

Statement of Income of Enterprise Funds FY2008

Unit: NT\$

Account	Budget	Final accounts	Comparison Between Budget and Final accounts		
			Increase	Decrease	%
Operating Revenues	17,423,254,891	17,991,123,859	567,868,968		3.26
Sales Revenues	822,041,945	1,595,388,333	773,346,388		94.08
Revenues from Water Supply	4,866,150,300	4,783,272,342		82,877,958	1.70
Rentals Revenues	321,211,465	274,500,252		46,711,213	14.54
Transportation Revenues	9,406,785,044	9,713,636,820	306,851,776		3.26
Banking/Insurance Revenues	130,620,000	134,635,899	4,015,899		3.07
Other Operating Revenues	1,876,446,137	1,489,690,213		386,755,924	20.61
Operating Costs	11,962,044,879	12,116,290,664	154,245,785		1.29
Costs of sales	284,841,879	561,332,092	276,490,213		97.07
Costs for Water Supply	3,032,321,548	2,943,506,341		88,815,207	2.93
Rentals Costs	79,906,269	70,745,870		9,160,399	11.46
Costs for Transportation/Storage	7,891,021,678	7,827,491,707		63,529,971	0.81
Banking/Insurance Costs	10,752,000	13,751,288	2,999,288		27.90
Other Operating Costs	663,201,505	699,463,366	36,261,861		5.47
Gross Profits (Loss)	5,461,210,012	5,874,833,195	413,623,183		7.57
Operating Expenses	3,455,619,647	3,526,959,007	71,339,360		2.06
Selling Expenses	637,676,030	1,006,063,209	368,387,179		57.77
Agency Expenses	1,756,658,115	1,593,399,708		163,258,407	9.29
Administrative Expenses	909,098,852	801,559,494		107,539,358	11.83
Other Operating Expenses	152,186,650	125,936,596		26,250,054	17.25
Operating Income (Loss)	2,005,590,365	2,347,874,188	342,283,823		17.07
Nonoperating Income	536,464,565	758,083,736	221,619,171		41.31
Financial Income	168,907,687	226,169,730	57,262,043		33.90
Other Nonoperating Income	367,556,878	531,914,006	164,357,128		44.72
Nonoperating Expenses	190,012,112	188,915,328		1,096,784	0.58
Financial Expenses	33,700,000	15,872,148		17,827,852	52.90
Other Nonoperating Expenses	156,312,112	173,043,180	16,731,068		10.70
Nonoperating Income (Loss)	346,452,453	569,168,408	222,715,955		64.28
Net Income (loss) before Tax	2,352,042,818	2,917,042,596	564,999,778		24.02
Income Tax Expense (Benefit)	245,974,796	113,224,828		132,749,968	53.97
Net Income (Loss)	2,106,068,022	2,803,817,768	697,749,746		33.13

**Statement of Appropriation of Profit and Make-up for Loss of Enterprise Funds
FY2008**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Profits	6,101,650,923	7,358,346,228	1,256,695,305	20.60
Net Income (for current period)	2,106,068,022	2,803,817,768	697,749,746	33.13
Accumulated Profits	3,995,582,901	4,554,528,460	558,945,559	13.99
Appropriations	6,101,650,923	7,358,346,228	1,256,695,305	20.60
Appropriated to Central Government	65,381,375	55,643,532	-9,737,843	14.89
Dividends	65,381,375	55,643,532	-9,737,843	14.89
Appropriated to Local Governments ^①	698,881,554	652,022,153	-46,859,401	6.70
Dividends	698,881,554	652,022,153	-46,859,401	6.70
Appropriated to Reinvested Agencies	1,376,811	1,173,151	-203,660	14.79
Dividends	1,376,811	1,173,151	-203,660	14.79
Retained by Enterprises	5,336,011,183	6,649,507,392	1,313,496,209	24.62
Legal Reserves	84,752,927	72,098,735	-12,654,192	14.93
Special Reserves	482,266,798	482,266,798	0	
Unappropriated Retained Earnings	4,768,991,458	6,095,141,859	1,326,150,401	27.81

note: ①Including NT\$28,401,386 appropriated to Taipei County Government.

Statement of Cash Flow of Enterprise Funds (by cash flow items)

FY2008

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Cash Flows from Operating Activities				
Net Income (Loss)	2,106,068,022	2,803,817,768	697,749,746	33.13
Adjustments of Noncash Items	2,112,686,211	974,493,147	-1,138,193,064	53.87
Net Cash Inflow (Outflow) from Operating Activities	4,218,754,233	3,778,310,915	-440,443,318	10.44
Cash Flows from Investing Activities				
Decrease (Increase) in Current Financial Assets		288,117,316	288,117,316	
Decrease (Increase) in Negotiation Discount and Loans	85,531,922	-202,678,350	-288,210,272	
Decrease in Fixed Assets and Depletable Assets	945,512	1,287,421	341,909	36.16
Decrease (Increase) in Intangible Assets and Other Assets	-656,025,835	-19,227,786	636,798,049	97.07
Cash Provided by Other Investing Activities		540,000	540,000	
Increase in Long-term Investment	-384,409,777	-933,429,323	-549,019,546	142.82
Increase in Funds and Long-term Receivables		-234,625	-234,625	
Increase in Fixed Assets and Depletable Assets	-3,527,042,887	-3,971,725,079	-444,682,192	12.61
Net Cash Inflow (Outflow) from Investing Activities	-4,481,001,065	-4,837,350,426	-356,349,361	7.95
Cash Flows from Financing Activities				
Increase (Decrease) in Short-term Liabilities	155,501,594	975,000,000	819,498,406	527.00
Increase in Long-term Liabilities	1,480,000,000		-1,480,000,000	100.00
Increase (Decrease) in Other Liabilities		1,170,825,296	1,170,825,296	
Increase in Capital, Reserves and Make-up for Loss	50,000,000	50,000,000		
Decrease in Long-term Liabilities	-25,000,000	-153,060,176	-128,060,176	512.24
Cash Dividends Paid	-765,639,740	-732,431,779	33,207,961	4.34
Net Cash Inflow (Outflow) from Financing Activities	894,861,854	1,310,333,341	415,471,487	46.43
Net Increase (Decrease) in Cash and Cash Equivalents	632,615,022	251,293,830	-381,321,192	60.28
Cash and Cash Equivalents, Beginning of period	1,556,028,575	4,100,533,447	2,544,504,872	163.53
Cash and Cash Equivalents, End of period	2,188,643,597	4,351,827,277	2,163,183,680	98.84

Balance Sheet of Enterprise Funds
FY 2008

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)		Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%		Amount	%	Amount	%	Amount	%
Assets	89,447,790,159	100.00	86,309,183,526	100.00	3,138,606,633	3.64	Liabilities	12,876,625,205	14.40	12,525,308,229	14.51	351,316,976	2.80
Current Assets	10,625,545,374	11.88	10,272,059,915	11.90	353,485,459	3.44	Current Liabilities	6,724,017,894	7.52	7,641,119,770	8.85	-917,101,876	12.00
Cash	4,351,827,277	4.87	4,100,533,447	4.75	251,293,830	6.13	Short-term Liabilities	2,028,000,000	2.27	1,053,000,000	1.22	975,000,000	92.59
Current Financial Assets	2,895,103,736	3.24	2,934,455,769	3.40	-39,352,033	1.34	Payables	4,029,523,183	4.50	5,021,329,240	5.82	-991,806,057	19.75
Receivables	482,839,080	0.54	431,557,217	0.50	51,281,863	11.88	Unearned Receipts	666,494,711	0.75	1,566,790,530	1.82	-900,295,819	57.46
Inventories	2,355,505,807	2.63	2,284,149,520	2.65	71,356,287	3.12	Long-term Liabilities	2,122,744,045	2.37	2,124,193,657	2.46	-1,449,612	0.07
Prepayments	540,269,474	0.60	521,363,962	0.60	18,905,512	3.63	Long-term Liabilities	2,122,744,045	2.37	2,124,193,657	2.46	-1,449,612	0.07
Negotiation Discount and Loans	1,685,758,350	1.88	1,483,080,000	1.72	202,678,350	13.67	Other Liabilities	4,029,863,266	4.51	2,759,994,802	3.20	1,269,868,464	46.01
Short-term Secured Loans and Overdrafts	1,685,758,350	1.88	1,483,080,000	1.72	202,678,350	13.67	Miscellaneous Liabilities	2,272,056,861	2.54	2,100,416,799	2.43	171,640,062	8.17
Funds, Investments and Long-term Receivables	2,656,974,132	2.97	2,386,444,440	2.76	270,529,692	11.34	Deferred Liabilities	1,757,806,405	1.97	659,578,003	0.76	1,098,228,402	166.50
Funds	1,013,355	0.00	778,730	0.00	234,625	30.13	Owners' Equity	76,571,164,954	85.60	73,783,875,297	85.49	2,787,289,657	3.78
Long-term Investments	2,655,960,777	2.97	2,385,665,710	2.76	270,295,067	11.33	Capital	30,934,552,900	34.58	29,749,301,004	34.47	1,185,251,896	3.98
Fixed Assets	71,212,532,496	79.61	68,805,778,729	79.72	2,406,753,767	3.50	Capital	30,934,552,900	34.58	29,749,301,004	34.47	1,185,251,896	3.98
Land	36,168,558,237	40.44	36,014,338,579	41.73	154,219,658	0.43	Additional Paid-in Capital	5,189,078,256	5.80	5,189,075,256	6.01	3,000	0.00
Land Improvements	248,178,234	0.28	132,620,421	0.15	115,557,813	87.13	Capital Surplus	5,189,078,256	5.80	5,189,075,256	6.01	3,000	0.00
Buildings	3,632,090,544	4.06	3,221,139,179	3.73	410,951,365	12.76	Retained Earnings (Accumulated Deficit)	7,346,655,066	8.21	5,698,497,930	6.60	1,648,157,136	28.92
Machinery and Equipment	21,352,478,801	23.87	21,217,338,753	24.58	135,140,048	0.64	Appropriated Retained Earnings	1,251,513,207	1.40	1,143,969,470	1.33	107,543,737	9.40
Transportation Equipment	4,040,230,699	4.52	3,839,969,140	4.45	200,261,559	5.22	Unappropriated Retained Earnings	6,095,141,859	6.81	4,554,528,460	5.28	1,540,613,399	33.83
Miscellaneous Equipment	176,638,483	0.20	168,905,152	0.20	7,733,331	4.58	Equity Adjustments	33,100,878,732	37.01	33,147,001,107	38.40	-46,122,375	0.14
Leasehold Improvements	1,059,512,798	1.18	1,014,157,903	1.18	45,354,895	4.47							
Construction in Progress and Prepayment for Equipment	4,534,844,700	5.07	3,197,309,602	3.70	1,337,535,098	41.83							
Intangible Assets	985,947,250	1.10	1,124,149,576	1.30	-138,202,326	12.29							
Intangible Assets	985,947,250	1.10	1,124,149,576	1.30	-138,202,326	12.29							
Other Assets	2,281,032,557	2.55	2,237,670,866	2.59	43,361,691	1.94							
Nonoperating Assets	237,323,674	0.27	237,323,674	0.27									
Miscellaneous Assets	2,018,698,306	2.26	1,972,614,003	2.29	46,084,303	2.34							
Deferred Assets	25,010,577	0.03	27,733,189	0.03	-2,722,612	9.82							
Total	89,447,790,159	100.00	86,309,183,526	100.00	3,138,606,633	3.64	Total	89,447,790,159	100.00	86,309,183,526	100.00	3,138,606,633	3.64

Statement of Income, Expenditure and Surplus/Deficit of Operations Funds

FY2008

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Operating Revenues	21,805,771,634	20,215,342,568	-1,590,429,066	7.29
Service Revenues	4,086,497,204	3,535,105,821	-551,391,383	13.49
Sales Revenues	338,200,000	334,604,895	-3,595,105	1.06
Rentals and Royalty Revenues	2,164,130,580	1,965,680,320	-198,450,260	9.17
Investing/Financing Revenues	2,143,936,525	848,227,616	-1,295,708,909	60.44
Medical Revenues	9,134,990,800	9,158,158,674	23,167,874	0.25
Expropriations Revenues		426,762,525	426,762,525	
Other Operating Revenues	3,938,016,525	3,946,802,717	8,786,192	0.22
Operating costs and expenses	18,136,821,013	16,585,063,202	-1,551,757,811	8.56
Service Costs	2,615,507,520	2,458,875,176	-156,632,344	5.99
Costs of sales	308,289,349	214,737,366	-93,551,983	30.35
Costs on assets-rented	893,521,265	805,708,089	-87,813,176	9.83
Investing/Financing Costs	1,656,968,050	290,526,468	-1,366,441,582	82.47
Medical Costs	7,562,687,523	7,562,874,316	186,793	0.00
Other Operating Costs	436,375,810	361,034,512	-75,341,298	17.27
Selling and Business (Commercial) Expenses	2,955,030,437	3,263,832,589	308,802,152	10.45
General and Administration Expenses	1,566,949,971	1,522,556,811	-44,393,160	2.83
R&D and Training Expenses	87,082,048	68,074,536	-19,007,512	21.83
Other Operating Expenses	54,409,040	36,843,339	-17,565,701	32.28
Operating Surplus (Deficits)	3,668,950,621	3,630,279,366	-38,671,255	1.05
Nonoperating Income	574,705,804	1,985,474,345	1,410,768,541	245.48
Financial Income	189,424,317	186,829,071	-2,595,246	1.37
Other Nonoperating Income	385,281,487	1,798,645,274	1,413,363,787	366.84
Nonoperating Expenses	211,770,938	266,606,007	54,835,069	25.89
Financial Expenses	71,487,655	36,594,943	-34,892,712	48.81
Other Nonoperating Expenses	140,283,283	230,011,064	89,727,781	63.96
Nonoperating Surplus (Deficits)	362,934,866	1,718,868,338	1,355,933,472	373.60
Surplus (Deficits)	4,031,885,487	5,349,147,704	1,317,262,217	32.67

**Statement of Surplus Distribution and Deficit Compensation of Operations Funds
FY2008**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Surplus	88,786,965,920	87,647,743,530	-1,139,222,390	1.28
Surplus for current period	4,043,946,527	5,357,501,966	1,313,555,439	32.48
Unappropriated Surplus for prior period	84,743,019,393	82,290,241,564	-2,452,777,829	2.89
Appropriations	574,930,725	574,930,725		
Net Submitted to Treasury in Taipei	574,930,725	574,930,725		
Unappropriated Surplus	88,212,035,195	87,072,812,805	-1,139,222,390	1.29
Deficits	12,671,400	8,354,262	-4,317,138	34.07
Deficits for current period	12,061,040	8,354,262	-3,706,778	30.73
Deficits to be Made up for prior period	610,360		-610,360	100.00
Deficits to be Made-up	12,671,400	8,354,262	-4,317,138	34.07

Statement of Cash Flow of Operations Funds (by cash flow items)
FY2008

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Cash Flows from Operating Activities				
Surplus (Deficits)	4,031,885,487	5,349,147,704	1,317,262,217	32.67
Adjustments of Noncash Items	1,749,810,882	-671,685,330	-2,421,496,212	
Net Cash Inflow (Outflow) from Operating Activities	5,781,696,369	4,677,462,374	-1,104,233,995	19.10
Cash Flows from Investing Activities				
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	7,545,634,094	4,673,843,263	-2,871,790,831	38.06
Decrease in Fixed Assets and Depletable Assets	4,400	3,176,348	3,171,948	72,089.73
Decrease in Intangible Assets, Deferred Debits and Other Assets	40,651,963	263,735,853	223,083,890	548.77
Increase in Current Financial Assets, Short-term Loans and Temporary Advances		-3,570,080,000	-3,570,080,000	
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-1,242,136,249	-2,088,172,508	-846,036,259	68.11
Increase in Fixed Assets and Depletable Assets	-2,583,962,603	-2,238,058,317	345,904,286	13.39
Increase in Intangible Assets, Deferred Debits and Other Assets	-204,755,562	-1,453,041,702	-1,248,286,140	609.65
Net Cash Inflow (Outflow) from Investing Activities	3,555,436,043	-4,408,597,063	-7,964,033,106	
Cash Flows from Financing Activities				
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	46,680,512	1,722,371,532	1,675,691,020	3,589.70
Increase in Long-term Liabilities	510,250,000	1,220,000	-509,030,000	99.76
Increase in Funds, Reserves and Other Make-up of Deficit	506,000,000	506,000,000		
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-3,701,949,641	-3,817,216,323	-115,266,682	3.11
Decrease in Long-term Liabilities	-1,583,867,610	-812,344,004	771,523,606	48.71
Surplus Distributions	-574,930,725	-577,682,570	-2,751,845	0.48
Net Cash Inflow (Outflow) from Financing Activities	-4,797,817,464	-2,977,651,365	1,820,166,099	37.94
Net Increase (Decrease) in Cash and Cash Equivalents	4,539,314,948	-2,708,786,054	-7,248,101,002	
Cash and Cash Equivalents, Beginning of period	50,205,623,880	46,688,090,172	-3,517,533,708	7.01
Cash and Cash Equivalents, End of period	54,744,938,828	43,979,304,118	-10,765,634,710	19.67

Balance Sheet of Operations Funds
FY 2008

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)		Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%		Amount	%	Amount	%	Amount	%
Assets	247,940,941,782	100.00	244,290,103,212	100.00	3,650,838,570	1.49	Liabilities	79,207,192,663	31.95	82,574,820,954	33.80	-3,367,628,291	4.08
Current Assets	52,854,745,144	21.32	52,814,522,191	21.62	40,222,953	0.08	Current Liabilities	21,161,602,069	8.53	24,800,456,146	10.15	-3,638,854,077	14.67
Cash	43,979,304,118	17.74	46,688,090,172	19.11	-2,708,786,054	5.80	Short-term Liabilities	4,278,309,956	1.73	6,420,160,400	2.63	-2,141,850,444	33.36
Receivables	4,248,661,076	1.71	3,818,377,214	1.56	430,283,862	11.27	Payables	6,086,608,256	2.45	8,176,101,016	3.35	-2,089,492,760	25.56
Inventories	868,176,186	0.35	1,928,914,055	0.79	-1,060,737,869	54.99	Unearned Receipts	10,796,683,857	4.35	10,204,194,730	4.18	592,489,127	5.81
Prepayments	187,513,764	0.08	378,130,750	0.15	-190,616,986	50.41	Long-term Liabilities	18,204,660,254	7.34	19,183,928,770	7.85	-979,268,516	5.10
Temporary Advances	3,571,090,000	1.44	1,010,000	0.00	3,570,080,000	353.473.27	Long-term Liabilities	18,204,660,254	7.34	19,183,928,770	7.85	-979,268,516	5.10
Investments, Long-term Receivables, Advances and Reserves	86,266,853,953	34.79	88,904,129,283	36.39	-2,637,275,330	2.97	Other liabilities	39,840,930,340	16.07	38,590,436,038	15.80	1,250,494,302	3.24
Long-term Investments	45,316,855,900	18.28	43,779,927,076	17.92	1,536,928,824	3.51	Miscellaneous Liabilities	39,840,930,340	16.07	38,590,436,038	15.80	1,250,494,302	3.24
Long-term Receivables	39,607,835,108	15.97	43,803,858,671	17.93	-4,196,023,563	9.58	Net Equity	168,733,749,119	68.05	161,715,282,258	66.20	7,018,466,861	4.34
Reserves	1,342,162,945	0.54	1,320,343,536	0.54	21,819,409	1.65	Fund	73,195,277,683	29.52	70,987,228,760	29.06	2,208,048,923	3.11
Fixed Assets	68,333,514,903	27.56	63,989,131,132	26.19	4,344,383,771	6.79	Fund	73,195,277,683	29.52	70,987,228,760	29.06	2,208,048,923	3.11
Land	35,475,705,398	14.31	33,568,755,043	13.74	1,906,950,355	5.68	Additional Paid-in fund	8,374,030,058	3.38	8,322,350,077	3.41	51,679,981	0.62
Land Improvements	91,122,239	0.04	104,336,300	0.04	-13,214,061	12.66	Capital surplus	7,932,070,189	3.20	7,880,390,208	3.23	51,679,981	0.66
Buildings	21,218,530,610	8.56	20,771,492,300	8.50	447,038,310	2.15	Special Surplus	441,959,869	0.18	441,959,869	0.18		
Machinery and Equipment	1,013,248,042	0.41	1,075,708,781	0.44	-62,460,739	5.81	Accumulated Surplus/deficit	87,064,458,543	35.11	82,290,241,564	33.69	4,774,216,979	5.80
Transportation Equipment	362,162,057	0.15	414,447,164	0.17	-52,285,107	12.62	Accumulated Surplus	87,072,812,805	35.12	82,290,241,564	33.69	4,782,571,241	5.81
Miscellaneous Equipment	119,320,452	0.05	96,674,570	0.04	22,645,882	23.42	Accumulated Deficit	8,354,262	0.00			8,354,262	
Leased Assets	4,237,321	0.00	11,577,965	0.00	-7,340,644	63.40	Other Equity Items	99,982,835	0.04	115,461,857	0.05	-15,479,022	-13.41
Construction in Progress and Prepayment for Equipment	10,049,188,784	4.05	7,946,139,009	3.25	2,103,049,775	26.47							
Intangible Assets	129,589,604	0.05	133,279,713	0.05	-3,690,109	2.77							
Intangible Assets	129,589,604	0.05	133,279,713	0.05	-3,690,109	2.77							
Deferred Debits	212,435,675	0.09	135,641,424	0.06	76,794,251	56.62							
Deferred Expenses	212,435,675	0.09	135,641,424	0.06	76,794,251	56.62							
Other Assets	40,143,802,503	16.19	38,313,399,469	15.68	1,830,403,034	4.78							
Nonoperating Assets	107,036,336	0.04	101,258,348	0.04	5,777,988	5.71							
Miscellaneous Assets	38,689,421,712	15.60	37,474,051,970	15.34	1,215,369,742	3.24							
Treats the Reorganization Assets	1,347,344,455	0.54	738,089,151	0.30	609,255,304	82.54							
Total	247,940,941,782	100.00	244,290,103,212	100.00	3,650,838,570	1.49	Total	247,940,941,782	100.00	244,290,103,212	100.00	3,650,838,570	1.49

**Statement of Income, Expenditure and Surplus/Deficit of Debt Service Fund
FY2008**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Revenues and Other Financing Sources	48,056,194,137	48,048,714,401	-7,479,736	0.02
Debts	48,051,710,085	48,046,744,085	-4,966,000	0.01
Properties	4,484,052	1,253,316	-3,230,736	72.05
Others		717,000	717,000	
Expenditures and Other Financing Uses	48,051,814,765	47,509,213,501	-542,601,264	1.13
Debt Repayments	48,051,710,085	47,509,110,311	-542,599,774	1.13
General Administration	104,680	103,190	-1,490	1.42
Surplus (Deficits)	4,379,372	539,500,900	535,121,528	12,219.14
Accumulated Surplus (Deficits), Beginning of period	952,788,358	1,467,868,870	515,080,512	54.06
Accumulated Surplus (Deficits), End of period	957,167,730	2,007,369,770	1,050,202,040	109.72

Statement of Cash Flow of Debt Service Fund (by cash flow items)

FY2008

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Cash Flows from Operating Activities				
Surplus (Deficits)	4,379,372	539,500,900	535,121,528	12,219.14
Adjustments of Noncash Items	533,290,635	-550,693,669	-1,083,984,304	
Net Cash Inflow (Outflow) from Operating Activities	537,670,007	-11,192,769	-548,862,776	
Net Increase (Decrease) in Cash and Cash Equivalents	537,670,007	-11,192,769	-548,862,776	
Cash and Cash Equivalents, Beginning of period	1,031,747,477	169,942,229	-861,805,248	83.53
Cash and Cash Equivalents, End of period	1,569,417,484	158,749,460	-1,410,668,024	89.88

Balance Sheet of Debt Service Fund
FY2008

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
Assets	2,683,655,854	100.00	2,682,487,121	100.00	1,168,733	0.04
Current Assets	183,655,854	6.84	182,487,121	6.80	1,168,733	0.64
Cash	158,749,460	5.92	169,942,229	6.34	-11,192,769	6.59
Receivables	760,720	0.03	58,310	0.00	702,410	1,204.61
Prepayments	24,145,674	0.90	12,486,582	0.47	11,659,092	93.37
Other Assets	2,500,000,000	93.16	2,500,000,000	93.20		
Miscellaneous Assets	2,500,000,000	93.16	2,500,000,000	93.20		
Total	2,683,655,854	100.00	2,682,487,121	100.00	1,168,733	0.04
Liabilities	676,286,084	25.20	1,214,618,251	45.28	-538,332,167	44.32
Current Liabilities	676,286,084	25.20	1,214,618,251	45.28	-538,332,167	44.32
Payables	676,286,084	25.20	1,214,618,251	45.28	-538,332,167	44.32
Fund Balance	2,007,369,770	74.80	1,467,868,870	54.72	539,500,900	36.75
Accumulated Surplus /deficit	2,007,369,770	74.80	1,467,868,870	54.72	539,500,900	36.75
Accumulated Surplus	2,007,369,770	74.80	1,467,868,870	54.72	539,500,900	36.75
Total	2,683,655,854	100.00	2,682,487,121	100.00	1,168,733	0.04

Statement of Income, Expenditure and Surplus/Deficit of Special Revenue Funds
FY 2008

Unit: NT\$

Funds	Budget			Final accounts			Comparison			Beginning-of-period accumulated surplus (deficit)	End-of-period accumulated surplus (deficit)
	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)		
Department of Finance	148,852,000	327,942,376	-179,090,376	210,284,207	872,409,469	-662,125,262	61,432,207	544,467,093	-483,034,886	11,910,848,620	11,248,723,358
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	148,852,000	327,942,376	-179,090,376	210,284,207	872,409,469	-662,125,262	61,432,207	544,467,093	-483,034,886	11,910,848,620	11,248,723,358
Department of Education	52,537,864,448	54,669,219,168	-2,131,354,720	53,586,866,620	53,229,391,498	357,475,122	1,049,002,172	-1,439,827,670	2,488,829,842	8,384,850,888	8,742,326,010
Education Development Funds for Taipei City	52,537,864,448	54,669,219,168	-2,131,354,720	53,586,866,620	53,229,391,498	357,475,122	1,049,002,172	-1,439,827,670	2,488,829,842	8,384,850,888	8,742,326,010
Department of Economic Development	29,200,000	51,688,476	-22,488,476	53,284,074	22,442,055	30,842,019	24,084,074	-29,246,421	53,330,495	589,556,584	620,398,603
Encourage Private Investment Fund	28,000,000	50,222,470	-22,222,470	49,932,508	21,142,642	28,789,866	21,932,508	-29,079,828	51,012,336	582,531,854	611,321,720
Agricultural Development Fund	1,200,000	1,466,006	-266,006	3,351,566	1,299,413	2,052,153	2,151,566	-166,593	2,318,159	7,024,730	9,076,883
Department of Social Welfare	864,946,522	1,486,118,932	-621,172,410	1,417,801,531	1,442,146,152	-24,344,621	552,855,009	-43,972,780	596,827,789	626,209,160	601,864,539
Taipei City Public Welfare Lottery Surplus Distribution Fund	864,946,522	1,486,118,932	-621,172,410	1,417,801,531	1,442,146,152	-24,344,621	552,855,009	-43,972,780	596,827,789	626,209,160	601,864,539
Department of Labor	19,686,030	5,758,340	13,927,690	20,472,809	7,078,714	13,394,095	786,779	1,320,374	-533,595	407,507,847	420,901,942
Labor Rights Fund	19,686,030	5,758,340	13,927,690	20,472,809	7,078,714	13,394,095	786,779	1,320,374	-533,595	407,507,847	420,901,942
Department of Environmental	524,580,331	506,110,491	18,469,840	595,009,820	595,765,526	-755,706	70,429,489	89,655,035	-19,225,546	1,332,056,206	1,331,300,500
Environmental Protection Funds	524,580,331	506,110,491	18,469,840	595,009,820	595,765,526	-755,706	70,429,489	89,655,035	-19,225,546	1,332,056,206	1,331,300,500
Department of Urban Development	80,107,848	441,610,461	-361,502,613	78,067,852	471,397,784	-393,329,932	-2,039,996	29,787,323	-31,827,319	1,627,893,805	1,234,563,873
Taipei Municipal Public Housing Maintain Fund	79,747,848	441,396,461	-361,648,613	78,007,852	471,224,702	-393,216,850	-1,739,996	29,828,241	-31,568,237	1,626,783,024	1,233,566,174
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	360,000	214,000	146,000	60,000	173,082	-113,082	-300,000	-40,918	-259,082	1,110,781	997,699
Department of Cultural Affairs	30,475,406	27,252,464	3,222,942	27,276,704	38,546,579	-11,269,875	-3,198,702	11,294,115	-14,492,817	359,109,043	347,839,168
Taipei Public Art Fund	30,475,406	27,252,464	3,222,942	27,276,704	38,546,579	-11,269,875	-3,198,702	11,294,115	-14,492,817	359,109,043	347,839,168
Department of Rapid Transit Systems	2,697,750,227	606,662,417	2,091,087,810	2,746,260,360	567,638,526	2,178,621,834	48,510,133	-39,023,891	87,534,024	12,678,491,245	14,857,113,079
Taipei MRT Fixed Asset Replacement Fund	2,697,750,227	606,662,417	2,091,087,810	2,746,260,360	567,638,526	2,178,621,834	48,510,133	-39,023,891	87,534,024	12,678,491,245	14,857,113,079
Total	56,933,462,812	58,122,363,125	-1,188,900,313	58,735,323,977	57,246,816,303	1,488,507,674	1,801,861,165	-875,546,822	2,677,407,987	37,916,523,398	39,405,031,072

Statement of Cash Flow of Special Revenue Funds (by cash flow items)
FY2008

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Cash Flows from Operating Activities				
Surplus (Deficits)	-1,188,900,313	1,488,507,674	2,677,407,987	
Adjustments of Noncash Items	10,280,158	2,051,059,491	2,040,779,333	19,851.63
Net Cash Inflow (Outflow) from Operating Activities	-1,178,620,155	3,539,567,165	4,718,187,320	
Cash Flows from Other Activities				
Decrease in Other Assets	837,000,000	798,064,198	-38,935,802	4.65
Increase in Short-term Liabilities and Other Liabilities		33,420,496	33,420,496	
Increase in Short-term Investments, Loans and Temporary Advances		-6,458,803,034	-6,458,803,034	
Increase in Long-term Receivables, Loans/Advances and Reserves		-75,560,063	-75,560,063	
Increase in Other Assets	-1,732,896	-106,359,742	-104,626,846	6,037.69
Decrease in Short-term Liabilities and Other Liabilities	-43,854	-29,233,951	-29,190,097	66,561.99
Net Cash Inflow (Outflow) from Other Activities	835,223,250	-5,838,472,096	-6,673,695,346	
Net Increase (Decrease) in Cash and Cash Equivalents	-343,396,905	-2,298,904,931	-1,955,508,026	569.46
Cash and Cash Equivalents, Beginning of period	28,772,216,876	26,467,472,423	-2,304,744,453	8.01
Cash and Cash Equivalents, End of period	28,428,819,971	24,168,567,492	-4,260,252,479	14.99

Balance Sheet of Special Revenue Funds FY2008

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
Assets	740,753,387,854	100.00	691,746,450,254	100.00	49,006,937,600	7.08
Current Assets	34,179,107,047	4.61	29,329,243,809	4.24	4,849,863,238	16.54
Cash	24,168,567,492	3.26	26,467,472,423	3.83	-2,298,904,931	8.69
Receivables	645,962,715	0.09	381,320,212	0.06	264,642,503	69.40
Inventories	46,137,429	0.01	56,065,847	0.01	-9,928,418	17.71
Prepayments	1,559,636,377	0.21	1,124,385,327	0.16	435,251,050	38.71
Temporary Advances	7,758,803,034	1.05	1,300,000,000	0.19	6,458,803,034	496.83
Long-term Receivables, Advances and Reserves	743,596,199	0.10	629,741,874	0.09	113,854,325	18.08
Reserves	743,596,199	0.10	629,741,874	0.09	113,854,325	18.08
Other Assets	705,830,684,608	95.29	661,787,464,571	95.67	44,043,220,037	6.66
Miscellaneous Assets	705,830,684,608	95.29	661,787,464,571	95.67	44,043,220,037	6.66
Total	740,753,387,854	100.00	691,746,450,254	100.00	49,006,937,600	7.08
Liabilities	701,348,356,782	94.68	653,829,926,856	94.52	47,518,429,926	7.27
Current Liabilities	5,718,054,761	0.77	2,976,926,889	0.43	2,741,127,872	92.08
Payables	5,698,657,014	0.77	2,964,273,855	0.43	2,734,383,159	92.24
Unearned Receipts	19,397,747	0.00	12,653,034	0.00	6,744,713	53.31
Other Liabilities	695,630,302,021	93.91	650,852,999,967	94.09	44,777,302,054	6.88
Miscellaneous Liabilities	695,630,302,021	93.91	650,852,999,967	94.09	44,777,302,054	6.88
Fund Balance	39,405,031,072	5.32	37,916,523,398	5.48	1,488,507,674	3.93
Accumulated Surplus /deficit	39,405,031,072	5.32	37,916,523,398	5.48	1,488,507,674	3.93
Accumulated Surplus	39,405,031,072	5.32	37,916,523,398	5.48	1,488,507,674	3.93
Total	740,753,387,854	100.00	691,746,450,254	100.00	49,006,937,600	7.08