廉政

中華民國一一〇年

工作年報

Anti-Corruption Yearbook 2021

清代：鄭板橋

咬定青山不放鬆，立根原在破巖中。

千磨萬擊還堅勁，任爾東西南北風。

法務部調查局

Ministry of Justice Investigation Bureau

中華民國 111 年 6 月出版

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序　言

反貪倡廉是國際社會的共同目標，廉能政府除與國際競爭力相關，更是人民對政府的信任基礎，國際透明組織（Transparency International, TI）於2022年1月28日公布2021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86%受評國家，足見我國建立廉能政府已獲得國際社會的肯定。

本局推動廉政工作，職掌「貪瀆防制」與「賄選查察」工作，長年以來戮力於貪瀆案件、賄選案件(涉賄者貪)、司法詐欺案件(破壞國家司法權的廉潔性)以及與貪瀆高度相關的政府採購、國土保育案件等犯罪之偵辦，歷年成果頗具成效，而隨著時空環境的轉變，本局也一直朝者符合民眾、社會期待的方向邁進，如：鑒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，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」，積極查緝不肖地方首長、公務員及民意代表藉勢藉端向綠能廠

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，本局積極查緝境外資金介入選舉的新型態賄選案件，以確保選舉平和順利不受外力干擾，維護國家安全。

展望未來，本局將持續不懈地推動廉政工作，並隨著時代變遷滾動式修正執行重點，與時俱進來偵辦新型態犯罪，以打擊貪瀆不法方式鞏固廉能政府，期能提升國家競爭力，展現國際能見度，並維護國家安全，促進國家進步及永續發展。謹盼各方先進不吝指正鞭策，使本局廉政工作能夠持續精進，不負國民所託。

局長 王俊力 謹 識

中華民國 111 年 6 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110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「110年起訴案件」類型編排，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。

目錄

Contents

目錄

ANTI-CORRUPTION YEARBOOK 2021
中華民國110年廉政工作年報

Contents

目錄

表　次

Contents

圖　次

第一部分

調查局廉政處簡介

壹、法令依據

修正前之「法務部調查局組織條例」第 2 條規定：「法務部調查局掌理有關危害國家安全與違反國家利益之調查、保防事項。前項調查、保防事項，由行政院定之。」謹就歷年來行政院修正核定本局職掌與廉政工作相關部分，簡要說明如下。

行政院於民國（下同）45 年 8 月 27 日以臺 45（內）字第 4711 號令頒布本局 10 項工作職掌，其中第 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」，即為本局執行廉政工作之法令依據。

自 80 年第 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；迄 87 年 10 月 30 日，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，另第 9 項則將文字修正為「上級機關特交有關國家安全及國家利益之調查、保防事項」。

96 年 12 月 19 日總統華總一義字第 09600170531 號令，修正公布「法務部調查局組織法」（原名稱：「法務部調查局組織條例」）及全文 16 條；97 年 3 月 20 日行政院院授研綜字第 0972260255 號令，定自 97 年 3 月 1 日施行。該法第 2 條以列舉方式明文規定本局掌理之 20 項事項，其中第 4 款「貪瀆防制及賄選查察事項」及第 20 款「上級機關特交有關國家安全及國家利益之調查、保防事項」，即為本局執行廉政工作之法令依據。

貳、組織沿革

本局廉政工作在 68 年 5 月以前，原由本局第一處負責辦理。由於是年我國政、經遭到鉅變，行政院為有效遏阻經濟犯罪，保障民眾權益，維護經濟秩序，經多次召集專案會議，於同年 5 月責令本局成立「經濟犯罪防制中心」，接辦原第一處有關犯罪調查業務，並報奉行政院 68 年 6 月 8 日臺 68 法字第 5584 號函核准後正式運作。同年 8 月復依據院頒「端正政風整肅貪污方案」，將該中心擴編為「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。

嗣因各界對澄清吏治、檢肅貪瀆之期盼日益殷切，本局乃奉行政院第 2095 次院會決議及行政院 78 年 2 月 14 日臺 78 法字第 3984 號函指示，於 78 年 2 月成立「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，並就當時現有人力調派 505 人，在各外勤調查處、站成立肅貪科、組，另同時成立北、中、南、東 4 個

地區機動工作組，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。

79 年間，經研討再做業務上之精進與作業流程的改進，確立肅貪工作最高指導原則為「預防重於偵辦，偵辦也為預防」，報奉行政院 79 年 10 月 4 日臺 79 法字第 28363 號函核准，於 80 年 2 月 1 日將「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。

嗣奉行政院 81 年 3 月 26 日第 33 次及同年 4 月 23 日第 34 次治安會報主席裁示，為加強公共工程弊端案件之防制與偵辦，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」，負責規劃、推動、執行本項業務，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。

91 年 1 月 16 日東部地區機動工作組歸建，另為簡化廉政案件審核流程、提升工作效能，秉持「案件指導一貫性」之原則，於同年 7 月 1 日起重新調整廉政處各科之業務分工如下：第一、二、三科為偵辦科，第四科為預防科，第五科為綜合科，原「公共工程弊端防制專案小組」業務歸第一科辦理，同時將原由第三科承辦之賄選查察業務移由第一科辦理，迄 95 年 9 月 8 日查賄工作復劃歸由第四科接辦。

90 年代，國內重大貪瀆弊案迭起，新聞媒體爭相追逐報導，社會大眾反貪腐意識高漲，法務部擬定之「反貪行動方案」於 95 年 11 月 30 日經行政院核定生效，從肅貪、防貪二方面著手整飭貪瀆、澄清吏治，本局為配合政府政策，經內、外勤單位多次開會研商後，研定「強化廉政工作方案」，從「簡化辦案流程」、「調整肅貪人力」、「修定績效評定要點」及「提高廉政工作績效比重及行政獎勵」，導引各外勤單位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。

96 年 12 月 19 日總統公布、97 年 3 月 1 日施行之法務部調查局組織法，將廉政處法制化，另法務部 97 年 10 月 17 日法令字第 0970803813 號令修正發布法務部調查局處務規程全文 27 條，並溯自 97 年 3 月 1 日施行，依據第 4 條第 1 項第 2 款「廉政處，分五科辦事。」及第 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。」即為 101 年 4 月 9 日以前廉政處組織及職掌現況。

參、業務分工

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。

一、101 年 4 月 9 日以前，廉政處下設 5 個科，各科業務分工分述如下：

第一科：掌理公共工程弊端案件、財物勞務採購舞弊案件之偵查偵辦、行政處理等策劃督導業務。

第二科：掌理北部及東部地區一般貪瀆案件及上級特交案件之偵查偵辦、行政處理等策劃督導業務。

第三科：掌理中部及南部地區一般貪瀆案件及上級特交案件之偵查偵辦、行政處理等策劃督導業務。

第四科：掌理查察賄選專案之規劃執行，移送案件偵辦流程複閱審查，貪瀆案例研究報告審核，本局內部網路廉政資料庫建置更新，廉政工作年報編輯，廉政工作手冊、犯罪調查作業手冊之編修訂等業務。

第五科：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等，協調聯繫財政部賦稅署第四組等單位及辦理本處一般行政業務。

二、101 年 4 月 9 日後，廉政處整合為 4 個科，各科業務分工分述如下：

北部偵辦科：掌理北部地區及金門、馬祖、宜蘭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、行政處理等策劃督導業務。

中部偵辦科：掌理中部地區及花蓮、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、行政處理等策劃督導業務。

南部偵辦科：掌理南部地區及澎湖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，檢調業務聯繫，查察賄選專案之規劃執行，移送案件偵辦流程複閱審查，貪瀆案例研究報告審核，本局內部網路廉政資料庫建置更新，廉政工作年報編輯，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。

三、104 年 10 月 1 日迄今，廉政處分設 4 個科，各科業務分工分述如下：

貪瀆情資科：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，查察賄選專案之規劃執行，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。

肆、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、民意代表選舉查察賄選工作，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賄工作，並全力動員內外勤同仁，機先發掘賄選情資，積極查處賄選案件，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，達成 98 年 7 月 8 日行政院核定之「國家廉政建設行動方案」政策目標，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，達到鋤奸鋤惡之目的，本局制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、科技鑑定等技巧，以盡調查之能事。

伍、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 95 年 7 月 1 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[1]，原則上不適用貪污治罪條例，惟本局對於同樣之侵占、詐欺、偽造文書等行為，仍予立案調查，亦列為「非貪瀆案件」。

1　參見本年報第二部分「壹、案件偵辦工作 - 一、移送案件統計」內文說明。

(二) 賄選案件

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行賄與受賄行為，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、專業精進工作

(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，並運用大數據及人工智慧與科技方式，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 2-01 係 110 年本局廉政處案件偵辦工作整體概況，分「廉政案件」及「賄選案件」兩類，110 年共計偵辦 474 案，其中「廉政案件」433 案，含移送檢察官偵查者 422 案，函送後經起訴者 6 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 5 案；「賄選案件」41 案，則係經本局配合檢察官偵辦，由檢察官於 110 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賄選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「賄選案件」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。110 年案件偵辦工作，仍將針對「移送案件」及「賄選案件」分別作專章介紹。

表 2-01　110 年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	422	經本局偵辦後，以移送書方式送檢察機關者。
	函送起訴	6	經本局偵辦後，以函文方式送檢察機關於 110 年間起訴者。（含緩起訴、聲請簡易判決及職權不起訴等）
	其　他	5	經本局配合檢察官偵辦，由檢察官於 110 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	433	占全年偵辦案數 91.35%。
賄選案件		41	經本局配合檢察官偵辦，由檢察官於 110 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 9.36%。
總　計		474	註 1：本表統計期間為 110 年 1 月 1 日至 110 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「賄選案件」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[2]，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. 採購案件、2. 破壞國土、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。

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[2] 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。」

(一) 移送類型統計

表 2-02 為 110 年移送各類型案件之案數、人數及涉案標的統計。110 年總計移送檢察機

表 2-02　110 年移送案件統計總表

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	1	1		13	357,760			
	公路監理	3	3		6	1,975,125			
	運輸觀光氣象	3	4		1	1,150,000		1,950,000	
	司法	1	3		7	168,082,100			
	法務	1	2		1				
	警政	13	30		19	3,850,572	75,291,707		
	消防	1	1						
	營建	5	10	1	5	10,387,886	136,888		
	民戶役地政	8	10	-	6	7,407,647			
	移民與海岸巡防	5	19			287,683			
	環保	7	23		17	8,490,182	4,290,326	43,684,328	
	衛生醫療	5	5		7	6,291,596	150,000		
	社會福利	1	1		4		541,950		
	教育	19	11		23	1,628,650	3,115,978	7,023,280	
	農林漁牧	2	5			33,045,300			
	河川及砂石管理	2	2		3	231,322			
	軍方事務	10	26		18	130,877,290	3,736,812	3,043,878,652	56,200
	外交事務	1	1						300,968
	國有財產管理	1	-		1	30,000			
	國營事業	4	5		7	454,000	5,171,499		153,216
	行政事務	5	8	1	2	1,440,835			
	其他	58	64	43	110	85,788,820	35,351,704	140,351,927	26,459,355
	小計	156	234	45	250	461,776,768	127,786,864	3,236,888,187	26,969,739
非貪瀆	關務	1	-		4			4,199,000	
	運輸觀光氣象	1	-		2			736,400	
	司法	8	2		10				47,045,543
	法務	1	-		2				236,000
	警政	3	1		10			5,152,500	560,000
	消防	1	-		1			1,341,043	
	營建	7	4		17			153,623,884	159,469
	民戶役地政	1	-		5			13,437,200	
	移民與海岸巡防	1	-		4			1,689,000	
	國土保育	45	-		259			50,425,728	261,134,956
	衛生醫療	2	1		3			1,556,100	
	教育	37	11		104			60,387,388	14,884,811
	農林漁牧	17	1		37			3,565,009	2,481,028
	軍方事務	13	-		53			49,564,312	7,423
	國有財產管理	5	-		7			3,358,000	
	國營事業	16	-		64			243,998,540	11,800
	行政事務	2	-		5			969,230	6,240
	其他	105	6	-	234			435,056,544	95,646,723
	小計	266	26	-	821	-	-	1,029,059,878	422,173,993
總計		422	260	45	1,071	461,776,768	127,786,864	4,265,948,065	449,143,732

註：含準公務員

關 422 案，其中「貪瀆案件」共 156 案 529 人，含公務員及準公務員 234 人、民意代表 45 人、非公職人員 250 人，與 109 年（163 案 944 人）相較，移送案數減少 7 案，減少幅度 4.3%（7 案 /163 案）；移送犯罪嫌疑人數減少 415 人，減少幅度 43.9%（415 人 /944 人）。

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

1. 警政類 13 案 49 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：如警方違法搜索並在扣押筆錄上做不實記錄，向犯罪嫌疑人要求性行為等不正利益，而不再繼續調查犯罪嫌疑等；警方執行通訊監察，並擅自通知其監聽對象。
   (2) 洩漏機密資料：如違反內部作業規定，受託私下查詢他人之年籍、姓名、年齡、車籍、全戶戶籍、身分證照片及前科等資料，並洩漏予委託查詢之人；將偵辦中之案件公文書使用通訊軟體傳給不特定人。
   (3) 行政程序：如收受應召業或有男女陪侍聲色場所賄款而於查緝時作不實記錄；於受理民眾拾得遺失物作業時，未依規定登載遺失物，並將其占有；以不實憑證進行報銷。
2. 軍方類 10 案 44 人，以辦理政府採購舞弊、詐取或侵占公有財產或向民眾或廠商詐欺等為多，犯行主要與下列 2 項業務有關：
   (1) 辦理政府採購舞弊：藉經辦政府採購標案過程向廠商索取賄款；明知廠商係借用他人名義或證件投標而不符投標資格，或明知相關標案資料不得洩漏予特定廠商，竟事先洩漏予特定廠商，致特定廠商得標等；或明知產品或系統不符合標準，竟仍讓特定廠商驗收通過。
   (2) 詐取或侵占公有財產：即利用職務上之機會勒索或詐取財物、竊取或侵占公用或公有財物等，如以不實憑證辦理差旅費等報銷，或利用職務上之機會將公有財產挪為私用。
3. 教育類 19 案 34 人，犯行主要有：藉經辦政府採購標案過程向廠商索取賄款；公務員

利用職務上之機會以不實單據、虛偽授課鐘點表等方式詐取午餐或訓練補助等公款。

4. 其他類 58 案 217 人，典型案件為議員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，竟基於偽造文書犯意假造疫苗施打名冊等；藉職務上之機會以不實單據詐取房租補助費等公款。

110 年移送之「非貪瀆案件」共 266 案 847 人，含公務員及準公務員 26 人、非公職人員 821 人，較 109 年（286 案 831 人）減少 20 案，減少幅度為 7.0%（20 案 /286 案）；移送犯罪嫌疑人數增加 16 人，增加幅度 1.9%（16 人 /831 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。

表 2-03 係之前參照「國家廉政建設行動方案」例示易發生弊端業務類別，按「貪瀆」及「非貪瀆」兩大類分項歸類，其後陸續依本局業務調整細項分類，至 104 年法務部新函頒「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 2-04 為 104 年至 110 年依法務部新函頒進行統計分析，104 年至 110 年「貪瀆案件」以警政、營建及民戶役地政類型比例較高，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、應召業或黑道分子勾結，要求、收受賄賂、勒索利害關係人等貪瀆行為，又或係為圖個人查緝績效，虛偽教唆使用毒品或槍枝類型案件；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；營建及民戶役地政類案件，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。

表 2-03　101 至 103 年移送案件統計表（舊涉案類別項目）

單位：案

類型		101 年	102 年	103 年	合計
貪瀆	公共工程	46	45	36	244
	採購	61	156	32	340
	司法貪瀆	3	4	3	13
	警政	24	40	29	152
	消防	2	2	0	7
	矯正	4	1	1	14
	都市計畫	1	0	0	7
	建管	5	3	8	28
	地政	2	3	2	17
	稅務	2	2	1	7
	關務	1	4	4	18
	金融	0	0	0	1
	醫療	0	2	2	14
	教育	7	2	4	22
	工商登記	0	0	0	0
	監理	2	2	1	7
	殯葬	2	0	1	14
	環保	5	5	5	35
	破壞國土	0	0	3	4
	河川及砂石管理	1	0	0	4
	社福補助	1	3	1	7
	補助款	4	6	5	25
	其他	47	48	37	297
	小計	220	328	175	1,277
非貪瀆	採購	105	107	136	595
	公共工程	69	69	61	373
	破壞國土	16	12	65	128
	環保（國土保育）	22	11	19	68
	教育	17	6	3	50
	司法詐欺	14	6	9	46
	都市計畫	-	-	17	17
	醫療	1	2	4	14
	警政	-	-	1	1
	消防	-	-	1	1
	關務	-	-	1	1
	金融	-	-	1	1
	其他	14	12	9	79
	小計	258	225	327	1,374
總 計		478	553	502	2,651

表 2-04　104 至 110 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	合計
貪瀆	工商監督管理	1	2	0	4	8	2	1	18
	稅務	3	1	2	1	0	2	0	9
	關務	0	0	0	0	2	1	0	3
	公路監理	1	1	0	2	4	5	3	16
	運輸觀光氣象	0	1	2	0	6	2	3	14
	司法	0	0	0	0	1	0	1	2
	法務	5	5	1	2	4	3	1	21
	警政	19	27	20	18	20	15	13	132
	消防	0	2	2	4	1	1	1	11
	營建	14	13	13	18	7	7	5	77
	民戶役地政	13	14	17	5	12	7	8	76
	移民與海岸巡防	0	2	1	2	1	3	5	14
	環保	7	6	3	4	19	5	7	51
	衛生醫療	1	1	4	4	5	1	5	21
	社會福利	3	2	1	2	0	1	1	10
	教育	10	7	6	5	10	12	19	69
	農林漁牧	2	6	6	5	2	5	2	28
	河川及砂石管理	2	4	0	1	1	0	2	10
	軍方事務	7	3	11	9	5	16	10	61
	外交事務	1	0	0	0	0	0	1	2
	國有財產管理	0	4	1	0	2	0	1	8
	國營事業	1	5	2	2	2	4	4	20
	行政事務	4	8	9	10	9	8	5	53
	其他	44	22	51	40	59	63	58	337
	小計	138	136	152	138	180	163	156	1,063
非貪瀆	工商監督管理	0	1	0	0	1	3	0	5
	關務	0	1	1	1	0	0	1	4
	公路監理	1	0	0	1	0	1	0	3
	運輸觀光氣象	2	8	1	3	1	1	1	17
	司法	0	0	2	12	9	21	8	52
	法務	3	0	2	1	7	1	1	15
	警政	0	2	0	4	2	1	3	12
	消防	0	0	1	1	3	1	1	7
	營建	5	10	2	14	6	11	7	55
	民戶役地政	1	4	2	0	0	1	1	9
	移民與海岸巡防	0	4	1	0	0	0	1	6
	環保(國土保育)	17	18	27	39	27	28	45	201
	衛生醫療	5	6	9	4	13	7	2	46
	社會福利	0	0	1	0	0	0	0	1
	教育	22	26	14	22	19	27	37	167
	農林漁牧	0	7	9	10	11	17	17	71
	河川及砂石管理	2	6	4	2	9	2	0	25
	軍方事務	9	14	19	14	27	15	13	111
	國家安全情報	1	0	0	0	0	0	0	1
	國有財產管理	0	5	9	16	12	5	5	52
	國營事業	9	23	13	20	18	23	16	122
	行政事務	0	1	2	2	7	2	2	16
	其他	168	57	92	118	133	119	105	792
	小計	245	193	211	284	305	286	266	1,790
總計		383	329	363	422	485	449	422	2,853

(二) 案件來源統計

表 2-05 為本局 110 年移送案件之線索來源案數統計，並以圖 2-01 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 2-05　110 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	92	19	42	1	0	2	156
非貪瀆案件	110	67	45	1	0	43	266
總 計	202	86	87	2	0	45	422

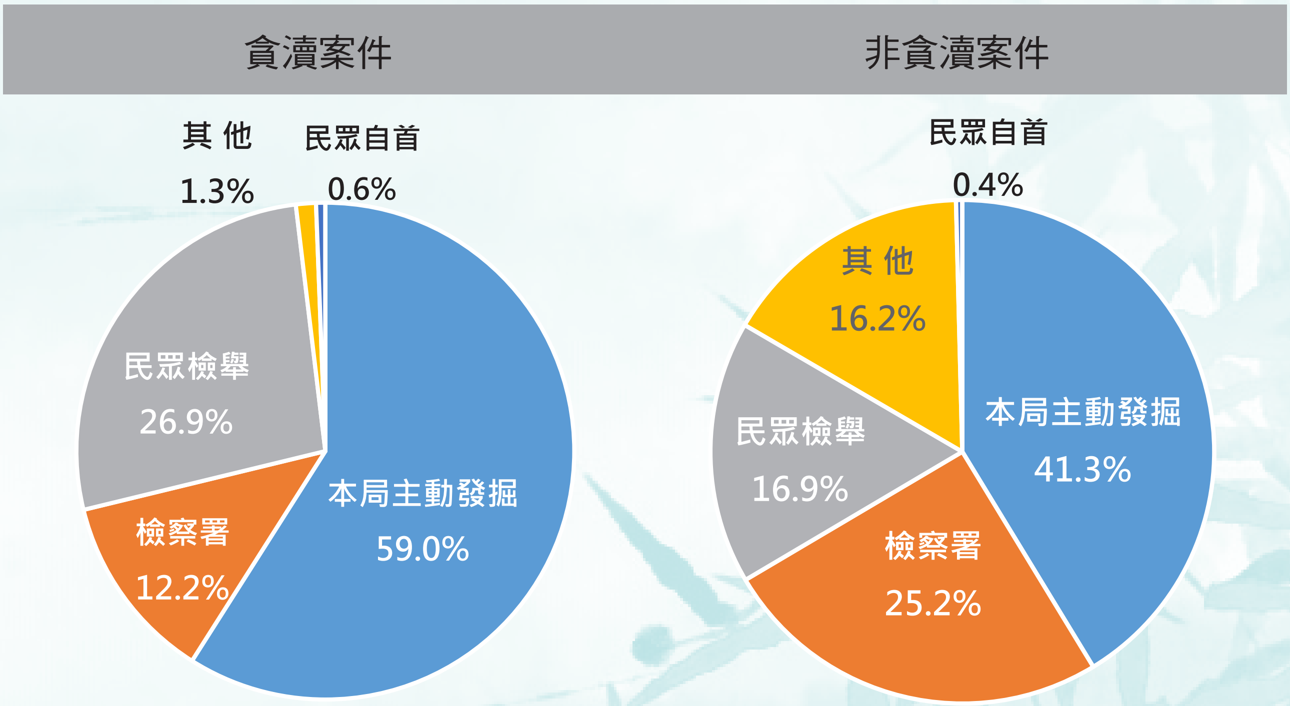

圖 2-01　110 年移送案件案源比例圖

1. 整體線索來源前 3 名，分別為本局主動發掘[3]、民眾檢舉及檢察署發交，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，則為本局主動發掘及檢察署發交。
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 47.9%（202 案 /422 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. 線索來源屬民眾檢舉經調查後成案，案數居全部線索來源之第 2 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。
4. 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 3 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。
5. 110 年並無政風機構提供線索且成案之案；自法務部廉政署（下稱廉政署）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[4]，且趨近於零。

(三) 適用法律統計

表 2-06 及表 2-07 係統計 110 年各種類型移送案件之主要適用法律情形。110 年本局移送廉政案件計 422 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 125 案、占貪瀆案件 80.1%（125 案 /156 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」（48 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」（26 案）及第 6 條第 1 項第 4 款之「對於主管監督事務圖利罪」（26 案）；詳細情形，併後表 2-08 說明。

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[3] 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。

[4] 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。

表 2-06　110 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	1				1
	公路監理	3				3
	運輸觀光氣象	1		2		3
	司法	1				1
	法務			1		1
	警政	6		7		13
	消防			1		1
	營建	5				5
	民戶役地政	7		1		8
	移民與海岸巡防	4		1		5
	環保	7				7
	衛生醫療	3		2		5
	社會福利	1				1
	教育	18		1		19
	農林漁牧	2				2
	河川及砂石管理	2				2
	軍方事務	9		1		10
	外交事務	1				1
	國有財產管理	1				1
	國營事業	4				4
	行政事務	3		2		5
	其他	46		12		58
	小計	125	-	31	-	156
非貪瀆	關務		1			1
	運輸觀光氣象		1			1
	司法			8		8
	法務				1	1
	警政		1	2		3
	消防		1			1
	營建		3	3	1	7
	民戶役地政		1			1
	移民與海岸巡防		1			1
	環保（國土保育）		4	2	39	45
	衛生醫療		1	1		2
	教育		17	20		37
	農林漁牧		2		15	17
	軍方事務		12	1		13
	國有財產管理		1	1	3	5
	國營事業		15	1		16
	行政事務		1	1		2
	其他		56	17	32	105
	小計	-	118	57	91	266
總　計		125	118	88	91	422

表 2-07　110 年移送案件主要適用法律統計表（按法條）

單位：案

類型	適用法條	條	項	款	構成要件	案數	小計
貪瀆	貪污治罪條例	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。	10	125
				1	竊取或侵占公用或公有器材、財物者。	5	
				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。	4	
		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。	48	
				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。	26	
		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。	26	
		其他				6	
	刑法	129	2		違法抑留或剋扣款物罪	2	31
		132	1		洩漏國防以外之秘密罪	9	
			2		過失洩漏國防以外之秘密罪	5	
		134			公務員犯罪加重處罰之規定	1	
		213			公文書不實登載罪	7	
		214			使公務員登載不實罪	1	
		216			行使偽變造或登載不實文書罪	4	
		339-4	1	2	加重詐欺罪	1	
		342	1		背信罪	1	
	小計						156
非貪瀆	政府採購法	87	3		詐術圍標	92	118
			4		合意圍標	2	
			5		借牌投標	16	
			6		第 87 條第 1、3、4 項之未遂犯	6	
		88	1		綁標	1	
		89	1		洩漏採購秘密罪	1	
	刑法	339	1		普通詐欺取財罪	21	57
		320	2		竊佔罪	9	
		132	3		非公務員洩漏國防以外之秘密罪	4	
		213			公文書不實登載罪	4	
		215			業務上文書登載不實罪	4	
		336	2		業務侵占罪	3	
		339-4	1	1	加重詐欺罪	2	
			1	2	加重詐欺罪	1	
		其他				9	
	廢棄物清理法					41	41
	區域計畫法					25	25
	水土保持法					11	11
	都市計畫法					7	7
	空氣污染防制法					2	2
	森林法					2	2
	山坡地保育利用條例					2	2
	律師法					1	1
	小計						266

「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 31 案、占貪瀆案件 19.9%（31 案 /156 案），所涉類型以「警政」最高，計 7 案；其案情多係警職人員違反內部作業規定，受託私下查詢他人之身分、照片、車籍資料或偵辦案件資料並洩漏之。而「刑法」移送條文中，也以涉犯刑法第 132 條第 1 項「洩漏國防以外之秘密罪」之案件最多，計有 9 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 118 案、占 44.4%（118 案 /266 案）；其中又以該法第 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 92 案最多；以第 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）移送 16 案次之；以第 87 條第 4 項「意圖影響決標價格或獲取不當利益，協議使廠商不為投標或不為價格競爭罪」（俗稱合意圍標）移送 2 案再次之。

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 91 案，占 34.2%（91 案 /266 案），涉犯法條分別為廢棄物清理法（41 案）、區域計畫法（25 案）、水土保持法（11 案）、都市計畫法（7 案）、空氣污染防制法（2 案）、森林法（2 案）、山坡地保育利用條例（2 案）及律師法（1 案）。

以刑法移送者有 57 案，占 21.4%（57 案 /266 案），其中以涉犯刑法第 339 條第 1 項之普通詐欺取財案件，計有 21 案；竊佔國有土地建築使用、堆置物品或盜採國有土地砂石等，涉犯刑法第 320 條第 2 項竊佔罪次之，計有 9 案。

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。

於 110 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、受賄犯行案件並獲起訴共有 5 案，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 2-02 顯示 110 年移送案件以主要適用法律作歸類之案數統計比例，表 2-08 則係近 10 年移送案件以主要適用法律作歸類之案數統計。

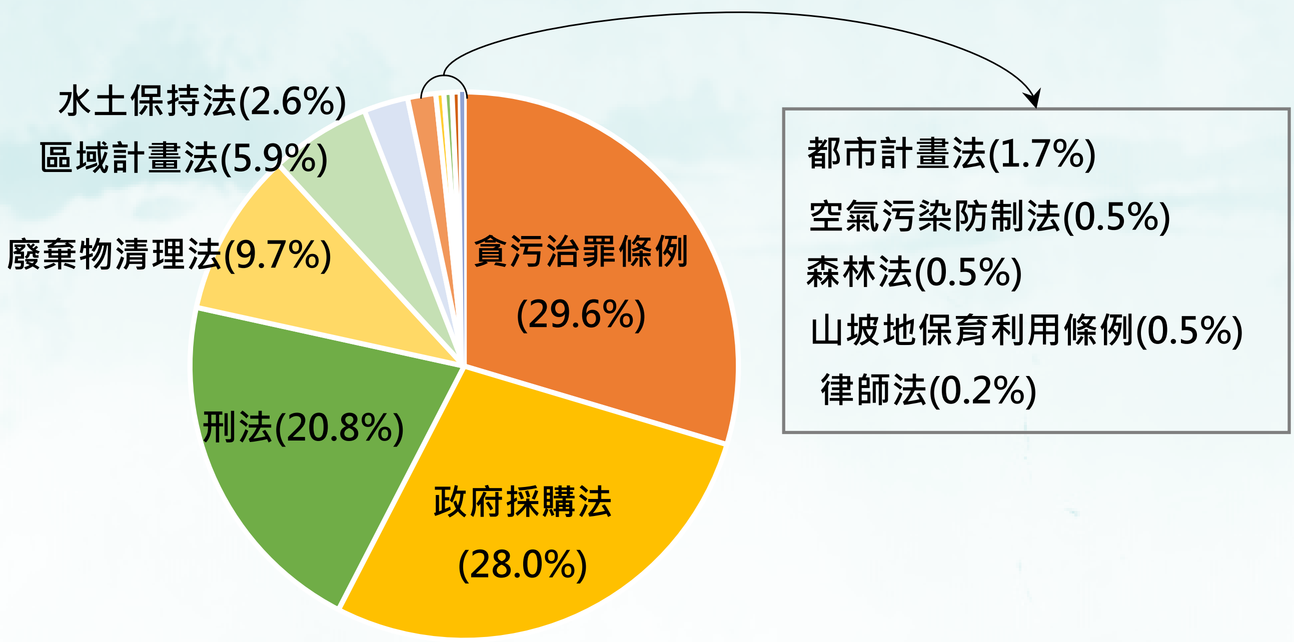

圖 2-02　110 年移送案件主要適用法律比例圖（依案數）

表 2-08　近 10 年移送案件主要適用法律統計表（依案數）　　單位：案

法律名稱 ＼ 年度	101	102	103	104	105	106	107	108	109	110
貪污治罪條例	200	299	145	115	119	119	110	137	119	125
政府採購法	159	157	169	179	127	115	122	141	129	118
刑法	83	74	132	63	64	73	98	121	120	88
廢棄物清理法	23	10	18	10	8	17	25	23	26	41
區域計畫法	5	4	14	7	5	11	17	18	22	25
水土保持法	2	3	10	3	4	12	32	32	22	11
都市計畫法	-	-	2	-	-	7	1	7	4	7
山坡地保育利用條例	1	2	7	-	1	3	4	1	1	2
律師法	4	-	-	1	-	2	3	3	5	1
森林法	1	1	1	1	-	2	1	1	-	2
空氣污染防制法	-	-	-	-	-	-	3	1	-	2
水污染防治法	-	1	1	1	-	-	2	-	1	-
商業會計法	-	-	-	-	-	-	1	-	-	-
營業秘密法	-	-	-	-	-	-	1	-	-	-
建築法	-	-	-	-	-	-	1	-	-	-
銀行法	-	-	-	-	-	-	1	-	-	-
洗錢防制法	-	-	-	-	-	-	-	-	-	-
毒品危害防制條例	-	1	-	-	-	-	-	-	-	-
槍砲彈藥刀械管制條例	-	-	-	-	-	-	-	-	-	-
稅捐稽徵法	-	-	-	-	-	-	-	-	-	-
懲治走私條例	-	-	-	-	-	-	-	-	-	-
公務員服務法	-	1	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	-	-	-	-	-	-
總 計	478	553	502	383	329	363	422	485	449	422

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 110 年移送總數 422 案而言，貪污治罪條例 125 案占 29.6%（125 案 /422 案），政府採購法 118 案占 28.0%（118 案 /422 案），刑法 88 案占 20.8%（88 案 /422 案）；而適用其他法律者 91 案占 21.6%（91 案 /422 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，近 10 年來均高居第 4 位。

表 2-09 係近 10 年移送案件以「主要適用法律」作歸類之人數統計，圖 2-03 則顯示 110 年移送案件以「主要適用法律」作歸類之人數統計比例。110 年以貪污治罪條例移送者 464 人居冠，占移送總數 33.7%（464 人 /1,376 人），以政府採購法移送之犯罪嫌疑人次之，為 402 人，占移送總數 29.2%（402 人 /1,376 人），再次為觸犯刑法罪名者 182 人，占移送總數 13.2%（182 人 /1,376 人）。對照歷年來數據，其中 105 年、108 年、109 年與 110 年各適用法律移送人數排序相同，然 106 年及 107 年各適用法律移送人數，依次為政府採購法、貪污治罪條例及刑法；又以廢棄物清理法移送者，為數亦不少，近 10 年來均高居第 4 位。

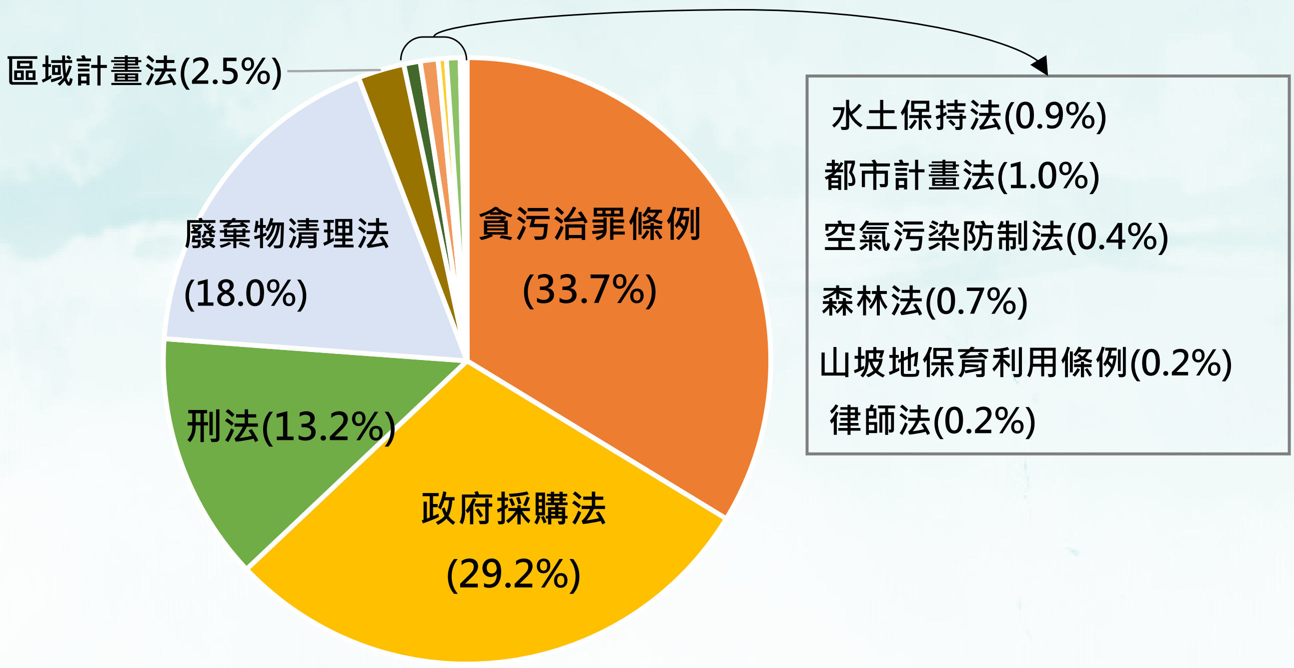

圖 2-03　110 年移送案件主要適用法律比例圖（依人數）

表 2-09　近 10 年移送案件主要適用法律統計表（依人數）　單位：案

法律名稱＼年度	101	102	103	104	105	106	107	108	109	110
貪污治罪條例	825	1,532	831	631	493	333	365	565	849	464
政府採購法	535	604	504	577	440	413	411	383	421	402
刑法	354	460	327	183	182	202	385	260	280	182
廢棄物清理法	37	18	67	20	28	74	105	85	137	248
區域計畫法	9	4	19	10	9	18	30	39	49	34
水土保持法	2	4	21	6	6	15	50	38	23	12
都市計畫法	-	-	2	-	-	11	6	13	8	13
山坡地保育利用條例	4	1	12	-	3	6	4	1	1	3
律師法	6	-	-	1	-	3	4	6	6	2
森林法	15	23	1	13	-	7	3	2	-	10
空氣污染防制法	-	-	-	-	-	-	7	2	-	6
水污染防治法	-	-	2	7	-	-	6	-	1	-
商業會計法	35	24	-	-	25	25	25	-	-	-
營業秘密法	-	-	-	-	-	-	1	-	-	-
建築法	-	-	-	-	-	-	4	-	-	-
銀行法	-	-	-	-	-	-	3	-	-	-
洗錢防制法	2	5	-	-	2	-	4	-	-	-
毒品危害防制條例	5	1	-	-	-	-	2	-	-	-
槍砲彈藥刀械管制條例	-	2	-	-	-	-	-	-	-	-
稅捐稽徵法	1	-	-	-	-	-	5	-	-	-
懲治走私條例	-	-	-	-	-	-	10	-	-	-
公務員服務法	-	4	3	1	-	1	-	-	-	-
簡易人壽保險法	-	-	-	-	-	1	-	-	-	-
陸海空刑法	-	-	-	-	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	1,830	2,683	1,789	1,451	1,190	1,109	1,430	1,394	1,775	1,376

表 2-10 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 522 案）、第 6 條第 1 項第 4 款之「對於主管或監督事務圖利罪」（計 288 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 222 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 204 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。

110 年以貪污治罪條例為主要適用法律者計 125 案，占總移送案數 29.6%（125 案 /422 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 48 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 26 案），再次為第 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 10 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服務費、維修費或向廠商誆騙履約保證金等。

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、贈與社福團體或執行勤務、職務，卻心存僥倖，持造假單據、不實相片報銷請款，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。

110 年以本罪名移送之 48 案中，公務員、直轄市或縣市議員、鄉鎮市民代表及鄉鎮長等以不實收據憑證詐領公款等，計 17 案；直轄市或縣市議員以人頭或虛報不實薪資向議會詐領公費助理補助費，又或不實簽到詐領出席費者，計有 12 案；公務員佯以公務名義向民眾募款或收取費用者，計 10 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，計有 9 案。

表 2-10　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	101年	102年	103年	104年	105年	106年	107年	108年	109年	110年	合計	排名
4	1	1	竊取或侵占公用或公有器材、財物者。	10	12	7	8	12	3	4	7	10	5	78	
4	1	2	藉勢藉端勒索、勒徵、強占或強募財物者。	7	8	5	4	3	3	6	1	6	2	45	
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。	15	19	10	3	6	5	7	7	8	4	84	5
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。	39	28	25	15	30	14	17	15	11	10	204	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。	46	157	24	26	32	52	43	54	40	48	522	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。	31	25	25	22	10	13	18	31	21	26	222	3
6	1	1	意圖得利，抑留不發職務上應發之財物者。	-	1	-	-	-	-	-	-	-	-	1	
6	1	2	募集款項或徵用土地、財物，從中舞弊者。	-	-	-	-	-	-	-	-	-	-	-	
6	1	3	竊取或侵占職務上持有之非公用私有器材、財物者。	1	2	3	7	-	1	2	2	1	2	21	
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。	50	43	43	28	24	27	9	17	21	26	288	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	4	1	-	1	1	-	1	-	1	10	
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	
11	1		對第二條人員，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	-		5	
11	2		對第二條人員，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	
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				200	299	145	115	119	119	110	137	119	125	1,488	

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 26 案；其中與政府採購事件相關者計有 14 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，藉此協助廠商順利獲取利益；都市發展單位公務員收受廠商賄賂，為廠商處理業務事宜；鎮長等收受賄賂，派任指定人員擔任臨時人員再透由內部甄選轉任正式人員等。

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 26 案；其中與政府公務員明知廠商不符投標資格，係借用他人名義或證件投標，亦明知相關標案資料不得洩漏予特定廠商，仍提供資料，致特定廠商得標；明知廠商係為同一廠商圍標，卻仍未廢標，包庇特定廠商投標，致廠商取得工程款項；明知承商施工進度落後，於履約期限屆至時未能完成契約約定之工作，仍予以配合通過驗收，致廠商取得工程款項；公務員包庇特定廠商，並綁定特定資格，致使特定廠商得標取得工程款項。

其餘非涉政府採購之案件，如：衛生局人員未依規定移送藥事法偽劣藥案件；公務員將政府公用財產在未經機關首長同意即擅自私用並對使用民眾收費；稽查人員或勞動條件檢查人員洩漏檢舉內容或稽查排班時間並包庇廠商違法情形；清潔隊人員包庇廠商運送或處理非法廢棄物等。

表 2-11 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 258 案）、第 320 條第 2 項竊佔罪（計 126 案）、第 213 條公文書不實登載罪（計 98 案）、第 132 條第 1 項洩漏國防以外之秘密罪（計 86 案）、第 342 條第 1 項背信罪（計 52 案）、第 216 條行使偽變造或登載不實文書罪（計 41 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。

110 年以刑法為主要移送法條之案件計有 88 案，占總移送案數 20.9%（88 案 /422 案），其中「貪瀆案件」及「非貪瀆案件」各為 31 及 57 案。

「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，或公務人員公車私用而涉犯刑法第 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」。

表 2-11　近 10 年移送案件主要適用法條為刑法統計表

單位：案

條	項	罪名	101年	102年	103年	104年	105年	106年	107年	108年	109年	110年	合計	排名
122	2	違背職務受賄罪	-	1	-	-	-	-	-	-	-	-	1	
123	1	準受賄罪	-	-	1	-	-	-	-	-	-	-	1	
129	2	違法抑留或剋扣款物罪		1	-	-	-	1	-	-	-	2	4	
132	1	洩漏國防以外之秘密罪	6	5	12	-	6	7	10	15	15	10	86	4
	2	過失洩漏國防以外之秘密罪	1	-	-	-	2	3	-	3	-	5	14	
	3	非公務員洩漏國防以外之秘密罪	-	1	-	4	-	1	2	-	-	4	12	
134		公務員犯罪加重處罰之規定	-	-	-	-	1	5	2	3	1	1	13	
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	-	1	
159		公然冒用公務員服飾、徽章或官銜罪	-	-	-	-	-	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	
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	-	-	1	
210		偽造、變造私文書罪	4	1	6	1	1	2	-	2	1	-	18	
211		偽造、變造公文書罪	2	1	2	-	-	4	2	-	-	1	12	
213		公文書不實登載罪	5	12	7	10	9	13	14	13	4	11	98	3
214		使公務員登載不實罪	-	1	1	-	1	1	1	9	2	2	18	
215		業務上文書登載不實罪	2	4	1	2	2	1	1	3	4	4	24	
216		行使偽變造或登載不實文書罪	-	2	5	-	-	5	5	6	12	6	41	6
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	
218	2	盜用公印或公印文罪	1	-	-	-	-	-	-	-	-	-	1	
231	2	公務員包庇媒介性交及猥褻罪	-	-	1	-	-	-	-	-	-	-	1	
268		圖利供給賭場或聚眾賭博罪	-	1	1	-	-	-	-	-	1	-	3	
270		公務員包庇賭博罪	-	-	-	-	-	-	-	1	-	-	1	
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	-	1	4	14	-	4	2	1	-	2	28	
	2	竊佔罪	7	3	42	-	6	8	23	18	10	9	126	2
321	1	加重竊盜罪	-	-	-	-	1	-	-	2	-	-	3	
335	1	侵占罪	-	1	1	3	-	1	1	-	1	-	8	
336	1	公務公益侵占罪	2	-	-	2	2	1	-	-	1	3	11	
	2	業務侵占罪	4	1	2	-	1	2	2	6	6	-	24	
339	1	普通詐欺取財罪	34	33	26	23	21	8	23	26	43	21	258	1
	2	普通詐欺得利罪	3	-	-	2	-	1	2	3	6	-	17	
	3	詐欺未遂罪	1	1	2	-	1	-	-	1	2	-	8	
339-1	2	不正利用收費設備詐欺得利罪	-	-	-	-	-	-	-	-	-	-	-	
339-4	1	加重詐欺罪	-	-	-	-	-	-	1	-	2	2	5	
	2	加重詐欺罪	-	-	-	-	2	1	1	-	-	2	6	
342	1	背信罪	10	4	13	1	3	3	3	7	5	3	52	5
	2	背信未遂罪	-	-	-	-	1	-	-	-	-	-	1	
總計			83	74	132	63	64	73	98	121	120	88	916	

「非貪瀆案件」則多為一般民眾假冒司法人員、軍方高層等公務人員詐欺涉案相關人員或已遭律師懲戒覆審委員會懲戒停業之律師持續向民眾欺瞞執業等之刑法第 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 2-12 及表 2-13 係近 10 年移送案件犯罪嫌疑人之身分及性別統計，圖 2-04 則顯示近 10 年移送各類身分犯罪嫌疑人之性別比例。

110 年移送之 1,376 名犯罪嫌疑人中，男性犯罪嫌疑人 1,083 人，占 78.7%（1,083 人 /1,376 人），高、中、低階公務員男性犯罪嫌疑人分別占各類別之 88.0%（22 人 /25 人）、92.9%（91 人 /98 人）及 84.6%（77 人 /91 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。

表 2-12　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
101 年	92	11	247	20	120	10	92	33	16	4	567	78	956	229	1,523	307
102 年	164	37	327	56	224	46	192	51	51	21	958	211	1,183	328	2,141	539
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	0	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
總　計	532	75	1,515	238	998	174	600	175	203	85	3,848	747	9,074	2,331	12,922	3,078

表 2-13　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		
101 年	103	267	130	125	20	645	1,185	1,830
102 年	201	383	270	243	72	1,169	1,511	2,680
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
總　計	607	1,753	1,172	775	288	4,595	11,405	16,000

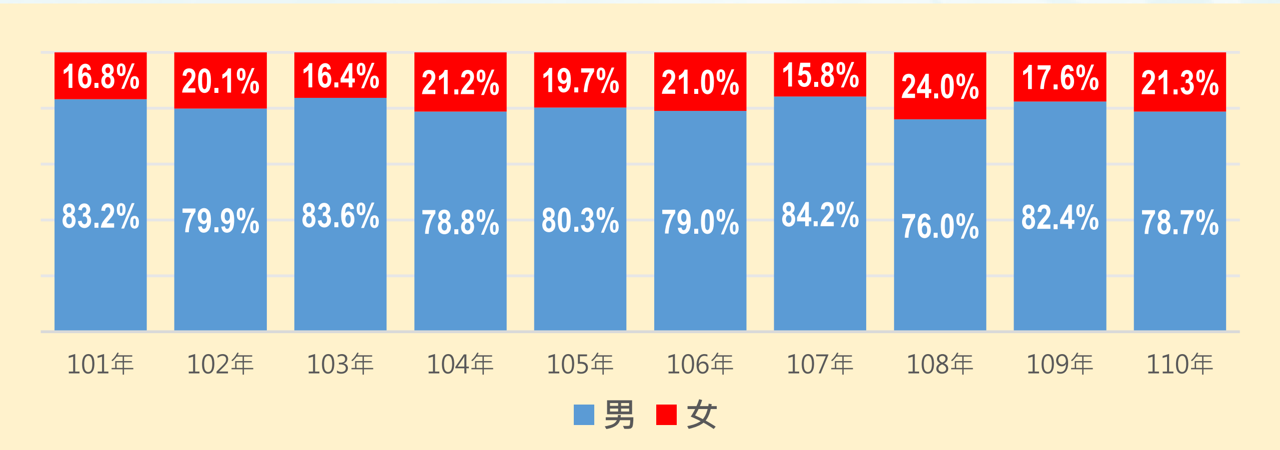

圖 2-04　近 10 年移送犯罪嫌疑人性別比例圖

圖 2-05 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。110 年中階公務員比例 32.3% 最高，低階公務員 30.0% 次之，民意代表 14.9%再次之，高階公務員比例 8.3% 最低；比例高低順序，近五年約略呈現相同情形。

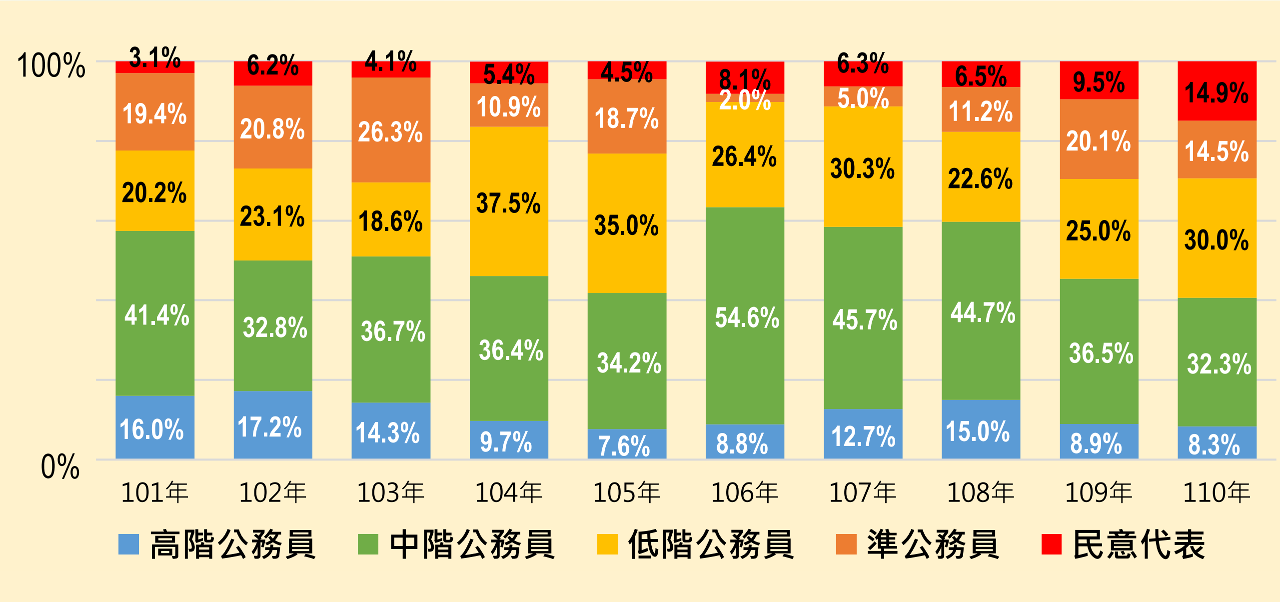

圖 2-05　近 10 年移送公職人員身分比例圖

表 2-14 為 110 年移送各類身分犯罪嫌疑人之主要適用法律。110 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 236 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 228 人中，64 人與公務員共同違犯第 4 條至第 6 條等貪瀆罪名，94 人違犯第 11 條行賄罪，行賄對象包含立法委員、議員、鄉鎮市公所民選首長或主管、地方民意代表、村里長、經濟部水利署正工程司、航務中心技佐、地方政府教育局人

表 2-14　110 年移送犯罪嫌疑人統計表（依主要適用法律及身分）

單位：人

法律 身分	貪污治罪條例	政府採購法	刑　法	其　他	合　計
高階公務員	17	0	8	0	25
中階公務員	64	1	32	1	98
低階公務員	78	0	12	1	91
準 公 務 員	34	1	9	0	44
民 意 代 表	43	0	2	0	45
公職人員（小計）	236	2	63	2	303
非公職人員	228	400	119	326	1,073
總 計	464	402	182	328	1,376

員、國防部軍備局士官長、海巡署小隊長、警政人員、縣市政府及鄉鎮市公所公共工程及建管單位人員、國營企業人員、公路總局養護工程處人員、縣市政府都市發展單位人員等。

單一案件中以貪污治罪條例移送最多人者計 18 人，係臺北市警察局中山分局中山一派出所員警等，違背職務隱匿其轄區內酒店集團，非法從事媒介性交易行為及違法經營有女陪侍之酒吧業。

110 年依政府採購法移送之非公職人員則有 400 人，占全部移送人數之 29.1%（400 人 /1,376 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 2-15 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 2-15　110 年移送犯罪嫌疑人統計表（依學歷及身分）

單位：人

身分 \ 法律		碩士以上	大學	專科	高中	國中以下	不詳	合計
	高階公務員	13	10	0	2	0	0	25
	中階公務員	32	25	20	12	9	0	98
	低階公務員	7	35	27	17	1	4	91
	準 公 務 員	8	9	11	14	2	0	44
	民 意 代 表	9	5	6	11	10	4	45
公職人員（小計）		69	84	64	56	22	8	303
非公職人員		132	220	217	287	185	32	1,073
總 計		201	304	281	343	207	40	1,376

圖 2-06 顯示近 10 年移送之公職人員學歷分布比例。110 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 295 人，以具大學學歷者占 28.5% 最高（84 人 /295 人），具碩士以上學歷者占 23.4% 次之（69 人 /295 人），餘學歷依次為專科者占 21.7%（64 人 /295 人），高中者占 19.0%（56 人 /295 人），國中以下者占 7.4%（22 人 /295 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「大學」學歷公職人員有較高比例趨勢，110 年達 28.5%，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。

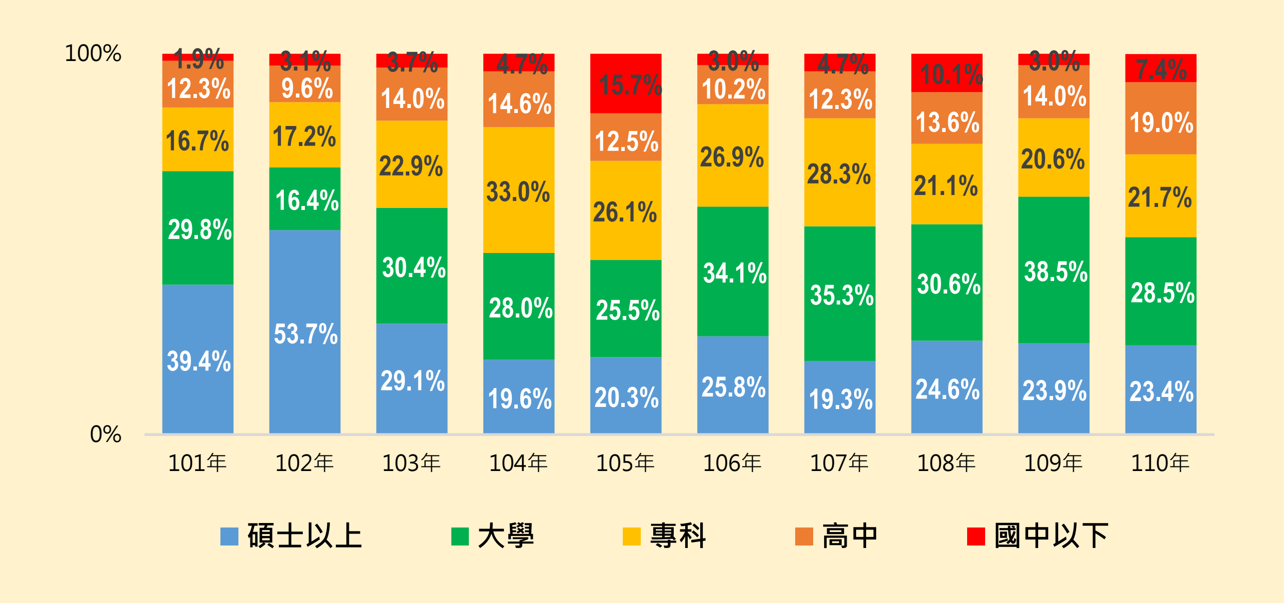

圖 2-06　近 10 年移送公職人員學歷比例圖

表 2-16 顯示近 10 年移送各類民選公職人員之人數統計，其中 110 年移送各級民意代表 45 人，地方自治團體首長 27 人，概述如下：

1. 立法委員：

計移送 1 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。

2. 縣市議員：

計移送 15 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，計 12 人；對外收取廠商款項後，以議會質詢等方式施壓公務單位，要求不得拆除廠商違章建築等，計 1 人；於議會開議期間，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；向民眾詐欺可向司法單位關說案件等，計 1 人。

3. 鄉鎮市民代表會：

計移送代表 29 人，渠等主要犯行：利用代表會代表職權機會收受賄款並將其分配之補助款供他代表使用，計 27 人；利用渠擔任代表會代表之身分及權勢，以公共建設經費為私

表 2-16　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				合計
	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						
101	3	0	0	5	4	2	6	20	6	15	21	42	62
102	0	0	1	44	4	1	25	75	1	29	50	80	155
103	0	0	1	6	4	1	9	21	1	9	6	16	37
104	1	1	0	12	3	1	1	19	0	8	11	19	38
105	0	0	0	18	0	0	1	19	0	6	13	19	38
106	0	0	0	20	2	1	1	24	0	7	22	29	53
107	2	0	0	12	3	1	1	19	0	10	13	23	42
108	0	0	0	19	3	0	0	22	0	15	49	64	86
109	6	0	0	15	6	0	2	29	0	9	17	26	55
110	1	1	0	14	0	0	29	45	0	6	21	27	72
合計	13	2	2	165	29	7	75	248	8	114	223	318	566

人土地開闢道路，計 1 人；利用渠擔任代表會代表之身分及權勢，為其子預先得知清潔隊徵選資格條件並考取相關證照，計 1 人。

4. 鄉鎮市區長：

計移送鎮長 3 人、鄉長 2 人及區長 1 人，共計 6 人，渠等主要犯行：其中 5 人係利用擔任鄉鎮市區長身分，具主導招標事務之職權，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；利用擔任鄉鎮市區長身分，具主導該單位人事決策權，對外收受賄賂安排人事，計 5 人；利用職權機會以辦理採購名義詐領公款，計 1 人。

5. 村里長：

計移送 21 人，渠等主要犯行：偽造社區巡守紀錄、或虛偽填載其他里內活動相關單據，詐領補助經費，計 15 人；以村里長身分負有管理里民活動中心之機會，侵占活動中心之無

償停車位，並將其租金挪為私用，計 2 人；以村里長身分向里內施工廠商索取賄賂，計 2 人；利用渠擔任村長之身分及權勢，夥同代表會主席及鄉長等人藉勢藉端向廠商勒索，計 1 人；利用渠擔任里長之身分，假借協助疫苗造冊之機會，將未符合資格之人事資料提供與市政府造冊，計 1 人。

二、賄選查察案件統計

現行法律對賄選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、直轄市長、縣市長、鄉鎮市長、村里長、直轄市議會議員、縣市議會議員、鄉鎮市民代表會代表等 9 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。

本局執行賄選查察任務，皆依各種選舉之特性與生態設定工作目標，訂立專案工作計畫，由轄區處站擔任查賄主力，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。

本年報統計之賄選查察案件，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」。

110 年本局主要任務為就 110 年 2 月 21 日起分區舉行之「110 年各級農漁會選舉」，進行賄選查察工作。按農會之選舉，雖非法定政治上之選舉，然對於社會整體選舉風氣仍有相當影響。因農漁會系統為各類民選公職及民意代表選舉重要人際網絡，成員亦與地方政治生態密不可分，其組織具公益性質，幹部所掌理之會務職權與農漁民產銷生計息息相關，且各農漁會又多設有信用部，乃地方人脈、資金、無形選舉資源的重要樞紐，為地方政治勢力必爭之前哨戰，其選舉之公平性有確保必要。為使選舉清新公正，本局秉持行政中立原則，自 109 年即展開期前整備作業，擬定偵蒐計畫及行政資源事項，配合選舉時程循序漸進推動各項工作。

(一)歷年起訴統計

表 2-17 及表 2-18 係本局偵辦之賄選案件近 10 年起訴案數及人數統計。以 110 年偵辦起訴之「村里長」賄選案件為例，當年度我國未舉辦「村里長」選舉，表列統計數字所涉係 109 年或先前年度舉辦選舉之賄選案件，後經本局調查蒐證，於 110 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 2-17　近 10 年賄選案件起訴情形統計表（依案數）

單位：案

選舉別／年度	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
101 年	5	30	0	0	0	0	1	3	6	0	1	0	46
102 年	0	1	0	0	0	1	0	0	2	0	74	1	79
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				1	1	13		1		47
110 年	0	1	0	0	0	0	0	1	2		36	1	41
總　計	25	81	2	53	4	188	84	208	306	18	193	13	1,175

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。

迄至 110 年底總計配合檢察官偵辦並經起訴者，計 41 案；然若案件雖係於 110 年經本局發動執行並移送檢察機關，惟檢察官於 110 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。

表 2-18　近 10 年賄選案件起訴情形統計表（依人數）

單位：人

選舉別 年度	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
101 年	8	208	0	0	0	0	4	16	18	0	3	0	257
102 年	0	3	0	0	0	6	0	0	3	0	170	2	184
103 年	0	3	0	4	-	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
總　計	69	646	6	274	10	922	350	958	1,552	91	844	41	5,763

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：被告身分可能為候選人本人、其他行賄者、收賄者或與賄選事件關聯之其他犯罪者。

賄選案件之潛在被告，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，競選組織分工更加細密，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。110 年本局偵辦之 41 案賄選起訴案件中，涉農漁會選舉者 37 案、涉立法委員選舉者 1 案、涉鄉鎮市民代表選舉者 1 案、涉村里長選舉者 2 案，起訴概況分述如下：

1. 農漁會選舉：

起訴 37 案 224 人（農會法起訴 220 人，漁會法起訴 4 人），含金錢賄選 29 案、旅遊賄

選 1 案、禮品賄選 5 案、其他 2 案，所涉區域為新北市、桃園市、臺中市、苗栗市、新竹縣、南投縣、彰化縣、雲林縣、嘉義縣、屏東縣、臺東縣等地；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、食物等禮品向有投票權之選民買票賄選；或交付貼有名片之 50 片裝口罩，行求有投票權之選民支持特定候選人。

2. 立法委員選舉：

起訴 1 案 1 人，含其他 1 案，所涉區域為臺南市，主要案情為意圖使候選人不當選，而以不實消息在公開媒體發布不實消息，影射候選人賄選或有涉及不法遭受偵辦等，涉有以大眾傳播媒體傳播不實之事罪嫌。

3. 鄉鎮市民代表選舉：

起訴 1 案 2 人，所涉區域為宜蘭縣，主要案情為鄉鎮市民代表候選人或其樁腳為使其支持對象當選，以飲宴之方式向有投票權之選民買票賄選。

4. 村里長選舉：

起訴 2 案 20 人，分別為金錢賄選 1 案、禮品賄選 1 案，所涉區域為桃園市及臺中市，主要案情包含：村里長候選人或其樁腳為使其支持對象當選，以現金或禮品等向有投票權之選民買票賄選，以圖使投票發生不正確之結果。

(二) 起訴法條統計

禁止賄選行為並明文科以刑事罰之現行法律，在公職選舉領域方面，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。

表 2-19 係 110 年賄選案件起訴被告所適用之主要法條及人數統計，110 年賄選案件起訴法條人數統計中，農會法起訴者居冠，為 220 人，占移送總數 89.1%（220 人 /247 人），以刑法妨害投票罪者居次，為 12 人，占總數 4.8%（12 人 /247 人），以公職人員選舉罷免法起訴者再次之，占移送總數 4.5%（11 人 /247 人），漁會法起訴者居末，為 4 人，占移送總數 1.6%（4 人 /247 人）分別說明如下：

表 2-19　110 年賄選案件起訴情形統計表（依主要適用法條）

單位：人

起訴法條＼處分情形		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 99 條第 1 項 對有投票權人行賄罪	9		1		10
	第 104 條 散布謠言或傳播不實罪	1				1
小計		10	-	1	-	11
刑法	第 143 條 妨害投票結果正確罪	4		7	1	12
小計		4	-	7	1	12
農會法	第 47 條之 1 第 1 項第 1 款 有投票權人受賄罪	46		67	33	146
	第 47 條之 1 第 1 項第 2 款 對有投票權人行賄罪	46	2	16	6	70
	第 47 條之 1 第 1 項第 3 款 對候選人等行賄罪	3				3
	第 47 條之 2 第 1 項第 3 款 對總幹事候聘人等行賄罪	1				1
小計		96	2	83	39	220
漁會法	第 50 條之 1 第 1 項第 1 款 有投票權人受賄罪	3				3
	第 50 條之 1 第 1 項第 2 款 對有投票權人行賄罪	1				1
小計		4	-	-	-	4
總計		114	2	91	40	247

1. 對選民之賄選：

此種賄選型態係藉招待選民吃飯、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才識品德，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。110 年度在公職選舉部分，對有投票權人行賄罪提起追訴者有 81 人，依散布謠言或傳播不實罪追訴者有 1 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、農會法第 47-1 條第 1 項第 3 款、第 4 款及農會法第 47-2 條第 1 項第 3 款、第 4 款。110 年度在農漁會選舉部分，依對候選人等行賄罪追訴者有 3 人，依對總幹事候聘人等行賄罪追訴者有 1 人。

(三) 賄選型態統計

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，最高檢察署訂定賄選犯行例舉[5]供國

[5] 最高檢察署「100 年 11 月 17 日台文字第 1000017770 號函」所舉賄選犯行例示：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。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、

人參考遵循，並視實務發展狀況隨時因應修訂，前揭法務部於 100 年 11 月 14 日准予備查之最高檢察署最新修訂版本，除例示司法實務界已達成共識之具體賄選型態 23 類外，另把概括性條款「行求、期約或交付其他類型賄賂或不正利益」列為第 24 類，避免掛一漏萬，禁絕候選人或其支持者心存僥倖。

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賄選案件，可歸納出較常見的賄選型態有金錢、禮品、餐飲、旅遊及選舉賭博等。

表 2-20 係近 10 年經檢察官起訴之本局偵辦案件賄選型態統計表，圖 2-07 則為 110 年賄選型態比例，分別說明如下：

表 2-20　近 10 年賄選案件賄選型態統計表

單位：案

型態 / 年度	金　錢	禮　品	餐　飲	旅　遊	捐助經費	虛偽遷籍	選舉賭博	其　他	合　計
101 年	36	0	2	0	0	0	0	8	46
102 年	75	2	0	0	0	0	0	2	79
103 年	31	5	1	0	0	0	0	2	39
104 年	302	14	8	1	1	0	0	33	359
105 年	56	1	3	0	0	0	0	7	67
106 年	71	7	1	3	0	0	0	3	85
107 年	33	14	2	1	0	0	0	3	53
108 年	267	12	7	4	0	66	1	3	360
109 年	11	2	0	3	0	9	13	9	47
110 年	30	6	1	1	0	0	0	3	41
總　計	912	63	25	13	1	75	14	73	1,176

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. 行求、期約或交付其他類型賄賂或不正利益。惟該函示強調：「各類型行為是否構成賄選，仍應由承辦檢察官視具體個案情形審慎依法認定之。」

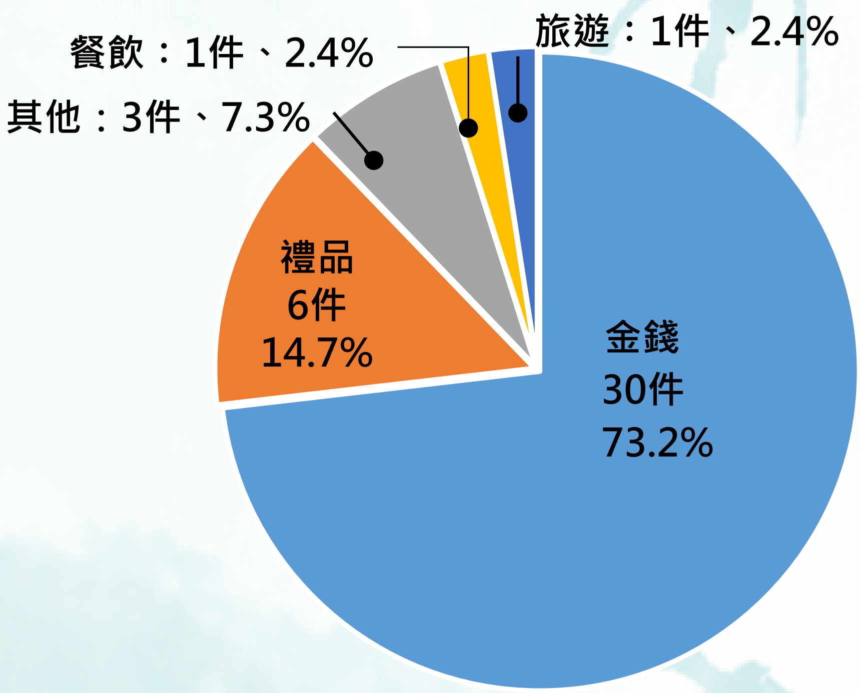

圖 2-07　110 年賄選案件賄選型態比例圖

1. 金錢賄選：

110 年金錢賄選案件起訴計 30 案，占同年起訴案件 73.2%（30 案 /41 案），近 10 年是類賄選型態占全部起訴案件之 77.6%（912 案 /1,176 案）。此賄選型態為首要，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 2,000 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，如預備對地方民意機關選舉罷免案有提議權人或有連署權人之賄選金額甚至高達 10 萬元。

涉「農漁會選舉」者計 29 案。涉「會員代表」選舉者，其金錢賄選對價為每票 5,000 元上下不等；涉「理事候選人」選舉者，其金錢賄選對價為每票 20,000 元。

2. 禮品賄選：

110 年禮品賄選案件起訴計 6 案，占同年起訴案件 14.6%（6 案 /41 案），近 10 年是類賄選型態占全部起訴案件之 5.3%（63 案 /1,176 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，近年甚至會以口罩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。

3. 餐飲賄選：

110 年餐飲賄選案件起訴計 1 案，占同年起訴案件 2.4%（1 案 /41 案），近 10 年是類賄選型態占全部起訴案件之 2.1%（25 案 /1,176 案）。該案係鄉民代表候選人之同居友人，假借社區協會餐會名義免費招待與社區協會無關之選民至餐廳宴飲，並安排該候選人逐桌敬酒拜票。

4. 旅遊賄選：

110 年旅遊賄選案件起訴計 1 案，占同年起訴案件 2.4%（1 案 /41 案），近 10 年是類賄選型態占全部起訴案件之 1.1%（13 案 /1,176 案）。前述旅遊賄選係候選人藉志工、會員等各式名義以免費、事後退款或優惠價格等方式招待選民參加旅遊活動；惟近年來，採用招待旅遊這種較引人注目的賄選方式，已較少見。

5. 其他：

110 年起訴案件中，難以歸入前述賄選型態，故列為其他計有 3 案，占同年起訴案件 7.4%（3 案 /41 案），近 10 年是類賄選型態占全部起訴案件之 13.9%（163 案 /1,176 案）。前述 3 案中，皆係以不實消息影響選舉。

貳、專業精進工作

一、廉政工作業務參訪

為強化各外勤調查處站 1、積極主動發掘廉政案件線索能量，聚焦偵辦轄區內指標性社會矚目重大貪瀆、司法詐欺等核心案件。2、加強案件偵辦查獲洗錢事證或不法所得之扣押，並與檢察機關聯繫配合，以利增進合作共識及 3、持續促使內外勤同仁了解並遵守刑事訴訟法偵查不公開原則。4、重申查察賄選工作重要性，廉政處於 110 年 8 月 13 日至 9 月 16 日實施廉政業務參訪，藉以提升本局整體廉政工作成效。

二、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，區分為公布欄、業務簡介、作業規範、廉政工作手冊、在職訓練等 6 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。

三、 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。

第三部分

110年起訴案例簡介

案例 1
板橋市民代表林〇順等八人任內涉嫌貪瀆案

◎案件類型：其他（公款詐領）
◎主辦單位：本局新北市調查處
◎起訴日期：110 年 8 月 13 日
◎起訴機關：臺灣新北地方檢察署
◎起訴被告：林〇順等 8 人
◎起訴法條：貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂罪

一、林〇順、張〇和、張〇薇、郭〇村、陳〇珍、劉〇忠、賴〇杉、林〇溪等 8 人係改制前之臺北縣板橋市第 10 屆市民代表，依據 96 年 7 月 11 日公布施行之「地方制度法」第 37 條第 2、7 款及 88 年 8 月 12 日發布之「臺北縣板橋市公所縣補助款、市建議款計畫與支用規範要點」規定，市民代表除其固有之議決預算、審核決算職務權限外，亦具有衍生之民意代表預算動支建議權職務，渠等任期自 95 年至 99 年止，係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。

二、緣臺北縣板橋市市民代表會（下稱：板橋市代會 ）市民代表每年均有 400 萬元之建議款（下稱：建議款）額度，分上、下半年各 200 萬元建議使用，可用於建議板橋市公所補助里長、社團、警消單位、學校等辦理活動或補助工程事項之用，各市民代表得自行分配使用；市民代表於決定補助對象及額度後，會向板橋市代會秘書謝〇歲提出，由謝〇歲製作「建設建議單」，於「建設建議單」上登打補助對象及金額，交由市民代表於「建設建議單」上簽名或蓋章後，謝〇歲再製作板橋市代會公文，並函轉板橋市公所，最後由板橋市公所依受補助單位所提經核定之計畫書執行補助款撥款事宜。

三、林〇順、張〇和、張〇薇、劉〇忠、賴〇杉、郭〇村、陳〇珍及林〇溪於 97 年至 99 年擔任臺北縣板橋市市民代表期間，渠等以建議款之部分額度使用權以 20% 至 30% 不等比率之價金售予時任板橋市代會主席曾〇嘉，由曾〇嘉自行決定補助對象，並對外宣稱以自己名義進行補助，並指示板橋市代會秘書謝〇歲以前揭市民代表之名義製作建設建

議單，再由市民代表簽名後，發文予板橋市公所，由不知情之板橋市公所承辦人進行後續撥款流程。

四、林〇順、張〇和、張〇薇、郭〇村、陳〇珍、劉〇忠、賴〇杉、林〇溪等 8 名市民代表確定售讓建議款額度使用權予曾〇嘉後，即收取由曾〇嘉親自或透過謝〇歲交付之現金，而分別受有 72 萬元、21 萬元、67 萬 5,000 元、51 萬元、15 萬元、24 萬元、22 萬元及 78 萬元之賄賂，謝〇歲並製作內帳等資料載明交付之賄款金額供曾〇嘉參考，林〇順等 8 人於 97 年至 99 年間以此方式共售讓 1,527 萬元之建議款額度予曾〇嘉使用，並收受曾〇嘉所交付之現金賄款共 350 萬 5,000 元。

五、林〇順、張〇和、張〇薇、郭〇村、陳〇珍、劉〇忠、賴〇杉、林〇溪等 8 人收取對價，將自身配合款建議權轉移由曾〇嘉使用，所為係涉犯貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂罪嫌。

六、上情經本局新北市調查處調查屬實，移送臺灣新北地方檢察署依法偵辦；檢察官於 110 年 8 月 13 日對林〇順等 8 人提起公訴。

案例 2
國防部軍備局工程營產處處長張〇偉涉嫌貪瀆案

◎案件類型：軍方（政府採購）

◎主辦單位：本局新北市調查處

◎起訴日期：110 年 8 月 18 日

◎起訴機關：臺灣新北地方檢察署

◎起訴被告：張〇偉等 8 人

◎起訴法條：貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂、第 11 條第 4 項、第 2 項對於公務員不違背職務之行為交付賄賂及證券交易法第 171 條第 1 項第 2 款非常規交易、第 3 款特別背信等罪

一、張〇偉係國防部軍備局工程營產處（下稱工營處）處長，主管國防工程、設施與經管不動產之規劃、構建、督導及管理事項，係依據法令服務於國家所屬機關而具有法定職務權限之公務員；沈〇養係中華工程股份有限公司（下稱中工公司）總經理，於 106 年 11 月 26 日升任董事長並續兼總經理；沈〇光係中工公司董事長兼總經理辦公室主任，張〇文為中工公司採購發包處經理；孫〇郁係孫〇郁建築師事務所負責人，為本案與中工公司共同投標之建築師；董〇禕係九億砂石有限公司（下稱九億公司）實際負責人並為土石方清運業掮客。

二、緣國防部空軍司令部於 106 年 5 月間辦理「公〇營區營舍整建統包工程」採購案（下稱本標案），預算金額為 30 億 4,387 萬 8,652 元。106 年 3 月該標案公開閱覽期間，中工公司經評估後認預算太低而無投標意願，106 年 4 月間本標案公開招標後，張〇偉隨即主動與孫〇郁聯繫，透過孫〇郁與中工公司沈〇養及沈〇光協議合作，並要求得標後需支付 3,000 萬元作為酬謝，然本標案此時公告新建大樓樓地板每坪造價僅約 10 萬 4,000 元，經中工公司內部評估認為利潤太低，張〇偉知曉後，隨即提高建物每坪單價至 12 萬元，增加中工公司於本標案之獲利而願意投標並給付賄款。

三、本標案於 106 年 5 月間召開評選會議，確定由中工公司得標，張〇偉即透過董〇禕聯繫

沈〇養及孫〇郁要求賄款自 3,000 萬元提高至 4,500 萬元，並指定本標案拆除工程、土方清運工程交由董〇褘承攬施作，另指示由董〇褘負責轉交賄款。沈〇養及孫〇郁為免日後工程施作遭張〇偉刁難，遂同意提高賄款之要求。後於 106 年及 107 年間由董〇褘分 4 次墊付及轉交予張〇偉共計 3,000 萬元（尚有 200 萬，因張〇偉起疑尚未交付）賄款，另中工公司尚有 1,500 萬元期約賄賂未交付。張〇偉於 106 年收受中工公司支付賄款後，將現金藏匿於臺中市大甲區岳家，後為隱匿及處分不法所得，張〇偉透過購置豪宅、奢侈品或以親人名義購買房屋及豪車等方式，掩飾、隱匿不法所得去向，剩餘款項下落不明。

四、張〇偉所為，係涉犯貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂罪嫌，另掩飾、隱匿其犯罪所得之行為，係涉犯洗錢防制法第 14 條第 1 項罪嫌。孫〇郁、沈〇養、沈〇光、張〇文及董〇褘等 5 人所為，係涉犯貪污治罪條例第 11 條第 4 項、第 2 項對於公務員不違背職務之行為交付賄賂罪嫌。

五、上情經本局新北市調查處調查屬實，移送臺灣新北地方檢察署依法偵辦；檢察官於 110 年 8 月 18 日對張〇偉等 8 人提起公訴。

案例 3
臺北市政府警察局中山分局中山一派出所員警涂〇廉等涉嫌貪瀆案

◎案件類型：警政

◎主辦單位：本局北部地區機動工作站

◎起訴日期：110 年 2 月 24 日、110 年 4 月 30 日

◎起訴機關：臺灣臺北地方檢察署

◎起訴被告：涂〇廉等 21 人

◎起訴法條：貪污治罪條例第 7 條、第 4 條第 1 項第 5 款之有調查職務之人員對於違背職務之行為收受賄賂、第 5 條第 1 項第 3 款對於職務上之行為收受賄賂、第 11 條第 4 項、第 2 項對於公務員不違背職務之行為交付賄賂及刑法第 231 條第 2 項、第 1 項前段公務員包庇他人圖利媒介性交、第 216 條、第 213 條之行使公務員登載不實文書罪等罪

一、涂〇廉、陳〇安、張〇、李〇華、吳〇銘及陳〇安係原臺北市政府警察局中山分局中山一派出所(下稱：中山一派出所)員警，渠等均係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。曾〇琪、曾〇心、林〇、余〇樺、劉〇惠、莊〇華、游〇羲、呂〇世、邱〇瑋、朱〇智、張〇豪、巫〇貞、相〇雲、鄭〇文及李〇忠係臺北市中山區酒店業者。

二、曾〇琪等酒店業者於臺北市中山區條通內開設日式酒店，該等酒店之營業項目均僅登記「餐飲業」及「飲酒店業」，並未登記得經營有女陪侍服務之營業項目（有女陪侍服務之營業項目適用較高營業稅率），卻在店內違法提供有女陪侍飲酒服務，部分酒店甚至媒介陪侍小姐與男客出場進行性交易之營利行為，若此等非法營業情形遭員警查獲並陳報相關裁罰單位，將導致渠等受到罰鍰、勒令停業等處分，甚至因妨害風化遭法辦，為避免遭員警取締，導致酒店無法繼續營業，渠等於 100 年至 107 年間為求免遭查緝而行賄中山一派出所員警。

三、凃〇廉等中山一派出所員警，均明知渠等應遵行警察法及警察法施行細則等相關規定執行勤務，對轄區內各項特種行業不法營業行為，於臨檢、查察及取締後，應依職權告發、調查之職責，為依法具有調查權限之公務員。詎渠等為求私人不法利益，竟明知曾〇琪等酒店業者非法從事媒介性交易行為及違法經營有女陪侍之酒吧業，仍違背職務而收受賄賂並隱匿其集團涉犯不法事項，減少或完全不對酒店臨檢，以及縱遭臨檢仍可順利、迅速通過。於渠等擔任管區期間，於每月至曾〇琪等人經營之酒店收取賄款，並於臨檢時在臨檢紀錄表上配合不實登載「未發現有經營色情之情事」或「現場未發現有坐檯陪酒涉營色情等情事」，藉以製作不實臨檢紀錄呈報上級中山分局，包庇曾〇琪等酒店業者上開違規營業之行為，因而足生損害於警察機關行政管理、對轄區內有關風紀場所查訪與主管機關對營業場所及建築物管理之正確性。

四、凃〇廉等中山一派出所管區員警所為，係涉犯貪污治罪條例第 7 條、第 4 條第 1 項第 5 款有調查職務之人對於違背職務之行為受賄罪及刑法第 231 條第 2 項、第 1 項前段之公務員包庇他人圖利媒介性交罪嫌。凃〇廉及陳〇安另涉犯貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂罪及刑法第 216 條、第 213 條之行使公務員登載不實文書罪嫌。另曾〇琪、曾〇心、林〇、余〇樺、劉〇惠、莊〇華、游〇羲、呂〇世、邱〇瑋、朱〇智、張〇豪、巫〇貞、相〇雲、鄭〇文及李〇忠等涉犯貪污治罪條例第 11 條第 4 項、第 2 項對於公務員不違背職務之行為交付賄賂罪嫌。

五、上情經本局北部地區機動工作站調查屬實，移送臺灣臺北地方檢察署依法偵辦；檢察官於 110 年 2 月 24 日及 110 年 4 月 30 日對凃〇廉等 21 人提起公訴。

案例 4
苗栗縣卓蘭鎮公所秘書徐〇凡等涉嫌貪瀆案

◎案件類型：貪瀆

◎主辦單位：本局臺北市調查處

◎起訴日期：110 年 8 月 31 日

◎起訴機關：臺灣苗栗地方檢察署

◎起訴被告：徐〇凡等 3 人

◎起訴法條：貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂、第 11 條第 4 項、第 2 項對於公務員不違背職務之行為交付賄賂罪等罪

一、徐〇凡自 103 年 12 月 25 日起至 107 年 12 月 25 日止，擔任苗栗縣卓蘭鎮（下稱卓蘭鎮）公所秘書，襄助鎮長綜理鎮務、指揮所屬員工推動鎮務，包括代鎮長簽核卓蘭鎮清潔隊隊員任用事項，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。張〇嬌自 103 年 12 月 25 日起擔任卓蘭鎮鎮民代表，亦係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。

二、徐〇凡於 104 年間利用對職務上任用卓蘭鎮清潔隊員權限，接受賴〇宏為其子賴〇賸爭取清潔隊隊員職位之請託，並向賴〇宏索賄。徐〇凡後利用職權簽核決行由其本人擔任該次清潔隊隊員徵才評審案之召集人，並擔任清潔隊隊員甄選評選委員。後於卓蘭鎮公所公告賴〇賸錄取卓蘭鎮清潔隊隊員後，賴〇宏隨即交付 50 萬元現金予徐〇凡，作為買通賴〇賸錄取清潔隊員之報酬。

三、另外，徐〇凡於 105 年 11 月間卓蘭鎮清潔隊員招募徵選前主動告知其乾媽卓蘭鎮民代表張〇嬌卓蘭鎮清潔隊隊員出缺一事，並告知張〇嬌若其子劉〇銘有意報名，應儘速取得「職業大貨車」駕照以符合甄選資格。然劉〇銘於 105 年 11 月間考取「職業大客車」駕照後參與同年 12 月間清潔隊隊員甄選，該次甄選仍由徐〇凡擔任該次清潔隊隊員徵才評審案之召集人及評選委員，並破格錄用不符合簡章要求，即不具備清潔隊隊員需具備「職業大貨車駕照」，而僅考得「職業大客車」駕照之劉〇銘擔任卓蘭鎮清潔隊隊員。

張〇嬌於其子劉〇銘獲卓蘭鎮清潔隊錄用後，於 105 年 12 月間張〇嬌交付 50 萬元現金交予徐〇凡，作為徐〇凡破格核定錄取劉〇銘擔任卓蘭鎮公所清潔隊隊員之對價報酬。

四、徐〇凡利用職務上任用清潔隊隊員權限，分別對賴〇宏及張〇嬌要求、期約並收受賄賂，共計收賄 100 萬元，行為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。賴〇宏、張〇嬌交付賄賂行為則觸犯貪污治罪條例第 11 條第 4 項、第 2 項對於公務員不違背之職務行為交付賄賂罪嫌。

五、上情經本局臺北市調查處調查屬實，移送臺灣苗栗地方檢察署依法偵辦；檢察官於 110 年 8 月 31 日對徐〇凡等 3 人提起公訴。

案例 5
劉〇彥等涉嫌司法詐欺案

◎案件類型：司法

◎主辦單位：本局桃園市調查處

◎起訴日期：110 年 3 月 10 日

◎起訴機關：臺灣新北地方檢察署

◎起訴被告：劉〇彥等 3 人

◎起訴法條：律師法第 127 條無律師證書意圖營利辦理訴訟事件、刑法第 339 條第 1 項詐欺取財等罪

一、劉〇彥、林〇祐及吳〇琦 3 人均係真理大學法律系畢業，惟其等均未通過國家司法考試，非領有律師執照可合法執行律師業務之人。

二、106 年間至 109 年間劉〇彥、林〇祐自製「訮〇法律事務所」及「埠〇法律事務所」名片，對外先後向不諳法律程序之吳〇翰、廖〇益、林〇蒨等 13 人佯稱可協助辦理訴訟事件，並由吳〇琦出面假冒書記官名義取信於吳〇翰等人，另由林〇祐假冒劉〇彥律師助理身分，藉此共同對外招攬業務，並朋分業務所得，致吳〇翰等 13 人陷於錯誤，誤認劉〇彥係通過國家司法考試領有執照之律師，因而委任其等辦理訴訟案件，並先後交付委任費、車馬費及處理費等。另渠等以偽造不實之律師證書、地方檢察署勘驗物證收受證明書及地方法院民事庭判決書等文書之方式，詐取吳〇翰等人財物及房屋土地權狀，劉〇彥等 3 人以上開不法手段，合計詐欺金額達 812 萬 78 元（其中 360 萬 78 元既遂、452 萬元未遂）。

三、劉〇彥等 3 人所為，係涉共犯律師法第 127 條無律師證書意圖營利辦理訴訟事件、刑法第 339 條第 1 項詐欺取財等罪嫌。

四、上情經本局桃園市調查處調查屬實，移送臺灣新北地方檢察署依法偵辦；檢察官於 110 年 3 月 10 日對劉〇彥等 3 人提起公訴。

案例 6
航空警察局陳〇魁涉嫌貪瀆案

◎案件類型：政府採購

◎主辦單位：本局中部地區機動工作站

◎起訴日期：111 年 1 月 20 日

◎起訴機關：臺灣桃園地方檢察署

◎起訴被告：陳〇魁等 2 人

◎起訴法條：貪污治罪條例第 6 條第 1 項第 4 款圖利罪

一、陳〇魁係內政部警政署航空警察局（下稱：航警局）航空保安科（下稱：航保科）警務正，負責辦理航警局航空保安相關財物採購之預算編列、製作招標文件、履約管理、契約執行、協助驗收、決算、保固等業務，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；蔡〇斌係光〇貿易有限公司（下稱：光〇公司）實際負責人。

二、緣 108 年 9 月間，陳〇魁係航警局「109 年度電腦斷層掃描儀 6 部採購案（下稱：CT 採購案）」標案承辦人，負責製作招標文件等業務，後勤科技士范〇揆負責辦理公開招標，108 年 11 月間開標結果計有 3 家廠商投標，108 年 11 月 29 日由光〇公司以 2 億 6,148 萬元得標。

三、光〇公司於 109 年 3 月 16 日開始安裝第 1 部電腦斷層掃描儀，惟安裝之電腦斷層掃描儀無法符合契約規範書「驗收方式、五：爆裂物偵檢標準：以 350、300、250、200 公克各 1 塊之爆藥仿製品（如 C4、TNT、DYNAMITE 等），置於 20 吋以上硬殼行李箱，通過儀器檢測時，至少需能自動鎖定 300 公克爆裂物並發出警訊」之要求，因儀器性能無法通過驗收，詎陳〇魁為協助光〇公司違法通過驗收，同意蔡〇斌製作大於契約規範驗收重量要求之壓克力塊（下稱：偽造爆裂物），藉以增加電腦斷層掃描儀鎖定之機會，而符合契約規範書之檢驗規定，達到驗收標準。驗收當日由陳〇魁配合蔡〇斌於驗收使用偽造爆裂物，且刻意未對偽造爆裂物進行秤重，即進行「爆裂物偵檢標準」驗收程序，並由陳〇魁勾選驗收合格，使航警局現場驗收人員陷於錯誤而於審查結果合格紀錄上簽名據

以通過驗收。陳〇魁、蔡〇斌再以前述手法辦理本標案第 2 部至第 5 部電腦斷層掃描儀之不實驗收，使光〇公司取得扣除成本之 7,462 萬餘元不正利益。

四、陳〇魁、蔡〇斌等所為，係觸犯貪污治罪條例第 6 條第 1 項第 4 款圖利罪嫌。

五、上情經本局中部地區機動工作站調查屬實，移送臺灣桃園地方檢察署依法偵辦；檢察官於 111 年 1 月 20 日對陳〇魁等 2 人提起公訴。

案例 7
高雄市議長曾〇燕等涉嫌詐領助理費案

◎案件類型：其他

◎主辦單位：本局南部地區機動工作站

◎起訴日期：111 年 1 月 24 日

◎起訴機關：臺灣高雄地方檢察署

◎起訴被告：曾〇燕等 13 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罪

一、曾〇燕自 99 年 12 月 25 日起，擔任高雄縣、市合併後之第 1、2 屆及現任第 3 屆議員（任期至 111 年 12 月 24 日），並於 109 年 7 月 31 日經補選為高雄市議會議長，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；曹〇禎自 95 年間起擔任合併前之高雄市議會第 7 屆市議員曾〇燕議員服務處（下稱：服務處）公費助理兼秘書，綜理該服務處各項事務，於 104 年 4 月 1 日離職後，同意被申報為公費助理；曾〇鴻係曾〇胞妹，於助理曹〇禎離職後，依曾〇燕指示，接手前開曹〇禎業務；李〇家、鍾〇宏、謝〇妗、陳〇明、蔡〇隆、陳〇綺、楊〇吟、黃〇宏、曾〇富 9 人，為曾〇燕擔任第 1、2、3 屆議員期間先後申報之公費助理，黃〇慧自 95 年間起擔任曾〇燕之私人助理。

二、曾〇燕自 99 年 12 月 25 日就任合併後第 1 屆高雄市議會議員起，至 110 年 3 月間止，並未實際聘用曹〇禎、李〇家及鍾〇宏在特定期間擔任公費助理，仍使用渠等名義虛偽申報為公費助理；另浮報向高雄市議會申報之曹〇禎、黃〇宏、陳〇綺、陳〇明、楊〇吟、蔡〇隆及謝〇妗等助理薪資，並要求前開提供用於申辦助理薪資之薪轉帳戶存摺、印章及密碼，由服務處秘書曹〇禎或曾〇鴻統一保管，再先後指示曹〇禎、黃〇慧或謝〇妗等人配合，製作不實之「高雄市議會議員自聘公費助理遴聘異動表」、「高雄市議會議員公費助理基本資料表」、「高雄市議會議員助理聘書」及每月 4 萬元薪資數額，據以向高雄市議會申報前開人員為公費助理。前開公費助理薪資入帳後，旋即由曹〇禎或曾〇鴻以臨櫃提現方式將各助理之薪資全數提領，於每月 5 日前，將曾〇燕與公費助理約

定之實際薪資及相關慰問金，以現金封袋後，親自交付給實際聘任之助理簽收，其餘人頭助理薪資及浮報之薪資現金，則全數由曹〇禎或曾〇鴻保管及記錄收支帳，並由曾〇燕支配使用，除作為服務處零用金、房租等與助理無關之支出外，曾〇燕並挪為私用，支付其個人信用卡費用及政黨黨費等，總計曾〇燕以上述虛報人頭助理及浮報助理薪資等手法詐領公費助理補助費及春節慰問金合計為 1,330 萬 83 元。

三、曾〇燕、曾〇鴻、曹〇禎 3 人所為，係觸犯貪污治罪條例第 5 條第 1 項第 2 款利用職務上之機會詐取財物及刑法第 214 條明知為不實之事項使公務員登載不實之罪嫌。李〇家等 10 人所為，係觸犯刑法第 214 條明知為不實之事項使公務員登載不實之罪嫌。

四、上情經本局南部地區機動工作站調查屬實，移送臺灣高雄地方檢察署依法偵辦；檢察官於 111 年 1 月 24 日對曾〇燕等 13 人提起公訴。

案例 8
雲林縣口湖鄉鄉長林○凌等涉嫌向海○公司索賄案

◎案件類型：其他

◎主辦單位：本局航業調查處

◎起訴日期：110 年 8 月 24 日

◎起訴機關：臺灣雲林地方檢察署

◎起訴被告：林○凌等 8 人

◎起訴法條：貪污治罪條例第 5 條第 1 項第 3 款對於職務上之行為收受賄賂、第 11 條第 4 項、第 2 項對於公務員不違背職務之行為交付賄賂等罪

一、林○凌係雲林縣口湖鄉公所（下稱口湖鄉公所）鄉長，負責綜理口湖鄉公所所有鄉政業務，包括核發鄉內建築案件之建照執照等，係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○君係林○凌友人，出借個人帳戶及保險箱，供林○凌隱匿賄款等不法資金。黃○嫻係上○能源有限公司（下稱上○公司）及勤○微電網股份有限公司（下稱勤○公司）之實際負責人，平時在雲林縣口湖鄉（下稱口湖鄉）從事土地開發等仲介業務，並擔任林○凌向特定廠商收取賄款之「白手套」；胡○云係勤○公司之登記負責人。譚○軒於 108 年間係永○能源股份有限公司（下稱永○能源公司）董事及永○再生能源開發股份有限公司（下稱永○再生能源公司）負責人，並為永○太陽能電力股份有限公司（下稱永○太陽能公司）董事長；黃○勛係海○光能股份有限公司（下稱海○公司）總經理及實際負責人；邱○珊係海○公司登記負責人；鄭○源係海○公司之董事。

二、緣於 106 年間，永○能源公司在雲林縣口湖鄉興建「永宙口湖太陽能發電系統設置工程」，108 年間前開案場埋設管線工程施作期間，經口湖鄉當地村長及居民多次向口湖鄉公所及雲林縣政府陳情，指摘該案場施作過程有破壞當地環境等情形，譚○軒為求工程順利進行，透過黃○嫻向林○凌表示願意支付 350 萬元擺平民眾陳抗。由譚○軒以永○再生能源公司與黃○嫻實際負責之勤○公司虛偽簽立委任報酬 385 萬元之「工程顧問

委任合約」，假造成本支出名目，黃〇嫻再指示知情之胡〇云虛開立總計金額 385 萬元之發票，並由黃〇嫻與胡〇云提領 350 萬元現金後，轉交予林〇淩，其餘款項 35 萬元則作為支付黃〇嫻開立發票衍生之營業稅及營利事業所得稅等稅捐費用。

三、109 年間，海〇公司與安〇能源公司及安〇科技股份有限公司（下稱安〇科技公司）合作，規劃在口湖鄉申設「漁電共生型」之水產養殖設施結合太陽能光電系統案場（下稱海神口湖案場），委託黃〇嫺取得所需土地之使用權。嗣後海〇公司於 109 年 8 月間向口湖鄉公所申請核准建造執照、開工審查等業務之際，林〇淩透過黃〇嫻出面向黃〇勛索賄 400 萬元，黃〇勛等惟恐工程遭刁難，故而交付賄款 400 萬元於黃〇嫺，黃〇嫻再轉交林〇淩。林〇淩收受賄款後，海〇公司果於同年 8 月 21 日經口湖鄉公所發函通知，並於同年 8 月 24 日順利獲口湖鄉公所發給海神口湖案場之建造執照。

四、林〇淩於任職口湖鄉鄉長期間，渠利用友人陳〇君帳戶藏匿犯罪所得及不明資金，隱匿鄉長薪資以外包括不法賄款及不明來源所得累計 3,457 萬 6,568 元。

五、林〇淩與黃〇嫻及胡〇云 3 人所為，係觸犯貪污治罪條例第 5 條第 1 項第 3 款於職務上之行為收受賄賂罪嫌；黃〇勛、邱〇珊及鄭〇源 3 人所為，係觸犯貪污治罪條例第 11 條第 4 項、第 2 項對於公務員不違背職務之行為交付賄賂罪嫌。

六、上情經本局航業調查處臺中調查站調查屬實，移送臺灣雲林地方檢察署依法偵辦；檢察官於 110 年 8 月 24 日對林〇淩等 8 人提起公訴。

案例 9
湖南省長沙市臺灣同胞投資企業協會會長林〇等涉嫌賄選

◎案件類型：賄選

◎主辦單位：本局臺北市調查處

◎起訴日期：109 年 5 月 8 日

◎起訴機關：臺灣臺北地方檢察署

◎起訴被告：林〇等 7 人

◎起訴法條：總統副總統選舉罷免法第 86 條第 1 項、公職人員選舉罷免法第 99 條第 1 項投票行賄罪

一、林〇係大陸長沙臺灣同胞投資企業協會（下稱：長沙臺協會）會長，佟〇華係長沙臺協會副會長兼副秘書長，連〇銘係長沙臺協會副秘書長，何〇華係社團法人中華婦女聯合會（下稱中華婦聯會）理事長，沈〇係中華婦聯會副秘書長、衡陽辦事處主任，與莊〇漳、蔣〇霞均係大陸湖南省衡陽市臺商。

二、林〇、佟〇華、連〇銘、莊〇漳、何〇華、沈〇及蔣〇霞為使國〇黨總統候選人韓〇瑜於第 15 任總統選舉得以順利當選，而定於 108 年 12 月 11 日以長沙臺協會名義舉行為國〇黨及韓〇瑜選舉拉抬造勢之活動，地點訂於大陸湖南省華天大酒店，舉辦名為「2019 年湖南臺胞年終尾牙聯誼會」活動（下稱：造勢餐敘活動），並提供免費餐飲、住宿及價值不菲之抽獎活動。嗣林〇指示秘書周〇通知長沙臺協會會員、長沙臺商等報名參加造勢餐敘活動，並以通訊軟體微信（下稱：微信）提供周〇「湖南省臺胞返臺投票動員大會藍天再現臺灣 UP.docx」檔案 (下稱：動員檔案)，內容則包含以韓〇瑜競選口號打造上開活動口號為「台灣安全、人民有錢！」、「韓〇瑜，凍蒜！韓〇瑜，凍蒜」、「國〇黨，加油！國〇黨、加油！」及上開活動細則等。嗣林〇復決議將造勢餐敘活動名稱更改為「湖南省臺胞返臺投票動員大會藍天再現臺灣 UP」，並將邀請對象從長沙市擴大為在湖南省內具有我國 109 年二合一選舉投票權者，並羅列佟〇華、連〇銘及不知情之許〇銘 3 人為報名聯絡人，指示周〇協助收集彙整報名表等事宜。

三、林〇等以韓〇瑜之競選口號製作活動宣傳單，宣傳單內容為「1：於 12 月 8 號前報名參加造勢餐敘活動，當天餐費、入住星級酒店費用皆由長沙臺商會林〇會長贊助。2：凡是 12 月 11 日與會人員皆有現金、頭等艙機票、經濟艙機票、電器、手機等抽獎。3：凡報名且參加 12 月 11 日餐會人員，1 月 11 日返鄉投票，長沙 - 桃園來回機票由會長贊助 1,550 元。（機票總價 1,560 元）」訊息內容，並連同林〇提供之動員檔案，傳送至沈〇等人為成員之「衡〇臺商群」微信群組，要求沈〇等群組成員協助分享，號召有投票權者參與前揭造勢餐敘、免費住宿及優惠機票活動，進而投票支持國〇黨及韓〇瑜。

四、當日有投票權人莊〇漳等共計 400 至 500 餘人參與造勢餐敘活動，舞臺背板為韓〇瑜競選口號「藍天再現臺灣 UP」，與會者可顯見活動係替韓〇瑜及國〇黨拉票，活動間由林〇帶頭呼籲與會者支持國〇黨及韓〇瑜，並多次於臺上要求群眾高呼助選口號，對有投票權者傳達對投票權為一定行使之意。活動現場並有現金、機票、手機等高額獎品抽獎，中獎者須高喊「韓〇瑜，凍蒜」等口號方得以領獎，餐敘後，並招待外地而至之參與者莊〇漳等免費入住華天大酒店，以此提供免費餐飲、抽獎、機票補助等方式遂行期約賄選及交付不正利益。

五、林〇、佟〇華、連〇銘、何〇華、沈〇、莊〇漳、蔣〇霞等 7 人所為，係共同觸犯總統副總統選舉罷免法第 86 條第 1 項投票行賄、公職人員選舉罷免法第 99 條第 1 項投票行賄罪嫌。

六、上情經本局臺北市調查處調查屬實，移送臺灣臺北地方檢察署依法偵辦；檢察官於 109 年 5 月 8 日對林〇等 7 人提起公訴，後經臺灣臺北地方法院於 111 年 1 月 17 日以林〇期約賄選判處有期徒刑 3 年 10 月，莊〇漳、沈〇、蔣〇霞及張〇君等 4 人期約賄選判處有期徒刑 1 年 8 月。

案例 10
新竹縣農會總幹事劉〇威涉嫌違反農會法案

◎案件類型：賄選

◎主辦單位：本局新竹縣調查站

◎起訴日期：110 年 7 月 26 日

◎起訴機關：臺灣新竹地方檢察署

◎起訴被告：劉〇威 1 人

◎起訴法條：農會法第 47 條之 2 第 1 項第 3 款對農會總幹事候聘人等行賄罪

一、劉〇威為新竹縣農會第 18 屆總幹事，與新竹縣竹東鎮農會代表曾〇鈞及新竹縣農會保險部主任李〇華等 3 人，於 109 年 11 月間，陸續登記為新竹縣農會第 19 屆總幹事候聘人員，嗣經新竹縣政府為資格審查、成績評定及面談後，彼等 3 人於 110 年 2 月間均經評定為合格並取得新竹縣農會第 19 屆總幹事候聘人員資格。

二、劉〇威於擔任新竹縣農會總幹事期間，明知依法不得對於遴選合格之總幹事候聘人員行求、期約或交付不正利益，而約其放棄接受聘任，詎為求順利連任總幹事，基於對具有合格候聘總幹事資格及參選意願之曾〇鈞行求不正利益之犯意，於 110 年 3 月間，劉〇威邀約曾〇鈞至新竹縣芎林鄉農會供銷部外停車場會面，並對曾〇鈞提出退出此次新竹縣農會總幹事選舉要求，允諾當選後會安排曾〇鈞在農會擔任職務，並培養曾〇鈞成為下屆總幹事之不正利益，曾〇鈞為求脫身，只得敷衍應允。

三、詎劉〇威竟對外大肆宣傳曾〇鈞將退出本次農會總幹事候聘，曾〇鈞知悉後對劉〇威舉措大為不滿，除多次表態無退選之意，甚親向新竹縣長楊〇科澄清此事。

四、劉〇威之所為，係觸犯農會法第 47 條之 2 第 1 項第 3 款對農會總幹事候聘人行賄罪嫌。

五、上情經本局新竹縣調查站調查屬實，移送臺灣新竹地方檢察署依法偵辦；檢察官於 110 年 7 月 26 日對劉〇威提起公訴。

案例 11
新北市平溪區農會理事長吳〇龍等人涉嫌違反農會法案

◎案件類型：賄選

◎主辦單位：本局新北市調查處

◎起訴日期：110 年 8 月 2 日

◎起訴機關：臺灣基隆地方檢察署

◎起訴被告：吳〇龍等 4 人

◎起訴法條：農會法第 47 條之 1 第 1 項第 2 款農會選舉行賄罪

一、吳〇龍係 110 年第 7 屆新北市平溪區農會選舉（下稱：本屆選舉）新任理事及理事長候選人；陳〇黎係本屆選舉候聘總幹事；梁〇澤及蔡〇會係吳〇龍及陳〇黎樁腳，並協助渠等辦理本屆選舉參選事宜。

二、緣吳〇龍及陳〇黎為求能掌握本屆選舉理事票數，確保渠順利當選平溪農會理事，進而角逐理事長成功後能續聘陳〇黎擔任第 7 屆總幹事，吳〇龍、陳〇黎、梁〇澤及蔡〇會等竟共同基於對於有選舉權之人，行求或交付財物而約其投票權為一定行使之犯意聯絡，由陳〇黎出資 170 萬元，並由吳〇龍指示梁〇澤及蔡〇會，於 110 年 2 月 21 日本屆選舉會員代表結果出爐後，分別前往會員代表當選人潘〇卿及王〇地家中各行賄 60 萬元，要求渠等投票支持吳〇龍派系之理事候選人，雖潘〇卿及王〇地等人拒絕接受行賄，但梁〇澤仍因上開協助行賄作為，獲得陳〇黎給予 50 萬元現金作為報酬，蔡〇會則獲取陳〇黎給予之 12 萬元現金報酬。

三、吳〇龍、陳〇黎、梁〇澤及蔡〇會以前揭方式行賄會員代表，使吳〇龍順利當選理事及陳〇黎獲聘為總幹事；渠等行為，係觸犯農會法第 47 條之 1 第 1 項第 2 款農會選舉行賄罪嫌。

四、上情經本局新北市調查處調查屬實，移送臺灣基隆地方檢察署依法偵辦；檢察官並於 110 年 8 月 2 日將吳〇龍等 4 人提起公訴。

案例 12
臺中市烏日區農會總幹事候聘人張○強等涉嫌違反農會法案

◎案件類型：賄選

◎主辦單位：本局臺中市調查處

◎起訴日期：110 年 5 月 18 日

◎起訴機關：臺灣臺中地方檢察署

◎起訴被告：張○強等 37 人

◎起訴法條：農會法第 47 之 1 條第 1 項第 1 款對農會選舉受賄、第 47 之 1 條第 1 項第 2 款對農會選舉行賄罪等罪

一、張○強於 110 年全國各級農會第 19 屆（下稱：本屆）選任人員改選及總幹事遴選時，為烏日區農會唯一之總幹事候聘人，並於 110 年 3 月 12 日經理事會投票通過獲聘為新任總幹事；魏○森為本屆烏日區農會監事及常務監事候選人，先於 110 年 3 月 3 日當選為監事後，再於 110 年 3 月 12 日當選為新任常務監事；廖○田為本屆烏日區農會會員代表、理事兼理事長候選人，於 110 年 2 月 21 日當選連任會員代表後，於 110 年 3 月 3 日當選為理事，再於 110 年 3 月 12 日當選為新任理事長；黃○生為烏日區農會秘書；張○偉為烏日區農會推廣部主任；陳○春前為烏日區農會擔任信用部專員，110 年 3 月 19 日選後升任為信用部成功分部主任迄今；林○奇前為烏日區農會信用部溪壩辦事處專員，110 年 3 月 18 日選後升任保險部主任迄今；渠等 7 人於本屆烏日區農會改選時，合意共同支持張○強、魏○森及廖○田 3 人，搭配參選總幹事、常務監事及理事長職位。

二、廖○錩、謝○權、楊○安、林○祥、何○波、登○鼎、張○田、柯○憲、林○珍、丁○姿、林○隆、廖○隆、江○熙、林○輝、張○城、林○祥、黃○治、陳○田、林○斌、林○生、林○奕、林○展、陳○民、楊○湖、劉○章、楊○慶、林○乾、謝○來、楊○宏等 29 人，於 110 年 2 月 21 日當選為農會會員代表後，為具有投票權人，在同年 3 月 3 日，改選本屆理事及監事時有投票權，選舉謝○權、林○祥、丁○姿、廖○隆、陳○田、林○斌、林○奕、廖○田及王○芬等 9 人為新任理事，選舉魏○森、林○乾及林○爵 3 人

為新任監事；其等新任理事及監事於當選後均為具有投票權人，於同年 3 月 12 日改選本屆理事長、遴選總幹事，以及常務監事時有投票權。

三、110 年烏日區農會屆次改選，張〇強、魏〇森、廖〇田等人，即共同基於意圖以不正利益行賄農會會員代表，影響其等投票意向，而約其選舉權為一定行使之犯意聯絡，由張〇強負責規劃理事、監事配票名單作業及安排免費招待本屆新任農會會員代表（即有投票權人）旅遊食宿事宜，魏Ｏ森負責邀集會員代表出席及找來知情之友人林〇輝支應本次招待旅遊食宿之費用 6 萬 6,440 元，廖〇田除共同負責邀集會員代表出席外，並請託其等會員代表支持依照配票名單進行投票。

四、張〇強、魏〇森、廖〇田等人於同年 3 月 2 日在南投縣埔里鎮天水蓮大飯店宴請農會會員代表，並由張〇強、魏〇森及廖〇田 3 人聯袂逐桌請求其等於翌（3）日改選理事、監事時，依其等配票指示投票支持特定之理事、監事候選人。翌（3）日上午 8 時許，張〇強、魏〇森等人再度於飯店穿堂公開請求會員代表務必依各自紙條上規劃之號碼圈選理事及監事候選人，以平均分配理事、監事當選人之得票數，避免規劃之理事、監事候選人落選；隨後即返回烏日區農會出席農會會員代表大會改選理事、監事。嗣後，110 年 3 月 12 日烏日區農會改選理事長、常務監事及遴聘總幹事時，該等新當選之理事及監事，即依照張〇強、魏〇森、廖〇田等人原先之指示進行投票，果然獲得全數理事、監事投票通過分別獲遴聘為總幹事及當選理事長、常務監事。

五、張〇強、魏〇森、廖〇田、黃〇生、張〇偉、陳〇春、林〇奇等 7 人以前揭方式行賄會員代表所為，係共同觸犯農會法第 47 之 1 條第 1 項第 2 款對農會選舉行賄罪嫌。廖〇錩、謝〇權、楊〇安、林〇祥、何〇波、登〇鼎、張〇田、柯〇憲、林〇珍、丁〇姿、林〇隆、廖〇隆、江〇熙、林〇輝、張〇城、林〇祥、黃〇治、陳〇田、林〇斌、林〇生、林〇奕、林〇展、陳〇民、楊〇湖、劉〇章、楊〇慶、林〇乾、謝〇來、楊〇宏等 29 名農會會員代表所為，係觸犯農會法第 47 之 1 條第 1 項第 1 款對農會選舉受賄罪嫌。農會監事林〇爵所為，係觸犯農會法第 47 之 1 條第 1 項第 1 款對農會選舉受賄罪嫌。

六、上情經本局臺中市調查處調查屬實，移送臺灣臺中地方檢察署依法偵辦；檢察官於 110 年 5 月 18 日對張〇強等 37 人提起公訴。

附 錄

110年偵辦重要案例一覽表

項次	110年偵辦重要案例
1	板橋市民代表林〇順等八人任內涉嫌貪瀆案
2	國防部軍備局工程營產處處長張〇偉涉嫌貪瀆案
3	臺北市政府警察局中山分局中山一派出所員警涂〇廉等涉嫌貪瀆案
4	苗栗縣卓蘭鎮公所秘書徐〇凡等涉嫌貪瀆案
5	劉〇彥等涉嫌司法詐欺案
6	航空警察局陳〇魁涉嫌貪瀆案
7	高雄市議長曾〇燕等涉嫌詐領助理費案
8	雲林縣口湖鄉鄉長林〇淩等涉嫌向海〇公司索賄案
9	湖南省長沙市臺灣同胞投資企業協會會長林〇等涉嫌賄選案
10	新竹縣農會總幹事劉〇威涉嫌違反農會法案
11	新北市平溪區農會理事長吳〇龍等人涉嫌違反農會法案
12	臺中市烏日區農會總幹事候聘人張〇強等涉嫌違反農會法案
13	臺東縣議員林〇志涉嫌詐領助理費案
14	新北市議員李〇鈺等涉嫌詐領助理費案
15	臺北市議員潘〇宗涉嫌詐領助理費案
16	屏東縣議員周〇雲涉嫌詐取助理費案
17	新竹縣議員鄭〇芸涉嫌詐領助理費案
18	臺南市議會議員蔡〇輝涉嫌詐領助理費案
19	苗栗縣前議員謝〇紋涉嫌詐領助理費案
20	桃園市議員朱〇瑤涉嫌詐領助理費案
21	新北市議員周〇玲涉嫌詐領助理費案

項次	110 年偵辦重要案例
22	臺中市外埔區大東里里長補選候選人高〇春涉嫌賄選案
23	關山鎮農會選舉林〇源涉嫌賄選案
24	南澳鄉代表周〇雄涉嫌賄選案
25	羅〇騰等涉嫌違反農會法案
26	高速公路北區工程處木柵段趙〇煌等人涉嫌貪瀆案
27	雲林縣北港鎮鎮長蕭〇義等人涉嫌貪瀆案
28	臺中市政府水利局科長林〇瑜涉嫌貪瀆案
29	雲林縣北港鎮鎮長蕭〇義涉嫌抑留不發工程款案
30	花蓮縣政府教育處教網中心簡〇仁涉嫌圖利案
31	雲林縣東勢鄉農會會員代表候選人許〇文等涉嫌賄選案
32	新北市新店地區農會理事長候選人周〇時涉嫌賄選案
33	雲林縣虎尾鎮農會會員代表候選人林〇洋等涉嫌違反農會法案
34	臺東縣關山鎮農會總幹事邱〇玲等涉嫌違反農會法案
35	臺北市都發局建管處曾〇崇等涉嫌貪瀆案
36	中央研究院人事科長張〇玲辦理採購涉嫌貪瀆案
37	新竹縣環保局代理局長羅〇臣等涉嫌貪瀆案
38	海巡署海洋巡防總局布袋海巡隊陳〇助等涉嫌貪瀆案
39	臺中市和平區公所謝〇宇等人涉嫌貪瀆案
40	衛福部宜蘭教養院長謝〇桂涉嫌圖利等不法案
41	交通部高公局養工分局內湖段簡〇正涉嫌收賄案
42	臺南市安南區公塭里里長林〇男、佃西里里長高〇見等涉嫌索賄案

項次	110年偵辦重要案例
43	南投縣集集鎮公所工務課技士張〇權涉嫌貪瀆案
44	台電公司核二廠廠長許〇輝涉嫌貪瀆案
45	福建省金門縣政府自來水廠工務課作業員翁〇澤涉嫌貪瀆案
46	高雄市政府勞工局勞資調解委員會李〇磊涉嫌貪瀆案
47	經濟部水利署中區水資源局正工程司蔡〇崇涉嫌貪瀆案
48	前立法委員李〇華涉嫌貪瀆案
49	李〇明、張〇明等律師涉嫌洩密案
50	海巡署海洋巡防總局臺南海巡隊劉〇憲等涉嫌貪瀆案
51	交通部公路總局第一養工處中壢段廖〇煌涉嫌貪瀆案
52	公路總局第一區養工處人員魏〇翔涉嫌貪瀆案
53	勞動部勞動力發展署北基宜花金馬分署泰山職業訓練場副研究員王〇仁等涉嫌貪瀆案
54	文化部文化資產科科長蕭〇彬涉嫌貪瀆案
55	嘉義市政府文化局表演藝術科前科長陳〇杰等涉嫌貪瀆案
56	國防部軍備局士官長周〇煉涉嫌貪瀆案
57	海巡署海洋巡防總局澳底海巡隊趙〇華等涉嫌貪瀆案
58	桃園市政府環境清潔稽查大隊平鎮區中隊曾〇傑等涉嫌貪瀆案
59	臺灣科技大學總務長魏〇宗涉嫌貪瀆案
60	高雄市茂林區公所吳〇國涉嫌貪瀆案
61	苗栗縣通霄鎮鎮長陳〇志辦理通霄鎮太陽能光電招標涉嫌貪瀆案
62	屏東縣新埤鄉鄉長林〇成涉嫌圖利案

項次	110 年偵辦重要案例
63	臺南市政府警察局白河分局偵查隊小隊長李〇錚涉嫌洩密案
64	臺東縣議員黃〇妹涉嫌貪瀆案
65	前金門縣衛生局長王〇志涉嫌抑留不發補助款案
66	中華更生文教關懷協會理事長黃〇琳涉嫌司法詐欺案

廉政

Anti-Corruption Yearbook
2021

清代：鄭板橋
咬定青山不放鬆，立根原在破巖中。
千磨萬擊還堅勁，任爾東西南北風。

法務部調查局
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Preface

Anti-corruption and promotion of integrity is the common goal of the international community. In addition to being relevant to international competitiveness, an honest and clean government is the foundation of people's trust in the government. As per the Corruption Perceptions Index (CPI), in which 180 countries and regions in the world were included, announced by the Transparency International (TI) on January 28, 2022, Taiwan ranked 25th, surpassing 86% of the countries evaluated around the world. This has indicated that our country's endeavor to establish a clean government has been recognized by the international community.

The Bureau, in charge of the promotion of a clean government and the work of corruption prevention and vote buying investigation, has long been dedicated to the investigation into corruption/malfeasance cases, vote buying cases (bribery and corruption involved), judicial fraud cases (undermining the integrity of the country's judicial power), as well as government procurement and national territory conservation cases that are highly related to corruption. Our efforts have yielded excellent results. With the changes in the time and space, the Bureau has also been moving in a direction in alignment with the expectations of the public and society. For example, the Bureau, to safeguard the energy policy and national security, people's livelihood and needs, economic development, environmental protection, and sustainable development, has formulated a collaborative implementation program on the "Strong Crackdown on Crimes that Obstruct the Development of the Green Energy Industry", to actively investigate corrupt local authorities, civil servants, and public opinion representatives, who took advantage of their positions to extort benefits from green energy companies or engaged in bribery, in order to eliminate crimes that obstruct the development of the green energy industry. Furthermore, considering the tricky cross-strait situation and the penetration of foreign forces, the Bureau actively investigates new types of vote-buying cases involving foreign funds for elections, to ensure a peaceful and smooth election without external interference and safeguard national security.

Looking ahead to the future, the Bureau will continue to promote a clean government and adjust the focus of implementation in a flexible and real-time manner in response to the trend, while keeping pace with the times to investigate new types of crimes, to develop a clean government by combating corruption and malfeasance, with the aim of enhancing our country's competitiveness, increasing our country's international visibility, maintaining national security, and facilitating national progress and sustainable development. I sincerely invite advice and suggestions from all sectors of the society, so as to improve the Bureau's anti-corruption work and live up to the people' expectations.

Sincerely,

Chun-Li Wang

Chun-Li Wang
Director General
Ministry of Justice
Investigation Bureau
June 2022

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 2021, which encompasses two parts, namely case investigation and professional development. (Footnotes are excluded from the English version.)
3. Chapter 3, Major Investigation Cases in 2021 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.

目錄

ANTI-CORRUPTION YEARBOOK 2021
中華民國110年廉政工作年報

Table of Contents

Contents

List of Tables

Contents

List of Figures

Contents

Chapter 1

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

I. Legal and Regulatory Basis

As stipulated in Article 2 of the pre-amendment "Organic Act for the Investigation Bureau, Ministry of Justice," "The Investigation Bureau under the Ministry of Justice is in charge of national security and national interest-related investigations and infrastructure security. The aforesaid investigations and infrastructure security are to be defined by the Executive Yuan." An abridged explanation of what the Executive Yuan has amended and promulgated, over the years, regarding the Bureau’s administrative responsibility and the portion related to the anti-corruption work, is provided below.

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, in which “corruption and malfeasance” as prescribed in Item 5, and “investigations and infrastructure security upon special orders from higher-ranking authorities” in Item 10, are the legal and regulatory basis for the Bureau in executing anti-corruption tasks.

At the onset of the second National Assembly representative elections in 1991, the Bureau received instructions from the Executive Yuan and the Ministry of Justice through the means of a special project to join the vote-buying investigation and crackdown work in successive elections; until October 30, 1998, the Executive Yuan approved the Bureau’s nine administrative duties subject to the Official Document No.53381 issued by the Executive Yuan (1998) on October 30, 1998, and among them, Item 4, "prevention of corruption and investigation of vote-buying during elections", has clearly enlisted vote-buying investigation and crackdown as part of the Bureau’s administrative duties, while Item 9 has the text amended to "national security and national interest-related investigations and infrastructure security upon special orders from higher-ranking authorities."

On December 19, 2007, as per Official Document No. 09600170531 issued by the President’s Office, the “Organic Act for Investigation Bureau, Ministry of Justice” (formerly known as the “Organic Statute for Investigation Bureau, Ministry of Justice) amended and announced all 16 articles, going into effect on March 1, 2008 subject to the Order No. 0972260255 dated March 20, 2008 issued by the Executive Yuan. Article 2 of said law itemizes the Bureau's 20 administrative duties, and among them, Subparagraph 4, "prevention against corruption and investigation of vote-buying during elections", and Subparagraph 20, "national security and national interest-related investigations and infrastructure security upon special orders from higher-ranking authorities", provide the legal and regulatory basis for the Bureau's execution of anti-corruption work.

II. Organizational History

The Bureau's anti-corruption work, up to May 1979, was handled by Division One of the Bureau. Yet with drastic changes taking place in Taiwan's politics and economy that year, the Executive Yuan, in a bid to deter economic crime, safeguard public equity, and maintain economic order, summoned project meetings on a number of occasions, and, in May of the same year, ordered the Bureau to establish the Economic Crime Prevention Center to take over Division One's pertinent crime investigation operations. The center was declared and approved by the Executive Yuan, subject to the Order No. 5584, to begin its formal operation on June 8, 1979. In August of the same year, once again according to the Rectification of Political Practices and Eradication of Corruption Plan, the Executive Yuan has promulgated and said center has been expanded and organized into the Corruption and Economic Crime Prevention Center to enhance the prevention work against corruption and economic crime.

Subsequently, in response to the increasing anticipation of administrative governance transparency and corruption/malfeasance eradication by all sectors of society, the Bureau, as ordered by the Executive Yuan, subject to Meeting Resolution No. 2095 in the Executive Yuan with Official Document No. 3984 issued by the Executive Yuan (1989) dated Feb 14, 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, where, by its existing manpower, 505 associates were on staff at the time. These associates were assigned to inaugurate Sections and Units Against Corruption at various Field Divisions and Offices. Simultaneously, in Northern, Central, Southern, and Eastern Taiwan, four regional mobile offices were established 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.

In 1990, the Bureau researched and enhanced the business process and improved the operating procedures, while establishing the highest guiding principle of the anti-corruption work as "prevention is placed before investigation, and investigation is also for prevention purposes". It filed an application to be renamed the Anti-Corruption Division from the Corruption Eradication Department on February 1, 1991, which was approved by the Executive Yuan, referenced Executive Yuan's Letter Tai-79-Fa No. 28363 dated October 4, 1990. 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

According to the Executive Yuan chairpersons' rulings at the 33rd and 34th security enforcement meetings held on March 26 and April 23 in 1992, the Bureau on May 1, 1992 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.

On January 16, 2002, the Eastern Region Mobile Office was restructured. Also, in a bid to simplify the verification process of corruption cases and enhance work efficiency by upholding the "case guidance consistency" principle, the operational task-sharing for various sections under the Anti-Corruption Division was readjusted as of July 1 of the same year as follows: Sections 1, 2 and 3 are the Investigation Sections, Section 4 is the Prevention Section, and Section 5 is the General Section. The previous "Public Construction Fraud Prevention Task Force" is now revamped to being under the operations of Section 1, while the vote-buying investigation and crackdown operation once processed by Section 3 was taken over by Section 1, and the vote-buying investigation and crackdown work has been reclassified and taken over by Section 4 since September 8, 2006.

From 2000 to 2010, with repeated major anti-corruption cases in Taiwan drawing intense coverage by the news media, prompting rising anti-corruption awareness among the masses, the Ministry of Justice formulated an "Anti-Corruption Action Proposal" and the Executive Yuan has approved it to go into effect on November 30, 2006. Eradicating corruption/malfeasance and upholding administrative governance transparency are approached from two aspects, corruption eradication and corruption prevention, for which the Bureau, in supporting government policy, has convened meetings with internal duty and field duty units on several occasions to study, discuss, and finalize the "Stepped-up Anti-Corruption Task Proposal." This is to be manifested through simplifying the case-processing flow, adjusting anti-corruption manpower, amending the performance evaluation guidelines, and increasing anti-corruption work performance weighing and administrative rewards, to encourage all field duty units to raise their efforts in actively uncovering the cases, fulfill their 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.

The Organic Act for Investigation Bureau, Ministry of Justice, which was announced by the President on December 19, 2007 and went into effect on March 1, 2008 to legalize the Anti-Corruption Division. The Ministry of Justice also, on October 17, 2008, amended and announced all of the 27 articles in the Investigation Bureau's Regulations for Departmental Affairs subject to the Order No. 0970803813 issued by the Ministry of Justice, which had been implemented retrospectively on March 1, 2008. According to Subparagraph 2, Paragraph 1, Article 4 "The Anti-Corruption Division is to carry out its mission through 5 sections". and Article 6, "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", stipulate the organization and administration of the Anti-Corruption Division before April 9, 2012.

III. Division of Work

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.

1. Prior to April 9, 2012, the Anti-Corruption Division was divided into 5 sections. Each section's division of work is described below:

Section 1: In charge of the operational planning and supervision of the investigating and administrative processing of public construction fraud cases, and monetary goods and labor rendered procurement fraud cases.

Section 2: In charge of the operational planning and supervision of the investigating and administrative processing of general corruption/malfeasance cases in the northern and eastern regions, and cases specifically assigned by superior agencies.

Section 3: In charge of the operational planning and supervision of the investigating and administrative processing of general corruption/malfeasance cases in the central and southern regions, and cases specifically assigned by superior agencies.

Section 4: In charge of operations on the planning and execution of vote-buying investigations and crackdown projects, the reexamination and review of the investigation and processing procedure of the referred cases, the review and approval of the study reports of corruption/malfeasance cases, the installation and update of the internal network anti-corruption database of the Bureau, editing and compiling of the anti-corruption yearbook, and compiling and amending of the anti-corruption work handbook and criminal investigation operations handbook.

Section 5: In charge of general operations on the planning, monitoring, evaluation, business statistics, educational training, and performance evaluation of anti-corruption work, organizing of public construction consultative committee meetings and irregular operations review meetings, coordinating with and contacting Division 4 of the Taxation Administration, Ministry of Finance, among other pertinent units, and processing of the general administrative operations in the Anti-corruption Division.

2. After April 9, 2012, the Anti-Corruption Division was integrated into four sections. Each section's division of work is described below:

Northern 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 northern region and Kinmen, Matsu, and Yilan, and cases specifically assigned by superior agencies.

Central Region 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 region and Hualien and Taitung, and cases specifically assigned by superior agencies.

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 southern region and Penghu, and cases specifically assigned by superior agencies.

Vote-buying Investigation Section:

In charge of 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 the vote-buying investigation and crackdown project, the reexamination and review of the investigation and processing procedure of referred cases; reviewing and approving the case studies of corruption/malfeasance cases; building and updating an internal anti-corruption database; editing and compiling the anti-corruption yearbook and manual and criminal investigation manual; handling other administrative work.

3. From October 1, 2015, the Anti-Corruption Division has had four sections in place. Each section's division of work is described below:

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.

IV. 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 vote-buying investigation and crackdown 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 vote-buying investigation and crackdown work. They also fully mobilize internal duty and field duty associates to uncover and obtain vote-buying information, actively investigate and process vote-buying 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 in hopes of achieving the objectives of the National Integrity Building Action Plan approved by the Executive Yuan on July 8, 2009 and encouraging 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 and using technological identification.

V. 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 July 1, 2006, 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[1]; 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, and these cases would be enlisted as "non-corruption/non-malfeasance cases."

(2) Vote-buying Cases

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 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.

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1 Please refer to “I. Case Investigation Work-I. Transfer Case Statistics” in Part II of this annual report for details.

(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 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. Professional Development

(1) 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 Creation

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, artificial intelligence, and other technologies 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 2-01 depicts the overall state of case investigations of the Anti-Corruption Division of the Bureau in 2021, which is divided into two categories, namely anti-corruption cases and vote-buying cases, with a total of 474 cases investigated in 2021. Among them, 433 cases pertained to anti-corruption cases, which comprised 422 cases that were referred officially to the prosecutors for indictments after investigations, 6 cases that were forwarded to the prosecutors with written reports and indicted afterward, and another 5 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 2021. Another 41 cases pertained to vote-buying cases whereby the prosecutors brought indictments, summary judgments, deferred prosecutions, or non-prosecutions ex officio in 2021 under the cooperation of the Bureau with prosecutors in case investigation.

Table 2-01 Statistics on Case Investigations Performed in 2021

Unit: Case

<table>
<tr><th colspan="2">Category</th><th>Cases</th><th>Description</th></tr>
<tr><td rowspan="4">Corruption Cases</td><td>Referred to Prosecutors</td><td>422</td><td>Cases were referred to prosecutors through referral paper after investigations.</td></tr>
<tr><td>Referred for Prosecution</td><td>6</td><td>Cases were referred to prosecutors through official letter after investigations in 2021. (Including deferred prosecution, petition for summary judgment, and ex officio non-prosecution)</td></tr>
<tr><td>Others</td><td>5</td><td>The Bureau cooperated with prosecutors in the investigation, whereby the prosecution agencies in 2021 brought indictments, summary judgments, deferred prosecutions or ex officio non-prosecutions.</td></tr>
<tr><td>Subtotal</td><td>433</td><td>Accounting for 91.35% of cases investigated over the whole year.</td></tr>
<tr><td colspan="2">Vote-buying Cases</td><td>41</td><td>The Bureau cooperated with prosecutors in the investigation, whereby the prosecution agencies in 2021 brought indictments, summary judgments, deferred prosecutions, or ex officio non-prosecutions, accounting for 9.36% of cases investigated over the whole year.</td></tr>
<tr><td colspan="2">Total</td><td>474</td><td>Note 1: The statistical period in this table is from January 1, 2021 to December 31, 2021.
Note 2: The section, "Case Investigation" in the Yearbook indicates "referred cases" and "vote-buying cases."</td></tr>
</table>

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[2], where in principle physicians in public hospitals, teachers

[2] 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."

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.

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) Procurement, (2) Destruction of national territories, (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.

(1) Statistics on Referred Cases by Category

Table 2-02 shows the statistics on the number of referred cases, the total number of people involved, and the amount of money involved in 2021. In 2021, a total of 422 cases were referred to the prosecutors’ office, including 156 corruption/malfeasance cases with 529 people involved, including 234 civil servants and quasi-public servants, 45 elected representatives, and 250 non-public servants.

Compared with 2020 (944 people in 163 cases), the number of transferred cases decreased by 7, a decrease of 4.3% (7 cases/163 cases); the number of the suspects in referred cases decreased by 415, an decrease of 43.9% (415 people/944 people) .

Among the 156 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 49 people in 13 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: For example, the police searched illegally and made false

Table 2-02 Statistics on Referred Cases in 2021

Unit: Case, Person, NT$

Category	Item	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	1	1		13	357,760			
	Road Administration	3	3		6	1,975,125			
	Transportation, Tourism, and Meteorology	3	4		1	1,150,000		1,950,000	
	Justice	1	3		7	168,082,100			
	Legal Affairs	1	2		1				
	Law Enforcement	13	30		19	3,850,572	75,291,707		
	Firefighting	1	1						
	Construction	5	10	1	5	10,387,886	136,888		
	Civil Affairs, Household Registration, Military Service and Land Administration	8	10	-	6	7,407,647			
	Immigration and Coast Guard	5	19			287,683			
	Environmental Protection	7	23		17	8,490,182	4,290,326	43,684,328	
	Medical Care	5	5		7	6,291,596	150,000		
	Social Welfare	1	1		4		541,950		
	Education	19	11		23	1,628,650	3,115,978	7,023,280	
	Agriculture, Forestry, Fishery, and Animal Husbandry	2	5			33,045,300			
	River and Gravel Management	2	2		3	231,322			
	Military Affairs	10	26		18	130,877,290	3,736,812	3,043,878,652	56,200
	Diplomatic Affairs	1	1						300,968
	State-owned Property	1	-		1	30,000			
	State-owned Enterprises	4	5		7	454,000	5,171,499		153,216
	Administrative Affairs	5	8	1	2	1,440,835			
	Others	58	64	43	110	85,788,820	35,351,704	140,351,927	26,459,355
	Subtotal	156	234	45	250	461,776,768	127,786,864	3,236,888,187	26,969,739
Non-corruption/Non-malfeasance	Customs Affairs	1	-		4			4,199,000	
	Transportation, Tourism, and Meteorology	1	-		2			736,400	
	Justice	8	2		10				47,045,543
	Legal Affairs	1	-		2				236,000
	Law Enforcement	3	1		10			5,152,500	560,000
	Firefighting	1	-		1			1,341,043	
	Construction	7	4		17			153,623,884	159,469
	Civil Affairs, Household Registration, Military Service and Land Administration	1	-		5			13,437,200	
	Immigration and Coast Guard	1	-		4			1,689,000	
	Land Conservation	45	-		259			50,425,728	261,134,956
	Medical Care	2	1		3			1,556,100	
	Education	37	11		104			60,387,388	14,884,811
	Agriculture, Forestry, Fishery, and Animal Husbandry	17	1		37			3,565,009	2,481,028
	Military	13	-		53			49,564,312	7,423
	State-owned Property	5	-		7			3,358,000	
	State-owned Enterprises	16	-		64			243,998,540	11,800
	Administrative Affairs	2	-		5			969,230	6,240
	Others	105	6	-	234			435,056,544	95,646,723
	Subtotal	266	26	-	821	-	-	1,029,059,878	422,173,993
Total		422	260	45	1,071	461,776,768	127,786,864	4,265,948,065	449,143,732

Note: Quasi-public servants are included.

statements in the seizure records; asked the criminal suspects for illegal benefits, such as sexual behavior, without continuing to investigate the suspects; engaged in communication surveillance and notified parties under surveillance without permission.

(b) Leaks of confidential information: For example, 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; sent official documents of cases under investigation to non-specific parties through communication software.

(c) Administrative procedures: For example, suspects accepted bribes from businesses, such as prostitutes or nightclubs or men's or women courtesy venues, and provided them with relevant information about their crackdown actions beforehand; failed to report the lost and found in accordance with the regulations and took possession of them after acceptance of lost and found reports; reimbursed payments with false receipts.

b. There were 44 people involved in 10 cases in the military service category, mostly regarding government procurement fraud, public property fraud or embezzlement, or defrauding the public or suppliers. The crimes were mainly related to the two business categories below:

(a) Government procurement frauds: Suspects requested bribes from suppliers through the process of organizing government procurement tenders, and allowed certain suppliers to won tenders even though knowing that they were not qualified for bidding and they used the name of other suppliers or borrowed other suppliers' license; leaked relevant information to specific bidders in advance, enabling said bidders to win bids though knowing that relevant bidding information should not be leaked; allowed a specific supplier to pass an acceptance test though knowing that its product or system did not meet the standards.

(b) Public property fraud or embezzlement: Suspects blackmailed or defrauded or stole or embezzled public properties by taking advantage of their work, such as reimbursement for travel expenses with false documents, or embezzlement of public properties for private use by means of work.

c. There were 34 people involved in 19 cases in the education category. The main crimes included that the suspects requested bribes from suppliers in the process of handling government procurement tenders; and civil servants illegally obtained public funds, such as lunch or training subsidies by means of false documents or false teaching schedules.

d. There were 217 people in 58 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; forged a vaccination register by taking advantage of their job positions; swindled the government out of rent subsidies using false receipts and documents by taking advantage of their job positions.

A total of 266 cases of "non-corruption cases" were transferred in 2021, 847 people, including 26 civil servants and associate civil servants and 821 non-public officials, a decrease of 20 cases compared with 2020 (831 people in 286 cases) or a decrease of 7.0% (20 cases/305 cases); the number of transferred criminal suspects increased by 16 people, an increase of 1.9% (16 people/831 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.

Table 2-03 shows two major categories of “corruption/malfeasance” and “non-corruption/non-

Table 2-03 Statistics on Referred Cases from 2012 to 2014

(Items and Categories of Old Referred Cases)

Unit: Case

Category		2012	2013	2014	Total
Corruption/Malfeasance	Public Construction	46	45	36	244
	Procurement	61	156	32	340
	Judicial Corruption and Malfeasance	3	4	3	13
	Law Enforcement	24	40	29	152
	Firefighting	2	2	0	7
	Corrections	4	1	1	14
	Urban Planning	1	0	0	7
	Construction Management	5	3	8	28
	Land Administration	2	3	2	17
	Taxation Affairs	2	2	1	7
	Customs Affairs	1	4	4	18
	Financial Affairs	0	0	0	1
	Medical Care	0	2	2	14
	Education	7	2	4	22
	Business Registration	0	0	0	0
	Motor Vehicle Management	2	2	1	7
	Funerals and Interments	2	0	1	14
	Environmental Protection	5	5	5	35
	National Territory Conservation	0	0	3	4
	River and Gravel Management	1	0	0	4
	Public Welfare Subsidy	1	3	1	7
	Subvention	4	6	5	25
	Others	47	48	37	297
	Subtotal	220	328	175	1,277
Non-corruption/Non-malfeasance	Procurement	105	107	136	595
	Public Construction	69	69	61	373
	National Territory Conservation	16	12	65	128
	Environmental Protection (land conservation)	22	11	19	68
	Education	17	6	3	50
	Judicial Fraud	14	6	9	46
	Urban Planning	-	-	17	17
	Medical Care	1	2	4	14
	Law Enforcement	-	-	1	1
	Firefighting	-	-	1	1
	Customs Affairs	-	-	1	1
	Financial Affairs	-	-	1	1
	Others	14	12	9	79
	Subtotal	258	225	327	1,374
Total		478	553	502	2,651

malfeasance” based on business categories prone to corruption as set out in the “National Integrity Building Action Plan”, which are subsequently classified according to the Bureau’s business adjustment details. In 2015, the Ministry of Justice promulgated the new “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 in the year. Table 2-04 shows the statistical analysis from 2015 to 2021 based on the new principles issued by the Ministry of Justice. According to the statistics based on the new principles, law enforcement, construction, and civil affairs, household registration, military service, and land administration accounted for a higher percentage of "corruption/malfeasance cases" from 2015 to 2021. 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, prostitutes or gangsters or request or receive bribes from them or blackmail the stakeholders, or incited others to use drugs or guns to increase personal performance. 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 civil affairs, household registration, military service, and land administration 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 2-05 depicts the number of sources of cases referred by the Bureau in 2021, and Figure 2-01 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[3], reported by the public, and handed over by prosecutors offices. Among the sources of "corruption/ malfeasance

[3] 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.

Table 2-04 Statistics on Referred Cases from 2015 to 2021

Unit: Case

Category		2015	2016	2017	2018	2019	2020	2021	Total
Corruption/Malfeasance	Supervisory Management of Industry and Commerce	1	2	-	4	8	2	1	18
	Taxation Affairs	3	1	2	1		2	-	9
	Customs Affairs					2	1		3
	Road Administration	1	1	-	2	4	5	3	16
	Transportation, Tourism, and Meteorology	-	1	2	-	6	2	3	14
	Justice					1		1	2
	Legal Affairs	5	5	1	2	4	3	1	21
	Law Enforcement	19	27	20	18	20	15	13	132
	Firefighting	-	2	2	4	1	1	1	11
	Construction	14	13	13	18	7	7	5	77
	Civil Affairs, Household Registration, Military Service and Land Administration	13	14	17	5	12	7	8	76
	Immigration and Coast Guard	-	2	1	2	1	3	5	14
	Environmental Protection	7	6	3	4	19	5	7	51
	Medical Care	1	1	4	4	5	1	5	21
	Social Welfare	3	2	1	2		1	1	10
	Education	10	7	6	5	10	12	19	69
	Agriculture, Forestry, Fishery, and Animal Husbandry	2	6	6	5	2	5	2	28
	River and Gravel Management	2	4	-	1	1		2	10
	Military Affairs	7	3	11	9	5	16	10	61
	Diplomatic Affairs	1						1	2
	National Property Management	-	4	1	-	2		1	8
	State-owned Enterprises	1	5	2	2	2	4	4	20
	Administrative Affairs	4	8	9	10	9	8	5	53
	Others	44	22	51	40	59	63	58	337
	Subtotal	138	136	152	138	180	163	156	1,063

Table 2-04 Statistics on Referred Cases from 2015 to 2021 Continued

Unit: Case

Category		2015	2016	2017	2018	2019	2020	2021	Total
Non-corruption/Non-malfeasance	Supervisory Management of Industry and Commerce	-	1	-	-	1	3		5
	Customs Affairs	-	1	1	1		-	1	4
	Road Administration	1	-	-	1		1		3
	Transportation, Tourism, and Meteorology	2	8	1	3	1	1	1	17
	Justice	-	-	2	12	9	21	8	52
	Legal Affairs	3	-	2	1	7	1	1	15
	Law Enforcement	-	2	-	4	2	1	3	12
	Firefighting	-	-	1	1	3	1	1	7
	Construction	5	10	2	14	6	11	7	55
	Civil Affairs, Household Registration, Military Service and Land Administration	1	4	2	-	-	1	1	9
	Immigration and Coast Guard	-	4	1	-	-	-	1	6
	Environmental Protection (land conservation)	17	18	27	39	27	28	45	201
	Medical Care	5	6	9	4	13	7	2	46
	Social Welfare	-	-	1	-				1
	Education	22	26	14	22	19	27	37	167
	Agriculture, Forestry, Fishery, and Animal Husbandry	-	7	9	10	11	17	17	71
	River and Gravel Management	2	6	4	2	9	2		25
	Military Affairs	9	14	19	14	27	15	13	111
	National Security	1							1
	National Property Management	-	5	9	16	12	5	5	52
	State-owned Enterprises	9	23	13	20	18	23	16	122
	Administrative Affairs	-	1	2	2	7	2	2	16
	Others	168	57	92	118	133	119	105	792
	Subtotal	245	193	211	284	305	286	266	1,790
Total		383	329	363	422	485	449	422	2,853

Table 2-05 Statistics on Sources of Referred Cases in 2021

Unit: Case

Category	Active Discovery by the Bureau	Prosecutors Office	Report from the Public	Public Surrender	Governmental Ethics Authorities	Others	Total
Corruption/ Malfeasance Cases	92	19	42	1	0	2	156
Non-corruption/Non-malfeasance Cases	110	67	45	1	0	43	266
Total	202	86	87	2	0	45	422

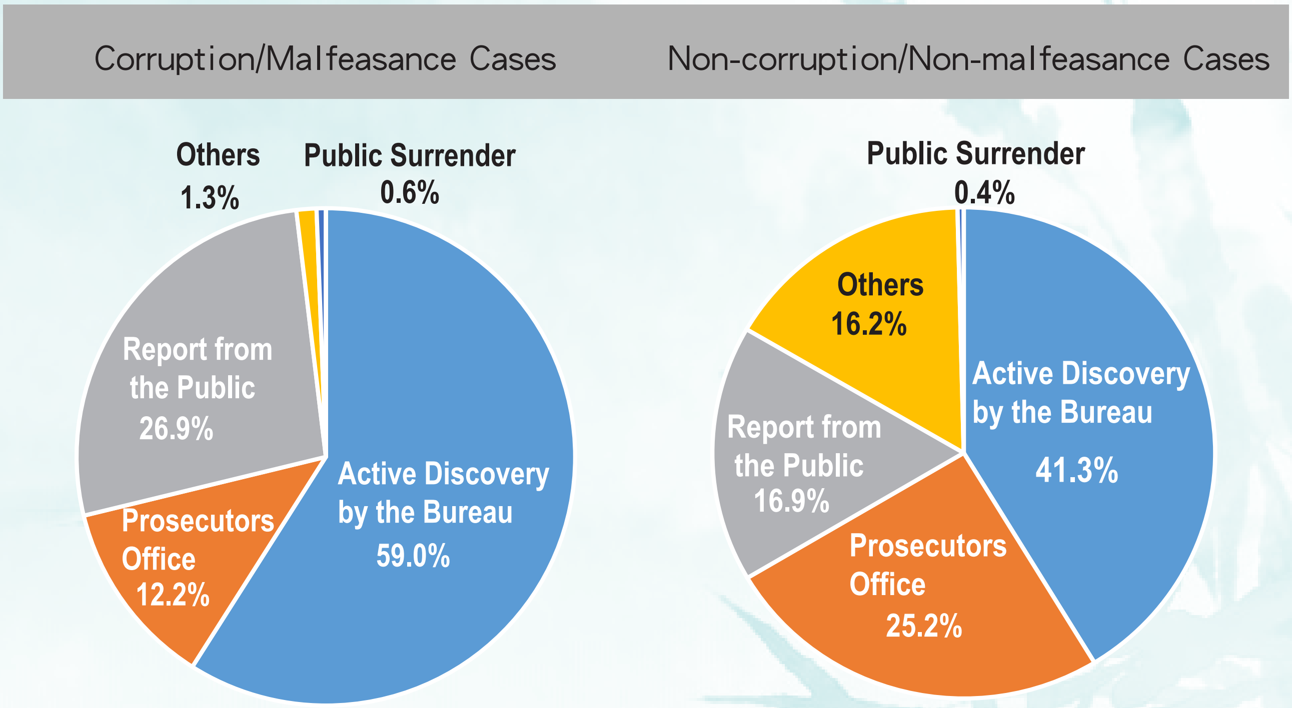

Figure 2-01 Ratio of Sources of Referred Cases in 2021

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 actively discovered by the Bureau and those handed over by prosecutors offices.

b. The sources actively discovered by the Bureau ranked first of all sources, accounting for about 47.9%(202 cases/422 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 established cases with sources reported by the public ranked second among all sources, showing that people are still willing to provide quality sources to the Bureau in the hope of eradicating malpractice.

d. The number of cases established after investigation with sources handed over by prosecutors offices ranked third 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.

e. There was no established case with a source provided by the government ethics departments. After the establishment of the Agency Against Corruption, Ministry of Justice (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[4] and was nearly zero.

(3) Statistics on Applicable Laws

Tables 2-06 and 2-07 depict statistics on the key applicable laws of referred cases in 2021. A total of 422 cases were referred by the Bureau in 2021, including "corruption/malfeasance cases"

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[4] 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.

Table 2-06 Statistics on Key Applicable Laws of Referred Cases in 2021

(by Category)

Unit: Case

Category	Applicable Law	Anti-Corruption Act	Government Procurement Act	Criminal Code	Others	Total
Corruption/Malfeasance	Supervisory Management of Industry and Commerce	1				1
	Road Administration	3				3
	Transportation, Tourism, and Meteorology	1		2		3
	Justice	1				1
	Legal Affairs			1		1
	Law Enforcement	6		7		13
	Firefighting			1		1
	Construction	5				5
	Civil Affairs, Household Registration, Military Service and Land Administration	7		1		8
	Immigration and Coast Guard	4		1		5
	Environmental Protection	7				7
	Medical Care	3		2		5
	Social Welfare	1				1
	Education	18		1		19
	Agriculture, Forestry, Fishery, and Animal Husbandry	2				2
	River and Gravel Management	2				2
	Military	9		1		10
	Diplomatic Affairs	1				1
	State-owned Property	1				1
	State-owned Enterprises	4				4
	Administrative Affairs	3		2		5
	Others	46		12		58
	Subtotal	125	-	31	-	156
Non-corruption/Non-malfeasance	Customs Affairs		1			1
	Transportation, Tourism, and Meteorology		1			1
	Justice			8		8
	Legal Affairs				1	1
	Law Enforcement		1	2		3
	Firefighting		1			1
	Construction		3	3	1	7
	Civil Affairs, Household Registration, Military Service and Land Administration		1			1
	Immigration and Coast Guard		1			1
	Environmental Protection (land conservation)		4	2	39	45
	Medical Care		1	1		2
	Education		17	20		37
	Agriculture, Forestry, Fishery, and Animal Husbandry		2		15	17
	Military		12	1		13
	State-owned Property		1	1	3	5
	State-owned Enterprises		15	1		16
	Administrative Affairs		1	1		2
	Others		56	17	32	105
	Subtotal	-	118	57	91	266
Total		125	118	88	91	422

Table 2-07 Statistics on Key Applicable Laws of Referred Cases in 2021

(by Applicable Laws)

Unit: Case

Category	Applicable Laws	Article	Paragraph	Subparagraph	Reasons and Details	Number of Cases	Subtotal
Corruption/Malfeasance	Anti-Corruption Act	4	1	5	Demanding, taking or promising to take bribes or other unlawful profits by the acts that violate the official duties.	10	125
				1	Stealing or misappropriating public equipment or properties.	5	
				3	Inflating the prices and quantities of, or taking kickbacks from, public works or procurements under his or her charge.	4	
		5	1	2	Fraudulently making others to deliver personal property or a third person's property under cover of legal authority.	48	
				3	Demanding, taking or promising to take bribes or other unlawful profits by an act that belongs to the official duties.	26	
		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.	26	
		Others				6	
	Criminal Code	129	2		A public servant intercepting or embezzling money or objects that should be issued to people	2	31
		132	1		A public servant disclosing a non-state secret (excluding national defense secrets) without authorization	9	
			2		A public servant disclosing a non-state secret (excluding national defense secrets) without authorization due to negligence	5	
		134			Regulations of punishment increase on public servants that commit offenses	1	
		213			A public servant fraudulently filling in something on official documents	7	
		214			Causing a public servant to make fraudulent entries into official documents	1	
		216			Using the forged, falsified, or false information entry documents	4	
		339-4	1	2	Offense of aggravated fraud	1	
		342	1		Breach of trust	1	
	Subtotal						**156**

Table 2-07 Statistics on Key Applicable Laws of Referred Cases in 2021 Continued (by Applicable Laws)

Unit: Case

Category	Applicable Laws	Article	Paragraph	Subparagraph	Reasons and Details	Number of Cases	Subtotal
Non-corruption/Non-malfeasance	Government Procurement Act	87	3		Bid rigging	92	118
			4		Illegal joint bidding	2	
			5		Bidding in the name of others	16	
			6		Attempt under Paragraphs 1, 3, and 4 of Article 87	6	
		88	1		Imposing improper restrictions on the tendering requirements	1	
		88	1		Crime of leaking procurement secrets	1	
	Criminal Code	339	1		Fraud (illegally gaining properties)	21	57
		320	2		Larceny of real estate	9	
		132	3		A non-public servant disclosing a non-state secret (excluding national defense secrets) without authorization	4	
		213			A public servant fraudulently filling in something on official documents	4	
		215			Fraudulently filling in something on private documents due to business	4	
		336	2		Embezzling properties possessed on the occasion of profession or business	3	
		339-4	1	1	Offense of aggravated fraud	2	
			1	2	Offense of aggravated fraud	1	
		Others				9	
	Waste Disposal Act					41	41
	Regional Plan Act					25	25
	Soil and Water Conservation Act					11	11
	Urban Planning Law					7	7
	Air Pollution Control Act					2	2
	Forestry Act					2	2
	Slopeland Conservation and Utilization Act					2	2
	Attorney Regulation Act					1	1
	Subtotal						**266**
Total							422

and "non-corruption/non-malfeasance cases" as follows:

a. Corruption/Malfeasance Cases:

The largest number, 125 cases, was referred under the applicable laws stipulated in the Anti-Corruption Act, accounting for 80.1% (125 cases/156 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 (48 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 (26 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 (26 cases). Details are given in Table 2-08.

In addition to the cases referred under the applicable laws of Anti-Corruption Act, there were 31 cases referred under the applicable laws stipulated in the Criminal Code, accounting for 19.9% (31 cases/156 cases); among them, cases involving law enforcement were the highest (7 cases); in most cases, police officers were entrusted in private to inquire about and leak others' identity, pictures, vehicle records, or investigation 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 was mostly violated with 9 cases.

b. Non-corruption/Non-malfeasance Cases:

Among "non-corruption/non-malfeasance cases," 118 cases were referred under the Government Procurement Act, accounting for 44.4% (118 cases/266 cases), of which the majority were 92 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, 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

Table 2-08 Statistics on Key Applicable Laws of Referred Cases over the Past 10 Years (by Number of Cases)

Unit: Case

Law \ Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Anti-Corruption Act	200	299	145	115	119	119	110	137	119	125
Government Procurement Act	159	157	169	179	127	115	122	141	129	118
Criminal Code	83	74	132	63	64	73	98	121	120	88
Waste Disposal Act	23	10	18	10	8	17	25	23	26	41
Regional Plan Act	5	4	14	7	5	11	17	18	22	25
Soil and Water Conservation Act	2	3	10	3	4	12	32	32	22	11
Urban Planning Law	-	-	2	-	-	7	1	7	4	7
Slopeland Conservation and Utilization Act	1	2	7	-	1	3	4	1	1	2
Attorney Regulation Act	4	-	-	1	-	2	3	3	5	1
Forestry Act	1	1	1	1	-	2	1	1	-	2
Air Pollution Control Act	-	-	-	-	-	-	3	1	-	2
Water Pollution Control Act	-	1	1	1	-	-	2	-	1	-
Business Entity Accounting Act	-	-	-	-	-	-	1	-	-	-
Trade Secret Act	-	-	-	-	-	-	1	-	-	-
Building Act	-	-	-	-	-	-	1	-	-	-
Banking Act	-	-	-	-	-	-	1	-	-	-
Money Laundering Control Act	-	-	-	-	-	-	-	-	-	-
Narcotics Hazard Prevention Act	-	1	-	-	-	-	-	-	-	-
Controlling Guns, Ammunition and Knives Act	-	-	-	-	-	-	-	-	-	-
Tax Collection Act	-	-	-	-	-	-	-	-	-	-
The Smuggling Penalty Act	-	-	-	-	-	-	-	-	-	-
Public Servant Service Act	-	1	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	-	-	-	-	-	-
Total	478	553	502	383	329	363	422	485	449	422

as borrowed license bid rigging), as specified in Paragraph 5, Article 87; and followed by 2 referred cases, where a person who causes the supplier not to tender or not to proceed with price competition by means of contract, agreement or other forms of meeting of minds, with the intent to adversely affect the price of award or to gain illegal benefits, (commonly known as collusive bidding), as specified in Paragraph 4, Article 87.

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," 91 cases were referred under other laws, accounting for 34.2% (91 cases/266 cases). These laws included the Waste Disposal Act (41 cases), the Regional Plan Act (25 cases), Soil and Water Conservation Act (11 cases), the Urban Planning Law (7 cases), the Urban Planning Law (4 cases), the Air Pollution Control Act (2 cases), the Forestry Act (2 cases), the Slopeland Conservation and Utilization Act (2 cases), as well as the Attorney Regulation Act (1 case).

Fifty-seven cases were referred under the Criminal Code, accounting for 21.4% (57 cases/266 cases) of which the majority were 21 referred cases where common fraud was committed, as prescribed in Paragraph 1, Articles 339, followed by 9 cases where the offense of larceny or unlawful occupancy of national territories and buildings, stacked goods, or gravel embezzlement was committed, as prescribed in 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.

During 2021, the Bureau had investigated and prosecuted a total of five 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. 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 2-02 shows the ratio of cases referred in 2021 by key applicable laws. Table 2-08 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 2021, of the 422 cases referred, 125 cases were referred under the Anti-Corruption Act, accounting for 29.6% of all referred cases (125 cases/422 cases); 118 cases were referred under the Government Procurement Act, accounting for 28.0% of all referred cases (118 cases/422 cases); 88 cases were referred under the Criminal Code, accounting for 20.8% of all referred cases (88 cases/422 cases); 91 cases were referred under other laws, accounting for 21.6% of all referred cases (91 cases/422 cases). Most of the referred cases were "non-corruption/non-malfeasance cases," and the environmental cases were referred mainly under the Waste Disposal Act, the Soil and Water Conservation Act, and the Regional Plan Act ranking fourth over the past five years.

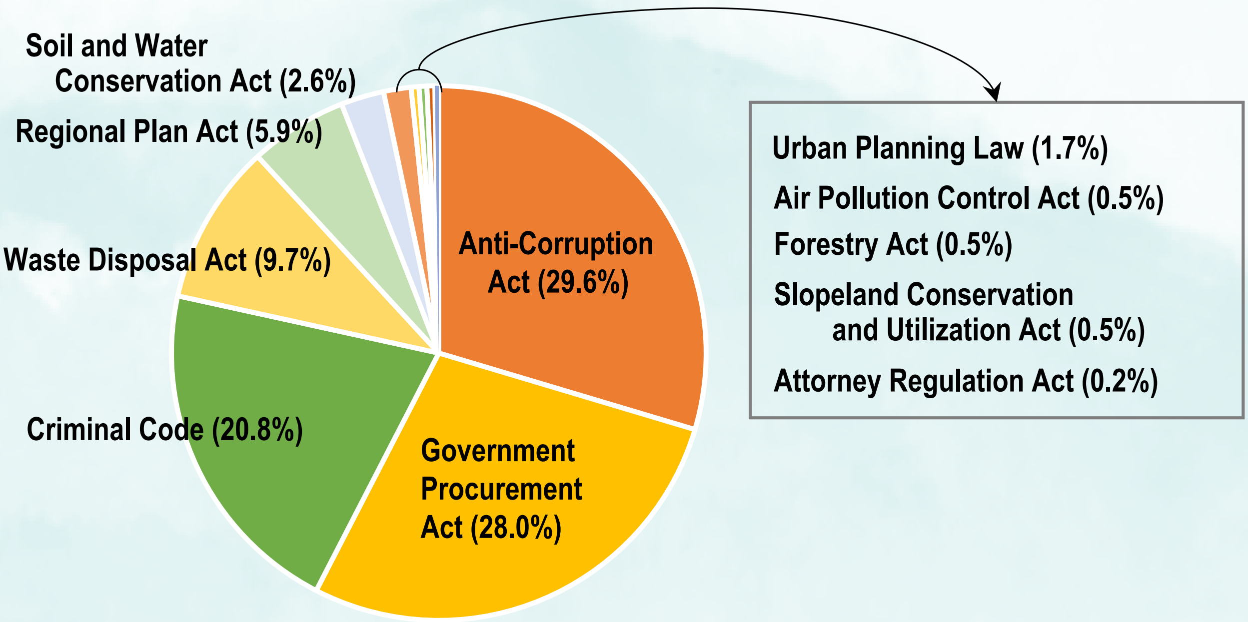

Figure 2-02 Ratio of Key Applicable Laws of Referred Cases in 2021
(by Number of Cases)

Table 2-09 depicts the number of suspects referred over the past 10 years by key applicable laws. Figure 2-03 shows the ratio of suspects referred in 2021 by key applicable laws. In 2021, the number of criminal suspects referred under the Anti-Corruption Act was 464, accounting for 33.7% of all referred cases (464 people/1,775 people); 402 suspects were referred under the Government Procurement Act, accounting for 29.2% of all referred cases (402 people/1,775 people), followed by 182 suspects referred under the Criminal Code, accounting for 13.2% of all referred cases (182 people/1,775 people). Based on the data over the years, in 2016, 2019, 2020, and 2021, the applicable laws under which cases were referred were the same in order, while in 2017 and 2018, the applicable laws under which cases were referred were the Government Procurement Act, the

Table 2-09 Statistics on Key Applicable Laws of Referred Cases over the Past 10 Years (by Number of Suspects)

Unit: Case

Law \ Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Anti-Corruption Act	825	1,532	831	631	493	333	365	565	849	464
Government Procurement Act	535	604	504	577	440	413	411	383	421	402
Criminal Code	354	460	327	183	182	202	385	260	280	182
Waste Disposal Act	37	18	67	20	28	74	105	85	137	248
Regional Plan Act	9	4	19	10	9	18	30	39	49	34
Soil and Water Conservation Act	2	4	21	6	6	15	50	38	23	12
Urban Planning Law	-	-	2	-	-	11	6	13	8	13
Slopeland Conservation and Utilization Act	4	1	12	-	3	6	4	1	1	3
Attorney Regulation Act	6	-	-	1	-	3	4	6	6	2
Forestry Act	15	23	1	13	-	7	3	2	-	10
Air Pollution Control Act	-	-	-	-	-	-	7	2	-	6
Water Pollution Control Act	-	-	2	7	-	-	6	-	1	-
Business Entity Accounting Act	35	24	-	-	25	25	25	-	-	-
Trade Secret Act	-	-	-	-	-	-	1	-	-	-
Building Act	-	-	-	-	-	-	4	-	-	-
Banking Act	-	-	-	-	-	-	3	-	-	-
Money Laundering Control Act	2	5	-	-	2	-	4	-	-	-
Narcotics Hazard Prevention Act	5	1	-	-	-	-	2	-	-	-
Controlling Guns, Ammunition and Knives Act	-	2	-	-	-	-	-	-	-	-
Tax Collection Act	1	-	-	-	-	-	5	-	-	-
The Smuggling Penalty Act	-	-	-	-	-	-	10	-	-	-
Public Servant Service Act	-	4	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	1,830	2,683	1,789	1,451	1,190	1,109	1,430	1,394	1,775	1,376

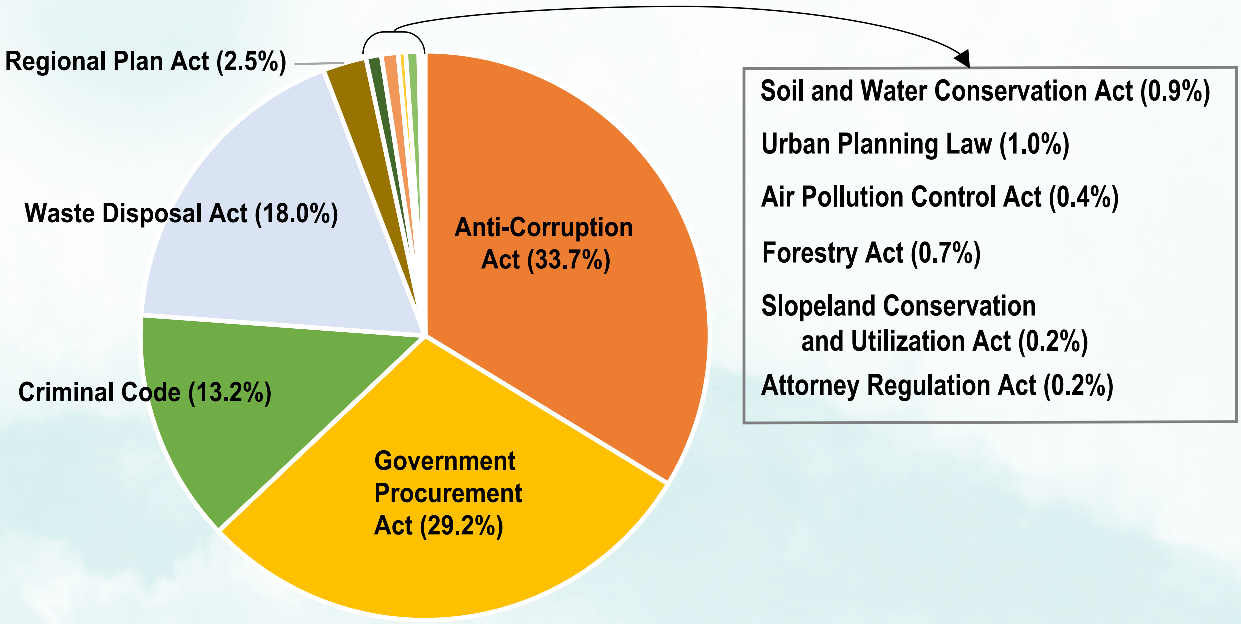

Figure 2-03 Ratio of Key Applicable Laws of Referred Cases in 2021
(by Number of People)

Anti-Corruption Act, and the Criminal Code in order. The number of suspects referred under the Waste Disposal Act was also significant and ranked fourth over the past 10 years.

Table 2-10 shows the cumulative number of cases referred under the applicable laws prescribed in the Anti-Corruption Act over the past 10 years.

Over the past 10 years, the top four places were Subparagraph 2, Paragraph 1, Article 5, fraudulently making others deliver personal property or a third person's property under cover of legal authority (522 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 (288 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 (222 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 (204 cases). The aforesaid provisions also occupied the top four places in the respective years.

Table 2-10 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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total	Ranking
4	1	1	Stealing or misappropriating public equipment or properties.	10	12	7	8	12	3	4	7	10	5	78	
4	1	2	Acquiring valuables or property through the use of undue influence, blackmail, forced acquisition, forced seizure, or forced collection.	7	8	5	4	3	3	6	1	6	2	45	
4	1	3	Inflating the prices and quantities of, or taking kickbacks from, public works or procurements under his or her charge.	15	19	10	3	6	5	7	7	8	4	84	5
4	1	5	Demanding, taking or promising to take bribes or other unlawful profits by the acts that violate the official duties.	39	28	25	15	30	14	17	15	11	10	204	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.	46	157	24	26	32	52	43	54	40	48	522	1
5	1	3	Demanding, taking or promising to take bribes or other unlawful profits by an act that belongs to the official duties.	31	25	25	22	10	13	18	31	21	26	222	3
6	1	1	With the intent to profit, withholding public funds or public property which should be lawfully distributed.	-	1	-	-	-	-	-	-	-	-	1	
6	1	2	Committing malfeasance while raising funds or requisitioning land or other properties.	-	-	-	-	-	-	-	-	-	-	-	
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.	1	2	3	7	-	1	2	2	1	2	21	
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.	50	43	43	28	24	27	9	17	21	26	288	2

Table 2-10 Statistics on Key Applicable Laws of Referred Cases over the Past 10 Years Continued (in Accordance with the Anti-Corruption Act)

Unit: Case

Article	Paragraph	Subparagraph	Reasons and Details	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total	Ranking
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	4	1	-	1	1	-	1	-	1	10	
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	
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	-		5	
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	
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				200	299	145	115	119	119	110	137	119	125	1,488	

In 2021, a total of 125 cases, all of which were "corruption/ malfeasance cases", were mainly referred under the Anti-Corruption Act, accounting for 29.6% of all referred cases (125 cases/422 cases), in which 48 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 26 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 26 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, and followed by 10 cases regarding the crime of demanding, taking or promising to take bribes or other unlawful profits in violation of official duties. 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 defraud the public of service fees or maintenance fees or to defraud suppliers of performance bonds.

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, not making donations to social welfare organizations, 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 48 cases referred under this crime in 2021, there were 17 cases, in which special municipality or city/county councilors, township council representatives, and township mayors swindled the government out of subsidies and funds with false receipts or documents; 12 cases, in which special municipality or city/county councilors fraudulently applied for public assistant subsidies from the councils with false "figureheads" or false salaries or applied for attendance fees by signing in fraudulently; 10 cases, in which civil servants raised funds or collected fees from the public under the guise of official duties; 9 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.

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 26 referred cases were related to this crime, among which 14 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 to help the businesses obtain benefits; public servants at a urban development unit accepted bribes from businesses to handle relevant business; town mayors accepted bribes to designate specific personnel to serve as temporary personnel and then transferred them to formal personnel through internal selection.

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

A total of 26 referred cases were related to this crime, among which 21 cases were associated with government procurement and 5 were associated with public constructions. The main offenses were as follows:

Public servants knew that suppliers did not meet the bidding qualifications and that they placed a bid in the name of others or using others' licenses; knew that the relevant bidding information must not be leaked to specific suppliers and still provided information to them so that specific suppliers won the bid; knew that suppliers engaged in collusive bidding but still did not cancel the bid, and covered up for them for them to win a bid; 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; covered up for specific supplies and linked them with specific qualifications; as such, they could win bids to obtain project funds.

Other cases that are not related to government procurement. For example, health bureau personnel failed to refer cases of poor-quality or fake medicines under the Pharmaceutical Affairs Act; public servants took possession of the government's public property without the approval of the head of the agency and charged fees from the public; auditors or labor condition inspectors leaked reported contents or inspected work schedules to cover suppliers' illegal acts; members of the cleaning units covered for the suppliers to transport or handle illegal wastes.

Table 2-11 shows the number of cases referred under the applicable laws prescribed in the Criminal Code over the past 10 years, including common fraud (258 cases), as stipulated in Paragraph 1, Article 339; the offense of occupying real property (126 cases), as stipulated in Paragraph 2, Article 320; the offense of making a false entry in an official document (98 cases), as stipulated in Article 213; the defense of public servants disclosing secrets relating to matters other than national defense (86 cases), as stipulated in Paragraph 1, Article 132; the offense of breach of trust (52 cases), as stipulated in Paragraph 1, Article 342; the offense of forging or altering documents, or making a false entry (41 cases), as stipulated in Article 216, and most of the aforesaid crimes also came out on top in the respective years.

Table 2-11 Statistics on Key Applicable Laws of Referred Cases over the Past 10 Years (in Accordance with the Criminal Code)

Unit: Case

Article	Paragraph	Offense	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total	Ranking
122	2	Offense of accepting bribes and breaching one's duties	-	1	-	-	-	-	-	-	-	-	1	
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	-	-	-	1	-	-	-	2	4	
132	1	A public servant disclosing a non-state secret (excluding national defense secrets) without authorization	6	5	12	-	6	7	10	15	15	10	86	4
	2	A public servant disclosing a non-state secret (excluding national defense secrets) without authorization due to negligence	1	-	-	-	2	3	-	3	-	5	14	
	3	A non-public servant disclosing a non-state secret (excluding national defense secrets) without authorization	-	1	-	4	-	1	2	-	-	4	12	
134		Regulations of punishment increase on public servants that commit offenses	-	-	-	-	1	5	2	3	1	1	13	
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	-	1	
159		Openly and without authority wearing the uniform or badge or making use of the official title of a public servant	-	-	-	-	-	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	
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	-	-	1	
210		Offense of forging or altering private documents	4	1	6	1	1	2	-	2	1	-	18	
211		Offense of forging or altering official documents	2	1	2	-	-	4	2	-	-	1	12	
213		A public servant fraudulently filling in something on official documents	5	12	7	10	9	13	14	13	4	11	98	3
214		Causing a public servant to make fraudulent entries into official documents	-	1	1	-	1	1	1	9	2	2	18	
215		Fraudulently filling in something on private documents due to business	2	4	1	2	2	1	1	3	4	4	24	

Table 2-11 Statistics on Key Applicable Laws of Referred Cases over the Past 10 Years Continued (in Accordance with the Criminal Code)

Unit: Case

Article	Paragraph	Offense	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total	Ranking
216		Using the forged, falsified, or false information entry documents	-	2	5	-	-	5	5	6	12	6	41	6
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	
218	2	A person using without authority a public seal or the impression of a public seal	1	-	-	-	-	-	-	-	-	-	1	
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	
268		A person intending to make a profit and furnishing place for gambling or assembling persons to gamble	-	1	1	-	-	-	-	-	1	-	3	
270		A public servant harboring the offenses of gambling	-	-	-	-	-	-	-	1	-	-	1	
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	-	1	4	14	-	4	2	1	-	2	28	
	2	Larceny of real estate	7	3	42	-	6	8	23	18	10	9	126	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	1	3	-	1	1	-	1	-	8	
336	1	Embezzling properties possessed on the occasion of official matters or public welfare	2	-	-	2	2	1	-	-	1	3	11	
	2	Embezzling properties possessed on the occasion of profession or business	4	1	2	-	1	2	2	6	6	-	24	
339	1	Fraud (illegally gaining properties)	34	33	26	23	21	8	23	26	43	21	258	1
	2	Fraud (illegally gaining profits)	3	-	-	2	-	1	2	3	6	-	17	
	3	Attempt on fraud	1	1	2	-	1	-	-	1	2	-	8	
339-1	2	A person improperly using feel collection equipment to make profit	-	-	-	-	-	-	-	-	-	-	-	
339-4	1	Offense of aggravated fraud	-	-	-	-	-	-	1	-	2	2	5	
	2	Offense of aggravated fraud	-	-	-	-	2	1	1	-	-	2	6	
342	1	Breach of trust	10	4	13	1	3	3	3	7	5	3	52	5
	2	Attempt on breach of trust	-	-	-	-	1	-	-	-	-	-	1	
Total			83	74	132	63	64	73	98	121	120	88		916

In 2021, a total of 88 cases, including 31 "corruption/malfeasance cases" and 57 "non-corruption/non-malfeasance cases," were referred under the Criminal Code, accounting for 20.85% of all referred cases (88 cases/422 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 using public vehicles privately, 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" mostly belonged to the offense of gravel embezzlement or larceny or unlawful occupancy of national territories, as stipulated in Article 320 of the Criminal Code of the Republic of China, and the offense of fraud, including the general people who pretended to be judicial personnel, high-level military officials, and other public servants to defraud relevant personnel involved in the cases, or lawyers who continued to practice as lawyers with the license suspended by Lawyer Disciplinary Review Committee, as stipulated in Article 339 of the Criminal Code of the Republic of China.

(4) Statistics on Suspects

Tables 2-12 and 2-13 show the identity and gender of suspects referred over the past 10 years. Figure 2-04 shows the ratio of suspects referred by gender and status over the past 10 years.

Of the 1,376 criminal suspects referred in 2021, 1,083 were male suspects, accounting for 78.7% (1,083 people/1,376 people). High, medium, and low-ranking male public servant suspects accounted for 88% (22 people/25 people), 92.9% (91 people/98 people), and 84.6% (77 people/91 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.

Table 2-12 Statistics on Statistics 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 Opinion Representative		Subtotal					
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
2012	92	11	247	20	120	10	92	33	16	4	567	78	956	229	1,523	307
2013	164	37	327	56	224	46	192	51	51	21	958	211	1,183	328	2,141	539
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
Total	532	75	1,515	238	998	174	600	175	203	85	3,848	747	9,074	2,331	12,922	3,078

Table 2-13 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 Opinion Representative	Subtotal		
2012	103	267	130	125	20	645	1,185	1,830
2013	201	383	270	243	72	1,169	1,511	2,680
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
Total	607	1,753	1,172	775	288	4,595	11,405	16,000

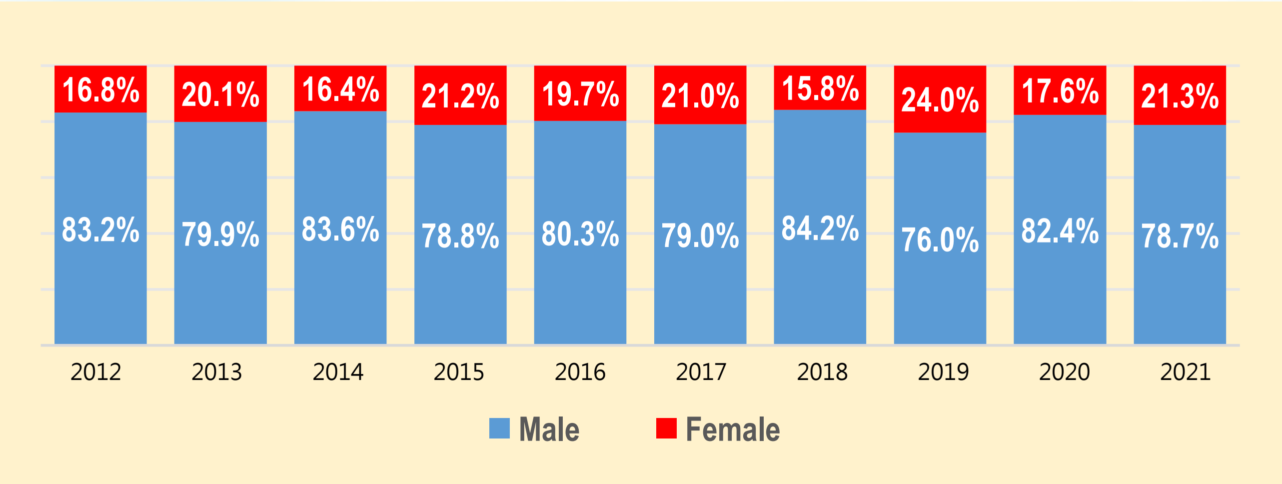

Figure 2-04 Ratio of Suspects' Gender in Referred Cases over the Past 10 Years

Figure 2-05 shows the proportion of the referred public servants, quasi-public servants, and elected representatives in the past 10 years. In 2021, the medium-ranking public servants accounted for the highest proportion, 32.3%, followed by low-ranking public servants, 30.0%, quasi-public servants, then by elected representatives, 14.9%, and finally by high-ranking public servants, 8.3%. The proportions over the past five years roughly showed the same trend.

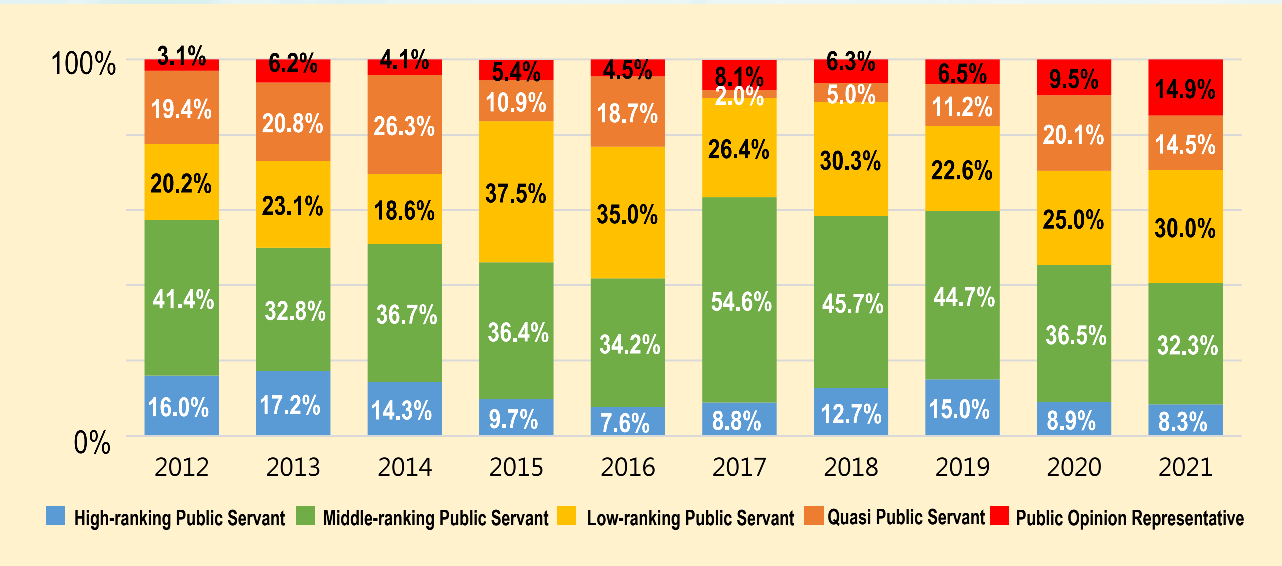

Figure 2-05 Ratio of Public Servants' Status in Referred Cases over the Past 10 Years

Table 2-14 shows the number of suspects referred in 2021 by key applicable laws. In 2021, a total of 236 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 228 non-public servants referred under the Anti-Corruption Act, 64 of them committed corruption/malfeasance stipulated in Articles 4 to 6 regarding public servants, and 94 of them committed bribery, as stipulated in Article 11. The bribe recipients included members of the Legislative Yuan, elected heads or managers of township and city offices, local elected representatives, village chiefs, engineers at the Water Resources Agency, Ministry of Economic Affairs, associate technicians at the Maritime Affairs Center, personnel at the local education bureau, sergeant major of the Armaments Bureau, Ministry of National Defense, sergeant, Coast Guard Administration, police officers, personnel at the Bureau, public works and construction management unit personnel of county/city government and township/city offices, personnel of state-owned enterprises, personnel of the Maintenance Office, Directorate General of Highways, as well as personnel of urban development unit of county/city government.

Table 2-14 Statistics on Suspect Profiles in Referred Cases in 2021

(by Key Applicable Laws and Status)

Unit: Person

Law / Status	Anti-Corruption Act	Government Procurement Act	Criminal Code	Others	Total
High-ranking Public Servant	17	0	8	0	25
Middle-ranking Public Servant	64	1	32	1	98
Low-ranking Public Servant	78	0	12	1	91
Quasi Public Servant	34	1	9	0	44
Public Opinion Representative	43	0	2	0	45
Public Servant (subtotal)	**236**	**2**	**63**	**2**	**303**
Non-public Servant	**228**	**400**	**119**	**326**	**1,073**
Total	**464**	**402**	**182**	**328**	**1,376**

As for individual cases, the largest number of people referred under the Anti-Corruption Act was 18. To seek private and illegal interests, the police officers of the Zhongshan First Police Station took bribes in violation of their duties in a collusive or individual attempt, to cover up for the Group's illegal prostitution and illegal operation of hostess bars; reduce or eliminate police raids or police patrol to the group's hotels; it could still pass a raid smoothly and quickly if any; thus, the group could continue to operate smoothly.

In 2021, 400 non-public servants were referred under the Government Procurement Act, accounting for 29.1% of the total number of suspects referred (400 people/1,376 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 2-15 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.

Table 2-15 Statistics on Suspect Profiles in Referred Cases in 2021

(by Education and Status)

Unit: Person

Status \ Education	Master's or above	University	Junior College	Senior high school	Junior High School or Below	Unknown	Total
High-ranking Public Servant	13	10	0	2	0	0	25
Middle-ranking Public Servant	32	25	20	12	9	0	98
Low-ranking Public Servant	7	35	27	17	1	4	91
Quasi Public Servant	8	9	11	14	2	0	44
Public Opinion Representative	9	5	6	11	10	4	45
Public Servant (subtotal)	**69**	**84**	**64**	**56**	**22**	**8**	**303**
Non-public Servant	**132**	**220**	**217**	**287**	**185**	**32**	**1,073**
Total	**201**	**304**	**281**	**343**	**207**	**40**	**1,376**

Figure 2-06 shows the ratio of public servants referred in the past 10 years by education A total of 295 public servants (including public servants, quasi-public servants, and elected representatives) referred in 2021 had confirmed education, including the majority at 28.5% (84 people/295 people) holding a bachelor's degree, followed by 23.4% (69 people/295 people) holding a master’s degree; those with a junior college diploma accounted for 21.7% (64 people/295 people) ; those with a senior high school degree accounted for 19.0% (56 people/295 people), and those with a junior high degree or below accounted for 7.4% (22 people/295 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 bachelor's degree has been relatively large with 28.5% in 2021, which is related to the increased willingness of persons with higher education qualifications to work as public servants.

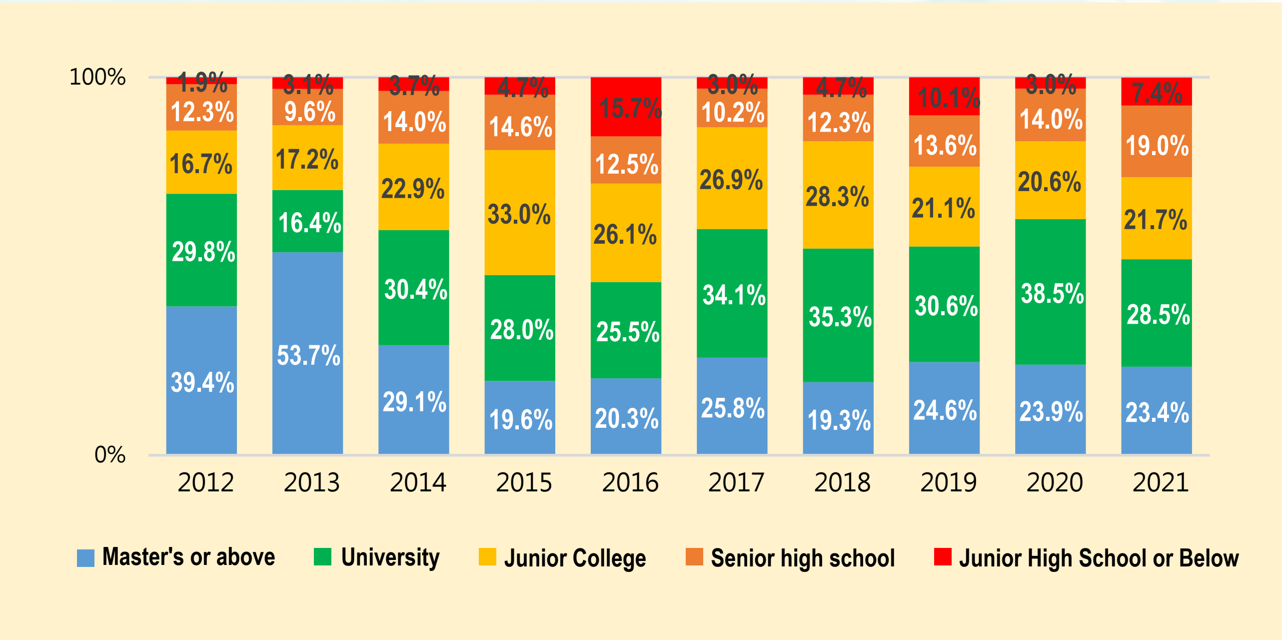

Figure 2-06 Ratio of Public Servants’ Education in Referred Cases over the Past 10 Years

Table 2-16 shows the number of elected public servants referred in the past 10 years. Among them, 45 elected representatives at all levels and 27 local government mayors were referred in 2021 as follows:

a. Members of the Legislative Yuan:

The main offenses committed by one member 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.

Table 2-16 Statistics on Elected Public Servants Referred over the Past 10 Years

Unit: Person

Category	Public Opinion 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						
2012	3	0	0	5	4	2	6	20	6	15	21	42	62
2013	0	0	1	44	4	1	25	75	1	29	50	80	155
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
Total	13	2	2	165	29	7	75	248	8	114	223	318	566

b. County/City Councilor:

The main offenses committed by the 15 referred county/city councilors were as follows: 12 county/city councilors used false “figurehead” or salaries to defraud county/city councils of assistant fees during their service term; 1 county/city councilor, after accepting payments from businesses, pressured public units by means of parliamentary interpellation to require not to demolish businesses' illegal buildings; 1 county/city councilor used a false sign-in sheet to claim attendance, transportation, and meal fees without attending meetings; 1 county/city councilor fraudulently claimed to the public that lobbying judicial units was acceptable.

c. Township Council:

The main offenses committed by th 29 members referred were as follows: a total of 27 township councilors took advantage of their powers as the council representatives to receive bribes and distributed the public funds allocated to council representatives to other representatives; one took advantage of his powers as a council representative used public construction funds to build new roads on this private land; one took advantage of his powers as a council representative obtained undisclosed information on the the eligibility requirements for the national cleaning units’ exam for his son to obtain relevant certificates.

d. Township Mayor:

A total of 3 town mayors, 2 township mayors, and 1 district executive (a total of 6) were referred. The main offenses were as follows: Five of them took advantage of their power in official capacity to lead 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; five of them took advantage of the power in official capacity to lead the decision-making in the personnel affairs in the unit and accepted bribes to arrange personnel; the other one took advantage of the power to fraudulently claim public funds in the name of procurement.

e. Village Chief:

The main offenses committed by the 21 people referred were as follows: 15 of them falsified community patrol records, or falsely filled in other relevant documents related to activities in the village to fraudulently claim subsidies; two took the opportunity for managing the community centers as village chiefs to occupy the free parking spaces of the community centers and used the rents received for personal use; two of one took advantage of the power as a village chief to ask for bribes from construction company in the village; another one took advantage of the power as a village chief and colluded with the chair of the council and township mayor to blackmail suppliers; the other one took advantage of the power as a village chief, under the guise of assisting in drawing up a vaccination register, provided unqualified personnel information to the city government to create a formal vaccination register.

2. Statistics on Vote-buying Cases Investigated

Elections that the existing laws regulate in terms of vote-buying conduct can be divided into two domains: public servant elections and non-public servant elections. The former encompasses 9 types of elections, namely the president/vice president, legislators, municipality mayors, county/city mayors, township mayors, village chiefs, councilors of special municipalities, county/city councilors, and township council representatives. 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 bribery crackdown missions that the Bureau executes are defined according to the characteristics and nature of the various types of elections by drafting specific project working plans for the respective division holding the purview, where they spearhead the bribery crackdown 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.

Vote-buying cases tallied in the Yearbook refer to the cases, following the Bureau's support of the prosecution agency with investigation, which the prosectors 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 2021, the main task of the Bureau was to continue the vote-buying investigation into the elections of farmers and fishermen's associations at all levels held from February 21, 2021. Although such elections were not political elections as defined in law, they still exerted a considerable influence on the overall electoral practices in society. As the farmers and fishermen's association system is an integral network of contacts for various elected public servants and public representatives, the interpersonal members are also inseparable from the local political system. Meanwhile, such an organization is of social charity nature, and the powers held by their managers are closely related to the livelihoods of farmers and fishermen. In addition, many such associations have credit departments in place, which are integral hubs of the local network of contacts, funds, and intangible election resources. Therefore, such elections are a skirmish for local political forces before major political elections take place, and, thus, it is necessary to ensure the fairness of such elections. In order to maintain clean and fair elections, the Bureau has upheld the principle of administrative neutrality. Starting from 2020, we began preliminary preparations, drafted investigation plans and administrative resources, and implemented various tasks in accordance with the election timeline.

(1) Statistics on Prosecution Cases over the Years

Table 2-17 and Table 2-18 are statistics on the number of prosecution cases and the number of people involved in election bribery investigated by this Bureau in the past 10 years. Take the case of "village chief" election bribery investigated and prosecuted in 2021 as an example. In that year, no "village chief" election was held in our country. The statistics listed are related to election bribery cases in 2020 or prior years, and after the Bureau investigated them and searched for evidence, they are the results of prosecution by the prosecutors in 2021. The annual data of the election for each type of election is marked in red in a grey background, which provides a better understanding of the results of election bribery investigatiion.

Table 2-17 Statistics on Vote-buying 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
2012	5	30	0	0	0	0	1	3	6	0	1	0	46
2013	0	1	0	0	0	1	0	0	2	0	74	1	79
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				1	1	13		1		47
2021	0	1	0	0	0	0	0	1	2		36	1	41
Total	25	81	2	53	4	188	84	208	306	18	193	13	1,175

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

Note 2: 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.

As of the end of 2021, a total of 41 cases were investigated and prosecuted by prosecutors; However, if a case was investigated and referred to prosecutors in 2021 but prosecuted after December 31, 2021, the prosecution results be disclosed in the year of prosecution and will be included in the "Anti-Corruption Yearbook" for the coming year.

Table 2-18 Statistics on Vote-buying 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
2012	8	208	0	0	0	0	4	16	18	0	3	0	257
2013	0	3	0	0	0	6	0	0	3	0	170	2	184
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
Total	69	646	6	274	10	922	350	958	1,552	91	844	41	5,763

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

Note 2: 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: The accused may be candidates, persons who conduct bribes, bribe receivers, or other criminals connected with vote-buying cases.

The potential people accused of vote-buying 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 2021, among the 41 prosecution cases regarding election bribery investigated by the Bureau, 37 cases were associated with the elections of the farmers and fishermen's associations, 1 case for the legislative election, 1 case for the elections of township council representatives, and 2 cases for the elections of village chiefs. The prosecution situation is as follows:

a. Elections of Farmers and Fishermen's Associations

A total of 224 people in 37 cases were prosecuted (220 were prosecuted in accordance with the Farmers Association Act and the other 4 were prosecuted in accordance with the Fishermen Association Act), including 29 cases of monetary bribery, 1 case of tour bribery, 5 cases of gift bribery, and 2 cases in the others category, with New Taipei City, Taoyuan City , Taichung City, Miaoli City, Hsinchu County, Nantou County, Changhua County, Yunlin County, Chiayi County, Pingtung County, and Taitung County involved. In these cases, candidates or their brokers bribed eligible voters with cash, tours, food, and other gifts, or gave them 50-piece masks with their business cards on the packages to request them to vote for said candidates.

b. Legislative Election:

A total of 1 person in 1 case was prosecuted with Tainan City involved. To enable a specific candidate not to be elected, false information was spread through the public media to imply that that said candidate was involved in bribery or under investigation for illegal acts committed. Thus, the person was suspected of spreading false information through the mass media.

c. Election of Township Council Representatives:

A total of 2 people in 1 case were prosecuted with Yilan County involved. A candidate or their brokers bribed eligible voters with banquets to request them to vote for said candidate.

d. Election of Village Chiefs:

A total of 20 people in 2 cases were prosecuted, namely 1 case of monetary bribery and 1 case of gift bribery with Taoyuan City and Taichung City involved. In these cases, the candidates for village chiefs or their brokers bribed eligible voters with cash or gifts to request them to vote for said candidates, in order to influence the voting results.

(2) Statistics on Applicable Articles of Prosecution Cases

Of the existing law that bans and also clearly stipulates a criminal penalty for vote-buying 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.

Table 2-19 depicts the key applicable laws to the accused prosecuted in the vote-buying cases and the number of the accused in 2021. A total of 220 people were prosecuted in accordance with the Farmers Association Act, ranking top of all categories and accounting for 89.1% (220 people/247 people) of the total people referred; followed by 12 people prosecuted in accordance with the Offenses of Interference with Voting under the Criminal Code of the Republic of China,

Table 2-19 Statistics on Vote-buying Cases Prosecuted in 2021

(by Key Applicable Laws)

Unit: Person

Applicable Law	Disciplinary Action	Prosecution	Summary Judgment	Deferred Prosecution	Ex officio non-prosecution	Total
Civil Servants Election And Recall Act	Offering bribes to voters under Paragraph 1, Article 99	9		1		10
	Circulating rumors or spreading false information under Article 104	1				1
Subtotal		10	-	1	-	11
Criminal Code	Article 143 Intervening the correctness of election results	4		7	1	12
Subtotal		4	-	7	1	12
Farmers Association Act	Taking bribes from voters under Subparagraph 1, Paragraph 1, Article 47-1	46		67	33	146
	Taking bribes from voters Paragraph 1, Article 99	46	2	16	6	70
	Taking bribes from voters under Subparagraph 2, Paragraph 1, Article 47-1	3				3
	Taking bribes from voters under Subparagraph 3, Paragraph 1, Article 47-2	1				1
Subtotal		96	2	83	39	220
The Fishermen Association Act	Taking bribes from voters under Subparagraph 1, Paragraph 1, Article 50-1	3				3
	Taking bribes from voters under Subparagraph 2, Paragraph 1, Article 50-1	1				1
Subtotal		4	-	-	-	4
Total		114	2	91	40	247

accounting for 4.8% (12 people/247 people) of the total; followed by those prosecuted under the Civil Servants Election And Recall Act, accounting for 4.5% (11 people/247 people) of the total; then, followed by those prosecuted under the Fishermen Association Act, accounting for 1.6% (4 people/247 people) of the total, which are described separately as follows:

a. Bribing the Voters:

This type of bribery ams to bribe votes by offering them feasts, 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 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 2021, 81 people were prosecuted for bribing voters and 1 person prosecuted for spreading rumors or spreading false news.

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, 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 2021, 3 people were prosecuted for bribing candidates and 1 person prosecuted for bribing secretary-general candidates.

(3) Statistics on Vote-buying 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 enable candidates and voters to understand the boundaries of legal guidelines, the Supreme Prosecutors Office has promulgated the Illustrated Vote-Buying Criminal Conduct Examples[5] for the general public to refer to and abide by, with timely revisions and amendments made alongside the state of practical implementation development. The latest amendment to said examples approved by the Ministry of Justice on November 14, 2011 has not only listed the 23 types of tangible vote-buying modes on which the practical legal practicing sector had reached a consensus, but also listed the collective provision of soliciting, promising, or presenting other forms of bribes or improper gains as Type 24, in a bid to prevent any omission, which will curtail candidates or their supporters from having any opportunistic mindsets.

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

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5 According to Taiwan High Prosecutors Office Letter Tai-Wen-Zi No. 1000017770 dated November 17, 2011, the Illustrated Vote-Buying Criminal Conduct Examples include the following: 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. 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. Soliciting, promising or presenting other types of bribes or improper gains. However, the letter emphasizes that "whether each type of conduct constitutes bribery, it remains to be determined by the prosecutor according to the specific circumstances of the case."

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

Table 2-20 shows the modes of prosecuted vote-buying cases which the Bureau investigated over the past 10 years. Figure 2-07 shows the vote-buying modes in 2021 described separately as follows:

a. Monetary bribery:

In 2021, a total of 30 cases involving monetary bribery were prosecuted, accounting for 73.2% of 41 prosecution cases in the year (30 cases/41 cases), while accounting for 77.6% of 1,176 over

Table 2-20 Statistics on Modes of Vote-buying Cases over the Past 10 Years

Unit: Case

Year \ Mode	Money	Gifts	Food and Beverages	Tours	Donations	Fraudulent relocation	Gambling on election	Others	Total
2012	36	0	2	0	0	0	0	8	46
2013	75	2	0	0	0	0	0	2	79
2014	31	5	1	0	0	0	0	2	39
2015	302	14	8	1	1	0	0	33	359
2016	56	1	3	0	0	0	0	7	67
2017	71	7	1	3	0	0	0	3	85
2018	33	14	2	1	0	0	0	3	53
2019	267	12	7	4	0	66	1	3	360
2020	11	2	0	3	0	9	13	9	47
2021	30	6	1	1	0	0	0	3	41
Total	912	63	25	13	1	75	14	73	1,176

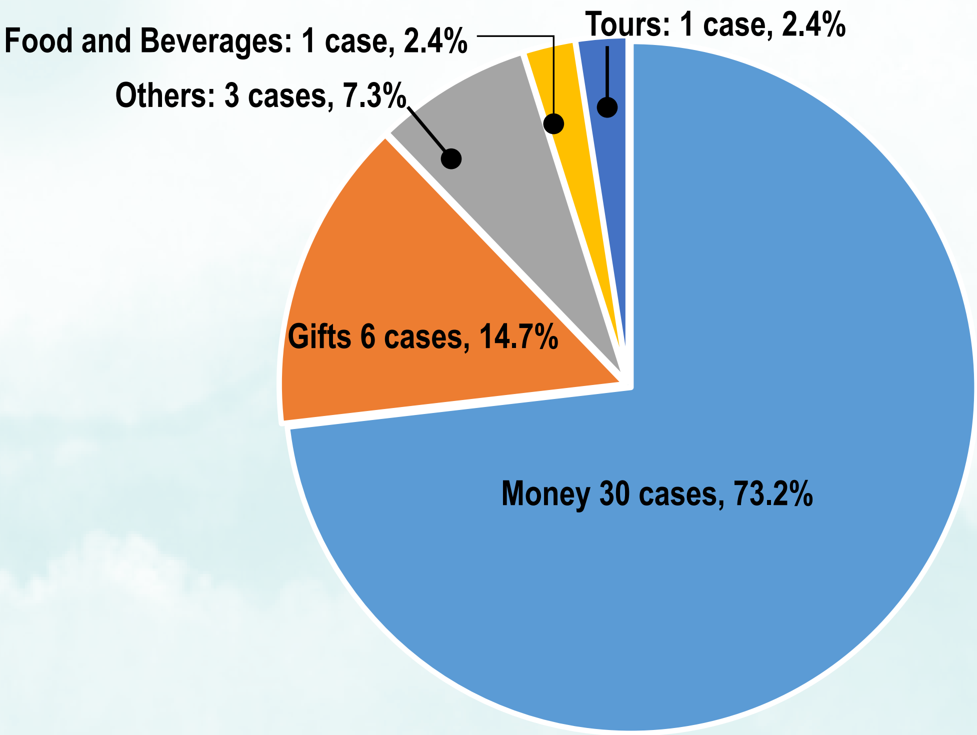

Figure 2-07 Ratio of Modes of Vote-buying Cases in 2021

the past ten years (912 cases/1,176 cases). This mode of vote-buying 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$2,000. 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. The amount of election bribery that affected the election of the heads and deputy heads of local public opinion agencies was even as high as NT$100,000.

A total of 29 cases were related to the elections of farmers and fishermen's associations. The bribery with money for the elections of association member representatives was in the amount of NT$5,000 per vote; NT$20,000 per vote for the elections of candidates for the chairs of such associations.

b. Gift bribery:

In 2021, a total of 6 cases involving bribery with gifts were prosecuted, accounting for 14.6% of 41 prosecution cases in the year (6 cases/41 cases), while accounting for 5.3% of 1,176 over the past ten years (63 cases/1,176 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 masks 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.

c. Bribery with food and beverages:

In 2021, a total of 1 case involving bribery with food and beverages was prosecuted, accounting for 2.4% of 41 prosecution cases in the year (1 case/41 cases), while accounting for 2.1% of 1,176 over the past ten years (25 cases/1,176 cases). In this case, a cohabiting friend of the candidate for the township council representative, under the guise of a community association's dinner party, entertained voters without the relations to the community association for a free banquet at a restaurant and had the candidate to toast table by table for canvassing.

d. Tour bribery:

In 2021, a total of 1 case involving bribery with tours was prosecuted, accounting for 2.4% of 41 prosecution cases in the year (1 case/41 cases), while accounting for 1.1% of 1,176 over the past ten years (13 cases/1,176 cases). The aforesaid tour bribery is that candidates treat voters for tours in the name of volunteers or members for free or at preferential prices, or the fee will be refunded afterwards, but in recent years, as this type of bribery attracts too much attention, it has been rarely adopted.

e. Others:

In 2021, a total of 3 cases could not be categorized into the aforesaid categories, accounting for 7.4% of 41 prosecution cases in the year(3 cases/41 cases), while accounting for 13.9% of 1,176 over the past ten years (163 cases/1,176 cases). The above-mentioned three cases were all related to the spreading of false information to influence the election results.

II. Professional Development

1. Visits for Anti-corruption Work

To strengthen our Field Divisions and Offices, we 1. actively seek clues of corruption cases, focus on the investigation into core cases, including significant corruption/malfeasance and judicial fraud, in each respective jurisdiction; 2. Enhance the seizure of money laundering evidence or ill-gotten gains and the coordination and communication with prosecutors to facilitate collaboration consensus; 3. continue to urge internal and external colleagues to understand and comply with the principle of non-disclosure of investigations under the Code of Criminal Procedure; and 4. reiterate the importance of the vote-buying investigation. The Anti-Corruption Division made a visit from August 13, 2021 to September 16, 2021 for anti-corruption work, thereby improving the Bureau's overall anti-corruption work.

2. 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 six categories, including the bulletin board, operations profile, operational guidelines, anti-corruption work manual, and on-the-job training. These are updated regularly and shared with the colleagues of the Bureau so as to advance their professional competency and innovative perspectives at work.

3. 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.

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中華民國一一〇年

工作年報

Anti-Corruption Yearbook 2021

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