

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

Current and Capital Account

FY2025

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	204,417,468	100.00	192,047,809	100.00	12,369,659	6.44
(1)Revenues from Tax	155,334,792	75.99	143,000,424	74.46	12,334,368	8.63
(2)Revenues from Fines and Indemnities	3,652,125	1.78	3,564,723	1.86	87,402	2.45
(3)Fees	8,522,090	4.17	8,352,520	4.35	169,570	2.03
(4)Revenues of Public Properties	9,688,520	4.74	9,122,719	4.75	565,801	6.20
(5)Surplus of Public Enterprises	9,092,883	4.45	10,897,916	5.68	-1,805,033	-16.56
(6)Subsidies	16,325,543	7.99	15,564,783	8.10	760,760	4.89
(7)Revenues from Donations	-	-	-	-	-	-
(8)Revenues from others	1,801,515	0.88	1,544,724	0.80	256,791	16.62
2.Total Annual Expenditures	202,117,787	100.00	190,711,493	100.00	11,406,294	5.98
(1)General Administration	32,877,581	16.27	30,231,472	15.85	2,646,109	8.75
(2)Education, Science and Culture	77,104,540	38.15	72,245,071	37.88	4,859,469	6.73
(3)Expenditures for Economic Development	35,515,272	17.57	34,382,333	18.03	1,132,939	3.30
(4)Social Welfare	29,111,015	14.4	28,226,321	14.8	884,694	3.13
(5)Community Development and Environmental Protection	16,110,476	7.97	14,205,821	7.45	1,904,655	13.41
(6)Retirement and Condolence	5,372,388	2.66	5,240,878	2.75	131,510	2.51
(7)Obligations	1,392,939	0.69	1,534,897	0.8	-141,958	-9.25
(8)General Subsidies and Other Expenditures	4,633,576	2.29	4,644,700	2.44	-11,124	-0.24
3.Balance	2,299,681	-	1,336,316	-	963,365	72.09

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

FY2025

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	202,105,220	100.00	189,958,219	100.00	12,147,001	6.39
Revenues from Direct Taxes	71,509,000	35.38	70,322,000	37.02	1,187,000	1.69
Revenues from Indirect Taxes	83,825,792	41.48	72,678,424	38.26	11,147,368	15.34
Other Revenues	46,770,428	23.14	46,957,795	24.72	-187,367	-0.40
(2)Annual Expenditures	158,275,250	100.00	154,883,714	100.00	3,391,536	2.19
General Current Expenditures	155,201,779	98.06	151,786,085	98.00	3,415,694	2.25
Interest Payment and Debt Servicing Management Fees	1,392,939	0.88	1,534,897	0.99	-141,958	-9.25
Reserve Funds	1,680,532	1.06	1,562,732	1.01	117,800	7.54
(3)Surplus of Current Account	43,829,970	--	35,074,505	--	8,755,465	24.96
2.Capital Account						
(1)Annual Revenues	2,312,248	100.00	2,089,590	100.00	222,658	10.66
Reduction in Assets	1,664,248	71.98	1,441,590	68.99	222,658	15.45
Recovery of Investment	648,000	28.02	648,000	31.01	-	-
(2)Annual Expenditures	43,842,537	100.00	35,827,779	100.00	8,014,758	22.37
Addition or Expansion, Improvement of Assets	41,280,719	94.16	32,820,256	91.61	8,460,463	25.78
Increasing Investment	1,291,818	2.94	1,737,523	4.85	-445,705	-25.65
Reserve Funds	1,270,000	2.90	1,270,000	3.54	-	-
(3)Short of Capital Account	41,530,289	--	33,738,189	--	7,792,100	23.10
3.Balance	2,299,681	--	1,336,316	--	963,365	72.09

note: ①Not including supplementary budget.

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

FY2025

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	211,360,656	198,585,731	12,774,925
(1)Annual Revenues	204,417,468	192,047,809	12,369,659
(2)Bond Issuance and Borrowing	-	-	-
(3)Appropriation from Previous Year's Surplus	6,943,188	6,537,922	405,266
2.Total Expenditures	211,360,656	198,585,731	12,774,925
(1)Annual Expenditures	202,117,787	190,711,493	11,406,294
(2)Debt Repayment	9,242,869	7,874,238	1,368,631
3.Balance	-	-	-

note: ①Not including supplementary budget.

The General Budget of Taipei Municipal Government

Budget by Fund

FY2025

Unit: NT\$1,000

Funds	This year's budget		Last year's budget		Increase/decrease (-)	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
1.General Funds	204,599,497	202,335,975	192,526,775	191,289,203	12,072,722	11,046,772
(1)General Budget	204,417,468	202,117,787	192,047,809	190,711,493	12,369,659	11,406,294
(2)Special Budget	182,029	218,188	478,966	577,710	-296,937	-359,522
2.Special Funds	239,246,848	232,573,244	261,969,850	250,008,297	-22,723,002	-17,435,053
(1)Enterprise Revolving Funds	30,767,181	28,677,802	29,776,082	27,557,276	991,099	1,120,526
Municipal Secured Small Loans Service	169,798	147,243	177,200	155,534	-7,402	-8,291
Taipei Rapid Transit Corporation	21,471,595	21,156,507	20,441,738	20,168,066	1,029,857	988,441
Taipei Water Department	7,465,402	6,819,519	7,495,995	6,719,161	-30,593	100,358
Taipei MRT Land Development Fund	1,660,386	554,533	1,661,149	514,515	-763	40,018
(2)Non-Profit Revolving Funds	35,009,754	30,238,703	34,698,145	26,311,213	311,609	3,927,490
— Operations Funds						
Loan Fund for Civil Servant Housing	48	218	129	431	-81	-213
City-owned Asset Development Fund	1,992,143	350,648	1,931,061	350,082	61,082	566
School Affair Development Fund for University of Taipei	1,745,097	1,899,735	1,634,808	1,802,729	110,289	97,006
Market Development Fund	965,171	1,482,111	824,385	1,413,292	140,786	68,819
Taipei Common Duct Fund	17,687	8,058	14,550	7,641	3,137	417
Taipei Public Toll Park Fund	5,341,148	5,098,268	5,244,793	2,917,115	96,355	2,181,153
Taipei City Hospital Medical Fund	17,809,426	17,025,184	16,984,716	16,266,320	824,710	758,864
Taipei Municipal Public Housing Fund	4,675,408	3,363,871	4,931,222	2,750,116	-255,814	613,755
Taipei City Redevelopment Fund	1,198,596	324,724	2,080,251	261,697	-881,655	63,027
Cultural Facilities Fund of Taipei	201,190	164,201	141,773	113,764	59,417	50,437
Fund for Taipei Equalization of Land Rights	1,063,840	521,685	910,457	428,026	153,383	93,659
(3)Non-Profit Revolving Funds	65,423,710	65,420,491	96,536,920	96,533,949	-31,113,210	-31,113,458
— Debt Service Fund						
Taipei Debt Service Fund	65,423,710	65,420,491	96,536,920	96,533,949	-31,113,210	-31,113,458
(4)Non-Profit Revolving Funds	108,046,203	108,236,248	100,958,703	99,605,859	7,087,500	8,630,389
— Special Revenue Funds						
Education Development Funds for Taipei City	72,662,964	72,077,330	66,237,953	66,237,953	6,425,011	5,839,377
Agricultural Development Fund	1,006	1,252	1,006	1,214	-	38
Hot Spring Resources Management Fund	20,845	18,477	20,255	19,644	590	-1,167
Industrial Development Fund	288,248	219,070	259,140	219,695	29,108	-625
Taipei Road Fund	100,000	90,893	86,400	80,546	13,600	10,347

The General Budget of Taipei Municipal Government

Budget by Fund

FY2025

Unit: NT\$1,000

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	887,089	1,826,092	1,285,791	1,776,683	-398,702	49,409
Disabled Employment Fund	62,018	38,217	57,205	41,164	4,813	-2,947
Environmental Protection Funds	400,981	375,604	385,917	374,212	15,064	1,392
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	1,228,653	1,242,317	1,202,802	1,102,328	25,851	139,989
Taipei Building Capacity Transfer Cash in Lieu Fund	19,180	22,386	22,180	22,428	-3,000	-42
Taipei Public Art Fund	5,859,740	7,533,677	5,855,280	6,027,554	4,460	1,506,123
Gain of Sale Cost Equivalent Lands of Urban	15,040	50,219	15,040	46,509	-	3,710
Taipei MRT Fixed Asset Replacement Fund	73,722	224,376	58,789	214,858	14,933	9,518
Taipei MRT Construction Fund	4,780,088	3,373,325	4,203,281	2,818,310	576,807	555,015
	21,646,629	21,143,013	21,267,664	20,622,761	378,965	520,252

The General Budget of Taipei Municipal Government

Summary Table for Planned Revenues by Sources

FY2025

Unit: NT\$1,000;%

Category	Account	Current Account	Capital Account	Amount	%
	Total	202,105,220	2,312,248	204,417,468	100.00
1	Revenues from Tax	155,334,792		155,334,792	75.99
1	Inheritance and Gift Tax	6,544,000		6,544,000	3.20
2	Tobacco and Alcohol Tax	806,182		806,182	0.39
3	Stamp Tax	5,800,000		5,800,000	2.84
4	Vehicle Licence Tax	7,200,000		7,200,000	3.52
5	Land Tax	45,600,000		45,600,000	22.31
6	House Tax	17,565,000		17,565,000	8.59
7	Deeds Tax	1,800,000		1,800,000	0.88
8	Amusement Tax	240,000		240,000	0.12
9	Allotment of Centrally-Funded	69,779,610		69,779,610	34.14
2	Revenues from Fines and Indemnities	3,652,125		3,652,125	1.78
1	Revenues from Fines and Delay payment Penalty	3,553,370		3,553,370	1.74
2	Confiscation of Assets	4,284		4,284	0.00
3	Revenues from Compensation and Indemnities	94,471		94,471	0.04
3	Fees	8,522,090		8,522,090	4.17
1	Revenues of Administration	1,804,860		1,804,860	0.88
2	Revenues of Usage Fee	6,717,230		6,717,230	3.29
4	Revenues of Public Properties	7,376,272	2,312,248	9,688,520	4.74
1	Interest Earnings	7,285,228		7,285,228	3.56
2	Sales Properties		1,664,248	1,664,248	0.81
3	Capital recovery		648,000	648,000	0.32
4	Sales Waste material	91,044		91,044	0.04
5	Surplus of Public Enterprises	9,092,883		9,092,883	4.45
1	Profits of the Enterprise Fund to be paid to the National	494,704		494,704	0.24
2	The Amount of other Special Fund to be paid to the National Treasury	4,977,380		4,977,380	2.43
3	Investment Revenues	3,620,799		3,620,799	1.77
6	Subsidies	16,325,543		16,325,543	7.99
1	Subsidies	16,325,543		16,325,543	7.99
7	Revenues from Donations				
1	Revenues from Donations				
8	Revenues from others	1,801,515		1,801,515	0.88
1	Revenues of Tuition and Miscellaneous Fees			0	0.00
2	Miscellaneous Revenues	1,801,515		1,801,515	0.88

The General Budget of Taipei Municipal Government

Summary Table on Analysis for Planned Revenues by Sources

FY2025

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	204,417,468	192,047,809	12,369,659
1	Revenues from Tax	155,334,792	143,000,424	12,334,368
1	Inheritance and Gift Tax	6,544,000	6,053,000	491,000
2	Tobacco and Alcohol Tax	806,182	821,819	-15,637
3	Stamp Tax	5,800,000	5,300,000	500,000
4	Vehicle Licence Tax	7,200,000	7,300,000	-100,000
5	Land Tax	45,600,000	45,500,000	100,000
6	House Tax	17,565,000	16,869,000	696,000
7	Deeds Tax	1,800,000	1,900,000	-100,000
8	Amusement Tax	240,000	180,000	60,000
9	Allotment of Centrally-Funded	69,779,610	59,076,605	10,703,005
2	Revenues from Fines and Indemnities	3,652,125	3,564,723	87,402
1	Revenues from Fines and Delay payment Penalty	3,553,370	3,464,336	89,034
2	Confiscation of Assets	4,284	4,618	-334
3	Revenues from Compensation and Indemnities	94,471	95,769	-1,298
3	Fees	8,522,090	8,352,520	169,570
1	Revenues of Administration	1,804,860	1,723,319	81,541
2	Revenues of Usage Fee	6,717,230	6,629,201	88,029
4	Revenues of Public Properties	9,688,520	9,122,719	565,801
1	Interest Earnings	7,285,228	6,931,871	353,357
2	Sales Properties	1,664,248	1,441,590	222,658
3	Capital recovery	648,000	648,000	-
4	Sales Waste material	91,044	101,258	-10,214
5	Surplus of Public Enterprises	9,092,883	10,897,916	-1,805,033
1	Profits of the Enterprise Fund to be paid to the National Treasury	494,704	264,079	230,625
2	The Amount of other Special Fund to be paid to the National Treasury	4,977,380	7,200,000	-2,222,620
3	Investment Revenues	3,620,799	3,433,837	186,962
6	Subsidies	16,325,543	15,564,783	760,760
1	Subsidies	16,325,543	15,564,783	760,760
7	Revenues from Donations and Gifts			-
1	Revenues from Donations			-
8	Revenues from others	1,801,515	1,544,724	256,791
1	Revenues of Tuition and Miscellaneous Fees	0	0	0
2	Miscellaneous Revenues	1,801,515	1,544,724	256,791

note: ①Not including supplementary budget.

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

FY2025

Unit: NT\$1,000;%

Category	Account	Current Account	Capital Account	Amount	%
	Total	158,275,250	43,842,537	202,117,787	100.00
	(General Administration)	29,377,534	3,500,047	32,877,581	16.27
1	Administration	2,125,926	653,551	2,779,477	1.37
2	Legislation	883,674	30,358	914,032	0.45
3	Civil Affairs	9,980,033	2,224,568	12,204,601	6.04
4	Police Service	14,305,597	500,659	14,806,256	7.33
5	Finance	2,082,304	90,911	2,173,215	1.08
	(Education, Science and Culture)	66,058,071	11,046,469	77,104,540	38.15
6	Education	58,317,178	8,141,138	66,458,316	32.88
7	Culture	7,740,893	2,905,331	10,646,224	5.27
	(Expenditures for Economic Development)	14,204,789	21,310,483	35,515,272	17.57
8	Agriculture	2,505,160	7,468,796	9,973,956	4.93
9	Industry	1,739,241	252,106	1,991,347	0.99
10	Communication	8,042,337	13,548,414	21,590,751	10.68
11	Other Economic Service	1,918,051	41,167	1,959,218	0.97
	(Social Welfare)	27,414,647	1,696,368	29,111,015	14.40
12	Social Insurance	719,103		719,103	0.36
13	Social Relief	9,326,896		9,326,896	4.61
14	Welfare Service	11,879,281	853,062	12,732,343	6.30
15	Employment Service	387,837	788,911	1,176,748	0.58
16	Public Health	5,101,530	54,395	5,155,925	2.55
	(Community Development and Environmental)	11,091,306	5,019,170	16,110,476	7.97
17	Environmental Protection	9,364,096	2,859,594	12,223,690	6.05
18	Community Development	1,727,210	2,159,576	3,886,786	1.92
	(Retirement and Condolence)	5,372,388		5,372,388	2.66
19	Retirement and Condolence	5,372,388		5,372,388	2.66
	(Obligations)	1,392,939		1,392,939	0.69
20	Interest Payment	1,380,939		1,380,939	0.68
21	Debt Servicing Management	12,000		12,000	0.01
	(General Subsidies and Other Expenditures)	3,363,576	1,270,000	4,633,576	2.29
21	Other Expenditures	2,843,576	1,050,000	3,893,576	1.93
22	Secondary Reserve Fund	520,000	220,000	740,000	0.36

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

FY2025

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	202,117,787	190,711,493	11,406,294
	(General Administration)	32,877,581	30,231,472	2,646,109
1	Administration	2,779,477	2,420,163	359,314
2	Legislation	914,032	914,402	-370
3	Civil Affairs	12,204,601	10,524,110	1,680,491
4	Police Service	14,806,256	14,441,137	365,119
5	Finance	2,173,215	1,931,660	241,555
	(Education, Science and Culture)	77,104,540	72,245,071	4,859,469
6	Education	66,458,316	62,150,296	4,308,020
7	Culture	10,646,224	10,094,775	551,449
	(Expenditures for Economic Development)	35,515,272	34,382,333	1,132,939
8	Agriculture	9,973,956	10,351,966	-378,010
9	Industry	1,991,347	1,827,744	163,603
10	Communication	21,590,751	20,786,846	803,905
11	Other Economic Service	1,959,218	1,415,777	543,441
	(Social Welfare)	29,111,015	28,226,321	884,694
12	Social Insurance	719,103	694,100	25,003
13	Social Relief	9,326,896	9,561,742	-234,846
14	Welfare Service	12,732,343	12,059,024	673,319
15	Employment Service	1,176,748	908,905	267,843
16	Public Health	5,155,925	5,002,550	153,375
	(Community Development and Environmental Protection)	16,110,476	14,205,821	1,904,655
17	Environmental Protection	12,223,690	10,981,247	1,242,443
18	Community Development	3,886,786	3,224,574	662,212
	(Retirement and Condolence)	5,372,388	5,240,878	131,510
19	Retirement and Condolence	5,372,388	5,240,878	131,510
	(Obligations)	1,392,939	1,534,897	-141,958
20	Interest Payment	1,380,939	1,526,897	-145,958
21	Debt Servicing Management Fees	12,000	8,000	4,000.00
	(General Subsidies and Other Expenditures)	4,633,576	4,644,700	-11,124
21	Other Expenditures	3,893,576	3,904,700	-11,124
22	Secondary Reserve Fund	740,000	740,000	-

note: ① Not including supplementary budget.

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

FY2025

Unit: NT\$1,000;%

Category	Account	Current Account	Capital Account	Amount	%
	Total	158,275,250	43,842,537	202,117,787	100.00
1	City Council	883,674	30,358	914,032	0.45
2	City Government	4,834,417	1,348,443	6,182,860	3.06
3	Department of Civil Affairs	2,620,162	540,528	3,160,690	1.56
4	Department of Finance	3,202,764	90,911	3,293,675	1.63
5	Department of Education	59,577,322	8,579,170	68,156,492	33.72
6	Department of Economic Development	1,894,541	3,518,156	5,412,697	2.68
7	Public Works Department	6,097,582	15,468,070	21,565,652	10.67
8	Department of Transportation	6,511,794	1,326,078	7,837,872	3.88
9	Department of Social Welfare	20,331,632	843,206	21,174,838	10.48
10	Department of Labor	816,192	790,667	1,606,859	0.79
11	City Police Department	14,305,597	500,659	14,806,256	7.33
12	Department of Health	5,613,984	62,495	5,676,479	2.81
13	Department of Environmental Protection	7,795,677	311,092	8,106,769	4.01
14	Department of Urban Development	1,706,456	615,898	2,322,354	1.15
15	Department of Cultural Affairs	3,071,551	1,110,382	4,181,933	2.07
16	Fire Department	3,270,023	1,209,268	4,479,291	2.22
17	Taipei Feitsui Reservoir Administration	251,086	65,171	316,257	0.16
18	Department of Information and Tourism	745,903	13,037	758,940	0.37
19	Department of Land	1,303,188	49,422	1,352,610	0.67
20	Department of Compulsory Military Service	190,009	59,659	249,668	0.12
21	Taipei Water Department	8,290	129,920	138,210	0.07
22	Department of Sports	2,351,294	766,143	3,117,437	1.54
23	Department of Information Technology	684,604	249,646	934,250	0.46
24	Department of Legal Affairs	192,647	721	193,368	0.10
25	Department of Youth	487,961	27,039	515,000	0.25
26	Department of Rapid Transit Systems	815,936	4,866,398	5,682,334	2.81
27	Accounts Organized	8,190,964	1,050,000	9,240,964	4.57
28	Secondary Reserve Fund	520,000	220,000	740,000	0.37

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

FY2025

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	202,117,787	190,711,493	11,406,294
1	City Council	914,032	914,402	-370
2	City Government	6,182,860	4,913,989	1,268,871
3	Department of Civil Affairs	3,160,690	3,032,669	128,021
4	Department of Finance	3,293,675	3,165,580	128,095
5	Department of Education	68,156,492	63,865,758	4,290,734
6	Department of Economic Development	5,412,697	6,539,824	-1,127,127
7	Public Works Department	21,565,652	19,865,256	1,700,396
8	Department of Transportation	7,837,872	9,812,067	-1,974,195
9	Department of Social Welfare	21,174,838	20,777,072	397,766
10	Department of Labor	1,606,859	1,329,634	277,225
11	City Police Department	14,806,256	14,441,137	365,119
12	Department of Health	5,676,479	5,503,258	173,221
13	Department of Environmental Protection	8,106,769	7,610,885	495,884
14	Department of Urban Development	2,322,354	1,771,101	551,253
15	Department of Cultural Affairs	4,181,933	4,564,092	-382,159
16	Fire Department	4,479,291	3,551,393	927,898
17	Taipei Feitsui Reservoir	316,257	304,130	12,127
18	Department of Information and Tourism	758,940	740,877	18,063
19	Department of Land	1,352,610	1,307,636	44,974
20	Department of Compulsory Military Service	249,668	200,774	48,894
21	Taipei Water Department	138,210	24,710	113,500
22	Department of Sports	3,117,437	2,538,000	579,437
23	Department of Information Technology	934,250	962,170	-27,920
24	Department of Legal Affairs	193,368	190,070	3,298
25	Department of Youth	515,000	-	515,000
26	Department of Rapid Transit Systems	5,682,334	2,924,431	2,757,903
27	Accounts Organized	9,240,964	9,120,578	120,386
28	Secondary Reserve Fund	740,000	740,000	-

note: ① Not including supplementary budget.