

## Statement of Income of Enterprise Funds

**FY2015**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>28,544,057,324</b>	<b>26,122,152,345</b>	<b>-2,421,904,979</b>	<b>8.48</b>
Sales Revenues	3,990,833,219	1,981,910,151	-2,008,923,068	50.34
Revenues from Water Supply	4,944,568,363	5,054,087,228	109,518,865	2.21
Rentals Revenues	664,076,278	424,511,224	-239,565,054	36.07
Transportation Revenues	16,075,610,000	15,651,875,244	-423,734,756	2.64
Banking/Insurance Revenues	132,192,000	119,271,614	-12,920,386	9.77
Other Operating Revenues	2,736,777,464	2,890,496,884	153,719,420	5.62
<b>Operating Costs</b>	<b>20,710,920,864</b>	<b>20,348,605,235</b>	<b>-362,315,629</b>	<b>1.75</b>
Costs of sales	993,164,840	776,051,133	-217,113,707	21.86
Costs for Water Supply	3,585,365,914	3,479,417,557	-105,948,357	2.96
Rentals Costs	291,540,359	206,644,785	-84,895,574	29.12
Costs for Transportation/Storage	14,425,393,454	14,404,347,915	-21,045,539	0.15
Banking/Insurance Costs	4,511,550	2,146,407	-2,365,143	52.42
Other Operating Costs	1,410,944,747	1,479,997,438	69,052,691	4.89
<b>Gross Profits (Loss)</b>	<b>7,833,136,460</b>	<b>5,773,547,110</b>	<b>-2,059,589,350</b>	<b>26.29</b>
<b>Operating Expenses</b>	<b>4,305,092,925</b>	<b>3,832,774,050</b>	<b>-472,318,875</b>	<b>10.97</b>
Selling Expenses	1,366,752,000	1,154,022,418	-212,729,582	15.56
Agency Expenses	1,870,011,443	1,695,077,202	-174,934,241	9.35
Administrative Expenses	932,468,086	861,551,084	-70,917,002	7.61
Other Operating Expenses	135,861,396	122,123,346	-13,738,050	10.11
<b>Operating Income (Loss)</b>	<b>3,528,043,535</b>	<b>1,940,773,060</b>	<b>-1,587,270,475</b>	<b>44.99</b>
<b>Nonoperating Income</b>	<b>800,109,505</b>	<b>989,551,190</b>	<b>189,441,685</b>	<b>23.68</b>
Financial Income	550,230,710	695,710,048	145,479,338	26.44
Other Nonoperating Income	249,878,795	293,841,142	43,962,347	17.59
<b>Nonoperating Expenses</b>	<b>230,846,892</b>	<b>282,926,423</b>	<b>52,079,531</b>	<b>22.56</b>
Financial Expenses	28,959,460	16,500,513	-12,458,947	43.02
Other Nonoperating Expenses	201,887,432	266,425,910	64,538,478	31.97
<b>Nonoperating Income (Loss)</b>	<b>569,262,613</b>	<b>706,624,767</b>	<b>137,362,154</b>	<b>24.13</b>
<b>Net Income (Loss) before Tax</b>	<b>4,097,306,148</b>	<b>2,647,397,827</b>	<b>-1,449,908,321</b>	<b>35.39</b>
<b>Income Tax Expense (Benefit)</b>	<b>64,288,974</b>	<b>81,715,678</b>	<b>17,426,704</b>	<b>27.11</b>
<b>Net Income (Loss)</b>	<b>4,033,017,174</b>	<b>2,565,682,149</b>	<b>-1,467,335,025</b>	<b>36.38</b>

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

**FY2015**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Profits</b>	<b>17,329,423,450</b>	<b>17,171,705,959</b>	<b>-157,717,491</b>	<b>0.91</b>
Net Income (for current period)	4,033,017,174	2,565,682,149	-1,467,335,025	36.38
Accumulated Profits	13,296,406,276	14,606,023,810	1,309,617,534	9.85
<b>Appropriations</b>	<b>17,329,423,450</b>	<b>17,171,705,959</b>	<b>-157,717,491</b>	<b>0.91</b>
Appropriated to Central Government	69,443,023	109,362,792	39,919,769	57.49
Dividends	69,443,023	109,362,792	39,919,769	57.49
Appropriated to Local Governments <sup>①</sup>	520,260,442	719,059,030	198,798,588	38.21
Dividends	520,260,442	719,059,030	198,798,588	38.21
Appropriated to Reinvested Agencies	1,464,095	2,305,734	841,639	57.49
Dividends	1,464,095	2,305,734	841,639	57.49
Retained by Enterprises	16,738,255,890	16,340,978,403	-397,277,487	2.37
Legal Reserves	45,009,359	70,915,571	25,906,212	57.56
Special Reserves	420,084,700	420,084,700	-	-
Unappropriated Retained Earnings	16,273,161,831	15,849,978,132	-423,183,699	2.60

note: Including NT\$55,820,592 appropriated to New Taipei City Government.

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

FY2015

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Net Income (Loss)	4,033,017,174	2,565,682,149	-1,467,335,025	36.38
Adjustments of Noncash Items	3,660,599,420	2,916,606,152	-743,993,268	20.32
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>7,693,616,594</b>	<b>5,482,288,301</b>	<b>-2,211,328,293</b>	<b>28.74</b>
<b>Cash Flows from Investing Activities</b>				
Decrease (Increase) in Current Financial Assets	-	743,248,453	743,248,453	-
Decrease (Increase) in Negotiation Discount and Loans	44,862,846	28,318,800	-16,544,046	36.88
Decrease in Fixed Assets and Depletable Assets	18,866,841	5,026,444	-13,840,397	73.36
Decrease (Increase) in Intangible Assets and Other Assets	95,197,379	380,001,191	284,803,812	299.17
Cash Provided by Other Investing Activities	-	19,801,778	19,801,778	-
Increase in Long-term Investment	-440,159,704	-593,764,787	-153,605,083	34.90
Increase in Funds and Long-term Receivables	-	-140,303	-140,303	-
Increase in Fixed Assets and Depletable Assets	-3,107,575,598	-2,537,498,976	570,076,622	18.34
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-3,388,808,236</b>	<b>-1,955,007,400</b>	<b>1,433,800,836</b>	<b>42.31</b>
<b>Cash Flows from Financing Activities</b>				
Increase (Decrease) in Short-term Liabilities	198,709,827	-818,030,675	-1,016,740,502	-
Increase in Long-term Liabilities	7,422,000,000	7,369,100,000	-52,900,000	0.71
Increase (Decrease) in Other Liabilities	315,000,000	-579,493,849	-894,493,849	-
Increase in Capital, Reserves and Make-up for Loss	158,083,325	158,083,325	-	-
Decrease in Long-term Liabilities	-6,782,734,008	-6,724,885,973	57,848,035	0.85
Cash Dividends Paid	-591,167,560	-824,861,584	-233,694,024	39.53
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>719,891,584</b>	<b>-1,420,088,756</b>	<b>-2,139,980,340</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>5,024,699,942</b>	<b>2,107,192,145</b>	<b>-2,917,507,797</b>	<b>58.06</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>12,537,917,660</b>	<b>13,068,538,834</b>	<b>530,621,174</b>	<b>4.23</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>17,562,617,602</b>	<b>15,175,730,979</b>	<b>-2,386,886,623</b>	<b>13.59</b>

## Balance Sheet of Enterprise Funds

FY 2015

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	136,086,625,721	100.00	135,073,890,272	100.00	1,012,735,449	0.75	Liabilities	30,076,802,250	22.10	31,146,573,107	23.06	-1,069,770,857	3.43
Current Assets	23,672,059,580	17.39	23,089,114,254	17.09	582,945,326	2.52	Current Liabilities	8,568,333,771	6.30	9,602,696,571	7.11	-1,034,362,800	10.77
Negotiation Discount and Loans	1,373,051,000	1.01	1,401,369,800	1.04	-28,318,800	2.02	Long-term Liabilities	14,812,686,889	10.88	14,086,650,432	10.43	726,036,457	5.15
Funds, Investments and Long-term Receivables	11,225,572,574	8.25	10,806,671,494	8.00	418,901,080	3.88	Other Liabilities	6,695,781,590	4.92	7,457,226,104	5.52	-761,444,514	10.21
Fixed Assets	91,707,887,636	67.39	91,364,246,357	67.64	343,641,279	0.38	Owners' Equity	106,009,823,471	77.90	103,927,317,165	76.94	2,082,506,306	2.00
Intangible Assets	1,139,330,322	0.84	1,040,445,360	0.77	98,884,962	9.50	Capital	40,723,814,982	29.92	39,840,764,589	29.50	883,050,393	2.22
Other Assets	6,968,724,609	5.12	7,372,043,007	5.46	-403,318,398	5.47	Additional Paid-in Capital	5,157,589,324	3.79	5,157,589,324	3.82	-	-
							Retained Earnings (Accumulated Deficit)	17,458,936,638	12.83	16,228,982,045	12.01	1,229,954,593	7.58
							Equity Adjustments	42,669,482,527	31.35	42,699,981,207	31.61	-30,498,680	0.07
<b>Total</b>	<b>136,086,625,721</b>	<b>100.00</b>	<b>135,073,890,272</b>	<b>100.00</b>	<b>1,012,735,449</b>	<b>0.75</b>	<b>Total</b>	<b>136,086,625,721</b>	<b>100.00</b>	<b>135,073,890,272</b>	<b>100.00</b>	<b>1,012,735,449</b>	<b>0.75</b>

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

**FY2015**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>26,411,653,739</b>	<b>27,956,746,524</b>	<b>1,545,092,785</b>	<b>5.85</b>
Service Revenues	3,578,827,685	3,674,476,860	95,649,175	2.67
Sales Revenues	965,935,376	607,571,160	-358,364,216	37.10
Teaching Revenues	410,856,364	493,197,373	82,341,009	20.04
Rentals and Royalty Revenues	4,368,071,590	3,145,329,376	-1,222,742,214	27.99
Investing/Financing Revenues	297,250,465	362,205,015	64,954,550	21.85
Medical Revenues	10,699,947,766	10,868,282,302	168,334,536	1.57
Expropriations Revenues	328,447,212	3,069,473,716	2,741,026,504	834.54
Other Operating Revenues	5,762,317,281	5,736,210,722	-26,106,559	0.45
<b>Operating costs and expenses</b>	<b>20,952,896,443</b>	<b>20,882,837,393</b>	<b>-70,059,050</b>	<b>0.33</b>
Service Costs	3,001,321,974	2,731,085,530	-270,236,444	9.00
Costs of sales	339,636,114	182,674,339	-156,961,775	46.21
Teaching Costs	1,349,290,838	1,516,698,048	167,407,210	12.41
Costs on assets-rented	1,130,354,793	1,282,666,956	152,312,163	13.47
Investing/Financing Costs	139,310,535	166,631,070	27,320,535	19.61
Medical Costs	8,509,196,826	8,580,429,201	71,232,375	0.84
Other Operating Costs	577,899,499	524,154,935	-53,744,564	9.30
Selling and Business (Commercial) Expenses	4,098,506,287	4,158,479,042	59,972,755	1.46
General and Administration Expenses	1,658,695,702	1,590,812,936	-67,882,766	4.09
R&D and Training Expenses	89,621,616	90,769,430	1,147,814	1.28
Other Operating Expenses	59,062,259	58,435,906	-626,353	1.06
<b>Operating Surplus (Deficits)</b>	<b>5,458,757,296</b>	<b>7,073,909,131</b>	<b>1,615,151,835</b>	<b>29.59</b>
<b>Nonoperating Income</b>	<b>534,035,878</b>	<b>719,254,882</b>	<b>185,219,004</b>	<b>34.68</b>
Financial Income	142,395,552	103,214,082	-39,181,470	27.52
Other Nonoperating Income	391,640,326	616,040,800	224,400,474	57.30
<b>Nonoperating Expenses</b>	<b>149,408,634</b>	<b>722,780,404</b>	<b>573,371,770</b>	<b>383.76</b>
Financial Expenses	9,169,385	9,169,385	-	-
Other Nonoperating Expenses	140,239,249	713,611,019	573,371,770	408.85
<b>Nonoperating Surplus (Deficits)</b>	<b>384,627,244</b>	<b>-3,525,522</b>	<b>-388,152,766</b>	-
<b>Surplus (Deficits)</b>	<b>5,843,384,540</b>	<b>7,070,383,609</b>	<b>1,226,999,069</b>	<b>21.00</b>

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

**FY2015**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Surplus</b>	<b>79,271,533,766</b>	<b>80,335,948,014</b>	<b>1,064,414,248</b>	<b>1.34</b>
Surplus for current period	6,084,671,504	7,682,299,274	1,597,627,770	26.26
Unappropriated Surplus for prior period	73,186,862,262	72,653,648,740	-533,213,522	0.73
<b>Appropriations</b>	<b>6,459,477,199</b>	<b>6,930,045,777</b>	<b>470,568,578</b>	<b>7.28</b>
Make-up of Accumulated Deficits	30,506,513	-	-30,506,513	100.00
Net Submitted to Treasury in Taipei	4,619,983,486	5,118,563,163	498,579,677	10.79
Other Legal Allocations	1,808,987,200	1,811,482,614	2,495,414	0.14
<b>Unappropriated Surplus</b>	<b>72,812,056,567</b>	<b>73,405,902,237</b>	<b>593,845,670</b>	<b>0.82</b>
<b>Deficits</b>	<b>763,020,777</b>	<b>933,569,630</b>	<b>170,548,853</b>	<b>22.35</b>
Deficits for current period	241,286,964	611,915,665	370,628,701	153.60
Deficits to be Made up for prior period	521,733,813	321,653,965	-200,079,848	38.35
<b>Make-up of Deficits</b>	<b>30,506,513</b>	<b>-</b>	<b>-30,506,513</b>	<b>100.00</b>
Coverage from Surplus	30,506,513	-	-30,506,513	100.00
<b>Deficits to be Made-up</b>	<b>732,514,264</b>	<b>933,569,630</b>	<b>201,055,366</b>	<b>27.45</b>

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

FY2015

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	5,843,384,540	7,070,383,609	1,226,999,069	21.00
Adjustments of Noncash Items	2,117,276,738	2,410,197,128	292,920,390	13.83
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>7,960,661,278</b>	<b>9,480,580,737</b>	<b>1,519,919,459</b>	<b>19.09</b>
<b>Cash Flows from Investing Activities</b>				
Decrease in Current Financial Assets, Short-term Loans and Temporary Advances	-	481,627,470	481,627,470	-
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	1,965,456,745	2,002,172,595	36,715,850	1.87
Decrease in Fixed Assets and Depletable Assets	183,044,400	22,985,900	-160,058,500	87.44
Decrease in Intangible Assets, Deferred Debits and Other Assets	1,833,948	321,211,444	319,377,496	17,414.75
Increase in Current Financial Assets, Short-term Loans and Temporary Advances	-	-107,400	-107,400	-
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-2,940,232,172	-3,459,163,425	-518,931,253	17.65
Increase in Fixed Assets and Depletable Assets	-1,996,630,242	-2,372,831,933	-376,201,691	18.84
Increase in Intangible Assets, Deferred Debits and Other Assets	-267,109,349	-275,563,899	-8,454,550	3.17
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-3,053,636,670</b>	<b>-3,279,669,248</b>	<b>-226,032,578</b>	<b>7.40</b>
<b>Cash Flows from Financing Activities</b>				
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-	1,747,569,252	1,747,569,252	-
Increase in Funds, Reserves and Other Make-up of Deficit	939,591,004	939,591,004	-	-
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-405,044,912	-2,431,053,766	-2,026,008,854	500.19
Decrease in Long-term Liabilities	-924,868,414	-1,031,622,117	-106,753,703	11.54
Surplus Distributions	-6,428,970,686	-7,116,549,161	-687,578,475	10.70
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-6,819,293,008</b>	<b>-7,892,064,788</b>	<b>-1,072,771,780</b>	<b>15.73</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-1,912,268,400</b>	<b>-1,691,153,299</b>	<b>221,115,101</b>	<b>11.56</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>50,834,756,072</b>	<b>59,008,726,425</b>	<b>8,173,970,353</b>	<b>16.08</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>48,922,487,672</b>	<b>57,317,573,126</b>	<b>8,395,085,454</b>	<b>17.16</b>

## Balance Sheet of Operations Funds

FY 2015

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	359,079,521,588	100.00	353,695,992,352	100.00	5,383,529,236	1.52	Liabilities	150,935,738,317	42.03	148,803,488,772	42.07	2,132,249,545	1.43
Current Assets	63,884,825,418	17.79	65,767,066,801	18.59	-1,882,241,383	2.86	Current Liabilities	10,838,957,010	3.02	12,132,149,359	3.43	-1,293,192,349	10.66
Investments, Long-term Receivables, Advances and Reserves	45,842,862,454	12.77	45,135,771,764	12.76	707,090,690	1.57	Long-term Liabilities	58,437,196,523	16.27	60,135,433,233	17.00	-1,698,236,710	2.82
Fixed Assets	168,570,416,706	46.95	166,838,726,353	47.17	1,731,690,353	1.04	Other Liabilities	81,659,584,784	22.74	76,535,906,180	21.64	5,123,678,604	6.69
Intangible Assets	243,166,858	0.07	430,399,887	0.12	-187,233,029	43.50							
Deferred Debits	583,279,346	0.16	535,656,321	0.15	47,623,025	8.89	Net Equity	208,143,783,271	57.97	204,892,503,580	57.93	3,251,279,691	1.59
Other Assets	79,954,970,806	22.27	74,988,371,226	21.20	4,966,599,580	6.62	Fund	121,914,364,597	33.95	118,841,604,911	33.60	3,072,759,686	2.59
							Additional Paid-in fund	8,842,304,734	2.46	8,771,830,561	2.48	70,474,173	0.80
							Accumulated Surplus/deficit	72,472,332,607	20.18	72,331,994,775	20.45	140,337,832	0.19
							Other Equity Items	4,914,781,333	1.37	4,947,073,333	1.40	-32,292,000	0.65
<b>Total</b>	<b>359,079,521,588</b>	<b>100.00</b>	<b>353,695,992,352</b>	<b>100.00</b>	<b>5,383,529,236</b>	<b>1.52</b>	<b>Total</b>	<b>359,079,521,588</b>	<b>100.00</b>	<b>353,695,992,352</b>	<b>100.00</b>	<b>5,383,529,236</b>	<b>1.52</b>



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

**FY2015**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Revenues and Other Financing Sources</b>	<b>89,682,228,608</b>	<b>118,078,972,608</b>	<b>28,396,744,000</b>	<b>31.66</b>
Debts	89,682,228,608	118,078,972,608	28,396,744,000	31.66
<b>Expenditures and Other Financing Uses</b>	<b>90,583,788,288</b>	<b>118,699,405,427</b>	<b>28,115,617,139</b>	<b>31.04</b>
Debt Repayments	90,583,728,608	118,699,292,839	28,115,564,231	31.04
General Administration	59,680	112,588	52,908	88.65
<b>Surplus (Deficits)</b>	<b>-901,559,680</b>	<b>-620,432,819</b>	<b>281,126,861</b>	<b>31.18</b>
<b>Fund Balance, Beginning of period</b>	<b>1,160,783,813</b>	<b>1,050,128,716</b>	<b>-110,655,097</b>	<b>9.53</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>259,224,133</b>	<b>429,695,897</b>	<b>170,471,764</b>	<b>65.76</b>

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

**FY2015**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	-901,559,680	-620,432,819	281,126,861	31.18
Adjustments of Noncash Items	63,677,598	-109,892,087	-173,569,685	-
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-837,882,082</b>	<b>-730,324,906</b>	<b>107,557,176</b>	<b>12.84</b>
<b>Cash Flows from Other Activities</b>				
Increase in Other Assets	-400,000,000	-	400,000,000	100.00
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-400,000,000</b>	<b>-</b>	<b>400,000,000</b>	<b>100.00</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-1,237,882,082</b>	<b>-730,324,906</b>	<b>507,557,176</b>	<b>41.00</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>1,365,221,284</b>	<b>1,397,164,843</b>	<b>31,943,559</b>	<b>2.34</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>127,339,202</b>	<b>666,839,937</b>	<b>539,500,735</b>	<b>423.67</b>

## Balance Sheet of Debt Service Fund

**FY2015**

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>683,785,987</b>	<b>100.00</b>	<b>1,416,713,883</b>	<b>100.00</b>	<b>-732,927,896</b>	<b>51.73</b>
Current Assets	683,785,987	100.00	1,416,713,883	100.00	-732,927,896	51.73
<b>Total</b>	<b>683,785,987</b>	<b>100.00</b>	<b>1,416,713,883</b>	<b>100.00</b>	<b>-732,927,896</b>	<b>51.73</b>
<b>Liabilities</b>	<b>254,090,090</b>	<b>37.16</b>	<b>366,585,167</b>	<b>25.88</b>	<b>-112,495,077</b>	<b>30.69</b>
Current Liabilities	254,090,090	37.16	366,585,167	25.88	-112,495,077	30.69
<b>Fund Balance</b>	<b>429,695,897</b>	<b>62.84</b>	<b>1,050,128,716</b>	<b>74.12</b>	<b>-620,432,819</b>	<b>59.08</b>
Fund Balance	429,695,897	62.84	1,050,128,716	74.12	-620,432,819	59.08
<b>Total</b>	<b>683,785,987</b>	<b>100.00</b>	<b>1,416,713,883</b>	<b>100.00</b>	<b>-732,927,896</b>	<b>51.73</b>

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

**FY 2015**

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>	<b>1,526,687,150</b>	<b>38,904,099</b>	<b>1,487,783,051</b>	<b>1,510,976,716</b>	<b>2,147,342</b>	<b>1,508,829,374</b>	<b>-15,710,434</b>	<b>-36,756,757</b>	<b>21,046,323</b>	<b>22,511,080,200</b>	-	<b>24,019,909,574</b>
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	1,526,687,150	38,904,099	1,487,783,051	1,510,976,716	2,147,342	1,508,829,374	-15,710,434	-36,756,757	21,046,323	22,511,080,200	-	24,019,909,574
<b>Department of Education</b>	<b>57,164,977,233</b>	<b>59,040,054,776</b>	<b>-1,875,077,543</b>	<b>57,519,166,486</b>	<b>56,247,984,632</b>	<b>1,271,181,854</b>	<b>354,189,253</b>	<b>-2,792,070,144</b>	<b>3,146,259,397</b>	<b>11,362,415,367</b>	-	<b>12,633,597,221</b>
Education Development Funds for Taipei City	57,164,977,233	59,040,054,776	-1,875,077,543	57,519,166,486	56,247,984,632	1,271,181,854	354,189,253	-2,792,070,144	3,146,259,397	11,362,415,367	-	12,633,597,221
<b>Department of Economic Development</b>	<b>114,416,000</b>	<b>247,265,667</b>	<b>-132,849,667</b>	<b>160,723,339</b>	<b>160,691,372</b>	<b>31,967</b>	<b>46,307,339</b>	<b>-86,574,295</b>	<b>132,881,634</b>	<b>1,289,265,157</b>	-	<b>1,289,297,124</b>
Agricultural Development Fund	1,804,000	1,767,777	36,223	4,944,084	1,699,877	3,244,207	3,140,084	-67,900	3,207,984	23,611,729	-	26,855,936
Hot Spring Resources Management Fund	29,775,000	29,559,964	215,036	28,665,201	21,839,118	6,826,083	-1,109,799	-7,720,846	6,611,047	9,048,553	-	15,874,636
Economic Development Fund	82,837,000	215,937,926	-133,100,926	127,114,054	137,152,377	-10,038,323	44,277,054	-78,785,549	123,062,603	1,256,604,875	-	1,246,566,552
<b>Public Works Department</b>	<b>55,800,000</b>	<b>49,211,647</b>	<b>6,588,353</b>	<b>41,741,170</b>	<b>84,452,873</b>	<b>-42,711,703</b>	<b>-14,058,830</b>	<b>35,241,226</b>	<b>-49,300,056</b>	<b>168,911,302</b>	-	<b>126,199,599</b>
Taipei Road Fund	55,800,000	49,211,647	6,588,353	41,741,170	84,452,873	-42,711,703	-14,058,830	35,241,226	-49,300,056	168,911,302	-	126,199,599
<b>Department of Social Welfare</b>	<b>1,198,267,313</b>	<b>2,506,447,496</b>	<b>-1,308,180,183</b>	<b>1,516,394,749</b>	<b>2,514,683,046</b>	<b>-998,288,297</b>	<b>318,127,436</b>	<b>8,235,550</b>	<b>309,891,886</b>	<b>3,436,262,566</b>	-	<b>2,437,974,269</b>
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,198,267,313	2,506,447,496	-1,308,180,183	1,516,394,749	2,514,683,046	-998,288,297	318,127,436	8,235,550	309,891,886	3,436,262,566	-	2,437,974,269
<b>Department of Labor</b>	<b>288,187,385</b>	<b>299,914,874</b>	<b>-11,727,489</b>	<b>306,643,563</b>	<b>276,383,010</b>	<b>30,260,553</b>	<b>18,456,178</b>	<b>-23,531,864</b>	<b>41,988,042</b>	<b>3,455,885,115</b>	-	<b>3,486,145,668</b>
Labor Rights Fund	18,598,360	11,451,712	7,146,648	43,372,176	10,364,036	33,008,140	24,773,816	-1,087,676	25,861,492	452,399,684	-	485,407,824
Disabled Employment Fund	269,589,025	288,463,162	-18,874,137	263,271,387	266,018,974	-2,747,587	-6,317,638	-22,444,188	16,126,550	3,003,485,431	-	3,000,737,844
<b>Department of Environmental Protection</b>	<b>716,265,217</b>	<b>556,531,487</b>	<b>159,733,730</b>	<b>856,762,645</b>	<b>718,218,832</b>	<b>138,543,813</b>	<b>140,497,428</b>	<b>161,687,345</b>	<b>-21,189,917</b>	<b>1,652,966,547</b>	-	<b>1,791,510,360</b>
Environmental Protection Funds	716,265,217	556,531,487	159,733,730	856,762,645	718,218,832	138,543,813	140,497,428	161,687,345	-21,189,917	1,652,966,547	-	1,791,510,360
<b>Department of Urban Development</b>	<b>87,248,250</b>	<b>85,118,653</b>	<b>2,129,597</b>	<b>85,252,187</b>	<b>50,798,645</b>	<b>34,453,542</b>	<b>-1,996,063</b>	<b>-34,320,008</b>	<b>32,323,945</b>	<b>124,817,409</b>	-	<b>159,270,951</b>
Taipei Municipal Public Housing Maintain Fund	49,346,250	47,216,653	2,129,597	47,640,187	42,624,075	5,016,112	-1,706,063	-4,592,578	2,886,515	97,035,002	-	102,051,114
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	37,902,000	37,902,000	-	37,612,000	8,174,570	29,437,430	-290,000	-29,727,430	29,437,430	27,782,407	-	57,219,837
<b>Department of Cultural Affairs</b>	<b>20,040,000</b>	<b>35,995,467</b>	<b>-15,955,467</b>	<b>10,614,999</b>	<b>20,921,807</b>	<b>-10,306,808</b>	<b>-9,425,001</b>	<b>-15,073,660</b>	<b>5,648,659</b>	<b>150,088,489</b>	-	<b>139,781,681</b>
Taipei Public Art Fund	20,040,000	35,995,467	-15,955,467	10,614,999	20,921,807	-10,306,808	-9,425,001	-15,073,660	5,648,659	150,088,489	-	139,781,681
<b>Department of Rapid Transit Systems</b>	<b>4,905,727,493</b>	<b>1,180,625,840</b>	<b>3,725,101,653</b>	<b>4,901,926,291</b>	<b>1,360,371,878</b>	<b>3,541,554,413</b>	<b>-3,801,202</b>	<b>179,746,038</b>	<b>-183,547,240</b>	<b>28,844,398,762</b>	-	<b>32,385,953,175</b>
Taipei MRT Fixed Asset Replacement Fund	4,905,727,493	1,180,625,840	3,725,101,653	4,901,926,291	1,360,371,878	3,541,554,413	-3,801,202	179,746,038	-183,547,240	28,844,398,762	-	32,385,953,175
<b>Total</b>	<b>66,077,616,041</b>	<b>64,040,070,006</b>	<b>2,037,546,035</b>	<b>66,910,202,145</b>	<b>61,436,653,437</b>	<b>5,473,548,708</b>	<b>832,586,104</b>	<b>-2,603,416,569</b>	<b>3,436,002,673</b>	<b>72,996,090,914</b>	-	<b>78,469,639,622</b>

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

**FY2015**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	2,037,546,035	5,473,548,708	3,436,002,673	168.63
Adjustments of Noncash Items	-41,729,415	157,198,045	198,927,460	-
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>1,995,816,620</b>	<b>5,630,746,753</b>	<b>3,634,930,133</b>	<b>182.13</b>
<b>Cash Flows from Other Activities</b>				
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	405,000,000	2,932,725,690	2,527,725,690	<b>624.13</b>
Decrease in Other Assets	250,000	22,379,810,494	22,379,560,494	8,951,824.20
Increase in Short-term Liabilities and Other Liabilities	-	151,068,608	151,068,608	-
Increase in Short-term Investments, Loans and Temporary Advances	-100,000,000	-6,200,000,000	-6,100,000,000	6,100.00
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-	-21,459,522	-21,459,522	-
Increase in Other Assets	-1,408,000,000	-43,050,310	1,364,949,690	96.94
Decrease in Short-term Liabilities and Other Liabilities	-1,523,184	-267,353,862	-265,830,678	17,452.30
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-1,104,273,184</b>	<b>18,931,741,098</b>	<b>20,036,014,282</b>	-
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>891,543,436</b>	<b>24,562,487,851</b>	<b>23,670,944,415</b>	<b>2,655.05</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>23,310,572,110</b>	<b>27,291,455,695</b>	<b>3,980,883,585</b>	<b>17.08</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>24,202,115,546</b>	<b>51,853,943,546</b>	<b>27,651,828,000</b>	<b>114.25</b>

## Balance Sheet of Special Revenue Funds

FY2015

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>1,301,787,065,431</b>	<b>100.00</b>	<b>1,172,395,534,334</b>	<b>100.00</b>	<b>129,391,531,097</b>	<b>11.04</b>
Current Assets	82,371,160,691	6.33	51,781,759,515	4.42	30,589,401,176	59.07
Long-term Receivables, Advances and Reserves	1,238,948,810	0.10	4,143,846,676	0.35	-2,904,897,866	70.10
Other Assets	1,218,176,955,930	93.58	1,116,469,928,143	95.23	101,707,027,787	9.11
<b>Total</b>	<b>1,301,787,065,431</b>	<b>100.00</b>	<b>1,172,395,534,334</b>	<b>100.00</b>	<b>129,391,531,097</b>	<b>11.04</b>
<b>Liabilities</b>	<b>1,223,317,425,809</b>	<b>93.97</b>	<b>1,099,399,443,420</b>	<b>93.77</b>	<b>123,917,982,389</b>	<b>11.27</b>
Current Liabilities	4,477,328,743	0.34	4,493,390,586	0.38	-16,061,843	0.36
Other Liabilities	1,218,840,097,066	93.63	1,094,906,052,834	93.39	123,934,044,232	11.32
<b>Fund Balance</b>	<b>78,469,639,622</b>	<b>6.03</b>	<b>72,996,090,914</b>	<b>6.23</b>	<b>5,473,548,708</b>	<b>7.50</b>
Fund Balance	78,469,639,622	6.03	72,996,090,914	6.23	5,473,548,708	7.50
<b>Total</b>	<b>1,301,787,065,431</b>	<b>100.00</b>	<b>1,172,395,534,334</b>	<b>100.00</b>	<b>129,391,531,097</b>	<b>11.04</b>