

The Final Accounts of Taichung Municipal Government

Brief Presentation on Analysis of Annual Revenues and Expenditures

FY2022

Unit : NT\$

Item	Budget for Current Fiscal Year (1)	Final accounts for Current Fiscal Year (2)	Comparison Between Budget and Final Accounts (3)=(2)-(1)	Percentage	
				change(%) (4)=(3)/(1)	account(%)
1.Total Annual Revenues	152,882,938,000	150,942,701,009	-1,940,236,991	-1.27	100.00
Revenues from Tax	88,082,897,000	92,345,446,469	4,262,549,469	4.84	61.18
Revenues from Fines and Indemnities	2,049,522,000	3,490,278,174	1,440,756,174	70.30	2.31
Fees	5,011,226,000	5,557,041,555	545,815,555	10.89	3.68
Revenues of Public Properties	896,294,000	1,324,048,248	427,754,248	47.72	0.88
Surplus of Public Enterprises	10,353,384,000	2,008,408,000	-8,344,976,000	-80.60	1.33
Subsidies	40,640,466,000	39,990,313,948	-650,152,052	-1.60	26.49
Revenues from Donations and Gifts	467,843,000	453,460,072	-14,382,928	-3.07	0.30
Revenues from Others	5,381,306,000	5,773,704,543	392,398,543	7.29	3.83
2.Total Annual Expenditures	162,481,243,000	153,591,335,659	-8,889,907,341	-5.47	100.00
General Administration	26,012,106,000	24,994,833,697	-1,017,272,303	-3.91	16.27
Education, Science and Culture	62,691,626,000	61,969,997,026	-721,628,974	-1.15	40.35
Expenditures for Economic Development	26,286,805,000	24,676,786,847	-1,610,018,153	-6.12	16.07
Social Welfare	31,353,841,000	28,653,765,895	-2,700,075,105	-8.61	18.66
Community Development and Environmental Protection	9,697,914,000	9,232,243,550	-465,670,450	-4.80	6.01
Retirement and Condolence	3,096,693,000	2,548,427,398	-548,265,602	-17.70	1.66
Obligations	930,000,000	635,715,096	-294,284,904	-31.64	0.41
General Subsidies and Other Expenditures	2,412,258,000	879,566,150	-1,532,691,850	-63.54	0.57
3.Balance	-9,598,305,000	-2,648,634,650	6,949,670,350	-72.41	--

The Final Accounts of Taichung Municipal Government
Brief Presentation on Analysis of Nature and Surplus of Annual Revenues and Expenditures

FY2022

Unit: NT\$

Item	Final Accounts for Current Fiscal Year		Final Accounts for Last Fiscal Year		Final Accounts for Previous Fiscal Year	
	Amount	%	Amount	%	Amount	%
1.Current Account						
(1)Annual Revenues	150,328,005,261	100.00	142,600,894,769	100.00	139,615,645,373	100.00
Revenues from Direct Taxes	54,366,646,092	36.17	48,467,352,264	33.99	48,675,233,164	34.86
Revenues from Indirect Taxes	37,978,800,377	25.26	29,952,117,047	21.00	30,110,031,348	21.57
Other Revenues	57,982,558,792	38.57	64,181,425,458	45.01	60,830,380,861	43.57
(2)Annual Expenditures	122,510,767,809	100.00	115,368,063,640	100.00	112,587,938,177	100.00
General Current Expenditures	121,875,052,713	99.48	114,651,603,478	99.38	111,956,483,988	99.44
Interest Payment and Debt Servicing Management Fees	635,715,096	0.52	716,460,162	0.62	631,454,189	0.56
(3)Surplus of Current Account	27,817,237,452	--	27,232,831,129	--	27,027,707,196	--
2.Capital Account						
(1)Annual Revenues	614,695,748	100.00	382,750,170	100.00	408,020,902	100.00
Reduction in Assets	614,695,748	100.00	382,750,170	100.00	408,020,902	100.00
Recovery of Investment	—	—	—	—	—	—
(2)Annual Expenditures	31,080,567,850	100.00	27,004,585,459	100.00	26,937,495,713	100.00
Addition or Expansion, Improvement of Assets	29,751,538,850	95.72	26,253,585,459	97.22	26,186,495,713	97.21
Increasing Investment	1,329,029,000	4.28	751,000,000	2.78	751,000,000	2.79
(3)Surplus of Capital Account	-30,465,872,102	--	-26,621,835,289	--	-26,529,474,811	--
3.Balance	-2,648,634,650	--	610,995,840	--	498,232,385	--

The Final Accounts of Taichung Municipal Government

Brief Presentation on Analysis of Revenues and Expenditures

FY2022

Unit : NT\$

Item	Budget for Current Fiscal Year (1)	Final Accounts for Current Fiscal Year (2)	Comparison Between Budget and Final Accounts (3)=(2)-(1)	Remark
1.Total Revenues	265, 481, 243, 000	237, 591, 335, 659	-27, 889, 907, 341	
(1)Annual Revenues	152, 882, 938, 000	150, 942, 701, 009	-1, 940, 236, 991	
(2)Bond Issuance and Borrowing	112, 598, 305, 000	86, 648, 634, 650	-25, 949, 670, 350	
2.Total Expenditures	265, 481, 243, 000	237, 591, 335, 659	-27, 889, 907, 341	
(1)Annual Expenditures	162, 481, 243, 000	153, 591, 335, 659	-8, 889, 907, 341	
(2)Debt Repayment	103, 000, 000, 000	84, 000, 000, 000	-19, 000, 000, 000	
3.Balance	-	-	-	

The Final Accounts of Taichung Municipal Government
Summary Table for Planned Revenues by Sources

Current and Capital Account

FY2022

Unit : NT\$

Category	Account	Budget				Final accounts					Comparison Between Budget and Final Accounts (3)=(2)-(1)
		Current Fiscal Year	Change	Total (1)	Percentage	Achivement	Receivable	Reserve	Total (2)	Percentage	
	Total	141,601,107,000	11,281,831,000	152,882,938,000	100.00	139,481,723,380	8,192,659,082	3,268,318,547	150,942,701,009	100.00	-1,940,236,991
01	Revenues from Tax	80,346,040,000	7,736,857,000	88,082,897,000	57.61	84,017,460,243	7,640,357,659	687,628,567	92,345,446,469	61.18	4,262,549,469
01	Inheritance and Gift Tax	1,523,000,000	-	1,523,000,000	0.99	2,691,973,806	2,146,483	-	2,694,120,289	1.78	1,171,120,289
02	Tobacco and Alcohol Tax	922,595,000	-	922,595,000	0.60	828,775,365	122,349,683	-	951,125,048	0.63	28,530,048
03	Stamp Tax	1,450,000,000	-	1,450,000,000	0.95	1,672,245,079	-	-	1,672,245,079	1.11	222,245,079
04	Vehicle Licence Tax	9,400,000,000	-	9,400,000,000	6.15	9,525,838,783	-	-	9,525,838,783	6.31	125,838,783
05	Land Tax	24,600,000,000	-	24,600,000,000	16.09	20,093,445,175	-	-	20,093,445,175	13.31	-4,506,554,825
06	House Tax	9,850,000,000	-	9,850,000,000	6.44	10,069,591,550	-	-	10,069,591,550	6.67	219,591,550
07	Deeds Tax	2,550,000,000	-	2,550,000,000	1.67	2,473,322,135	-	-	2,473,322,135	1.64	-76,677,865
08	Amusement Tax	150,000,000	-	150,000,000	0.10	190,407,687	-	-	190,407,687	0.13	40,407,687
09	Allotment of Centrally-Funded Tax	29,900,445,000	7,736,857,000	37,637,302,000	24.62	36,471,860,663	7,515,861,493	687,628,567	44,675,350,723	29.60	7,038,048,723
02	Revenues from Fines and Indemnities	2,046,522,000	3,000,000	2,049,522,000	1.34	3,086,065,531	404,212,643	-	3,490,278,174	2.31	1,440,756,174
01	Revenues from Fines and Delay Payment	2,031,983,000	3,000,000	2,034,983,000	1.33	3,015,894,898	404,212,643	-	3,420,107,541	2.27	1,385,124,541
02	Confiscation of Assets	557,000	-	557,000	-	7,703,669	-	-	7,703,669	-	7,146,669
03	Revenues from Compensation and Indemnities	13,982,000	-	13,982,000	0.01	62,466,964	-	-	62,466,964	0.04	48,484,964
03	Fees	4,979,726,000	31,500,000	5,011,226,000	3.28	5,526,579,994	30,461,561	-	5,557,041,555	3.68	545,815,555
01	Revenues of Administration Fee	1,382,127,000	3,600,000	1,385,727,000	0.91	1,754,146,077	-	-	1,754,146,077	1.16	368,419,077
02	Revenues of Usage Fee	3,597,599,000	27,900,000	3,625,499,000	2.37	3,772,433,917	30,461,561	-	3,802,895,478	2.52	177,396,478
04	Revenues of Public Properties	890,090,000	6,204,000	896,294,000	0.59	1,317,998,106	5,827,115	223,027	1,324,048,248	0.88	427,754,248
01	Interest Earnings	528,637,000	6,204,000	534,841,000	0.35	576,167,763	5,827,115	223,027	582,217,905	0.39	47,376,905
02	Sales Properties	70,000,000	-	70,000,000	0.05	366,666,748	-	-	366,666,748	0.24	296,666,748
03	Assessing Value of Properties	248,029,000	-	248,029,000	0.16	248,029,000	-	-	248,029,000	0.17	-
04	Sales Junks	43,424,000	-	43,424,000	0.03	127,134,595	-	-	127,134,595	0.08	83,710,595
05	Surplus of Public Enterprises	10,353,384,000	-	10,353,384,000	6.77	2,008,408,000	-	-	2,008,408,000	1.33	-8,344,976,000
01	The Amount of other Special Fund to be paid to the National Treasury	10,353,384,000	-	10,353,384,000	6.77	2,008,408,000	-	-	2,008,408,000	1.33	-8,344,976,000
06	Subsidies	37,272,115,000	3,368,351,000	40,640,466,000	26.58	37,819,938,979	35,543,273	2,134,831,696	39,990,313,948	26.49	-650,152,052
01	Subsidies from Superior Government	37,272,115,000	3,368,351,000	40,640,466,000	26.58	37,819,938,979	35,543,273	2,134,831,696	39,990,313,948	26.49	-650,152,052
07	Revenues from Donations and Gifts	361,758,000	106,085,000	467,843,000	0.31	430,441,777	3,930,630	19,087,665	453,460,072	0.30	-14,382,928
01	Revenues from Donations	361,758,000	106,085,000	467,843,000	0.31	430,441,777	3,930,630	19,087,665	453,460,072	0.30	-14,382,928
08	Revenues from Others	5,351,472,000	29,834,000	5,381,306,000	3.52	5,274,830,750	72,326,201	426,547,592	5,773,704,543	3.83	392,398,543
01	Miscellaneous Revenues	5,351,472,000	29,834,000	5,381,306,000	3.52	5,274,830,750	72,326,201	426,547,592	5,773,704,543	3.83	392,398,543

The Final Accounts of Taichung Municipal Government

Summary Table for Annual Expenditures by Functions

Current and Capital Account

FY2022

Unit : NT\$

Category		Account	Budget				Final accounts					Comparison Between Budget and Final Accounts (3)=(2)-(1)
			Current Fiscal Year	Change	Total (1)	Percentage	Achivement	Payable	Reserve	Total (2)	Percentage	
01		Total	151,200,912,000	11,280,831,000	162,481,243,000	100.00	137,352,955,710	1,377,536,601	14,860,843,348	153,591,835,659	100.00	-8,889,907,341
		General Administration	24,808,789,000	1,203,317,000	26,012,106,000	16.01	24,087,650,949	41,266,637	865,916,111	24,994,833,697	16.27	-1,017,272,303
	01	Administration	1,441,222,000	16,378,000	1,457,600,000	0.90	1,312,637,418	1,915,092	32,342,711	1,346,895,221	0.88	-110,704,779
	02	Legislation	798,040,000	7,715,000	805,755,000	0.50	713,873,183	-	3,112,578	716,985,761	0.47	-88,769,239
	03	Civil Affairs	10,866,968,000	957,037,000	11,824,005,000	7.28	10,533,716,127	20,666,645	782,355,976	11,336,738,748	7.38	-487,266,252
	04	Police Service	10,646,884,000	212,616,000	10,859,500,000	6.68	10,489,899,779	18,684,900	48,104,846	10,556,689,525	6.87	-302,810,475
	05	Finance	1,055,675,000	9,571,000	1,065,246,000	0.65	1,037,524,442	-	-	1,037,524,442	0.67	-27,721,558
02		Education,Science and Culture	58,704,942,000	3,986,684,000	62,691,626,000	38.58	58,884,805,634	10,405,688	3,074,785,704	61,969,997,026	40.35	-721,628,974
	01	Education	54,052,093,000	3,774,634,000	57,826,727,000	35.59	56,535,521,774	-	687,628,567	57,223,150,341	37.26	-603,576,659
	02	Culture	4,652,849,000	212,050,000	4,864,899,000	2.99	2,349,283,860	10,405,688	2,387,157,137	4,746,846,685	3.09	-118,052,315
03		Expenditures for Economic Development	22,753,093,000	3,533,712,000	26,286,805,000	16.18	14,748,289,500	785,355,829	9,143,141,518	24,676,786,847	16.07	-1,610,018,153
	01	Agriculture	2,701,681,000	207,382,000	2,909,063,000	1.79	1,809,231,640	35,391,408	959,865,990	2,804,489,038	1.83	-104,573,962
	02	Industry	3,214,239,000	216,094,000	3,430,333,000	2.11	2,286,109,187	61,517,431	827,486,974	3,175,113,592	2.07	-255,219,408
	03	Communication	15,505,931,000	2,084,558,000	17,590,489,000	10.83	9,105,875,823	625,179,462	6,810,014,278	16,541,069,563	10.77	-1,049,419,437
	04	Other Economic Service	1,331,242,000	1,025,678,000	2,356,920,000	1.45	1,547,072,850	63,267,528	545,774,276	2,156,114,654	1.40	-200,805,346
04		Social Welfare	28,837,522,000	2,516,319,000	31,353,841,000	19.30	27,830,870,200	277,890,838	545,004,857	28,653,765,895	18.66	-2,700,075,105
	01	Social Insurance	951,246,000	-	951,246,000	0.59	869,874,566	-	-	869,874,566	0.57	-81,371,434
	02	Social Relief	2,130,855,000	429,137,000	2,559,992,000	1.58	2,260,965,145	600,000	-	2,261,565,145	1.47	-298,426,855
	03	Welfare Service	18,671,302,000	370,929,000	19,042,231,000	11.72	16,838,596,656	165,161,984	216,750,142	17,220,508,782	11.21	-1,821,722,218
	04	Employment Service	20,442,000	51,000	20,493,000	0.01	18,906,062	-	-	18,906,062	0.01	-1,586,938
	05	Public Health	7,063,677,000	1,716,202,000	8,779,879,000	5.40	7,842,527,771	112,128,854	328,254,715	8,282,911,340	5.40	-496,967,660
05		Community Development and Environmental Protection	9,348,873,000	349,041,000	9,697,914,000	5.97	8,084,632,365	249,362,487	898,248,698	9,232,243,550	6.01	-465,670,450
	01	Environmental Protection	8,092,552,000	181,140,000	8,273,692,000	5.09	7,102,553,069	145,125,755	598,758,732	7,846,437,556	5.11	-427,254,444
	02	Community Development	1,256,321,000	167,901,000	1,424,222,000	0.88	982,079,296	104,236,732	299,489,966	1,385,805,994	0.90	-38,416,006
06		Retirement and Condolence	3,096,693,000	-	3,096,693,000	1.91	2,548,427,398	-	-	2,548,427,398	1.66	-548,265,602
	01	Retirement and Condolence	3,096,693,000	-	3,096,693,000	1.91	2,548,427,398	-	-	2,548,427,398	1.66	-548,265,602
07		Obligations	870,000,000	60,000,000	930,000,000	0.57	635,715,096	-	-	635,715,096	0.41	-294,284,904
	01	Interest Payment	870,000,000	60,000,000	930,000,000	0.57	635,715,096	-	-	635,715,096	0.41	-294,284,904
08		Subsidy and Other Expenditure	2,781,000,000	-368,742,000	2,412,258,000	1.48	532,564,568	13,255,122	333,746,460	879,566,150	0.57	-1,532,691,850
	01	Other Expenditures	2,281,000,000	21,629,000	2,302,629,000	1.41	532,564,568	13,255,122	333,746,460	879,566,150	0.57	-1,423,062,850
	02	Secondary Reserve Fund	500,000,000	-390,371,000	109,629,000	0.07	-	-	-	-	-	-109,629,000

The Final Accounts of Taichung Municipal Government

Summary Table for Annual Expenditures by Agencies

Current and Capital Account

FY2022

Unit : NT\$

Category	Account	Budget				Final accounts					Comparison Between Budget and Final Accounts (3)=(2)-(1)
		Current Fiscal Year	Change	Total (1)	Percentage	Achivement	Payable	Reserve	Total (2)	Percentage	
	Total	151,200,912,000	11,280,331,000	162,481,243,000	100.00	137,352,955,710	1,377,536,601	14,860,843,348	153,591,335,659	100.00	-8,889,907,341
01	City Council	798,040,000	7,715,000	805,755,000	0.50	713,873,183	-	3,112,578	716,985,761	0.47	-88,769,239
02	City Government	7,772,387,000	361,713,000	8,134,100,000	5.01	7,101,956,812	15,961,024	572,023,585	7,689,941,421	5.01	-444,158,579
03	Department of Civil Affairs	2,006,826,000	503,868,000	2,510,694,000	1.55	2,215,854,427	5,113,549	83,999,537	2,304,967,513	1.50	-205,726,487
04	Department of Finance	1,048,671,000	62,044,000	1,110,715,000	0.68	802,635,911	-	-	802,635,911	0.52	-308,079,089
05	Department of Education	54,062,753,000	3,775,617,000	57,838,370,000	35.60	56,544,847,764	-	689,345,029	57,234,192,793	37.26	-604,177,207
06	Department of Economic Development	782,285,000	705,763,000	1,488,048,000	0.92	994,801,360	50,064,516	346,693,990	1,391,559,866	0.91	-96,488,134
07	Department of Construction	9,615,613,000	1,541,601,000	11,157,214,000	6.87	5,550,907,051	328,953,550	4,755,055,424	10,634,916,025	6.92	-522,297,975
08	Department of Transportation	8,808,025,000	718,473,000	9,526,498,000	5.86	5,825,108,776	461,874,524	2,652,665,834	8,939,649,134	5.82	-586,848,866
09	Department of Urban development	1,554,661,000	208,479,000	1,763,140,000	1.09	998,048,479	105,551	529,269,960	1,527,423,990	0.99	-235,716,010
10	Department of Agriculture	2,457,278,000	37,192,000	2,494,470,000	1.54	1,897,751,493	16,966,892	192,602,198	2,107,320,583	1.37	-387,149,417
11	Department of Tourism and Travel	548,957,000	319,915,000	868,872,000	0.53	552,271,490	13,203,012	199,080,286	764,554,788	0.50	-104,317,212
12	Department of Social Affairs	18,190,636,000	766,311,000	18,956,947,000	11.67	16,889,868,132	164,049,613	155,295,215	17,209,212,960	11.21	-1,747,734,040
13	Department of Labor Affairs	449,959,000	7,302,000	457,261,000	0.28	432,205,093	-	-	432,205,093	0.28	-25,055,907
14	Police Department	10,646,884,000	212,616,000	10,859,500,000	6.68	10,489,899,779	18,684,900	48,104,846	10,556,689,525	6.87	-302,810,475
15	Fire Department	2,823,491,000	78,840,000	2,902,331,000	1.79	2,691,448,057	1,444,162	173,478,897	2,866,371,116	1.87	-35,959,884
16	Department of Health	7,063,677,000	1,716,202,000	8,779,879,000	5.40	7,842,527,771	112,128,854	328,254,715	8,282,911,340	5.39	-496,967,660
17	Department of Environmental Protection	5,837,541,000	181,140,000	6,018,681,000	3.70	5,159,908,998	107,527,183	402,196,315	5,669,632,496	3.69	-349,048,504
18	Department of Cultural Affairs	1,510,251,000	97,022,000	1,607,273,000	0.99	1,296,071,118	10,405,688	233,287,343	1,539,764,149	1.00	-67,508,851
19	Department of Land Administration	1,362,463,000	51,115,000	1,413,578,000	0.87	1,333,904,990	3,465,213	47,531,595	1,384,901,798	0.90	-28,676,202
20	Department of Legal Affairs	159,999,000	5,315,000	165,314,000	0.10	145,354,422	-	-	145,354,422	0.10	-19,959,578
21	Department of Information	283,065,000	-	283,065,000	0.17	248,595,996	-	17,877,150	266,473,146	0.17	-16,591,854
22	Department of Local Tax	877,004,000	7,527,000	884,531,000	0.54	870,603,627	-	-	870,603,627	0.57	-13,927,373
23	Department of Water Resources	3,865,758,000	169,274,000	4,035,032,000	2.48	2,913,198,089	54,333,248	962,946,209	3,930,477,546	2.56	-104,554,454
24	Department of Sports	2,831,995,000	114,029,000	2,946,024,000	1.81	779,634,213	-	2,134,276,182	2,913,910,395	1.90	-32,113,605
25	Accounts Organized	5,342,693,000	21,629,000	5,364,322,000	3.30	3,061,678,679	13,255,122	333,746,460	3,408,680,261	2.22	-1,955,641,739
26	Salary Adjustment Reserve	-	-	-	-	-	-	-	-	-	-
27	Secondary Reserve Fund	500,000,000	-390,371,000	109,629,000	0.07	-	-	-	-	-	-109,629,000

Finance-scheduling financial statement

FY2022

Unit : NT\$

[illegible]