

**Statement of Income of Enterprise Funds**  
**FY2023**

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Operating Revenues</b>	<b>28,764,598</b>	<b>100.00</b>	<b>27,673,674</b>	<b>100.00</b>	<b>1,090,924</b>	<b>3.94</b>
Sales Revenues	6,916,904	24.05	6,848,902	24.75	68,002	0.99
Services Revenues	16,023,583	55.71	15,132,090	54.68	891,493	5.89
Banking/Insurance Revenues	108,023	0.37	109,632	0.40	-1,609	-1.47
Other Operating Revenues	5,716,088	19.87	5,583,050	20.17	133,038	2.38
<b>Operating Costs</b>	<b>21,110,471</b>	<b>73.39</b>	<b>20,186,887</b>	<b>72.95</b>	<b>923,584</b>	<b>4.58</b>
Costs of sales	2,354,304	8.19	2,354,228	8.51	76	0.00
Costs for Services	15,814,648	54.98	14,992,011	54.18	822,637	5.49
Banking/Insurance Costs	909	0.00	675	0.00	234	34.67
Other Operating Costs	2,940,610	10.22	2,839,973	10.26	100,637	3.54
<b>Gross Profits (Loss)</b>	<b>7,654,127</b>	<b>26.61</b>	<b>7,486,787</b>	<b>27.05</b>	<b>167,340</b>	<b>2.24</b>
<b>Operating Expenses</b>	<b>6,518,321</b>	<b>22.66</b>	<b>6,372,830</b>	<b>23.02</b>	<b>145,491</b>	<b>2.28</b>
Selling Expenses	636,602	2.21	629,285	2.27	7,317	1.16
Agency Expenses	1,984,923	6.90	1,919,368	6.93	65,555	3.42
Administrative Expenses	3,661,392	12.73	3,528,455	12.75	132,937	3.77
Other Operating Expenses	235,404	0.82	295,722	1.07	-60,318	-20.40
<b>Operating Income (Loss)</b>	<b>1,135,806</b>	<b>3.95</b>	<b>1,113,957</b>	<b>4.03</b>	<b>21,849</b>	<b>1.96</b>
<b>Nonoperating Income</b>	<b>1,154,383</b>	<b>4.01</b>	<b>1,118,179</b>	<b>4.04</b>	<b>36,204</b>	<b>3.24</b>
Financial Income	216,050	0.75	144,787	0.52	71,263	49.22
Other Nonoperating Income	938,333	3.26	973,392	3.52	-35,059	-3.60
<b>Nonoperating Expenses</b>	<b>180,610</b>	<b>0.63</b>	<b>207,684</b>	<b>0.75</b>	<b>-27,074</b>	<b>-13.04</b>
Financial Expenses	9,516	0.03	6,622	0.02	2,894	43.70
Other Nonoperating Expenses	171,094	0.60	201,062	0.73	-29,968	-14.90
<b>Nonoperating Income (Loss)</b>	<b>973,773</b>	<b>3.38</b>	<b>910,495</b>	<b>3.29</b>	<b>63,278</b>	<b>6.95</b>
<b>Net Income (loss) before Tax</b>	<b>2,109,579</b>	<b>7.33</b>	<b>2,024,452</b>	<b>7.32</b>	<b>85,127</b>	<b>4.20</b>
Income Tax Expense (Benefit)	23,503	0.08	30,003	0.11	-6,500	-21.66
<b>Net Income (Loss) from Continuing Operations</b>	<b>2,086,076</b>	<b>7.25</b>	<b>1,994,449</b>	<b>7.21</b>	<b>91,627</b>	<b>4.59</b>
<b>Net Income (Loss)</b>	<b>2,086,076</b>	<b>7.25</b>	<b>1,994,449</b>	<b>7.21</b>	<b>91,627</b>	<b>4.59</b>

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

**FY2023**

Unit: NT\$1,000

Item	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Profits</b>	<b>18,580,661</b>	<b>100.00</b>	<b>18,723,493</b>	<b>100.00</b>	<b>-142,832</b>	<b>-0.76</b>
Net Income (for current period)	2,086,076	11.23	1,994,449	10.65	91,627	4.59
Accumulated Profits	16,494,585	88.77	16,729,044	89.35	-234,459	-1.40
<b>Appropriations</b>	<b>18,580,661</b>	<b>100.00</b>	<b>18,723,493</b>	<b>100.00</b>	<b>-142,832</b>	<b>-0.76</b>
Appropriated to Local Governments <sup>①</sup>	1,000,000	5.38	500,000	2.67	500,000	100.00
Dividends	1,000,000	5.38	500,000	2.67	500,000	100.00
Appropriated to Others	1,000,000	5.38	1,000,000	5.34	0	0.00
Allotted by Laws	1,000,000	5.38	1,000,000	5.34	0	0.00
Retained by Enterprises	16,580,661	89.24	17,223,493	91.99	-642,832	-3.73
Legal Reserves	9,428	0.05	12,222	0.07	-2,794	-22.86
Special Reserves	966,298	5.20	980,525	5.24	-14,227	-1.45
Unappropriated Retained Earnings	15,604,935	83.99	16,230,746	86.68	-625,811	-3.86

Note: ①Including NT\$79,619,697 appropriated to New Taipei City Government, and NT\$140,361 appropriated to former Taiwan Provincial Government.

**Statement of Cash Flow of Enterprise Funds (by cash flow items)**  
**FY2023**

Unit: NT\$1,000

Item	Budget
<b>Cash Flows from Operating Activities</b>	
Net Income (Loss) from Continuing Operations before Tax	2,109,579
Net Income (Loss) before Tax	2,109,579
Adjustments for Interest and Dividends	-283,518
Net Income (Loss) before Tax, Interest and Dividends	1,826,061
Adjustments	3,573,706
Cash Inflow (Outflow) before Interest and Dividends	5,399,767
Interest Received	292,643
Interest Paid	-8,482
Income Tax Paid	-23,503
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>5,660,425</b>
<b>Cash Flows from Investing Activities</b>	
Decrease in Property, Plant and Equipment and Mineral Resources	6,893
Decrease (Increase) in Intangible Assets and Other Assets	-53,057
Increase in Funds and Long-term Receivables	-171
Increase in Property, Plant and Equipment and Mineral Resources	-4,025,267
Increase in Investment Properties	-2,462,944
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-6,534,546</b>
<b>Cash Flows from Financing Activities</b>	
Increase (Decrease) in Short-term Liabilities	186,920
Increase in Long-term Liabilities	5,426,000
Increase (Decrease) in Other Liabilities	-151,836
Decrease in Long-term Liabilities	-5,272,586
Interest paid	-643
Cash Dividends Paid	-1,000,000
Cash Outflow from Other Financing Activities	-1,000,000
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-1,812,145</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-2,686,266</b>
Cash and Cash Equivalents, Beginning of period	5,353,365
Cash and Cash Equivalents, End of period	<b>2,667,099</b>

**Statement of Income, Expenditure and Surplus/Deficit of Operations Funds**  
**FY2023**

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Operating Revenues</b>	<b>33,682,907</b>	<b>100.00</b>	<b>35,934,949</b>	<b>100.00</b>	<b>-2,252,042</b>	<b>-6.27</b>
Service Revenues	3,319,504	9.85	3,486,476	9.70	-166,972	-4.79
Sales Revenues	176,172	0.52			176,172	--
Teaching Revenues	476,704	1.42	378,989	1.06	97,715	25.78
Rentals and Royalty Revenues	5,591,878	16.60	5,702,682	15.87	-110,804	-1.94
Investing/Financing Revenues	2,243,444	6.66	3,001,640	8.35	-758,196	-25.26
Medical Revenues	13,143,295	39.02	13,458,796	37.45	-315,501	-2.34
Expropriations Revenues	2,892,284	8.59	4,374,311	12.17	-1,482,027	-33.88
Other Operating Revenues	5,839,626	17.34	5,532,055	15.40	307,571	5.56
<b>Operating costs and expenses</b>	<b>25,771,323</b>	<b>76.51</b>	<b>27,529,186</b>	<b>76.61</b>	<b>-1,757,863</b>	<b>-6.39</b>
Service Costs	2,275,568	6.75	2,420,869	6.74	-145,301	-6.00
Costs of sales	46,434	0.14			46,434	--
Teaching Costs	1,344,629	3.99	1,234,088	3.43	110,541	8.96
Costs on assets-rented	2,850,119	8.46	3,114,439	8.67	-264,320	-8.49
Investing/Financing Costs	1,366,166	4.06	1,986,948	5.53	-620,782	-31.24
Medical Costs	10,437,537	30.99	10,672,284	29.70	-234,747	-2.20
Other Operating Costs	722,181	2.14	957,335	2.66	-235,154	-24.56
Business (Commercial) Expenses	4,647,667	13.80	4,792,637	13.34	-144,970	-3.02
General and Administration Expenses	1,741,563	5.17	1,761,339	4.90	-19,776	-1.12
R&D and Training Expenses	135,166	0.40	131,935	0.37	3,231	2.45
Other Operating Expenses	204,293	0.61	457,312	1.27	-253,019	-55.33
<b>Operating Surplus (Deficits)</b>	<b>7,911,584</b>	<b>23.49</b>	<b>8,405,763</b>	<b>23.39</b>	<b>-494,179</b>	<b>-5.88</b>
<b>Nonoperating Income</b>	<b>1,715,928</b>	<b>5.10</b>	<b>941,721</b>	<b>2.62</b>	<b>774,207</b>	<b>82.21</b>
Financial Income	107,185	0.32	18,161	0.05	89,024	490.19
Other Nonoperating Income	1,608,743	4.78	923,560	2.57	685,183	74.19
<b>Nonoperating Expenses</b>	<b>773,287</b>	<b>2.30</b>	<b>701,553</b>	<b>1.95</b>	<b>71,734</b>	<b>10.23</b>
Financial Expenses	379,653	1.13	222,485	0.62	157,168	70.64
Other Nonoperating Expenses	393,634	1.17	479,068	1.33	-85,434	-17.83
<b>Nonoperating Surplus (Deficits)</b>	<b>942,641</b>	<b>2.80</b>	<b>240,168</b>	<b>0.67</b>	<b>702,473</b>	<b>292.49</b>
<b>Surplus (Deficits)</b>	<b>8,854,225</b>	<b>26.29</b>	<b>8,645,931</b>	<b>24.06</b>	<b>208,294</b>	<b>2.41</b>

**Statement of Surplus Distribution and Deficit Compensation of Operations Funds  
FY2023**

Unit: NT\$1,000

Item	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Surplus</b>	<b>115,934,187</b>	<b>100.00</b>	<b>112,306,646</b>	<b>100.00</b>	<b>3,627,541</b>	<b>3.23</b>
Surplus for current period	9,636,473	8.31	9,259,872	8.25	376,601	4.07
Unappropriated Surplus for prior period	106,297,714	91.69	103,046,774	91.75	3,250,940	3.15
<b>Appropriations</b>	<b>5,581,377</b>	<b>4.81</b>	<b>5,913,433</b>	<b>5.27</b>	<b>-332,056</b>	<b>-5.62</b>
Make-up of Accumulated Deficits	22,055	0.02	884	0.00	21,171	2,394.91
Net Submitted to Treasury in Taipei	4,100,000	3.53	5,884,107	5.24	-1,784,107	-30.32
Other Legal Allocations	1,459,322	1.26	28,442	0.03	1,430,880	5,030.87
<b>Unappropriated Surplus</b>	<b>110,352,810</b>	<b>95.19</b>	<b>106,393,213</b>	<b>94.73</b>	<b>3,959,597</b>	<b>3.72</b>
<b>Deficits</b>	<b>3,610,165</b>	<b>100.00</b>	<b>2,771,809</b>	<b>100.00</b>	<b>838,356</b>	<b>30.25</b>
Deficits for current period	782,248	21.67	613,941	22.15	168,307	27.41
Deficits to be Made up for prior period	2,827,917	78.33	2,157,868	77.85	670,049	31.05
<b>Make-up of Deficits</b>	<b>22,055</b>	<b>0.61</b>	<b>884</b>	<b>0.03</b>	<b>21,171</b>	<b>2,394.91</b>
Coverage from Surplus	22,055	0.61	884	0.03	21,171	2,394.91
<b>Deficits to be Made-up</b>	<b>3,588,110</b>	<b>99.39</b>	<b>2,770,925</b>	<b>99.97</b>	<b>817,185</b>	<b>29.49</b>

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

FY2023

Unit: NT\$1,000

Item	Budget
Cash Flows from Operating Activities	
Surplus (Deficits)	8,854,225
Adjustments for Interest and Dividends	360,599
Surplus (Deficits) before Interest and Dividends	9,214,824
Adjustments	5,906,485
Cash Inflow (Outflow) before Interest and Dividends	15,121,309
Interest Received	11,680
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>15,132,989</b>
Cash Flows from Investing Activities	
Decrease in Current Financial Assets, Short-term Loans and Temporary Advances	587,987
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	1,733,798
Decrease in Property, Plant and Equipment and Mineral Resources	8,792
Decrease in Intangible Assets and Other Assets	701,038
Interest Received	7,374
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-34,599,284
Increase in Property, Plant and Equipment and Mineral Resources	-14,946,624
Increase in Intangible Assets and Other Assets	-226,251
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-46,733,170</b>
Cash Flows from Financing Activities	
Increase in Short-term Liabilities, Current Financial Liabilities and Other Liabilities	283,383
Increase in Long-term Liabilities	34,200,000
Increase in Funds, Reserves and Other Make-up of Deficit	2,000,000
Decrease in Short-term Liabilities, Current Financial Liabilities and Other Liabilities	-1,748,346
Decrease in Long-term Liabilities	-17,910,411
Interest Paid	-379,653
Surplus Distributions	-5,559,322
Cash outflow from Other Financing Activities	-20,983
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>10,864,668</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-20,735,513</b>
Cash and Cash Equivalents, Beginning of period	71,981,856
Cash and Cash Equivalents, End of period	<b>51,246,343</b>



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

FY2023

Unit: NT\$1,000

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	3,470
Adjustments of Noncash Items	118,653
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>122,123</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>122,123</b>
Cash and Cash Equivalents, Beginning of period	<b>11,137,993</b>
Cash and Cash Equivalents, End of period	<b>11,260,116</b>

## Statement of Income, Expenditure and Surplus/Deficit of Special Revenue Funds FY2023

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>78,826,425</b>	<b>75,104,390</b>	<b>3,722,035</b>	<b>77,579,378</b>	<b>74,023,994</b>	<b>3,555,384</b>	<b>1,247,047</b>	<b>1,080,396</b>	<b>166,651</b>	<b>77,923,034</b>	<b>81,645,069</b>	
Department of Education	61,672,360	63,284,602	-1,612,242	58,192,463	59,742,397	-1,549,934	3,479,897	3,542,205	-62,308	3,765,059	2,152,817	
Education Development Funds for Taipei City	61,672,360	63,284,602	-1,612,242	58,192,463	59,742,397	-1,549,934	3,479,897	3,542,205	-62,308	3,765,059	2,152,817	
Department of Economic Development	69,176	245,187	-176,011	582,500	547,040	35,460	-513,324	-301,853	-211,471	308,159	132,148	
Agricultural Development Fund	1,006	1,264	-258	1,006	1,200	-194	0	64	-64	31,129	30,871	
Hot Spring Resources Management Fund	18,342	17,451	891	20,353	19,535	818	-2,011	-2,084	73	7,326	8,217	
Economic Development Fund	49,828	226,472	-176,644	561,141	526,305	34,836	-511,313	-299,833	-211,480	269,704	93,060	
Public Works Department	77,000	77,853	-853	69,600	72,488	-2,888	7,400	5,365	2,035	144,151	143,298	
Taipei Road Fund	77,000	77,853	-853	69,600	72,488	-2,888	7,400	5,365	2,035	144,151	143,298	
Department of Social Welfare	1,202,611	1,662,374	-459,763	1,311,306	1,565,349	-254,043	-108,695	97,025	-205,720	678,781	219,018	
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,202,611	1,662,374	-459,763	1,311,306	1,565,349	-254,043	-108,695	97,025	-205,720	678,781	219,018	
Department of Labor	417,802	378,340	39,462	416,152	363,451	52,701	1,650	14,889	-13,239	3,870,032	3,909,494	
Labor Rights Fund	52,712	11,931	40,781	50,219	10,937	39,282	2,493	994	1,499	733,200	773,981	
Disabled Employment Fund	365,090	366,409	-1,319	365,933	352,514	13,419	-843	13,895	-14,738	3,136,832	3,135,513	
Department of Environmental Protection	1,196,472	1,000,340	196,132	1,203,304	837,429	365,875	-6,832	162,911	-169,743	2,014,531	2,210,663	
Environmental Protection Funds	1,196,472	1,000,340	196,132	1,203,304	837,429	365,875	-6,832	162,911	-169,743	2,014,531	2,210,663	
Department of Urban Development	4,538,794	2,046,793	2,492,001	4,031,570	1,545,349	2,486,221	507,224	501,444	5,780	15,986,204	18,478,205	
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	25,180	25,428	-248	21,900	22,563	-663	3,280	2,865	415	1,670	1,422	
Taipei Building Capacity Transfer Cash in Lieu Fund	4,513,614	2,021,365	2,492,249	4,009,670	1,522,786	2,486,884	503,944	498,579	5,365	15,984,534	18,476,783	
Department of Cultural Affairs	15,040	27,186	-12,146	20,040	23,085	-3,045	-5,000	4,101	-9,101	118,711	106,565	
Taipei Public Art Fund	15,040	27,186	-12,146	20,040	23,085	-3,045	-5,000	4,101	-9,101	118,711	106,565	
Department of Land Administration	1,470,183	200,301	1,269,882	35,425	54,808	-19,383	1,434,758	145,493	1,289,265	4,263,709	5,533,591	
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	1,470,183	200,301	1,269,882	35,425	54,808	-19,383	1,434,758	145,493	1,289,265	4,263,709	5,533,591	
Department of Rapid Transit Systems	8,166,987	6,181,414	1,985,573	11,717,018	9,272,598	2,444,420	-3,550,031	-3,091,184	-458,847	46,773,697	48,759,270	
Taipei MRT Fixed Asset Replacement Fund	4,383,683	2,383,797	1,999,886	3,623,475	1,331,027	2,292,448	760,208	1,052,770	-292,562	46,588,702	48,588,588	
Taipei MRT Construction Fund	3,783,304	3,797,617	-14,313	8,093,543	7,941,571	151,972	-4,310,239	-4,143,954	-166,285	184,995	170,682	

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

FY2023

Unit: NT\$1,000

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	3,722,035
Adjustments of Noncash Items	5,792
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>3,727,827</b>
Cash Flows from Other Activities	
Decrease in Short-term Investments, Loans and Temporary Advances	4,400,000
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	200,000
Increase in Other Assets	-76,562
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>4,523,438</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>8,251,265</b>
Cash and Cash Equivalents, Beginning of period	<b>77,470,001</b>
Cash and Cash Equivalents, End of period	<b>85,721,266</b>