

Statement of Income of Enterprise Funds FY2025

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
Operating Revenues	29,589,807	100.00	28,625,462	100.00	964,345	3.37
Sales Revenues	6,729,034	22.74	6,781,468	23.69	-52,434	-0.77
Services Revenues	18,124,661	61.25	17,214,532	60.14	910,129	5.29
Banking/Insurance Revenues	113,803	0.39	106,429	0.37	7,374	6.93
Other Operating Revenues	4,622,309	15.62	4,523,033	15.80	99,276	2.19
Operating Costs	24,167,369	81.67	22,943,052	80.15	1,224,317	5.34
Costs of sales	4,753,243	16.06	4,678,923	16.35	74,320	1.59
Costs for Services	17,475,474	59.06	16,407,339	57.32	1,068,135	6.51
Banking/Insurance Costs	1,905	0.01	779	0.00	1,126	144.54
Other Operating Costs	1,936,747	6.54	1,856,011	6.48	80,736	4.35
Gross Profits (Loss)	5,422,438	18.33	5,682,410	19.85	-259,972	-4.58
Operating Expenses	4,245,469	14.35	4,359,082	15.23	-113,613	-2.61
Selling Expenses	373,582	1.26	655,690	2.29	-282,108	-43.02
Agency Expenses	2,248,549	7.60	2,172,043	7.59	76,506	3.52
Administrative Expenses	1,365,029	4.62	1,292,972	4.52	72,057	5.57
Other Operating Expenses	258,309	0.87	238,377	0.83	19,932	8.36
Operating Income (Loss)	1,176,969	3.98	1,323,328	4.62	-146,359	-11.06
Nonoperating Income	1,177,374	3.98	1,150,620	4.02	26,754	2.33
Financial Income	386,179	1.31	366,491	1.28	19,688	5.37
Other Nonoperating Income	791,195	2.67	784,129	2.74	7,066	0.90
Nonoperating Expenses	180,553	0.61	181,308	0.63	-755	-0.42
Financial Expenses	11,334	0.04	10,589	0.04	745	7.04
Other Nonoperating Expenses	169,219	0.57	170,719	0.59	-1,500	-0.88
Nonoperating Income (Loss)	996,821	3.37	969,312	3.39	27,509	2.84
Net Income (loss) before Tax	2,173,790	7.35	2,292,640	8.01	-118,850	-5.18
Income Tax Expense (Benefit)	84,411	0.29	73,834	0.26	10,577	14.33
Net Income (Loss) from Continuing Operations	2,089,379	7.06	2,218,806	7.75	-129,427	-5.83
Net Income (Loss)	2,089,379	7.06	2,218,806	7.75	-129,427	-5.83

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

FY2025

Unit: NT\$1,000

Item	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
Profits	18,507,516	100.00	17,848,749	100.00	658,767	3.69
Net Income (for current period)	2,089,379	11.29	2,218,806	12.43	-129,427	-5.83
Accumulated Profits	16,418,137	88.71	15,629,943	87.57	788,194	5.04
Appropriations	18,507,516	100.00	17,848,749	100.00	658,767	3.69
Appropriated to Central Government	12,686	0.07			12,686	--
Dividends	12,686	0.07			12,686	--
Appropriated to Local Governments ^①	561,047	3.03	300,000	1.68	261,047	87.02
Dividends	561,047	3.03	300,000	1.68	261,047	87.02
Appropriated to Reinvested Agencies	267	0.00			267	--
Dividends	267	0.00			267	--
Appropriated to Others	200,000	1.08	200,000	1.12	0	0.00
Allotted by Laws	200,000	1.08	200,000	1.12	0	0.00
Retained by Enterprises	17,733,516	95.82	17,348,749	97.20	384,767	2.22
Legal Reserves	27,367	0.15	6,790	0.04	20,577	303.05
Special Reserves	865,304	4.68	993,950	5.57	-128,646	-12.94
Unappropriated Retained Earnings	16,840,845	90.99	16,348,009	91.59	492,836	3.01

Note: ①Including NT\$66,342,405 appropriated to New Taipei City Government.

Statement of Cash Flow of Enterprise Funds (by cash flow items)
FY2025

Unit: NT\$1,000

Item	Budget
Cash Flows from Operating Activities	
Net Income (Loss) from Continuing Operations before Tax	2,173,790
Net Income (Loss) before Tax	2,173,790
Adjustments for Interest and Dividends	-413,203
Net Income (Loss) before Tax, Interest and Dividends	1,760,587
Adjustments	3,548,184
Cash Inflow (Outflow) before Interest and Dividends	5,308,771
Interest Received	425,142
Interest Paid	-11,336
Income Tax Paid	-84,411
Net Cash Inflow (Outflow) from Operating Activities	5,638,166
Cash Flows from Investing Activities	
Decrease in Property, Plant and Equipment and Mineral Resources	5,437
Decrease (Increase) in Intangible Assets and Other Assets	114,136
Increase in Investment	-36,000
Increase in Funds and Long-term Receivables	-178
Increase in Property, Plant and Equipment and Mineral Resources	-4,543,198
Increase in Investment Properties	-856,542
Net Cash Inflow (Outflow) from Investing Activities	-5,316,345
Cash Flows from Financing Activities	
Increase (Decrease) in Short-term Liabilities	1,190,234
Increase in Long-term Liabilities	4,576,200
Increase (Decrease) in Other Liabilities	-191,209
Decrease in Long-term Liabilities	-4,401,889
Interest paid	-379
Cash Dividends Paid	-574,000
Cash Outflow from Other Financing Activities	-200,000
Net Cash Inflow (Outflow) from Financing Activities	398,957
Net Increase (Decrease) in Cash and Cash Equivalents	720,778
Cash and Cash Equivalents, Beginning of period	9,861,581
Cash and Cash Equivalents, End of period	10,582,359

Statement of Income, Expenditure and Surplus/Deficit of Operations Funds
FY2025

Unit: NT\$1,000

Account	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
Operating Revenues	33,961,404	100.00	33,870,790	100.00	90,614	0.27
Service Revenues	3,304,953	9.73	3,517,866	10.39	-212,913	-6.05
Teaching Revenues	682,466	2.01	623,596	1.84	58,870	9.44
Rentals and Royalty Revenues	5,157,884	15.19	5,147,542	15.20	10,342	0.20
Investing/Financing Revenues	682,137	2.01	620,366	1.83	61,771	9.96
Medical Revenues	14,128,759	41.60	13,340,444	39.38	788,315	5.91
Expropriations Revenues	2,320,344	6.83	3,983,288	11.76	-1,662,944	-41.75
Other Operating Revenues	7,684,861	22.63	6,637,688	19.60	1,047,173	15.78
Operating costs and expenses	28,863,879	84.99	25,457,126	75.16	3,406,753	13.38
Service Costs	4,316,349	12.71	2,253,596	6.65	2,062,753	91.53
Teaching Costs	1,637,532	4.82	1,551,848	4.58	85,684	5.52
Costs on assets-rented	3,102,532	9.14	2,867,987	8.47	234,545	8.18
Investing/Financing Costs	74,869	0.22	82,679	0.24	-7,810	-9.45
Medical Costs	10,932,712	32.19	10,597,881	31.29	334,831	3.16
Other Operating Costs	797,053	2.35	838,506	2.48	-41,453	-4.94
Business (Commercial) Expenses	5,217,923	15.36	4,857,623	14.34	360,300	7.42
General and Administration Expenses	2,072,316	6.10	1,856,144	5.48	216,172	11.65
R&D and Training Expenses	128,894	0.38	134,045	0.40	-5,151	-3.84
Other Operating Expenses	583,699	1.72	416,817	1.23	166,882	40.04
Operating Surplus (Deficits)	5,097,525	15.01	8,413,664	24.84	-3,316,139	-39.41
Nonoperating Income	1,048,350	3.09	827,355	2.44	220,995	26.71
Financial Income	23,300	0.07	19,470	0.06	3,830	19.67
Other Nonoperating Income	1,025,050	3.02	807,885	2.38	217,165	26.88
Nonoperating Expenses	1,374,824	4.05	854,087	2.52	520,737	60.97
Financial Expenses	1,116,939	3.29	621,736	1.83	495,203	79.65
Other Nonoperating Expenses	257,885	0.76	232,351	0.69	25,534	10.99
Nonoperating Surplus (Deficits)	-326,474	-0.96	-26,732	-0.08	-299,742	--
Surplus (Deficits)	4,771,051	14.05	8,386,932	24.76	-3,615,881	-43.11

Statement of Surplus Distribution and Deficit Compensation of Operations Funds
FY2025

Unit: NT\$1,000

Item	This year's budget		Last year's budget		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
Surplus	113,180,179	100.00	117,473,178	100.00	-4,292,999	-3.65
Surplus for current period	5,442,799	4.81	9,144,062	7.78	-3,701,263	-40.48
Unappropriated Surplus for prior period	107,737,380	95.19	108,329,116	92.22	-591,736	-0.55
Appropriations	5,052,320	4.46	7,259,006	6.18	-2,206,686	-30.40
Make-up of Accumulated Deficits	37,159	0.03	28,311	0.02	8,848	31.25
Net Submitted to Treasury in Taipei	4,977,380	4.40	7,200,000	6.13	-2,222,620	-30.87
Other Legal Allocations	37,781	0.03	30,695	0.03	7,086	23.09
Unappropriated Surplus	108,127,859	95.54	110,214,172	93.82	-2,086,313	-1.89
Deficits	4,385,992	100.00	4,047,160	100.00	338,832	8.37
Deficits for current period	671,748	15.32	757,130	18.71	-85,382	-11.28
Deficits to be Made up for prior period	3,714,244	84.68	3,290,030	81.29	424,214	12.89
Make-up of Deficits	477,108	10.88	28,311	0.70	448,797	1,585.24
Coverage from Surplus	37,159	0.85	28,311	0.70	8,848	31.25
Coverage from Reserves	227,401	5.18			227,401	--
Reduction of Fund	212,548	4.85			212,548	--
Deficits to be Made-up	3,908,884	89.12	4,018,849	99.30	-109,965	-2.74

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

FY2025

Unit: NT\$1,000

Item	Budget
Cash Flows from Operating Activities	
Surplus (Deficits)	4,771,051
Adjustments for Interest and Dividends	1,099,249
Surplus (Deficits) before Interest and Dividends	5,870,300
Adjustments	5,728,967
Cash Inflow (Outflow) before Interest and Dividends	11,599,267
Interest Received	17,687
Net Cash Inflow (Outflow) from Operating Activities	11,616,954
Cash Flows from Investing Activities	
Decrease in Current Financial Assets, Short-term Loans and Temporary Advances	313,416
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	1,798,991
Decrease in Property, Plant and Equipment and Mineral Resources	822,655
Decrease in Intangible Assets and Other Assets	403
Interest Received	3
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-381,153
Increase in Property, Plant and Equipment and Mineral Resources	-10,902,064
Increase in Intangible Assets and Other Assets	-291,658
Net Cash Inflow (Outflow) from Investing Activities	-8,639,407
Cash Flows from Financing Activities	
Increase in Short-term Liabilities, Current Financial Liabilities and Other Liabilities	67,186
Increase in Long-term Liabilities	24,933,440
Increase in Funds, Reserves and Other Make-up of Deficit	1,267,818
Decrease in Short-term Liabilities, Current Financial Liabilities and Other Liabilities	-27,195,754
Decrease in Long-term Liabilities	-109,039
Interest Paid	-1,116,939
Surplus Distributions	-5,015,161
Net Cash Inflow (Outflow) from Financing Activities	-7,168,449
Net Increase (Decrease) in Cash and Cash Equivalents	-4,190,902
Cash and Cash Equivalents, Beginning of period	77,789,533
Cash and Cash Equivalents, End of period	73,598,631

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

FY2025

Unit: NT\$1,000

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	3,219
Adjustments of Noncash Items	-84,458
Net Cash Inflow (Outflow) from Operating Activities	-81,239
Net Increase (Decrease) in Cash and Cash Equivalents	-81,239
Cash and Cash Equivalents, Beginning of period	1,334,275
Cash and Cash Equivalents, End of period	1,253,036

Statement of Income, Expenditure and Surplus/Deficit of Special Revenue Funds FY2025

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)			
Total	108,046,203	108,236,248	-190,045	100,958,703	99,605,859	1,352,844	7,087,500	8,630,389	-1,542,889	91,580,474	91,390,429	
Department of Education	72,662,964	72,077,330	585,634	66,237,953	66,237,953	0	6,425,011	5,839,377	585,634	3,586,813	4,172,447	
Education Development Funds for Taipei City	72,662,964	72,077,330	585,634	66,237,953	66,237,953	0	6,425,011	5,839,377	585,634	3,586,813	4,172,447	
Department of Economic Development	310,099	238,799	71,300	280,401	240,553	39,848	29,698	-1,754	31,452	551,861	623,161	
Agricultural Development Fund	1,006	1,252	-246	1,006	1,214	-208	0	38	-38	30,360	30,114	
Hot Spring Resources Management Fund	20,845	18,477	2,368	20,255	19,644	611	590	-1,167	1,757	13,789	16,157	
Economic Development Fund	288,248	219,070	69,178	259,140	219,695	39,445	29,108	-625	29,733	507,712	576,890	
Public Works Department	100,000	90,893	9,107	86,400	80,546	5,854	13,600	10,347	3,253	182,034	191,141	
Taipei Road Fund	100,000	90,893	9,107	86,400	80,546	5,854	13,600	10,347	3,253	182,034	191,141	
Department of Social Welfare	887,089	1,826,092	-939,003	1,285,791	1,776,683	-490,892	-398,702	49,409	-448,111	1,214,079	275,076	
Taipei City Public Welfare Lottery Surplus Distribution Fund	887,089	1,826,092	-939,003	1,285,791	1,776,683	-490,892	-398,702	49,409	-448,111	1,214,079	275,076	
Department of Labor	462,999	413,821	49,178	443,122	415,376	27,746	19,877	-1,555	21,432	3,989,288	4,038,466	
Labor Rights Fund	62,018	38,217	23,801	57,205	41,164	16,041	4,813	-2,947	7,760	773,613	797,414	
Disabled Employment Fund	400,981	375,604	25,377	385,917	374,212	11,705	15,064	1,392	13,672	3,215,675	3,241,052	
Department of Environmental Protection	1,228,653	1,242,317	-13,664	1,202,802	1,102,328	100,474	25,851	139,989	-114,138	2,106,445	2,092,781	
Environmental Protection Funds	1,228,653	1,242,317	-13,664	1,202,802	1,102,328	100,474	25,851	139,989	-114,138	2,106,445	2,092,781	
Department of Urban Development	5,878,920	7,556,063	-1,677,143	5,877,460	6,049,982	-172,522	1,460	1,506,081	-1,504,621	20,889,226	19,212,083	
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	19,180	22,386	- 3,206	22,180	22,428	-248	-3,000	-42	-2,958	5,465	2,259	
Taipei Building Capacity Transfer Cash in Lieu Fund	5,859,740	7,533,677	- 1,673,937	5,855,280	6,027,554	-172,274	4,460	1,506,123	-1,501,663	20,883,761	19,209,824	
Department of Cultural Affairs	15,040	50,219	-35,179	15,040	46,509	-31,469	0	3,710	-3,710	100,580	65,401	
Taipei Public Art Fund	15,040	50,219	-35,179	15,040	46,509	-31,469	0	3,710	-3,710	100,580	65,401	
Department of Land Administration	73,722	224,376	-150,654	58,789	214,858	-156,069	14,933	9,518	5,415	5,394,197	5,243,543	
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	73,722	224,376	-150,654	58,789	214,858	-156,069	14,933	9,518	5,415	5,394,197	5,243,543	
Department of Rapid Transit Systems	26,426,717	24,516,338	1,910,379	25,470,945	23,441,071	2,029,874	955,772	1,075,267	-119,495	53,565,951	55,476,330	
Taipei MRT Fixed Asset Replacement Fund	4,780,088	3,373,325	1,406,763	4,203,281	2,818,310	1,384,971	576,807	555,015	21,792	52,865,533	54,272,296	
Taipei MRT Construction Fund	21,646,629	21,143,013	503,616	21,267,664	20,622,761	644,903	378,965	520,252	-141,287	700,418	1,204,034	

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

FY2025

Unit: NT\$1,000

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	-190,045
Adjustments of Noncash Items	-158,742
Net Cash Inflow (Outflow) from Operating Activities	-348,787
Cash Flows from Other Activities	
Decrease in Short-term Investments, Loans and Temporary Advances	3,000,000
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	200,000
Increase in Other Assets	-70,139
Net Cash Inflow (Outflow) from Other Activities	3,129,861
Net Increase (Decrease) in Cash and Cash Equivalents	2,781,074
Cash and Cash Equivalents, Beginning of period	85,414,061
Cash and Cash Equivalents, End of period	88,195,135