

2020 신안통계연보

SHINAN STATISTICAL YEAR BOOK

VOL.60

XV. 재정

Public Finance



신안군
SHINAN-GUN

XV. 재정 Public Finance

1. 국세징수 Collection of National Taxes

(단위 : 백만원)

Unit : million won

연도별	구분 합 계 Grand total	내국세 Internal taxes						
		계 Total	직접세 Direct taxes					
			소 계 Sub-total	소득세 Income	법인세 Corporation	상속세 Inheritance	증여세 Gift tax	근로장려금 Employment subsidy
2014	262,872	269,350	235,981	173,835	58,193	1,714	2,239	-9,437
2015	325,625	333,002	294,231	188,126	100,758	2,252	3,095	-12,013
2016	354,948	361,543	299,291	217,929	71,170	5,904	4,288	-12,158
2017	415,552	422,492	314,228	246,507	82,733	3,391	4,358	-14,793
2018	423,223	430,344	331,686	268,997	73,692	7,136	5,809	-16,500
2019	374,544	379,879	310,045	296,031	67,099	5,778	4,146	-52,201

국세징수(속) Collection of National Taxes

(단위 : 백만원)

Unit : million won

연도별	구분	내국세 Internal taxes						
		직접세 Direct taxes		간접세 Indirect taxes				
		자녀장려금 Bounty on children	부당이익세 Excess profits	소 계 Sub-total	부가가치세 Value added	개별소비세 Special excise	주 세 Liquor	증권거래세 Stock exchange
2014	-	-	15,869	14,504	328	69	968	-
2015	-8,511	-	23,962	23,304	304	73	281	-
2016	-7,743	-	44,918	44,082	454	78	304	-
2017	-7,968	-	91,575	91,001	197	78	299	-
2018	-7,448	-	80,024	79,562	124	86	252	-
2019	-10,808	-	46,543	46,064	132	89	258	-

자료 : 기획홍보실

Source : Metropolitan City and Province, Ministry of the Interior

주 : 목포시, 무안군, 신안군, 영암군삼호면 합계임.

국세징수(속) Collection of National Taxes

(단위 : 백만원)

Unit : million won

연도별	구분	내국세 Internal taxes		교통·에너지·환경세 Traffic·Energy·Environment	방위세 Defense tax	교육세 Education	농어촌특별세 Special tax for rural development	종합부동산세 Comprehensive real estate
		인지세 Stamp	과년도수입 Revenues from previous year					
2014		217	17,283	-9,238	1	-1,230	2,136	1,853
2015		298	14,511	-9,193	-	-1,220	1,170	1,866
2016		328	17,006	-8,210	-	-1,049	891	1,773
2017		328	16,361	-8,729	-	-1,181	959	2,011
2018		203	18,431	-8,854	-	-1,210	1,055	1,888
2019		21	23,270	-9,170	-	-1,233	1,762	3,306

자료 : 기획홍보실

Source : Metropolitan City and Province, Ministry of the Interior

주 : 목포시, 무안군, 신안군, 영암군삼호면 합계임.

2. 지방세부담 Household Local Tax

(단위 : 천원)

Unit : 1,000 won

연도별 읍면별	구분	지방세 Local taxes			인 구 (외국인제외) Population (excluding foreigners)	1인당 부담액(원) Tax burden per capita(won)	세 대 (외국인세대제외) Households (Exclude foreign household)	세대당 부담액(원) Tax burden per household(won)
		계 Total	직접세 Direct taxes	간접세 Indirect taxes				
2014		21,130,906	21,130,906	-	43,747	4,779	22,192	9,359
2015		23,031,059	23,031,059	-	43,294	5,413	22,270	10,478
2016		27,452,899	27,452,899	-	42,652	6,402	22,077	12,264
2017		27,246,573	27,246,573	-	42,070	6,024	22,046	11,446
2018		29,048,008	29,048,008	-	41,263	6,751	21,883	13,020
2019		31,922,482	31,922,482	-	40,274	8,032	21,736	14,868
지 도		5,658,073	5,658,073	-	4,643	1,219	2,570	2,202
압 해		6,301,765	6,301,765	-	6,459	976	3,064	2,057
증 도		1,106,683	1,106,683	-	1,903	582	1,062	1,042
임 자		1,344,398	1,344,398	-	3,233	416	1,759	764
자 은		2,488,479	2,488,479	-	2,292	1,086	1,271	1,958
비 금		1,126,141	1,126,141	-	3,612	312	1,882	598
도 초		1,073,906	1,073,906	-	2,873	374	1,580	680
흑 산		1,225,542	1,225,542	-	3,986	307	2,371	517
하 의		471,105	471,105	-	1,814	260	1,010	466
신 의		719,311	719,311	-	1,609	447	800	899
장 산		552,904	552,904	-	1,606	344	944	586
안 좌		1,947,910	1,947,910	-	3,109	627	1,737	1,121
팔 금		661,329	661,329	-	1,048	631	595	1,111
암 태		945,442	945,442	-	2,087	453	1,091	867
본 청		6,299,494	6,299,494	-	-	-	-	-

자료 : 세무회계과

Source : Tax Accounting Division

3. 지방세징수 Collection of Local Taxes

(단위 : 천원)

Unit : 1,000 won

연도별 읍면별	구분	합 계 Total			보통세 Ordinary Tax			
		계 Total	도 세 Province taxes	군 세 Gun taxes	도 세 Province taxes			
					취득세 Acquisition	舊)등록세 Registration	등록면허세 Registration and License	레저세 Leisure
2014		20,590,150	9,994,022	10,596,128	6,466,801	—	815,020	—
2015		20,319,715	10,027,460	10,292,255	6,498,131	—	943,414	—
2016		25,137,400	12,067,579	13,069,821	8,136,445	—	800,810	—
2017		27,246,573	13,026,720	14,219,853	8,813,457	18,815	955,618	—
2018		29,048,008	14,829,331	14,218,677	10,100,195	24,129	1,338,798	—
2019		29,839,216	16,160,815	13,678,401	11,191,325	20,221	1,384,276	—
지 도		5,611,992	3,084,808	2,527,184	1,915,145	5,500	225,052	—
압 해		6,331,190	4,066,695	2,264,495	3,144,060	3,745	347,325	—
증 도		1,075,065	660,876	414,189	464,227	335	55,502	—
임 자		1,300,467	757,443	543,024	543,047	334	59,778	—
자 은		2,475,637	1,999,309	476,328	1,621,697	1,193	142,948	—
비 금		1,107,079	629,313	477,766	433,849	616	60,107	—
도 초		1,031,865	620,901	410,964	428,683	1,444	74,037	—
흑 산		1,213,686	492,560	721,126	328,257	173	40,687	—
하 의		469,699	242,703	226,996	144,771	196	35,044	—
신 의		720,658	435,967	284,691	307,882	1,590	44,344	—
장 산		540,189	296,275	243,914	212,191	1,173	24,154	—
안 좌		1,930,649	1,215,385	715,264	844,476	1,479	194,956	—
팔 금		653,167	411,448	241,719	321,686	620	33,094	—
암 태		942,706	628,979	313,727	481,354	1,823	47,248	—
본 청		4,435,167	618,153	3,817,014	—	—	—	—

지방세징수(숙) Collection of Local Taxes

(단위 : 천원)

Unit : 1,000 won

연도별 읍면별	구분	보통세 Ordinary Tax						
		군 세 Gun taxes						
		주민세 Resident	재산세 Property	자동차세 Auto mobile	주행세 Motor fuel	종합토지세 Synthesis land	지방소득세 Local income	담배소비세 Tobacco consumption
2014		253,535	1,493,276	2,264,773	2,598,858	—	1,604,624	2,053,932
2015		306,611	1,585,343	2,031,138	2,235,799	—	1,687,228	2,115,814
2016		381,029	1,699,033	2,248,793	3,048,183	—	2,299,490	2,690,259
2017		402,540	1,757,828	2,352,015	3,372,198	—	2,601,260	2,897,430
2018		440,704	1,977,840	2,468,108	3,390,021	—	2,797,845	2,364,544
2019		429,575	2,102,704	2,534,815	2,169,716	—	3,298,810	2,585,005
지 도		66,874	334,006	307,074	—	—	572,922	1,175,388
압 해		97,054	615,936	484,657	—	—	1,013,837	—
증 도		33,096	148,309	123,533	—	—	77,930	—
임 자		19,175	120,149	209,691	—	—	132,663	—
자 은		15,459	126,678	160,496	—	—	120,159	—
비 금		22,717	135,424	189,329	—	—	76,930	—
도 초		17,957	97,524	155,932	—	—	98,161	—
흑 산		53,374	72,302	225,967	—	—	303,728	—
하 의		9,625	81,982	91,966	—	—	17,706	—
신 의		12,608	84,162	96,141	—	—	68,975	—
장 산		9,074	77,309	90,834	—	—	47,789	—
안 좌		29,537	109,235	207,224	—	—	338,876	—
팔 금		30,183	41,693	62,868	—	—	94,165	—
암 태		12,842	57,995	129,156	—	—	90,619	—
본 청		—	—	—53	2,169,716	—	244,350	1,409,617

자료 : 세무회계과

Source : Tax Accounting Division

지방세징수(속) Collection of Local Taxes

(단위 : 천원)

Unit : 1,000 won

연도별 읍면별	구분	목적세 Earmarked Tax					과년도수입 Revenue from previous year	
		도 세 Provincetax			군 세 Gun taxes		도 세 Provincetax	군 세 Gun taxes
		지역개발세 Regional development	지역자원시설세 Local Resource and facility	지방교육세 Local education	사업소세 Business firm	도시계획세 City planning		
2014		—	186,720	2,416,263	—	—	109,218	327,130
2015		—	191,677	2,259,528	—	—	134,710	330,322
2016		—	204,461	2,680,074	—	—	245,789	703,034
2017		—	209,754	2,847,376	—	—	181,700	836,582
2018		—	245,847	2,898,501	—	—	221,861	779,615
2019		—	258,772	3,110,631	—	—	195,590	557,776
지 도		—	75,828	841,094	—	—	22,189	70,920
압 해		—	61,540	466,940	—	—	43,085	53,011
증 도		—	31,360	101,017	—	—	8,435	31,321
임 자		—	14,635	117,921	—	—	21,728	61,346
자 은		—	7,589	218,568	—	—	7,314	53,536
비 금		—	8,202	106,162	—	—	20,377	53,366
도 초		—	9,404	95,687	—	—	11,646	41,390
흑 산		—	14,278	90,837	—	—	18,328	65,755
하 의		—	4,949	48,503	—	—	9,240	25,717
신 의		—	6,352	69,410	—	—	6,389	22,805
장 산		—	4,224	51,038	—	—	3,495	18,908
안 좌		—	10,126	154,647	—	—	9,701	30,392
팔 금		—	2,232	50,456	—	—	3,360	12,810
암 태		—	8,053	78,263	—	—	12,238	23,115
본 청		—	—	620,088	—	—	—1,935	—6,616

자료 : 세무회계과

Source : Tax Accounting Division

4. 예산결산총괄 Summary of Budget and Settlement

(단위 : 천원)

Unit : 1,000 won

연도별	구분	예산현액 Budget			세 입 Revenue		
		계 Total	일 반 General accounts	특 별 Special accounts	계 Total	일 반 General accounts	특 별 Special accounts
2014		569,976,291	563,875,231	6,101,060	569,645,814	563,392,855	6,252,959
2015		616,751,428	610,896,370	5,855,058	602,118,827	596,103,405	6,015,422
2016		635,758,968	629,790,696	5,968,272	684,825,813	678,623,497	6,202,316
2017		712,823,079	706,697,634	6,125,445	720,811,096	714,485,621	6,325,475
2018		732,873,277	726,811,485	6,061,792	754,831,899	748,478,388	6,353,511
2019		884,549,448	834,553,078	49,996,370	903,674,338	853,807,984	49,866,354

자료 : 세무회계과

Source : Tax Accounting Division

예산결산총괄(속) Summary of Budget and Settlement

(단위 : 천원)

Unit : 1,000 won

구분 연도별	세 출 Expenditure			잉 여 Surplus		
	계 Total	일 반 General accounts	특 별 Special accounts	계 Total	일 반 General accounts	특 별 Special accounts
2014	418,063,958	413,311,162	4,752,796	151,581,856	150,081,693	1,500,163
2015	414,512,256	409,949,133	4,563,123	187,606,571	186,154,272	1,452,299
2016	483,776,756	479,065,718	4,711,038	201,049,057	199,557,779	1,491,278
2017	502,532,713	497,855,912	4,676,801	218,278,383	216,629,709	1,648,674
2018	512,571,118	508,115,239	4,455,879	242,260,781	240,363,149	1,897,632
2019	730,654,877	689,375,935	41,278,942	173,019,460	164,432,048	8,587,412

자료 : 세무회계과

Source : Tax Accounting Division

5. 일반회계 세입예산 개요 Budgeted Revenues of General Accounts

(단위 : 백만원)

Unit : million won

구분 연도별	합 계 Total	지방세 Local tax			세외수입 Non-tax revenues			
					경상적세외수입 Current non-tax revenues			
					재산임대수입 Property rents	사용료수입 Rents	수수료수입 Fees	사업수입 Business product
2014	563,392	10,596	158,483	6,401	322	407	425	2,066
2015	596,103	10,292	171,874	6,533	293	438	420	1,767
2016	678,623	13,070	209,171	5,759	289	436	494	1,735
2017	714,485	14,220	219,573	6,241	450	557	528	1,710
2018	748,478	14,218	238,563	7,119	833	639	519	1,602
2019	724,749	12,760	20,598	5,383	444	274	195	1,633

자료 : 세무회계과

Source : Tax Accounting Division

일반회계 세입예산 개요(속) Budgeted Revenues of General Accounts

(단위 : 백만원)

Unit : million won

연도별	구분	세외수입 Non-tax revenues						지방교부세 Local share tax	조정교부금 Controlgrants	
		경상적세외수입		임시적세외수입 Temporary non-tax revenues						
		징수교부금 Collection grants	이자수입 Interest	재산매각수입 Property disposal	부담금 Allotment	잡수입 Miscellaneous	과년도수입 Revenue from previous year			
2014		282	2,899	152,082	96	5,175	6,607	166	207,583	3,727
2015		259	3,356	165,341	822	5,086	8,516	307	211,364	4,291
2016		349	2,456	203,412	2,708	4,739	9,210	244	239,607	5,296
2017		368	2,628	213,332	701	3,207	9,318	245	274,747	7,163
2018		452	3,074	231,444	37	4,677	8,926	139	300,773	7,287
2019		422	2,415	15,215	—	6,407	8,703	105	322,031	8,989

자료 : 세무회계과

Source : Tax Accounting Division

일반회계 세입예산 개요(속) Budgeted Revenues of General Accounts

(단위 : 백만원)

Unit : million won

연도별	구분	보조금 Subsidies	지방채 Local borrowing	보전수입 등 및 내부거래 Conservation revenues and Internal transaction					
				보전수입 등 Conservation revenues			내부거래 Internal transaction		
				순세계잉여금 Net surplus	전년도이월금 Carry over	융자금수입 Loan collection	전입금 Transferred from	예탁금 및 예수금 Contribution	
2014		183,003	-	17,891	121,763	-	384	-	
2015		198,282	-	23,755	126,327	-	528	-	
2016		211,479	-	76,683	109,471	-	357	-	
2017		198,782	-	98,422	101,136	-	303	-	
2018		187,637	-	96,384	120,245	-	1,036	-	
2019		217,801	-	142,570	142,839	131,292	11,097	-	181

자료 : 세무회계과

Source : Tax Accounting Division

6. 일반회계 세출예산 개요¹⁾ Budget Expenditure of General Accounts

(단위 : 백만원)

Unit : million won

구분 연도별	합 계 Total	일반공공행정 General public Administration	공공질서 및 안전 Public Order, Safety	교 육 Education	문화 및 관광 Culture, Tourism	환경보호 Protection of Environment	사회복지 Social Welfare	보 건 Health
2015	483,050	26,327	11,380	2,374	22,041	53,174	62,970	18,517
2016	556,911	28,958	18,734	1,764	32,547	66,358	60,721	18,387
2017	615,537	37,819	14,948	1,558	36,463	19,788	67,164	11,729
2018	619,406	38,147	25,576	2,732	27,304	21,616	70,728	15,127
2019	736,568	35,890	20,259	8,483	49,439	18,393	97,269	11,424

일반회계 세출예산 개요^{1)(속)} Budget Expenditure of General Accounts

(단위 : 백만원)

Unit : million won

구분 연도별	농림해양수산 Agriculture, Forestry, Ocean, Marine	산업, 중소기업 Industry, Small and medium enterprises	수송 및 교통 Transportation, Traffic	국토 및 지역개발 Country, Region Development	과학기술 Science Technology	예비비 Contingency	기 타 Others
2015	131,293	22,786	23,672	37,574	—	5,360	65,582
2016	144,233	27,424	25,421	45,810	—	10,670	75,884
2017	218,232	10,510	23,685	77,497	—	14,380	81,764
2018	213,878	11,365	28,750	56,118	—	24,296	83,769
2019	236,690	22,062	36,680	52,455	—	6,785	140,739

자료 : 기획홍보실

Source : Metropolitan City and Province, Ministry of the Interior

주 : 1) 최종예산액 Final budget

7. 일반회계 세입결산 Settled Revenues of General Accounts

(단위 : 백만원)

Unit : million won

연도 및 과목별	구분	예산현액 Budget		결 산 Settlement		예산대결산비율(%) Budget/ settlement ratio
		금 액 Amount	구성비(%) Percent distribution	금 액 Amount	구성비(%) Percent distribution	
2014		563,875	100%	563,392	100%	99.9
2015		610,896	100%	596,103	100%	97.6
2016		629,791	100%	678,623	100%	107.8
2017		706,697	100%	714,485	100%	101.1
2018		728,626	100%	748,478	100%	102.7
2019		724,749	100%	853,808	100%	117.8
지방세		12,760	2.0%	13,678	1.9%	100.0
지방교부세		322,031	40.2%	332,143	40.2%	102.6
조정교부금		8,989	0.9%	11,014	1.0%	106.8
보조금		217,801	25.5%	228,055	25.1%	101.2
지방채		—	0.0%	—	0.0%	—
세외수입		20,598	2.0%	28,373	2.8%	140.5
경상적세외수입		5,383	0.7%	8,830	1.0%	135.5
재산임대료		444	0.0%	1,083	0.1%	320.4
사용료		274	0.1%	1,011	0.1%	128.3
수수료		195	0.0%	622	0.1%	273.2
사업수입		1,633	0.3%	1,758	0.2%	85.8
징수교부금		422	0.0%	426	0.1%	198.2
이자수입		2,415	0.3%	3,930	0.4%	139.2
임시적세외수입		15,215	1.3%	19,543	1.8%	143.1
재산매각		—	0.0%	465	0.0%	—
부담금		6,407	0.8%	5,383	0.6%	82.3
잡수입		8,703	0.5%	13,536	1.2%	237.1
과년도		105	0.0%	159	0.0%	79.4
보전수입등 내부거래		142,570	29.4%	240,545	29.1%	143.1
순세계잉여금		131,292	13.2%	131,292	12.9%	99.9
이월금		11,097	16.0%	109,071	16.1%	103.2
융자금회수		—	0.0%	—	0.0%	—
전입금		181	0.1%	182	0.1%	95.7

자료 : 세무회계과

Source : Tax Accounting Division

8. 일반회계 세출결산 Settled Expenditures of General Accounts

(단위 : 백만원)

Unit : million won

연도 및 과목별	구분	예산현액 Budget		결산액 Settlement		예산대결산비율(%) Budget/ settlement ratio
		금 액 Amount	구성비(%) Percent distribution	금 액 Amount	구성비(%) Percent distribution	
	2014	563,875	100	413,311	100	73.3
	2015	610,896	100	409,949	100	67.1
	2016	629,790	100	479,065	100	76.1
	2017	706,698	100	497,856	100	70.4
	2018	726,811	100	508,115	100	69.9
	2019	834,553	100	689,375	100	82.6
	인건비	81,350	9.7%	75,265	10.9%	92.5%
	물건비	48,932	5.9%	43,091	6.3%	88.1%
	경상이전	204,369	24.5%	188,220	27.3%	92.1%
	자본지출	434,457	52.1%	309,400	44.9%	71.2%
	융자및출자	98	0.0%	98	0.0%	100.0%
	보전재원	2,824	0.3%	2,716	0.4%	96.2%
	내부거래	62,034	7.4%	70,585	10.2%	113.8%
	예비비및기타	489	0.1%	—	0.0%	0.0%

자료 : 세무회계과

Source : Tax Accounting Division

9. 특별회계 예산결산 Settled Budgets of Special Accounts

(단위 : 백만원)

Unit : million won

연도 및 과목별	구분	회계수 Accounts	예 산 Budget	세 입 Revenue	세 출 Expenditure
	2014	7	6,101	6,253	4,752
	2015	7	5,855	6,015	4,563
	2016	7	5,968	6,202	4,711
	2017	6	6,125	6,325	4,676
	2018	6	6,061	6,353	4,455
	2019	6	49,996	49,866	41,278
	상하수도사업	1	47,405	46,987	39,951
	주택사업	1	13	154	13
	의료보호기금사업	1	1,054	1,101	1,009
	사회진흥소득사업	1	172	172	172
	기초생활보장	1	1,212	1,214	—
	천사섬분재공원운영	1	140	238	133

자료 : 세무회계과

Source : Tax Accounting Division

10. 교육비 특별회계 세입결산 Settled Revenues of Special Accounts for Education

(단위 : 천원)

Unit : 1,000 won

구분 연도별	예산 ① Budget	징수결정액 Estimated amount of collection	수납액 ② Amount received	불납결손액 Deficit	미수납액 Amount unpaid	증감 (② - ①) Increase or decrease
2014	694,283	695,613	695,613	-	-	1,330
2015	1,335,664	1,325,615	1,325,315	-	-	-10,349
2016	718,938	736,322	736,322	-	-	17,384
2017	1,875,299	1,669,728	1,669,728	-	-	-205,571
2018	2,721,939	3,535,653	3,535,653	-	-	813,714
2019	5,011,202	4,415,238	4,415,238	-	-	-595,964

자료 : 신안교육지원청

Source : Jeollanamdo Shinan office of Education

11. 교육비 특별회계 세출결산 Settled Expenditures of Special Accounts for Education

(단위 : 천원)

Unit : 1,000 won

구분 연도별	예산 ① Budget	예산결정후 증감액 ② Change in budget amount after budget finalizations			예산현액 ①+② Budget amount	지출액 Expenditure	다음연도 이월액 Carry-over to next year	불용액 Unused
		전년도이월액 Carry-over from previous year	예비비지출결정액 Estimated amount of emergency fund	이용및이체 Use and Transfer				
2014	20,091,713	819,124	-	-	20,910,837	20,348,555	-	562,282
2015	20,907,241	-	-	-	20,907,241	20,775,959	-	131,282
2016	20,329,953	-	-	-	20,329,953	20,149,094	-	180,859
2017	25,616,207	-	-	-	25,616,207	23,696,699	1,236,041	683,467
2018	23,864,695	1,236,041	-	-	25,100,736	23,595,679	493,520	1,011,537
2019	27,278,521	493,520	-	-	27,772,041	25,222,595	2,033,652	515,794

자료 : 신안교육지원청

Source : Jeollanamdo Shinan office of Education

12. 도 공유재산 Public Properties Owned by Province

(단위 : 천원)

Unit : 1,000 won

구분 연도별	총 계 Total		행정재산 Administrative property		일반재산 General property	
	수 량 Quantity	평가액 Appraisal value	수 량 Quantity	평가액 Appraisal value	수 량 Quantity	평가액 Appraisal value
2014	2,117	38,044,266	2,105	36,889,586	12	1,154,680
2015	2,059	9,999,680	2,050	9,983,648	9	16,032
2016	2,089	10,113,589	2,080	10,097,557	9	16,032
2017	2,089	10,113,589	2,080	10,097,557	9	16,032
2018	2,089	10,113,589	2,080	10,097,557	9	16,032
2019	2,089	10,113,589	2,080	10,097,557	9	16,032

자료 : 세무회계과

Source : Tax Accounting Division

13. 지방재정자립지표 Local Finance Independence Indicators

(단위 : %)

Unit : %

구분 연도별	재정자립도 Financial independence	재정자주도 Financial autonomy	기준재정 수요충족도 Financial ability indices
2014	4.7	52.7	11.19
2015	5.2	48.2	9.78
2016	5.3	48.2	9.58
2017	4.1	48.6	8.29
2018	4.4	52.8	8.20
2019	4.5	49.5	9.70

자료 : 기획홍보실

Source : Planning publicity Division

주 : 1) 재정자립도 = 자체수입(지방세+세외수입)/ 일반회계*100

2) 재정자주도 = 자주재원(지방세+세외수입+지방교부세+조정교부금+재정보전금)/ 일반회계 예산액 *100

3) 기준재정수요충족도(재정력지수) = 기준재정수입액 / 기준재정수요액 *100 ← 교부전기준