

The Final Accounts of Taipei Municipal Government
Brief Presentation on Analysis of Annual Revenues and Expenditures

FY2016

Unit: NT\$

| Item | Budget for Current Fiscal Year | Final accounts for Current Fiscal Year | Comparison Between Budget and Final | |
|--|--------------------------------------|--|--|--------------|
| | | | accounts | % |
| 1.Total Annual Revenues | 163,472,812,919 | 179,911,791,866 | 16,438,978,947 | 10.06 |
| (1)Revenues from Tax | 117,195,655,752 | 130,659,045,077 | 13,463,389,325 | 11.49 |
| (2)Revenues from Fines and Indemnities | 2,159,198,110 | 3,380,913,205 | 1,221,715,095 | 56.58 |
| (3)Fees | 8,014,038,493 | 8,037,995,270 | 23,956,777 | 0.30 |
| (4)Revenues of Public Properties | 8,425,059,579 | 8,955,228,620 | 530,169,041 | 6.29 |
| (5)Surplus of Public Enterprises | 7,023,906,302 | 7,871,908,847 | 848,002,545 | 12.07 |
| (6)Subsidies | 19,820,973,562 | 19,612,115,991 | -208,857,571 | -1.05 |
| (7)Revenues from Donations and Gifts | 461,124 | 470,746 | 9,622 | 2.09 |
| (8)Revenues from others | 833,519,997 | 1,394,114,110 | 560,594,113 | 67.26 |
| 2.Total Annual Expenditures | 163,008,473,631 | 155,810,624,756 | -7,197,848,875 | -4.42 |
| (1)General Administration | 13,434,850,455 | 12,781,684,156 | -653,166,299 | -4.86 |
| (2)Education, Science and Culture | 63,636,705,410 | 62,984,757,028 | -651,948,382 | -1.02 |
| (3)Expenditures for Economic Development | 20,296,946,948 | 18,790,795,906 | -1,506,151,042 | -7.42 |
| (4)Social Welfare | 28,412,655,176 | 26,926,259,270 | -1,486,395,906 | -5.23 |
| (5)Community Development and Environmental Protection | 14,611,611,030 | 13,628,750,206 | -982,860,824 | -6.73 |
| (6)Retirement and Condolence | 5,187,898,417 | 5,117,081,218 | -70,817,199 | -1.37 |
| (7)Police Service | 13,457,397,079 | 12,419,538,894 | -1,037,858,185 | -7.71 |
| (8)Obligations | 2,422,903,273 | 2,419,648,273 | -3,255,000 | -0.13 |
| (9)Other Expenditures | 1,547,505,843 | 742,109,805 | -805,396,038 | -52.04 |
| 3.Balance | 464,339,288 | 24,101,167,110 | 23,636,827,822 | -- |

The Final Accounts of Taipei Municipal Government

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

FY2016

Unit: NT\$

| Item | Final Accounts for Current Fiscal Year | | Final Accounts for Last Fiscal Year | |
|--|---|---------------|--|---------------|
| | | % | | % |
| 1.Current Account | | | | |
| (1)Annual Revenues | 175,003,724,205 | 100.00 | 183,747,907,544 | 100.00 |
| Revenues from Direct Taxes | 77,102,043,256 | 44.06 | 72,806,500,294 | 39.62 |
| Revenues from Indirect Taxes | 53,557,001,821 | 30.60 | 51,266,925,792 | 27.90 |
| Other Revenues | 44,344,679,128 | 25.34 | 59,674,481,458 | 32.48 |
| (2)Annual Expenditures | 132,102,986,840 | 100.00 | 130,126,310,651 | 100.00 |
| General Current Expenditures | 129,628,473,874 | 98.13 | 127,963,970,837 | 98.34 |
| Interest Payment and Debt Servicing Management Fees | 2,419,648,273 | 1.83 | 2,078,972,608 | 1.60 |
| Reserve Funds | 54,864,693 | 0.04 | 83,367,206 | 0.06 |
| (3)Surplus of Current Account | 42,900,737,365 | -- | 53,621,596,893 | -- |
| 2.Capital Account | | | | |
| (1)Annual Revenues | 4,908,067,661 | 100.00 | 600,176,303 | 100.00 |
| Reduction in Assets | 408,067,661 | 8.31 | 600,176,303 | 100.00 |
| Recovery of Investment | 4,500,000,000 | 91.69 | - | - |
| (2)Annual Expenditures | 23,707,637,916 | 100.00 | 24,061,328,517 | 100.00 |
| Addition or Expansion, Improvement of Assets | 21,470,137,218 | 90.56 | 22,537,463,240 | 93.67 |
| Increasing Investment | 2,148,351,688 | 9.06 | 1,097,674,329 | 4.56 |
| Reserve Funds | 89,149,010 | 0.38 | 426,190,948 | 1.77 |
| (3)Short of Capital Account | 18,799,570,255 | -- | 23,461,152,214 | -- |
| 3.Balance | 24,101,167,110 | -- | 30,160,444,679 | -- |

The Final Accounts of Taipei Municipal Government
Brief Presentation on Analysis of Revenues and Expenditures

FY2016

Unit: NT\$

| Item | Budget for Current Fiscal Year | Final Accounts for Current Fiscal Year | Comparison Between Budget and Final Accounts |
|--|-----------------------------------|--|--|
| 1.Total Revenues | 169,608,473,631 | 179,911,791,866 | 10,303,318,235 |
| (1)Annual Revenues | 163,472,812,919 | 179,911,791,866 | 16,438,978,947 |
| (2)Bond Issuance and Borrowing | - | - | - |
| (3)Appropriation from Previous Year's Surplus | 6,135,660,712 | - | - 6,135,660,712 |
| 2.Total Expenditures | 169,608,473,631 | 170,277,595,910 | 669,122,279 |
| (1)Annual Expenditures | 163,008,473,631 | 155,810,624,756 | - 7,197,848,875 |
| (2)Debt Repayment | 6,600,000,000 | 14,466,971,154 | 7,866,971,154 |
| 3.Balance | - | 9,634,195,956 | 9,634,195,956 |

The Final Accounts of Taipei Municipal Government

Summary Table for Planned Revenues by Sources

| Current and Capital Account | | FY2016 | | Unit: NT\$ |
|-----------------------------|--|--------------------------------|--|--|
| Category | Account | Budget for Current Fiscal Year | Final accounts for Current Fiscal Year | Comparison Between Budget and Final accounts |
| | Total | 163,472,812,919 | 179,911,791,866 | 16,438,978,947 |
| 1 | Revenues from Tax | 117,195,655,752 | 130,659,045,077 | 13,463,389,325 |
| | 1 Inheritance and Gift Tax | 6,060,000,000 | 13,640,050,357 | 7,580,050,357 |
| | 2 Stamp Tax | 4,300,000,000 | 4,494,834,400 | 194,834,400 |
| | 3 Vehicle Licence Tax | 6,900,000,000 | 7,484,074,599 | 584,074,599 |
| | 4 Land Tax | 44,932,000,000 | 46,550,664,740 | 1,618,664,740 |
| | 5 House Tax | 13,400,000,000 | 15,328,339,244 | 1,928,339,244 |
| | 6 Deeds Tax | 1,800,000,000 | 1,582,985,477 | - 217,014,523 |
| | 7 Amusement Tax | 215,000,000 | 237,963,515 | 22,963,515 |
| | 8 Surtax for Education | - | 3,438 | 3,438 |
| | 9 Allotment of Centrally-Funded Tax | 38,635,546,752 | 40,389,302,381 | 1,753,755,629 |
| | 10 Tobacco and Alcohol Tax | 953,109,000 | 950,826,926 | - 2,282,074 |
| 2 | Revenues from Fines and Indemnities | 2,159,198,110 | 3,380,913,205 | 1,221,715,095 |
| | 1 Revenues from Fines and Delay payment Penalty | 2,053,629,401 | 3,171,143,629 | 1,117,514,228 |
| | 2 Confiscation of Assets | 5,130,517 | 4,438,950 | - 691,567 |
| | 3 Revenues from Compensation and Indemnities | 100,438,192 | 205,330,626 | 104,892,434 |
| 3 | Fees | 8,014,038,493 | 8,037,995,270 | 23,956,777 |
| | 1 Revenues of Administration | 1,629,036,425 | 1,468,910,582 | - 160,125,843 |
| | 2 Revenues of Usage Fee | 6,385,002,068 | 6,569,084,688 | 184,082,620 |
| 4 | Revenues of Public Properties | 8,425,059,579 | 8,955,228,620 | 530,169,041 |
| | 1 Interest Earnings | 2,694,517,536 | 3,162,335,933 | 467,818,397 |
| | 2 Sales Properties | 1,230,542,043 | 1,292,892,687 | 62,350,644 |
| | 3 Capital recovery | 4,500,000,000 | 4,500,000,000 | - |
| 5 | Surplus of Public Enterprises | 7,023,906,302 | 7,871,908,847 | 848,002,545 |
| | 1 Profits of the Enterprise Fund to be paid to the National Treasury | 408,046,907 | 514,378,359 | 106,331,452 |
| | 2 The Amount of other Special Fund to be paid to the National Treasury | 4,567,020,152 | 4,631,695,217 | 64,675,065 |
| | 3 Investment Revenues | 2,048,839,243 | 2,725,835,271 | 676,996,028 |
| 6 | Subsidies | 19,820,973,562 | 19,612,115,991 | - 208,857,571 |
| | 1 Subsidies | 19,820,973,562 | 19,612,115,991 | - 208,857,571 |
| 7 | Revenues from Donations and Gifts | 461,124 | 470,746 | 9,622 |
| | 1 Revenues from Donations | 461,124 | 470,746 | 9,622 |
| 8 | Revenues from others | 833,519,997 | 1,394,114,110 | 560,594,113 |
| | 1 Revenues of Tuition and Miscellaneous Fees | 350,000 | 220,611 | - 129,389 |
| | 2 Miscellaneous Revenues | 833,169,997 | 1,393,893,499 | 560,723,502 |

The Final Accounts of Taipei Municipal Government

Summary Table for Annual Expenditures by Functions

| Current and Capital Account | | FY2016 | | Unit: NT\$ |
|-----------------------------|---|-----------------------------------|---|--|
| Cate- gory | Account | Budget for Current Fiscal Year | Final accounts for Current Fiscal Year | Comparison Between Budget and Final accounts |
| | Total | 163,008,473,631 | 155,810,624,756 | - 7,197,848,875 |
| | (1.General Administration) | 13,434,850,455 | 12,781,684,156 | - 653,166,299 |
| 1 | Political Function | 834,495,799 | 712,998,811 | - 121,496,988 |
| 2 | Administration | 1,967,457,088 | 1,842,824,418 | - 124,632,670 |
| 3 | Civil Affairs | 9,047,825,521 | 8,679,083,710 | - 368,741,811 |
| 4 | Finance | 1,585,072,047 | 1,546,777,217 | - 38,294,830 |
| | (2.Education, Science and Culture) | 63,636,705,410 | 62,984,757,028 | - 651,948,382 |
| 5 | Education | 52,854,866,873 | 52,828,624,026 | - 26,242,847 |
| 6 | Culture | 10,781,838,537 | 10,156,133,002 | - 625,705,535 |
| | (3.Expenditures for Economic Development) | 20,296,946,948 | 18,790,795,906 | - 1,506,151,042 |
| 7 | Agriculture | 5,059,734,229 | 4,773,403,213 | - 286,331,016 |
| 8 | Industry | 1,618,186,252 | 1,482,203,344 | - 135,982,908 |
| 9 | Communication | 12,450,603,170 | 11,450,151,982 | - 1,000,451,188 |
| 10 | Other Economic Service | 1,168,423,297 | 1,085,037,367 | - 83,385,930 |
| | (4.Social Welfare) | 28,412,655,176 | 26,926,259,270 | - 1,486,395,906 |
| 11 | Social Insurance | 5,134,442,385 | 5,097,938,530 | - 36,503,855 |
| 12 | Social Relief | 9,960,032,205 | 9,081,745,021 | - 878,287,184 |
| 13 | Welfare Service | 8,187,852,221 | 7,766,043,728 | - 421,808,493 |
| 14 | Employment Service | 442,593,129 | 411,449,795 | - 31,143,334 |
| 15 | Public Health | 4,687,735,236 | 4,569,082,196 | - 118,653,040 |
| | (5.Community Development and Environmental Protection) | 14,611,611,030 | 13,628,750,206 | - 982,860,824 |
| 16 | Community Development | 5,004,474,192 | 4,489,024,378 | - 515,449,814 |
| 17 | Environmental Protection | 9,607,136,838 | 9,139,725,828 | - 467,411,010 |
| | (6.Retirement and Condolence) | 5,187,898,417 | 5,117,081,218 | - 70,817,199 |
| 18 | Retirement and Condolence | 5,187,898,417 | 5,117,081,218 | - 70,817,199 |
| | (7.Police Service) | 13,457,397,079 | 12,419,538,894 | - 1,037,858,185 |
| 19 | Police Service | 13,457,397,079 | 12,419,538,894 | - 1,037,858,185 |
| | (8.Obligations) | 2,422,903,273 | 2,419,648,273 | - 3,255,000 |
| 20 | Interest Payment | 2,419,648,273 | 2,419,648,273 | - |
| 21 | Debt Servicing Management Fees | 3,255,000 | - | - 3,255,000 |
| | (9.General Subsidies and Other Expenditures) | 1,547,505,843 | 742,109,805 | - 805,396,038 |
| 22 | Other Expenditures | 1,001,366,359 | 742,109,805 | - 259,256,554 |
| 23 | Secondary Reserve Fund | 546,139,484 | - | - 546,139,484 |

The Final Accounts of Taipei Municipal Government

Summary Table for Annual Expenditures by Agencies

| Current and Capital Account | | FY2016 | | Unit: NTS |
|-----------------------------|---|--------------------------------|--|--|
| Category | Account | Budget for Current Fiscal Year | Final accounts for Current Fiscal Year | Comparison Between Budget and Final accounts |
| | Total | 163,008,473,631 | 155,810,624,756 | - 7,197,848,875 |
| 1 | City Council | 834,495,799 | 712,998,811 | - 121,496,988 |
| 2 | City Government | 4,521,576,405 | 4,329,362,523 | - 192,213,882 |
| 3 | Department of Civil Affairs | 2,817,711,725 | 2,704,742,476 | - 112,969,249 |
| 4 | Department of Finance | 4,007,975,320 | 3,966,425,490 | - 41,549,830 |
| 5 | Department of Education | 54,443,810,799 | 54,359,157,906 | - 84,652,893 |
| 6 | Department of Economic Development | 1,956,462,157 | 1,837,947,589 | - 118,514,568 |
| 7 | Public Works Department | 15,708,309,222 | 14,279,740,449 | - 1,428,568,773 |
| 8 | Department of Transportation | 6,670,887,089 | 6,478,066,436 | - 192,820,653 |
| 9 | Department of Social Welfare | 16,545,527,146 | 15,872,107,702 | - 673,419,444 |
| 10 | Department of Labor | 5,348,357,075 | 5,258,693,523 | - 89,663,552 |
| 11 | City Police Department | 13,457,397,079 | 12,419,538,894 | - 1,037,858,185 |
| 12 | Department of Health | 5,051,086,303 | 4,911,548,052 | - 139,538,251 |
| 13 | Department of Environmental Protection | 6,803,591,634 | 6,625,152,789 | - 178,438,845 |
| 14 | Department of Urban Development | 3,531,755,533 | 2,986,410,904 | - 545,344,629 |
| 15 | Department of Culture Affairs | 3,056,584,973 | 2,742,448,239 | - 314,136,734 |
| 16 | Fire Department | 2,869,443,108 | 2,737,618,916 | - 131,824,192 |
| 17 | Taipei Feitsui Reservoir Administration | 314,881,641 | 294,586,857 | - 20,294,784 |
| 18 | Department of Information and Tourism | 587,164,074 | 540,051,685 | - 47,112,389 |
| 19 | Department of Land | 1,238,976,574 | 1,195,447,852 | - 43,528,722 |
| 20 | Department of Compulsory Military Service | 261,938,415 | 228,351,209 | - 33,587,206 |
| 21 | Taipei Water Department | 225,577,378 | 225,577,378 | - |
| 22 | Department of Sports | 4,571,181,491 | 4,408,868,291 | - 162,313,200 |
| 23 | Department of Information Technology | 588,093,904 | 538,154,999 | - 49,938,905 |
| 24 | Department of Legal Affairs | 157,925,685 | 152,064,218 | - 5,861,467 |
| 25 | Department of Rapid Transit System | 2,358,842 | 2,356,842 | - 2,000 |
| 26 | Other Expenditures | 6,889,264,776 | 6,003,204,726 | - 886,060,050 |
| 27 | Secondary Reserve Fund | 546,139,484 | - | - 546,139,484 |