

The General Budget of Taipei Municipal Government
Brief Presentation on Analysis of Annual Revenues and Expenditures

Current and Capital Account

FY2019

Unit: NT\$1,000;%

Item	Budget for Current Fiscal Year		Budget for Last Fiscal Year ^①		Change Between Current and Last Fiscal Year	
	Amount	%	Amount	%	Amount	%
1.Total Annual Revenues	159,895,111	100	164,378,846	100	-4,483,735	-2.73
(1)Revenues from Tax	121,794,179	76.17	122,401,274	74.46	-607,095	-0.50
(2)Revenues from Fines and Indemnities	3,247,898	2.03	2,557,090	1.56	690,808	27.02
(3)Fees	7,991,880	5.00	7,783,600	4.74	208,280	2.68
(4)Revenues of Public Properties	4,303,369	2.69	4,446,154	2.70	-142,785	-3.21
(5)Surplus of Public Enterprises	10,568,786	6.61	7,093,562	4.32	3,475,224	48.99
(6)Subsidies	9,987,557	6.25	14,914,657	9.07	-4,927,100	-33.04
(7)Revenues from Donations		0.00	3,838	0.00	-3,838	-100.00
(8)Revenues from others	2,001,442	1.25	5,178,671	3.15	-3,177,229	-61.35
2.Total Annual Expenditures	164,917,321	100	172,551,522	100	-7,634,201	-4.42
(1)General Administration	28,585,805	17.33	27,450,367	15.91	1,135,438	4.14
(2)Education, Science and Culture	60,646,961	36.77	59,701,218	34.60	945,743	1.58
(3)Expenditures for Economic Development	25,645,382	15.55	30,388,092	17.61	-4,742,710	-15.61
(4)Social Welfare	26,041,060	15.79	31,076,238	18.01	-5,035,178	-16.20
(5)Community Development and Environmental Protection	15,025,613	9.11	15,063,506	8.73	-37,893	-0.25
(6)Retirement and Condolence	5,417,938	3.29	5,402,397	3.13	15,541	0.29
(7)Obligations	993,562	0.60	889,703	0.52	103,859	11.67
(8)General Subsidies and Other Expenditures	2,561,000	1.55	2,580,000	1.50	-19,000	-0.74
3.Balance	-5,022,210	-	-8,172,676	-	3,150,466	-38.55

note: ①Not including supplementary budget.

The General Budget of Taipei Municipal Government

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

FY2019

Unit: NT\$1,000;%

Item	Budget for Current Fiscal Year		Budget for Last Fiscal Year ^①		Change Between Current and Last Fiscal Year	
	Amount	%	Amount	%	Amount	%
1.Current Account						
(1)Annual Revenues	158,832,367	100	163,605,227	100	-4,772,860	-2.92
Revenues from Direct Taxes	66,243,000	41.71	69,183,000	42.29	-2,940,000	-4.25
Revenues from Indirect Taxes	55,551,179	34.97	53,218,274	32.53	2,332,905	4.38
Other Revenues	37,038,188	23.32	41,203,953	25.18	-4,165,765	-10.11
(2)Annual Expenditures	135,209,916	100	141,875,185	100	-6,665,269	-4.70
General Current Expenditures	133,123,722	98.46	139,901,500	98.61	-6,777,778	-4.84
Interest Payment and Debt Servicing Management Fees	993,562	0.73	889,703	0.63	103,859	11.67
Reserve Funds	1,092,632	0.81	1,083,982	0.76	8,650	0.80
(3)Surplus of Current Account	23,622,451	-	21,730,042	-	1,892,409	8.71
2.Capital Account						
(1)Annual Revenues	1,062,744	100	773,619	100	289,125	37.37
Reduction in Assets	1,062,744	100	237,100	30.65	825,644	348.23
Recovery of Investment	-	-	536,519	69.35	-536,519	-100.00
(2)Annual Expenditures	29,707,405	100	30,676,337	100	-968,932	-3.16
Addition or Expansion, Improvement of Assets	25,202,202	84.83	25,698,966	83.77	-496,764	-1.93
Increasing Investment	3,755,203	12.64	4,227,371	13.78	-472,168	-11.17
Reserve Funds	750,000	2.52	750,000	2.44	-	0.00
(3)Short of Capital Account	28,644,661	-	29,902,718	-	-1,258,057	-4.21
3.Balance	-5,022,210	-	-8,172,676	-	3,150,466	-38.55

note: ①Not including supplementary budget.

The General Budget of Taipei Municipal Government
Brief Presentation on Analysis of Revenues and Expenditures

FY2019

Unit: NT\$1,000

Item	Budget for Current Fiscal Year	Budget for Last Fiscal Year ^①	Change Between Current and Last Fiscal Year
1.Total Revenues	172,497,618	182,551,522	-10,053,904
(1)Annual Revenues	159,895,111	164,378,846	-4,483,735
(2)Bond Issuance and Borrowing	-	-	-
(3)Appropriation from Previous Year's Surplus	12,602,507	18,172,676	-5,570,169
2.Total Expenditures	172,497,618	182,551,522	-10,053,904
(1)Annual Expenditures	164,917,321	172,551,522	-7,634,201
(2)Debt Repayment	7,580,297	10,000,000	- 2,419,703
3.Balance	-	-	-

note: ①Not including supplementary budget.

The General Budget of Taipei Municipal Government

Budget by Fund

FY2019

Unit: NTS1,000

Funds	This year's budget		Last year's budget		Increase/decrease (-)	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
1.General Funds	164,089,933	170,187,522	170,376,897	177,674,747	-6,286,964	-7,487,225
(1)General Budget	159,895,111	164,917,321	164,378,819	172,551,522	-4,483,708	-7,634,201
(2)Special Budget	4,194,822	5,270,201	5,998,078	5,123,225	-1,803,256	146,976
2.Special Funds	212,771,574	205,131,877	225,792,017	213,007,148	-13,020,443	-7,875,271
(1)Enterprise Revolving Funds	31,767,156	29,164,731	31,259,729	27,815,947	507,427	1,348,784
Municipal Secured Small Loans Service	177,654	156,893	173,919	155,226	3,735	1,667
Taipei Rapid Transit Corporation	21,311,870	20,779,870	19,923,733	19,423,733	1,388,137	1,356,137
Taipei Water Department	7,195,932	6,675,378	7,198,516	6,268,516	-2,584	406,862
Taipei MRT Land Development Fund	3,081,700	1,552,590	3,963,561	1,968,472	-881,861	-415,882
(2)Non-Profit Revolving Funds	28,818,574	23,571,811	36,647,346	27,378,589	-7,828,772	-3,806,778
— Operations Funds						
Loan Fund for Civil Servant Housing	1,901	2,887	3,517	3,678	-1,616	-791
City-owned Asset Development Fund	1,981,430	525,709	1,778,379	350,144	203,051	175,565
School Affair Development Fund for University of Tainpei	1,349,091	1,560,250	1,360,403	1,572,020	-11,312	-11,770
Market Development Fund	756,914	923,438	750,237	851,372	6,677	72,066
Taipei Common Duct Fund	14,872	6,596	14,977	6,391	-105	205
Taipei Public Toll Park Fund	4,824,538	3,161,174	4,945,244	3,168,563	-120,706	-7,389
Taipei City Social Welfare Development Fund	42,459	63,262	47,555	37,336	-5,096	25,926
Taipei City Hospital Medical Fund	15,913,172	15,189,273	15,566,965	14,829,222	346,207	360,051
Taipei Municipal Public Housing Fund	2,856,292	1,707,560	3,880,362	1,946,632	-1,024,070	-239,072
Taipei City Redevelopment Fund	706,339	211,095	2,269,402	248,839	-1,563,063	-37,744
Cultural Facilities Fund of Taipei	188,288	159,728	202,685	162,665	-14,397	-2,937
Fund for Taipei Equalization of Land Rights	183,278	60,839	5,827,620	4,201,727	-5,644,342	-4,140,888
(3)Non-Profit Revolving Funds	87,524,115	87,521,729	93,995,162	93,995,195	-6,471,047	-6,473,466
— Debt Service Fund						
Taipei Debt Service Fund	87,524,115	87,521,729	93,995,162	93,995,195	-6,471,047	-6,473,466
(4)Non-Profit Revolving Funds	64,661,729	64,873,606	63,889,780	63,817,417	771,949	1,056,189
— Special Revenue Funds						
Education Development Funds for Taipei City	56,675,599	60,222,604	56,518,968	59,133,129	156,631	1,089,475
Agricultural Development Fund	1,004	1,600	1,004	1,579	0	21
Hot Spring Resources Management Fund	22,385	20,810	23,247	24,338	-862	-3,528
Industrial Development Fund	42,310	269,509	76,700	269,412	-34,390	97
Taipei Road Fund	54,990	58,207	52,900	55,265	2,090	2,942

The General Budget of Taipei Municipal Government

Budget by Fund

FY2019

Unit: NTS1,000

Funds	This year's budget		Last year's budget		Increase/decrease (-)	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Taipei City Public Welfare Lottery Surplus Distribution Labor Rights Fund	1,291,020	1,512,367	1,206,058	1,760,203	84,962	-247,836
Disabled Employment Fund	51,090	9,859	47,114	9,644	3,976	215
Environmental Protection Funds	318,214	355,997	314,920	352,895	3,294	3,102
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	1,002,783	1,294,306	877,780	1,209,471	125,003	84,835
Taipei Building Capacity Transfer Cash in Lieu Fund	360	17,356	360	14,609	-	2,747
Taipei Public Art Fund	500,000	502	500,000	412	-	90
Gain of Sale Cost Equivalent Lands of Urban	15,040	25,154	15,040	27,075	0	-1,921
Taipei MRT Fixed Asset Replacement Fund	102,729	214,553	67,818	83,724	34,911	130,829
Taipei MRT Construction Fund	4,484,167	770,744	4,187,871	875,661	296,296	-104,917
	100,038	100,038			100,038	100,038

The General Budget of Taipei Municipal Government

Summary Table for Planned Revenues by Sources

FY2019

Unit: NT\$1,000;%

Category	Account	Current Account	Capital Account	Amount	%
	Total	158,832,367	1,062,744	159,895,111	100.00
1	Revenues from Tax	121,794,179		121,794,179	76.17
1	Land Tax	43,810,000		43,810,000	27.40
2	House Tax	14,910,000		14,910,000	9.32
3	Vehicle Licence Tax	7,566,000		7,566,000	4.73
4	Deeds Tax	1,540,000		1,540,000	0.96
5	Stamp Tax	4,534,000		4,534,000	2.84
6	Amusement Tax	257,000		257,000	0.16
7	Inheritance and Gift Tax	5,983,000		5,983,000	3.74
8	Tobacco and Alcohol Tax	862,661		862,661	0.54
9	Allotment of Centrally-Funded	42,331,518		42,331,518	26.47
2	Revenues from Fines and Indemnities	3,247,898		3,247,898	2.03
1	Revenues from Fines and Delay payment Penalty	3,109,117		3,109,117	1.94
2	Confiscation of Assets	2,935		2,935	0.00
3	Revenues from Compensation and Indemnities	135,846		135,846	0.08
3	Fees	7,991,880		7,991,880	5.00
1	Revenues of Administration	1,458,711		1,458,711	0.91
2	Revenues of Usage Fee	6,533,169		6,533,169	4.09
4	Revenues of Public Properties	3,240,625	1,062,744	4,303,369	2.69
1	Interest Earnings	3,209,642		3,209,642	2.01
2	Sales Properties	0	1,062,744	1,062,744	0.66
3	Sales Waste material	30,983		30,983	0.02
5	Surplus of Public Enterprises	10,568,786		10,568,786	6.61
1	Profits of the Enterprise Fund to be paid to the National	331,855		331,855	0.21
2	The Amount of other Special Fund to be paid to the National Treasury	6,833,333		6,833,333	4.27
3	Investment Revenues	3,403,598		3,403,598	2.13
6	Subsidies	9,987,557		9,987,557	6.25
1	Subsidies	9,987,557		9,987,557	6.25
7	Revenues from others	2,001,442		2,001,442	1.25
1	Revenues of Tuition and Miscellaneous Fees	200		200	-
2	Miscellaneous Revenues	2,001,242		2,001,242	1.25

The General Budget of Taipei Municipal Government

Summary Table on Analysis for Planned Revenues by Sources

FY2019

Unit: NT\$1,000

Category	Account	Budget for Current Fiscal Year	Budget for Last Fiscal Year ^①	Change Between Current and Last Fiscal Year
	Total	159,895,111	164,378,846	-4,483,735
1	Revenues from Tax	121,794,179	122,401,274	-607,095
1	Land Tax	43,810,000	47,000,000	-3,190,000
2	House Tax	14,910,000	14,500,000	410,000
3	Vehicle Licence Tax	7,566,000	7,400,000	166,000
4	Deeds Tax	1,540,000	1,700,000	-160,000
5	Stamp Tax	4,534,000	4,400,000	134,000
6	Amusement Tax	257,000	220,000	37,000
7	Inheritance and Gift Tax	5,983,000	5,983,000	0
8	Tobacco and Alcohol Tax	862,661	946,771	-84,110
9	Allotment of Centrally-Funded	42,331,518	40,251,503	2,080,015
2	Revenues from Fines and Indemnities	3,247,898	2,557,090	690,808
1	Revenues from Fines and Delay payment Penalty	3,109,117	2,441,804	667,313
2	Confiscation of Assets	2,935	14,737	-11,802
3	Revenues from Compensation and Indemnities	135,846	100,549	35,297
3	Fees	7,991,880	7,783,600	208,280
1	Revenues of Administration	1,458,711	1,265,533	193,178
2	Revenues of Usage Fee	6,533,169	6,518,067	15,102
4	Revenues of Public Properties	4,303,369	4,446,154	-142,785
1	Interest Earnings	3,209,642	2,691,560	518,082
2	Sales Properties	1,062,744	1,184,975	-122,231
3	Capital recovery	0	536,519	-536,519
4	Sales Waste material	30,983	33,100	-2,117
5	Surplus of Public Enterprises	10,568,786	7,093,562	3,475,224
1	Profits of the Enterprise Fund to be paid to the National Treasury	331,855	1,506,292	-1,174,437
2	The Amount of other Special Fund to be paid to the National Treasury	6,833,333	2,861,131	3,972,202
3	Investment Revenues	3,403,598	2,726,139	677,459
6	Subsidies	9,987,557	14,914,657	-4,927,100
1	Subsidies	9,987,557	14,914,657	-4,927,100
7	Revenues from Donations and Gifts	0	3,838	-3,838
1	Revenues from Donations	0	3,838	-3,838
8	Revenues from others	2,001,442	5,178,671	-3,177,229
1	Revenues of Tuition and Miscellaneous Fees	200	350	-150
2	Miscellaneous Revenues	2,001,242	5,178,321	-3,177,079

note: ①Not including supplementary budget.

The General Budget of Taipei Municipal Government
Summary Table for Annual Expenditures by Functions

FY2019

Unit: NT\$1,000; %

Category	Account	Current Account	Capital Account	Amount	%
	Total	135,209,916	29,707,405	164,917,321	100.00
	(General Administration)	25,896,284	2,689,521	28,585,805	17.33
1	Administration	1,890,176	308,198	2,198,374	1.33
2	Civil Affairs	8,543,059	961,431	9,504,490	5.76
3	Finance	1,813,887	48,704	1,862,591	1.13
4	Legislation	774,042	38,927	812,969	0.49
5	Police Service	12,875,120	1,332,261	14,207,381	8.61
	(Education, Science and Culture)	53,198,286	7,448,675	60,646,961	36.77
6	Education	47,817,676	5,041,683	52,859,359	32.05
7	Culture	5,380,610	2,406,992	7,787,602	4.72
	(Expenditures for Economic Development)	13,686,443	11,958,939	25,645,382	15.55
8	Agriculture	2,254,836	4,574,583	6,829,419	4.14
9	Industry	1,490,289	165,269	1,655,558	1.00
10	Communication	8,619,094	7,125,469	15,744,563	9.55
11	Other Economic Service	1,322,224	93,618	1,415,842	0.86
	(Social Welfare)	24,521,205	1,519,855	26,041,060	15.79
12	Social Insurance	696,262	-	696,262	0.42
13	Social Relief	10,063,375	-	10,063,375	6.10
14	Welfare Service	8,640,715	1,272,475	9,913,190	6.01
15	Employment Service	389,402	115,092	504,494	0.31
16	Public Health	4,731,451	132,288	4,863,739	2.95
	(Community Development and Environmental Protection)	9,685,198	5,340,415	15,025,613	9.11
17	Community Development	1,625,189	3,516,413	5,141,602	3.12
18	Environmental Protection	8,060,009	1,824,002	9,884,011	5.99
	(Retirement and Condolence)	5,417,938	-	5,417,938	3.29
19	Retirement and Condolence	5,417,938	-	5,417,938	3.29
	(Obligations)	993,562	-	993,562	0.60
20	Interest Payment	993,562	-	993,562	0.60
	(General Subsidies and Other Expenditures)	1,811,000	750,000	2,561,000	1.55
21	Other Expenditures	1,096,000	500,000	1,596,000	0.97
22	Secondary Reserve Fund	715,000	250,000	965,000	0.59

The General Budget of Taipei Municipal Government
Summary Comparison Table for Annual Expenditures by Functions

FY2019

Unit: NT\$1,000

Category	Account	Budget for Current Fiscal Year	Budget for Last Fiscal Year ^①	Change Between Current and Last Fiscal Year
	Total	164,917,321	172,551,522	-7,634,201
	(General Administration)	28,585,805	27,450,367	1,135,438
1	Administration	2,198,374	2,096,877	101,497
2	Civil Affairs	9,504,490	9,394,085	110,405
3	Finance	1,862,591	1,628,635	233,956
4	Legislation	812,969	818,739	-5,770
5	Police Service	14,207,381	13,512,031	695,350
	(Education, Science and Culture)	60,646,961	59,701,218	945,743
6	Education	52,859,359	52,842,651	16,708
7	Culture	7,787,602	6,858,567	929,035
	(Expenditures for Economic Development)	25,645,382	30,388,092	-4,742,710
7	Agriculture	6,829,419	8,274,380	-1,444,961
8	Industry	1,655,558	1,432,438	223,120
9	Communication	15,744,563	19,422,566	-3,678,003
10	Other Economic Service	1,415,842	1,258,708	157,134
	(Social Welfare)	26,041,060	31,076,236	-5,035,176
11	Social Insurance	696,262	7,003,191	-6,306,929
12	Social Relief	10,063,375	9,977,480	85,895
13	Welfare Service	9,913,190	8,810,431	1,102,759
14	Employment Service	504,494	460,012	44,482
15	Public Health	4,863,739	4,825,122	38,617
	(Community Development and Environmental Protection)	15,025,613	15,063,506	-37,893
16	Community Development	5,141,602	4,929,431	212,171
17	Environmental Protection	9,884,011	10,134,075	-250,064
	(Retirement and Condolence)	5,417,938	5,402,397	15,541
18	Retirement and Condolence	5,417,938	5,402,397	15,541
	(Obligations)	993,562	889,703	103,859
20	Interest Payment	993,562	886,448	107,114
21	Debt Servicing Management Fees		3,255	-3,255
	(General Subsidies and Other Expenditures)	2,561,000	2,580,000	-19,000
22	Other Expenditures	1,596,000	1,615,000	-19,000
23	Secondary Reserve Fund	965,000	965,000	0

note: ①Not including supplementary budget.

The General Budget of Taipei Municipal Government
Summary Table for Annual Expenditures by Agencies

FY2019

Unit: NT\$1,000;%

Category	Account	Current Account	Capital Account	Amount	%
	Total	135,209,916	29,707,405	164,917,321	100.00
1	City Council	774,042	38,927	812,969	0.49
2	City Government	4,201,036	536,797	4,737,833	2.87
3	Department of Civil Affairs	2,172,685	436,777	2,609,462	1.58
4	Department of Finance	2,755,287	48,704	2,803,991	1.70
5	Department of Education	48,993,680	5,680,302	54,673,982	33.15
6	Department of Economic Development	1,620,801	1,788,728	3,409,529	2.07
7	Public Works Department	5,596,037	11,719,473	17,315,510	10.50
8	Department of Transportation	7,347,157	956,978	8,304,135	5.04
9	Department of Social Welfare	17,707,797	1,243,620	18,951,417	11.49
10	Department of Labor	794,056	143,947	938,003	0.57
11	City Police Department	12,875,120	1,332,261	14,207,381	8.61
12	Department of Health	5,098,900	132,288	5,231,188	3.17
13	Department of Environmental Protection	6,750,759	528,271	7,279,030	4.41
14	Department of Urban Development	1,700,878	2,132,212	3,833,090	2.32
15	Department of Cultural Affairs	2,263,269	1,181,176	3,444,445	2.09
16	Fire Department	2,728,140	516,300	3,244,440	1.97
17	Taipei Feitsui Reservoir Administration	243,774	87,391	331,165	0.20
18	Department of Information and Tourism	640,664	14,863	655,527	0.40
19	Department of Land	1,194,724	32,321	1,227,045	0.74
20	Department of Compulsory Military Service	185,072	16,939	202,011	0.12
21	Taipei Water Department	9,300	23,882	33,182	0.02
22	Department of Sports	1,030,902	116,798	1,147,700	0.70
23	Department of Information Technology	613,452	189,293	802,745	0.49
24	Department of Legal Affairs	191,478	653	192,131	0.12
25	Department of Rapid Transit Systems	526,968	58,504	585,472	0.36
26	Accounts Organized	6,478,938	500,000	6,978,938	4.23
27	Secondary Reserve Fund	715,000	250,000	965,000	0.59

The General Budget of Taipei Municipal Government
Summary Comparison Table for Annual Expenditures by Agencies

FY2019

Unit: NT\$1,000

Category	Account	Budget for Current Fiscal Year	Budget for Last Fiscal Year ^①	Change Between Current and Last Fiscal Year
	Total	164,917,321	172,551,522	-7,634,201
1	City Council	812,969	818,739	-5,770
2	City Government	4,737,833	4,545,573	192,260
3	Department of Civil Affairs	2,609,462	2,608,036	1,426
4	Department of Finance	2,803,991	2,518,338	285,653
5	Department of Education	54,673,982	54,572,570	101,412
6	Department of Economic Development	3,409,529	4,436,237	-1,026,708
7	Public Works Department	17,315,510	18,410,999	-1,095,489
8	Department of Transportation	8,304,135	6,761,146	1,542,989
9	Department of Social Welfare	18,951,417	17,800,453	1,150,964
10	Department of Labor	938,003	7,205,053	-6,267,050
11	City Police Department	14,207,381	13,512,031	695,350
12	Department of Health	5,231,188	5,200,733	30,455
13	Department of Environmental Protection	7,279,030	7,865,304	-586,274
14	Department of Urban Development	3,833,090	3,666,815	166,275
15	Department of Cultural Affairs	3,444,445	2,707,191	737,254
16	Fire Department	3,244,440	3,010,201	234,239
17	Taipei Feitsui Reservoir	331,165	299,549	31,616
18	Department of Information and Tourism	655,527	592,794	62,733
19	Department of Land	1,227,045	1,201,042	26,003
20	Department of Compulsory Military Service	202,011	221,261	-19,250
21	Taipei Water Department	33,182	128,546	-95,364
22	Department of Sports	1,147,700	1,305,046	-157,346
23	Department of Information Technology	802,745	772,803	29,942
24	Department of Legal Affairs	192,131	186,722	5,409
25	Department of Rapid Transit Systems	585,472	4,256,940	-3,671,468
26	Accounts Organized	6,978,938	6,982,397	-3,459
27	Secondary Reserve Fund	965,000	965,000	0

note: ① Not including supplementary budget.