

## Statement of Income of Enterprise Funds

**FY2014**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>31,040,877,623</b>	<b>26,227,169,292</b>	<b>-4,813,708,331</b>	<b>15.51</b>
Sales Revenues	4,200,000,000	3,404,894,081	-795,105,919	18.93
Revenues from Water Supply	4,944,568,363	5,024,712,792	80,144,429	1.62
Rentals Revenues	675,914,508	358,932,171	-316,982,337	46.90
Transportation Revenues	15,025,323,000	14,761,394,672	-263,928,328	1.76
Banking/Insurance Revenues	141,792,000	127,504,860	-14,287,140	10.08
Other Operating Revenues	6,053,279,752	2,549,730,716	-3,503,549,036	57.88
<b>Operating Costs</b>	<b>19,612,327,040</b>	<b>18,916,890,420</b>	<b>-695,436,620</b>	<b>3.55</b>
Costs of sales	1,436,426,658	881,496,219	-554,930,439	38.63
Costs for Water Supply	3,531,654,294	3,491,204,579	-40,449,715	1.15
Rentals Costs	178,594,293	170,807,580	-7,786,713	4.36
Costs for Transportation/Storage	13,192,207,394	13,143,240,064	-48,967,330	0.37
Banking/Insurance Costs	5,789,850	3,252,040	-2,537,810	43.83
Other Operating Costs	1,267,654,551	1,226,889,938	-40,764,613	3.22
<b>Gross Profits (Loss)</b>	<b>11,428,550,583</b>	<b>7,310,278,872</b>	<b>-4,118,271,711</b>	<b>36.03</b>
<b>Operating Expenses</b>	<b>4,212,222,922</b>	<b>3,862,060,272</b>	<b>-350,162,650</b>	<b>8.31</b>
Selling Expenses	1,278,386,000	1,189,253,322	-89,132,678	6.97
Agency Expenses	1,887,204,389	1,707,812,136	-179,392,253	9.51
Administrative Expenses	911,676,235	841,318,640	-70,357,595	7.72
Other Operating Expenses	134,956,298	123,676,174	-11,280,124	8.36
<b>Operating Income (Loss)</b>	<b>7,216,327,661</b>	<b>3,448,218,600</b>	<b>-3,768,109,061</b>	<b>52.22</b>
<b>Nonoperating Income</b>	<b>709,357,445</b>	<b>1,023,195,786</b>	<b>313,838,341</b>	<b>44.24</b>
Financial Income	459,269,986	477,709,103	18,439,117	4.01
Other Nonoperating Income	250,087,459	545,486,683	295,399,224	118.12
<b>Nonoperating Expenses</b>	<b>228,459,930</b>	<b>346,485,893</b>	<b>118,025,963</b>	<b>51.66</b>
Financial Expenses	26,080,650	21,360,429	-4,720,221	18.10
Other Nonoperating Expenses	202,379,280	325,125,464	122,746,184	60.65
<b>Nonoperating Income (Loss)</b>	<b>480,897,515</b>	<b>676,709,893</b>	<b>195,812,378</b>	<b>40.72</b>
<b>Net Income (Loss) before Tax</b>	<b>7,697,225,176</b>	<b>4,124,928,493</b>	<b>-3,572,296,683</b>	<b>46.41</b>
<b>Income Tax Expense (Benefit)</b>	<b>96,897,229</b>	<b>138,076,178</b>	<b>41,178,949</b>	<b>42.50</b>
<b>Net Income (Loss)</b>	<b>7,600,327,947</b>	<b>3,986,852,315</b>	<b>-3,613,475,632</b>	<b>47.54</b>

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

**FY2014**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Profits</b>	<b>18,322,830,447</b>	<b>16,113,231,161</b>	<b>-2,209,599,286</b>	<b>12.06</b>
Net Income (for current period)	7,600,327,947	3,986,852,315	-3,613,475,632	47.54
Accumulated Profits	10,722,502,500	12,126,378,846	1,403,876,346	13.09
<b>Appropriations</b>	<b>18,322,830,447</b>	<b>16,113,231,161</b>	<b>-2,209,599,286</b>	<b>12.06</b>
Appropriated to Central Government	50,570,386	110,645,640	60,075,254	118.80
Dividends	50,570,386	110,645,640	60,075,254	118.80
Appropriated to Local Governments <sup>①</sup>	527,506,922	817,432,754	289,925,832	54.96
Dividends	527,506,922	817,432,754	289,925,832	54.96
Appropriated to Reinvested Agencies	1,066,196	2,332,779	1,266,583	118.79
Dividends	1,066,196	2,332,779	1,266,583	118.79
Retained by Enterprises	17,743,686,943	15,182,819,988	-2,560,866,955	14.43
Legal Reserves	32,777,097	71,796,178	39,019,081	119.04
Special Reserves	505,000,000	505,000,000	-	-
Unappropriated Retained Earnings	17,205,909,846	14,606,023,810	-2,599,886,036	15.11

note: Including NT\$56,475,379 appropriated to New Taipei City Government.

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

FY2014

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Net Income (Loss)	7,600,327,947	3,986,852,315	-3,613,475,632	47.54
Adjustments of Noncash Items	4,162,904,889	3,981,141,088	-181,763,801	4.37
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>11,763,232,836</b>	<b>7,967,993,403</b>	<b>-3,795,239,433</b>	<b>32.26</b>
<b>Cash Flows from Investing Activities</b>				
Decrease (Increase) in Current Financial Assets	-	451,100,536	451,100,536	-
Decrease (Increase) in Negotiation Discount and Loans	-34,500,000	187,222,348	221,722,348	-
Decrease in Funds and Long-term Receivables	-	444,671	444,671	-
Decrease in Fixed Assets and Depletable Assets	9,395,733	7,382,898	-2,012,835	21.42
Decrease (Increase) in Intangible Assets and Other Assets	-1,481,217,573	-979,143,358	502,074,215	33.90
Cash Provided by Other Investing Activities	-	45,365,923	45,365,923	-
Increase in Long-term Investment	-288,440,018	-1,753,802,746	-1,465,362,728	508.03
Increase in Fixed Assets and Depletable Assets	-3,028,604,340	-3,389,817,485	-361,213,145	11.93
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-4,823,366,198</b>	<b>-5,431,247,213</b>	<b>-607,881,015</b>	<b>12.60</b>
<b>Cash Flows from Financing Activities</b>				
Increase (Decrease) in Short-term Liabilities	158,990,513	-93,945,300	-252,935,813	-
Increase in Long-term Liabilities	7,050,000,000	6,664,021,500	-385,978,500	5.47
Increase (Decrease) in Other Liabilities	400,000,000	478,080,358	78,080,358	19.52
Increase in Capital, Reserves and Make-up for Loss	241,601,356	241,601,356	-	-
Decrease in Long-term Liabilities	-5,228,333,333	-5,174,144,925	54,188,408	1.04
Cash Dividends Paid	-579,143,504	-938,591,203	-359,447,699	62.07
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>2,043,115,032</b>	<b>1,177,021,786</b>	<b>-866,093,246</b>	<b>42.39</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>8,982,981,670</b>	<b>3,713,767,976</b>	<b>-5,269,213,694</b>	<b>58.66</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>8,552,451,552</b>	<b>9,354,770,858</b>	<b>802,319,306</b>	<b>9.38</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>17,535,433,222</b>	<b>13,068,538,834</b>	<b>-4,466,894,388</b>	<b>25.47</b>

## Balance Sheet of Enterprise Funds

FY 2014

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	135,073,890,272	100.00	129,795,885,452	100.00	5,278,004,820	4.07	Liabilities	31,146,573,107	23.06	28,415,095,778	21.89	2,731,477,329	9.61
Current Assets	23,089,114,254	17.09	20,045,990,405	15.44	3,043,123,849	15.18	Current Liabilities	9,602,696,571	7.11	8,632,721,755	6.65	969,974,816	11.24
Negotiation Discount and Loans	1,401,369,800	1.04	1,588,592,148	1.22	-187,222,348	11.79	Long-term Liabilities	14,086,650,432	10.43	12,669,044,802	9.76	1,417,605,630	11.19
Funds, Investments and Long-term Receivables	10,806,671,494	8.00	9,327,875,245	7.19	1,478,796,249	15.85	Other Liabilities	7,457,226,104	5.52	7,113,329,221	5.48	343,896,883	4.83
Fixed Assets	91,364,246,357	67.64	91,312,797,814	70.35	51,448,543	0.06	Owners' Equity	103,927,317,165	76.94	101,380,789,674	78.11	2,546,527,491	2.51
Intangible Assets	1,040,445,360	0.77	1,150,268,921	0.89	-109,823,561	9.55	Capital	39,840,764,589	29.50	38,684,435,075	29.80	1,156,329,514	2.99
Other Assets	7,372,043,007	5.46	6,370,360,919	4.91	1,001,682,088	15.72	Additional Paid-in Capital	5,157,589,324	3.82	5,153,271,814	3.97	4,317,510	0.08
							Retained Earnings (Accumulated Deficit)	16,228,982,045	12.01	13,722,540,903	10.57	2,506,441,142	18.27
							Equity Adjustments	42,699,981,207	31.61	43,820,541,882	33.76	-1,120,560,675	2.56
<b>Total</b>	<b>135,073,890,272</b>	<b>100.00</b>	<b>129,795,885,452</b>	<b>100.00</b>	<b>5,278,004,820</b>	<b>4.07</b>	<b>Total</b>	<b>135,073,890,272</b>	<b>100.00</b>	<b>129,795,885,452</b>	<b>100.00</b>	<b>5,278,004,820</b>	<b>4.07</b>

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

**FY2014**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>27,861,486,373</b>	<b>33,802,128,602</b>	<b>5,940,642,229</b>	<b>21.32</b>
Service Revenues	3,340,456,408	3,442,530,529	102,074,121	3.06
Sales Revenues	628,824,744	436,189,031	-192,635,713	30.63
Teaching Revenues	347,233,784	465,264,646	118,030,862	33.99
Rentals and Royalty Revenues	3,949,812,358	3,005,398,468	-944,413,890	23.91
Investing/Financing Revenues	2,905,873,166	2,989,670,057	83,796,891	2.88
Medical Revenues	10,598,779,008	10,725,706,370	126,927,362	1.20
Expropriations Revenues	362,313,000	6,673,278,483	6,310,965,483	1,741.85
Other Operating Revenues	5,728,193,905	6,064,091,018	335,897,113	5.86
<b>Operating costs and expenses</b>	<b>21,658,520,259</b>	<b>21,452,732,200</b>	<b>-205,788,059</b>	<b>0.95</b>
Service Costs	2,999,141,367	2,868,846,513	-130,294,854	4.34
Costs of sales	158,761,364	159,921,143	1,159,779	0.73
Teaching Costs	1,326,766,943	1,396,418,288	69,651,345	5.25
Costs on assets-rented	1,249,262,554	1,141,954,814	-107,307,740	8.59
Investing/Financing Costs	903,911,368	928,363,251	24,451,883	2.71
Medical Costs	8,517,708,969	8,408,041,903	-109,667,066	1.29
Other Operating Costs	562,186,030	483,745,827	-78,440,203	13.95
Selling and Business (Commercial) Expenses	4,209,359,545	4,402,112,359	192,752,814	4.58
General and Administration Expenses	1,577,086,385	1,503,850,844	-73,235,541	4.64
R&D and Training Expenses	88,126,173	88,834,083	707,910	0.80
Other Operating Expenses	66,209,561	70,643,175	4,433,614	6.70
<b>Operating Surplus (Deficits)</b>	<b>6,202,966,114</b>	<b>12,349,396,402</b>	<b>6,146,430,288</b>	<b>99.09</b>
<b>Nonoperating Income</b>	<b>374,939,362</b>	<b>913,969,055</b>	<b>539,029,693</b>	<b>143.76</b>
Financial Income	105,756,177	90,197,524	-15,558,653	14.71
Other Nonoperating Income	269,183,185	823,771,531	554,588,346	206.03
<b>Nonoperating Expenses</b>	<b>153,810,878</b>	<b>571,359,403</b>	<b>417,548,525</b>	<b>271.47</b>
Financial Expenses	13,337,940	13,337,942	2	0.00
Other Nonoperating Expenses	140,472,938	558,021,461	417,548,523	297.24
<b>Nonoperating Surplus (Deficits)</b>	<b>221,128,484</b>	<b>342,609,652</b>	<b>121,481,168</b>	<b>54.94</b>
<b>Surplus (Deficits)</b>	<b>6,424,094,598</b>	<b>12,692,006,054</b>	<b>6,267,911,456</b>	<b>97.57</b>

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

**FY2014**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Surplus</b>	<b>84,989,401,813</b>	<b>90,460,386,948</b>	<b>5,470,985,135</b>	<b>6.44</b>
Surplus for current period	6,832,818,280	12,900,649,888	6,067,831,608	88.80
Unappropriated Surplus for prior period	78,156,583,533	77,559,737,060	-596,846,473	0.76
<b>Appropriations</b>	<b>11,225,970,713</b>	<b>17,806,738,208</b>	<b>6,580,767,495</b>	<b>58.62</b>
Make-up of Accumulated Deficits	140,378,519	32,784,548	-107,593,971	76.65
Net Submitted to Treasury in Taipei	4,055,538,238	10,738,914,960	6,683,376,722	164.80
Other Legal Allocations	7,030,053,956	7,035,038,700	4,984,744	0.07
<b>Unappropriated Surplus</b>	<b>73,763,431,100</b>	<b>72,653,648,740</b>	<b>-1,109,782,360</b>	<b>1.50</b>
<b>Deficits</b>	<b>658,017,845</b>	<b>354,438,513</b>	<b>-303,579,332</b>	<b>46.14</b>
Deficits for current period	408,723,682	208,643,834	-200,079,848	48.95
Deficits to be Made up for prior period	249,294,163	145,794,679	-103,499,484	41.52
<b>Make-up of Deficits</b>	<b>140,378,519</b>	<b>32,784,548</b>	<b>-107,593,971</b>	<b>76.65</b>
Coverage from Surplus	140,378,519	32,784,548	-107,593,971	76.65
<b>Deficits to be Made-up</b>	<b>517,639,326</b>	<b>321,653,965</b>	<b>-195,985,361</b>	<b>37.86</b>

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

**FY2014**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	6,424,094,598	12,692,006,054	6,267,911,456	97.57
Adjustments of Noncash Items	-243,574,640	764,591,122	1,008,165,762	-
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>6,180,519,958</b>	<b>13,456,597,176</b>	<b>7,276,077,218</b>	<b>117.73</b>
<b>Cash Flows from Investing Activities</b>				
Decrease in Current Financial Assets, Short-term Loans and Temporary Advances	-	<b>381,447,050</b>	<b>381,447,050</b>	-
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	9,466,513,093	10,170,329,269	703,816,176	7.43
Decrease in Fixed Assets and Depletable Assets	994,346	251,835,464	250,841,118	25,226.74
Decrease in Intangible Assets, Deferred Debits and Other Assets	84,435,324	1,005,264,042	920,828,718	1,090.57
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-2,220,031,896	-4,437,243,365	-2,217,211,469	99.87
Increase in Fixed Assets and Depletable Assets	-7,425,458,456	-2,650,513,661	4,774,944,795	64.31
Increase in Intangible Assets, Deferred Debits and Other Assets	-166,407,962	-281,263,898	-114,855,936	69.02
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-259,955,551</b>	<b>4,439,854,901</b>	<b>4,699,810,452</b>	-
<b>Cash Flows from Financing Activities</b>				
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	214,594,013	2,068,917,035	1,854,323,022	864.11
Increase in Long-term Liabilities	11,941,007,078	8,066,400,000	-3,874,607,078	32.45
Increase in Funds, Reserves and Other Make-up of Deficit	889,266,348	893,322,413	4,056,065	0.46
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-593,523,267	-2,356,588,710	-1,763,065,443	297.05
Decrease in Long-term Liabilities	-7,512,920,814	-7,273,923,708	238,997,106	3.18
Surplus Distributions	-11,085,592,194	-17,097,089,456	-6,011,497,262	54.23
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-6,147,168,836</b>	<b>-15,698,962,426</b>	<b>-9,551,793,590</b>	<b>155.39</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-226,604,429</b>	<b>2,197,489,651</b>	<b>2,424,094,080</b>	-
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>54,110,723,271</b>	<b>56,811,236,774</b>	<b>2,700,513,503</b>	<b>4.99</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>53,884,118,842</b>	<b>59,008,726,425</b>	<b>5,124,607,583</b>	<b>9.51</b>

## Balance Sheet of Operations Funds

FY 2014

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	353,695,992,352	100.00	349,370,889,816	100.00	4,325,102,536	1.24	Liabilities	148,803,488,772	42.07	138,365,401,912	39.60	10,438,086,860	7.54
Current Assets	65,767,066,801	18.59	61,457,850,709	17.59	4,309,216,092	7.01	Current Liabilities	12,132,149,359	3.43	17,185,540,364	4.92	-5,053,391,005	29.40
Investments, Long-term Receivables, Advances and Reserves	45,135,771,764	12.76	52,224,760,008	14.95	-7,088,988,244	13.57	Long-term Liabilities	60,135,433,233	17.00	50,389,069,568	14.42	9,746,363,665	19.34
Fixed Assets	166,838,726,353	47.17	164,600,552,470	47.11	2,238,173,883	1.36	Other Liabilities	76,535,906,180	21.64	70,790,791,980	20.26	5,745,114,200	8.12
Intangible Assets	430,399,887	0.12	213,061,181	0.06	217,338,706	102.01							
Deferred Debits	535,656,321	0.15	629,755,437	0.18	-94,099,116	14.94	Net Equity	204,892,503,580	57.93	211,005,487,904	60.40	-6,112,984,324	2.90
Other Assets	74,988,371,226	21.20	70,244,910,011	20.11	4,743,461,215	6.75	Fund	118,841,604,911	33.60	119,956,196,807	34.33	-1,114,591,896	0.93
							Additional Paid-in fund	8,771,830,561	2.48	8,688,275,383	2.49	83,555,178	0.96
							Accumulated Surplus/deficit	72,331,994,775	20.45	77,413,942,381	22.16	-5,081,947,606	6.56
							Other Equity Items	4,947,073,333	1.40	4,947,073,333	1.42	-	-
<b>Total</b>	<b>353,695,992,352</b>	<b>100.00</b>	<b>349,370,889,816</b>	<b>100.00</b>	<b>4,325,102,536</b>	<b>1.24</b>	<b>Total</b>	<b>353,695,992,352</b>	<b>100.00</b>	<b>349,370,889,816</b>	<b>100.00</b>	<b>4,325,102,536</b>	<b>1.24</b>



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

**FY2014**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Revenues and Other Financing Sources</b>	<b>70,902,966,932</b>	<b>108,490,050,932</b>	<b>37,587,084,000</b>	<b>53.01</b>
Debts	70,902,966,932	108,490,050,932	37,587,084,000	53.01
<b>Expenditures and Other Financing Uses</b>	<b>71,405,526,612</b>	<b>109,103,265,709</b>	<b>37,697,739,097</b>	<b>52.79</b>
Debt Repayments	71,405,466,932	109,103,237,534	37,697,770,602	52.79
General Administration	59,680	28,175	-31,505	52.79
<b>Surplus (Deficits)</b>	<b>-502,559,680</b>	<b>-613,214,777</b>	<b>-110,655,097</b>	<b>22.02</b>
<b>Fund Balance, Beginning of period</b>	<b>798,943,834</b>	<b>1,663,343,493</b>	<b>864,399,659</b>	<b>108.19</b>
<b>Profits to Be Paid to the Treasury</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, End of period</b>	<b>296,384,154</b>	<b>1,050,128,716</b>	<b>753,744,562</b>	<b>254.31</b>

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

**FY2014**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	-502,559,680	-613,214,777	-110,655,097	22.02
Adjustments of Noncash Items	-18,849,328	142,598,656	161,447,984	-
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-521,409,008</b>	<b>-470,616,121</b>	<b>50,792,887</b>	<b>9.74</b>
<b>Cash Flows from Other Activities</b>				
Decrease in Other Assets	50,000,000	-	-50,000,000	100.00
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>50,000,000</b>	-	<b>-50,000,000</b>	100.00
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-471,409,008</b>	<b>-470,616,121</b>	<b>792,887</b>	0.17
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>658,322,365</b>	<b>1,867,780,964</b>	<b>1,209,458,599</b>	<b>183.72</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>186,913,357</b>	<b>1,397,164,843</b>	<b>1,210,251,486</b>	<b>647.49</b>

## Balance Sheet of Debt Service Fund

**FY2014**

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>1,416,713,883</b>	<b>100.00</b>	<b>1,892,003,818</b>	<b>100.00</b>	<b>-475,289,935</b>	<b>25.12</b>
Current Assets	1,416,713,883	100.00	1,892,003,818	100.00	-475,289,935	25.12
<b>Total</b>	<b>1,416,713,883</b>	<b>100.00</b>	<b>1,892,003,818</b>	<b>100.00</b>	<b>-475,289,935</b>	<b>25.12</b>
<b>Liabilities</b>	<b>366,585,167</b>	<b>25.88</b>	<b>228,660,325</b>	<b>12.09</b>	<b>137,924,842</b>	<b>60.32</b>
Current Liabilities	366,585,167	25.88	228,660,325	12.09	137,924,842	60.32
<b>Fund Balance</b>	<b>1,050,128,716</b>	<b>74.12</b>	<b>1,663,343,493</b>	<b>87.91</b>	<b>-613,214,777</b>	<b>36.87</b>
Fund Balance	1,050,128,716	74.12	1,663,343,493	87.91	-613,214,777	36.87
<b>Total</b>	<b>1,416,713,883</b>	<b>100.00</b>	<b>1,892,003,818</b>	<b>100.00</b>	<b>-475,289,935</b>	<b>25.12</b>

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

**FY 2014**

Unit: NTS

Funds	Budget			Final accounts			Comparison			Beginning-of-period fund balance	Profits to Be Paid to the Treasury	End-of-period fund balance
	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)			
<b>Department of Finance</b>	6,729,846,709	27,747,730	6,702,098,979	6,746,760,954	246,318,793	6,500,442,161	16,914,245	218,571,063	-201,656,818	16,010,638,039	-	22,511,080,200
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	6,729,846,709	27,747,730	6,702,098,979	6,746,760,954	246,318,793	6,500,442,161	16,914,245	218,571,063	-201,656,818	16,010,638,039	-	22,511,080,200
<b>Department of Education</b>	58,096,077,481	59,572,662,997	-1,476,585,516	58,636,718,044	55,990,414,049	2,646,303,995	540,640,563	-3,582,248,948	4,122,889,511	8,716,111,372	-	11,362,415,367
Education Development Funds for Taipei City	58,096,077,481	59,572,662,997	-1,476,585,516	58,636,718,044	55,990,414,049	2,646,303,995	540,640,563	-3,582,248,948	4,122,889,511	8,716,111,372	-	11,362,415,367
<b>Department of Economic Development</b>	116,059,000	177,684,045	-61,625,045	512,233,396	155,303,592	356,929,804	396,174,396	-22,380,453	418,554,849	932,335,353	-	1,289,265,157
Agricultural Development Fund	2,804,000	2,998,523	-194,523	1,692,947	2,823,846	-1,130,899	-1,111,053	-174,677	-936,376	24,742,628	-	23,611,729
Hot Spring Resources Management Fund	13,470,000	12,586,800	883,200	14,266,096	12,717,577	1,548,519	796,096	130,777	665,319	7,500,034	-	9,048,553
Economic Development Fund	99,785,000	162,098,722	-62,313,722	496,274,353	139,762,169	356,512,184	396,489,353	-22,336,553	418,825,906	900,092,691	-	1,256,604,875
<b>Public Works Department</b>	55,800,000	43,106,104	12,693,896	48,178,075	46,225,064	1,953,011	-7,621,925	3,118,960	-10,740,885	166,958,291	-	168,911,302
Taipei Road Fund	55,800,000	43,106,104	12,693,896	48,178,075	46,225,064	1,953,011	-7,621,925	3,118,960	-10,740,885	166,958,291	-	168,911,302
<b>Department of Social Welfare</b>	1,485,433,826	1,888,441,404	-403,007,578	2,346,115,223	2,267,320,719	78,794,504	860,681,397	378,879,315	481,802,082	3,357,468,062	-	3,436,262,566
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,485,433,826	1,888,441,404	-403,007,578	2,346,115,223	2,267,320,719	78,794,504	860,681,397	378,879,315	481,802,082	3,357,468,062	-	3,436,262,566
<b>Department of Labor</b>	293,068,498	401,127,688	-108,059,190	281,698,140	332,003,517	-50,305,377	-11,370,358	-69,124,171	57,753,813	3,506,190,492	-	3,455,885,115
Labor Rights Fund	16,969,121	12,310,928	4,658,193	26,060,168	10,074,730	15,985,438	9,091,047	-2,236,198	11,327,245	436,414,246	-	452,399,684
Disabled Employment Fund	276,099,377	388,816,760	-112,717,383	255,637,972	321,928,787	-66,290,815	-20,461,405	-66,887,973	46,426,568	3,069,776,246	-	3,003,485,431
<b>Department of Environmental Protection</b>	681,084,845	534,791,777	146,293,068	856,323,062	564,130,859	292,192,203	175,238,217	29,339,082	145,899,135	1,360,774,344	-	1,652,966,547
Environmental Protection Funds	681,084,845	534,791,777	146,293,068	856,323,062	564,130,859	292,192,203	175,238,217	29,339,082	145,899,135	1,360,774,344	-	1,652,966,547
<b>Department of Urban Development</b>	82,310,663	78,403,205	3,907,458	80,430,811	50,120,343	30,310,468	-1,879,852	-28,282,862	26,403,010	94,506,941	-	124,817,409
Taipei Municipal Public Housing Maintain Fund	50,448,663	46,601,705	3,846,958	48,769,652	43,861,509	4,908,143	-1,679,011	-2,740,196	1,061,185	92,126,859	-	97,035,002
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	31,862,000	31,801,500	60,500	31,661,159	6,258,834	25,402,325	-200,841	-25,542,666	25,341,825	2,380,082	-	27,782,407
<b>Department of Cultural Affairs</b>	25,080,000	41,303,567	-16,223,567	11,730,304	35,025,375	-23,295,071	-13,349,696	-6,278,192	-7,071,504	173,383,560	-	150,088,489
Taipei Public Art Fund	25,080,000	41,303,567	-16,223,567	11,730,304	35,025,375	-23,295,071	-13,349,696	-6,278,192	-7,071,504	173,383,560	-	150,088,489
<b>Department of Rapid Transit Systems</b>	4,161,028,248	1,050,992,894	3,110,035,354	4,188,852,594	648,278,121	3,540,574,473	27,824,346	-402,714,773	430,539,119	25,303,824,289	-	28,844,398,762
Taipei MRT Fixed Asset Replacement Fund	4,161,028,248	1,050,992,894	3,110,035,354	4,188,852,594	648,278,121	3,540,574,473	27,824,346	-402,714,773	430,539,119	25,303,824,289	-	28,844,398,762
<b>Total</b>	71,725,789,270	63,816,261,411	7,909,527,859	73,709,040,603	60,335,140,432	13,373,900,171	1,983,251,333	-3,481,120,979	5,464,372,312	59,622,190,743	-	72,996,090,914

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

**FY2014**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	7,909,527,859	13,373,900,171	5,464,372,312	69.09
Adjustments of Noncash Items	-49,343,150	-97,299,817	-47,956,667	97.19
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>7,860,184,709</b>	<b>13,276,600,354</b>	<b>5,416,415,645</b>	<b>68.91</b>
<b>Cash Flows from Other Activities</b>				
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	-	798,660,996	798,660,996	-
Decrease in Other Assets	293,164	14,984,893	14,691,729	5,011.44
Increase in Short-term Liabilities and Other Liabilities	-	62,571,353	62,571,353	-
Increase in Short-term Investments, Loans and Temporary Advances	-6,000,000,000	-3,500,000,000	2,500,000,000	41.67
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-	-42,124,577	-42,124,577	-
Increase in Other Assets	-6,605,820,888	-6,990,888,978	-385,068,090	5.83
Decrease in Short-term Liabilities and Other Liabilities	-1,737,387	-169,098,008	-167,360,621	9,632.89
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-12,607,265,111</b>	<b>-9,825,894,321</b>	<b>2,781,370,790</b>	<b>22.06</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-4,747,080,402</b>	<b>3,450,706,033</b>	<b>8,197,786,435</b>	<b>-</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>23,283,439,172</b>	<b>23,840,749,662</b>	<b>557,310,490</b>	<b>2.39</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>18,536,358,770</b>	<b>27,291,455,695</b>	<b>8,755,096,925</b>	<b>47.23</b>

# Balance Sheet of Special Revenue Funds

**FY2014**

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>1,172,395,534,334</b>	<b>100.00</b>	<b>1,036,435,527,010</b>	<b>100.00</b>	<b>135,960,007,324</b>	<b>13.12</b>
Current Assets	51,781,759,515	4.42	44,687,472,158	4.31	7,094,287,357	15.88
Long-term Receivables, Advances and Reserves	4,143,846,676	0.35	4,902,552,045	0.47	-758,705,369	15.48
Other Assets	1,116,469,928,143	95.23	986,845,502,807	95.22	129,624,425,336	13.14
<b>Total</b>	<b>1,172,395,534,334</b>	<b>100.00</b>	<b>1,036,435,527,010</b>	<b>100.00</b>	<b>135,960,007,324</b>	<b>13.12</b>
<b>Liabilities</b>	<b>1,099,399,443,420</b>	<b>93.77</b>	<b>976,813,336,267</b>	<b>94.25</b>	<b>122,586,107,153</b>	<b>12.55</b>
Current Liabilities	4,493,390,586	0.38	4,448,415,470	0.43	44,975,116	1.01
Other Liabilities	1,094,906,052,834	93.39	972,364,920,797	93.82	122,541,132,037	12.60
<b>Fund Balance</b>	<b>72,996,090,914</b>	<b>6.23</b>	<b>59,622,190,743</b>	<b>5.75</b>	<b>13,373,900,171</b>	<b>22.43</b>
Fund Balance	72,996,090,914	6.23	59,622,190,743	5.75	13,373,900,171	22.43
<b>Total</b>	<b>1,172,395,534,334</b>	<b>100.00</b>	<b>1,036,435,527,010</b>	<b>100.00</b>	<b>135,960,007,324</b>	<b>13.12</b>