

# Statement of Income of Enterprise Funds

**FY2011**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>22,790,617,425</b>	<b>20,204,124,008</b>	<b>-2,586,493,417</b>	<b>11.35</b>
Sales Revenues	2,200,703,006	414,808,912	-1,785,894,094	81.15
Revenues from Water Supply	4,920,536,403	4,944,042,287	23,505,884	0.48
Rentals Revenues	413,935,509	293,496,800	-120,438,709	29.10
Transportation Revenues	13,000,000,000	12,148,725,487	-851,274,513	6.55
Banking/Insurance Revenues	132,000,000	135,301,939	3,301,939	2.50
Other Operating Revenues	2,123,442,507	2,267,748,583	144,306,076	6.80
<b>Operating Costs</b>	<b>15,438,385,561</b>	<b>14,747,466,638</b>	<b>-690,918,923</b>	<b>4.48</b>
Costs of sales	695,949,686	223,611,748	-472,337,938	67.87
Costs for Water Supply	3,249,006,240	3,247,284,212	-1,722,028	0.05
Rentals Costs	95,499,187	88,844,214	-6,654,973	6.97
Costs for Transportation/Storage	10,342,483,096	10,190,442,752	-152,040,344	1.47
Banking/Insurance Costs	6,640,550	4,150,174	-2,490,376	37.50
Other Operating Costs	1,048,806,802	993,133,538	-55,673,264	5.31
<b>Gross Profits (Loss)</b>	<b>7,352,231,864</b>	<b>5,456,657,370</b>	<b>-1,895,574,494</b>	<b>25.78</b>
<b>Operating Expenses</b>	<b>4,204,423,998</b>	<b>3,728,097,317</b>	<b>-476,326,681</b>	<b>11.33</b>
Selling Expenses	1,305,060,485	1,126,953,967	-178,106,518	13.65
Agency Expenses	1,855,554,867	1,650,394,848	-205,160,019	11.06
Administrative Expenses	900,112,288	816,368,049	-83,744,239	9.30
Other Operating Expenses	143,696,358	134,380,453	-9,315,905	6.48
<b>Operating Income (Loss)</b>	<b>3,147,807,866</b>	<b>1,728,560,053</b>	<b>-1,419,247,813</b>	<b>45.09</b>
<b>Nonoperating Income</b>	<b>484,966,295</b>	<b>635,777,099</b>	<b>150,810,804</b>	<b>31.10</b>
Financial Income	224,823,735	254,278,559	29,454,824	13.10
Other Nonoperating Income	260,142,560	381,498,540	121,355,980	46.65
<b>Nonoperating Expenses</b>	<b>205,208,615</b>	<b>246,728,687</b>	<b>41,520,072</b>	<b>20.23</b>
Financial Expenses	21,611,998	16,433,337	-5,178,661	23.96
Other Nonoperating Expenses	183,596,617	230,295,350	46,698,733	25.44
<b>Nonoperating Income (Loss)</b>	<b>279,757,680</b>	<b>389,048,412</b>	<b>109,290,732</b>	<b>39.07</b>
<b>Net Income (Loss) before Tax</b>	<b>3,427,565,546</b>	<b>2,117,608,465</b>	<b>-1,309,957,081</b>	<b>38.22</b>
<b>Income Tax Expense (Benefit)</b>	<b>167,908,806</b>	<b>117,363,965</b>	<b>-50,544,841</b>	<b>30.10</b>
<b>Net Income (Loss)</b>	<b>3,259,656,740</b>	<b>2,000,244,500</b>	<b>-1,259,412,240</b>	<b>38.64</b>



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

**FY2011**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Profits</b>	<b>11,836,681,560</b>	<b>10,471,040,308</b>	<b>-1,365,641,252</b>	<b>11.54</b>
Net Income (for current period)	3,259,656,740	2,000,244,500	-1,259,412,240	38.64
Accumulated Profits	8,577,024,820	8,470,795,808	-106,229,012	1.24
<b>Appropriations</b>	<b>11,836,681,560</b>	<b>10,471,040,308</b>	<b>-1,365,641,252</b>	<b>11.54</b>
Appropriated to Central Government	45,762,629	28,703,724	-17,058,905	37.28
Dividends	45,762,629	28,703,724	-17,058,905	37.28
Appropriated to Local Governments <sup>①</sup>	2,302,238,667	2,220,555,616	-81,683,051	3.55
Dividends	2,302,238,667	2,220,555,616	-81,683,051	3.55
Appropriated to Reinvested Agencies	964,832	605,170	-359,662	37.28
Dividends	964,832	605,170	-359,662	37.28
Retained by Enterprises	9,487,715,432	8,221,175,798	-1,266,539,634	13.35
Legal Reserves	59,321,917	37,172,277	-22,149,640	37.34
Special Reserves	532,031,619	532,031,619	-	-
Unappropriated Retained Earnings	8,896,361,896	7,651,971,902	-1,244,389,994	13.99

note: ①Including NT\$255,997,210 appropriated to New Taipei City Government.

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

FY2011

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Net Income (Loss)	3,259,656,740	2,000,244,500	-1,259,412,240	38.64
Adjustments of Noncash Items	3,286,032,587	3,254,121,211	-31,911,376	0.97
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>6,545,689,327</b>	<b>5,254,365,711</b>	<b>-1,291,323,616</b>	<b>19.73</b>
<b>Cash Flows from Investing Activities</b>				
Decrease (Increase) in Current Financial Assets	-	71,944,635	71,944,635	-
Decrease (Increase) in Negotiation Discount and Loans	-412,704,235	-126,705,364	285,998,871	69.30
Decrease in Funds and Long-term Receivables	-	883,969	883,969	-
Decrease in Fixed Assets and Depletable Assets	61,432,362	173,981,225	112,548,863	183.21
Decrease (Increase) in Intangible Assets and Other Assets	-726,676,594	-658,868,389	67,808,205	9.33
Cash Provided by Other Investing Activities	-	54,818,099	54,818,099	-
Increase in Long-term Investment	-1,815,029,648	-2,275,223,055	-460,193,407	25.35
Increase in Funds and Long-term Receivables	-	-104,490	-104,490	-
Increase in Fixed Assets and Depletable Assets	-3,848,556,586	-3,619,944,158	228,612,428	5.94
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-6,741,534,701</b>	<b>-6,379,217,528</b>	<b>362,317,173</b>	<b>5.37</b>
<b>Cash Flows from Financing Activities</b>				
Increase (Decrease) in Short-term Liabilities	545,877,090	463,000,000	-82,877,090	15.18
Increase in Long-term Liabilities	2,835,000,000	2,835,000,000	-	-
Increase (Decrease) in Other Liabilities	1,319,990,000	547,947,036	-772,042,964	58.49
Increase in Capital, Reserves and Make-up for Loss	17,900,000	17,900,000	-	-
Decrease in Long-term Liabilities	-2,130,000,000	-2,242,978,445	-112,978,445	5.30
Decrease in Capital	-133,599,240	-66,019,578	67,579,662	50.58
Cash Dividends Paid	-2,348,966,128	-2,249,455,892	99,510,236	4.24
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>106,201,722</b>	<b>-694,606,879</b>	<b>-800,808,601</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-89,643,652</b>	<b>-1,819,458,696</b>	<b>-1,729,815,044</b>	<b>1,929.66</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>6,388,911,524</b>	<b>5,665,459,822</b>	<b>-723,451,702</b>	<b>11.32</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>6,299,267,872</b>	<b>3,846,001,126</b>	<b>-2,453,266,746</b>	<b>38.95</b>

## Balance Sheet of Enterprise Funds

FY 2011

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	105,393,256,199	100.00	102,062,087,843	100.00	3,331,168,356	3.26	Liabilities	23,009,171,650	21.83	20,108,881,015	19.70	2,900,290,635	14.42
Current Assets	12,116,746,189	11.50	12,675,439,856	12.42	-558,693,667	4.41	Current Liabilities	8,554,506,946	8.12	7,077,548,505	6.93	1,476,958,441	20.87
Negotiation Discount and Loans	1,674,989,298	1.59	1,548,283,934	1.52	126,705,364	8.18	Long-term Liabilities	7,706,411,170	7.31	6,780,470,567	6.64	925,940,603	13.66
Funds, Investments and Long-term Receivables	6,565,030,242	6.23	4,904,588,865	4.81	1,660,441,377	33.85	Other Liabilities	6,748,253,534	6.40	6,250,861,943	6.12	497,391,591	7.96
Fixed Assets	79,133,559,085	75.08	77,739,436,328	76.17	1,394,122,757	1.79	Owners' Equity	82,384,084,549	78.17	81,953,206,828	80.30	430,877,721	0.53
Intangible Assets	1,006,847,912	0.96	970,530,835	0.95	36,317,077	3.74	Capital	35,089,896,040	33.29	33,333,274,472	32.66	1,756,621,568	5.27
Other Assets	4,896,083,473	4.65	4,223,808,025	4.14	672,275,448	15.92	Additional Paid-in Capital	5,152,479,292	4.89	5,152,479,292	5.05	-	-
							Retained Earnings (Accumulated Deficit)	9,080,679,768	8.62	10,316,919,401	10.11	-1,236,239,633	11.98
							Equity Adjustments	33,061,029,449	31.37	33,150,533,663	32.48	-89,504,214	0.27
<b>Total</b>	<b>105,393,256,199</b>	<b>100.00</b>	<b>102,062,087,843</b>	<b>100.00</b>	<b>3,331,168,356</b>	<b>3.26</b>	<b>Total</b>	<b>105,393,256,199</b>	<b>100.00</b>	<b>102,062,087,843</b>	<b>100.00</b>	<b>3,331,168,356</b>	<b>3.26</b>

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

**FY2011**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>22,060,134,904</b>	<b>21,945,153,210</b>	<b>-114,981,694</b>	<b>0.52</b>
Service Revenues	4,194,367,750	3,171,278,565	-1,023,089,185	24.39
Sales Revenues	206,948,480	2,512,562	-204,435,918	98.79
Teaching Revenues	296,896,360	291,913,575	-4,982,785	1.68
Rentals and Royalty Revenues	2,141,706,440	2,109,777,464	-31,928,976	1.49
Investing/Financing Revenues	317,159,768	1,164,440,585	847,280,817	267.15
Medical Revenues	9,974,490,114	9,930,446,879	-44,043,235	0.44
Expropriations Revenues	158,500,000	394,306,422	235,806,422	148.77
Other Operating Revenues	4,770,065,992	4,880,477,158	110,411,166	2.31
<b>Operating costs and expenses</b>	<b>19,205,171,636</b>	<b>19,806,330,454</b>	<b>601,158,818</b>	<b>3.13</b>
Service Costs	2,843,900,877	2,768,541,914	-75,358,963	2.65
Costs of sales	193,508,613	1,059,478	-192,449,135	99.45
Teaching Costs	977,382,765	1,018,957,903	41,575,138	4.25
Costs on assets-rented	839,364,527	1,124,293,050	284,928,523	33.95
Investing/Financing Costs	99,680,291	795,694,931	696,014,640	698.25
Medical Costs	8,440,339,038	8,212,504,939	-227,834,099	2.70
Other Operating Costs	359,712,261	278,556,088	-81,156,173	22.56
Selling and Business (Commercial) Expenses	3,772,049,530	3,928,012,677	155,963,147	4.13
General and Administration Expenses	1,516,425,182	1,490,709,957	-25,715,225	1.70
R&D and Training Expenses	85,379,087	75,213,104	-10,165,983	11.91
Other Operating Expenses	77,429,465	112,786,413	35,356,948	45.66
<b>Operating Surplus (Deficits)</b>	<b>2,854,963,268</b>	<b>2,138,822,756</b>	<b>-716,140,512</b>	<b>25.08</b>
<b>Nonoperating Income</b>	<b>353,587,929</b>	<b>365,612,782</b>	<b>12,024,853</b>	<b>3.40</b>
Financial Income	29,616,091	76,041,535	46,425,444	156.76
Other Nonoperating Income	323,971,838	289,571,247	-34,400,591	10.62
<b>Nonoperating Expenses</b>	<b>149,543,935</b>	<b>2,294,291,663</b>	<b>2,144,747,728</b>	<b>1,434.19</b>
Financial Expenses	65,246,591	683,411,310	618,164,719	947.43
Other Nonoperating Expenses	84,297,344	1,610,880,353	1,526,583,009	1,810.95
<b>Nonoperating Surplus (Deficits)</b>	<b>204,043,994</b>	<b>-1,928,678,881</b>	<b>-2,132,722,875</b>	<b>-</b>
<b>Surplus (Deficits)</b>	<b>3,059,007,262</b>	<b>210,143,875</b>	<b>-2,848,863,387</b>	<b>93.13</b>

## Statement of Surplus Distribution and Deficit Compensation of Operations Funds

**FY2011**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Surplus</b>	<b>90,031,828,838</b>	<b>91,705,477,236</b>	<b>1,673,648,398</b>	<b>1.86</b>
Surplus for current period	3,384,545,460	1,768,588,616	-1,615,956,844	47.75
Unappropriated Surplus for prior period	86,647,283,378	89,936,888,620	3,289,605,242	3.80
<b>Appropriations</b>	<b>5,949,221,512</b>	<b>7,302,908,149</b>	<b>1,353,686,637</b>	<b>22.75</b>
Make-up of Accumulated Deficits	222,236,461	1,408,064,191	1,185,827,730	533.59
Net Submitted to Treasury in Taipei	5,710,821,071	5,849,827,904	139,006,833	2.43
Other Legal Allocations	16,163,980	45,016,054	28,852,074	178.50
<b>Unappropriated Surplus</b>	<b>84,082,607,326</b>	<b>84,402,569,087</b>	<b>319,961,761</b>	<b>0.38</b>
<b>Deficits</b>	<b>411,494,245</b>	<b>1,608,638,316</b>	<b>1,197,144,071</b>	<b>290.93</b>
Deficits for current period	325,538,198	1,558,444,741	1,232,906,543	378.73
Deficits to be Made up for prior period	85,956,047	50,193,575	-35,762,472	41.61
<b>Make-up of Deficits</b>	<b>222,236,461</b>	<b>1,408,064,191</b>	<b>1,185,827,730</b>	<b>533.59</b>
Coverage from Surplus	222,236,461	1,408,064,191	1,185,827,730	533.59
<b>Deficits to be Made-up</b>	<b>189,257,784</b>	<b>200,574,125</b>	<b>11,316,341</b>	<b>5.98</b>

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

FY2011

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	3,059,007,262	210,143,875	-2,848,863,387	93.13
Adjustments of Noncash Items	2,957,213,506	4,423,433,171	1,466,219,665	49.58
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>6,016,220,768</b>	<b>4,633,577,046</b>	<b>-1,382,643,722</b>	<b>22.98</b>
<b>Cash Flows from Investing Activities</b>				
Decrease in Current Financial Assets, Short-term Loans and Temporary Advances	3,070,000,000	2,670,000,000	-400,000,000	13.03
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	4,958,083,770	4,068,406,351	-889,677,419	17.94
Decrease in Fixed Assets and Depletable Assets	160,799,652	2,460	-160,797,192	100.00
Decrease in Intangible Assets, Deferred Debits and Other Assets	4,390,022	667,442,755	663,052,733	15,103.63
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-865,357,663	-1,959,100,689	-1,093,743,026	126.39
Increase in Fixed Assets and Depletable Assets	-4,551,739,847	-4,372,005,846	179,734,001	3.95
Increase in Intangible Assets, Deferred Debits and Other Assets	-202,040,444	-507,906,082	-305,865,638	151.39
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>2,574,135,490</b>	<b>566,838,949</b>	<b>-2,007,296,541</b>	<b>77.98</b>
<b>Cash Flows from Financing Activities</b>				
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	5,000,000	681,858,774	676,858,774	13,537.18
Increase in Long-term Liabilities	1,110,250,000	250,000,000	-860,250,000	77.48
Increase in Funds, Reserves and Other Make-up of Deficit	2,164,539,697	2,199,680,988	35,141,291	1.62
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-59,287,744	-77,624,093	-18,336,349	30.93
Decrease in Long-term Liabilities	-2,702,593,243	-835,750,396	1,866,842,847	69.08
Surplus Distributions	-5,726,985,051	-5,787,045,560	-60,060,509	1.05
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-5,209,076,341</b>	<b>-3,568,880,287</b>	<b>1,640,196,054</b>	<b>31.49</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>3,381,279,917</b>	<b>1,631,535,708</b>	<b>-1,749,744,209</b>	<b>51.75</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>40,545,347,146</b>	<b>36,607,297,067</b>	<b>-3,938,050,079</b>	<b>9.71</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>43,926,627,063</b>	<b>38,238,832,775</b>	<b>-5,687,794,288</b>	<b>12.95</b>

## Balance Sheet of Operations Funds

FY 2011

Unit: NTS

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	345,659,100,542	100.00	330,184,404,558	100.00	15,474,695,984	4.69	Liabilities	142,272,355,288	41.16	136,093,443,469	41.22	6,178,911,819	4.54
Current Assets	43,258,479,829	12.51	45,264,634,899	13.71	-2,006,155,070	4.43	Current Liabilities	12,475,353,234	3.61	14,377,040,942	4.35	-1,901,687,708	13.23
Investments, Long-term Receivables, Advances and Reserves	116,153,131,095	33.60	123,319,549,523	37.35	-7,166,418,428	5.81	Long-term Liabilities	55,933,783,186	16.18	54,571,495,650	16.53	1,362,287,536	2.50
Fixed Assets	111,650,860,913	32.30	92,796,659,198	28.10	18,854,201,715	20.32	Other Liabilities	73,863,218,868	21.37	67,144,906,877	20.34	6,718,311,991	10.01
Intangible Assets	166,144,188	0.05	121,763,993	0.04	44,380,195	36.45							
Deferred Debits	511,565,365	0.15	521,361,833	0.16	-9,796,468	1.88	Net Equity	203,386,745,254	58.84	194,090,961,089	58.78	9,295,784,165	4.79
Other Assets	73,918,919,152	21.38	68,160,435,112	20.64	5,758,484,040	8.45	Fund	107,650,330,887	31.14	92,487,708,524	28.01	15,162,622,363	16.39
							Additional Paid-in fund	8,553,672,962	2.47	8,733,544,147	2.65	-179,871,185	2.06
							Accumulated Surplus/deficit	84,201,994,962	24.36	89,886,695,045	27.22	-5,684,700,083	6.32
							Other Equity Items	2,980,746,443	0.86	2,983,013,373	0.90	-2,266,930	0.08
<b>Total</b>	<b>345,659,100,542</b>	<b>100.00</b>	<b>330,184,404,558</b>	<b>100.00</b>	<b>15,474,695,984</b>	<b>4.69</b>	<b>Total</b>	<b>345,659,100,542</b>	<b>100.00</b>	<b>330,184,404,558</b>	<b>100.00</b>	<b>15,474,695,984</b>	<b>4.69</b>

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

**FY2011**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Revenues and Other Financing Sources</b>	<b>55,329,119,938</b>	<b>55,325,440,702</b>	<b>-3,679,236</b>	<b>0.01</b>
Debts	55,329,119,938	55,318,003,938	-11,116,000	0.02
Properties	-	7,436,764	7,436,764	-
<b>Expenditures and Other Financing Uses</b>	<b>57,329,224,618</b>	<b>57,009,389,733</b>	<b>-319,834,885</b>	<b>0.56</b>
Debt Repayments	57,329,119,938	57,009,313,100	-319,806,838	0.56
General Administration	104,680	76,633	-28,047	26.79
<b>Surplus (Deficits)</b>	<b>-2,000,104,680</b>	<b>-1,683,949,031</b>	<b>316,155,649</b>	<b>15.81</b>
<b>Fund Balance, Beginning of period</b>	<b>2,192,736,360</b>	<b>3,145,627,457</b>	<b>952,891,097</b>	<b>43.46</b>
<b>Fund Balance, End of period</b>	<b>192,631,680</b>	<b>1,461,678,426</b>	<b>1,269,046,746</b>	<b>658.79</b>

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

**FY2011**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	-2,000,104,680	-1,683,949,031	316,155,649	15.81
Adjustments of Noncash Items	407,146,238	261,212,456	-145,933,782	35.84
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-1,592,958,442</b>	<b>-1,422,736,575</b>	<b>170,221,867</b>	<b>10.69</b>
<b>Cash Flows from Other Activities</b>				
Increase in Other Assets	-70,000,000	-	70,000,000	-
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-70,000,000</b>	<b>-</b>	<b>70,000,000</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-1,662,958,442</b>	<b>-1,422,736,575</b>	<b>240,221,867</b>	<b>14.45</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>1,848,683,751</b>	<b>2,357,270,658</b>	<b>508,586,907</b>	<b>27.51</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>185,725,309</b>	<b>934,534,083</b>	<b>748,808,774</b>	<b>403.18</b>

## Balance Sheet of Debt Service Fund

**FY2011**

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>1,827,936,924</b>	<b>100.00</b>	<b>3,248,453,070</b>	<b>100.00</b>	<b>-1,420,516,146</b>	<b>43.73</b>
Current Assets	957,936,924	52.41	2,378,453,070	73.22	-1,420,516,146	59.72
Other Assets	870,000,000	47.59	870,000,000	26.78	-	-
<b>Total</b>	<b>1,827,936,924</b>	<b>100.00</b>	<b>3,248,453,070</b>	<b>100.00</b>	<b>-1,420,516,146</b>	<b>43.73</b>
<b>Liabilities</b>	<b>366,258,498</b>	<b>20.04</b>	<b>102,825,613</b>	<b>3.17</b>	<b>263,432,885</b>	<b>256.19</b>
Current Liabilities	366,258,498	20.04	102,825,613	3.17	263,432,885	256.19
<b>Fund Balance</b>	<b>1,461,678,426</b>	<b>79.96</b>	<b>3,145,627,457</b>	<b>96.83</b>	<b>-1,683,949,031</b>	<b>53.53</b>
Fund Balance	1,461,678,426	79.96	3,145,627,457	96.83	-1,683,949,031	53.53
<b>Total</b>	<b>1,827,936,924</b>	<b>100.00</b>	<b>3,248,453,070</b>	<b>100.00</b>	<b>-1,420,516,146</b>	<b>43.73</b>

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

FY 2011

Unit: NTS

Funds	Budget			Final accounts			Comparison			Beginning-of-period fund balance	End-of-period fund balance
	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)		
<b>Department of Finance</b>	53,190,605	227,465,420	-174,274,815	80,267,717	331,572,927	-251,305,210	27,077,112	104,107,507	-77,030,395	15,341,847,478	15,090,542,268
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	53,190,605	227,465,420	-174,274,815	80,267,717	331,572,927	-251,305,210	27,077,112	104,107,507	-77,030,395	15,341,847,478	15,090,542,268
<b>Department of Education</b>	53,479,918,027	56,930,909,053	-3,450,991,026	54,289,044,525	55,116,955,473	-827,910,948	809,126,498	-1,813,953,580	2,623,080,078	7,151,835,720	6,323,924,772
Education Development Funds for Taipei City	53,479,918,027	56,930,909,053	-3,450,991,026	54,289,044,525	55,116,955,473	-827,910,948	809,126,498	-1,813,953,580	2,623,080,078	7,151,835,720	6,323,924,772
<b>Department of Economic Development</b>	298,607,000	145,989,016	152,617,984	459,305,336	18,747,000	440,558,336	160,698,336	-127,242,016	287,940,352	33,314,361	473,872,697
Agricultural Development Fund	2,804,000	2,348,827	455,173	1,323,293	2,170,541	-847,248	-1,480,707	-178,286	-1,302,421	26,726,008	25,878,760
Hot Spring Resources Management Fund	9,270,000	6,844,629	2,425,371	9,285,292	8,186,202	1,099,090	15,292	1,341,573	-1,326,281	6,588,353	7,687,443
Economic Development Fund	286,533,000	136,795,560	149,737,440	448,696,751	8,390,257	440,306,494	162,163,751	-128,405,303	290,569,054	-	440,306,494
<b>Public Works Department</b>	40,800,000	37,363,662	3,436,338	77,365,075	32,906,837	44,458,238	36,565,075	-4,456,825	41,021,900	70,032,564	114,490,802
Taipei Road Fund	40,800,000	37,363,662	3,436,338	77,365,075	32,906,837	44,458,238	36,565,075	-4,456,825	41,021,900	70,032,564	114,490,802
<b>Department of Social Welfare</b>	1,118,882,559	1,105,627,594	13,254,965	1,523,910,248	991,292,892	532,617,356	405,027,689	-114,334,702	519,362,391	1,695,305,386	2,227,922,742
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,118,882,559	1,105,627,594	13,254,965	1,523,910,248	991,292,892	532,617,356	405,027,689	-114,334,702	519,362,391	1,695,305,386	2,227,922,742
<b>Department of Labor</b>	253,015,611	382,250,758	-129,235,147	286,543,134	331,420,686	-44,877,552	33,527,523	-50,830,072	84,357,595	3,677,900,859	3,633,023,307
Labor Rights Fund	11,279,178	14,603,040	-3,323,862	11,552,697	14,011,255	-2,458,558	273,519	-591,785	865,304	420,728,367	418,269,809
Disabled Employment Fund	241,736,433	367,647,718	-125,911,285	274,990,437	317,409,431	-42,418,994	33,254,004	-50,238,287	83,492,291	3,257,172,492	3,214,753,498
<b>Department of Environmental Protection</b>	508,924,265	854,578,599	-345,654,334	615,995,172	749,680,827	-133,685,655	107,070,907	-104,897,772	211,968,679	1,374,601,728	1,240,916,073
Environmental Protection Funds	508,924,265	854,578,599	-345,654,334	615,995,172	749,680,827	-133,685,655	107,070,907	-104,897,772	211,968,679	1,374,601,728	1,240,916,073
<b>Department of Urban Development</b>	56,134,272	566,386,410	-510,252,138	52,166,769	112,451,803	-60,285,034	-3,967,503	-453,934,607	449,967,104	877,341,757	817,056,723
Taipei Municipal Public Housing Maintain Fund	53,797,872	563,250,010	-509,452,138	50,130,369	109,863,498	-59,733,129	-3,667,503	-453,386,512	449,719,009	876,384,858	816,651,729
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	2,336,400	3,136,400	-800,000	2,036,400	2,588,305	-551,905	-300,000	-548,095	248,095	956,899	404,994
<b>Department of Cultural Affairs</b>	60,020,000	76,557,735	-16,537,735	55,297,652	59,396,600	-4,098,948	-4,722,348	-17,161,135	12,438,787	217,075,366	212,976,418
Taipei Public Art Fund	60,020,000	76,557,735	-16,537,735	55,297,652	59,396,600	-4,098,948	-4,722,348	-17,161,135	12,438,787	217,075,366	212,976,418
<b>Department of Rapid Transit Systems</b>	3,108,959,328	1,620,413,733	1,488,545,595	3,215,955,523	1,046,910,687	2,169,044,836	106,996,195	-573,503,046	680,499,241	18,447,489,533	20,616,534,369
Taipei MRT Fixed Asset Replacement Fund	3,108,959,328	1,620,413,733	1,488,545,595	3,215,955,523	1,046,910,687	2,169,044,836	106,996,195	-573,503,046	680,499,241	18,447,489,533	20,616,534,369
<b>Total</b>	58,978,451,667	61,947,541,980	-2,969,090,313	60,655,851,151	58,791,335,732	1,864,515,419	1,677,399,484	-3,156,206,248	4,833,605,732	48,886,744,752	50,751,260,171

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

**FY2011**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	-650,859,481	1,864,515,419	2,515,374,900	-
Adjustments of Noncash Items	9,396,037	-189,518,646	-198,914,683	-
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-641,463,444</b>	<b>1,674,996,773</b>	<b>2,316,460,217</b>	-
<b>Cash Flows from Other Activities</b>				
Decrease in Other Assets	100,124,548	357,512,376	257,387,828	257.07
Increase in Short-term Liabilities and Other Liabilities	-	12,329,628	12,329,628	-
Increase in Short-term Investments, Loans and Temporary Advances	-	-1,280,006,966	-1,280,006,966	-
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-705,000,000	-724,562,245	-19,562,245	2.77
Increase in Other Assets	-19,658,222	-11,112,595	8,545,627	43.47
Decrease in Short-term Liabilities and Other Liabilities	-954,500	-248,196,691	-247,242,191	25,902.80
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-625,488,174</b>	<b>-1,894,036,493</b>	<b>-1,268,548,319</b>	<b>202.81</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-1,266,951,618</b>	<b>-219,039,720</b>	<b>1,047,911,898</b>	<b>82.71</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>19,199,953,700</b>	<b>21,073,663,072</b>	<b>1,873,709,372</b>	<b>9.76</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>17,933,002,082</b>	<b>20,854,623,352</b>	<b>2,921,621,270</b>	<b>16.29</b>

## Balance Sheet of Special Revenue Funds

FY2011

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>860,224,554,029</b>	<b>100.00</b>	<b>773,282,787,485</b>	<b>100.00</b>	<b>86,941,766,544</b>	<b>11.24</b>
Current Assets	35,481,476,532	4.12	34,092,285,794	4.41	1,389,190,738	4.07
Long-term Receivables, Advances and Reserves	6,072,734,574	0.71	5,314,112,292	0.69	758,622,282	14.28
Other Assets	818,670,342,923	95.17	733,876,389,399	94.90	84,793,953,524	11.55
<b>Total</b>	<b>860,224,554,029</b>	<b>100.00</b>	<b>773,282,787,485</b>	<b>100.00</b>	<b>86,941,766,544</b>	<b>11.24</b>
<b>Liabilities</b>	<b>809,473,293,858</b>	<b>94.10</b>	<b>724,396,042,733</b>	<b>93.68</b>	<b>85,077,251,125</b>	<b>11.74</b>
Current Liabilities	5,190,279,452	0.60	5,051,564,660	0.65	138,714,792	2.75
Other Liabilities	804,283,014,406	93.50	719,344,478,073	93.02	84,938,536,333	11.81
<b>Fund Balance</b>	<b>50,751,260,171</b>	<b>5.90</b>	<b>48,886,744,752</b>	<b>6.32</b>	<b>1,864,515,419</b>	<b>3.81</b>
Fund Balance	50,751,260,171	5.90	48,886,744,752	6.32	1,864,515,419	3.81
<b>Total</b>	<b>860,224,554,029</b>	<b>100.00</b>	<b>773,282,787,485</b>	<b>100.00</b>	<b>86,941,766,544</b>	<b>11.24</b>