

# Statement of Income of Enterprise Funds

## FY2009

Unit: NT\$

Account	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Operating Revenues</b>	<b>18,458,377,974</b>	<b>100.00</b>	<b>17,423,254,891</b>	<b>100.00</b>	<b>1,035,123,083</b>
Sales Revenues	566,006,647	3.07	822,041,945	4.72	-256,035,298
Revenues from Water Supply	4,866,150,300	26.36	4,866,150,300	27.93	
Rentals Revenues	322,008,269	1.75	321,211,465	1.84	796,804
Transportation Revenues	10,721,082,848	58.08	9,406,785,044	53.99	1,314,297,804
Banking/Insurance Revenues	129,500,028	0.70	130,620,000	0.75	-1,119,972
Other Operating Revenues	1,853,629,882	10.04	1,876,446,137	10.77	-22,816,255
<b>Operating Costs</b>	<b>12,959,149,864</b>	<b>70.21</b>	<b>11,962,044,879</b>	<b>68.66</b>	<b>997,104,985</b>
Costs of sales	151,394,066	0.82	284,841,879	1.64	-133,447,813
Costs for Water Supply	3,090,811,557	16.75	3,032,321,548	17.40	58,490,009
Rentals Costs	93,037,268	0.50	79,906,269	0.46	13,130,999
Costs for Transportation/Storage	8,652,089,153	46.87	7,891,021,678	45.29	761,067,475
Banking/Insurance Costs	13,915,040	0.08	10,752,000	0.06	3,163,040
Other Operating Costs	957,902,780	5.19	663,201,505	3.81	294,701,275
<b>Gross Profits (Loss)</b>	<b>5,499,228,110</b>	<b>29.79</b>	<b>5,461,210,012</b>	<b>31.34</b>	<b>38,018,098</b>
<b>Operating Expenses</b>	<b>3,972,696,984</b>	<b>21.52</b>	<b>3,455,619,647</b>	<b>19.83</b>	<b>517,077,337</b>
Selling Expenses	1,111,147,838	6.02	637,676,030	3.66	473,471,808
Agency Expenses	1,809,053,896	9.80	1,756,658,115	10.08	52,395,781
Administrative Expenses	912,114,264	4.94	909,098,852	5.22	3,015,412
Other Operating Expenses	140,380,986	0.76	152,186,650	0.87	-11,805,664
<b>Operating Income (Loss)</b>	<b>1,526,531,126</b>	<b>8.27</b>	<b>2,005,590,365</b>	<b>11.51</b>	<b>-479,059,239</b>
<b>Nonoperating Income</b>	<b>615,785,014</b>	<b>3.33</b>	<b>536,464,565</b>	<b>3.08</b>	<b>79,320,449</b>
Financial Income	220,817,414	1.19	168,907,687	0.97	51,909,727
Other Nonoperating Income	394,967,600	2.14	367,556,878	2.11	27,410,722
<b>Nonoperating Expenses</b>	<b>236,929,520</b>	<b>1.28</b>	<b>190,012,112</b>	<b>1.09</b>	<b>46,917,408</b>
Financial Expenses	28,700,000	0.15	33,700,000	0.19	-5,000,000
Other Nonoperating Expenses	208,229,520	1.13	156,312,112	0.90	51,917,408
<b>Nonoperating Income (Loss)</b>	<b>378,855,494</b>	<b>2.05</b>	<b>346,452,453</b>	<b>1.99</b>	<b>32,403,041</b>
<b>Net Income (loss) before Tax</b>	<b>1,905,386,620</b>	<b>10.32</b>	<b>2,352,042,818</b>	<b>13.50</b>	<b>-446,656,198</b>
Income Tax Expense (Benefit)	117,796,518	0.64	245,974,796	1.41	-128,178,278
<b>Net Income (Loss)</b>	<b>1,787,590,102</b>	<b>9.68</b>	<b>2,106,068,022</b>	<b>12.09</b>	<b>-318,477,920</b>

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

## FY2009

Unit: NT\$

Item	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Profits</b>	<b>7,138,994,775</b>	<b>100.00</b>	<b>6,101,650,923</b>	<b>100.00</b>	<b>1,037,343,852</b>
Net Income (for current period)	1,787,590,102	25.04	2,106,068,022	34.52	-318,477,920
Accumulated Profits	5,351,404,673	74.96	3,995,582,901	65.48	1,355,821,772
<b>Appropriations</b>	<b>7,138,994,775</b>	<b>100.00</b>	<b>6,101,650,923</b>	<b>100.00</b>	<b>1,037,343,852</b>
Appropriated to Central Government	54,203,606	0.76	65,381,375	1.07	-11,177,769
Dividends	54,203,606	0.76	65,381,375	1.07	-11,177,769
Appropriated to Local Governments <sup>①</sup>	495,579,279	6.94	698,881,554	11.46	-203,302,275
Dividends	495,579,279	6.94	698,881,554	11.46	-203,302,275
Appropriated to Reinvested Agencies	1,142,797	0.02	1,376,811	0.02	-234,014
Dividends	1,142,797	0.02	1,376,811	0.02	-234,014
Retained by Enterprises	6,588,069,093	92.28	5,336,011,183	87.45	1,252,057,910
Legal Reserves	70,263,922	0.98	84,752,927	1.39	-14,489,005
Special Reserves	507,708,454	7.11	482,266,798	7.90	25,441,656
Unappropriated Retained Earnings	6,010,096,717	84.19	4,768,991,458	78.16	1,241,105,259

note: ①Including NT\$27,666,419 appropriated to Taipei County Government.

**Statement of Cash Flow of Enterprise Funds (by cash flow items)**  
**FY2009**

Unit: NT\$

Item	Budget
Cash Flows from Operating Activities	
Net Income (Loss)	1,787,590,102
Adjustments of Noncash Items	2,341,561,738
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>4,129,151,840</b>
Cash Flows from Investing Activities	
Decrease (Increase) in Negotiation Discount and Loans	-181,451,922
Decrease in Fixed Assets and Depletable Assets	20,816,590
Decrease (Increase) in Intangible Assets and Other Assets	-1,233,429,272
Increase in Long-term Investment	-1,867,507,522
Increase in Fixed Assets and Depletable Assets	-3,576,405,560
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-6,837,977,686</b>
Cash Flows from Financing Activities	
Increase (Decrease) in Short-term Liabilities	585,347,817
Increase in Long-term Liabilities	2,394,000,000
Increase (Decrease) in Other Liabilities	550,000,000
Increase in Capital, Reserves and Make-up for Loss	27,000,000
Cash Dividends Paid	-550,925,682
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>3,005,422,135</b>
Net Increase (Decrease) in Cash and Cash Equivalents	296,596,289
Cash and Cash Equivalents, Beginning of period	4,701,075,242
Cash and Cash Equivalents, End of period	4,997,671,531

**Statement of Income, Expenditure and Surplus/Deficit of Operations Funds**  
**FY2009**

Unit: NT\$

Account	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Operating Revenues</b>	<b>33,969,759,819</b>	<b>100.00</b>	<b>22,869,328,242</b>	<b>100.00</b>	<b>11,100,431,577</b>
Service Revenues	4,210,804,450	12.40	4,086,497,204	17.87	124,307,246
Sales Revenues	572,474,351	1.68	338,200,000	1.48	234,274,351
Teaching Revenues	269,423,680	0.79	267,827,010	1.17	1,596,670
Rentals and Royalty Revenues	2,078,144,362	6.12	2,164,130,580	9.46	-85,986,218
Investing/Financing Revenues	12,920,884,326	38.04	2,143,936,525	9.38	10,776,947,801
Medical Revenues	9,235,661,821	27.19	9,134,990,800	39.94	100,671,021
Expropriations Revenues	172,703,500	0.51	235,115,583	1.03	-62,412,083
Other Operating Revenues	4,509,663,329	13.27	4,498,630,540	19.67	11,032,789
<b>Operating costs and expenses</b>	<b>19,907,455,723</b>	<b>58.60</b>	<b>19,221,450,192</b>	<b>84.05</b>	<b>686,005,531</b>
Service Costs	2,714,373,738	7.99	2,615,507,520	11.44	98,866,218
Costs of sales	524,550,031	1.54	308,289,349	1.35	216,260,682
Teaching Costs	912,303,414	2.69	896,960,331	3.92	15,343,083
Costs on assets-rented	860,076,007	2.53	893,521,265	3.91	-33,445,258
Investing/Financing Costs	1,554,563,746	4.58	1,656,968,050	7.24	-102,404,304
Medical Costs	7,791,355,311	22.94	7,562,687,523	33.07	228,667,788
Insurance Costs		-		-	-
Other Operating Costs	429,219,920	1.26	461,090,850	2.02	-31,870,930
Selling and Business (Commercial) Expenses	3,005,739,784	8.85	2,955,030,437	12.92	50,709,347
General and Administration Expenses	1,903,237,485	5.60	1,728,969,864	7.56	174,267,621
R&D and Training Expenses	85,973,652	0.25	87,082,048	0.38	-1,108,396
Other Operating Expenses	126,062,635	0.37	55,342,955	0.24	70,719,680
<b>Operating Surplus (Deficits)</b>	<b>14,062,304,096</b>	<b>41.40</b>	<b>3,647,878,050</b>	<b>15.95</b>	<b>10,414,426,046</b>
<b>Nonoperating Income</b>	<b>375,824,284</b>	<b>1.11</b>	<b>576,777,904</b>	<b>2.52</b>	<b>-200,953,620</b>
Financial Income	182,862,967	0.54	189,424,317	0.83	-6,561,350
Other Nonoperating Income	192,961,317	0.57	387,353,587	1.69	-194,392,270
<b>Nonoperating Expenses</b>	<b>320,741,436</b>	<b>0.95</b>	<b>211,770,938</b>	<b>0.92</b>	<b>108,970,498</b>
Financial Expenses	32,843,924	0.10	71,487,655	0.31	-38,643,731
Other Nonoperating Expenses	287,897,512	0.85	140,283,283	0.61	147,614,229
<b>Nonoperating Surplus (Deficits)</b>	<b>55,082,848</b>	<b>0.16</b>	<b>365,006,966</b>	<b>1.60</b>	<b>-309,924,118</b>
<b>Surplus (Deficits)</b>	<b>14,117,386,944</b>	<b>41.56</b>	<b>4,012,885,016</b>	<b>17.55</b>	<b>10,104,501,928</b>

**Statement of Surplus Distribution and Deficit Compensation of Operations Funds**  
**FY2009**

Unit: NT\$

Item	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Surplus</b>	<b>100,803,400,995</b>	<b>100.00</b>	<b>88,985,738,727</b>	<b>100.00</b>	<b>11,817,662,268</b>
Surplus for current period	14,270,121,387	14.16	4,043,946,527	4.54	10,226,174,860
Unappropriated Surplus for prior period	86,533,279,608	85.84	84,941,792,200	95.46	1,591,487,408
<b>Appropriations</b>	<b>7,698,108,435</b>	<b>7.64</b>	<b>593,931,196</b>	<b>0.67</b>	<b>7,104,177,239</b>
Make-up of Accumulated Deficits	155,988,846	0.16	19,000,471	0.02	136,988,375
Net Submitted to Treasury in Taipei	3,309,467,815	3.28	574,930,725	0.65	2,734,537,090
Other Legal Allocations	4,232,651,774	4.20	-	-	4,232,651,774
<b>Unappropriated Surplus</b>	<b>93,105,292,560</b>	<b>92.36</b>	<b>88,391,807,531</b>	<b>99.33</b>	<b>4,713,485,029</b>
<b>Deficits</b>	<b>165,229,986</b>	<b>100.00</b>	<b>31,671,871</b>	<b>100.00</b>	<b>133,558,115</b>
Deficits for current period	152,734,443	92.44	31,061,511	98.07	121,672,932
Deficits to be Made up for prior period	12,495,543	7.56	610,360	1.93	11,885,183
<b>Make-up of Deficits</b>	<b>155,988,846</b>	<b>94.41</b>	<b>19,000,471</b>	<b>59.99</b>	<b>136,988,375</b>
Coverage from Surplus	155,988,846	94.41	19,000,471	59.99	136,988,375
<b>Deficits to be Made-up</b>	<b>9,241,140</b>	<b>5.59</b>	<b>12,671,400</b>	<b>40.01</b>	<b>-3,430,260</b>

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

FY2009

Unit: NT\$

Item	Budget
Cash Flows from Operating Activities	
Surplus (Deficits)	14,117,386,944
Adjustments of Noncash Items	1,673,140,659
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>15,790,527,603</b>
Cash Flows from Investing Activities	
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	7,848,005,676
Decrease in Fixed Assets and Depletable Assets	1,800
Decrease in Intangible Assets, Deferred Debits and Other Assets	10,982,957
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-15,063,489,459
Increase in Fixed Assets and Depletable Assets	-4,752,959,788
Increase in Intangible Assets, Deferred Debits and Other Assets	-173,399,679
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-12,130,858,493</b>
Cash Flows from Financing Activities	
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	1,307,296,349
Increase in Long-term Liabilities	10,250,000
Increase in Funds, Reserves and Other Make-up of Deficit	1,342,176,570
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-2,878,149,556
Decrease in Long-term Liabilities	-1,216,542,838
Surplus Distributions	-7,542,119,589
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-8,977,089,064</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-5,317,419,954</b>
Cash and Cash Equivalents, Beginning of period	<b>47,623,502,960</b>
Cash and Cash Equivalents, End of period	<b>42,306,083,006</b>

**Statement of Income, Expenditure and Surplus/Deficit of Debt Service Fund**  
**FY2009**

Unit: NT\$

Item	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Revenues and Other Financing Sources</b>	<b>48,483,525,960</b>	<b>100.00</b>	<b>48,056,194,137</b>	<b>100.00</b>	<b>427,331,823</b>
Debts	48,482,709,886	100.00	48,051,710,085	99.99	430,999,801
Properties	816,074	0.00	4,484,052	0.01	-3,667,978
Others					
<b>Expenditures and Other Financing Uses</b>	<b>49,482,814,566</b>	<b>102.06</b>	<b>48,051,814,765</b>	<b>99.99</b>	<b>1,430,999,801</b>
Debt Repayments	48,482,709,886	100.00	48,051,710,085	99.99	430,999,801
General Administration	104,680	0.00	104,680	0.00	
Submitted to Treasury in Taipei	1,000,000,000	2.06			1,000,000,000
<b>Surplus (Deficits)</b>	<b>-999,288,606</b>	<b>-2.06</b>	<b>4,379,372</b>	<b>0.01</b>	<b>-1,003,667,978</b>
<b>Accumulated Surplus (Deficits), Beginning of period</b>	<b>1,472,248,242</b>	<b>3.04</b>	<b>952,788,358</b>	<b>1.98</b>	<b>519,459,884</b>
<b>Accumulated Surplus (Deficits), End of period</b>	<b>472,959,636</b>	<b>0.98</b>	<b>957,167,730</b>	<b>1.99</b>	<b>-484,208,094</b>

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

FY2009

Unit: NT\$

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	-999,288,606
Adjustments of Noncash Items	-319,421,726
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-1,318,710,332</b>
Cash Flows from Other Activities	
Decrease in Other Assets	1,300,000,000
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>1,300,000,000</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-18,710,332</b>
Cash and Cash Equivalents, Beginning of period	<b>174,321,601</b>
Cash and Cash Equivalents, End of period	<b>155,611,269</b>



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

## FY 2009

Unit: NT\$

Funds	This year's budget			Last year's budget			Comparison			Beginning-of-period accumulated surplus (deficit)	End-of-period accumulated surplus (deficit)
	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)		
<b>Total</b>	<b>64,236,532,393</b>	<b>57,064,255,209</b>	<b>7,172,277,184</b>	<b>53,694,354,098</b>	<b>54,879,638,431</b>	<b>-1,185,284,333</b>	<b>10,542,178,295</b>	<b>2,184,616,778</b>	<b>8,357,561,517</b>	<b>35,528,143,628</b>	<b>42,700,420,812</b>
Department of Finance	4,514,904,225	395,499,479	4,119,404,746	176,852,000	378,164,846	-201,312,846	4,338,052,225	17,334,633	4,320,717,592	12,293,554,047	16,412,958,793
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	4,476,478,913	345,277,009	4,131,201,904	148,852,000	327,942,376	-179,090,376	4,327,626,913	17,334,633	4,310,292,280	11,731,758,244	15,862,960,148
Encourage Private Investment Fund	38,425,312	50,222,470	-11,797,158	28,000,000	50,222,470	-22,222,470	10,425,312	-	10,425,312	561,795,803	549,998,645
Department of Education	51,334,866,482	53,013,655,624	-1,678,789,142	49,298,755,734	51,426,494,474	-2,127,738,740	2,036,110,748	1,587,161,150	448,949,598	5,505,082,786	3,826,293,644
Education Development Funds for Taipei City	51,334,866,482	53,013,655,624	-1,678,789,142	49,298,755,734	51,426,494,474	-2,127,738,740	2,036,110,748	1,587,161,150	448,949,598	5,505,082,786	3,826,293,644
Department of Economic Development	10,024,000	8,949,888	1,074,112	1,200,000	1,466,006	-266,006	8,824,000	7,483,882	1,340,118	6,758,724	7,832,836
Agricultural Development Fund	3,004,000	1,953,783	1,050,217	1,200,000	1,466,006	-266,006	1,804,000	487,777	1,316,223	6,758,724	7,808,941
Hot Spring Resources Management Fund	7,020,000	6,996,105	23,895	-	-	-	7,020,000	6,996,105	23,895	-	23,895
Public Works Department	168,100,000	50,216,200	117,883,800	-	-	-	168,100,000	50,216,200	117,883,800	-	117,883,800
Taipei Road Fund	168,100,000	50,216,200	117,883,800	-	-	-	168,100,000	50,216,200	117,883,800	-	117,883,800
Department of Social Welfare	1,108,168,347	990,003,063	118,165,284	864,946,522	1,486,118,932	-621,172,410	243,221,825	-496,115,869	739,337,694	5,036,750	123,202,034
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,108,168,347	990,003,063	118,165,284	864,946,522	1,486,118,932	-621,172,410	243,221,825	-496,115,869	739,337,694	5,036,750	123,202,034
Department of Labor	3,465,497,742	436,637,528	3,028,860,214	19,686,030	5,758,340	13,927,690	3,445,811,712	430,879,188	3,014,932,524	421,435,537	3,450,295,751
Labor Rights Fund	20,811,111	7,731,340	13,079,771	19,686,030	5,758,340	13,927,690	1,125,081	1,973,000	-847,919	421,435,537	434,515,308
Disabled Employment Fund	3,444,686,631	428,906,188	3,015,780,443	-	-	-	3,444,686,631	428,906,188	3,015,780,443	-	3,015,780,443
Department of Environmental Protection	550,444,667	470,487,385	79,957,282	524,580,331	506,110,491	18,469,840	25,864,336	-35,623,106	61,487,442	1,350,526,046	1,430,483,328
Environmental Protection Funds	550,444,667	470,487,385	79,957,282	524,580,331	506,110,491	18,469,840	25,864,336	-35,623,106	61,487,442	1,350,526,046	1,430,483,328
Department of Urban Development	72,252,713	667,347,055	-595,094,342	80,107,848	441,610,461	-361,502,613	-7,855,135	225,736,594	-233,591,729	868,009,540	272,915,198
Taipei Municipal Public Housing Maintain Fund	71,892,713	667,209,055	-595,316,342	79,747,848	441,396,461	-361,648,613	-7,855,135	225,812,594	-233,667,729	866,752,759	271,436,417
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	360,000	138,000	222,000	360,000	214,000	146,000	-	-76,000	76,000	1,256,781	1,478,781
Department of Cultural Affairs	60,000,000	87,191,891	-27,191,891	30,475,406	27,252,464	3,222,942	29,524,594	59,939,427	-30,414,833	362,330,290	335,138,399
Taipei Public Art Fund	60,000,000	87,191,891	-27,191,891	30,475,406	27,252,464	3,222,942	29,524,594	59,939,427	-30,414,833	362,330,290	335,138,399
Department of Rapid Transit Systems	2,952,274,217	944,267,096	2,008,007,121	2,697,750,227	606,662,417	2,091,087,810	254,523,990	337,604,679	-83,080,689	14,715,409,908	16,723,417,029
Taipei MRT Fixed Asset Replacement Fund	2,952,274,217	944,267,096	2,008,007,121	2,697,750,227	606,662,417	2,091,087,810	254,523,990	337,604,679	-83,080,689	14,715,409,908	16,723,417,029

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

**FY2009**

Unit: NT\$

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	7,172,277,184
Adjustments of Noncash Items	-64,642,145
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>7,107,635,039</b>
Cash Flows from Other Activities	
Decrease in Short-term Investments, Loans and Temporary Advances	6,281,308,431
Decrease in Other Assets	680,000,000
Increase in Other Assets	-703,842
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>6,960,604,589</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>14,068,239,628</b>
Cash and Cash Equivalents, Beginning of period	<b>19,794,415,181</b>
Cash and Cash Equivalents, End of period	<b>33,862,654,809</b>