

Budgets and Final Accounting

Budgets for 2015

■ *The COA and its affiliated agencies:* The total budget for the COA and its affiliated agencies for the 2015 fiscal year was NT\$122.87 billion, an increase of NT\$1.21 billion (1%) over the 2014 figure of NT\$121.66 billion. Figures 1 and 2 show the allocations by function and by organization, respectively.

Figure 1: Budget allocations by function, 2013

Figure 1 Budget allocations by function, 2015

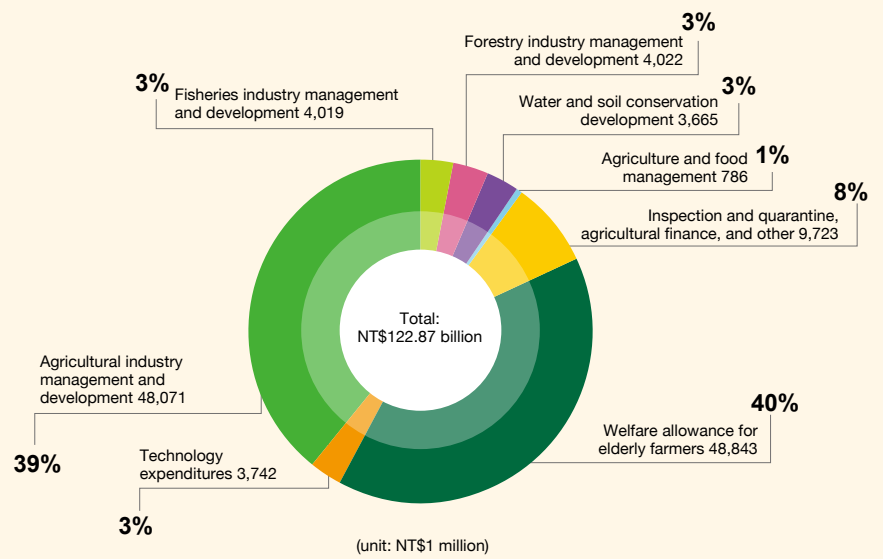


Figure 2 Budget allocations by agency, 2015

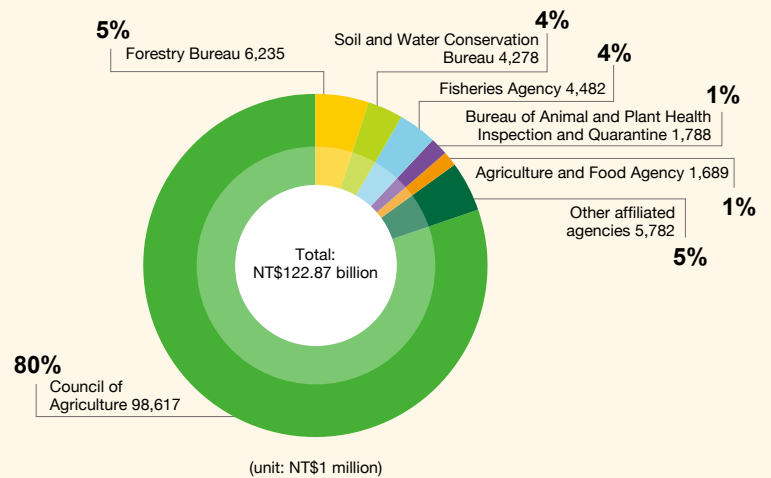


Figure 3 Budget for the first phase of the Plan for Integrated Management of River Basins, by function, 2015

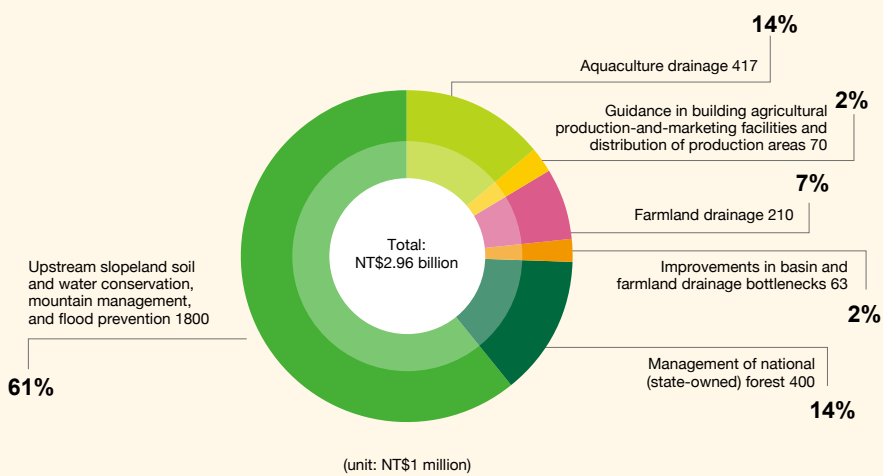
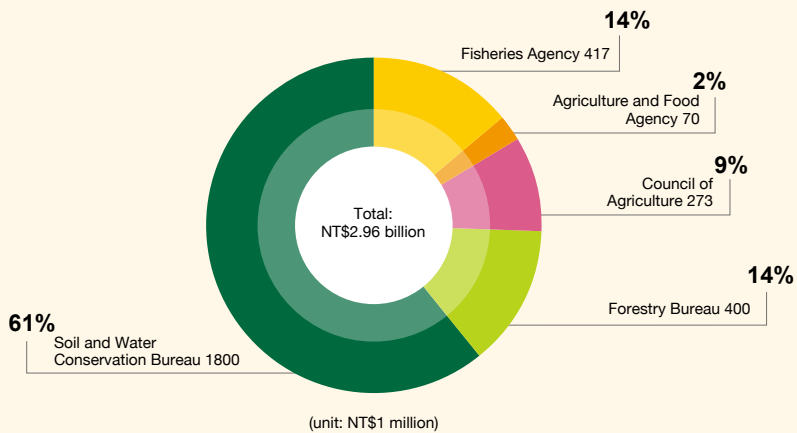


Figure 4 Budget for the first phase of the Plan for Integrated Management of River Basins, by agency, 2015



Integrated management of river basins: The special budget for the first phase (2014-2015 fiscal years) of the Plan for Integrated Management of River Basins, for which the COA is the governing agency, totaled NT\$4.73 billion. The budget for the 2015 fiscal year was NT\$2.96 billion. Figures 3 and 4 show allocations of the first phase of this special budget by function and organization, respectively.

■ **Subsidiary Agencies:** The subsidiary agencies budget (including the Agricultural Special Revenue Fund and the Agricultural Operations Fund) in 2015 was as follows:

- The total revenues were NT\$50.06 billion, versus NT\$48.56 billion in 2014, an increase of NT\$1.5 billion (3.1%).
- The total expenditures were NT\$38.45 billion, versus NT\$38.81 billion in 2014, a decrease of NT\$360 million (0.9%).
- The total balance was in surplus by NT\$11.61 billion. (See Figure 5)

Figure 5

Comparison of the 2015 and 2014 budgets for subsidiary agencies



Final Accounting for 2015

■ **The COA and its affiliated agencies:** In 2015, the total budget for the COA and its affiliated agencies was NT\$122.87 billion. In addition, NT\$210 million was mobilized from the Secondary Reserve Fund, making the actual available budget a total of NT\$123.08 billion. The final account was NT\$122.56 billion (including NT\$117.96 billion in actual expenditures, NT\$1.02 billion payable, and NT\$3.58 billion reserved). The surplus was NT\$520 million. Expenditures accounted for 99.58% of budgeted funds. A functional breakdown is presented in Figure 6.

Figure 6

COA expenditures as compared to budget, by function, 2015

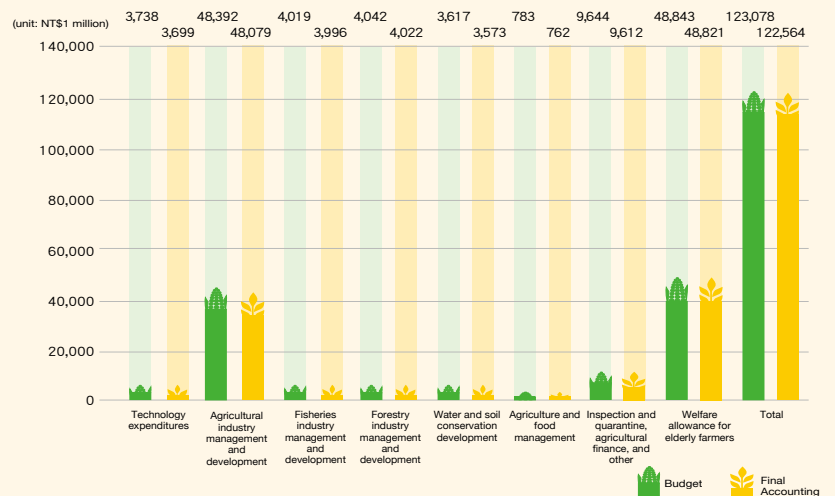
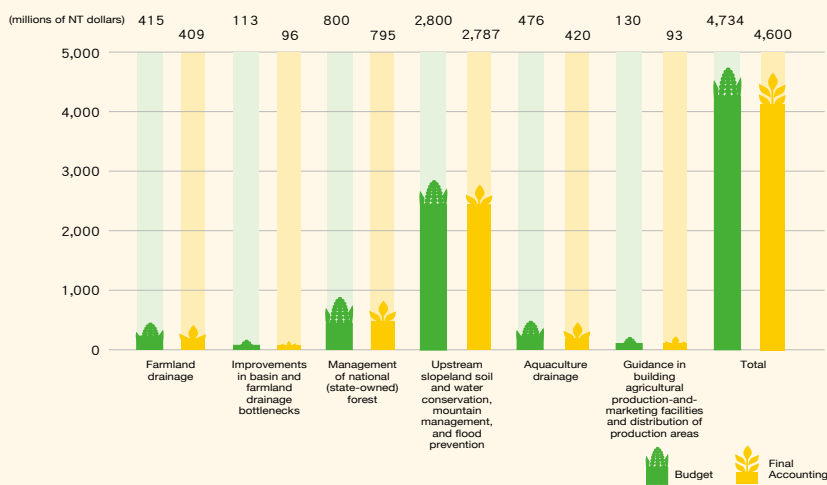


Figure 7 Budget and expenditures for the first phase (2014-2015 fiscal years) of the Plan for Integrated Management of River Basins



■ **Integrated management of river basins:** The special budget for the first phase (2014-2015 fiscal years) of the Plan for Integrated Management of River Basins, for which the COA is the governing agency, totaled NT\$4.73 billion. The final accounting was NT\$4.6 billion (including NT\$3.53 in disbursed funds and NT\$1.07 billion in reserve). A functional breakdown is presented in Figure 7.

Figure 8 A comparison of the budget and the final accounting for subsidiary agencies, 2015



■ **Subsidiary Agencies:** In the final accounting for 2015 for subsidiary agency expenditures, total revenues were NT\$51.92 billion, which was 103.7% of the budget (NT\$50.06 billion). Total expenditures were NT\$41.34 billion, which was 107.5% of the budget (NT\$38.45 billion). As a result, there was a surplus of NT\$10.58 billion. (See Figure 8)