

**Statement of Income of Enterprise Funds**  
**FY2019**

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Operating Revenues</b>	<b>30,632,255</b>	<b>100.00</b>	<b>30,073,588</b>	<b>100.00</b>	<b>558,667</b>	<b>1.86</b>
Sales Revenues	8,675,485	28.32	9,745,677	32.41	-1,070,192	-10.98
Services Revenues	17,044,962	55.64	16,579,511	55.13	465,451	2.81
Banking/Insurance Revenues	116,529	0.38	116,682	0.39	-153	-0.13
Other Operating Revenues	4,795,279	15.66	3,631,717	12.08	1,163,562	32.04
<b>Operating Costs</b>	<b>24,394,838</b>	<b>79.64</b>	<b>22,702,071</b>	<b>75.49</b>	<b>1,692,767</b>	<b>7.46</b>
Costs of sales	5,439,526	17.76	5,645,067	18.77	-205,541	-3.64
Costs for Services	16,411,201	53.58	15,516,083	51.59	895,118	5.77
Banking/Insurance Costs	508	0.00	1,258	0.00	-750	-59.62
Other Operating Costs	2,543,603	8.30	1,539,663	5.12	1,003,940	65.21
<b>Gross Profits (Loss)</b>	<b>6,237,417</b>	<b>20.36</b>	<b>7,371,517</b>	<b>24.51</b>	<b>-1,134,100</b>	<b>-15.38</b>
<b>Operating Expenses</b>	<b>4,453,839</b>	<b>14.54</b>	<b>4,803,128</b>	<b>15.97</b>	<b>-349,289</b>	<b>-7.27</b>
Selling Expenses	639,000	2.09	1,179,004	3.92	-540,004	-45.80
Agency Expenses	2,385,604	7.79	2,303,757	7.66	81,847	3.55
Administrative Expenses	1,136,526	3.71	1,039,873	3.46	96,653	9.29
Other Operating Expenses	292,709	0.95	280,494	0.93	12,215	4.35
<b>Operating Income (Loss)</b>	<b>1,783,578</b>	<b>5.82</b>	<b>2,568,389</b>	<b>8.54</b>	<b>-784,811</b>	<b>-30.56</b>
<b>Nonoperating Income</b>	<b>1,134,901</b>	<b>3.70</b>	<b>1,186,141</b>	<b>3.94</b>	<b>-51,240</b>	<b>-4.32</b>
Financial Income	204,604	0.67	226,317	0.75	-21,713	-9.59
Other Nonoperating Income	930,297	3.03	959,824	3.19	-29,527	-3.08
<b>Nonoperating Expenses</b>	<b>177,864</b>	<b>0.58</b>	<b>204,511</b>	<b>0.68</b>	<b>-26,647</b>	<b>-13.03</b>
Financial Expenses	12,831	0.04	16,818	0.06	-3,987	-23.71
Other Nonoperating Expenses	165,033	0.54	187,693	0.62	-22,660	-12.07
<b>Nonoperating Income (Loss)</b>	<b>957,037</b>	<b>3.12</b>	<b>981,630</b>	<b>3.26</b>	<b>-24,593</b>	<b>-2.51</b>
<b>Net Income (loss) before Tax</b>	<b>2,740,615</b>	<b>8.94</b>	<b>3,550,019</b>	<b>11.80</b>	<b>-809,404</b>	<b>-22.80</b>
Income Tax Expense (Benefit)	138,190	0.45	106,238	0.35	31,952	30.08
<b>Net Income (Loss) from Continuing Operations</b>	<b>2,602,425</b>	<b>8.49</b>	<b>3,443,781</b>	<b>11.45</b>	<b>-841,356</b>	<b>-24.43</b>
<b>Net Income (Loss)</b>	<b>2,602,425</b>	<b>8.49</b>	<b>3,443,781</b>	<b>11.45</b>	<b>-841,356</b>	<b>-24.43</b>

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

**FY2019**

Unit: NT\$1,000

Item	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Profits</b>	<b>19,143,892</b>	<b>100.00</b>	<b>24,635,189</b>	<b>100.00</b>	<b>-5,491,297</b>	<b>-22.29</b>
Net Income (for current period)	2,602,425	13.59	3,443,781	13.98	-841,356	-24.43
Accumulated Profits	16,541,467	86.41	21,191,408	86.02	-4,649,941	-21.94
<b>Appropriations</b>	<b>19,143,892</b>	<b>100.00</b>	<b>24,635,189</b>	<b>100.00</b>	<b>-5,491,297</b>	<b>-22.29</b>
Appropriated to Central Government	77,143	0.40	119,099	0.48	-41,956	-35.23
Dividends	77,143	0.40	119,099	0.48	-41,956	-35.23
Appropriated to Local Governments <sup>①</sup>	1,371,231	7.16	5,067,082	20.57	-3,695,851	-72.94
Dividends	1,371,231	7.16	5,067,082	20.57	-3,695,851	-72.94
Appropriated to Reinvested Agencies	1,626	0.01	2,511	0.01	-885	-35.24
Dividends	1,626	0.01	2,511	0.01	-885	-35.24
Appropriated to Others <sup>②</sup>	200,000	1.05			200,000	--
Allotted by Laws	200,000	1.05			200,000	--
Retained by Enterprises	17,493,892	91.38	19,446,498	78.94	-1,952,606	-10.04
Make-up for Loss	1,704,788	8.91			1,704,788	--
Legal Reserves	50,000	0.26	77,194	0.31	-27,194	-35.23
Special Reserves	907,408	4.74	433,378	1.76	474,030	109.38
Unappropriated Retained Earnings	14,831,696	77.47	18,935,926	76.87	-4,104,230	-21.67
<b>Loss</b>	<b>1,704,788</b>	<b>100.00</b>			<b>1,704,788</b>	<b>--</b>
Effects of Retrospective Application	1,704,788	100.00			1,704,788	--
<b>Make-up for Loss</b>	<b>1,704,788</b>	<b>100.00</b>			<b>1,704,788</b>	<b>--</b>
Absorbed by Enterprises	1,704,788	100.00			1,704,788	--
Transferred from Profits	1,704,788	100.00			1,704,788	--

Note: ①Including NT\$159,860,287 appropriated to New Taipei City Government.

②Including NT\$47,700,000 appropriated to New Taipei City Government, and NT\$95,400,000 appropriated to former Taiwan Provincial Government.

**Statement of Cash Flow of Enterprise Funds (by cash flow items)**  
**FY2019**

Unit: NTS1,000

Item	Budget
<b>Cash Flows from Operating Activities</b>	
Net Income (Loss) from Continuing Operations before Tax	2,740,615
Net Income (Loss) before Tax	2,740,615
Adjustments for Interest and Dividends	-250,550
Net Income (Loss) before Tax, Interest and Dividends	2,490,065
Adjustments	4,180,054
Cash Inflow (Outflow) before Interest and Dividends	6,670,119
Interest Received	262,379
Interest Paid	-1,329
Income Tax Paid	-138,190
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>6,792,979</b>
<b>Cash Flows from Investing Activities</b>	
Decrease in Property, Plant and Equipment and Mineral Resources	38,324
Decrease (Increase) in Intangible Assets and Other Assets	-162,613
Increase in Property, Plant and Equipment and Mineral Resources	-2,882,740
Increase in Investment Properties	-304,540
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-3,311,569</b>
<b>Cash Flows from Financing Activities</b>	
Increase (Decrease) in Short-term Liabilities	-560,000
Increase in Long-term Liabilities	8,320,000
Increase (Decrease) in Other Liabilities	31,720
Decrease in Long-term Liabilities	-7,726,000
Interest paid	-10,500
Cash Dividends Paid	-1,450,000
Cash Outflow from Other Financing Activities	-200,000
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-1,594,780</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>1,886,630</b>
Cash and Cash Equivalents, Beginning of period	15,279,414
Cash and Cash Equivalents, End of period	<b>17,166,044</b>

**Statement of Income, Expenditure and Surplus/Deficit of Operations Funds**  
**FY2019**

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Operating Revenues</b>	<b>27,448,609</b>	<b>100.00</b>	<b>35,778,356</b>	<b>100.00</b>	<b>-8,329,747</b>	<b>-23.28</b>
Service Revenues	3,526,013	12.85	3,501,431	9.79	24,582	0.70
Sales Revenues	471,027	1.72	550,040	1.54	-79,013	-14.36
Teaching Revenues	363,212	1.32	371,462	1.04	-8,250	-2.22
Rentals and Royalty Revenues	4,435,206	16.16	4,328,524	12.10	106,682	2.46
Investing/Financing Revenues	220,785	0.80	6,857,381	19.16	-6,636,596	-96.78
Medical Revenues	12,352,146	45.00	11,934,305	33.35	417,841	3.50
Expropriations Revenues	238,513	0.87	2,311,691	6.46	-2,073,178	-89.68
Other Operating Revenues	5,841,707	21.28	5,923,522	16.56	-81,815	-1.38
<b>Operating costs and expenses</b>	<b>23,130,210</b>	<b>84.27</b>	<b>26,928,818</b>	<b>75.27</b>	<b>-3,798,608</b>	<b>-14.11</b>
Service Costs	2,702,745	9.85	2,693,097	7.53	9,648	0.36
Costs of sales	219,725	0.80	198,648	0.55	21,077	10.61
Teaching Costs	1,321,610	4.81	1,333,548	3.73	-11,938	-0.90
Costs on assets-rented	1,776,747	6.48	1,682,768	4.70	93,979	5.58
Investing/Financing Costs	64,578	0.24	4,344,187	12.14	-4,279,609	-98.51
Medical Costs	9,361,273	34.10	9,120,109	25.49	241,164	2.64
Other Operating Costs	853,338	3.11	879,717	2.46	-26,379	-3.00
Selling and Business (Commercial) Expenses	4,858,680	17.70	4,779,741	13.36	78,939	1.65
General and Administration Expenses	1,825,737	6.65	1,752,075	4.90	73,662	4.20
R&D and Training Expenses	87,949	0.32	85,603	0.24	2,346	2.74
Other Operating Expenses	57,828	0.21	59,326	0.17	-1,498	-2.53
<b>Operating Surplus (Deficits)</b>	<b>4,318,399</b>	<b>15.73</b>	<b>8,849,537</b>	<b>24.73</b>	<b>-4,531,138</b>	<b>-51.20</b>
<b>Nonoperating Income</b>	<b>1,369,965</b>	<b>4.99</b>	<b>868,990</b>	<b>2.43</b>	<b>500,975</b>	<b>57.65</b>
Financial Income	24,888	0.09	17,918	0.05	6,970	38.90
Other Nonoperating Income	1,345,077	4.90	851,072	2.38	494,005	58.05
<b>Nonoperating Expenses</b>	<b>441,601</b>	<b>1.61</b>	<b>449,770</b>	<b>1.26</b>	<b>-8,169</b>	<b>-1.82</b>
Financial Expenses	42,090	0.15	9,760	0.03	32,330	331.25
Other Nonoperating Expenses	399,511	1.46	440,010	1.23	-40,499	-9.20
<b>Nonoperating Surplus (Deficits)</b>	<b>928,364</b>	<b>3.38</b>	<b>419,220</b>	<b>1.17</b>	<b>509,144</b>	<b>121.45</b>
<b>Surplus (Deficits)</b>	<b>5,246,763</b>	<b>19.11</b>	<b>9,268,757</b>	<b>25.90</b>	<b>-4,021,994</b>	<b>-43.39</b>

**Statement of Surplus Distribution and Deficit Compensation of Operations Funds**  
**FY2019**

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Surplus</b>	<b>76,907,187</b>	<b>100.00</b>	<b>76,825,735</b>	<b>100.00</b>	<b>81,452</b>	<b>0.11</b>
Surplus for current period	5,646,235	7.34	9,581,670	12.47	-3,935,435	-41.07
Unappropriated Surplus for prior period	71,260,952	92.66	67,244,065	87.53	4,016,887	5.97
<b>Appropriations</b>	<b>6,921,311</b>	<b>9.00</b>	<b>2,969,030</b>	<b>3.86</b>	<b>3,952,281</b>	<b>133.12</b>
Make-up of Accumulated Deficits	50,349	0.07	40,181	0.05	10,168	25.31
Net Submitted to Treasury in Taipei	6,833,333	8.88	2,861,132	3.72	3,972,201	138.83
Other Legal Allocations	37,629	0.05	67,718	0.09	-30,089	-44.43
<b>Unappropriated Surplus</b>	<b>69,985,876</b>	<b>91.00</b>	<b>73,856,704</b>	<b>96.14</b>	<b>-3,870,828</b>	<b>-5.24</b>
<b>Deficits</b>	<b>2,125,937</b>	<b>100.00</b>	<b>1,870,526</b>	<b>100.00</b>	<b>255,411</b>	<b>13.65</b>
Deficits for current period	399,472	18.79	312,913	16.73	86,559	27.66
Deficits to be Made up for prior period	1,726,465	81.21	1,557,614	83.27	168,851	10.84
<b>Make-up of Deficits</b>	<b>553,153</b>	<b>26.02</b>	<b>40,181</b>	<b>2.15</b>	<b>512,972</b>	<b>1,276.65</b>
Coverage from Surplus	50,349	2.37	40,181	2.15	10,168	25.31
Coverage from Reserves	502,804	23.65			502,804	--
<b>Deficits to be Made-up</b>	<b>1,572,784</b>	<b>73.98</b>	<b>1,830,345</b>	<b>97.85</b>	<b>-257,561</b>	<b>-14.07</b>

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

FY2019

Unit: NT\$1,000

Item	Budget
Cash Flows from Operating Activities	
Surplus (Deficits)	5,246,763
Adjustments for Interest and Dividends	26,922
Surplus (Deficits) before Interest and Dividends	5,273,685
Adjustments	1,289,585
Cash Inflow (Outflow) before Interest and Dividends	6,563,270
Interest Received	14,872
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>6,578,142</b>
Cash Flows from Investing Activities	
Decrease in Current Financial Assets, Short-term Loans and Temporary Advances	291,029
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	2,998,562
Decrease in Property, Plant and Equipment and Mineral Resources	1,490
Decrease in Intangible Assets and Other Assets	115,360
Interest Received	296
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-1,121,620
Increase in Property, Plant and Equipment and Mineral Resources	-13,565,059
Increase in Intangible Assets and Other Assets	-122,914
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-11,402,856</b>
Cash Flows from Financing Activities	
Increase in Short-term Liabilities, Current Financial Liabilities and Other Liabilities	54
Increase in Long-term Liabilities	6,900,000
Increase in Funds, Reserves and Other Make-up of Deficit	3,755,203
Cash Inflow from Other Financing Activities	102,377
Decrease in Short-term Liabilities, Current Financial Liabilities and Other Liabilities	-2,704,798
Interest Paid	-42,090
Surplus Distributions	-6,870,962
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>1,139,784</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-3,684,930</b>
Cash and Cash Equivalents, Beginning of period	36,483,483
Cash and Cash Equivalents, End of period	<b>32,798,553</b>



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

FY2019

Unit: NT\$1,000

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	2,386
Adjustments of Noncash Items	24,162
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>26,548</b>
Cash Flows from Other Activities	
Decrease in Short-term Liabilities and Other Liabilities	-18,000,000
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-18,000,000</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-17,973,452</b>
Cash and Cash Equivalents, Beginning of period	<b>19,827,006</b>
Cash and Cash Equivalents, End of period	<b>1,853,554</b>

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

## FY 2019

Unit: NT\$1,000

Funds	This year's budget			Last year's budget			Comparison			Beginning-of-period accumulated surplus (deficit)	Submitted to Treasury	End-of-period accumulated surplus (deficit)
	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)			
<b>Total</b>	<b>64,661,729</b>	<b>64,873,606</b>	<b>-211,877</b>	<b>63,889,779</b>	<b>63,817,416</b>	<b>72,363</b>	<b>771,950</b>	<b>1,056,190</b>	<b>-284,240</b>	<b>97,476,224</b>		<b>97,264,347</b>
Department of Education	56,675,599	60,222,604	-3,547,005	56,518,968	59,133,129	-2,614,161	156,631	1,089,475	-932,844	7,075,381		3,528,376
Education Development Funds for Taipei City	56,675,599	60,222,604	-3,547,005	56,518,968	59,133,129	-2,614,161	156,631	1,089,475	-932,844	7,075,381		3,528,376
Department of Economic Development	65,699	291,919	-226,220	100,951	295,329	-194,379	-35,252	-3,410	-31,841	729,120		502,900
Agricultural Development Fund	1,004	1,600	-596	1,004	1,579	-575	0	21	-21	29,089		28,493
Hot Spring Resources Management Fund	22,385	20,810	1,575	23,247	24,338	-1,091	-862	-3,528	2,666	3,563		5,138
Economic Development Fund	42,310	269,509	-227,199	76,700	269,412	-192,713	-34,390	97	-34,486	696,468		469,269
Public Works Department	54,990	58,207	-3,217	52,900	55,265	-2,365	2,090	2,942	-852	96,835		93,618
Taipei Road Fund	54,990	58,207	-3,217	52,900	55,265	-2,365	2,090	2,942	-852	96,835		93,618
Department of Social Welfare	1,291,020	1,512,367	-221,347	1,206,058	1,760,203	-554,146	84,962	-247,836	332,799	607,362		386,015
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,291,020	1,512,367	-221,347	1,206,058	1,760,203	-554,146	84,962	-247,836	332,799	607,362		386,015
Department of Labor	369,304	365,856	3,448	362,034	362,539	-504	7,270	3,317	3,952	3,489,510		3,492,958
Labor Rights Fund	51,090	9,859	41,231	47,114	9,644	37,471	3,976	215	3,760	581,359		622,590
Disabled Employment Fund	318,214	355,997	-37,783	314,920	352,895	-37,975	3,294	3,102	192	2,908,151		2,870,368
Department of Environmental Protection	1,002,783	1,294,306	-291,523	877,780	1,209,471	-331,691	125,003	84,835	40,168	1,856,656		1,565,133
Environmental Protection Funds	1,002,783	1,294,306	-291,523	877,780	1,209,471	-331,691	125,003	84,835	40,168	1,856,656		1,565,133
Department of Urban Development	500,360	17,858	482,502	500,360	15,021	485,339	0	2,837	-2,837	3,111,942		3,594,444
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	360	17,356	-16,996	360	14,609	-14,249	0	2,747	-2,747	30,037		13,041
Taipei Building Capacity Transfer Cash in Lieu Fund	500,000	502	499,498	500,000	412	499,588	0	90	-90	3,081,905		3,581,403
Department of Cultural Affairs	15,040	25,154	-10,114	15,040	27,075	-12,035	0	-1,921	1,921	106,266		96,152
Taipei Public Art Fund	15,040	25,154	-10,114	15,040	27,075	-12,035	0	-1,921	1,921	106,266		96,152
Department of Land Administration	102,729	214,553	-111,824	67,818	83,724	-15,906	34,911	130,829	-95,918	38,054,730		37,942,906
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	102,729	214,553	-111,824	67,818	83,724	-15,906	34,911	130,829	-95,918	38,054,730		37,942,906
Department of Rapid Transit Systems	4,584,205	870,782	3,713,423	4,187,871	875,661	3,312,210	396,334	-4,879	401,213	42,348,422		46,061,845
Taipei MRT Fixed Asset Replacement Fund	4,484,167	770,744	3,713,423	4,187,871	875,661	3,312,210	296,296	-104,917	401,213	42,348,422		46,061,845
Taipei MRT Construction Fund	100,038	100,038	0				100,038	100,038	0			0

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

FY2019

Unit: NT\$1,000

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	-211,877
Adjustments of Noncash Items	-15,447
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-227,324</b>
Cash Flows from Other Activities	
Decrease in Other Assets	9,943
Increase in Short-term Investments, Loans and Temporary Advances	-1,000,000
Decrease in Short-term Liabilities and Other Liabilities	-4,395
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-994,452</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-1,221,776</b>
Cash and Cash Equivalents, Beginning of period	<b>67,238,103</b>
Cash and Cash Equivalents, End of period	<b>66,016,327</b>