

The Final Accounts of Taichung Municipal Government

Brief Presentation on Analysis of Annual Revenues and Expenditures

FY2021

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	140,715,725,000	142,959,487,504	2,243,762,504	1.59	100.00
Revenues from Tax	77,174,572,000	78,419,469,311	1,244,897,311	1.61	54.85
Revenues from Fines and Indemnities	2,027,601,000	3,320,540,059	1,292,939,059	63.77	2.32
Fees	4,867,517,000	5,335,234,709	467,717,709	9.61	3.73
Revenues of Public Properties	1,071,363,000	929,134,373	-142,228,627	-13.28	0.65
Surplus of Public Enterprises	13,954,533,000	13,954,533,000	-	-	9.76
Subsidies	38,141,515,000	37,307,429,843	-834,085,157	-2.19	26.10
Revenues from Donations and Gifts	431,108,000	408,375,067	-22,732,933	-5.27	0.29
Revenues from Others	3,047,516,000	3,284,771,142	237,255,142	7.79	2.30
2.Total Annual Expenditures	150,601,725,000	142,380,603,449	-8,221,121,551	-5.46	100.00
General Administration	24,311,703,359	23,143,709,495	-1,167,993,864	-4.80	16.25
Education, Science and Culture	59,514,721,856	59,035,778,215	-478,943,641	-0.80	41.46
Expenditures for Economic Development	24,195,028,674	21,822,329,428	-2,372,699,246	-9.81	15.33
Social Welfare	27,501,061,922	25,583,547,554	-1,917,514,368	-6.97	17.97
Community Development and Environmental Protection	8,984,664,000	8,326,466,893	-658,197,107	-7.33	5.85
Retirement and Condolence	3,174,757,000	2,584,286,102	-590,470,898	-18.60	1.82
Obligations	800,000,000	716,460,162	-83,539,838	-10.44	0.50
General Subsidies and Other Expenditures	2,119,788,189	1,168,025,600	-951,762,589	-44.90	0.82
3.Balance	-9,886,000,000	578,884,055	10,464,884,055	-105.86	-

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

FY2021							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	142, 576, 737, 334	100. 00	139, 615, 645, 373	100. 00	119, 684, 292, 825	100. 00	
Revenues from Direct Taxes	48, 467, 352, 264	33. 99	48, 675, 233, 164	34. 86	49, 099, 481, 983	41. 03	
Revenues from Indirect Taxes	29, 952, 117, 047	21. 01	30, 110, 031, 348	21. 57	28, 716, 998, 189	23. 99	
Other Revenues	64, 157, 268, 023	45. 00	60, 830, 380, 861	43. 57	41, 867, 812, 653	34. 98	
(2)Annual Expenditures	115, 376, 017, 990	100. 00	112, 587, 938, 177	100. 00	103, 960, 131, 238	100. 00	
General Current Expenditures	114, 659, 557, 828	99. 38	111, 956, 483, 988	99. 44	103, 419, 226, 483	99. 48	
Interest Payment and Debt Servicing Management Fees	716, 460, 162	0. 62	631, 454, 189	0. 56	540, 904, 755	0. 52	
(3)Surplus of Current Account	27, 200, 719, 344	-	27, 027, 707, 196	-	15, 724, 161, 587	-	
2.Capital Account							
(1)Annual Revenues	382, 750, 170	100. 00	408, 020, 902	100. 00	808, 771, 083	100. 00	
Reduction in Assets	382, 750, 170	100. 00	408, 020, 902	100. 00	808, 771, 083	100. 00	
Recovery of Investment	-	-	-	-	-	-	
(2)Annual Expenditures	27, 004, 585, 459	100. 00	26, 937, 495, 713	100. 00	21, 383, 945, 419	100. 00	
Addition or Expansion, Improvement of Assets	26, 253, 585, 459	97. 22	26, 186, 495, 713	97. 21	20, 782, 945, 419	97. 19	
Increasing Investment	751, 000, 000	2. 78	751, 000, 000	2. 79	601, 000, 000	2. 81	
(3)Surplus of Capital Account	-26, 621, 835, 289	-	-26, 529, 474, 811	-	-20, 575, 174, 336	-	
3.Balance	578, 884, 055	-	498, 232, 385	-	-4, 851, 012, 749	-	

The Final Accounts of Taichung Municipal Government

Brief Presentation on Analysis of Revenues and Expenditures

FY2021

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	248,601,725,000	240,959,487,504	-7,642,237,496	
(1)Annual Revenues	140,715,725,000	142,959,487,504	2,243,762,504	
(2)Bond Issuance and Borrowing	107,886,000,000	98,000,000,000	-9,886,000,000	
2.Total Expenditures	248,601,725,000	240,380,603,449	-8,221,121,551	
(1)Annual Expenditures	150,601,725,000	142,380,603,449	-8,221,121,551	
(2)Debt Repayment	98,000,000,000	98,000,000,000	-	
3.Balance	-	578,884,055	578,884,055	

The Final Accounts of Taichung Municipal Government

Summary Table for Planned Revenues by Sources

Current and Capital Account

FY2021

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	
01	Total	132,317,175,000	8,398,550,000	140,715,725,000	100.00	136,831,118,582	3,153,011,940	2,975,356,982	142,959,487,504	100.00	2,243,762,504
	Revenues from Tax	73,834,039,000	3,340,533,000	77,174,572,000	54.83	77,813,603,541	112,571,270	493,294,500	78,419,469,311	54.85	1,244,897,311
	01 Inheritance and Gift Tax	1,517,000,000	-	1,517,000,000	1.08	2,168,811,331	4,577,787	-	2,173,389,118	1.52	656,389,118
	02 Tobacco and Alcohol Tax	893,566,000	-	893,566,000	0.64	824,278,477	57,981,483	-	882,259,960	0.62	-11,306,040
	03 Stamp Tax	1,200,000,000	-	1,200,000,000	0.85	1,536,190,382	-	-	1,536,190,382	1.08	336,190,382
	04 Vehicle Licence Tax	9,158,306,000	-	9,158,306,000	6.51	9,353,974,581	-	-	9,353,974,581	6.54	195,668,581
	05 Land Tax	21,512,733,000	2,336,206,000	23,848,939,000	16.95	23,617,405,120	-	-	23,617,405,120	16.52	-231,533,880
	06 House Tax	9,500,132,000	300,000,000	9,800,132,000	6.96	9,965,896,177	-	-	9,965,896,177	6.97	165,764,177
	07 Deeds Tax	1,880,000,000	-	1,880,000,000	1.34	2,204,328,062	-	-	2,204,328,062	1.54	324,328,062
	08 Amusement Tax	135,000,000	-	135,000,000	0.10	120,681,194	-	-	120,681,194	0.08	-14,318,806
	09 Allotment of Centrally-Funded Tax	28,037,302,000	704,327,000	28,741,629,000	20.40	28,022,038,217	50,012,000	493,294,500	28,565,344,717	19.98	-176,284,283
02	Revenues from Fines and Indemnities	2,027,601,000	-	2,027,601,000	1.44	2,817,811,351	502,728,708	-	3,320,540,059	2.32	1,292,939,059
	01 Revenues from Fines and Delay Payment	2,011,999,000	-	2,011,999,000	1.43	2,745,712,464	502,634,148	-	3,248,346,612	2.27	1,236,347,612
	02 Confiscation of Assets	453,000	-	453,000	-	4,382,135	-	-	4,382,135	-	3,929,135
	03 Revenues from Compensation and Indemnities	15,149,000	-	15,149,000	0.01	67,716,752	94,560	-	67,811,312	0.05	52,662,312
03	Fees	4,868,160,000	-643,000	4,867,517,000	3.46	5,332,988,443	2,246,266	-	5,335,234,709	3.73	467,717,709
	01 Revenues of Administration Fee	1,278,774,000	3,250,000	1,282,024,000	0.91	1,667,230,888	-	-	1,667,230,888	1.17	385,206,888
	02 Revenues of Usage Fee	3,589,386,000	-3,893,000	3,585,493,000	2.55	3,665,757,555	2,246,266	-	3,668,003,821	2.56	82,510,821
04	Revenues of Public Properties	707,274,000	364,089,000	1,071,363,000	0.76	917,994,195	11,140,178	-	929,134,373	0.65	-142,228,627
	01 Interest Earnings	562,239,000	222,000	562,461,000	0.40	435,088,365	5,071,778	-	440,160,143	0.31	-122,300,857
	02 Sales Properties	100,000,000	363,867,000	463,867,000	0.33	376,681,770	6,068,400	-	382,750,170	0.27	-81,116,830
	03 Sales Junks	45,035,000	-	45,035,000	0.03	106,224,060	-	-	106,224,060	0.07	61,189,060
05	Surplus of Public Enterprises	13,959,213,000	-4,680,000	13,954,533,000	9.92	11,754,533,000	2,200,000,000	-	13,954,533,000	9.76	-
	01 The Amount of other Special Fund to be paid to the National Treasury	13,959,213,000	-4,680,000	13,954,533,000	9.92	11,754,533,000	2,200,000,000	-	13,954,533,000	9.76	-
06	Subsidies	33,815,847,000	4,325,668,000	38,141,515,000	27.11	35,203,624,332	97,119,118	2,006,686,393	37,307,429,843	26.10	-834,085,157
	01 Subsidies from Superior Government	33,815,847,000	4,325,668,000	38,141,515,000	27.11	35,203,624,332	97,119,118	2,006,686,393	37,307,429,843	26.10	-834,085,157
07	Revenues from Donations	282,651,000	148,457,000	431,108,000	0.31	357,305,997	11,724,922	39,344,148	408,375,067	0.29	-22,732,933
	01 Revenues from Donations	282,651,000	148,457,000	431,108,000	0.31	357,305,997	11,724,922	39,344,148	408,375,067	0.29	-22,732,933
08	Revenues from Others	2,822,390,000	225,126,000	3,047,516,000	2.17	2,633,257,723	215,481,478	436,031,941	3,284,771,142	2.30	237,255,142
	01 Miscellaneous Revenues	2,822,390,000	225,126,000	3,047,516,000	2.17	2,633,257,723	215,481,478	436,031,941	3,284,771,142	2.30	237,255,142

The Final Accounts of Taichung Municipal Government

Summary Table for Annual Expenditures by Functions

Current and Capital Account		FY2021									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	142,203,175,000	8,398,550,000	150,601,725,000	100.00	129,227,791,148	1,329,216,340	11,823,595,961	142,380,603,449	100.00	-8,221,121,551	
	General Administration	23,742,368,000	569,335,359	24,311,703,359	16.15	22,457,816,789	90,954,755	594,937,951	23,143,709,495	16.25	-1,167,993,864	
	01 Administration	1,405,270,000	13,412,000	1,418,682,000	0.94	1,224,993,898	-	56,764,513	1,281,758,411	0.90	-136,923,589	
	02 Legislation	796,858,000	-	796,858,000	0.53	697,076,044	-	26,350,209	723,426,253	0.51	-73,431,747	
	03 Civil Affairs	10,019,128,000	368,342,359	10,387,470,359	6.90	9,382,525,141	49,866,875	453,318,001	9,885,710,017	6.94	-501,760,342	
	04 Police Service	10,481,150,000	194,355,000	10,675,505,000	7.09	10,164,171,262	41,087,880	54,945,228	10,260,204,370	7.20	-415,300,630	
	05 Finance	1,039,962,000	-6,774,000	1,033,188,000	0.69	989,050,444	-	3,560,000	992,610,444	0.70	-40,577,556	
02	Education,Science and Culture	58,128,546,000	1,386,175,856	59,514,721,856	39.52	57,526,421,662	45,540,819	1,463,816,234	59,035,778,215	41.46	-478,943,641	
	01 Education	55,337,135,000	374,429,000	55,711,564,000	36.99	54,918,475,483	-	536,279,303	55,454,754,786	38.95	-256,809,214	
	02 Culture	2,791,411,000	1,011,746,856	3,803,157,856	2.53	2,607,946,179	45,540,319	927,536,931	3,581,023,429	2.51	-222,134,427	
03	Expenditures for Economic Development	18,962,247,000	5,232,781,674	24,195,028,674	16.06	13,192,700,686	902,887,735	7,726,741,007	21,822,329,428	15.33	-2,372,699,246	
	01 Agriculture	2,008,254,000	631,535,000	2,639,789,000	1.75	1,557,059,432	24,128,641	923,597,826	2,504,785,899	1.76	-135,003,101	
	02 Industry	3,071,629,000	337,546,000	3,409,175,000	2.26	2,016,899,147	15,325,503	1,156,204,691	3,188,429,341	2.24	-220,745,659	
	03 Communication	12,561,935,000	3,602,680,376	16,164,615,376	10.73	8,448,881,253	702,404,463	5,103,322,904	14,254,608,620	10.01	-1,910,006,756	
	04 Other Economic Service	1,320,429,000	661,020,298	1,981,449,298	1.32	1,169,860,854	161,029,128	543,615,586	1,874,505,568	1.32	-106,943,730	
04	Social Welfare	26,012,187,000	1,488,874,922	27,501,061,922	18.26	24,819,904,551	92,178,474	671,464,529	25,583,547,554	17.97	-1,917,514,368	
	01 Social Insurance	965,180,000	-	965,180,000	0.64	875,402,002	-	-	875,402,002	0.62	-89,777,998	
	02 Social Relief	2,172,839,000	62,532,000	2,235,371,000	1.49	1,884,471,547	-	-	1,884,471,547	1.32	-350,899,453	
	03 Welfare Service	16,547,592,000	167,253,442	16,714,845,442	11.10	15,013,213,874	68,338,642	433,157,806	15,514,710,322	10.90	-1,200,135,120	
	04 Employment Service	19,542,000	-	19,542,000	0.01	19,040,271	-	-	19,040,271	0.01	-501,729	
	05 Public Health	6,307,034,000	1,259,089,480	7,566,123,480	5.02	7,027,776,857	23,839,832	238,306,723	7,289,923,412	5.12	-276,200,068	
05	Community Development and Environmental Protection	8,696,070,000	288,594,000	8,984,664,000	5.97	7,382,006,918	168,471,940	775,988,035	8,326,466,893	5.85	-658,197,107	
	01 Environmental Protection	7,460,727,000	150,904,000	7,611,631,000	5.06	6,618,709,632	78,570,550	286,924,543	6,984,204,725	4.91	-627,426,275	
	02 Community Development	1,235,343,000	137,690,000	1,373,033,000	0.91	763,297,286	89,901,390	489,063,492	1,342,262,168	0.94	-30,770,832	
06	Retirement and Condolence	3,174,757,000	-	3,174,757,000	2.11	2,584,286,102	-	-	2,584,286,102	1.82	-590,470,898	
	01 Retirement and Condolence	3,174,757,000	-	3,174,757,000	2.11	2,584,286,102	-	-	2,584,286,102	1.82	-590,470,898	
07	Obligations	800,000,000	-	800,000,000	0.53	716,460,162	-	-	716,460,162	0.50	-83,539,838	
	01 Interest Payment	800,000,000	-	800,000,000	0.53	716,460,162	-	-	716,460,162	0.50	-83,539,838	
08	Subsidy and Other Expenditure	2,687,000,000	-567,211,811	2,119,788,189	1.40	548,194,278	29,183,117	590,648,205	1,168,025,600	0.82	-951,762,589	
	01 Other Expenditures	2,187,000,000	-102,727,000	2,084,273,000	1.38	548,194,278	29,183,117	590,648,205	1,168,025,600	0.82	-916,247,400	
	02 Secondary Reserve Fund	500,000,000	-464,484,811	35,515,189	0.02	-	-	-	-	-	-35,515,189	

The Final Accounts of Taichung Municipal Government

Summary Table for Annual Expenditures by Agencies

Current and Capital Account

FY2021

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)	
	Total	142,203,175,000	8,398,550,000	150,601,725,000	100.00	129,227,791,148	1,329,216,340	11,823,595,961	142,380,603,449	100.00	-8,221,121,551
01	City Council	796,858,000	-	796,858,000	0.53	697,076,044	-	26,350,209	723,426,253	0.51	-73,431,747
02	City Government	7,444,933,000	336,681,654	7,781,614,654	5.17	6,753,764,388	46,875,597	391,263,107	7,191,903,092	5.05	-589,711,562
03	Department of Civil Affairs	1,552,816,000	19,546,505	1,572,362,505	1.04	1,441,765,574	3,240,695	68,766,971	1,513,773,240	1.06	-58,589,265
04	Department of Finance	987,668,000	-14,200,000	973,468,000	0.65	872,277,225	-	775,000	873,052,225	0.61	-100,415,775
05	Department of Education	55,348,604,000	374,191,000	55,722,795,000	37.00	54,924,305,207	-	538,413,203	55,462,718,410	38.95	-260,076,590
06	Department of Economic Development	773,439,000	582,986,000	1,356,425,000	0.90	815,172,093	161,029,128	296,938,082	1,273,139,303	0.90	-83,285,697
07	Department of Construction	9,291,255,000	1,947,654,823	11,238,909,823	7.46	4,819,779,142	667,821,824	4,150,923,921	9,638,524,887	6.77	-1,600,384,936
08	Department of Transportation	6,179,063,000	1,792,475,553	7,971,538,553	5.29	5,367,777,117	131,167,692	2,108,509,849	7,607,454,658	5.34	-364,083,895
09	Department of Urban development	1,400,397,000	335,978,000	1,736,375,000	1.15	1,041,521,427	8,641,840	489,157,317	1,539,320,584	1.08	-197,054,416
10	Department of Agriculture	2,312,533,000	92,603,000	2,405,136,000	1.60	1,901,168,795	12,258,682	143,824,808	2,057,252,285	1.45	-347,883,715
11	Department of Tourism and Travel	546,990,000	78,034,298	625,024,298	0.41	354,688,761	-	246,677,504	601,366,265	0.42	-23,658,033
12	Department of Social Affairs	16,219,682,000	220,423,642	16,440,105,642	10.92	14,748,596,946	64,670,947	393,468,306	15,206,736,199	10.68	-1,233,369,443
13	Department of Labor Affairs	449,189,000	1,034,000	450,223,000	0.30	408,421,727	-	2,796,802	411,218,529	0.29	-39,004,471
14	Police Department	10,481,150,000	194,355,000	10,675,505,000	7.09	10,164,171,262	41,087,880	54,945,228	10,260,204,370	7.21	-415,300,630
15	Fire Department	2,674,901,000	21,352,000	2,696,253,000	1.79	2,604,102,297	3,706,226	51,034,287	2,658,842,810	1.87	-37,410,190
16	Department of Health	6,307,034,000	1,259,089,480	7,566,123,480	5.02	7,027,776,857	23,839,832	238,306,723	7,289,923,412	5.12	-276,200,068
17	Department of Environmental Protection	5,690,888,000	72,252,000	5,763,140,000	3.83	5,156,536,325	47,552,331	182,125,789	5,386,214,445	3.78	-376,925,555
18	Department of Cultural Affairs	1,285,925,000	198,844,413	1,484,769,413	0.99	1,138,766,986	14,669,988	280,823,260	1,434,260,234	1.01	-50,509,179
19	Department of Land Administration	1,312,302,000	13,438,000	1,325,740,000	0.88	1,246,671,444	1,413,750	38,160,847	1,286,246,041	0.90	-39,493,959
20	Department of Legal Affairs	160,077,000	2,044,000	162,121,000	0.11	141,171,121	-	-	141,171,121	0.10	-20,949,879
21	Department of Information	279,053,000	444,632,000	723,685,000	0.48	683,960,431	-	18,023,752	701,984,183	0.49	-21,700,817
22	Department of Local Tax	852,294,000	7,426,000	859,720,000	0.57	833,233,381	-	2,785,000	836,018,381	0.59	-23,701,619
23	Department of Water Resources	2,833,036,000	616,650,000	3,449,686,000	2.29	2,211,570,378	41,186,480	882,321,772	3,135,078,630	2.20	-314,607,370
24	Department of Sports	1,198,331,000	368,270,443	1,566,601,443	1.04	763,906,551	30,870,331	626,556,019	1,421,332,901	1.00	-145,268,542
25	Accounts Organized	5,324,757,000	-102,727,000	5,222,030,000	3.47	3,109,609,669	29,183,117	590,648,205	3,729,440,991	2.62	-1,492,589,009
26	Secondary Reserve Fund	500,000,000	-464,484,811	35,515,189	0.02	-	-	-	-	-	-35,515,189

Finance-scheduling financial statement

FY2021

Unit : NT\$

[illegible]