

**Statement of Income of Enterprise Funds**  
**FY2022**

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Operating Revenues</b>	<b>27,673,674</b>	<b>100.00</b>	<b>30,569,793</b>	<b>100.00</b>	<b>-2,896,119</b>	<b>-9.47</b>
Sales Revenues	6,848,902	24.75	7,896,571	25.83	-1,047,669	-13.27
Services Revenues	15,132,090	54.68	17,032,482	55.72	-1,900,392	-11.16
Banking/Insurance Revenues	109,632	0.40	112,255	0.37	-2,623	-2.34
Other Operating Revenues	5,583,050	20.17	5,528,485	18.08	54,565	0.99
<b>Operating Costs</b>	<b>20,186,887</b>	<b>72.95</b>	<b>22,476,087</b>	<b>73.52</b>	<b>-2,289,200</b>	<b>-10.19</b>
Costs of sales	2,354,228	8.51	2,758,436	9.02	-404,208	-14.65
Costs for Services	14,992,011	54.18	16,882,813	55.23	-1,890,802	-11.20
Banking/Insurance Costs	675	0.00	580	0.00	95	16.38
Other Operating Costs	2,839,973	10.26	2,834,258	9.27	5,715	0.20
<b>Gross Profits (Loss)</b>	<b>7,486,787</b>	<b>27.05</b>	<b>8,093,706</b>	<b>26.48</b>	<b>-606,919</b>	<b>-7.50</b>
<b>Operating Expenses</b>	<b>6,372,830</b>	<b>23.02</b>	<b>6,447,782</b>	<b>21.09</b>	<b>-74,952</b>	<b>-1.16</b>
Selling Expenses	629,285	2.27	700,741	2.29	-71,456	-10.20
Agency Expenses	1,919,368	6.93	1,979,941	6.48	-60,573	-3.06
Administrative Expenses	3,528,455	12.75	3,466,409	11.34	62,046	1.79
Other Operating Expenses	295,722	1.07	300,691	0.98	-4,969	-1.65
<b>Operating Income (Loss)</b>	<b>1,113,957</b>	<b>4.03</b>	<b>1,645,924</b>	<b>5.39</b>	<b>-531,967</b>	<b>-32.32</b>
<b>Nonoperating Income</b>	<b>1,118,179</b>	<b>4.04</b>	<b>1,144,787</b>	<b>3.74</b>	<b>-26,608</b>	<b>-2.32</b>
Financial Income	144,787	0.52	197,174	0.64	-52,387	-26.57
Other Nonoperating Income	973,392	3.52	947,613	3.10	25,779	2.72
<b>Nonoperating Expenses</b>	<b>207,684</b>	<b>0.75</b>	<b>223,960</b>	<b>0.73</b>	<b>-16,276</b>	<b>-7.27</b>
Financial Expenses	6,622	0.02	5,715	0.02	907	15.87
Other Nonoperating Expenses	201,062	0.73	218,245	0.71	-17,183	-7.87
<b>Nonoperating Income (Loss)</b>	<b>910,495</b>	<b>3.29</b>	<b>920,827</b>	<b>3.01</b>	<b>-10,332</b>	<b>-1.12</b>
<b>Net Income (loss) before Tax</b>	<b>2,024,452</b>	<b>7.32</b>	<b>2,566,751</b>	<b>8.40</b>	<b>-542,299</b>	<b>-21.13</b>
Income Tax Expense (Benefit)	30,003	0.11	36,311	0.12	-6,308	-17.37
<b>Net Income (Loss) from Continuing Operations</b>	<b>1,994,449</b>	<b>7.21</b>	<b>2,530,440</b>	<b>8.28</b>	<b>-535,991</b>	<b>-21.18</b>
<b>Net Income (Loss)</b>	<b>1,994,449</b>	<b>7.21</b>	<b>2,530,440</b>	<b>8.28</b>	<b>-535,991</b>	<b>-21.18</b>

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

**FY2022**

Unit: NT\$1,000

Item	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Profits</b>	<b>18,723,493</b>	<b>100.00</b>	<b>18,533,655</b>	<b>100.00</b>	<b>189,838</b>	<b>1.02</b>
Net Income (for current period)	1,994,449	10.65	2,530,440	13.65	-535,991	-21.18
Accumulated Profits	16,729,044	89.35	16,003,215	86.35	725,829	4.54
<b>Appropriations</b>	<b>18,723,493</b>	<b>100.00</b>	<b>18,533,655</b>	<b>100.00</b>	<b>189,838</b>	<b>1.02</b>
Appropriated to Local Governments <sup>①</sup>	500,000	2.67	1,000,000	5.40	-500,000	-50.00
Dividends	500,000	2.67	1,000,000	5.40	-500,000	-50.00
Appropriated to Others	1,000,000	5.34	200,000	1.08	800,000	400.00
Allotted by Laws	1,000,000	5.34	200,000	1.08	800,000	400.00
Retained by Enterprises	17,223,493	91.99	17,333,655	93.52	-110,162	-0.64
Legal Reserves	12,222	0.07	96,108	0.52	-83,886	-87.28
Special Reserves	980,525	5.24	520,554	2.81	459,971	88.36
Unappropriated Retained Earnings	16,230,746	86.68	16,716,993	90.19	-486,247	-2.91

Note: ①Including NT\$59,867,405 appropriated to New Taipei City Government.

**Statement of Cash Flow of Enterprise Funds (by cash flow items)**  
**FY2022**

Unit: NT\$1,000

Item	Budget
<b>Cash Flows from Operating Activities</b>	
Net Income (Loss) from Continuing Operations before Tax	2,024,452
Net Income (Loss) before Tax	2,024,452
Adjustments for Interest and Dividends	-204,622
Net Income (Loss) before Tax, Interest and Dividends	1,819,830
Adjustments	3,508,706
Cash Inflow (Outflow) before Interest and Dividends	5,328,536
Interest Received	210,619
Interest Paid	-5,529
Income Tax Paid	-30,003
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>5,503,623</b>
<b>Cash Flows from Investing Activities</b>	
Decrease in Property, Plant and Equipment and Mineral Resources	4,845
Decrease (Increase) in Intangible Assets and Other Assets	1,381,288
Increase in Funds and Long-term Receivables	-164
Increase in Property, Plant and Equipment and Mineral Resources	-4,101,660
Increase in Investment Properties	-4,723,490
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-7,439,181</b>
<b>Cash Flows from Financing Activities</b>	
Increase (Decrease) in Short-term Liabilities	1,314,890
Increase in Long-term Liabilities	14,583,000
Increase (Decrease) in Other Liabilities	145,400
Decrease in Long-term Liabilities	-12,426,288
Interest paid	-468
Cash Dividends Paid	-500,000
Cash Outflow from Other Financing Activities	-1,000,000
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>2,116,534</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>180,976</b>
Cash and Cash Equivalents, Beginning of period	9,149,115
Cash and Cash Equivalents, End of period	<b>9,330,091</b>

**Statement of Income, Expenditure and Surplus/Deficit of Operations Funds**  
**FY2022**

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Operating Revenues</b>	<b>35,934,949</b>	<b>100.00</b>	<b>34,993,333</b>	<b>100.00</b>	<b>941,616</b>	<b>2.69</b>
Service Revenues	3,486,476	9.70	3,435,042	9.82	51,434	1.50
Sales Revenues			250,000	0.71	-250,000	--
Teaching Revenues	378,989	1.06	359,004	1.03	19,985	5.57
Rentals and Royalty Revenues	5,702,682	15.87	5,306,184	15.16	396,498	7.47
Investing/Financing Revenues	3,001,640	8.35	4,579,676	13.09	-1,578,036	-34.46
Medical Revenues	13,458,796	37.45	13,418,881	38.35	39,915	0.30
Expropriations Revenues	4,374,311	12.17	2,037,555	5.82	2,336,756	114.68
Other Operating Revenues	5,532,055	15.40	5,606,991	16.02	-74,936	-1.34
<b>Operating costs and expenses</b>	<b>27,529,189</b>	<b>76.61</b>	<b>27,963,376</b>	<b>79.91</b>	<b>-434,187</b>	<b>-1.55</b>
Service Costs	2,420,869	6.74	2,472,381	7.07	-51,512	-2.08
Costs of sales			73,929	0.21	-73,929	--
Teaching Costs	1,234,088	3.43	1,304,207	3.73	-70,119	-5.38
Costs on assets-rented	3,114,439	8.67	2,677,466	7.65	436,973	16.32
Investing/Financing Costs	1,986,948	5.53	2,904,109	8.30	-917,161	-31.58
Medical Costs	10,672,275	29.70	10,718,684	30.63	-46,409	-0.43
Other Operating Costs	957,335	2.66	1,071,595	3.06	-114,260	-10.66
Selling and Business (Commercial) Expenses	4,792,639	13.34	4,656,398	13.31	136,241	2.93
General and Administration Expenses	1,761,349	4.90	1,760,574	5.03	775	0.04
R&D and Training Expenses	131,935	0.37	141,051	0.40	-9,116	-6.46
Other Operating Expenses	457,312	1.27	182,982	0.52	274,330	149.92
<b>Operating Surplus (Deficits)</b>	<b>8,405,760</b>	<b>23.39</b>	<b>7,029,957</b>	<b>20.09</b>	<b>1,375,803</b>	<b>19.57</b>
<b>Nonoperating Income</b>	<b>941,721</b>	<b>2.62</b>	<b>32,164,741</b>	<b>91.92</b>	<b>-31,223,020</b>	<b>-97.07</b>
Financial Income	18,161	0.05	20,243	0.06	-2,082	-10.29
Other Nonoperating Income	923,560	2.57	32,144,498	91.86	-31,220,938	-97.13
<b>Nonoperating Expenses</b>	<b>701,550</b>	<b>1.95</b>	<b>493,491</b>	<b>1.41</b>	<b>208,059</b>	<b>42.16</b>
Financial Expenses	222,485	0.62	97,551	0.28	124,934	128.07
Other Nonoperating Expenses	479,065	1.33	395,940	1.13	83,125	20.99
<b>Nonoperating Surplus (Deficits)</b>	<b>240,171</b>	<b>0.67</b>	<b>31,671,250</b>	<b>90.51</b>	<b>-31,431,079</b>	<b>-99.24</b>
<b>Surplus (Deficits)</b>	<b>8,645,931</b>	<b>24.06</b>	<b>38,701,207</b>	<b>110.60</b>	<b>-30,055,276</b>	<b>-77.66</b>

**Statement of Surplus Distribution and Deficit Compensation of Operations Funds**  
**FY2022**

Unit: NT\$1,000

Item	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Surplus</b>	<b>112,306,646</b>	<b>100.00</b>	<b>107,791,381</b>	<b>100.00</b>	<b>4,515,265</b>	<b>4.19</b>
Surplus for current period	9,259,872	8.25	39,285,271	36.45	-30,025,399	-76.43
Unappropriated Surplus for prior period	103,046,774	91.75	68,506,110	63.55	34,540,664	50.42
<b>Appropriations</b>	<b>5,913,433</b>	<b>5.27</b>	<b>4,328,621</b>	<b>4.02</b>	<b>1,584,812</b>	<b>36.61</b>
Make-up of Accumulated Deficits	884	0.00	105,737	0.10	-104,853	-99.16
Net Submitted to Treasury in Taipei	5,884,107	5.24	4,180,011	3.88	1,704,096	40.77
Other Legal Allocations	28,442	0.03	42,873	0.04	-14,431	-33.66
<b>Unappropriated Surplus</b>	<b>106,393,213</b>	<b>94.73</b>	<b>103,462,760</b>	<b>95.98</b>	<b>2,930,453</b>	<b>2.83</b>
<b>Deficits</b>	<b>2,771,809</b>	<b>100.00</b>	<b>2,740,176</b>	<b>100.00</b>	<b>31,633</b>	<b>1.15</b>
Deficits for current period	613,941	22.15	584,064	21.31	29,877	5.12
Deficits to be Made up for prior period	2,157,868	77.85	2,156,112	78.69	1,756	0.08
<b>Make-up of Deficits</b>	<b>884</b>	<b>0.03</b>	<b>105,737</b>	<b>3.86</b>	<b>-104,853</b>	<b>-99.16</b>
Coverage from Surplus	884	0.03	105,737	3.86	-104,853	-99.16
<b>Deficits to be Made-up</b>	<b>2,770,925</b>	<b>99.97</b>	<b>2,634,439</b>	<b>96.14</b>	<b>136,486</b>	<b>5.18</b>

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

FY2022

Unit: NT\$1,000

Item	Budget
Cash Flows from Operating Activities	
Surplus (Deficits)	8,645,931
Adjustments for Interest and Dividends	204,816
Surplus (Deficits) before Interest and Dividends	8,850,747
Adjustments	2,752,797
Cash Inflow (Outflow) before Interest and Dividends	11,603,544
Interest Received	13,025
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>11,616,569</b>
Cash Flows from Investing Activities	
Decrease in Current Financial Assets, Short-term Loans and Temporary Advances	424,684
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	1,289,644
Decrease in Property, Plant and Equipment and Mineral Resources	166,280
Decrease in Intangible Assets and Other Assets	17,657
Interest Received	4,643
Increase in Current Financial Assets, Short-term Loans and Temporary Advances	-150,000
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-2,728,730
Increase in Property, Plant and Equipment and Mineral Resources	-11,542,364
Increase in Intangible Assets and Other Assets	-193,552
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-12,711,738</b>
Cash Flows from Financing Activities	
Increase in Short-term Liabilities, Current Financial Liabilities and Other Liabilities	116,434
Increase in Long-term Liabilities	11,300,000
Increase in Funds, Reserves and Other Make-up of Deficit	3,030,698
Cash Inflow from Other Financing Activities	583,464
Decrease in Short-term Liabilities, Current Financial Liabilities and Other Liabilities	-1,493,367
Decrease in Long-term Liabilities	-7,103,885
Interest Paid	-222,484
Surplus Distributions	-5,912,549
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>298,311</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-796,858</b>
Cash and Cash Equivalents, Beginning of period	73,134,729
Cash and Cash Equivalents, End of period	<b>72,337,871</b>

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

**FY2022**

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Revenues and Other Financing Sources</b>	<b>181,582,895</b>	<b>100.00</b>	<b>146,957,337</b>	<b>100.00</b>	<b>34,625,558</b>	<b>23.56</b>
Debts	181,579,695	100.00	146,911,425	99.97	34,668,270	23.60
Properties	3,200	0.00			3,200	--
Others			45,912	0.03	-45,912	--
<b>Expenditures and Other Financing Uses</b>	<b>181,579,725</b>	<b>100.00</b>	<b>146,911,455</b>	<b>99.97</b>	<b>34,668,270</b>	<b>23.60</b>
Debt Repayments	181,579,695	100.00	146,911,425	99.97	34,668,270	23.60
General Administration	30	0.00	30	0.00	0	0.00
<b>Surplus (Deficits)</b>	<b>3,170</b>	<b>0.00</b>	<b>45,882</b>	<b>0.03</b>	<b>-42,712</b>	<b>-93.09</b>
<b>Accumulated Surplus (Deficits), Beginning of period</b>	<b>1,035,549</b>	<b>0.57</b>	<b>784,921</b>	<b>0.53</b>	<b>250,628</b>	<b>31.93</b>
<b>Accumulated Surplus (Deficits), End of period</b>	<b>1,038,719</b>	<b>0.57</b>	<b>830,803</b>	<b>0.56</b>	<b>207,916</b>	<b>25.03</b>

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

FY2022

Unit: NT\$1,000

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	3,170
Adjustments of Noncash Items	-20,075
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-16,905</b>
Cash Flows from Other Activities	
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-10,000,000</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-10,016,905</b>
Cash and Cash Equivalents, Beginning of period	<b>16,333,479</b>
Cash and Cash Equivalents, End of period	<b>6,316,574</b>



## Statement of Income, Expenditure and Surplus/Deficit of Special Revenue Funds FY2022

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>77,579,378</b>	<b>74,023,994</b>	<b>3,555,384</b>	<b>77,258,256</b>	<b>105,254,875</b>	<b>-27,996,619</b>	<b>321,122</b>	<b>-31,230,881</b>	<b>31,552,003</b>	<b>81,482,326</b>	<b>85,037,710</b>	
Department of Education	58,192,463	59,742,397	-1,549,934	58,704,144	60,529,224	-1,825,080	-511,681	-786,827	275,146	4,210,810	2,660,876	
Education Development Funds for Taipei City	58,192,463	59,742,397	-1,549,934	58,704,144	60,529,224	-1,825,080	-511,681	-786,827	275,146	4,210,810	2,660,876	
Department of Economic Development	582,500	547,040	35,460	117,514	290,983	-173,469	464,986	256,057	208,929	316,479	351,939	
Agricultural Development Fund	1,006	1,200	-194	1,504	1,299	205	-498	-99	-399	30,117	29,923	
Hot Spring Resources Management Fund	20,353	19,535	818	20,606	20,173	433	-253	-638	385	7,812	8,630	
Economic Development Fund	561,141	526,305	34,836	95,404	269,511	-174,107	465,737	256,794	208,943	278,550	313,386	
Public Works Department	69,600	72,488	-2,888	61,600	61,726	-126	8,000	10,762	-2,762	141,955	139,067	
Taipei Road Fund	69,600	72,488	-2,888	61,600	61,726	-126	8,000	10,762	-2,762	141,955	139,067	
Department of Social Welfare	1,311,306	1,565,349	-254,043	1,224,801	1,539,538	-314,737	86,505	25,811	60,694	378,947	124,904	
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,311,306	1,565,349	-254,043	1,224,801	1,539,538	-314,737	86,505	25,811	60,694	378,947	124,904	
Department of Labor	416,152	363,451	52,701	445,591	362,700	82,891	-29,439	751	-30,190	3,832,259	3,884,960	
Labor Rights Fund	50,219	10,937	39,282	51,341	10,064	41,277	-1,122	873	-1,995	710,497	749,779	
Disabled Employment Fund	365,933	352,514	13,419	394,250	352,636	41,614	-28,317	-122	-28,195	3,121,762	3,135,181	
Department of Environmental Protection	1,203,304	837,429	365,875	1,131,710	832,650	299,060	71,594	4,779	66,815	1,843,629	2,209,504	
Environmental Protection Funds	1,203,304	837,429	365,875	1,131,710	832,650	299,060	71,594	4,779	66,815	1,843,629	2,209,504	
Department of Urban Development	4,031,570	1,545,349	2,486,221	3,523,817	1,534,243	1,989,574	507,753	11,106	496,647	11,224,343	13,710,564	
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	21,900	22,563	- 663	16,720	21,063	-4,343	5,180	1,500	3,680	1,873	1,210	
Taipei Building Capacity Transfer Cash in Lieu Fund	4,009,670	1,522,786	2,486,884	3,507,097	1,513,180	1,993,917	502,573	9,606	492,967	11,222,470	13,709,354	
Department of Cultural Affairs	20,040	23,085	-3,045	20,040	24,026	-3,986	0	-941	941	124,250	121,205	
Taipei Public Art Fund	20,040	23,085	-3,045	20,040	24,026	-3,986	0	-941	941	124,250	121,205	
Department of Land Administration	35,425	54,808	-19,383	219,541	31,401,710	-31,182,169	-184,116	-31,346,902	31,162,786	4,282,176	4,262,793	
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	35,425	54,808	-19,383	219,541	31,401,710	-31,182,169	-184,116	-31,346,902	31,162,786	4,282,176	4,262,793	
Department of Rapid Transit Systems	11,717,018	9,272,598	2,444,420	11,809,498	8,678,075	3,131,423	-92,480	594,523	-687,003	55,127,478	57,571,898	
Taipei MRT Fixed Asset Replacement Fund	3,623,475	1,331,027	2,292,448	4,420,740	1,289,317	3,131,423	-797,265	41,710	-838,975	50,753,002	53,045,450	
Taipei MRT Construction Fund	8,093,543	7,941,571	151,972	7,388,758	7,388,758	0	704,785	552,813	151,972	4,374,476	4,526,448	

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

FY2022

Unit: NT\$1,000

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	3,555,384
Adjustments of Noncash Items	-15,389
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>3,539,995</b>
Cash Flows from Other Activities	
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	54,000
Increase in Short-term Liabilities and Other Liabilities	18
Increase in Other Assets	-6,760
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>47,258</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>3,587,253</b>
Cash and Cash Equivalents, Beginning of period	<b>81,606,272</b>
Cash and Cash Equivalents, End of period	<b>85,193,525</b>