

# The Final Accounts of Taichung Municipal Government

## Brief Presentation on Analysis of Annual Revenues and Expenditures

FY2023

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(%)
<b>1.Total Annual Revenues</b>	158,266,740,000	157,404,530,294	-862,209,706	-0.54	100.00
Revenues from Tax	86,255,184,000	84,800,614,847	-1,454,569,153	-1.69	53.87
Revenues from Fines and Indemnities	2,024,884,000	4,018,474,281	1,993,590,281	98.45	2.55
Fees	5,065,868,000	5,519,053,776	453,185,776	8.95	3.51
Revenues of Public Properties	742,711,000	1,189,802,293	447,091,293	60.20	0.76
Surplus of Public Enterprises	10,804,807,000	10,804,807,000	-	0.00	6.86
Subsidies	43,742,511,000	42,618,918,015	-1,123,592,985	-2.57	27.08
Revenues from Donations and Gifts	503,165,000	482,204,275	-20,960,725	-4.17	0.31
Revenues from Others	9,127,610,000	7,970,655,807	-1,156,954,193	-12.68	5.06
<b>2.Total Annual Expenditures</b>	167,766,702,000	156,926,523,957	-10,840,178,043	-6.46	100.00
General Administration	26,267,671,000	24,999,159,517	-1,268,511,483	-4.83	15.93
Education, Science and Culture	65,032,052,000	64,739,710,848	-292,341,152	-0.45	41.25
Expenditures for Economic Development	23,803,674,000	20,634,245,457	-3,169,428,543	-13.31	13.15
Social Welfare	34,519,011,000	31,727,808,981	-2,791,202,019	-8.09	20.22
Community Development and Environmental Protection	11,096,949,000	10,251,267,638	-845,681,362	-7.62	6.53
Retirement and Condolence	3,219,301,000	2,631,538,572	-587,762,428	-18.26	1.68
Obligations	1,500,000,000	1,077,516,687	-422,483,313	-28.17	0.69
General Subsidies and Other Expenditures	2,328,044,000	865,276,257	-1,462,767,743	-62.83	0.55
<b>3.Balance</b>	-9,499,962,000	478,006,337	9,977,968,337	-105.03	--

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

FY2023

Unit: NTS

Item	Final Accounts for Current Fiscal Year		Final Accounts for Last Fiscal Year		Final Accounts for Previous Fiscal Year	
	Amount	%	Amount	%	Amount	%
<b>I.Current Account</b>						
<b>(1)Annual Revenues</b>	157,206,501,485	100.00	151,015,901,357	100.00	142,600,894,769	100.00
Revenues from Direct Taxes	49,329,796,581	31.38	54,366,646,092	36.00	48,467,352,264	33.99
Revenues from Indirect Taxes	35,470,818,266	22.56	37,978,800,377	25.15	29,952,117,047	21.00
Other Revenues	72,405,886,638	46.06	58,670,454,888	38.85	64,181,425,458	45.01
<b>(2)Annual Expenditures</b>	125,886,095,211	100.00	122,405,663,019	100.00	115,368,063,640	100.00
General Current Expenditures	124,808,578,524	99.14	121,769,947,923	99.48	114,651,603,478	99.38
Interest Payment and Debt Servicing Management Fees	1,077,516,687	0.86	635,715,096	0.52	716,460,162	0.62
<b>(3)Surplus of Current Account</b>	31,320,406,274	--	28,610,238,338	--	27,232,831,129	--
<b>2.Capital Account</b>						
<b>(1)Annual Revenues</b>	198,028,809	100.00	614,695,748	100.00	382,750,170	100.00
Reduction in Assets	198,028,809	100.00	614,695,748	100.00	382,750,170	100.00
Recovery of Investment	--	--	--	--	--	--
<b>(2)Annual Expenditures</b>	31,040,428,746	100.00	31,080,567,850	100.00	27,004,585,459	100.00
Addition or Expansion, Improvement of Assets	29,984,353,771	96.60	29,751,538,850	95.72	26,253,585,459	97.22
Increasing Investment	1,056,074,975	3.40	1,329,029,000	4.28	751,000,000	2.78
<b>(3)Surplus of Capital Account</b>	-30,842,399,937	--	-30,465,872,102	--	-26,621,835,289	--
<b>3.Balance</b>	478,006,337	--	-1,855,633,764	--	610,995,840	--

# The Final Accounts of Taichung Municipal Government

## Brief Presentation on Analysis of Revenues and Expenditures

FY2023

Unit : NTS

Item	Budget for Current Fiscal Year (1)	Final Accounts for Current Fiscal Year (2)	Comparison Between Budget and Final Accounts (3)=(2)-(1)	Remark
<b>1.Total Revenues</b>	270,766,702,000	260,404,530,294	-10,362,171,706	
(1)Annual Revenues	158,266,740,000	157,404,530,294	-862,209,706	
(2)Bond Issuance and Borrowing	112,499,962,000	103,000,000,000	-9,499,962,000	
<b>2.Total Expenditures</b>	270,766,702,000	259,926,523,957	-10,840,178,043	
(1)Annual Expenditures	167,766,702,000	156,926,523,957	-10,840,178,043	
(2)Debt Repayment	103,000,000,000	103,000,000,000	-	
<b>3.Balance</b>	-	478,006,337	478,006,337	

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

Current and Capital Account

FY2023

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	<b>Total</b>	140,980,589,000	17,286,151,000	158,266,740,000	100.00	143,980,311,572	11,374,217,784	2,050,000,938	157,404,530,294	100.00	-862,209,706
	<b>Revenues from Tax</b>	81,082,194,000	5,172,990,000	86,255,184,000	54.50	78,466,119,711	6,296,002,204	38,492,932	84,800,614,847	53.87	-1,454,569,153
	01 Inheritance and Gift Tax	1,523,000,000	-	1,523,000,000	0.96	2,582,207,902	84,969,037	-	2,667,176,939	1.69	1,144,176,939
	02 Tobacco and Alcohol Tax	922,595,000	5,034,000	927,629,000	0.59	843,995,647	79,247,947	-	923,243,594	0.59	-4,385,406
	03 Stamp Tax	1,450,000,000	-	1,450,000,000	0.92	1,723,815,249	-	-	1,723,815,249	1.09	273,815,249
	04 Vehicle Licence Tax	9,400,000,000	-	9,400,000,000	5.94	9,627,549,377	-	-	9,627,549,377	6.12	227,549,377
	05 Land Tax	24,920,000,000	-	24,920,000,000	15.74	15,529,037,345	-	-	15,529,037,345	9.87	-9,390,962,655
	06 House Tax	10,502,000,000	-	10,502,000,000	6.64	10,960,431,104	-	-	10,960,431,104	6.96	458,431,104
	07 Deeds Tax	2,537,000,000	-	2,537,000,000	1.60	2,477,983,979	-	-	2,477,983,979	1.57	-59,016,021
	08 Amusement Tax	150,000,000	-	150,000,000	0.09	194,120,557	-	-	194,120,557	0.12	44,120,557
09 Allotment of Centrally-Funded Tax	29,677,599,000	5,167,956,000	34,845,555,000	22.02	34,526,978,551	6,131,785,220	38,492,932	40,697,256,703	25.86	5,851,701,703	
02	<b>Revenues from Fines and Indemnities</b>	2,024,884,000	-	2,024,884,000	1.28	3,095,820,732	922,653,549	-	4,018,474,281	2.55	1,993,590,281
	01 Revenues from Fines and Delay Payment	2,014,404,000	-	2,014,404,000	1.27	2,989,747,267	922,062,497	-	3,911,809,764	2.48	1,897,405,764
	02 Confiscation of Assets	603,000	-	603,000	0.00	10,666,792	360,000	-	11,026,792	0.01	10,423,792
	03 Revenues from Compensation and Indemnities	9,877,000	-	9,877,000	0.01	95,406,673	231,052	-	95,637,725	0.06	85,760,725
03	<b>Fees</b>	5,100,160,000	-34,292,000	5,065,868,000	3.20	5,518,661,195	392,581	-	5,519,053,776	3.51	453,185,776
	01 Revenues of Administration Fee	1,463,108,000	-	1,463,108,000	0.92	1,673,814,813	-	-	1,673,814,813	1.07	210,706,813
	02 Revenues of Usage Fee	3,637,052,000	-34,292,000	3,602,760,000	2.28	3,844,846,382	392,581	-	3,845,238,963	2.44	242,478,963
04	<b>Revenues of Public Properties</b>	734,973,000	7,738,000	742,711,000	0.47	1,186,937,111	2,865,182	-	1,189,802,293	0.76	447,091,293
	01 Interest Earnings	550,882,000	7,738,000	558,620,000	0.35	787,329,257	2,865,182	-	790,194,439	0.50	231,574,439
	02 Sales Properties	50,000,000	-	50,000,000	0.03	169,095,629	-	-	169,095,629	0.11	119,095,629
	03 Assessing Value of Properties	28,934,000	-	28,934,000	0.02	28,933,180	-	-	28,933,180	0.02	-820
	04 Sales Junks	105,157,000	-	105,157,000	0.07	201,579,045	-	-	201,579,045	0.13	96,422,045
05	<b>Surplus of Public Enterprises</b>	10,804,807,000	-	10,804,807,000	6.82	7,004,807,000	3,800,000,000	-	10,804,807,000	6.86	-
	01 The Amount of other Special Fund to be paid to the National Treasury	10,804,807,000	-	10,804,807,000	6.82	7,004,807,000	3,800,000,000	-	10,804,807,000	6.86	-
06	<b>Subsidies</b>	31,758,143,000	11,984,368,000	43,742,511,000	27.64	40,589,772,179	264,390,514	1,764,755,322	42,618,918,015	27.08	-1,123,592,985
	01 Subsidies from Superior Government	31,758,143,000	11,984,368,000	43,742,511,000	27.64	40,589,772,179	264,390,514	1,764,755,322	42,618,918,015	27.08	-1,123,592,985
07	<b>Revenues from Donations and Gifts</b>	355,489,000	147,676,000	503,165,000	0.32	440,887,275	250,000	41,067,000	482,204,275	0.31	-20,960,725
	01 Revenues from Donations	355,489,000	147,676,000	503,165,000	0.32	440,887,275	250,000	41,067,000	482,204,275	0.31	-20,960,725
08	<b>Revenues from Others</b>	9,119,939,000	7,671,000	9,127,610,000	5.77	7,677,306,369	87,663,754	205,685,684	7,970,655,807	5.06	-1,156,954,193
	01 Miscellaneous Revenues	9,119,939,000	7,671,000	9,127,610,000	5.77	7,677,306,369	87,663,754	205,685,684	7,970,655,807	5.06	-1,156,954,193

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

Current and Capital Account

FY2023

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	
	<b>Total</b>	150,480,551,000	17,286,151,000	167,766,702,000	100.00	144,468,274,997	887,863,391	11,570,385,569	156,926,523,957	100.00	-10,840,178,043
01	<b>General Administration</b>	25,743,636,000	524,035,000	26,267,671,000	15.66	24,132,301,993	98,788,599	768,068,925	24,999,159,517	15.93	-1,268,511,483
01	Administration	1,539,360,000	98,700,000	1,638,060,000	0.98	1,410,683,386	-	84,396,651	1,495,080,037	0.95	-142,979,963
02	Legislation	839,188,000	-	839,188,000	0.50	735,755,264	-	13,777,500	749,532,764	0.48	-89,655,236
03	Civil Affairs	11,001,909,000	337,962,000	11,339,871,000	6.76	10,356,217,907	97,057,688	385,933,423	10,839,209,018	6.91	-500,661,982
04	Police Service	11,264,016,000	87,373,000	11,351,389,000	6.77	10,583,604,871	1,644,286	283,961,351	10,869,210,508	6.92	-482,178,492
05	Finance	1,099,163,000	-	1,099,163,000	0.65	1,046,040,565	86,625	-	1,046,127,190	0.67	-53,035,810
02	<b>Education, Science and Culture</b>	60,527,317,000	4,504,735,000	65,032,052,000	38.76	62,289,143,278	2,188,752	2,448,378,818	64,739,710,848	41.25	-292,341,152
01	Education	56,012,829,000	3,880,963,000	59,893,792,000	35.70	59,540,658,280	-	230,560,332	59,771,218,612	38.09	-122,573,388
02	Culture	4,514,488,000	623,772,000	5,138,260,000	3.06	2,748,484,998	2,188,752	2,217,818,486	4,968,492,236	3.16	-169,767,764
03	<b>Expenditures for Economic Development</b>	20,114,045,000	3,689,629,000	23,803,674,000	14.19	14,067,702,906	226,719,595	6,339,822,956	20,634,245,457	13.15	-3,169,428,543
01	Agriculture	1,999,220,000	356,103,000	2,355,323,000	1.40	1,703,667,260	48,151,069	453,447,886	2,205,266,215	1.40	-150,056,785
02	Industry	2,610,923,000	90,405,000	2,701,328,000	1.61	1,330,577,637	17,481,202	1,079,799,513	2,427,858,352	1.55	-273,469,648
03	Communication	14,212,579,000	2,691,498,000	16,904,077,000	10.08	9,592,762,113	141,208,582	4,494,289,391	14,228,260,086	9.07	-2,675,816,914
04	Other Economic Service	1,291,323,000	551,623,000	1,842,946,000	1.10	1,440,695,896	19,878,742	312,286,166	1,772,860,804	1.13	-70,085,196
04	<b>Social Welfare</b>	28,793,905,000	5,725,106,000	34,519,011,000	20.58	30,642,659,935	289,386,724	795,762,322	31,727,808,981	20.22	-2,791,202,019
01	Social Insurance	974,887,000	47,833,000	1,022,720,000	0.61	924,756,346	-	-	924,756,346	0.59	-97,963,654
02	Social Relief	2,065,797,000	311,115,000	2,376,912,000	1.42	2,115,401,621	-	-	2,115,401,621	1.35	-261,510,379
03	Welfare Service	19,104,688,000	1,086,085,000	20,190,773,000	12.03	17,747,319,824	121,911,412	494,312,365	18,363,543,601	11.70	-1,827,229,399
04	Employment Service	20,494,000	323,997,000	344,491,000	0.21	229,898,145	-	-	229,898,145	0.15	-114,592,855
05	Public Health	6,628,039,000	3,956,076,000	10,584,115,000	6.31	9,625,283,999	167,475,312	301,449,957	10,094,209,268	6.43	-489,905,732
05	<b>Community Development and Environmental Protection</b>	7,877,347,000	3,219,602,000	11,096,949,000	6.61	9,161,004,387	258,075,847	832,187,404	10,251,267,638	6.53	-845,681,362
01	Environmental Protection	6,604,553,000	3,143,080,000	9,747,633,000	5.81	8,285,310,873	173,044,123	494,527,765	8,952,882,761	5.70	-794,750,239
02	Community Development	1,272,794,000	76,522,000	1,349,316,000	0.80	875,693,514	85,031,724	337,659,639	1,298,384,877	0.83	-50,931,123
06	<b>Retirement and Condolence</b>	3,219,301,000	-	3,219,301,000	1.92	2,631,538,572	-	-	2,631,538,572	1.68	-587,762,428
01	Retirement and Condolence	3,219,301,000	-	3,219,301,000	1.92	2,631,538,572	-	-	2,631,538,572	1.68	-587,762,428
07	<b>Obligations</b>	1,500,000,000	-	1,500,000,000	0.89	1,077,516,687	-	-	1,077,516,687	0.69	-422,483,313
01	Interest Payment	1,500,000,000	-	1,500,000,000	0.89	1,077,516,687	-	-	1,077,516,687	0.69	-422,483,313
08	<b>Subsidy and Other Expenditure</b>	2,705,000,000	-376,956,000	2,328,044,000	1.39	466,407,239	12,703,874	386,165,144	865,276,257	0.55	-1,462,767,743
01	Other Expenditures	2,205,000,000	-30,080,000	2,174,920,000	1.30	466,407,239	12,703,874	386,165,144	865,276,257	0.55	-1,309,643,743
02	Secondary Reserve Fund	500,000,000	-346,876,000	153,124,000	0.09	-	-	-	-	-	-153,124,000

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

FY2023

Current and Capital Account

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	
	<b>Total</b>	150,480,551,000	17,286,151,000	167,766,702,000	100.00	144,468,274,997	887,863,391	11,570,385,569	156,926,523,957	100.00	-10,840,178,043
01	City Council	839,188,000	-	839,188,000	0.50	735,755,264	-	13,777,500	749,532,764	0.48	-89,655,236
02	City Government	7,961,131,000	41,802,000	8,002,933,000	4.77	7,208,377,478	14,392,710	335,627,516	7,558,397,704	4.82	-444,535,296
03	Department of Civil Affairs	1,827,460,000	63,739,000	1,891,199,000	1.13	1,492,129,941	-	222,512,693	1,714,642,634	1.09	-176,556,366
04	Department of Finance	1,685,361,000	-	1,685,361,000	1.00	1,245,176,219	86,625	-	1,245,262,844	0.79	-440,098,156
05	Department of Education	56,024,279,000	3,881,394,000	59,905,673,000	35.71	59,550,929,614	997,000	231,760,370	59,783,686,984	38.10	-121,986,016
06	Department of Economic Development	741,980,000	495,450,000	1,237,430,000	0.74	958,303,017	14,132,120	208,635,049	1,181,070,186	0.75	-56,359,814
07	Department of Construction	11,705,228,000	440,512,000	12,145,740,000	7.24	6,560,936,809	219,422,952	2,997,077,589	9,777,437,350	6.23	-2,368,302,650
08	Department of Transportation	5,448,087,000	2,330,700,000	7,778,787,000	4.64	4,685,350,673	20,791,023	2,689,013,118	7,395,154,814	4.71	-383,632,186
09	Department of Urban development	944,789,000	85,405,000	1,030,194,000	0.61	552,745,782	3,507,533	225,657,836	781,911,151	0.50	-248,282,849
10	Department of Agriculture	2,326,995,000	204,213,000	2,531,208,000	1.51	1,863,950,907	38,234,220	164,137,726	2,066,322,853	1.32	-464,885,147
11	Department of Tourism and Travel	549,343,000	56,173,000	605,516,000	0.36	482,392,879	5,746,622	103,651,117	591,790,618	0.38	-13,725,382
12	Department of Social Affairs	18,326,498,000	1,362,287,000	19,688,785,000	11.74	17,684,222,728	121,911,412	289,734,920	18,095,869,060	11.53	-1,592,915,940
13	Department of Labor Affairs	466,989,000	372,663,000	839,652,000	0.50	689,991,186	-	3,640,883	693,632,069	0.44	-146,019,931
14	Police Department	11,264,016,000	87,373,000	11,351,389,000	6.77	10,583,604,871	1,644,286	283,961,351	10,869,210,508	6.93	-482,178,492
15	Fire Department	3,179,871,000	48,570,000	3,228,441,000	1.92	2,985,777,345	78,883,314	49,340,841	3,114,001,500	1.98	-114,439,500
16	Department of Health	6,628,039,000	3,956,076,000	10,584,115,000	6.31	9,625,283,999	167,475,312	301,449,957	10,094,209,268	6.43	-489,905,732
17	Department of Environmental Protection	5,740,273,000	105,126,000	5,845,399,000	3.48	5,274,284,119	124,230,409	138,953,225	5,537,467,753	3.53	-307,931,247
18	Department of Cultural Affairs	1,423,649,000	82,096,000	1,505,745,000	0.90	1,279,424,922	1,191,752	122,127,167	1,402,743,841	0.89	-103,001,159
19	Department of Land Administration	1,459,708,000	20,800,000	1,480,508,000	0.88	1,344,254,223	3,781,664	43,213,624	1,391,249,511	0.89	-89,258,489
20	Department of Legal Affairs	166,749,000	-	166,749,000	0.10	131,323,156	-	147,000	131,470,156	0.08	-35,278,844
21	Department of Information	271,703,000	18,484,000	290,187,000	0.17	253,837,111	-	20,120,471	273,957,582	0.18	-16,229,418
22	Department of Local Tax	913,802,000	-	913,802,000	0.55	878,381,033	-	-	878,381,033	0.56	-35,420,967
23	Department of Water Resources	1,906,017,000	3,191,216,000	5,097,233,000	3.04	3,868,794,936	58,730,563	644,884,700	4,572,410,199	2.91	-524,822,801
24	Department of Sports	2,790,095,000	522,761,000	3,312,856,000	1.97	1,188,755,830	-	2,074,370,810	3,263,126,640	2.08	-49,729,360
25	Department of Digital Affairs	-	296,267,000	296,267,000	0.18	251,304,486	-	20,424,962	271,729,448	0.17	-24,537,552
26	Accounts Organized	5,389,301,000	-30,080,000	5,359,221,000	3.19	3,092,986,469	12,703,874	386,165,144	3,491,855,487	2.23	-1,867,365,513
27	Secondary Reserve Fund	500,000,000	-346,876,000	153,124,000	0.09	-	-	-	-	-	-153,124,000

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

FY20223

Unit : NTS

Item	Budget			Final accounts			Comparison Between Budget and Final Accounts	Remark
	Current Fiscal Year	Change	Total	Achivement	Reserve	Total		
<b>1.Bond Issuance and Borrowing</b>	112,499,962,000	-	112,499,962,000	103,000,000,000	-	103,000,000,000	-9,499,962,000	
<b>2.Debt Repayment</b>	103,000,000,000	-	103,000,000,000	103,000,000,000	-	103,000,000,000	-	