

會計工作報告及內控概念分享

動物用藥品檢定分所

劉其和 助理研究員

摘要

動物用藥品檢定分所會計業務，適逢組織再造、人員精簡，會計職缺被精簡。原預定分所會計業務回歸總所會計室辦理，惟考量分所歲入龐大及會計業務強度，貿然業務回歸，除劇烈增加總所會計室工作量外，恐影響分所業務推動時效，故協調分所業務單位人員兼任。自99年會計人員業務輪調調離後，即由本人兼任至今。

分所103-106年度歲出動物衛生試驗研究工作計畫執行率99.91%以上，一般行政執行率99.93%以上，計畫經費執行良好。歲入行政規費收入及雜項收入，103-106年度執行率皆超過100%，收入超過歲入預算，代表分所同仁努力對外提供檢驗服務，創造國庫收入。

兼辦會計後，開始接觸內部控制及相關法規，才深刻了解公務人員被重重法規所規範。本次簡短介紹內部控制概念，由獸醫的角度提醒同仁需注意事項，期能協助同仁工作更加順利。

Accounting service and Internal control basic concept

Chi-Ho, Liu

Abstract

The personnel quota for the AHRI's Branch Office of Accounting Services was reduced during the government's personnel streamlining and organizational reengineering. At first, its accounting operation had been planned to be subsumed under the headquarters' accounting office. However, after careful consideration of the branch's healthy revenue, efficient business practices, it was decided not to make the proposed change, which would have created massively extra load of work for the head office anyway. Under the headquarters' directive and coordination, the branch office had to recruit someone among its certified staff to be in charge of the accounting business so as to ensure the continuity of the branch office's daily operation. In 2010, I was appointed to be responsible for the accounting business of the branch office, concurrent to my other job as a researcher at the AHRI.

Since the start of my tenure, the branch has delivered some excellent funding implementation results. The projects of animal health research development between 2014-2017 showed 99.91% of budget implementation efficiency, while in the general administrative affairs, the budget implementation efficiency reached a level of 99.93% for the same period. Furthermore, the execution rate of annual registration or processing fees was 100% and the miscellaneous incomes were also excellent between 2014-2017. In short, the generated revenues in this period exceeded our annual budgets. These results would not have been possible without the contribution provided by the high-quality inspection services delivered by our hard-working staff.

I have learned so much about the importance and constraints of abiding to rules and regulations civil servants have to face with in their daily work since I took over

this job, having experienced various legal challenges and internal control first hand. During this brief introduction to some concepts of internal control and due diligent operation, I have shared with you from a vet's perspective some key issues you need to keep in mind for your work. I hope my talk is of great use to you.