The Final Accounts of Taichung Municipal Government

Brief Presentation on Analysis of Annual Revenues and Expenditures

FY2019

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	116,207,895,000	120,386,981,839	4,179,086,839	3.60	100.00
Revenues from Tax	73,673,361,000	77,816,480,172	4,143,119,172	5.62	64.64
Revenues from Fines and Indemnities	2,012,830,000	3,074,428,561	1,061,598,561	52.74	2.55
Fees	4,757,845,000	5,055,956,183	298,111,183	6.27	4.20
Revenues of Public Properties	998,609,000	1,580,421,523	581,812,523	58.26	1.31
Surplus of Public Enterprises	506,850,000	506,850,000	-	0.00	0.42
Subsidies	30,663,493,000	29,134,955,197	-1,528,537,803	-4.98	24.20
Revenues from Donations and Gifts	681,959,000	395,908,163	-286,050,837	-41.95	0.33
Revenues from Others	2,912,948,000	2,821,982,040	-90,965,960	-3.12	2.35
2.Total Annual Expenditures	132,666,508,000	125,344,076,657	-7,322,431,343	-5.52	100.00
General Administration	23,445,765,716	22,154,556,160	-1,291,209,556	-5.51	17.68
Education, Science and Culture	53,257,795,125	51,458,238,635	-1,799,556,490	-3.38	41.05
Expenditures for Economic Development	19,966,196,455	18,883,805,337	-1,082,391,118	-5.42	15.07
Social Welfare	21,229,008,377	20,018,180,233	-1,210,828,144	-5.70	15.97
Community Development and Environmental Protection	9,428,212,212	8,730,682,959	-697,529,253	-7.40	6.97
Retirement and Condolence	3,091,309,000	2,410,819,422	-680,489,578	-22.01	1.92
Obligations	650,000,000	540,904,755	-109,095,245	-16.78	0.43
General Subsidies and Other Expenditures	1,598,221,115	1,146,889,156	-451,331,959	-28.24	0.91
3.Balance	-16,458,613,000	-4,957,094,818	11,501,518,182	-69.88	-

The Final Accounts of Taichung Municipal Government

Brief Presentation on Analysis of Nature and Surplus of Annual Revenues and Expenditures

FY2019 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	**119,578,210,756**	**100.00**	**118,428,553,238**	**100.00**	**112,042,940,241**	**100.00**
Revenues from Direct Taxes	49,099,481,983	41.06	45,599,561,838	38.51	44,757,522,594	39.95
Revenues from Indirect Taxes	28,716,998,189	24.02	27,988,768,307	23.63	27,194,716,348	24.27
Other Revenues	41,761,730,584	34.92	44,840,223,093	37.86	40,090,701,299	35.78
(2)Annual Expenditures	**103,960,131,238**	**100.00**	**102,149,368,194**	**100.00**	**95,765,910,464**	**100.00**
General Current Expenditures	103,419,226,483	99.48	101,783,309,816	99.64	95,412,220,070	99.63
Interest Payment and Debt Servicing Management Fees	540,904,755	0.52	366,058,378	0.36	353,690,394	-
(3)Surplus of Current Account	**15,618,079,518**	**-**	**16,279,185,044**	**-**	**16,277,029,777**	**-**
2.Capital Account						
(1)Annual Revenues	**808,771,083**	**100.00**	**300,810,536**	**100.00**	**493,318,627**	**100.00**
Reduction in Assets	808,771,083	100.00	300,810,536	100.00	493,318,627	100.00
Recovery of Investment	-	-	-	-	-	-
(2)Annual Expenditures	**21,383,945,419**	**100.00**	**29,099,253,561**	**100.00**	**28,041,680,493**	**100.00**
Addition or Expansion, Impovement of Assets	20,782,945,419	97.19	28,798,253,561	98.97	27,960,680,493	99.71
Increasing Investment	601,000,000	2.81	301,000,000	1.03	81,000,000	-
(3)Surplus of Capital Account	**-20,575,174,336**	**-**	**-28,798,443,025**	**-**	**-27,548,361,866**	**-**
3.Balance	**-4,957,094,818**	**-**	**-12,519,257,981**	**-**	**-11,271,332,089**	**-**

The Final Accounts of Taichung Municipal Government

Brief Presentation on Analysis of Revenues and Expenditures

FY2019

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	220, 666, 508, 000	213, 344, 076, 657	-7, 322, 431, 343	
(1)Annual Revenues	116, 207, 895, 000	120, 386, 981, 839	4, 179, 086, 839	
(2)Bond Issuance and Borrowing	104, 458, 613, 000	92, 957, 094, 818	-11, 501, 518, 182	
2.Total Expenditures	220, 666, 508, 000	213, 344, 076, 657	-7, 322, 431, 343	
(1)Annual Expenditures	132, 666, 508, 000	125, 344, 076, 657	-7, 322, 431, 343	
(2)Debt Repayment	88, 000, 000, 000	88, 000, 000, 000	-	
3.Balance	-	-	-	

The Final Accounts of Taichung Municipal Government

Summary Table for Planned Revenues by Sources

Current and Capital Account FY2019 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	**108,911,994,000**	**7,295,901,000**	**116,207,895,000**	**100.00**	**118,013,051,170**	**1,167,397,335**	**1,314,131,653**	**120,386,981,839**	**100.00**	**4,179,086,839**
01		**Revenues from Tax**	**70,239,068,000**	**3,434,293,000**	**73,673,361,000**	**63.40**	**77,791,167,237**	**25,312,935**	**-**	**77,816,480,172**	**64.64**	**4,143,119,172**
	01	Land Tax	21,531,627,000	-	21,531,627,000	18.53	25,106,710,327	-	-	25,106,710,327	20.86	3,575,083,327
	02	House Tax	9,173,647,000	-	9,173,647,000	7.89	9,275,643,661	-	-	9,275,643,661	7.71	101,996,661
	03	Vehicle Licence Tax	9,083,588,000	-	9,083,588,000	7.82	9,029,317,434	-	-	9,029,317,434	7.50	-54,270,566
	04	Deeds Tax	1,862,163,000	-	1,862,163,000	1.60	1,875,196,925	-	-	1,875,196,925	1.56	13,033,925
	05	Stamp Tax	1,144,048,000	-	1,144,048,000	0.99	1,250,206,341	-	-	1,250,206,341	1.04	106,158,341
	06	Amusement Tax	118,274,000	-	118,274,000	0.10	198,412,645	-	-	198,412,645	0.16	80,138,645
	07	Inheritance and Gift Tax	1,410,000,000	-	1,410,000,000	1.21	1,815,642,911	6,859,221	-	1,822,502,132	1.51	412,502,132
	08	Tobacco and Alcohol Tax	971,895,000	-75,859,000	896,036,000	0.77	861,389,200	18,453,714	-	879,842,914	0.73	-16,193,086
	09	Allotment of Centrally-Funded Tax	24,943,826,000	3,510,152,000	28,453,978,000	24.49	28,378,647,793	-	-	28,378,647,793	23.57	-75,330,207
02		**Revenues from Fines and Indemnities**	**2,012,830,000**	**-**	**2,012,830,000**	**1.73**	**2,669,823,547**	**404,305,014**	**300,000**	**3,074,428,561**	**2.55**	**1,061,598,561**
	01	Revenues from Fines and Delay Payment	2,000,397,000	-	2,000,397,000	1.72	2,574,286,539	404,305,014	300,000	2,978,891,553	2.47	978,494,553
	02	Confiscation of Assets	488,000	-	488,000	0.00	8,310,496	-	-	8,310,496	0.01	7,822,496
	03	Revenues from Compensation and Indemnities	11,945,000	-	11,945,000	0.01	87,226,512	-	-	87,226,512	0.07	75,281,512
03		**Fees**	**4,709,108,000**	**48,737,000**	**4,757,845,000**	**4.09**	**5,054,170,484**	**1,785,699**	**-**	**5,055,956,183**	**4.20**	**298,111,183**
	01	Revenues of Administration Fee	1,208,154,000	534,000	1,208,688,000	1.04	1,396,394,730	37,601	-	1,396,432,331	1.16	187,744,331
	02	Revenues of Usage Fee	3,500,954,000	48,203,000	3,549,157,000	3.05	3,657,775,754	1,748,098	-	3,659,523,852	3.04	110,366,852
04		**Revenues of Public Properties**	**847,962,000**	**150,647,000**	**998,609,000**	**0.86**	**1,559,455,480**	**20,846,126**	**119,917**	**1,580,421,523**	**1.31**	**581,812,523**
	01	Interest Earnings	592,213,000	647,000	592,860,000	0.51	638,956,606	366,351	4,365	639,327,322	0.53	46,467,322
	02	Sales Properties	220,000,000	150,000,000	370,000,000	0.32	788,291,308	20,479,775	-	808,771,083	0.67	438,771,083
	03	Sales Junks	35,749,000	-	35,749,000	0.03	132,207,566	-	115,552	132,323,118	0.11	96,574,118
05		**Surplus of Public Enterprises**	**506,850,000**	**-**	**506,850,000**	**0.43**	**4,420,000**	**502,430,000**	**-**	**506,850,000**	**0.42**	**-**
	01	The Amount of other Special Fund to be paid to the National Treasury	506,850,000	-	506,850,000	0.43	4,420,000	502,430,000	-	506,850,000	0.42	-
06		**Subsidies**	27,181,010,000	3,482,483,000	30,663,493,000	26.39	27,841,407,617	160,594,061	1,134,469,769	29,136,471,447	24.20	-1,528,537,803
	01	Subsidies from Superior Government	27,181,010,000	3,482,483,000	30,663,493,000	26.39	27,841,407,617	160,594,061	1,134,469,769	29,136,471,447	24.20	-1,528,537,803
07		**Revenues from Donations**	**601,293,000**	**80,666,000**	**681,959,000**	**0.59**	**361,972,328**	**1,088,835**	**32,847,000**	**395,908,163**	**0.33**	**-286,050,837**
	01	Revenues from Donations	601,293,000	80,666,000	681,959,000	0.59	361,972,328	1,088,835	32,847,000	395,908,163	0.33	-286,050,837
08		**Revenues from Others**	**2,813,873,000**	**99,075,000**	**2,912,948,000**	**2.51**	**2,730,634,477**	**51,034,665**	**146,394,967**	**2,928,064,109**	**2.35**	**-90,965,960**
	01	Miscellaneous Revenues	2,813,873,000	99,075,000	2,912,948,000	2.51	2,730,634,477	51,034,665	146,394,967	2,928,064,109	2.35	-90,965,960

The Final Accounts of Taichung Municipal Government
Summary Table for Annual Expenditures by Functions

Current and Capital Account | FY2019 | 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	**124,656,440,000**	**8,010,068,000**	**132,666,508,000**	**100.00**	**115,357,129,981**	**2,724,176,014**	**7,262,770,662**	**125,344,076,657**	**100.00**	**-7,322,431,343**
01		**General Administration**	**22,981,091,000**	**464,674,716**	**23,445,765,716**	**17.67**	**21,687,896,320**	**91,474,886**	**375,184,954**	**22,154,556,160**	**17.68**	**-1,291,209,556**
	01	Administration	1,363,419,000	92,580,912	1,455,999,912	1.10	1,248,488,752	-	59,128,366	1,307,617,118	1.04	-148,382,794
	02	Civil Affairs	9,398,324,000	344,336,804	9,742,660,804	7.34	8,952,610,998	71,883,262	247,841,924	9,272,336,184	7.40	-470,324,620
	03	Finance	1,028,528,000	4,200,000	1,032,728,000	0.78	975,027,878	-	801,500	975,829,378	0.78	-56,898,622
	04	Legislation	789,556,000	-	789,556,000	0.59	687,889,908	8,547,020	1,400,000	697,836,928	0.56	-91,719,072
	05	Police Service	10,401,264,000	23,557,000	10,424,821,000	7.86	9,823,878,784	11,044,604	66,013,164	9,900,936,552	7.90	-523,884,448
02		**Education,Science and Culture**	**51,553,386,000**	**1,704,409,125**	**53,257,795,125**	**40.15**	**50,791,616,005**	**14,774,519**	**651,848,111**	**51,458,238,635**	**41.05**	**-1,799,556,490**
	01	Education	47,659,662,000	1,382,209,161	49,041,871,161	36.97	48,752,387,346	-	-	48,752,387,346	38.89	-289,483,815
	02	Culture	3,893,724,000	322,199,964	4,215,923,964	3.18	2,039,228,659	14,774,519	651,848,111	2,705,851,289	2.16	-1,510,072,675
03		**Expenditures for Economic Development**	**17,217,405,000**	**2,748,791,455**	**19,966,196,455**	**15.05**	**12,348,647,520**	**2,359,836,834**	**4,175,320,983**	**18,883,805,337**	**15.07**	**-1,082,391,118**
	01	Agriculture	3,541,671,000	411,493,000	3,953,164,000	2.98	2,334,781,455	25,344,972	1,331,365,998	3,691,492,425	2.95	-261,671,575
	02	Industry	2,047,383,000	515,018,366	2,562,401,366	1.93	1,639,239,679	6,369,065	824,965,429	2,470,574,173	1.97	-91,827,193
	03	Communication	10,309,558,000	1,147,833,000	11,457,391,000	8.64	6,941,200,880	2,267,257,390	1,645,422,410	10,853,880,680	8.66	-603,510,320
	04	Other Economic Service	1,318,793,000	674,447,089	1,993,240,089	1.50	1,433,425,506	60,865,407	373,567,146	1,867,858,059	1.49	-125,382,030
04		**Social Welfare**	**18,008,503,000**	**3,220,505,377**	**21,229,008,377**	**16.00**	**19,385,805,391**	**59,255,987**	**573,118,855**	**20,018,180,233**	**15.98**	**-1,210,828,144**
	01	Social Insurance	820,180,000	37,329,000	857,509,000	0.65	824,796,301	-	-	824,796,301	0.66	-32,712,699
	02	Social Relief	1,703,968,000	54,704,000	1,758,672,000	1.32	1,715,768,926	-	-	1,715,768,926	1.37	-42,903,074
	03	Welfare Service	11,614,189,000	2,664,290,377	14,278,479,377	10.76	12,851,609,353	21,575,319	460,109,231	13,333,293,903	10.64	-945,185,474
	04	Employment Service	25,754,000	-	25,754,000	0.02	24,320,971	-	-	24,320,971	0.02	-1,433,029
	05	Public Health	3,844,412,000	464,182,000	4,308,594,000	3.25	3,969,309,840	37,680,668	113,009,624	4,120,000,132	3.29	-188,593,868
05		**Community Development and Environmental Protection**	**8,705,060,000**	**723,152,212**	**9,428,212,212**	**7.11**	**7,728,369,211**	**172,220,208**	**830,093,540**	**8,730,682,959**	**6.96**	**-697,529,253**
	01	Community Development	998,308,000	-	998,308,000	0.75	661,669,903	138,691,665	156,276,792	956,638,360	0.76	-41,669,640
	02	Environmental Protection	7,706,752,000	723,152,212	8,429,904,212	6.36	7,066,699,308	33,528,543	673,816,748	7,774,044,599	6.20	-655,859,613
06		**Retirement and Condolence**	**3,091,309,000**	**-**	**3,091,309,000**	**2.33**	**2,410,819,422**	**-**	**-**	**2,410,819,422**	**1.92**	**-680,489,578**
	01	Retirement and Condolence	3,091,309,000	-	3,091,309,000	2.33	2,410,819,422	-	-	2,410,819,422	1.92	-680,489,578
07		**Obligations**	**650,000,000**	**-**	**650,000,000**	**0.49**	**540,904,755**	**-**	**-**	**540,904,755**	**0.43**	**-109,095,245**
	01	Interest Payment	650,000,000	-	650,000,000	0.49	540,904,755	-	-	540,904,755	0.43	-109,095,245
08		**Subsidy and Other Expenditure**	**2,449,686,000**	**-851,464,885**	**1,598,221,115**	**1.20**	**463,071,357**	**26,613,580**	**657,204,219**	**1,146,889,156**	**0.91**	**-451,331,959**
	01	Other Expenditures	1,949,686,000	-355,686,000	1,594,000,000	1.20	463,071,357	26,613,580	657,204,219	1,146,889,156	0.91	-447,110,844
	02	Secondary Reserve Fund	500,000,000	-495,778,885	4,221,115	0.00	-	-	-	-	-	-4,221,115

The Final Accounts of Taichung Municipal Government

Summary Table for Annual Expenditures by Agencies

Current and Capital Account | FY2019 | 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	**124,656,440,000**	**8,010,068,000**	**132,666,508,000**	**100.00**	**115,357,129,981**	**2,724,176,014**	**7,262,770,662**	**125,344,076,657**	**100.00**	**-7,322,431,343**
01	City Council	789,556,000	-	789,556,000	0.60	687,889,908	8,547,020	1,400,000	697,836,928	0.56	-91,719,072
02	City Government	6,978,226,000	324,320,428	7,302,546,428	5.51	6,562,826,622	35,415,310	216,148,554	6,814,390,486	5.44	-488,155,942
03	Department of Civil Affairs	1,352,872,000	66,065,648	1,418,937,648	1.07	1,241,149,966	9,587,758	81,279,507	1,332,017,231	1.06	-86,920,417
04	Department of Finance	818,297,000	-	818,297,000	0.62	695,359,726	-	-	695,359,726	0.55	-122,937,274
05	Department of Education	47,661,501,000	1,382,209,161	49,043,710,161	36.97	48,753,812,139	-	-	48,753,812,139	38.90	-289,898,022
06	Department of Economic Development	766,855,000	495,116,000	1,261,971,000	0.95	903,225,080	40,060,040	220,014,060	1,163,299,180	0.93	-98,671,820
07	Department of Construction	5,213,180,000	823,909,366	6,037,089,366	4.55	3,454,161,681	313,400,124	1,715,820,125	5,483,381,930	4.37	-553,707,436
08	Department of Transportation	7,244,325,000	348,496,000	7,592,821,000	5.72	4,844,378,705	2,098,668,974	544,321,955	7,487,369,634	5.97	-105,451,366
09	Department of Urban development	899,552,000	489,850,000	1,389,402,000	1.05	943,570,076	249,022	366,522,551	1,310,341,649	1.05	-79,060,351
10	Department of Agriculture	2,376,543,000	51,225,000	2,427,768,000	1.83	1,984,366,273	4,453,748	132,029,815	2,120,849,836	1.69	-306,918,164
11	Department of Tourism and Travel	551,938,000	179,331,089	731,269,089	0.55	530,200,426	20,805,367	153,553,086	704,558,879	0.56	-26,710,210
12	Department of Social Affairs	10,892,563,000	2,748,529,017	13,641,092,017	10.28	12,594,183,631	12,341,072	391,038,274	12,997,562,977	10.37	-643,529,040
13	Department of Labor Affairs	463,349,000	5,400,000	468,749,000	0.35	423,019,318	-	1,048,450	424,067,768	0.34	-44,681,232
14	Police Department	10,401,264,000	23,557,000	10,424,821,000	7.86	9,823,878,784	11,044,604	66,013,164	9,900,936,552	7.90	-523,884,448
15	Fire Department	2,479,676,000	11,281,000	2,490,957,000	1.88	2,311,885,281	32,747,580	39,688,981	2,384,321,842	1.90	-106,635,158
16	Department of Health	3,844,412,000	464,182,000	4,308,594,000	3.25	3,969,309,840	37,680,668	113,009,624	4,120,000,132	3.29	-188,593,868
17	Department of Environmental Protection	5,482,735,000	666,548,212	6,149,283,212	4.64	5,476,232,995	28,950,261	188,863,135	5,694,046,391	4.54	-455,236,821
18	Department of Cultural Affairs	1,352,494,000	76,557,464	1,429,051,464	1.08	1,185,394,443	3,709,434	173,835,228	1,362,939,105	1.09	-66,112,359
19	Department of Land Administration	1,283,887,000	33,687,000	1,317,574,000	0.99	1,231,957,927	3,366,861	37,875,755	1,273,200,543	1.02	-44,373,457
20	Department of Legal Affairs	159,106,000	3,703,000	162,809,000	0.12	129,336,068	-	-	129,336,068	0.10	-33,472,932
21	Department of Information	270,352,000	13,208,000	283,560,000	0.21	240,825,458	-	25,248,625	266,074,083	0.21	-17,485,917
22	Department of Local Tax	860,231,000	4,200,000	864,431,000	0.65	820,572,907	-	801,500	821,374,407	0.65	-43,056,593
23	Department of Water Resources	4,759,989,000	417,723,000	5,177,712,000	3.90	3,091,003,240	25,469,506	1,684,289,796	4,800,762,542	3.83	-376,949,458
24	Department of Sports	2,252,542,000	232,434,500	2,484,976,500	1.87	597,055,666	11,065,085	452,764,258	1,060,885,009	0.85	-1,424,091,491
25	Accounts Organized	5,000,995,000	-355,686,000	4,645,309,000	3.50	2,861,533,821	26,613,580	657,204,219	3,545,351,620	2.83	-1,099,957,380
26	Secondary Reserve Fund	500,000,000	-495,778,885	4,221,115	0.00	-	-	-	-	-	-4,221,115

The Final Accounts of Taichung Municipal Government
Finance-scheduling financial statement

FY2019

Unit：NT$

Item	Budget			Final accounts			Comparison Between Budget and Final Accounts
	Current Fiscal Year	Change	Total	Achivement	Reserve	Total	
1.Bond Issuance and Borrowing	**103, 744, 446, 000**	**714, 167, 000**	**104, 458, 613, 000**	**88, 000, 000, 000**	**4, 957, 094, 818**	**92, 957, 094, 818**	**−11, 501, 518, 182**
Borrowing	103, 744, 446, 000	714, 167, 000	104, 458, 613, 000	88, 000, 000, 000	4, 957, 094, 818	92, 957, 094, 818	−11, 501, 518, 182
2.Debt Repayment	**88, 000, 000, 000**	**−**	**88, 000, 000, 000**	**88, 000, 000, 000**	**−**	**88, 000, 000, 000**	**−**
Borrowing	88, 000, 000, 000	−	88, 000, 000, 000	88, 000, 000, 000	−	88, 000, 000, 000	−