

表1-5. 各級政府歲出淨額 - 按政府別分

單位：新臺幣千元；%

年 別	總 計 Grand Total		中 央 政 府 Central Government		直 轄 市 政 府 Municipal Government	
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %
90年	2,271,755,089	100.0	1,481,185,969	65.2	237,059,823	10.4
91年	2,144,993,677	100.0	1,379,934,453	64.3	234,674,841	10.9
92年	2,216,514,388	100.0	1,440,336,797	65.0	231,539,015	10.4
93年	2,245,046,575	100.0	1,432,113,815	63.8	218,612,324	9.7
94年	2,291,999,146	100.0	1,454,235,695	63.4	219,065,727	9.6
95年	2,214,225,610	100.0	1,392,978,009	62.9	223,720,841	10.1
96年	2,290,169,058	100.0	1,442,511,786	63.0	240,455,247	10.5
97年	2,343,585,358	100.0	1,436,804,900	61.3	235,549,263	10.1
98年	2,670,898,052	100.0	1,691,134,538	63.3	246,947,820	9.2
99年	2,566,804,424	100.0	1,579,948,769	61.6	248,464,400	9.7
100年	2,612,946,994	100.0	1,557,474,782	59.6	640,554,988	24.5
101年	2,677,984,291	100.0	1,622,840,654	60.6	645,912,141	24.1
102年	2,665,241,259	100.0	1,624,636,294	61.0	628,603,620	23.6
103年	2,645,712,036	100.0	1,576,836,328	59.6	643,377,790	24.3
104年	2,645,188,879	100.0	1,616,949,402	61.1	689,156,282	26.1
105年	2,745,305,130	100.0	1,667,332,986	60.7	738,682,196	26.9
106年	2,778,360,526	100.0	1,692,105,734	60.9	734,980,907	26.5
107年	2,845,491,403	100.0	1,695,264,096	59.6	774,321,964	27.2
108年	2,911,648,111	100.0	1,731,538,125	59.5	782,905,136	26.9
109年	3,241,988,602	100.0	1,991,794,333	61.4	826,760,768	25.5
110年	3,360,265,147	100.0	2,040,830,282	60.7	869,551,658	25.9
111年	3,652,373,012	100.0	2,294,770,996	62.8	886,026,222	24.3
112年	4,033,625,949	100.0	2,603,476,041	64.5	940,932,046	23.3
113年 *	4,116,731,000	100.0	2,610,656,000	63.4	977,235,000	23.7
114年 *	4,380,023,000	100.0	2,784,742,000	63.6	1,024,893,000	23.4

資料來源：審計部暨各級政府。

說明：1. 91年(含)以前為決算審定數；92至112年為決算數。2. 歲入淨額不包括債務之舉借、移用以前年度歲計賸餘。
 3. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。
 4. 依IMF規範編製各級政府歲入歲出淨額，須扣除政府間移轉科目之重複列計數。如各級政府歲出淨額的編算過程中，中央原歲出補助地方支出，須予以扣除；編算各級政府歲入淨額時，地方原歲入來自中央補助收入，亦須扣除。因此表1-4、表1-5所列示中央政府在各級政府歲入淨額與歲出淨額之結構比，不宜進行對照比對，地方政府亦然。

附註：*113年係預算數，決算數預計於114年6月底完成；114年係預算案數。

Table 1-5. Net Government Expenditures of All Levels - by Government

Unit : NT\$ 1,000 ; %

縣 市 政 府 County and City Government		鄉 鎮 市 區 公 所 Township Offices		CY
金 額 Amount	結構比 %	金 額 Amount	結構比 %	
430,932,624	19.0	122,576,673	5.4	2001
414,426,443	19.3	115,957,940	5.4	2002
430,817,146	19.4	113,821,430	5.1	2003
475,109,989	21.2	119,210,447	5.3	2004
502,918,631	21.9	115,779,093	5.1	2005
492,800,155	22.3	104,726,605	4.7	2006
502,971,305	22.0	104,230,720	4.6	2007
553,235,613	23.6	117,995,582	5.0	2008
597,383,850	22.4	135,431,844	5.1	2009
604,864,867	23.6	133,526,388	5.2	2010
346,723,603	13.3	68,193,621	2.6	2011
339,674,205	12.7	69,557,291	2.6	2012
340,502,938	12.8	71,498,407	2.7	2013
349,699,351	13.2	75,798,567	2.9	2014
287,862,217	10.9	51,220,978	1.9	2015
284,465,393	10.4	54,824,555	2.0	2016
291,776,041	10.5	59,497,844	2.1	2017
304,709,726	10.7	71,195,617	2.5	2018
328,279,884	11.3	68,924,966	2.4	2019
353,059,453	10.9	70,374,048	2.2	2020
374,566,277	11.1	75,316,930	2.2	2021
391,222,259	10.7	80,353,535	2.2	2022
410,945,008	10.2	78,272,854	1.9	2023
528,840,000		12.8		2024 *
570,388,000		13.0		2025 *

Source : Ministry of Audit - All levels of government.

Explanation : 1. Prior to 2003, the figures are final audit accounts; 2003 to 2023, the figures are final accounts.

2. Net Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.

3. Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

4. The IMF guidelines for the consolidation of general government require the elimination of duplicated entries, such as intergovernmental transfers. For example, central governments must offset grant expenses to the local governments and local governments must offset grant revenues from the central government in their budgets. Therefore, the structural ratios of central government, as presented in Tables 1-4 and 1-5, should not be compared, nor those of local governments.

Note : * The figures are budget accounts, 2024, and final accounts are expected to be finalized by the end of June 2025; 2025, the figures are budget proposal.