law					2	2
	Water Pollution Control Act					1	1
	Subtotal						280
Total							431

As mentioned before, unworthy public servants or elected representatives sought unlawful benefits mainly from government procurement; therefore, the Bureau focused the clues to corruption on such cases. The clues to some of the aforesaid cases investigated by the Bureau under the Government Procurement Act were the collusion of public servants; however, upon investigation, it turned out to be bidders’ malpractice, and the bidders were referred to the prosecutors’ offices according to the Government Procurement Act as "non-corruption/non-malfeasance cases." Such cases were the incidental results of the Bureau’ s anti-corruption work, which curbed unworthy suppliers’ damage to the free market, promoted fair competition and maintained the quality of public constructions; they were also beneficial to the establishment of an uncorrupt government image.

Among "non-corruption/non-malfeasance cases," 75 cases were referred under other laws, accounting for 26.8% (75 cases/280 cases). These laws included the Waste Disposal Act (25 cases), the Regional Plan Act (18 cases), Soil and Water Conservation Act (13 cases), the Attorney Regulation Act (8 case), the Slopeland Conservation and Utilization Act (5 cases), the Air Pollution Control Act (3 cases), the Urban Planning Law (2 cases), as well as the Water Pollution Control Act (1 case).

57 cases were referred under the Criminal Code, accounting for 20.4% (57 cases/280 cases) of which the majority were 31 referred cases where fraud was committed, as prescribed in Article 339, and followed by 7 cases where the offense unlawful occupancy was committed, as prescribed in Paragraph 2, Article 320.

To implement the government's policy of promoting green energy and promote the sustainable development of the industries, the Bureau formulated the collaborative implementation program on the "Strong Crackdown on Crimes that Obstruct the Development of the Green Energy Industry" on April 26, 2021 in alignment with the Ministry of Justice's policy on massive crackdown on crimes that obstruct the development of the green energy industry and mobilized all the Bureau’ s regional offices (workstations) to comprehensively collect information on crimes that obstruct the development of green energy and formally investigate a case in real time.

Since the implementation of this program, in addition to cooperating with the Taiwan High Prosecutors Office to strengthen the investigation into the crimes that obstruct the development of the green energy industry in various places, the Bureau, to improve the investigation capabilities, held the Seminar on the Program on Strong Crackdown on Crimes that Obstruct the Development of the Green Energy Industry, at which personnel at various offices (workstations) outside the Bureau and located in the green energy development areas were invited to exchange experiences in investigation and jointly discuss the types, patterns, and methods of crimes that obstruct the development of the green energy industry.

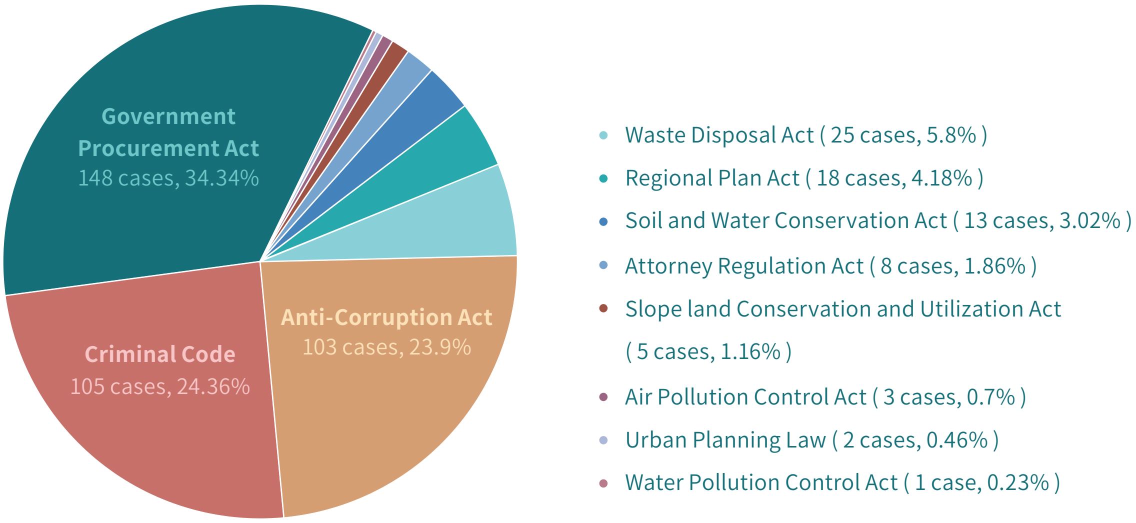

Figure 3.Ratio of Key Applicable Laws of Referred Cases in 2023 (by Number of Cases)

During 2023, the Bureau had investigated and referred a total of four cases, in which the central or local authorities, civil servants, or public opinion representatives took advantage of their positions to extort benefits from companies in this industry or engage in bribery. The subjects involved include the county council speaker and public representatives (as in prosecution case 6). We have achieved fruitful results. With the crimes that obstruct the development of the green energy industry rooted out, the government can successfully achieve the goals of energy security, environmental sustainability, and green economy.

Figure 3 shows the ratio of cases referred in 2023 by key applicable laws. Table 7 depicts the number of cases referred over the past 10 years by key applicable laws.

For the anti-corruption cases investigated by the Bureau, the applicable laws over the years have mainly been the Anti-Corruption Act, the Government Procurement Act, and the Criminal Code. In 2023, of the 431 cases referred, 148 cases were referred under the Government Procurement Act, accounting for 34.3% of all referred cases (148 cases/431 cases); 105 cases were referred under the Criminal Code, accounting for 24.4% of all referred cases (105 cases/431 cases); 103 cases were referred under the Anti-Corruption Act, accounting for 23.9% of all referred cases (103 cases/431 cases); 75 cases were referred under other laws, accounting for 17.4% of all referred cases (75 cases/431 cases). Most of the referred cases were "non-corruption/non-malfeasance cases," and the environmental protection cases were referred mainly under the Waste Disposal Act, the Soil and Water Conservation Act, and the Regional Plan Act.

Table 7.Statistics on Key Applicable Laws of Referred Cases over the Past 10 Years (by Number of Cases)

Name of Law \ Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Government Procurement Act	169	179	127	115	122	141	129	118	134	148
Anti-Corruption Act	145	115	119	119	110	137	119	125	111	103
Criminal Code	132	63	64	73	98	121	120	88	107	105
Waste Disposal Act	18	10	8	17	25	23	26	41	43	25
Regional Plan Act	14	7	5	11	17	18	22	25	25	18
Soil and Water Conservation Act	10	3	4	12	32	32	22	11	11	13
Urban Planning Law	2	-	-	7	1	7	4	7	-	2
Slope land Conservation and Utilization Act	7	-	1	3	4	1	1	2	2	5
Attorney Regulation Act	-	1	-	2	3	3	5	1	6	8
Forestry Act	1	1	-	2	1	1	-	2	-	-
Air Pollution Control Act	-	-	-	-	3	1	-	2	1	3
Water Pollution Control Act	1	1	-	-	2	-	1	-	-	1
Business Entity Accounting Act	-	-	-	-	1	-	-	-	-	-
Trade Secret Act	-	-	-	-	1	-	-	-	-	-
Building Act	-	-	-	-	1	-	-	-	-	-
Banking Act	-	-	-	-	1	-	-	-	-	-
Public Servant Service Act	3	1	-	1	-	-	-	-	-	-
Simple Life Insurance Act	-	-	-	1	-	-	-	-	-	-
Criminal Code of the Armed Forces	-	-	1	-	-	-	-	-	-	-
Wildlife Conservation Act	-	-	-	-	-	-	-	-	-	-
Personal Data Protection Act	-	1	-	-	-	-	-	-	-	-
Political Donations Act	-	1	-	-	-	-	-	-	1	-
Total	502	383	329	363	422	485	449	422	441	431

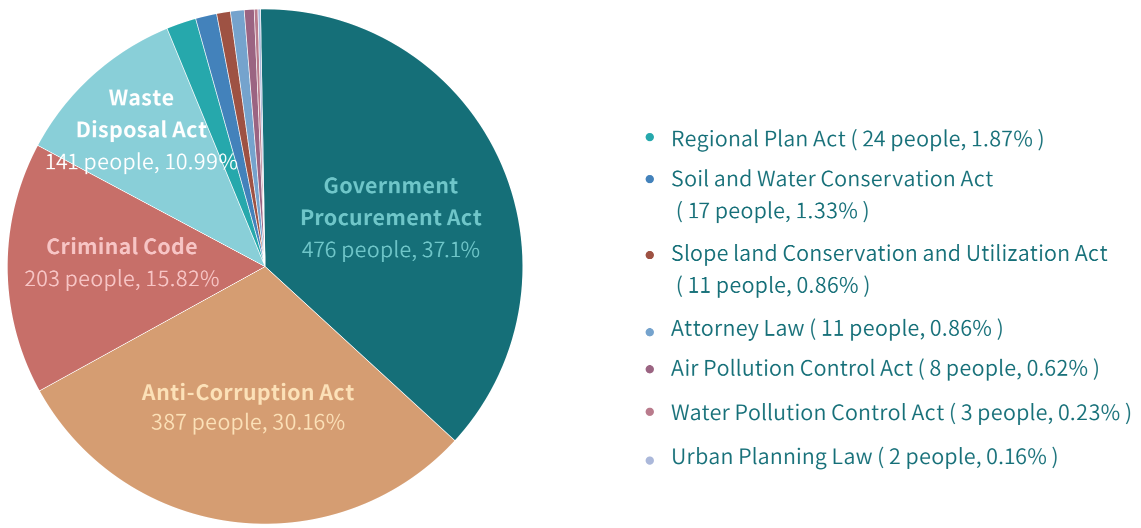

Figure 4.Ratio of Key Applicable Laws of Referred Cases in 2023 (by Number of People)

Table 8 depicts the number of suspects referred over the past 10 years by key applicable laws. Figure 4 shows the ratio of suspects referred in 2023 by key applicable laws. In 2023, the number of criminal suspects referred under the Government Procurement Act was 476, accounting for 37.1% of all referred cases (476 people/1,283 people); 387 suspects were referred under the Anti-Corruption Act, accounting for 30.2% of all referred cases (387 people/1,283 people), followed by 203 suspects referred under the Criminal Code, accounting for 15.8% of all referred cases (203 people/1,283 people). Based on the data from the past 10 years, the top three applicable laws under which cases were referred were the Anti-Corruption Act, the Government Procurement Act, and the Criminal Code. The number of suspects referred under the Waste Disposal Act under other laws was ranked fourth over the past 10 years.

Table 9 demonstrates the applicable provisions for the cases referred under the Anti-Corruption Act over the past 10 years. The top four provisions being violated were Subparagraph 2, Paragraph 1, Article 5, fraudulently making others deliver personal property or a third person’ s property under cover of legal authority (389 cases); Subparagraph 4, Paragraph 1, Article 6, directly or indirectly seeking unlawful gains for oneself or for others for matters under his charge or supervision (230 cases); Subparagraph 3, Paragraph 1, Article 5, demanding, taking or promising to take bribes or other unlawful profits for matters related to their official duties (201 cases); Subparagraph 5, Paragraph 1, Article 4, demanding, taking, or promising to take bribes or other unlawful profits for matters related to their official duties (163 cases). The aforesaid provisions also occupied the top four places in the respective years.

Table 8.Statistics on Key Applicable Laws of Referred Cases over the Past 10 Years (by Number of Suspects)

Name of Law / Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Government Procurement Act	504	577	440	413	411	383	421	402	393	476
Anti-Corruption Act	831	631	493	333	365	565	849	464	569	387
Criminal Code	327	183	182	202	385	260	280	182	271	203
Waste Disposal Act	67	20	28	74	105	85	137	248	214	141
Regional Plan Act	19	10	9	18	30	39	49	34	50	24
Soil and Water Conservation Act	21	6	6	15	50	38	23	12	16	17
Urban Planning Law	2	-	-	11	6	13	8	13	-	2
Slope land Conservation and Utilization Act	12	-	3	6	4	1	1	3	3	11
Attorney Regulation Act	-	1	-	3	4	6	6	2	9	11
Forestry Act	1	13	-	7	3	2	-	10	-	-
Air Pollution Control Act	-	-	-	-	7	2	-	6	10	8
Water Pollution Control Act	2	7	-	-	6	-	1	-	-	3
Business Entity Accounting Act	-	-	25	25	25	-	-	-	-	
Trade Secret Act	-	-	-	-	1	-	-	-	-	
Building Act	-	-	-	-	4	-	-	-	-	
Banking Act	-	-	-	-	3	-	-	-	-	
Money Laundering Control Act	-	-	2	-	4	-	-	-	-	
Narcotics Hazard Prevention Act	-	-	-	-	2	-	-	-	-	
Tax Collection Act	-	-	-	-	5	-	-	-	-	
The Smuggling Penalty Act	-	-	-	-	10	-	-	-	-	
Public Servant Service Act	3	1	-	1	-	-	-	-	-	
Simple Life Insurance Act	-	-	-	1	-	-	-	-	-	
Criminal Code of the Armed Forces	-	-	1	-	-	-	-	-	-	
Wildlife Conservation Act	-	-	1	-	-	-	-	-	-	
Personal Data Protection Act	-	1	-	-	-	-	-	-		
Political Donations Act	-	1	-	-	-	-	-	-	1	
Total	1,789	1,451	1,190	1,109	1,430	1,394	1,775	1,376	1,536	1,283

Table 9.Table Statistics on Key Applicable Laws of Referred Cases over the Past 10 Years
(in Accordance with the Anti-Corruption Act)

Unit: Case

Article	Paragraph	Subparagraph	Reasons and Details	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	Ranking
4	1	1	Stealing or misappropriating public equipment or properties.	7	8	12	3	4	7	10	5	7	5	68	5
4	1	2	Acquiring valuables or property through the use of undue influence, blackmail, forced acquisition, forced seizure, or forced collection.	5	4	3	3	6	1	6	2	3	6	39	
4	1	3	Inflating the prices and quantities of, or taking kickbacks from, public works or procurements under his or her charge.	10	3	6	5	7	7	8	4	12	3	65	
4	1	5	Demanding, taking or promising to take bribes or other unlawful profits by the acts that violate the official duties.	25	15	30	14	17	15	11	10	13	13	163	4
4	2		Attempt as in from Subparagraphs 1 to 4, Paragraph 1, Article 4	-	-	-	-	-	1	-	-	-	-	1	
5	1	1	Withdrawing or withholding public funds without authorization with an intent to profit, or unlawfully collecting taxes or floating government bonds.	-	-	-	-	1	-	-	-	-	-	1	
5	1	2	Fraudulently making others to deliver personal property or a third person's property under cover of legal authority.	24	26	32	52	43	54	40	48	42	28	389	1
5	1	3	Demanding, taking or promising to take bribes or other unlawful profits by an act that belongs to the official duties.	25	22	10	13	18	31	21	26	15	20	201	3
6	1	3	Stealing or misappropriating private property or equipment that is in his or her possession due to official position but not for official use.	3	7	-	1	2	2	1	2	-	2	20	
6	1	4	Directly or indirectly seeking unlawful gains for oneself or for others in matters under his or her charge or supervision while clearly knowing the act violates the law, the statutes or orders authorized by the law.	43	28	24	27	9	17	21	26	15	20	230	2
6	1	5	Directly or indirectly seeking unlawful gains for oneself or for others in matters under his charge or supervision while clearly knowing the act violates the law, the statutes or orders authorized by the law, the mandate of the position, the self-governance statute, the self-governance regulations, the rules of commission, or the code for regulating unspecified people that have the effect of the law and thereby having gained profits.	1	-	1	1	-	1	-	1	1	2	8	

Article	Paragraph	Subparagraph	Reasons and Details	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	Ranking
6-1			If the prosecutor has found during the investigation that the said person, his or her spouse or their minor children have had inconsistent increase in property or income at the time of the committing the offense or within three years thereafter, the suspect may be ordered to make an account of the suspicious property, and the person fails to make a account with reasonable excuse, cannot provide a justifiable explanation, or makes a false account.	1	-	-	-	-	-	1	-	-	-	2	
7			Personnel who are involved in investigation, prosecution, or adjudication duties and commit the offenses specified in Subparagraph 5, Paragraph 1, Article 4, or Subparagraph 3, Paragraph 1, Article 5.										1	1	
11	1		Any person who tenders a bribe or other unjust valuables, promises to give anything of value or gives anything of value to a person subject to Article 2 of the Act in return for that person's performing or omitting against his or her official duties.	1	2	-	-	1	1	-			1	6	
11	2		Any person who tenders a bribe or other unjust valuables, promises to give anything of value or gives anything of value to a person subject to Article 2 of the Act in return for that person's performing or omitting not against his or her official duties.	-	-	-	-	2	-	-	1	3		6	
11	3		Civil servants from foreign countries, Mainland China, Hong Kong or Macao who engage in the first two acts in connection with cross-border trade, investment or other commercial activities.										1	1	
11	4		Those who commit the offenses listed in the previous three items without having the status of personnel as defined in Article 2.										1	1	
13	1		The immediate superior who has actual or direct proof that a person under his/her supervision has committed one or more of the acts listed in the Act and has covered up for the case without exposing it to the competent authorities.	-	-	1	-	-	-	-			-	1	
Total				145	115	119	119	110	137	119	125	111	103	1,203	

In 2023, a total of 103 cases, all of which were "corruption/malfeasance cases", were mainly referred under the Anti-Corruption Act, accounting for 23.9% of all referred cases (103 cases/431 cases), in which 28 cases were related to the crime of fraudulently making others deliver personal property or a third person’ s property under cover of legal authority, as stipulated in Subparagraph 2, Paragraph 1, Article 5, followed by 20 referred cases regarding the crime of demanding, taking or promising to take bribes or other unlawful profits for matters related to their official duties, as stipulated in Subparagraph 3, Paragraph 1, Article 5, and 20 referred cases regarding the crime of directly or indirectly seeking unlawful gains for oneself or for others in matters under his charge or supervision, as stipulated in Subparagraph 4, Paragraph 1, Article 6. The aforesaid crimes are described separately as follows:

a. Fraudulently making others deliver personal property or a third person’ s property under cover of legal authority, as stipulated in Subparagraph 2, Paragraph 1, Article 5

This is a crime often committed by public servants. Such crime can be broadly classified into two categories: (1) use false “figurehead”, invoices or other certificates to defraud public funds from relevant agencies, such as declaring travel expenses or meal expenses that were inconsistent with actual spending, applying for subsidies by concealing facts, or declaring assistant fees with a false list of assistants; and (2) defraud the public or suppliers of money as they were not familiar with the content of the public servants' administrative duties, the scope of public power, or operating regulations, such as exaggerating the influence of their powers to deceive the public that they can assist in obtaining land development benefits.

Usually, the first category accounts for the majority, by which the suspects take the opportunity to request funding knowing that the cost is not paid, fake transactions, not holding activities, or not executing duties/task but presenting fake documents or invalid staff roster to apply for reimbursement in order to profit through such cheating ways. In addition to government agencies, law enforcement, and the military, the suspects included village chiefs, township council representatives, county/city councilors, and other elected public servants.

Among the 28 cases referred under this crime in 2023, there were 14 cases, in which civil servants, public representatives, and township mayors swindled the government out of subsidies and funds with false receipts or documents; 9 cases, in which public representatives fraudulently applied for public assistant subsidies from the councils or legislature with false "figureheads" or false salaries or applied for attendance fees by signing in fraudulently; 3 cases, in which public servants fraudulently claimed attendance pay, activity expenses, travel expenses, transportation expenses, and overtime pay or meal expenses for overtime based on false attendance records; 2 cases, in which civil servants exaggerate the influence of their authority to defraud the public.

b. Demanding, taking or promising to take bribes or other unlawful profits by acts that do not violate official duties, as stipulated in Subparagraph 3, Paragraph 1, Article 5

A total of 20 referred cases were related to this crime, among which 10 cases were associated with government procurement. The main offenses were as follows: public servants designated the awarded suppliers that had participated in the design planning in violation of the Government Procurement Act; public servants accepted bribes so as not to find faults with supplies in the acceptance or payment application process.

Other non-government procurement cases were as follows: Elected representatives accepted bribes from businesses to put pressure on government agencies or coordinating support for businesses in the legislature to help the businesses obtain benefits; public servants accepted bribes from businesses to handle relevant business; public servants used business inspection opportunities to request the inspected party to pay for their personal overseas travel expenses, thereby gaining unlawful benefits; The police exploit loopholes in the Road Traffic Management and Penalty Act to issue false fines to license plate owners, resulting in the vehicle owners avoiding the loss of being unable to use their vehicles during the six-month suspension period.

c. Directly or indirectly seeking unlawful gains for oneself or for others in matters under his charge or supervision as stipulated in Subparagraph 4, Paragraph 1, Article 6

There were 20 cases in which the suspects were prosecuted under the crime of directly or indirectly seeking unlawful gains for oneself or for others in matters under their charge or supervision. Among the cases, the public servants knew that the relevant bidding information must not be leaked to specific suppliers but they still provided information to them so that specific suppliers won the bid; they knew that suppliers engaged in collusive bidding but still did not cancel the bid, and covered up for them to win a bid; they passed an acceptance test even though they knew a supplier’ s construction progress lagged behind and it could not complete the work as required in the contract when the contract performance deadline expired to allow it to obtain project funds; they tied specific qualifications within the bidding specifications so that specific supplies could win bids.

Other cases that are not related to government procurement. For example, customs officers failed to conduct inspections as required and deliberately allowed the smuggling of electronic cigarettes; members of the cleaning units covered for the suppliers to transport or handle illegal wastes.

Table 10.Table Statistics on Key Applicable Laws of Referred Cases over the Past 10 Years
(in Accordance with the Criminal Code)

Unit: Case

Article	Paragraph	Reasons and Details	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	Ranking
123	1	Quasi bribery-taking	1	-	-	-	-	-	-	-	-	-	1	
129	2	A public servant intercepting or embezzling money or objects that should be issued to people	-	-	-	1	-	-	-	2	-	-	3	
132	1	A public servant disclosing a non-state secret (excluding national defense secrets) without authorization	12	-	6	7	10	15	15	10	10	19	104	4
	2	A public servant disclosing a non-state secret (excluding national defense secrets) without authorization due to negligence	-	-	2	3	-	3	-	5	3	1	17	
	3	A non-public servant disclosing a non-state secret (excluding national defense secrets) without authorization	-	4	-	1	2	-	-	4	8	4	23	
134		Regulations of punishment increase on public servants that commit offenses	-	-	1	5	2	3	1	1	3	4	20	
138		A public servant damaging any document under management by means of official duties	-	-	-	-	-	-	-	-	1	-	1	
157		Luring someone to enter a lawsuit and then taking the case	1	-	-	-	-	-	1	-	-	-	2	
158	1	A person posing as a public official and exercising functions and power as such	-	-	-	-	-	-	1	-	-	2	1	
159		Openly and without authority wearing the uniform or badge or making use of the official title of a public servant	-	-	-	1	-	1		-	-	1	2	
163	1	A public servant setting free or facilitating the escape of any person under his/her custody	-	-	-	-	-	-	1	-	-	-	1	
165		Destruction of criminal evidence	1	-	-	-	-	-	1	-	-	-	2	
169	1	Malicious accusation	1	-	-	-	1	-	-	-	-	-	2	
176		Offense of arson	-	-	-	-	-	-	-	-	1	-	1	
185	3	Offense of attempting to endanger the safety of public traffic	-	-	1	-	-	-	-	-	-	-	1	
187-2	1	Offense of nuclear radiation emissions	-	-	1	-	-	-	-	-	-	-	1	
190-1		Offense of poisoning	-	-	-	-	-	1	-	-	-	2	1	
210		Offense of forging or altering private documents	6	1	1	2	-	2	1	-	1	-	14	
211		Offense of forging or altering official documents	2	-	-	4	2	-	-	1	-	1	10	
213		A public servant fraudulently filling in something on official documents	7	10	9	13	14	13	4	11	21	10	112	3
214		Causing a public servant to make fraudulent entries into official documents	1	-	1	1	1	9	2	2	-	1	18	
215		Fraudulently filling in something on private documents due to business	1	2	2	1	1	3	4	4	5	-	23	
216		Using the forged, falsified, or false information entry documents	5	-	-	5	5	6	12	6	1	3	43	5
217	1	Forging a seal, the impression of a seal, or a signature	-	-	1	-	-	-	-	-	-	-	1	
	2	Using a seal, the impression of a seal without authority	1	-	1	-	-	-	-	-	-	-	2	
231	2	A public servant harboring a person who makes a male or female to have sexual intercourse or make an obscene act with a third person	1	-	-	-	-	-	-	-	1	-	2	

Article	Paragraph	Reasons and Details	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	Ranking
268		A person intending to make a profit and furnishing place for gambling or assembling persons to gamble	1	-	-	-	-	-	1	-	-	-	2	
270		A public servant harboring the offenses of gambling	-	-	-	-	-	1	-	-	1	-	2	
276	2	Negligently causing the death of another on the occasion of profession or business	-	-	-	-	1	-	-	-	-	-	1	
304	1	Offense of coercion	1	1	-	-	-	-	-	-	-	-	2	
305		Offense of intimidation	-	-	-	-	1	-	-	-	-	-	1	
320	1	Offense of larceny	4	14	-	4	2	1	-	2	-	-	27	
	2	Larceny of real estate	42	-	6	8	23	18	10	9	8	7	131	2
321	1	Larceny accompanied with gangs or weapons, or by way of intrusion, or performing at night	-	-	1	-	-	2	-	-	-	-	3	
335	1	Offense of embezzlement	1	3	-	1	1	-	1	-	1	-	8	
336	1	Embezzling properties possessed on the occasion of official matters or public welfare	-	2	2	1	-	-	1	3	3	4	16	
	2	Embezzling properties possessed on the occasion of profession or business	2	-	1	2	2	6	6	-	-	1	20	
339	1	Fraud (illegally gaining properties)	26	23	21	8	23	26	43	21	34	37	262	1
	2	Fraud (illegally gaining profits)	-	2	-	1	2	3	6	-	2	4	20	
	3	Attempt on fraud	2	-	1	-	-	1	2	-	1	-	7	
339-4	1	Offense of aggravated fraud	-	-	-	-	1	-	2	2	1	1	7	
	2	Attempt on aggravated fraud	-	-	2	1	1	-	-	2	-	-	6	
342	1	Breach of trust	13	1	3	3	3	7	5	3	1	3	42	6
	2	Attempt on breach of trust	-	-	1	-	-	-	-	-	-	-	1	
Total			132	63	64	73	98	121	120	88	107	105	966	

Table 10 shows the number of cases referred under the applicable laws prescribed in the Criminal Code over the past 10 years, including common fraud (262 cases), as stipulated in Paragraph 1, Article 339; the offense of occupying real property (131 cases), as stipulated in Paragraph 2, Article 320; the offense of making a false entry in an official document (112 cases), as stipulated in Article 213; the defense of public servants disclosing secrets relating to matters other than national defense (104 cases), as stipulated in Paragraph 1, Article 132; the offense of forging or altering documents, or making a false entry (43 cases), as stipulated in Article 216, the offense of breach of trust (42 cases), as stipulated in Paragraph 1, Article 342; and most of the aforesaid crimes also came out on top in the respective years.

In 2023, a total of 105 cases, including 48 "corruption/malfeasance cases" and 57 "non-corruption/non-malfeasance cases," were referred under the Criminal Code, accounting for 24.4% of all referred cases (105 cases/431 cases).

The "corruption/malfeasance cases" mostly belonged to the offense of disclosing secrets relating to matters other than national defense, such as public servants leaking others' personal information or procurement staff leaking confidential tender documents, as stipulated in Article 132 of the Criminal Code of the Republic of China, or the offense of fraud committed by public servants as stipulated in Article 339 of the Criminal Code of the Republic of China for falsely reporting travel expenses that do not align with the actual amount spent on business trips, followed by making a false entry in an official document, as stipulated in Article 213 or Article 216 of the Criminal Code of the Republic of China.

The "non-corruption/non-malfeasance cases" were mostly the offense of fraud, including the public servants, personnel of state-owned enterprises, and public and private school teachers defrauding government funds, as stipulated in Article 339 of the Criminal Code of the Republic of China, as well as the offense of illegal gravel mining or unlawful occupancy of national territories by members of the public, as stipulated in Article 320 of the Criminal Code of the Republic of China.

(4) Statistics on Suspects

Tables 11 and 12 show the identity and gender of suspects referred over the past 10 years. Figure 5 shows the ratio of suspects referred by gender and status over the past 10 years.

Of the 1,283 criminal suspects referred in 2023, 1,038 were male suspects, accounting for 80.9% (1,038 people/1,283 people). High, medium, and low-ranking male public servant suspects accounted for 87.5% (28 people/32 people), 80.2% (85 people/106 people), and 81.5% (44 people/54 people), respectively. The proportion of males in corruption/malfeasance cases was significantly higher than that of females, and the historical data also showed the same trend.

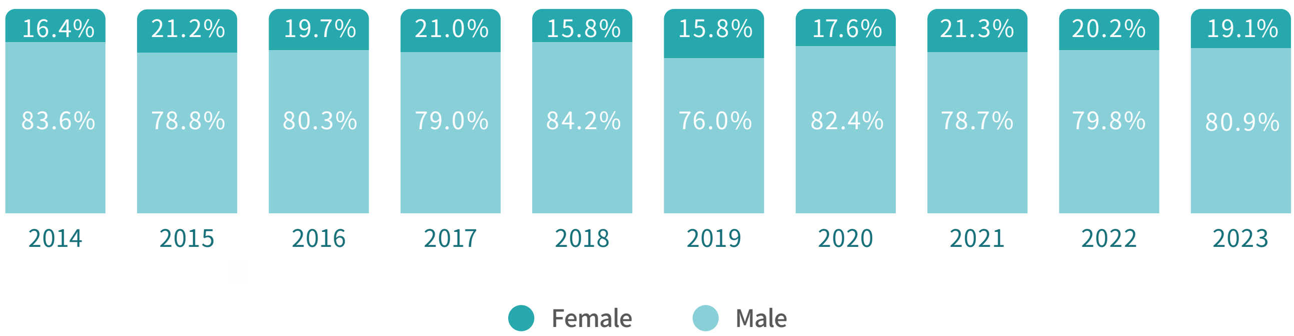

Figure 5.Ratio of Suspects' Gender in Referred Cases over the Past 10 Years

Table 11.Table Statistics on Suspect Profiles in Referred Cases over the Past 10 Years (by Status and Gender)

Unit: Person

Category / Year	Public Servant												Non-public Servant		Total	
	High-ranking Public Servant		Middle-ranking Public Servant		Low-ranking Public Servant		Quasi Public Servant		Public Representative		Subtotal					
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
2014	72	1	162	25	86	9	101	33	18	3	439	71	1,057	222	1,496	293
2015	32	2	110	17	115	16	27	11	14	5	298	51	845	257	1,143	308
2016	25	4	111	19	103	30	60	11	10	7	309	71	646	164	955	235
2017	21	5	133	28	65	13	6	-	15	9	240	55	636	178	876	233
2018	34	4	122	15	85	6	12	3	16	3	269	31	915	191	1,184	222
2019	47	4	119	33	61	16	25	13	14	8	266	74	793	261	1,059	335
2020	23	4	93	18	62	14	49	12	22	7	249	55	1,213	258	1,462	313
2021	22	3	91	7	77	14	36	8	27	18	253	50	830	243	1,083	293
2022	22	2	107	13	109	18	53	21	10	7	301	61	925	249	1,226	310
2023	28	4	85	21	44	10	33	9	22	5	212	49	826	196	1,038	245
Total	326	33	1,133	196	807	146	402	121	168	72	2,836	568	8,686	2,219	11,522	2,787

Table 12.Statistics on Suspect Profiles in Referred Cases over the Past 10 Years (by Job Title)

Unit: Person

Category / Year	Public Servant						Non-public Servant	Total
	High-ranking Public Servant	Middle-ranking Public Servant	Low-ranking Public Servant	Quasi Public Servant	Public Representative	Subtotal		
2014	73	187	95	134	21	510	1,279	1,789
2015	34	127	131	38	19	349	1,102	1,451
2016	29	130	133	71	17	380	810	1,190
2017	26	161	78	6	24	295	814	1,109
2018	38	137	91	15	19	300	1,106	1,406
2019	51	152	77	38	22	340	1,054	1,394
2020	27	111	76	61	29	304	1,471	1,775
2021	25	98	91	44	45	303	1,073	1,376
2022	24	120	127	74	17	362	1,174	1,536
2023	32	106	54	42	27	261	1,022	1,283
Total	359	1,329	953	523	240	3,404	10,905	14,309

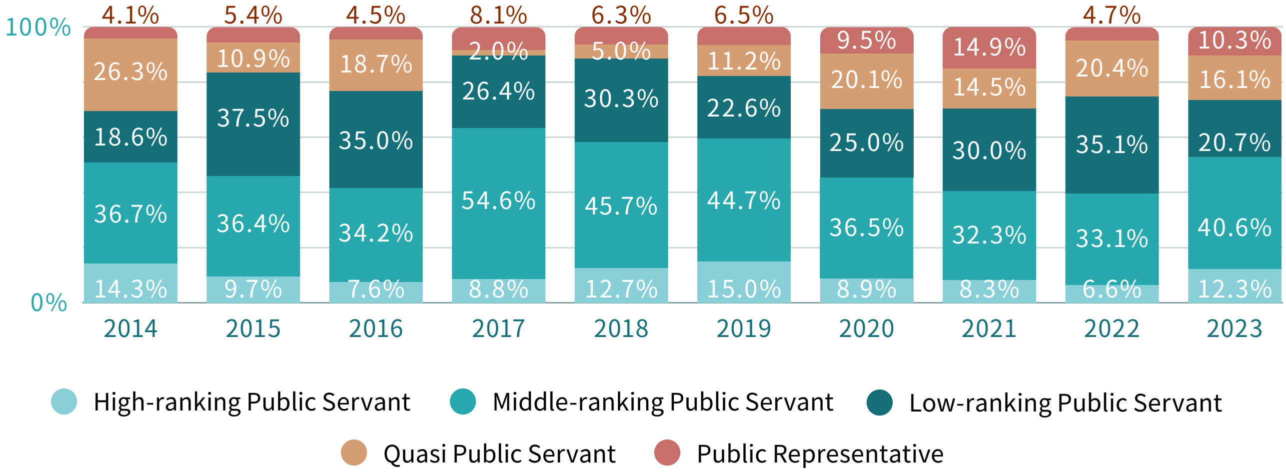

Figure 6.Ratio of Public Servants' Status in Referred Cases over the Past 10 Years

Figure 6 shows the proportion of the referred public servants, quasi-public servants, and elected representatives in the past 10 years. In 2023, the medium-ranking public servants accounted for the highest proportion, 40.6%, followed by low-ranking public servants, 20.7%, then by quasi-public servants, 16.1%, and finally by elected representatives, 10.3%.

Table 13 shows the number of suspects referred in 2023 by key applicable laws. In 2023, a total of 137 public servants, quasi-public servants, and elected representatives were referred under the Anti-Corruption Act, which was the most widely applicable law to public servants suspected of corruption/malfeasance. Among 136 non-public servants referred under the Anti-Corruption Act, 72 of them committed corruption/malfeasance stipulated in Articles 4 to 6 regarding public servants, and 64 of them committed bribery, as stipulated in Article 11. The bribe recipients included members of the Legislative Yuan, local elected representatives, elected heads or managers, village chiefs, central or local public servants, military personnel, police officers, coast guard personnel, and personnel of state-owned enterprises.

As for individual cases, the largest number of people referred under the Anti-Corruption Act was 12. These individuals were professors and technicians from a specific national university of science and technology who were implicated in a procurement case. They colluded with a supplier to falsely categorize the undelivered portion as prepayments. Later on, the vendor complied with instructions to use these prepayments to purchase vacuum cleaners and other items, or to withdraw cash.

In 2023, 469 non-public servants were referred under the Government Procurement Act, accounting for

Table 13.Statistics on Suspect Profiles in Referred Cases in 2023 (by Key Applicable Laws and Job Title)

Unit: Person

Status \ Law	Anti-Corruption Act	Government Procurement Act	Criminal Code	Others	Total
High-ranking Public Servant	25		7		32
Middle-ranking Public Servant	42		58	6	106
Low-ranking Public Servant	28		21	5	54
Quasi Public Servant	21	2	18	1	42
Public Representative	21		3	3	27
Public Servant (subtotal)	137	2	107	15	261
Non-public Servant	136	469	118	299	1,022
Total	273	471	225	314	1,283

Table 14.Statistics on Suspect Profiles in Referred Cases in 2023 (by Education and Job Title)

Unit: Person

Status \ Law	Master's or above	University	Junior College	Senior high school	Junior High School or Below	Unknown	Total
High-ranking Public Servant	20	10	2				32
Middle-ranking Public Servant	32	32	15	19	7	1	106
Low-ranking Public Servant	5	21	18	8		2	54
Quasi Public Servant	21	13	7	1			42
Public Representative	8	8	6	2	3		27
Public Servant (subtotal)	86	84	48	30	10	3	261
Non-public Servant	134	230	178	282	156	42	1,022
Total	220	314	226	312	166	45	1,283

36.6% of the total number of suspects referred (469 people/1,283 people). According to the statistics in the yearbooks in recent years, such situation has remained the same, indicating that the trend of trying to manipulate the chance of winning bids for government projects or procurement has not diminished.

Excluding unknown education, Table 14 shows that the higher the rank of public servants, the higher the education, which is also true for the education of elected representatives; the education of most of the non-public servants referred was senior high school, followed by university, then followed by junior college.

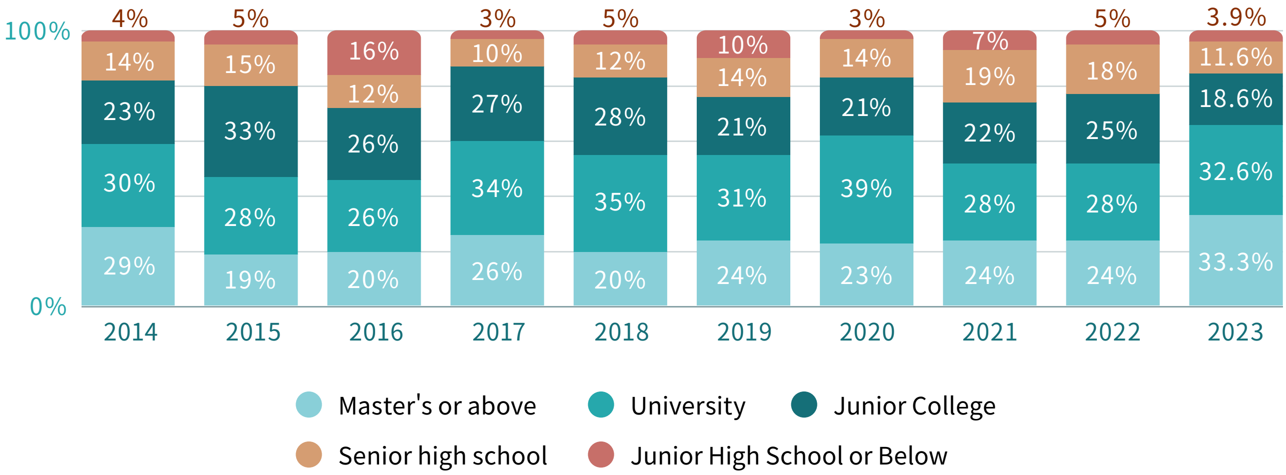

Figure 7.Ratio of Public Servants' Education in Referred Cases over the Past 10 Years

Figure 7 shows the ratio of public servants referred in the past 10 years by education A total of 258 public servants (including public servants, quasi-public servants, and elected representatives) referred in 2023 had confirmed education, including the majority at 33.3% (86 people/258 people) holding a master' s degree, followed by 32.6% (84 people/258 people) holding a bachelor's degree; those with a junior college diploma accounted for 18.6% (48 people/258 people) ; those with a senior high school degree accounted for 11.6% (30 people/258 people), and those with a junior high degree or below accounted for 3.9% (10 people/258 people).

The overall distribution of education level over the past ten years was similar although the percentages varied by year. The master' s degree or above, bachelor's degree, and junior college diploma ranked among top three. In recent years, the proportion of public servants with a master' s degree has been relatively large with 33.3% in 2023, which is related to the increased willingness of persons with higher education qualifications to work as public servants.

Table 15.Statistics on Elected Public Servants Referred over the Past 10 Years

Unit: Person

Category	Public Representative								Head of local self-governing body				Total
	Legislative Yuan	County / City Council			Township Council			Subtotal	County/City Mayor	Township Mayor	Village Chief	Subtotal	
	Member of Council	Speaker	Deputy speaker	Councilor	Chairperson	Vice-chairperson	Representative						
2014	0	0	1	6	4	1	9	21	1	9	6	16	37
2015	1	1	0	12	3	1	1	19	0	8	11	19	38
2016	0	0	0	18	0	0	1	19	0	6	13	19	38
2017	0	0	0	20	2	1	1	24	0	7	22	29	53
2018	2	0	0	12	3	1	1	19	0	10	13	23	42
2019	0	0	0	19	3	0	0	22	0	15	49	64	86
2020	6	0	0	15	6	0	2	29	0	9	17	26	55
2021	1	1	0	14	0	0	29	45	0	6	21	27	72
2022	0	0	0	9	5	0	3	17	0	5	24	29	46
2023	3	3	0	14	2	0	4	26	0	6	34	40	66
Total	13	5	1	139	28	4	51	241	1	81	210	292	533

Table 15 shows the number of elected public servants referred in the past 10 years. Among them, 26 elected representatives at all levels and 40 local government mayors were referred in 2023 as follows:

a. Members of the Legislative Yuan:

The main offenses committed by three members of the Legislative Yuan referred were as follows: During the tenure as members of the Legislative Yuan, they required specific people or made an agreement with certain people for, or accepted bribes from suppliers through a white-glove mechanism, and lobbied and put pressure on government agencies to help suppliers obtain gains smoothly, 2 people; during their tenure as legislators, fraudulently claimed assistant subsidies from the Legislative Yuan by employing fictitious employees or reporting false salaries, 1 person.

b. County/City Councilor and Speaker:

The main offenses committed by the 17 referred county/city councilors were as follows: 7 county/city councilors used false “figurehead” or salaries to defraud county/city councils of assistant fees during their service term; 9 county/city councilors, after accepting payments from businesses, pressured public units by means of parliamentary interpellation to demand them to comply with the demands of businesses; 1 individual violated the Slopeland Conservation And Utilization Act by occupying public land on slopes.

c. Township Council:

Two representatives of the council chairman and four township representatives, totaling six persons, were referred for the following major offenses: using inaccurate receipts to make payments, three persons; fraudulently obtaining attendance, transportation, and meal fees without actually attending the meeting or signing in falsely, one person; misappropriating donations from a civic organization, one person; and soliciting compensation from a construction company in the township in the capacity of a village representative, one person.

d. Township Mayor:

A total of 4 township mayors, 1 town mayor, and 1 district executive (a total of 6) were referred. The main offenses were as follows: one of them using false documents for verification; five of them took advantage of their power in official capacity to lead government procurement bidding and received bribes or agreed on a kickback of a certain percentage of the project amount in advance to secure or designate specific suppliers to be awarded or pass acceptance.

e. Village Chief:

A total of 33 village chiefs and 1 township chief (a total of 34) were referred. The main offenses were as follows: 31 individuals used false documents or information for reimbursement; 1 village chief colluded with a company to bribe public officials with cash; and 2 individuals used their positions as village chiefs to extort kickbacks from companies.

2. Statistics on Election Interference Cases Investigated

Elections that the existing laws regulate in terms of election interference conduct can be divided into two domains: public servant elections and non-public servant elections. The former encompasses 11 types of elections, namely the president/vice president, legislators (including the President and Vice President), mayors of special municipalities, city councilors of special municipalities (including the President and Vice President of the City Council), county (city) mayors, county (city) councilors (including the President and Vice President of the County Council), township (town, city) mayors, mayors of mountain indigenous districts in special municipalities, township (town, city) representatives (including the President and Vice President), representatives of mountain indigenous districts in special municipalities (including the President and Vice President), and village (neighborhood) chiefs. The latter encompasses 3 types of elections, namely the farmers' association representatives and employees, fishermen's association representatives and employees, and persons in charge of political parties and persons at a central, municipal, and county/city level.

The objectives of the election interference investigations that the Bureau executes are defined according to the characteristics of the various types of elections by drafting specific project working plans and developing project plans, where they spearhead the investigations force, supported by the Navigation Investigation Division and backup manpower from the four region mobile offices from Northern, Central, Southern, and Eastern Taiwan and the Bureau's head office, to complete the various project missions with maximum investigation energy.

Election interference cases tallied in the Yearbook refer to the cases, following the Bureau's support of the prosecution agency with investigation, which the prosecutors has proceeded to file for public prosecution, apply for summary judgment, by deferred prosecution, or by ex officio non-prosecution, and due to the nature of these cases being different than those referred through the anti-corruption category, the two are tallied separately. Given that the circumstances of applying for summary judgment, deferred prosecution, or ex officio non-prosecution are rulings the prosecutor makes that are applicable to summary procedural cases or minor cases, which in nature are similar to prosecution, where the accused are deemed to have allegedly committed the crime different from the absolute non-prosecution cases as stipulated under Article 252 of the Code of Criminal Procedure, the Yearbook, for the convenience of description, hereby classifies them as "prosecution cases."

In 2023, the main task of the Bureau was to continue the investigation into the nine-in-one local elections of the Republic of China held on November 26, 2022 of the previous year, and to prepare for the "16th President and

Vice President, and the 11th Legislative Yuan Election" election investigation work to be held in the following year (2024). Due to the nationwide nature of the presidential, vice presidential, and legislative elections, which cover a vast area including Taiwan and offshore islands, and since both central-level elections were held on the same day, January 13 of the following year (2024), the electoral situations in various regions are interconnected. Additionally, after the legislative elections switched to a single-district system, except for the mountainous and plain indigenous districts, each district only elects one legislator. Given the pressure from political parties to gain governing power, control legislative agendas, and amend the constitution, there is intense competition in every inch of territory. The outcome of this election will profoundly impact the future of the country and its democratic development. It is crucial for the nation's future, and there is no exclusion of the possibility of foreign influences intervening in our elections through money, violence, misinformation, or betting. As fair elections are the foundation of democratic politics and national integrity, the Bureau is committed to maintaining administrative neutrality to ensure a clean election environment. Since the beginning of 2023, preparations for the upcoming election have been underway, including the development of investigation plans and administrative support measures. Following the election schedule, various tasks are being gradually implemented. On September 2 of the same year (2023), the agency also conducted the "2024 Two-in-One Election Inspection Task Oath-taking Ceremony" to demonstrate their unwavering commitment to the election inspection mission.

(1) Statistics on Prosecution Cases over the Years

Table 16 and Table 17 are statistics on the number of prosecution cases and the number of people involved in election interference investigated by this Bureau in the past 10 years. Take the case of "village chief" election interference investigated and prosecuted in 2023 as an example. In that year, no "village chief" election was held in

Table 16.Table Statistics on Election Interference Cases Prosecuted over the Past 10 Years (by Number of Cases)

Unit: Case

Item	President and Vice President	Legislator	Special Municipality Mayor	Special Municipality Councilor	County/City Mayor	County/City Councilor	Township Mayor	Township Council Representative	Village Chief	Irrigation Association	Farmers' Association	Fishermen's Association	Total
2014	0	1	0	1	0	4	2	6	8	13	4	0	39
2015	0	0	0	32	2	83	44	79	117	1	1	0	359
2016	0	37	0	1	0	8	5	4	11	1	0	0	67
2017	0	0	0	0	0	0	0	0	0	3	70	10	83
2018	0	0	0	3	0	2	8	16	18		6	1	54
2019	1	0	1	16	2	90	23	98	129		0	0	360
2020	19	11	1	0	0	0	1	1	13		1		47
2021	0	1	0	0	0	0	0	1	2		36	1	41
2022	0	0	0	2	0	5	5	12	15		7	1	47
2023	0	0	2	22	8	74	28	95	139		1	0	369
Total	20	50	4	77	12	266	116	312	452	18	126	13	1,466

Note 1：The words in red color and gray background indicate a year with election.

Note2：The elections of public o at all levels include the election of the president and the vice president of the Legislative Yuan, the speakers and the deputy speakers of the municipality councils, the speakers and the deputy speakers of the county and city councils, and the chairpersons and vice chairpersons of the township councils; the elections of farmers' associations and fishermen's associations include those of representatives at all levels, directors and supervisors. The elections of irrigation associations include those of the president and committee members. Starting from 2002, the irrigation associations held elections of the chairpersons and members in accordance with the Act of Irrigation Association Organization. However, after the Legislative Yuan amended the act, such elections were terminated.

Note 3：In addition to the major prosecution cases, the statistics also include summary judgments, deferred prosecutions and non-prosecution ex officio.

our country. The statistics listed are related to election interference cases in 2022 or prior years, and after the Bureau investigated them and searched for evidence, they are the results of prosecution by the prosecutors in 2023. The annual data of the election for each type of election is marked in red in a gray background, which provides a better understanding of the results of election bribery investigation.

Table 17.Table Statistics on Election Interference Cases Prosecuted over the Past 10 Years (by Number of Suspects)

Unit: Person

Item	President and Vice President	Legislator	Special Municipality Mayor	Special Municipality Councilor	County/City Mayor	County/City Councilor	Township Mayor	Township Council Representative	Village Chief	Irrigation Association	Farmers' Association	Fishermen's Association	Total
2014	0	3	0	4	0	7	17	33	19	82	18	0	183
2015	0	0	0	206	6	379	144	341	638	1	10	0	1,725
2016	0	388	0	5	0	107	25	6	31	1	0	0	563
2017	0	3	0	0	0	0	0	0	4	7	395	33	442
2018	0	0	0	6	0	3	62	86	55		26	2	240
2019	7	0	5	53	4	420	94	473	654		0	0	1,710
2020	54	40	1	0	0	0	4	1	110		2	0	212
2021	0	1	0	0	0	0	0	2	20		220	4	247
2022	54	40	1	0	0	0	4	1	110		2	0	212
2023	0	0	2	120	52	335	122	466	870		4	0	1,971
Total	115	475	9	394	62	1,251	472	1,409	2,511	91	677	39	7,505

Note 1： The words in red color and gray background indicate a year with election.

Note2： The elections of public o at all levels include the election of the president and the vice president of the Legislative Yuan, the speakers and the deputy speakers of the municipality councils, the speakers and the deputy speakers of the county and city councils, and the chairpersons and vice chairpersons of the township councils; the elections of farmers' associations and fishermen's associations include those of representatives at all levels, directors and supervisors. The elections of irrigation associations include those of the president and committee members.

Note 3： The accused may be candidates, persons w ho conduct bribes, bribe receivers, or other criminals connected with election interference cases.

As of the end of 2023, a total of 369 cases were investigated and prosecuted by prosecutors; However, if a case was investigated and referred to prosecutors in 2023 but prosecuted after December 31, 2023, the prosecution results be disclosed in the year of prosecution and will be included in the "Anti-Corruption Yearbook" for the coming year.

The potential people accused of election interference cases include the candidates and their vote captains, family, and friends and even those receiving bribes. For the local elections of county/city councilors, township mayors, township council representatives, and village chiefs, and the elections of fishermen' s associations and farmers' associations, the prosecution of candidates accounts for a higher percentage; for the elections of county/city mayors and legislators, the percentage of vote captains prosecuted is often higher than the percentage of candidates prosecuted due to a relatively wider constituency, more detailed division of labor, and an evidence-based legal system.

In order to respond to the expectations of the people of the country and hold a fair, clean, and smooth election, the Bureau adheres to the principle of administrative neutrality, sets out investigation and administrative support plans, and cooperates with the election timeline and the guiding principles of the Ministry of Justice to implement various election inspections and investigations step by step. In 2023, this bureau investigated 369 cases. These cases included 2 mayoral elections in special municipality, 22 elections for city councilors in special municipality, 8 mayoral elections in counties and cities, 74 elections for county and city councilors, 28 township mayor elections, 95 township representative elections, 139 village chief elections, and 1 case for the elections of fishermen' s associations. The prosecution situation is as follows:

a. Election of Special Municipality Mayor:

Two people in two cases were prosecuted for spreading false information, and the areas involved were Taipei City and Kaohsiung City, etc. The main cases included the following: with the intention of making the candidates not elected, false information was spread through on mobile communication software groups or public social media such as Facebook to imply that the said candidate was involved in bribery or under investigation for illegal acts committed, which is related to the suspicion of the crime of disseminating untruths by words.

b. Election of Special Municipality Councilor:

120 people in 22 cases were prosecuted, including 6 cases of bribery through dining, 5 cases of bribery through monetary means, 3 cases of bribery through gifts, 1 case of bribery through donation funds, and 7 other cases. The

areas involved include Taipei City, New Taipei City, Taoyuan City, Taichung City, Tainan City, and Kaohsiung City. The main situations include: candidates or their agents attempting to secure the election of their preferred candidates by offering cash, sponsoring travel expenses, or gifts to eligible voters, or providing epidemic prevention equipment to groups or organizations within the electoral district in exchange for support from eligible voters for specific candidates.

c. Election of County/City Mayor:

52 people in 8 cases were prosecuted, including 3 cases of election gambling, 1 case of tourism bribery, 1 case of catering bribery, 1 case of monetary bribery, 1 case of gift bribery, and 1 other case. The involved regions are Keelung City, Miaoli County, Hsinchu City, and Penghu County. The main details of the cases are as follows: Acting as the leader, using the results of mayoral elections as bets, accepting gamblers to place bets through the LINE messaging app or online gambling platforms. In order to ensure the election of their preferred candidates for mayor, providing free air tickets, accommodation, and transportation services to eligible voters.

d. Election of County/City Councilor:

335 people in 74 cases were prosecuted, including 60 cases of monetary bribery, 7 cases of gift bribery, 3 cases of dining bribery, 1 case of travel bribery, 1 case of false registration, and 2 other cases. The regions involved are Taichung City, Kaohsiung City, Keelung City, Hsinchu City, Miaoli County, Changhua County, Yunlin County, Chiayi County, Chiayi City, Nantou County, Penghu County, Kinmen County, Yilan County, Hualien County, Taitung County, and Pingtung County. The main situation is that county and city council candidates or their supporters buy votes from eligible voters by delivering cash to ensure the election of their preferred candidates.

e. Election of Township Mayor:

122 people in 28 cases were prosecuted, including 23 cases of bribery through monetary means, 2 cases of bribery through gifts, 1 case of bribery through dining, 1 case of false registration, and 1 other case. The areas involved include Taoyuan City, Taichung City, Kaohsiung City, Hsinchu County, Miaoli County, Yunlin County, Chiayi County, Yilan County, Hualien County, Taitung County, and Pingtung County. The main situations involve candidates and their agents attempting to secure victory in the election by offering cash payments, gifts, and other means to eligible voters in exchange for their votes.

f. Election of Township Council Representatives:

466 people in 95 cases were prosecuted, including 80 cases of bribery through monetary means, 8 cases of false registration, 3 cases of bribery through gifts, 1 case of bribery through dining, 1 case of bribery through

travel, 1 case of bribery through donation funds, and 1 other case. The areas involved include Taipei City, New Taipei City, Taoyuan City, Taichung City, Kaohsiung City, Hsinchu County, Miaoli County, Changhua County, Yunlin County, Chiayi County, Chiayi City, Nantou County, Penghu County, Yilan County, Hualien County, Taitung County, and Pingtung County. The main situations involve candidates and their agents attempting to secure victory in the election by offering cash payments, gifts, and other means to eligible voters in exchange for their votes; candidates and their agents, along with supporters from other areas, agreeing to falsely relocate their household registration to the electoral district to obtain voting rights and voting at polling stations on election day to influence the outcome of the vote.

g. Election of Village Chiefs:

870 people in 139 cases were prosecuted, including 74 cases of bribery through monetary means, 39 cases of false registration, 13 cases of bribery through gifts, 4 cases of bribery through dining, 2 cases of treating with roundworm soup, 1 case of bribery through travel, 1 case of bribery through donation funds, and 5 other cases. The areas involved include Taipei City, New Taipei City, Taoyuan City, Taichung City, Tainan City, Keelung City, Hsinchu County, Hsinchu City, Miaoli County, Changhua County, Yunlin County, Chiayi County, Chiayi City, Nantou County, Penghu County, Yilan County, Hualien County, Taitung County, and Pingtung County. The main situations involve candidates or their agents attempting to secure the election of their preferred candidates by offering cash, travel, food, alcohol, rapid test kits, or epidemic prevention materials as improper benefits to eligible voters in exchange for their votes, and soliciting support from eligible voters for specific candidates; agreements with supporters from other areas to falsely relocate their household registration to the electoral district to obtain voting rights and vote at polling stations on election day to influence the outcome of the vote; bribery between candidates or individuals eligible for candidacy, and agreements to withdraw from the election.

h. Elections of Farmers and Fishermen’ s Associations

4 people in 1 case were prosecuted, with election bribery in the New Taipei City area. The main details of the case involve candidates secretly attempting to buy votes from eligible voters using cash in order to secure support for a specific candidate.

(2) Statistics on Applicable Articles of Prosecution Cases

Of the existing law that bans and also clearly stipulates a criminal penalty for election interference conduct, in the domain of public servants elections, the presidential/vice presidential elections are deemed more unique and important, and thus, are independently stipulated in the Presidential and Vice Presidential Election and Recall Act, and the other types of public servants elections are stipulated in the Civil Servants Election and Recall Act, and of those not stipulated by the aforesaid laws, relevant stipulations in the chapter, offenses of interference with voting, of the Criminal Code are applied; non-public servant elections are separately regulated, according to the type of organizations that stages the elections, under the Farmers Association Act, the Fishermen Association Act, and the Political Party Act. During the election period, if there are any violations of other laws (such as the Personal Data Protection Act and the Political Donations Act), in order to secure victory in the election, the applicable provisions of those laws shall be enforced.

Table 18 depicts the key applicable laws to the accused prosecuted in the election interference cases and the number of the accused in 2023. Among the cases prosecuted for election interference in 2023, the highest number, 1,550 individuals, were prosecuted under the Civil Servants Election And Recall Act, accounting for 78.6% of the total (1,550 individuals out of 1,971 individuals). The next most prosecuted offense was electoral interference under the Criminal Code, with 397 individuals prosecuted, accounting for 20.1% of the total referrals (397 individuals out of 1,971 individuals). Political Donations Act followed, with 18 individuals prosecuted, making up 0.9% of the total referrals (18 individuals out of 1,971 individuals). Lastly, prosecutions under the Personal Data Protection Act were the least common, with 2 individuals prosecuted, representing 0.1% of the total referrals (2 individuals out of 1,971 individuals), which are described separately as follows:

a. Bribing the Voters:

This type of bribery aims to bribe votes by offering them banquets, tours or gifts, or bought votes directly by providing money or through violence to make voters vote for the candidate based on the amount of gains rather than the abilities, knowledge and character of the candidate, ultimately causing an unfair result of the election. As this type of bribery has a greater impact on the result of the election and public reactions, it has always been the focus of the government’ s crackdown actions during elections. In the public servants elections in 2023, 1,509 people were prosecuted for bribing voters.

Table 18.Statistics on Election Interference Cases Prosecuted in 2023 (by Key Applicable Laws)

Unit: Person

Applicable Articles of Prosecution Cases			Prosecution	Summary Judgment	Deferred Prosecution	Ex officio non-prosecution	Total
Public officials Election And Recall Act	Paragraph 1, Article 97	Offering bribes to candidates	6				6
	Paragraph 1, Article 99	Offering bribes to voters	1,505				1,505
	Paragraph 2, Article 99	Preparation for offering bribes to voters	4				4
	Paragraph 1, Article 100	Offering bribes to voters for elections of heads and deputy heads of local public representative agencies	10				10
	Paragraph 1, Article 102	Offense of bribery of groups or organizations within the electoral district	15		3		18
	Paragraph 2, Article 103	Attempted electoral bribery by monopolizing	1				1
	Article 104	Circulating rumors or spreading false information	5				5
	Article 109	Offense of Obstructing Voting Order	1				1
Subtotal			1,547	-	3	-	1,550
Criminal Code	Article 143	Offense of accepting bribes by eligible voters			3		3
	Article 146	Intervening the correctness of election results	325		58		383
	Article 266	Ordinary Gambling Offense		4			4
	Article 268	A person intending to make a profit and furnishing place for gambling or assembling persons to gamble	7				7
Subtotal			332	4	61	-	397
The Farmers Association Act	Article 47-1 Item 2, paragraph 1	Offering bribes to voters			4		4
Political Donations Act	Paragraph 1, Article 26	Crime of accepting political donations without permission to establish a dedicated account	1		17		18
Personal Data Protection Act	Article 41	Crime of disclosing personally identifiable information	2				2
Total			1,882	4	85	-	1,971

b. Bribery between the Candidates

Candidates or candidates with candidatures bribed each other and agreed to drop out of the election or conduct a certain campaign (commonly known as getting bribed to drop out of the election). For the applicable laws, depending on the identity as a bribe giver or recipient, Article 97, paragraphs 1 or 2, Paragraphs 1 or 2, Article 84 of the Presidential and Vice Presidential Election and Recall Act, Article 47-1, paragraph 1, subparagraphs 3 and 4 of the Farmers Association Act, and Article 47-2, paragraph 1, subparagraphs 3 and 4 of the Farmers Association Act shall apply, respectively. In the public servants elections in 2023, 6 people were prosecuted for bribing candidates.

(3) Statistics on Election Interference Modes

Vote-buying cases are divided into two categories by law; namely bribery and other improper benefits; bribery means money or other property that can be calculated in money; other improper benefits mean any tangible or intangible benefits other than bribery that are sufficient for people’ s needs or desires.

The legal basis of the aforesaid other improper gains is for criminal elements to cater to the ever-changing social trends and technological development. To ensure that candidates and voters understand the legal boundaries, the Supreme Prosecutors' Office amended the "Examples of Election Bribery Offenses" on November 14, 2011. This document provides 23 specific types of election bribery that have reached a consensus in the judicial practice for people to reference and follow. However, to address new forms of election interference, the Ministry of Justice announced a new revision of the "Examples of Criminal Cases of Election Interference" by the Supreme Prosecutors' Office on November 18, 2022. It is divided into two main parts. The first part lists 28 items, which generally constitute behavior patterns suspicious of election interference. In addition to the 23 types mentioned in the 2011 document, it adds five new types of crimes: "emerging digital tools such as online gaming points, third-party payments, mobile payments, virtual currencies," "persuading candidates to withdraw (commonly known as getting bribed to drop out of the election)," "false registration (commonly known as ghost population)," "false information (commonly known as black letters, fake news)," and "infiltration of foreign forces' funds into elections." This is to strengthen the crackdown on any illegal activities that interfere with elections[4].

The second part lists six behavior patterns which, in principle, do not constitute bribery offenses[5]. The aforementioned behavior patterns are merely a compilation of past practical insights. Whether a specific case constitutes a crime should still be carefully determined based on the individual circumstances of the case and investigated in accordance with the law.

Because of the different types of elections, bribery is regulated separately in the Presidential and Vice Presidential Election and Recall Act, the Civil Servants Election and Recall Act, the Criminal Code, the Farmers Association Act, the Fishermen Association Act, and the Political Party Act; however, the elements and structure of bribery are similar, that is, to agree with persons with a right to vote not to exercise their right to vote or to exercise their right to vote in a certain way by soliciting, promising or presenting bribes or other improper benefits.

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[4] On November 18, 2022, the Supreme Prosecutors Office announced the new revised "Examples of Criminal Cases of Election Interference." The following behavior is generally considered to constitute suspicion of election interference, but it should still be determined by prosecutors based on the specific circumstances of the case: 1. Providing tea, meals or cash, notes, gift certificates, bills of lading or securities for supporters. 2. Providing everyday items with an economic value, such as electric cookers, thermos, and radios. 3. Providing domestic or international sightseeing tours, domestic tours or temple visits for free or at a discount, which is quite disproportionate to the cost. 4. Providing catering services or feasts for free or at a discount in the name of fundraising, gathering, or other similar activities, which is quite disproportionate to the cost. 5. Providing shuttle buses or transportation allowances between the residence and the place of voting. 6. Increasing salaries or bonuses or providing paid leaves. 7. Providing funds, uniforms, or supplies for activities organized by religious groups, fellowships, or other institutions or organizations in the name of donation. 8. Providing construction funds for counties, cities, townships, villages, communities, or organizations in the name of appropriation or subvention. 9. Distributing articles, prizes, and bonuses in the name of festival activities. 10. Providing prizes in the name of lucky draws or quizzes. 11. Entertaining at dance halls, lounges, karaokes, or other entertainment venues. 12. Acquiring national identity cards. 13. Removing from debt. 14. Paying the party membership fees for dummy head counts. 15. Paying the utility bills, taxes, insurance or other daily expenses, fees, fines, or compensation. 16. Selling meal coupons in exchange of money several times the value of the meal coupons after the election of the candidate. 17. Gambling and agreeing to give several times of bets after the election of the candidate (including election betting). 18. Providing or referring job opportunities or good positions. 19. Giving lottery tickets and scratch-offs. 20. Giving agricultural and fishery products. 21. Providing services for free or at an unproportionate price. 22. Paying salaries, wages, consulting fees, or other allowances in the name of employment. 23. Delivering bribes for bribery in the name of campaign funds. 24. Online gaming points, third-party payments, mobile payments, virtual currency, and other emerging digital tools. 25. Persuading candidates to withdraw (commonly known as getting bribed to drop out of the election). 26. False registration (commonly referred to as ghost population). 27. False information (commonly known as black letters or fake news). 28. Infiltration of foreign forces' funds into elections.

[5] The following behaviors generally do not constitute bribery election crimes, but should still be determined by the prosecutor based on the specific case: 1. Promotional materials that introduce candidates or promotional items with attached promotional materials, with a value of less than NT$30, ... However, even if the promotional items are of minimal value, such as dedicated garbage bags or small bags of rice, if they are distributed in a way that breaks them down into smaller parts to evade criminal responsibility, the prosecutor needs to collect relevant evidence and make a comprehensive judgment to determine whether it constitutes bribery in an election. 2. Participate in folk festivals, temple fairs, weddings, funerals, and other celebrations. Give monetary gifts and appropriate presents in accordance with social etiquette. 3. During election campaign rallies, ensure that participants are provided with suitable refreshments and light meals that adhere to social norms. 4. Produce temporary and simple clothing and hats for election campaign activities to be used by campaign personnel for identification purposes. 5. Gifts with little practical value, such as door couplets, desk calendars, daily calendars, and monthly calendars, are not considered to be of significant value. 6. Transport the masses to and from the campaign event venues using vehicles to mobilize them. However, the pretense of using vehicles to transport people to and from election campaign venues is in fact a tourist trip, which is a circuitous way to evade criminal responsibility. This requires the prosecutor to collect relevant evidence and make a comprehensive study to determine whether it constitutes election bribery.

Table 19.Table Statistics on Modes of Election Interference Cases Prosecuted over the Past 10 Years

	Money	Gifts	Food and Beverages	Tours	Donations	False registration	Gambling on election	Getting bribed to drop out of the election	Others	Total
2014	31	5	1	0	0	0	0	0	2	39
2015	302	14	8	1	1	0	0	0	33	359
2016	56	1	3	0	0	0	0	0	7	67
2017	71	7	1	3	0	0	0	0	3	85
2018	33	14	2	1	0	0	0	0	3	53
2019	267	12	7	4	0	66	1	0	3	360
2020	11	2	0	3	0	9	13	0	9	47
2021	30	6	1	1	0	0	0	0	3	41
2022	34	7	2	1	1	0	0	0	2	47
2023	244	29	16	4	3	49	3	2	19	369
Total	1,079	97	41	18	5	124	17	2	84	1,467

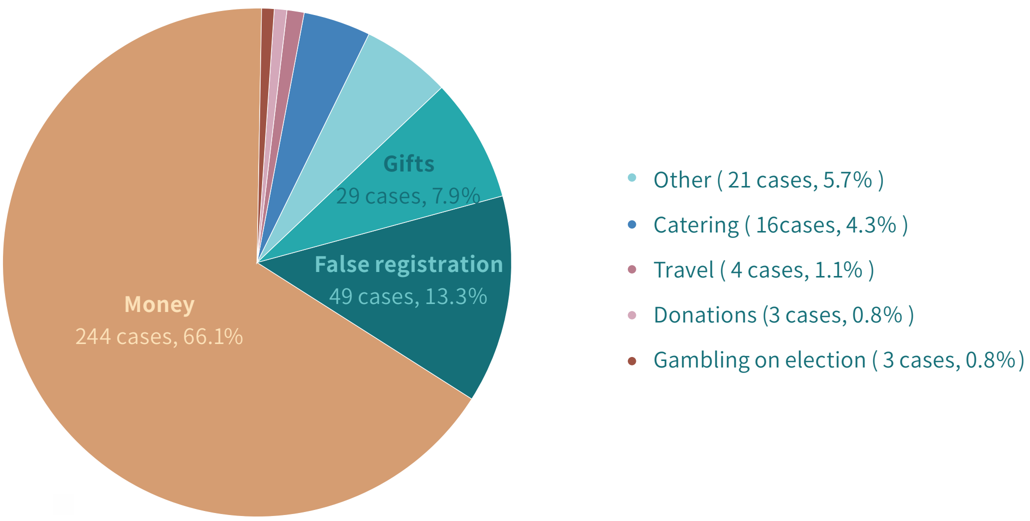

Figure 8.Ratio of Modes of Election Interference Cases in 2023

By examining election interference cases the Bureau has investigated over the years, the more common vote-buying modes were vote-buying with money, false registration, vote-buying with gifts, vote-buying with food and beverages, and vote-buying with tours.

Table 19 shows the modes of prosecuted election interference cases which the Bureau investigated over the past 10 years. Figure 8 shows the election interference modes in 2023 described separately as follows:

a. Monetary bribery:

In 2023, a total of 244 cases involving monetary bribery were prosecuted, accounting for 66.1% of 369 prosecution cases in the year (244 cases/369 cases), while accounting for 73.6% of 1,467 prosecution cases over the past ten years (1,079 cases/1,467 cases). This mode has ranked top, indicating that vote-buying with money was the most direct and efficient mode of vote-buying for candidates or their supporters. Generally, regardless of the level of election duties, the amount of bribes for general voters was from NT$500 to NT$3,000. For the elections in outlying islands or indigenous constituencies or those constituencies where relatively fewer votes were required for getting elected, the amount of bribes per vote was relatively high.

b. False registration:

In 2023, a total of 49 cases involving false registration were prosecuted, accounting for 13.3% of 369 prosecution cases in the year (49 cases/369 cases), while accounting for 8.5% of 1,467 prosecution cases over the past ten years (124 cases/1,467 cases). This type of mode is often observed in small-scale elections, such as village chief elections, where the competition is intense. It is more likely to happen when there is a very small margin of votes between the winning and losing candidates.

c. Gift bribery:

In 2023, a total of 29 cases involving gift bribery were prosecuted, accounting for 7.9% of 369 prosecution cases in the year (29 cases/369 cases), while accounting for 6.6% of 1,467 prosecution cases over the past ten years (97 cases/1,467 cases). Vote-buying with gifts usually occurs in the election of general voters. The most common choices for bribery were wine, cigarette, or mushroom gifts, or even rapid test kits or other anti-pandemic supplies as gifts in recent years. In this mode of vote-buying, candidates bestowed gifts in excuse of festival customs or reciprocity, by which to garner voters' favor and ask them to support their being elected or sway them from their decisions.

d. Bribery with food and beverages:

In 2023, a total of 16 cases involving bribery with food and beverages were prosecuted, accounting for 4.3% of 369 prosecution cases in the year (16 cases/369 cases), while accounting for 2.8% of 1,467 prosecution cases over the past ten years (41 cases/1,467 cases). Bribery with food and beverages is often carried out in the name of senior citizens' associations, community development associations, or in the name of discussing the development of tourist areas. Candidates are arranged to go table by table, offering toasts and campaigning, in order to gain the favor of eligible voters and persuade attendees to support their election or sway their voting intentions.

e. Others:

In 2023, a total of 19 cases could not be categorized into the aforesaid election interference categories, accounting for 5.1% of 369 prosecution cases in the year (19 cases/369 cases), while accounting for 5.7% of 1,467 over the past ten years (84 cases/1,467 cases). Among the 19 cases mentioned above, there were instances of spreading false information to influence the election and accepting political donations without permission by establishing special accounts. Additionally, there were cases of providing free waterproofing and painting services, as well as free massage or medical services, as a means to influence the election through illicit benefits.

II. Professional Development

1. Visits for Anti-corruption Work

In order to emphasize the value of the Bureau's anti-corruption efforts and strengthen the promotion of anti-corruption work in each field investigation office, we will gather relevant evidence of major corruption cases, judicial fraud, and other significant cases that attract public attention within our jurisdiction. Additionally, we will enhance the investigation and seizure of money laundering evidence or illegal gains in anti-corruption cases. We will continue to collaborate with the government's green energy policy and actively uncover indications of local leaders, civil servants, and public representatives extorting money and engaging in bribery from green energy industry developers under various pretexts. Furthermore, we will underscore the importance of the Bureau's investigative work for the 16th President and Vice President election and the 11th Legislative Yuan election in 2024, and implement the government's policy objectives of eradicating bribery in elections and purifying the election environment. From August 24 to September 22, 2023, the Anti-Corruption Division of the Bureau conducted business visits to various field investigation offices. The Division head led relevant section chiefs and responsible personnel to engage in communication and exchange ideas with unit supervisors, executive managers (section chiefs, deputy directors), team leaders, and responsible personnel to enhance the effectiveness of the Bureau's election investigation and anti-corruption work.

2. Conducted the "Seminar on the Investigation Guidelines For Election Betting Cases and Major Public Works Corruption Cases"

Considering that investigating 'betting cases' is not within the jurisdiction of the Bureau's responsibilities, it is not an area of expertise for our colleagues. Furthermore, given that major public works corruption cases pose significant threats to people's lives, health, and property safety, investigations into such cases often encounter difficulties in gathering evidence due to the involvement of architectural expertise. In order to improve the investigative skills and knowledge of our colleagues in dealing with similar cases, the Anti-Corruption Division of the Bureau organized the Seminar on the Investigation Guidelines For Election Betting Cases and Major Public Works Corruption Cases on August 2, 2023. We were honored to have Chief Prosecutor Liang from the Taiwan Taipei District Prosecutors Office as our guest speaker. The seminar was recorded and can now be accessed online at the Exhibition e-Learning Center and the Anti-Corruption Division of the Bureau section, making it convenient for our field staff.

3. Online Exchange and Learning

With the increasingly convenient Internet technology, information conveyance, exchange, and integration are able to transcend the restrictions of time and space. Through utilizing the Internet database, the objectives of information integration and convenient access can now be achieved. In light of this, the Anti-Corruption Division launched an internal network Anti-Corruption Database at the Bureau at the end of 2004 and expanded the database year after year, with the functions of joint learning and sharing, to compile case investigation-related experiences and perspectives, various operational guidelines of the Bureau, and routine work results, experiences, and feedback of colleagues working inside and outside the office. With the database covering nine categories, including the latest news bulletin board, integrity circular, operations profile, election inspection zone, operational guidelines, criminal investigation work manual, anti-corruption work manual, on-the-job training and annual work report. These are updated regularly and shared with the colleagues of the Bureau so as to advance their professional competency and innovative perspectives at work.

4. Case Study Reports

The Bureau has the field units in charge of anti-corruption cases drawing high attention or involving institutional reforms or personnel changes in the year compile case study reports from time to time. The case study reports cover the discovery, investigation and evidence collection of cases and related systems reviewed, and are made available in the aforesaid Anti-Corruption Database for colleagues' reference.

5. Collaboration with Friendly Forces

Although the Bureau and the Agency Against Corruption, Ministry of Justice and other judicial police agencies are not affiliated and have healthy competition with one another, we always maintain close contact, hoping to play a unified role in combating corruption, election interference investigations, and land preservation. For example, the Cases 6 and 7 of the prosecution cases of 2023 in this annual report are the best examples of the Bureau's cooperation with the Agency Against Corruption, Ministry of Justice to jointly demonstrate the "iron triangle" of prosecution, investigation and anti-corruption institutions working together to collect evidence rigorously and execute swiftly and resolutely.

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