

表1-4. 各級政府歲入淨額 - 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 %
91年	1,787,918,681	100.0	1,310,436,322	73.3	172,084,347	9.6
92年	1,948,847,371	100.0	1,435,284,645	73.6	185,850,449	9.5
93年	1,927,399,732	100.0	1,365,269,785	70.8	194,966,595	10.1
94年	2,218,039,419	100.0	1,616,369,320	72.9	210,659,915	9.5
95年	2,177,017,797	100.0	1,590,934,296	73.1	205,390,616	9.4
96年	2,244,758,463	100.0	1,636,049,742	72.9	217,417,818	9.7
97年	2,231,613,847	100.0	1,648,767,679	73.9	169,721,280	7.6
98年	2,113,644,128	100.0	1,566,644,095	74.1	162,491,810	7.7
99年	2,115,553,880	100.0	1,500,534,074	70.9	188,019,075	8.9
100年	2,306,173,039	100.0	1,672,870,756	72.5	407,262,696	17.7
101年	2,321,205,197	100.0	1,661,695,391	71.6	423,819,177	18.3
102年	2,457,632,464	100.0	1,745,109,020	71.0	462,206,110	18.8
103年	2,508,815,115	100.0	1,756,853,217	70.0	494,985,606	19.7
104年	2,662,327,565	100.0	1,899,078,013	71.3	563,617,710	21.2
105年	2,690,917,507	100.0	1,912,351,662	71.1	575,310,221	21.4
106年	2,753,328,933	100.0	1,947,849,907	70.7	593,566,136	21.6
107年	2,848,610,924	100.0	2,031,916,780	71.3	599,948,844	21.1
108年	2,931,854,938	100.0	2,098,369,962	71.6	609,760,791	20.8
109年	3,036,131,881	100.0	2,175,066,191	71.6	638,824,059	21.0
110年	3,321,121,713	100.0	2,391,660,393	72.0	680,346,751	20.5
111年	3,690,710,457	100.0	2,711,572,851	73.5	716,133,658	19.4
112年	3,888,796,962	100.0	2,908,286,533	74.8	705,501,813	18.1
113年	4,184,950,876	100.0	3,143,838,388	75.1	755,523,943	18.1
114年	4,226,583,233	100.0	3,177,810,115	75.2	755,603,665	17.9
115年 *	4,367,805,000	100.0	2,862,253,000	65.5	996,732,000	22.8

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114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：* 係預算案數。

Table 1-4. Net Government Revenues 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 %	
229,966,476	12.9	75,431,536	4.2	2002
244,530,250	12.5	83,182,027	4.3	2003
270,811,375	14.1	96,351,977	5.0	2004
292,654,981	13.2	98,355,203	4.4	2005
282,593,207	13.0	98,099,678	4.5	2006
299,197,563	13.3	92,093,340	4.1	2007
312,887,745	14.0	100,237,143	4.5	2008
288,578,906	13.7	95,929,317	4.5	2009
313,690,751	14.8	113,309,980	5.4	2010
172,053,560	7.5	53,986,027	2.3	2011
183,986,176	7.9	51,704,453	2.2	2012
196,211,504	8.0	54,105,830	2.2	2013
200,485,953	8.0	56,490,339	2.3	2014
153,569,088	5.8	46,062,754	1.7	2015
154,536,041	5.7	48,719,583	1.8	2016
161,219,928	5.9	50,692,962	1.8	2017
165,066,334	5.8	51,678,966	1.8	2018
170,047,302	5.8	53,676,883	1.8	2019
168,839,925	5.6	53,401,706	1.8	2020
189,088,002	5.7	60,026,567	1.8	2021
197,458,005	5.4	65,545,943	1.8	2022
210,423,904	5.4	64,584,712	1.7	2023
216,122,536	5.2	69,466,009	1.7	2024
222,613,889	5.3	70,555,564	1.7	2025
508,820,000		11.6		2026 *

Source : Ministry of Audit, All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; 2003 to 2025, 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 proposal.