

## Statement of Income of Enterprise Funds

**FY2016**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>28,591,382,031</b>	<b>30,926,239,187</b>	<b>2,334,857,156</b>	<b>8.17</b>
Sales Revenues	3,722,060,615	5,283,001,982	1,560,941,367	41.94
Revenues from Water Supply	5,021,573,657	5,851,378,041	829,804,384	16.52
Rentals Revenues	672,155,172	538,703,970	-133,451,202	19.85
Transportation Revenues	16,207,969,000	16,086,223,543	-121,745,457	0.75
Banking/Insurance Revenues	120,931,200	117,267,886	-3,663,314	3.03
Other Operating Revenues	2,846,692,387	3,049,663,765	202,971,378	7.13
<b>Operating Costs</b>	<b>20,834,255,389</b>	<b>21,095,744,748</b>	<b>261,489,359</b>	<b>1.26</b>
Costs of sales	1,190,700,584	2,006,918,897	816,218,313	68.55
Costs for Water Supply	3,586,858,617	3,403,681,671	-183,176,946	5.11
Rentals Costs	330,131,597	254,088,132	-76,043,465	23.03
Costs for Transportation/Storage	14,214,757,484	14,007,295,510	-207,461,974	1.46
Banking/Insurance Costs	3,511,250	1,010,028	-2,501,222	71.23
Other Operating Costs	1,508,295,857	1,422,750,510	-85,545,347	5.67
<b>Gross Profits (Loss)</b>	<b>7,757,126,642</b>	<b>9,830,494,439</b>	<b>2,073,367,797</b>	<b>26.73</b>
<b>Operating Expenses</b>	<b>4,421,611,562</b>	<b>4,196,892,786</b>	<b>-224,718,776</b>	<b>5.08</b>
Selling Expenses	1,359,393,000	1,170,772,299	-188,620,701	13.88
Agency Expenses	1,939,601,032	1,845,299,487	-94,301,545	4.86
Administrative Expenses	981,370,076	938,915,964	-42,454,112	4.33
Other Operating Expenses	141,247,454	241,905,036	100,657,582	71.26
<b>Operating Income (Loss)</b>	<b>3,335,515,080</b>	<b>5,633,601,653</b>	<b>2,298,086,573</b>	<b>68.90</b>
<b>Nonoperating Income</b>	<b>1,030,883,439</b>	<b>1,239,741,671</b>	<b>208,858,232</b>	<b>20.26</b>
Financial Income	713,500,224	873,815,928	160,315,704	22.47
Other Nonoperating Income	317,383,215	365,925,743	48,542,528	15.29
<b>Nonoperating Expenses</b>	<b>261,811,859</b>	<b>341,527,698</b>	<b>79,715,839</b>	<b>30.45</b>
Financial Expenses	37,559,410	11,799,674	-25,759,736	68.58
Other Nonoperating Expenses	224,252,449	329,728,024	105,475,575	47.03
<b>Nonoperating Income (Loss)</b>	<b>769,071,580</b>	<b>898,213,973</b>	<b>129,142,393</b>	<b>16.79</b>
<b>Net Income (Loss) before Tax</b>	<b>4,104,586,660</b>	<b>6,531,815,626</b>	<b>2,427,228,966</b>	<b>59.13</b>
<b>Income Tax Expense (Benefit)</b>	<b>138,363,860</b>	<b>249,456,408</b>	<b>111,092,548</b>	<b>80.29</b>
<b>Net Income (Loss)</b>	<b>3,966,222,800</b>	<b>6,282,359,218</b>	<b>2,316,136,418</b>	<b>58.40</b>

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

**FY2016**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Profits</b>	<b>19,021,431,114</b>	<b>22,132,337,350</b>	<b>3,110,906,236</b>	<b>16.35</b>
Net Income (for current period)	3,966,222,800	6,282,359,218	2,316,136,418	58.40
Accumulated Profits	15,055,208,314	15,849,978,132	794,769,818	5.28
<b>Appropriations</b>	<b>19,021,431,114</b>	<b>22,132,337,350</b>	<b>3,110,906,236</b>	<b>16.35</b>
Appropriated to Central Government	45,322,438	69,434,148	24,111,710	53.20
Dividends	45,322,438	69,434,148	24,111,710	53.20
Appropriated to Local Governments <sup>①</sup>	431,180,231	549,818,705	118,638,474	27.51
Dividends	431,180,231	549,818,705	118,638,474	27.51
Appropriated to Reinvested Agencies	955,551	1,463,903	508,352	53.20
Dividends	955,551	1,463,903	508,352	53.20
Retained by Enterprises	18,543,972,894	21,511,620,594	2,967,647,700	16.00
Legal Reserves	29,375,649	45,020,986	15,645,337	53.26
Special Reserves	350,315,600	350,315,600	-	-
Unappropriated Retained Earnings <sup>②</sup>	18,164,281,645	21,116,284,008	2,952,002,363	16.25

note: 1. Including NT\$35,440,346 appropriated to New Taipei City Government.

2. The unappropriated retained earnings of Taipei Water Department and Taipei MRT Land Development Funds are respectively NT\$2,050,041,940 and NT\$15,973,604,245, temporarily approved by Taipei City Government and will be distributed in later years.

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

FY2016

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Net Income (Loss)	3,966,222,800	6,282,359,218	2,316,136,418	58.40
Adjustments of Noncash Items	3,755,837,869	3,828,139,765	72,301,896	1.93
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>7,722,060,669</b>	<b>10,110,498,983</b>	<b>2,388,438,314</b>	<b>30.93</b>
<b>Cash Flows from Investing Activities</b>				
Decrease (Increase) in Current Financial Assets	-	-1,122,401,513	-1,122,401,513	-
Decrease (Increase) in Negotiation Discount and Loans	5,500,000	-14,801,700	-20,301,700	-
Decrease in Fixed Assets and Depletable Assets	19,187,347	1,484,179	-17,703,168	92.26
Decrease (Increase) in Intangible Assets and Other Assets	-621,622,190	-810,374,013	-188,751,823	30.36
Cash Provided by Other Investing Activities	-	23,530,656	23,530,656	-
Increase in Long-term Investment	-151,564,605	-128,039,712	23,524,893	15.52
Increase in Funds and Long-term Receivables	-	-152,979	-152,979	-
Increase in Fixed Assets and Depletable Assets	-3,071,627,983	-3,017,276,317	54,351,666	1.77
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-3,820,127,431</b>	<b>-5,068,031,399</b>	<b>-1,247,903,968</b>	<b>32.67</b>
<b>Cash Flows from Financing Activities</b>				
Increase (Decrease) in Short-term Liabilities	694,102,811	-342,870,675	-1,036,973,486	-
Increase in Long-term Liabilities	4,893,000,000	4,769,600,000	-123,400,000	2.52
Increase (Decrease) in Other Liabilities	204,177,000	725,702,263	521,525,263	255.43
Increase in Capital, Reserves and Make-up for Loss	161,777,378	161,777,378	-	-
Decrease in Long-term Liabilities	-4,441,520,675	-5,039,058,278	-597,537,603	13.45
Cash Dividends Paid	-477,458,220	-624,804,516	-147,346,296	30.86
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>1,034,078,294</b>	<b>-349,653,828</b>	<b>-1,383,732,122</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>4,936,011,532</b>	<b>4,692,813,756</b>	<b>-243,197,776</b>	<b>4.93</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>14,958,798,246</b>	<b>15,175,730,979</b>	<b>216,932,733</b>	<b>1.45</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>19,894,809,778</b>	<b>19,868,544,735</b>	<b>-26,265,043</b>	<b>0.13</b>

## Balance Sheet of Enterprise Funds

FY 2016

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	146,256,135,745	100.00	136,086,625,721	100.00	10,169,510,024	7.47	Liabilities	29,888,913,610	20.44	30,076,802,250	22.10	-187,888,640	0.62
Current Assets	30,057,919,871	20.55	23,672,059,580	17.39	6,385,860,291	26.98	Current Liabilities	7,753,361,498	5.30	8,568,333,771	6.30	-814,972,273	9.51
Negotiation Discount and Loans	1,387,852,700	0.95	1,373,051,000	1.01	14,801,700	1.08	Long-term Liabilities	15,035,266,980	10.28	14,812,686,889	10.88	222,580,091	1.50
Funds, Investments and Long-term Receivables	10,170,834,365	6.95	11,225,572,574	8.25	-1,054,738,209	9.40	Other Liabilities	7,100,285,132	4.85	6,695,781,590	4.92	404,503,542	6.04
Fixed Assets	95,214,189,085	65.10	91,707,887,636	67.39	3,506,301,449	3.82	Owners' Equity	116,367,222,135	79.56	106,009,823,471	77.90	10,357,398,664	9.77
Intangible Assets	1,510,331,302	1.03	1,139,330,322	0.84	371,000,980	32.56	Capital	45,815,935,824	31.33	40,723,814,982	29.92	5,092,120,842	12.50
Other Assets	7,915,008,422	5.41	6,968,724,609	5.12	946,283,813	13.58	Additional Paid-in Capital	5,159,243,609	3.53	5,157,589,324	3.79	1,654,285	0.03
							Retained Earnings (Accumulated Deficit)	22,700,494,400	15.52	17,458,936,638	12.83	5,241,557,762	30.02
							Equity Adjustments	42,691,548,302	29.19	42,669,482,527	31.35	22,065,775	0.05
<b>Total</b>	<b>146,256,135,745</b>	<b>100.00</b>	<b>136,086,625,721</b>	<b>100.00</b>	<b>10,169,510,024</b>	<b>7.47</b>	<b>Total</b>	<b>146,256,135,745</b>	<b>100.00</b>	<b>136,086,625,721</b>	<b>100.00</b>	<b>10,169,510,024</b>	<b>7.47</b>

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

**FY2016**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>34,333,176,838</b>	<b>29,006,621,366</b>	<b>-5,326,555,472</b>	<b>15.51</b>
Service Revenues	3,941,046,273	3,878,593,343	-62,452,930	1.58
Sales Revenues	806,542,594	136,113,103	-670,429,491	83.12
Teaching Revenues	450,219,324	530,927,175	80,707,851	17.93
Rentals and Royalty Revenues	3,567,968,454	3,648,652,892	80,684,438	2.26
Investing/Financing Revenues	6,040,895,299	3,224,381,384	-2,816,513,915	46.62
Medical Revenues	11,211,866,539	11,376,522,151	164,655,612	1.47
Expropriations Revenues	2,967,171,982	196,164,160	-2,771,007,822	93.39
Other Operating Revenues	5,347,466,373	6,015,267,158	667,800,785	12.49
<b>Operating costs and expenses</b>	<b>25,792,487,713</b>	<b>22,513,040,048</b>	<b>-3,279,447,665</b>	<b>12.71</b>
Service Costs	3,088,243,643	2,889,360,290	-198,883,353	6.44
Costs of sales	359,529,134	27,998,790	-331,530,344	92.21
Teaching Costs	1,386,542,912	1,521,577,833	135,034,921	9.74
Costs on assets-rented	1,350,801,326	1,429,815,580	79,014,254	5.85
Investing/Financing Costs	3,962,558,950	1,082,635,454	-2,879,923,496	72.68
Medical Costs	8,570,791,965	8,911,685,989	340,894,024	3.98
Other Operating Costs	674,874,243	434,052,981	-240,821,262	35.68
Selling and Business (Commercial) Expenses	4,493,376,143	4,334,997,907	-158,378,236	3.52
General and Administration Expenses	1,740,737,429	1,701,164,057	-39,573,372	2.27
R&D and Training Expenses	109,991,403	116,870,700	6,879,297	6.25
Other Operating Expenses	55,040,565	62,880,467	7,839,902	14.24
<b>Operating Surplus (Deficits)</b>	<b>8,540,689,125</b>	<b>6,493,581,318</b>	<b>-2,047,107,807</b>	<b>23.97</b>
<b>Nonoperating Income</b>	<b>615,238,448</b>	<b>756,164,565</b>	<b>140,926,117</b>	<b>22.91</b>
Financial Income	79,476,483	105,434,203	25,957,720	32.66
Other Nonoperating Income	535,761,965	650,730,362	114,968,397	21.46
<b>Nonoperating Expenses</b>	<b>159,155,668</b>	<b>569,039,817</b>	<b>409,884,149</b>	<b>257.54</b>
Financial Expenses	4,925,262	4,925,262	-	-
Other Nonoperating Expenses	154,230,406	564,114,555	409,884,149	265.76
<b>Nonoperating Surplus (Deficits)</b>	<b>456,082,780</b>	<b>187,124,748</b>	<b>-268,958,032</b>	<b>58.97</b>
<b>Surplus (Deficits)</b>	<b>8,996,771,905</b>	<b>6,680,706,066</b>	<b>-2,316,065,839</b>	<b>25.74</b>

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

**FY2016**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Surplus</b>	<b>81,526,131,505</b>	<b>80,443,215,227</b>	<b>-1,082,916,278</b>	<b>1.33</b>
Surplus for current period	9,268,355,777	7,037,312,990	-2,231,042,787	24.07
Unappropriated Surplus for prior period	72,257,775,728	73,405,902,237	1,148,126,509	1.59
<b>Appropriations</b>	<b>18,030,766,347</b>	<b>18,159,955,405</b>	<b>129,189,058</b>	<b>0.72</b>
Make-up of Accumulated Deficits	9,968,640	86,157,099	76,188,459	764.28
Net Submitted to Treasury in Taipei	4,563,045,946	4,614,523,385	51,477,439	1.13
Other Legal Allocations	13,457,751,761	13,459,274,921	1,523,160	0.01
<b>Unappropriated Surplus</b>	<b>63,495,365,158</b>	<b>62,283,259,822</b>	<b>-1,212,105,336</b>	<b>1.91</b>
<b>Deficits</b>	<b>1,158,262,111</b>	<b>1,290,176,554</b>	<b>131,914,443</b>	<b>11.39</b>
Deficits for current period	271,583,872	356,606,924	85,023,052	31.31
Deficits to be Made up for prior period	886,678,239	933,569,630	46,891,391	5.29
<b>Make-up of Deficits</b>	<b>9,968,640</b>	<b>86,157,099</b>	<b>76,188,459</b>	<b>764.28</b>
Coverage from Surplus	9,968,640	86,157,099	76,188,459	764.28
<b>Deficits to be Made-up</b>	<b>1,148,293,471</b>	<b>1,204,019,455</b>	<b>55,725,984</b>	<b>4.85</b>

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

FY2016

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	8,996,771,905	6,680,706,066	-2,316,065,839	25.74
Adjustments of Noncash Items	2,768,641,707	2,057,639,318	-711,002,389	25.68
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>11,765,413,612</b>	<b>8,738,345,384</b>	<b>-3,027,068,228</b>	<b>25.73</b>
<b>Cash Flows from Investing Activities</b>				
Decrease in Current Financial Assets, Short-term Loans and Temporary Advances	636,919,395	452,558,446	-184,360,949	28.95
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	5,012,169,727	2,271,706,741	-2,740,462,986	54.68
Decrease in Fixed Assets and Depletable Assets	363,000	10,126,647	9,763,647	2,689.71
Decrease in Intangible Assets, Deferred Debits and Other Assets	2,185,592	196,778,755	194,593,163	8,903.45
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-4,259,566,200	-4,470,421,323	-210,855,123	4.95
Increase in Fixed Assets and Depletable Assets	-2,498,168,877	-13,464,435,630	-10,966,266,753	438.97
Increase in Intangible Assets, Deferred Debits and Other Assets	-158,140,700	-376,483,074	-218,342,374	138.07
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-1,264,238,063</b>	<b>-15,380,169,438</b>	<b>-14,115,931,375</b>	<b>1,116.56</b>
<b>Cash Flows from Financing Activities</b>				
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	2,000,000	2,983,309,876	2,981,309,876	149,065.49
Increase in Long-term Liabilities	-	7,783,853,360	7,783,853,360	-
Increase in Funds, Reserves and Other Make-up of Deficit	1,986,574,310	1,986,574,310	-	-
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-1,526,333,287	-2,153,710,752	-627,377,465	41.10
Decrease in Long-term Liabilities	-196,550,698	-196,452,324	98,374	0.05
Decrease in Funds and Reserves	-4,500,000,000	-4,500,000,000	-	-
Surplus Distributions	-4,963,045,946	-5,440,396,880	-477,350,934	9.62
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-9,197,355,621</b>	<b>463,177,590</b>	<b>9,660,533,211</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>1,303,819,928</b>	<b>-6,178,646,464</b>	<b>-7,482,466,392</b>	<b>-</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>48,948,089,465</b>	<b>57,317,573,126</b>	<b>8,369,483,661</b>	<b>17.10</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>50,251,909,393</b>	<b>51,138,926,662</b>	<b>887,017,269</b>	<b>1.77</b>

## Balance Sheet of Operations Funds

FY 2016

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	365,442,872,386	100.00	359,079,521,588	100.00	6,363,350,798	1.77	Liabilities	157,739,396,135	43.16	150,935,738,317	42.03	6,803,657,818	4.51
Current Assets	56,606,060,497	15.49	63,884,825,418	17.79	-7,278,764,921	11.39	Current Liabilities	11,028,985,848	3.02	10,838,957,010	3.02	190,028,838	1.75
Investments, Long-term Receivables, Advances and Reserves	29,757,630,062	8.14	45,842,862,454	12.77	-16,085,232,392	35.09	Long-term Liabilities	59,769,866,229	16.36	58,437,196,523	16.27	1,332,669,706	2.28
Fixed Assets	192,414,018,396	52.65	168,570,416,706	46.95	23,843,601,690	14.14	Other Liabilities	86,940,544,058	23.79	81,659,584,784	22.74	5,280,959,274	6.47
Intangible Assets	182,422,441	0.05	243,166,858	0.07	-60,744,417	24.98							
Deferred Debits	532,991,656	0.15	583,279,346	0.16	-50,287,690	8.62	Net Equity	207,703,476,251	56.84	208,143,783,271	57.97	-440,307,020	0.21
Other Assets	85,949,749,334	23.52	79,954,970,806	22.27	5,994,778,528	7.50	Fund	132,964,727,158	36.38	121,914,364,597	33.95	11,050,362,561	9.06
							Additional Paid-in fund	8,744,727,393	2.39	8,842,304,734	2.46	-97,577,341	1.10
							Accumulated Surplus/deficit	61,079,240,367	16.71	72,472,332,607	20.18	-11,393,092,240	15.72
							Other Equity Items	4,914,781,333	1.34	4,914,781,333	1.37	-	-
<b>Total</b>	<b>365,442,872,386</b>	<b>100.00</b>	<b>359,079,521,588</b>	<b>100.00</b>	<b>6,363,350,798</b>	<b>1.77</b>	<b>Total</b>	<b>365,442,872,386</b>	<b>100.00</b>	<b>359,079,521,588</b>	<b>100.00</b>	<b>6,363,350,798</b>	<b>1.77</b>



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

**FY2016**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Revenues and Other Financing Sources</b>	<b>109,022,903,273</b>	<b>105,430,353,416</b>	<b>-3,592,549,857</b>	<b>3.30</b>
Debts	109,022,903,273	105,419,648,273	-3,603,255,000	3.31
Property	-	10,698,630	10,698,630	-
Other	-	6,513	6,513	-
<b>Expenditures and Other Financing Uses</b>	<b>109,023,711,023</b>	<b>104,329,304,435</b>	<b>-4,694,406,588</b>	<b>4.31</b>
Debt Repayments	109,023,653,273	104,329,273,688	-4,694,379,585	4.31
General Administration	57,750	30,747	-27,003	46.76
<b>Surplus (Deficits)</b>	<b>-807,750</b>	<b>1,101,048,981</b>	<b>1,101,856,731</b>	<b>-</b>
<b>Fund Balance, Beginning of period</b>	<b>148,569,036</b>	<b>429,695,897</b>	<b>281,126,861</b>	<b>189.22</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>147,761,286</b>	<b>1,530,744,878</b>	<b>1,382,983,592</b>	<b>935.96</b>

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

**FY2016**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	-807,750	1,101,048,981	1,101,856,731	-
Adjustments of Noncash Items	-73,616,972	-96,939,121	-23,322,149	31.68
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-74,424,722</b>	<b>1,004,109,860</b>	<b>1,078,534,582</b>	<b>-</b>
<b>Cash Flows from Other Activities</b>				
Increase in Short-term Liabilities and Other Liabilities	-	20,000,000,000	20,000,000,000	-
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-</b>	<b>20,000,000,000</b>	<b>20,000,000,000</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-74,424,722</b>	<b>21,004,109,860</b>	<b>21,078,534,582</b>	<b>-</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>495,605,163</b>	<b>666,839,937</b>	<b>171,234,774</b>	<b>34.55</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>421,180,441</b>	<b>21,670,949,797</b>	<b>21,249,769,356</b>	<b>5,045.29</b>

# Balance Sheet of Debt Service Fund

**FY2016**

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>21,689,341,127</b>	<b>100.00</b>	<b>683,785,987</b>	<b>100.00</b>	<b>21,005,555,140</b>	<b>3,071.95</b>
Current Assets	21,689,341,127	100.00	683,785,987	100.00	21,005,555,140	3,071.95
<b>Total</b>	<b>21,689,341,127</b>	<b>100.00</b>	<b>683,785,987</b>	<b>100.00</b>	<b>21,005,555,140</b>	<b>3,071.95</b>
<b>Liabilities</b>	<b>20,158,596,249</b>	<b>92.94</b>	<b>254,090,090</b>	<b>37.16</b>	<b>19,904,506,159</b>	<b>7,833.64</b>
Current Liabilities	158,596,249	0.73	254,090,090	37.16	-95,493,841	37.58
Other Liabilities	20,000,000,000	92.21	-	-	20,000,000,000	-
<b>Fund Balance</b>	<b>1,530,744,878</b>	<b>7.06</b>	<b>429,695,897</b>	<b>62.84</b>	<b>1,101,048,981</b>	<b>256.24</b>
Fund Balance	1,530,744,878	7.06	429,695,897	62.84	1,101,048,981	256.24
<b>Total</b>	<b>21,689,341,127</b>	<b>100.00</b>	<b>683,785,987</b>	<b>100.00</b>	<b>21,005,555,140</b>	<b>3,071.95</b>

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

FY 2016

Unit: NT\$

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>13,178,379,934</b>	<b>69,687,713</b>	<b>13,108,692,221</b>	<b>14,059,466,622</b>	<b>71,442,516</b>	<b>13,988,024,106</b>	<b>881,086,688</b>	<b>1,754,803</b>	<b>879,331,885</b>	<b>24,019,909,574</b>	-	<b>38,007,933,680</b>
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	13,178,379,934	69,687,713	13,108,692,221	14,059,466,622	71,442,516	13,988,024,106	881,086,688	1,754,803	879,331,885	24,019,909,574	-	38,007,933,680
<b>Department of Education</b>	<b>56,553,695,193</b>	<b>59,283,413,085</b>	<b>-2,729,717,892</b>	<b>56,756,714,988</b>	<b>57,746,595,327</b>	<b>-989,880,339</b>	<b>203,019,795</b>	<b>-1,536,817,758</b>	<b>1,739,837,553</b>	<b>12,633,597,221</b>	-	<b>11,643,716,882</b>
Education Development Funds for Taipei City	56,553,695,193	59,283,413,085	-2,729,717,892	56,756,714,988	57,746,595,327	-989,880,339	203,019,795	-1,536,817,758	1,739,837,553	12,633,597,221	-	11,643,716,882
<b>Department of Economic Development</b>	<b>129,484,585</b>	<b>250,048,727</b>	<b>-120,564,142</b>	<b>130,587,919</b>	<b>252,355,700</b>	<b>-121,767,781</b>	<b>1,103,334</b>	<b>2,306,973</b>	<b>-1,203,639</b>	<b>1,289,297,124</b>	-	<b>1,167,529,343</b>
Agricultural Development Fund	1,804,000	1,776,275	27,725	468,969	2,007,065	-1,538,096	-1,335,031	230,790	-1,565,821	26,855,936	-	25,317,840
Hot Spring Resources Management Fund	27,259,000	32,351,478	-5,092,478	27,494,758	21,105,756	6,389,002	235,758	-11,245,722	11,481,480	15,874,636	-	22,263,638
Economic Development Fund	100,421,585	215,920,974	-115,499,389	102,624,192	229,242,879	-126,618,687	2,202,607	13,321,905	-11,119,298	1,246,566,552	-	1,119,947,865
<b>Public Works Department</b>	<b>47,800,000</b>	<b>44,530,496</b>	<b>3,269,504</b>	<b>49,274,931</b>	<b>61,480,435</b>	<b>-12,205,504</b>	<b>1,474,931</b>	<b>16,949,939</b>	<b>-15,475,008</b>	<b>126,199,599</b>	-	<b>113,994,095</b>
Taipei Road Fund	47,800,000	44,530,496	3,269,504	49,274,931	61,480,435	-12,205,504	1,474,931	16,949,939	-15,475,008	126,199,599	-	113,994,095
<b>Department of Social Welfare</b>	<b>1,273,553,714</b>	<b>2,662,056,516</b>	<b>-1,388,502,802</b>	<b>2,181,539,156</b>	<b>2,544,419,449</b>	<b>-362,880,293</b>	<b>907,985,442</b>	<b>-117,637,067</b>	<b>1,025,622,509</b>	<b>2,437,974,269</b>	-	<b>2,075,093,976</b>
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,273,553,714	2,662,056,516	-1,388,502,802	2,181,539,156	2,544,419,449	-362,880,293	907,985,442	-117,637,067	1,025,622,509	2,437,974,269	-	2,075,093,976
<b>Department of Labor</b>	<b>290,512,218</b>	<b>316,474,695</b>	<b>-25,962,477</b>	<b>282,704,506</b>	<b>280,224,086</b>	<b>2,480,420</b>	<b>-7,807,712</b>	<b>-36,250,609</b>	<b>28,442,897</b>	<b>3,486,145,668</b>	-	<b>3,488,626,088</b>
Labor Rights Fund	30,666,174	13,103,086	17,563,088	43,912,951	10,645,590	33,267,361	13,246,777	-2,457,496	15,704,273	485,407,824	-	518,675,185
Disabled Employment Fund	259,846,044	303,371,609	-43,525,565	238,791,555	269,578,496	-30,786,941	-21,054,489	-33,793,113	12,738,624	3,000,737,844	-	2,969,950,903
<b>Department of Environmental Protection</b>	<b>775,940,470</b>	<b>607,378,266</b>	<b>168,562,204</b>	<b>941,126,048</b>	<b>638,246,045</b>	<b>302,880,003</b>	<b>165,185,578</b>	<b>30,867,779</b>	<b>134,317,799</b>	<b>1,791,510,360</b>	-	<b>2,094,390,363</b>
Environmental Protection Funds	775,940,470	607,378,266	168,562,204	941,126,048	638,246,045	302,880,003	165,185,578	30,867,779	134,317,799	1,791,510,360	-	2,094,390,363
<b>Department of Urban Development</b>	<b>1,108,351,000</b>	<b>32,246,920</b>	<b>1,076,104,080</b>	<b>11,611,000</b>	<b>10,636,348</b>	<b>974,652</b>	<b>-1,096,740,000</b>	<b>-21,610,572</b>	<b>-1,075,129,428</b>	<b>57,219,837</b>	-	<b>58,194,489</b>
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	11,791,000	31,791,000	-20,000,000	11,611,000	10,636,348	974,652	-180,000	-21,154,652	20,974,652	57,219,837	-	58,194,489
Taipei Building Capacity Transfer Cash in Lieu Fund	1,096,560,000	455,920	1,096,104,080	-	-	-	-1,096,560,000	-455,920	-1,096,104,080	-	-	-
<b>Department of Cultural Affairs</b>	<b>20,040,000</b>	<b>30,856,301</b>	<b>-10,816,301</b>	<b>16,326,369</b>	<b>17,727,792</b>	<b>-1,401,423</b>	<b>-3,713,631</b>	<b>-13,128,509</b>	<b>9,414,878</b>	<b>139,781,681</b>	-	<b>138,380,258</b>
Taipei Public Art Fund	20,040,000	30,856,301	-10,816,301	16,326,369	17,727,792	-1,401,423	-3,713,631	-13,128,509	9,414,878	139,781,681	-	138,380,258
<b>Department of Rapid Transit Systems</b>	<b>3,997,075,644</b>	<b>1,171,962,869</b>	<b>2,825,112,775</b>	<b>4,593,664,888</b>	<b>1,034,446,092</b>	<b>3,559,218,796</b>	<b>596,589,244</b>	<b>-137,516,777</b>	<b>734,106,021</b>	<b>32,385,953,175</b>	-	<b>35,945,171,971</b>
Taipei MRT Fixed Asset Replacement Fund	3,997,075,644	1,171,962,869	2,825,112,775	4,593,664,888	1,034,446,092	3,559,218,796	596,589,244	-137,516,777	734,106,021	32,385,953,175	-	35,945,171,971
<b>Total</b>	<b>77,374,832,758</b>	<b>64,468,655,588</b>	<b>12,906,177,170</b>	<b>79,023,016,427</b>	<b>62,657,573,790</b>	<b>16,365,442,637</b>	<b>1,648,183,669</b>	<b>-1,811,081,798</b>	<b>3,459,265,467</b>	<b>78,367,588,508</b>	-	<b>94,733,031,145</b>

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

**FY2016**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	12,906,177,170	16,365,442,637	3,459,265,467	26.80
Adjustments of Noncash Items	-29,452,117	-3,689,688,050	-3,660,235,933	12,427.75
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>12,876,725,053</b>	<b>12,675,754,587</b>	<b>-200,970,466</b>	<b>1.56</b>
<b>Cash Flows from Other Activities</b>				
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	20,000,000	23,614,463	3,614,463	<b>18.07</b>
Decrease in Other Assets	345,040	19,640,284	19,295,244	5,592.18
Increase in Short-term Liabilities and Other Liabilities	-	311,373,583	311,373,583	-
Increase in Short-term Investments, Loans and Temporary Advances	-2,015,000,000	-3,410,000,000	-1,395,000,000	69.23
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-13,057,751,761	-13,987,241,797	-929,490,036	7.12
Increase in Other Assets	-	-958,822,922	-958,822,922	-
Decrease in Short-term Liabilities and Other Liabilities	-3,163,688	-15,895,498	-12,731,810	402.44
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-15,055,570,409</b>	<b>-18,017,331,887</b>	<b>-2,961,761,478</b>	19.67
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-2,178,845,356</b>	<b>-5,341,577,300</b>	<b>-3,162,731,944</b>	<b>145.16</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>29,078,224,675</b>	<b>51,732,946,078</b>	<b>22,654,721,403</b>	<b>77.91</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>26,899,379,319</b>	<b>46,391,368,778</b>	<b>19,491,989,459</b>	<b>72.46</b>

# Balance Sheet of Special Revenue Funds

FY2016

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>1,397,120,237,612</b>	<b>100.00</b>	<b>1,301,487,111,031</b>	<b>100.00</b>	<b>95,633,126,581</b>	<b>7.35</b>
Current Assets	84,797,612,759	6.07	82,244,731,864	6.32	2,552,880,895	3.10
Long-term Receivables, Advances and Reserves	15,366,685,965	1.10	1,067,477,018	0.08	14,299,208,947	1,339.53
Other Assets	1,296,955,938,888	92.83	1,218,174,902,149	93.60	78,781,036,739	6.47
<b>Total</b>	<b>1,397,120,237,612</b>	<b>100.00</b>	<b>1,301,487,111,031</b>	<b>100.00</b>	<b>95,633,126,581</b>	<b>7.35</b>
<b>Liabilities</b>	<b>1,302,387,206,467</b>	<b>93.22</b>	<b>1,223,119,522,523</b>	<b>93.98</b>	<b>79,267,683,944</b>	<b>6.48</b>
Current Liabilities	5,248,793,519	0.38	4,454,023,374	0.34	794,770,145	17.84
Other Liabilities	1,297,138,412,948	92.84	1,218,665,499,149	93.64	78,472,913,799	6.44
<b>Fund Balance</b>	<b>94,733,031,145</b>	<b>6.78</b>	<b>78,367,588,508</b>	<b>6.02</b>	<b>16,365,442,637</b>	<b>20.88</b>
Fund Balance	94,733,031,145	6.78	78,367,588,508	6.02	16,365,442,637	20.88
<b>Total</b>	<b>1,397,120,237,612</b>	<b>100.00</b>	<b>1,301,487,111,031</b>	<b>100.00</b>	<b>95,633,126,581</b>	<b>7.35</b>