

# The Final Accounts of Taichung Municipal Government

## Brief Presentation on Analysis of Annual Revenues and Expenditures

FY2020

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>	<b>134,380,047,000</b>	<b>140,016,912,038</b>	<b>5,636,865,038</b>	<b>4.19</b>	<b>100.00</b>
Revenues from Tax	74,487,540,000	78,785,264,512	4,297,724,512	5.77	56.27
Revenues from Fines and Indemnities	2,019,398,000	3,266,522,199	1,247,124,199	61.76	2.33
Fees	4,795,582,000	5,412,563,338	616,981,338	12.87	3.87
Revenues of Public Properties	1,023,989,000	1,035,532,058	11,543,058	1.13	0.74
Surplus of Public Enterprises	12,509,205,000	12,509,205,000	-	0.00	8.93
Subsidies	35,991,559,000	35,311,971,955	-679,587,045	-1.89	25.22
Revenues from Donations and Gifts	579,711,000	529,736,927	-49,974,073	-8.62	0.38
Revenues from Others	2,973,063,000	3,166,116,049	193,053,049	6.49	2.26
<b>2.Total Annual Expenditures</b>	<b>146,449,943,000</b>	<b>139,525,433,890</b>	<b>-6,924,509,110</b>	<b>-4.73</b>	<b>100.00</b>
General Administration	24,290,878,189	23,169,628,041	-1,121,250,148	-4.62	16.61
Education, Science and Culture	56,212,321,944	56,059,374,160	-152,947,784	-0.27	40.18
Expenditures for Economic Development	25,578,167,817	24,730,039,294	-848,128,523	-3.32	17.72
Social Welfare	24,712,782,694	22,804,066,511	-1,908,716,183	-7.72	16.34
Community Development and Environmental Protection	9,764,647,000	9,189,138,737	-575,508,263	-5.89	6.59
Retirement and Condolence	3,115,965,000	2,390,092,009	-725,872,991	-23.30	1.71
Obligations	800,000,000	631,454,189	-168,545,811	-21.07	0.45
General Subsidies and Other Expenditures	1,975,180,356	551,640,949	-1,423,539,407	-72.07	0.40
<b>3.Balance</b>	<b>-12,069,896,000</b>	<b>491,478,148</b>	<b>12,561,374,148</b>	<b>-104.07</b>	<b>-</b>

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

FY2020							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	139,608,891,136	100.00	119,684,292,825	100.00	118,428,553,238	100.00	
Revenues from Direct Taxes	48,675,233,164	34.87	49,099,481,983	41.02	45,599,561,838	38.51	
Revenues from Indirect Taxes	30,110,031,348	21.57	28,716,998,189	23.99	27,988,768,307	23.63	
Other Revenues	60,823,626,624	43.57	41,867,812,653	34.98	44,840,223,093	37.86	
(2)Annual Expenditures	112,587,938,177	100.00	103,960,131,238	100.00	102,149,368,194	100.00	
General Current Expenditures	111,956,483,988	99.44	103,419,226,483	99.48	101,783,309,816	99.64	
Interest Payment and Debt Servicing Management Fees	631,454,189	0.56	540,904,755	0.52	366,058,378	0.36	
(3)Surplus of Current Account	27,020,952,959	-	15,724,161,587	-	16,279,185,044	-	
2.Capital Account							
(1)Annual Revenues	408,020,902	100.00	808,771,083	100.00	300,810,536	100.00	
Reduction in Assets	408,020,902	100.00	808,771,083	100.00	300,810,536	100.00	
Recovery of Investment	-	-	-	-	-	-	
(2)Annual Expenditures	26,937,495,713	100.00	21,383,945,419	100.00	29,099,253,561	100.00	
Addition or Expansion, Improvement of Assets	26,186,495,713	97.21	20,782,945,419	97.19	28,798,253,561	98.97	
Increasing Investment	751,000,000	2.79	601,000,000	2.81	301,000,000	1.03	
(3)Surplus of Capital Account	-26,529,474,811	-	-20,575,174,336	-	-28,798,443,025	-	
3.Balance	491,478,148	-	-4,851,012,749	-	-12,519,257,981	-	

# The Final Accounts of Taichung Municipal Government

## Brief Presentation on Analysis of Revenues and Expenditures

FY2020

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
<b>1.Total Revenues</b>	244, 449, 943, 000	221, 516, 912, 038	-22, 933, 030, 962	
(1)Annual Revenues	134, 380, 047, 000	140, 016, 912, 038	5, 636, 865, 038	
(2)Bond Issuance and Borrowing	110, 069, 896, 000	81, 500, 000, 000	-28, 569, 896, 000	
<b>2.Total Expenditures</b>	244, 449, 943, 000	221, 025, 433, 890	-23, 424, 509, 110	
(1)Annual Expenditures	146, 449, 943, 000	139, 525, 433, 890	-6, 924, 509, 110	
(2)Debt Repayment	98, 000, 000, 000	81, 500, 000, 000	-16, 500, 000, 000	
<b>3.Balance</b>	-	491, 478, 148	491, 478, 148	

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

Current and Capital Account

FY2020

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	
	<b>Total</b>	<b>129,340,426,000</b>	<b>5,039,621,000</b>	<b>134,380,047,000</b>	<b>100.00</b>	<b>136,401,900,937</b>	<b>1,045,561,298</b>	<b>2,569,449,803</b>	<b>140,016,912,038</b>	<b>100.00</b>	<b>5,636,865,038</b>
<b>01</b>	<b>Revenues from Tax</b>	<b>72,733,182,000</b>	<b>1,754,358,000</b>	<b>74,487,540,000</b>	<b>55.43</b>	<b>78,103,088,439</b>	<b>435,515,313</b>	<b>246,660,760</b>	<b>78,785,264,512</b>	<b>56.27</b>	<b>4,297,724,512</b>
01	Inheritance and Gift Tax	1,517,000,000	-	1,517,000,000	1.13	1,910,526,883	17,534,809	-	1,928,061,692	1.38	411,061,692
02	Tobacco and Alcohol Tax	890,461,000	-	890,461,000	0.66	821,173,171	86,187,750	-	907,360,921	0.65	16,899,921
03	Stamp Tax	1,200,000,000	-	1,200,000,000	0.89	1,371,610,654	-	-	1,371,610,654	0.98	171,610,654
04	Vehicle Licence Tax	9,083,588,000	-	9,083,588,000	6.76	9,138,121,781	-	-	9,138,121,781	6.53	54,533,781
05	Land Tax	21,472,434,000	-	21,472,434,000	15.98	25,355,949,574	-	-	25,355,949,574	18.11	3,883,515,574
06	House Tax	9,287,469,000	-	9,287,469,000	6.91	9,373,983,963	-	-	9,373,983,963	6.69	86,514,963
07	Deeds Tax	1,862,812,000	-	1,862,812,000	1.39	2,280,933,518	-	-	2,280,933,518	1.63	418,121,518
08	Amusement Tax	118,274,000	-	118,274,000	0.09	183,508,678	-	-	183,508,678	0.13	65,234,678
09	Allotment of Centrally-Funded Tax	27,301,144,000	1,754,358,000	29,055,502,000	21.62	27,667,280,217	331,792,754	246,660,760	28,245,733,731	20.17	-809,768,269
<b>02</b>	<b>Revenues from Fines and Indemnities</b>	<b>2,019,398,000</b>	<b>-</b>	<b>2,019,398,000</b>	<b>1.50</b>	<b>2,920,096,738</b>	<b>346,425,461</b>	<b>-</b>	<b>3,266,522,199</b>	<b>2.33</b>	<b>1,247,124,199</b>
01	Revenues from Fines and Delay Payment	2,002,420,000	-	2,002,420,000	1.49	2,597,945,245	346,425,461	-	2,944,370,706	2.10	941,950,706
02	Confiscation of Assets	476,000	-	476,000	0.00	21,385,799	-	-	21,385,799	0.02	20,909,799
03	Revenues from Compensation and Indemnities	16,502,000	-	16,502,000	0.01	300,765,694	-	-	300,765,694	0.21	284,263,694
<b>03</b>	<b>Fees</b>	<b>4,742,224,000</b>	<b>53,358,000</b>	<b>4,795,582,000</b>	<b>3.57</b>	<b>5,411,915,988</b>	<b>647,350</b>	<b>-</b>	<b>5,412,563,338</b>	<b>3.87</b>	<b>616,981,338</b>
01	Revenues of Administration Fee	1,229,461,000	1,200,000	1,230,661,000	0.92	1,734,691,833	-	-	1,734,691,833	1.24	504,030,833
02	Revenues of Usage Fee	3,512,763,000	52,158,000	3,564,921,000	2.65	3,677,224,155	647,350	-	3,677,871,505	2.63	112,950,505
<b>04</b>	<b>Revenues of Public Properties</b>	<b>1,027,296,000</b>	<b>-3,307,000</b>	<b>1,023,989,000</b>	<b>0.76</b>	<b>864,801,576</b>	<b>170,730,482</b>	<b>-</b>	<b>1,035,532,058</b>	<b>0.74</b>	<b>11,543,058</b>
01	Interest Earnings	537,996,000	-24,187,000	513,809,000	0.38	543,138,204	2,068,682	-	545,206,886	0.39	31,397,886
02	Sales Properties	454,137,000	20,880,000	475,017,000	0.35	239,359,102	168,661,800	-	408,020,902	0.29	-66,996,098
03	Sales Junks	35,163,000	-	35,163,000	0.03	82,304,270	-	-	82,304,270	0.06	47,141,270
<b>05</b>	<b>Surplus of Public Enterprises</b>	<b>12,509,205,000</b>	<b>-</b>	<b>12,509,205,000</b>	<b>9.31</b>	<b>12,509,205,000</b>	<b>-</b>	<b>-</b>	<b>12,509,205,000</b>	<b>8.93</b>	<b>-</b>
01	The Amount of other Special Fund to be paid to the National Treasury	12,509,205,000	-	12,509,205,000	9.31	12,509,205,000	-	-	12,509,205,000	8.93	-
<b>06</b>	<b>Subsidies</b>	<b>33,048,963,000</b>	<b>2,942,596,000</b>	<b>35,991,559,000</b>	<b>26.78</b>	<b>33,386,514,583</b>	<b>26,043,137</b>	<b>1,899,414,235</b>	<b>35,311,971,955</b>	<b>25.22</b>	<b>-679,587,045</b>
01	Subsidies from Superior Government	33,048,963,000	2,942,596,000	35,991,559,000	26.78	33,386,514,583	26,043,137	1,899,414,235	35,311,971,955	25.22	-679,587,045
<b>07</b>	<b>Revenues from Donations</b>	<b>453,869,000</b>	<b>125,842,000</b>	<b>579,711,000</b>	<b>0.43</b>	<b>476,673,625</b>	<b>8,635,307</b>	<b>44,427,995</b>	<b>529,736,927</b>	<b>0.38</b>	<b>-49,974,073</b>
01	Revenues from Donations	453,869,000	125,842,000	579,711,000	0.43	476,673,625	8,635,307	44,427,995	529,736,927	0.38	-49,974,073
<b>08</b>	<b>Revenues from Others</b>	<b>2,806,289,000</b>	<b>166,774,000</b>	<b>2,973,063,000</b>	<b>2.21</b>	<b>2,729,604,988</b>	<b>57,564,248</b>	<b>378,946,813</b>	<b>3,166,116,049</b>	<b>2.26</b>	<b>193,053,049</b>
01	Miscellaneous Revenues	2,806,289,000	166,774,000	2,973,063,000	2.21	2,729,604,988	57,564,248	378,946,813	3,166,116,049	2.26	193,053,049

# The Final Accounts of Taichung Municipal Government

## Summary Table for Annual Expenditures by Functions

Current and Capital Account		FY2020										Unit : NTS
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	141,410,322,000	5,039,621,000	146,449,943,000	100.00	127,586,466,498	992,025,083	10,946,942,309	139,525,433,890	100.00	-6,924,509,110
		General Administration	23,706,516,000	584,362,189	24,290,878,189	16.59	22,338,377,204	44,256,654	786,994,183	23,169,628,041	16.61	-1,121,250,148
	01	Administration	1,391,807,000	24,949,000	1,416,756,000	0.97	1,245,991,450	240,000	27,884,605	1,274,116,055	0.91	-142,639,945
	02	Legislation	812,981,000	-	812,981,000	0.56	697,579,060	-	25,901,400	723,480,460	0.52	-89,500,540
	03	Civil Affairs	9,833,536,000	484,865,189	10,318,401,189	7.05	9,295,813,164	40,704,747	589,258,819	9,925,776,730	7.11	-392,624,459
	04	Police Service	10,643,543,000	72,723,000	10,716,266,000	7.32	10,122,951,530	3,311,907	139,483,590	10,265,747,027	7.36	-450,518,973
	05	Finance	1,024,649,000	1,825,000	1,026,474,000	0.70	976,042,000	-	4,465,769	980,507,769	0.70	-45,966,231
02		Education,Science and Culture	54,929,348,000	1,282,973,944	56,212,321,944	38.38	54,869,097,993	10,760,575	1,179,515,592	56,059,374,160	40.18	-152,947,784
	01	Education	51,792,075,000	940,418,000	52,732,493,000	36.01	52,481,037,170	-	196,108,662	52,677,145,832	37.75	-55,347,168
	02	Culture	3,137,273,000	342,555,944	3,479,828,944	2.38	2,388,060,823	10,760,575	983,406,930	3,382,228,328	2.42	-97,600,616
03		Expenditures for Economic Development	22,634,963,000	2,943,204,817	25,578,167,817	17.47	16,616,104,328	636,410,899	7,477,524,067	24,730,039,294	17.72	-848,128,523
	01	Agriculture	3,251,142,000	619,523,000	3,870,665,000	2.64	2,611,271,114	22,959,353	995,008,475	3,629,238,942	2.60	-241,426,058
	02	Industry	3,158,058,000	210,921,185	3,368,979,185	2.30	2,079,512,716	10,749,881	1,092,417,670	3,182,680,267	2.28	-186,298,918
	03	Communication	14,143,842,000	1,521,441,632	15,665,283,632	10.70	9,907,207,917	565,970,969	4,896,209,996	15,369,388,882	11.02	-295,894,750
	04	Other Economic Service	2,081,921,000	591,319,000	2,673,240,000	1.83	2,018,112,581	36,730,696	493,887,926	2,548,731,203	1.83	-124,508,797
04		Social Welfare	24,023,621,000	689,161,694	24,712,782,694	16.87	22,051,377,544	124,110,217	628,578,750	22,804,066,511	16.34	-1,908,716,183
	01	Social Insurance	863,280,000	51,519,000	914,799,000	0.62	859,100,737	-	-	859,100,737	0.62	-55,698,263
	02	Social Relief	2,109,603,000	34,020,000	2,143,623,000	1.46	1,795,077,307	-	-	1,795,077,307	1.29	-348,545,693
	03	Welfare Service	15,972,772,000	201,838,253	16,174,610,253	11.04	14,308,120,284	42,423,241	523,485,194	14,874,028,719	10.66	-1,300,581,534
	04	Employment Service	21,964,000	-	21,964,000	0.01	20,777,305	-	820,000	21,597,305	0.02	-366,695
	05	Public Health	5,056,002,000	401,784,441	5,457,786,441	3.73	5,068,301,911	81,686,976	104,273,556	5,254,262,443	3.77	-203,523,998
05		Community Development and Environmental Protection	9,530,359,000	234,288,000	9,764,647,000	6.67	8,308,697,301	163,637,062	716,804,374	9,189,138,737	6.59	-575,508,263
	01	Environmental Protection	8,246,328,000	118,442,000	8,364,770,000	5.71	7,354,960,199	66,686,003	406,992,803	7,828,639,005	5.61	-536,130,995
	02	Community Development	1,284,031,000	115,846,000	1,399,877,000	0.96	953,737,102	96,951,059	309,811,571	1,360,499,732	0.98	-39,377,268
06		Retirement and Condolence	3,115,965,000	-	3,115,965,000	2.13	2,390,092,009	-	-	2,390,092,009	1.71	-725,872,991
	01	Retirement and Condolence	3,115,965,000	-	3,115,965,000	2.13	2,390,092,009	-	-	2,390,092,009	1.71	-725,872,991
07		Obligations	800,000,000	-	800,000,000	0.55	631,454,189	-	-	631,454,189	0.45	-168,545,811
	01	Interest Payment	800,000,000	-	800,000,000	0.55	631,454,189	-	-	631,454,189	0.45	-168,545,811
08		Subsidy and Other Expenditure	2,669,550,000	-694,369,644	1,975,180,356	1.35	381,265,930	12,849,676	157,525,343	551,640,949	0.40	-1,423,539,407
	01	Other Expenditures	2,169,550,000	-212,115,796	1,957,434,204	1.34	381,265,930	12,849,676	157,525,343	551,640,949	0.40	-1,405,793,255
	02	Secondary Reserve Fund	500,000,000	-482,253,848	17,746,152	0.01	-	-	-	-	-	-17,746,152

# The Final Accounts of Taichung Municipal Government

## Summary Table for Annual Expenditures by Agencies

Current and Capital Account

FY2020

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	141,410,322,000	5,039,621,000	146,449,943,000	100.00	127,586,466,498	992,025,083	10,946,942,309	139,525,433,890	100.00	-6,924,509,110
01	City Council	812,981,000	-	812,981,000	0.56	697,579,060	-	25,901,400	723,480,460	0.52	-89,500,540
02	City Government	7,265,040,000	438,733,944	7,703,773,944	5.26	6,786,220,183	41,155,261	397,711,398	7,225,086,842	5.18	-478,687,102
03	Department of Civil Affairs	1,439,274,000	19,082,000	1,458,356,000	1.00	1,335,711,339	-	53,648,436	1,389,359,775	1.00	-68,996,225
04	Department of Finance	968,935,000	1,825,000	970,760,000	0.66	784,653,861	-	1,487,000	786,140,861	0.56	-184,619,139
05	Department of Education	51,802,351,000	940,418,000	52,742,769,000	36.01	52,484,940,104	-	198,835,154	52,683,775,258	37.76	-58,993,742
06	Department of Economic Development	1,084,478,000	467,657,000	1,552,135,000	1.06	1,194,235,151	16,111,500	268,488,926	1,478,835,577	1.06	-73,299,423
07	Department of Construction	8,566,972,000	1,026,704,185	9,593,676,185	6.55	6,373,733,341	262,673,593	2,658,227,122	9,294,634,056	6.66	-299,042,129
08	Department of Transportation	8,561,750,000	637,964,632	9,199,714,632	6.28	5,678,348,014	408,212,251	3,032,642,023	9,119,202,288	6.54	-80,512,344
09	Department of Urban development	1,459,017,000	183,540,000	1,642,557,000	1.12	888,376,380	2,786,065	607,570,092	1,498,732,537	1.07	-143,824,463
10	Department of Agriculture	2,220,760,000	112,037,000	2,332,797,000	1.59	1,964,517,579	6,267,392	40,523,877	2,011,308,848	1.44	-321,488,152
11	Department of Tourism and Travel	997,443,000	123,662,000	1,121,105,000	0.77	823,877,430	20,619,196	225,399,000	1,069,895,626	0.77	-51,209,374
12	Department of Social Affairs	15,616,012,000	277,592,498	15,893,604,498	10.85	14,059,018,755	40,752,698	477,747,508	14,577,518,961	10.45	-1,316,085,537
13	Department of Labor Affairs	465,733,000	146,000	465,879,000	0.32	420,683,544	-	1,918,000	422,601,544	0.30	-43,277,456
14	Police Department	10,643,543,000	72,723,000	10,716,266,000	7.32	10,122,951,530	3,311,907	139,483,590	10,265,747,027	7.36	-450,518,973
15	Fire Department	2,598,545,000	51,218,000	2,649,763,000	1.81	2,456,547,243	-	154,255,240	2,610,802,483	1.87	-38,960,517
16	Department of Health	5,056,002,000	401,784,441	5,457,786,441	3.73	5,068,301,911	81,686,976	104,273,556	5,254,262,443	3.77	-203,523,998
17	Department of Environmental Protection	5,675,373,000	326,190,000	6,001,563,000	4.10	5,357,114,258	26,430,128	133,657,266	5,517,201,652	3.95	-484,361,348
18	Department of Cultural Affairs	1,864,055,000	239,346,189	2,103,401,189	1.44	1,483,832,078	3,982,632	559,310,606	2,047,125,316	1.47	-56,275,873
19	Department of Land Administration	1,335,134,000	10,058,000	1,345,192,000	0.92	1,240,049,751	3,635,468	56,647,796	1,300,333,015	0.93	-44,858,985
20	Department of Legal Affairs	160,750,000	3,571,000	164,321,000	0.11	140,139,063	-	800,000	140,939,063	0.10	-23,381,937
21	Department of Information	269,886,000	18,088,000	287,974,000	0.20	251,489,693	450,000	17,895,849	269,835,542	0.19	-18,138,458
22	Department of Local Tax	855,714,000	-	855,714,000	0.58	822,842,328	-	2,978,769	825,821,097	0.59	-29,892,903
23	Department of Water Resources	4,968,636,000	296,528,000	5,265,164,000	3.60	3,767,186,462	54,772,397	1,226,540,375	5,048,499,234	3.62	-216,664,766
24	Department of Sports	976,423,000	85,121,755	1,061,544,755	0.72	633,270,247	6,327,943	403,473,983	1,043,072,173	0.75	-18,472,582
25	Accounts Organized	5,245,515,000	-212,115,796	5,033,399,204	3.44	2,750,847,193	12,849,676	157,525,343	2,921,222,212	2.09	-2,112,176,992
26	Secondary Reserve Fund	500,000,000	-482,253,848	17,746,152	0.01	-	-	-	-	-	-17,746,152

## Finance-scheduling financial statement

FY2020

Unit : NT\$

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