

The Final Accounts of Kinmen County 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(%)
1. Total Annual Revenues	13,070,456,000	13,504,212,457	433,756,457	3.32	100
Revenues from Tax	3,325,736,000	3,661,402,085	335,666,085	10.09	27.11
Revenues from Fines and Indemnities	34,587,000	52,964,291	18,377,291	53.13	0.39
Fees	221,381,000	303,465,900	82,084,900	37.08	2.25
Revenues of Public Properties	118,129,000	866,095,870	747,966,870	633.18	6.41
Surplus of Public Enterprises	300,000,000	300,000,000	-		2.22
Subsidies	6,850,122,000	5,682,938,029	-1,167,183,971	-17.04	42.08
Revenues from Donations and Gifts	2,100,000,000	2,500,000,000	400,000,000	19.05	18.51
Revenues from Others	120,501,000	137,346,282	16,845,282	13.98	1.02
2. Total Annual Expenditures	15,924,853,000	13,593,294,842	-2,331,558,158	-14.64	100
General Administration	2,391,629,000	2,163,316,904	-228,312,096	-9.55	15.91
Education, Science and Culture	3,610,004,000	3,256,059,511	-353,944,489	-9.8	23.95
Expenditures for Economic Development	6,045,449,000	4,708,503,702	-1,336,945,298	-22.11	34.64
Social Welfare	1,796,443,000	1,543,688,029	-252,754,971	-14.07	11.36
Community Development and Environmental Protection	1,157,975,000	1,036,596,980	-121,378,020	-10.48	7.63
Retirement and Condolence	646,677,000	625,847,460	-20,829,540	-3.22	4.6
General Subsidies and Other Expenditures	276,676,000	259,282,256	-17,393,744	-6.29	1.91
3. Balance	-2,854,397,000	-89,082,385	2,765,314,615	-96.88	

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

FY2023

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	12,792,642,377	100	12,286,992,500	100	11,172,159,828	100
Revenues from Direct Taxes	1,432,756,427	11.2	1,246,833,073	10.15	1,011,481,757	9.05
Revenues from Indirect Taxes	2,228,645,658	17.42	2,186,036,047	17.79	2,048,048,745	18.33
Other Revenues	9,131,240,292	71.38	8,854,123,380	72.06	8,112,629,326	72.61
(2)Annual Expenditures	9,278,706,803	100	9,198,766,649	100	9,676,889,280	100
General Current Expenditures	9,278,706,803	100	9,198,766,649	100	9,676,889,280	100
Interest Payment and Debt Servicing Management Fees	-	-	-	-	-	-
(3)Surplus of Current Account	3,513,935,574	100	3,088,225,851	100	1,495,270,548	100
2. Capital Account						
(1)Annual Revenues	711,570,080	100	77,837,674	100	4,442,994	100
Reduction in Assets	23,476	-	3,615,209	4.64	4,442,994	100
Recovery of Investment	711,546,604	100	74,222,465	95.36	-	-
(2)Annual Expenditures	4,314,588,039	100	4,919,708,792	100	3,480,712,279	100
Addition or Expansion, Improvement of Assets	4,219,588,039	97.8	4,869,708,792	98.98	3,375,712,279	96.98
Increasing Investment	95,000,000	2.2	50,000,000	1.02	105,000,000	3.02
(3)Surplus of Capital Account	-3,603,017,959	100	-4,841,871,118	100	-3,476,269,285	100
3. Balance	-89,082,385	100	-1,753,645,267	100	-1,980,998,737	100

**The Final Accounts of Kinmen County Government Brief Presentation on Analysis
of 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)	Remark
1. Total Revenues	15,924,853,000	13,593,294,842	-2,331,558,158	
(1)Annual Revenues	13,070,456,000	13,504,212,457	433,756,457	
(2)Bond Issuance and Borrowing	-	-	-	
(3)Appropriation from Previous Year's Surplus	2,854,397,000	89,082,385	-2,765,314,615	
2. Total Expenditures	15,924,853,000	13,593,294,842	-2,331,558,158	
(1)Annual Expenditures	15,924,853,000	13,593,294,842	-2,331,558,158	
(2)Debt Repayment	-	-	-	
3. Balance	-	-	-	

The Final Accounts of Kinmen County 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	
	Total	13,020,812,000	49,644,000	13,070,456,000	100.00%	12,601,865,707	573,154,402	329,192,348	13,504,212,457	100.00%	433,756,457
01	Revenues from Tax	3,313,736,000	12,000,000	3,325,736,000	25.44%	3,661,402,085	-	-	3,661,402,085	27.11%	335,666,085
01	Tobacco and Alcohol Tax	775,854,000	-	775,854,000	5.94%	802,991,804	-	-	802,991,804	5.95%	27,137,804
02	Stamp Tax	19,000,000	-	19,000,000	0.15%	24,327,499	-	-	24,327,499	0.18%	5,327,499
03	Vehicle Licence Tax	178,000,000	-	178,000,000	1.36%	183,341,704	-	-	183,341,704	1.36%	5,341,704
04	Land Tax	202,500,000	-	202,500,000	1.55%	231,793,441	-	-	231,793,441	1.72%	29,293,441
05	House Tax	33,824,000	-	33,824,000	0.26%	36,348,555	-	-	36,348,555	0.27%	2,524,555
06	Allotment of Centrally-Funded Tax	2,104,558,000	12,000,000	2,116,558,000	16.19%	2,382,599,082	-	-	2,382,599,082	17.64%	266,041,082
02	Revenues from Fines and Indemnities	34,587,000	-	34,587,000	0.26%	48,263,361	4,349,178	351,752	52,964,291	0.39%	18,377,291
01	Revenues from Fines and Delay Payment	26,534,000	-	26,534,000	0.20%	24,980,616	4,245,975	330,000	29,556,591	0.22%	3,022,591
02	Confiscation of Assets	500,000	-	500,000	-	146,600	-	-	146,600	-	-353,400
03	Revenues from Compensation and Indemnities	7,553,000	-	7,553,000	0.06%	23,136,145	103,203	21,752	23,261,100	0.17%	15,708,100
03	Fees	221,381,000	-	221,381,000	1.69%	295,882,708	2,128,815	5,454,377	303,465,900	2.25%	82,084,900
01	Revenues of Administration Fee	28,533,000	-	28,533,000	0.22%	92,442,204	-	5,451,191	97,893,395	0.72%	69,360,395
02	Revenues of Usage Fee	192,848,000	-	192,848,000	1.48%	203,440,504	2,128,815	3,186	205,572,505	1.52%	12,724,505
04	Revenues of Public Properties	118,129,000	-	118,129,000	0.90%	865,830,608	-	265,262	866,095,870	6.41%	747,966,870
01	Interest Earnings	109,242,000	-	109,242,000	0.84%	137,771,456	-	265,262	138,036,718	1.02%	28,794,718
02	Sales Properties	7,777,000	-	7,777,000	0.06%	23,476	-	-	23,476	-	-7,753,524
03	Sales Waste material	1,110,000	-	1,110,000	0.01%	16,489,072	-	-	16,489,072	0.12%	15,379,072
04	Recalled Capital	-	-	-	-	711,546,604	-	-	711,546,604	5.27%	711,546,604
05	Surplus of Public Enterprises	300,000,000	-	300,000,000	2.30%	-	-	300,000,000	300,000,000	2.22%	-
01	Profits of the Enterprise Fund to be paid to the National Treasury	300,000,000	-	300,000,000	2.30%	-	-	300,000,000	300,000,000	2.22%	-
06	Subsidies	6,858,206,000	-8,084,000	6,850,122,000	52.41%	5,093,345,737	566,471,335	23,120,957	5,682,938,029	42.08%	-1,167,183,971
01	Subsidies from Superior Government	6,858,206,000	-8,084,000	6,850,122,000	52.41%	5,093,345,737	566,471,335	23,120,957	5,682,938,029	42.08%	-1,167,183,971
07	Revenues from Donations and Gifts	2,100,000,000	-	2,100,000,000	16.07%	2,500,000,000	-	-	2,500,000,000	18.51%	400,000,000
01	Revenues from Donations	2,100,000,000	-	2,100,000,000	16.07%	2,500,000,000	-	-	2,500,000,000	18.51%	400,000,000
08	Revenues from Others	74,773,000	45,728,000	120,501,000	0.92%	137,141,208	205,074	-	137,346,282	1.02%	16,845,282
01	Miscellaneous Revenues	74,773,000	45,728,000	120,501,000	0.92%	137,141,208	205,074	-	137,346,282	1.02%	16,845,282

**The Final Accounts of Kinmen County 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	
	Total	15,823,243,000	101,610,000	15,924,853,000	100.00%	11,877,579,933	20,926,201	1,694,788,708	13,593,294,842	100.00%	-2,331,558,158
01	General Administration	2,417,133,000	-25,504,000	2,391,629,000	15.02%	2,085,384,073	-	77,932,831	2,163,316,904	15.91%	-228,312,096
01	Administration	575,834,000	-41,524,000	534,310,000	3.36%	451,847,343	-	2,422,500	454,269,843	3.34%	-80,040,157
02	Legislation	201,237,000	3,000,000	204,237,000	1.28%	159,995,495	-	15,868,128	175,863,623	1.29%	-28,373,377
03	Civil Affairs	817,123,000	1,942,000	819,065,000	5.14%	714,898,566	-	40,084,957	754,983,523	5.55%	-64,081,477
04	Police Service	761,236,000	11,078,000	772,314,000	4.85%	701,310,497	-	19,197,246	720,507,743	5.30%	-51,806,257
05	Finance	61,703,000	-	61,703,000	0.39%	57,332,172	-	360,000	57,692,172	0.42%	-4,010,828
02	Education, Science and Culture	3,619,531,000	-9,527,000	3,610,004,000	22.67%	3,174,916,566	1,032	81,141,913	3,256,059,511	23.95%	-353,944,489
01	Education	3,043,993,000	17,163,000	3,061,156,000	19.22%	2,783,612,458	-	-	2,783,612,458	20.48%	-277,543,542
02	Culture	575,538,000	-26,690,000	548,848,000	3.45%	391,304,108	1,032	81,141,913	472,447,053	3.48%	-76,400,947
03	Expenditures for Economic Development	5,945,967,000	99,482,000	6,045,449,000	37.96%	3,696,309,585	2,494,607	1,009,699,510	4,708,503,702	34.64%	-1,336,945,298
01	Agriculture	1,190,642,000	50,575,000	1,241,217,000	7.79%	867,505,591	88,400	212,101,482	1,079,695,473	7.94%	-161,521,527
02	Industry	284,847,000	15,840,000	300,687,000	1.89%	221,263,436	-	30,225,525	251,488,961	1.85%	-49,198,039
03	Communication	3,403,580,000	35,606,000	3,439,186,000	21.60%	1,816,739,625	1,989,021	584,585,351	2,403,313,997	17.68%	-1,035,872,003
04	Other Economic Service	1,066,898,000	-2,539,000	1,064,359,000	6.68%	790,800,933	417,186	182,787,152	974,005,271	7.17%	-90,353,729
04	Social Welfare	1,796,894,000	-451,000	1,796,443,000	11.28%	1,504,667,445	-	39,020,584	1,543,688,029	11.36%	-252,754,971
01	Social Insurance	35,386,000	550,000	35,936,000	0.23%	34,103,712	-	-	34,103,712	0.25%	-1,832,288
02	Social Relief	50,803,000	237,000	51,040,000	0.32%	44,839,898	-	237,000	45,076,898	0.33%	-5,963,102
03	Welfare Service	969,145,000	-1,989,000	967,156,000	6.07%	736,942,910	-	38,158,484	775,101,394	5.70%	-192,054,606
04	Public Health	741,560,000	751,000	742,311,000	4.66%	688,780,925	-	625,100	689,406,025	5.07%	-52,904,975
05	Community Development and Environmental Protection	1,108,934,000	49,041,000	1,157,975,000	7.27%	655,980,857	18,430,562	362,185,561	1,036,596,980	7.63%	-121,378,020
01	Environmental Protection	1,084,651,000	49,041,000	1,133,692,000	7.12%	645,449,554	18,430,562	359,884,048	1,023,764,164	7.53%	-109,927,836
02	Community Development	24,283,000	-	24,283,000	0.15%	10,531,303	-	2,301,513	12,832,816	0.09%	-11,450,184
06	Retirement and Condolence	646,677,000	-	646,677,000	4.06%	625,847,460	-	-	625,847,460	4.60%	-20,829,540
01	Retirement and Condolence	646,677,000	-	646,677,000	4.06%	625,847,460	-	-	625,847,460	4.60%	-20,829,540
07	Subsidy and Other Expenditure	288,107,000	-11,431,000	276,676,000	1.74%	134,473,947	-	124,808,309	259,282,256	1.91%	-17,393,744
01	Subsidies for Balancing Budget	87,707,000	-	87,707,000	0.55%	87,707,000	-	-	87,707,000	0.65%	-
02	Other Expenditures	180,400,000	-	180,400,000	1.13%	46,766,947	-	124,808,309	171,575,256	1.26%	-8,824,744
03	Secondary Reserve Fund	20,000,000	-11,431,000	8,569,000	0.05%	-	-	-	-	-	-8,569,000

The Final Accounts of Kinmen County Government Summary Table for Annual Expenditures by Agencies

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	
	Total	15,823,243,000	101,610,000	15,924,853,000	100.00%	11,877,579,933	20,926,201	1,694,788,708	13,593,294,842	100.00%	-2,331,558,158
01	county council	201,237,000	3,000,000	204,237,000	1.28%	159,995,495	-	15,868,128	175,863,623	1.29%	-28,373,377
02	County Government	9,802,395,000	115,582,000	9,917,977,000	62.28%	6,887,184,781	20,926,201	1,182,006,326	8,090,117,308	59.52%	-1,827,859,692
03	Department of Civil Affairs	107,045,000	2,317,000	109,362,000	0.69%	103,087,005	-	1,480,903	104,567,908	0.77%	-4,794,092
04	Department of Land	121,576,000	-	121,576,000	0.76%	107,785,096	-	-	107,785,096	0.79%	-13,790,904
05	Department of Tax	49,168,000	-	49,168,000	0.31%	46,022,795	-	-	46,022,795	0.34%	-3,145,205
06	Department of Education	66,135,000	-	66,135,000	0.42%	61,376,754	-	-	61,376,754	0.45%	-4,758,246
07	Department of Culture Affairs	430,440,000	-38,013,000	392,427,000	2.46%	261,889,067	-	70,400,258	332,289,325	2.44%	-60,137,675
08	Department of Construction	557,205,000	19,068,000	576,273,000	3.62%	495,923,344	-	12,802,144	508,725,488	3.74%	-67,547,512
09	Department of Tourism	1,648,478,000	400,000	1,648,878,000	10.35%	1,352,015,158	-	220,000,000	1,572,015,158	11.56%	-76,862,842
10	Public Works Department	153,362,000	-	153,362,000	0.96%	120,566,776	-	9,959,908	130,526,684	0.96%	-22,835,316
11	Department of Social Affairs	76,323,000	-	76,323,000	0.48%	69,035,907	-	-	69,035,907	0.51%	-7,287,093
12	Department of Administrative Affairs	23,411,000	-	23,411,000	0.15%	22,196,221	-	-	22,196,221	0.16%	-1,214,779
13	Department of Health	741,560,000	751,000	742,311,000	4.66%	688,780,925	-	625,100	689,406,025	5.07%	-52,904,975
14	Department of Environmental Protection	328,357,000	-959,000	327,398,000	2.06%	259,012,692	-	24,474,536	283,487,228	2.09%	-43,910,772
15	Police Department	762,436,000	11,078,000	773,514,000	4.86%	701,310,497	-	19,197,246	720,507,743	5.30%	-53,006,257
16	Fire Department	347,911,000	-183,000	347,728,000	2.18%	309,331,438	-	13,165,850	322,497,288	2.37%	-25,230,712
17	Accounts Organized	386,204,000	-	386,204,000	2.43%	232,065,982	-	124,808,309	356,874,291	2.63%	-29,329,709
18	Secondary Reserve Fund	20,000,000	-11,431,000	8,569,000	0.05%	-	-	-	-	-	-8,569,000

The Final Accounts of Kinmen County Government
Finance-scheduling financial statement
 FY2023

Unit : NT\$

Item	Budget			Final accounts			Comparison Between Budget and Final Accounts
	Current Fiscal Year	Change	Total	Achievement	Reserve	Total	
1. Bond Issuance and Borrowing	-	-	-	-	-	-	-
2. Appropriation from Previous Year's Surplus	2,802,431,000	51,966,000	2,854,397,000	89,082,385	-	89,082,385	-2,765,314,615
3. Debt Repayment	-	-	-	-	-	-	-