

# Statement of Income of Enterprise Funds FY2014

Unit: NT\$

Account	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Operating Revenues</b>	<b>31,040,877,623</b>	<b>100.00</b>	<b>27,059,607,974</b>	<b>100.00</b>	<b>3,981,269,649</b>
Sales Revenues	4,200,000,000	13.53	4,288,738,720	15.85	-88,738,720
Revenues from Water Supply	4,944,568,363	15.93	4,944,568,363	18.27	-
Rentals Revenues	675,914,508	2.18	666,326,982	2.46	9,587,526
Transportation Revenues	15,025,323,000	48.40	14,855,552,143	54.90	169,770,857
Banking/Insurance Revenues	141,792,000	0.46	141,120,000	0.52	672,000
Other Operating Revenues	6,053,279,752	19.50	2,163,301,766	8.00	3,889,977,986
<b>Operating Costs</b>	<b>19,612,327,040</b>	<b>63.18</b>	<b>19,373,843,450</b>	<b>71.60</b>	<b>238,483,590</b>
Costs of sales	1,436,426,658	4.63	1,962,363,518	7.25	-525,936,860
Costs for Water Supply	3,531,654,294	11.38	3,420,466,873	12.64	111,187,421
Rentals Costs	178,594,293	0.57	132,297,489	0.50	46,296,804
Costs for Transportation/Storage	13,192,207,394	42.50	12,759,667,687	47.15	432,539,707
Banking/Insurance Costs	5,789,850	0.02	5,886,540	0.02	-96,690
Other Operating Costs	1,267,654,551	4.08	1,093,161,343	4.04	174,493,208
<b>Gross Profits (Loss)</b>	<b>11,428,550,583</b>	<b>36.82</b>	<b>7,685,764,524</b>	<b>28.40</b>	<b>3,742,786,059</b>
<b>Operating Expenses</b>	<b>4,212,222,922</b>	<b>13.57</b>	<b>4,411,470,911</b>	<b>16.30</b>	<b>-199,247,989</b>
Selling Expenses	1,278,386,000	4.12	1,382,846,954	5.11	-104,460,954
Agency Expenses	1,887,204,389	6.08	1,953,400,877	7.22	-66,196,488
Administrative Expenses	911,676,235	2.94	931,554,560	3.44	-19,878,325
Other Operating Expenses	134,956,298	0.43	143,668,520	0.53	-8,712,222
<b>Operating Income (Loss)</b>	<b>7,216,327,661</b>	<b>23.25</b>	<b>3,274,293,613</b>	<b>12.10</b>	<b>3,942,034,048</b>
<b>Nonoperating Income</b>	<b>709,357,445</b>	<b>2.29</b>	<b>653,858,087</b>	<b>2.42</b>	<b>55,499,358</b>
Financial Income	459,269,986	1.48	380,880,748	1.41	78,389,238
Other Nonoperating Income	250,087,459	0.81	272,977,339	1.01	-22,889,880
<b>Nonoperating Expenses</b>	<b>228,459,930</b>	<b>0.74</b>	<b>265,456,159</b>	<b>0.98</b>	<b>-36,996,229</b>
Financial Expenses	26,080,650	0.09	29,923,204	0.11	-3,842,554
Other Nonoperating Expenses	202,379,280	0.65	235,532,955	0.87	-33,153,675
<b>Nonoperating Income (Loss)</b>	<b>480,897,515</b>	<b>1.55</b>	<b>388,401,928</b>	<b>1.44</b>	<b>92,495,587</b>
<b>Net Income (loss) before Tax</b>	<b>7,697,225,176</b>	<b>24.80</b>	<b>3,662,695,541</b>	<b>13.54</b>	<b>4,034,529,635</b>
Income Tax Expense (Benefit)	96,897,229	0.31	71,713,433	0.27	25,183,796
<b>Net Income (Loss)</b>	<b>7,600,327,947</b>	<b>24.49</b>	<b>3,590,982,108</b>	<b>13.27</b>	<b>4,009,345,839</b>

**Statement of Appropriation of Profit and Make-up for Loss of Enterprise Funds**  
**FY2014**

Unit: NT\$

Item	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Profits</b>	<b>18,322,830,447</b>	<b>100.00</b>	<b>13,621,964,025</b>	<b>100.00</b>	<b>4,700,866,422</b>
Net Income (for current period)	7,600,327,947	41.48	3,590,982,108	26.36	4,009,345,839
Accumulated Profits	10,722,502,500	58.52	10,030,981,917	73.64	691,520,583
<b>Appropriations</b>	<b>18,322,830,447</b>	<b>100.00</b>	<b>13,621,964,025</b>	<b>100.00</b>	<b>4,700,866,422</b>
Appropriated to Central Government	50,570,386	0.28	78,159,182	0.57	-27,588,796
Dividends	50,570,386	0.28	78,159,182	0.57	-27,588,796
Appropriated to Local Governments <sup>①</sup>	527,506,922	2.88	1,320,027,374	9.70	-792,520,452
Dividends	527,506,922	2.88	1,320,027,374	9.70	-792,520,452
Appropriated to Reinvested Agencies	1,066,196	0.00	1,647,863	0.01	-581,667
Dividends	1,066,196	0.00	1,647,863	0.01	-581,667
Retained by Enterprises	17,743,686,943	96.84	12,222,129,606	89.72	5,521,557,337
Legal Reserves	32,777,097	0.18	50,658,721	0.37	-17,881,624
Special Reserves	505,000,000	2.76	550,000,000	4.04	-45,000,000
Unappropriated Retained Earnings	17,205,909,846	93.90	11,621,470,885	85.31	5,584,438,961

Note: ①Including NT\$ 25,811,964 appropriated to New Taipei City Government.

**Statement of Cash Flow of Enterprise Funds (by cash flow items)**  
**FY2014**

Unit: NT\$

Item	Budget
Cash Flows from Operating Activities	
Net Income (Loss)	7,600,327,947
Adjustments of Noncash Items	4,162,904,889
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>11,763,232,836</b>
Cash Flows from Investing Activities	
Decrease (Increase) in Negotiation Discount and Loans	-34,500,000
Decrease in Fixed Assets and Depletable Assets	9,395,733
Decrease (Increase) in Intangible Assets and Other Assets	-1,481,217,573
Increase in Long-term Investment	-288,440,018
Increase in Fixed Assets and Depletable Assets	-3,028,604,340
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-4,823,366,198</b>
Cash Flows from Financing Activities	
Increase (Decrease) in Short-term Liabilities	158,990,513
Increase in Long-term Liabilities	7,050,000,000
Increase (Decrease) in Other Liabilities	400,000,000
Increase in Capital, Reserves and Make-up for Loss	241,601,356
Decrease in Long-term Liabilities	-5,228,333,333
Cash Dividends Paid	-579,143,504
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>2,043,115,032</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>8,982,981,670</b>
Cash and Cash Equivalents, Beginning of period	8,552,451,552
Cash and Cash Equivalents, End of period	<b>17,535,433,222</b>

**Statement of Income, Expenditure and Surplus/Deficit of Operations Funds**  
**FY2014**

Unit: NT\$

Account	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Operating Revenues</b>	<b>27,861,486,373</b>	<b>100.00</b>	<b>24,113,651,799</b>	<b>100.00</b>	<b>3,747,834,574</b>
Service Revenues	3,340,456,408	11.99	3,260,346,104	13.52	80,110,304
Sales Revenues	628,824,744	2.26	972,393,300	4.03	-343,568,556
Teaching Revenues	347,233,784	1.25	334,407,703	1.39	12,826,081
Rentals and Royalty Revenues	3,949,812,358	14.18	2,868,641,246	11.90	1,081,171,112
Investing/Financing Revenues	2,905,873,166	10.43	215,543,645	0.89	2,690,329,521
Medical Revenues	10,598,779,008	38.04	10,494,642,487	43.52	104,136,521
Expropriations Revenues	362,313,000	1.30	220,000,000	0.91	142,313,000
Other Operating Revenues	5,728,193,905	20.55	5,747,677,314	23.84	-19,483,409
<b>Operating costs and expenses</b>	<b>21,658,520,259</b>	<b>77.74</b>	<b>20,458,773,035</b>	<b>84.84</b>	<b>1,199,747,224</b>
Service Costs	2,999,141,367	10.76	2,960,575,371	12.28	38,565,996
Costs of sales	158,761,364	0.57	251,057,816	1.04	-92,296,452
Teaching Costs	1,326,766,943	4.76	1,280,562,710	5.31	46,204,233
Costs on assets-rented	1,249,262,554	4.48	1,115,356,771	4.63	133,905,783
Investing/Financing Costs	903,911,368	3.24	56,624,093	0.23	847,287,275
Medical Costs	8,517,708,969	30.58	8,398,230,336	34.82	119,478,633
Other Operating Costs	562,186,030	2.02	520,325,305	2.16	41,860,725
Selling and Business (Commercial) Expenses	4,209,359,545	15.11	4,016,380,365	16.65	192,979,180
General and Administration Expenses	1,577,086,385	5.66	1,667,618,966	6.92	-90,532,581
R&D and Training Expenses	88,126,173	0.32	83,478,653	0.35	4,647,520
Other Operating Expenses	66,209,561	0.24	108,562,649	0.45	-42,353,088
<b>Operating Surplus (Deficits)</b>	<b>6,202,966,114</b>	<b>22.26</b>	<b>3,654,878,764</b>	<b>15.16</b>	<b>2,548,087,350</b>
<b>Nonoperating Income</b>	<b>374,939,362</b>	<b>1.35</b>	<b>383,447,844</b>	<b>1.59</b>	<b>-8,508,482</b>
Financial Income	105,756,177	0.38	91,228,912	0.38	14,527,265
Other Nonoperating Income	269,183,185	0.97	292,218,932	1.21	-23,035,747
<b>Nonoperating Expenses</b>	<b>153,810,878</b>	<b>0.55</b>	<b>113,567,863</b>	<b>0.47</b>	<b>40,243,015</b>
Financial Expenses	13,337,940	0.05	17,581,896	0.07	-4,243,956
Other Nonoperating Expenses	140,472,938	0.50	95,985,967	0.40	44,486,971
<b>Nonoperating Surplus (Deficits)</b>	<b>221,128,484</b>	<b>0.80</b>	<b>269,879,981</b>	<b>1.12</b>	<b>-48,751,497</b>
<b>Surplus (Deficits)</b>	<b>6,424,094,598</b>	<b>23.06</b>	<b>3,924,758,745</b>	<b>16.28</b>	<b>2,499,335,853</b>

# Statement of Surplus Distribution and Deficit Compensation of Operations Funds

## FY2014

Unit: NT\$

Item	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Surplus</b>	<b>84,989,401,813</b>	<b>100.00</b>	<b>85,915,284,202</b>	<b>100.00</b>	<b>-925,882,389</b>
Surplus for current period	6,832,818,280	8.04	4,250,987,363	4.95	2,581,830,917
Unappropriated Surplus for prior period	78,156,583,533	91.96	81,664,296,839	95.05	-3,507,713,306
<b>Appropriations</b>	<b>11,225,970,713</b>	<b>13.21</b>	<b>6,535,059,384</b>	<b>7.60</b>	<b>4,690,911,329</b>
Make-up of Accumulated Deficits	140,378,519	0.17	302,477,540	0.35	-162,099,021
Net Submitted to Treasury in Taipei	4,055,538,238	4.77	6,186,302,948	7.20	-2,130,764,710
Other Legal Allocations	7,030,053,956	8.27	46,278,896	0.05	6,983,775,060
<b>Unappropriated Surplus</b>	<b>73,763,431,100</b>	<b>86.79</b>	<b>79,380,224,818</b>	<b>92.40</b>	<b>-5,616,793,718</b>
<b>Deficits</b>	<b>658,017,845</b>	<b>100.00</b>	<b>659,593,054</b>	<b>100.00</b>	<b>-1,575,209</b>
Deficits for current period	408,723,682	62.11	326,228,618	49.46	82,495,064
Deficits to be Made up for prior period	249,294,163	37.89	333,364,436	50.54	-84,070,273
<b>Make-up of Deficits</b>	<b>140,378,519</b>	<b>21.33</b>	<b>302,477,540</b>	<b>45.86</b>	<b>-162,099,021</b>
Coverage from Surplus	140,378,519	21.33	302,477,540	45.86	-162,099,021
<b>Deficits to be Made-up</b>	<b>517,639,326</b>	<b>78.67</b>	<b>357,115,514</b>	<b>54.14</b>	<b>160,523,812</b>

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

FY2014

Unit: NT\$

Item	Budget
Cash Flows from Operating Activities	
Surplus (Deficits)	6,424,094,598
Adjustments of Noncash Items	-243,574,640
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>6,180,519,958</b>
Cash Flows from Investing Activities	
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	9,466,513,093
Decrease in Fixed Assets and Depletable Assets	994,346
Decrease in Intangible Assets, Deferred Debits and Other Assets	84,435,324
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-2,220,031,896
Increase in Fixed Assets and Depletable Assets	-7,425,458,456
Increase in Intangible Assets, Deferred Debits and Other Assets	-166,407,962
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-259,955,551</b>
Cash Flows from Financing Activities	
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	214,594,013
Increase in Long-term Liabilities	11,941,007,078
Increase in Funds, Reserves and Other Make-up of Deficit	889,266,348
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-593,523,267
Decrease in Long-term Liabilities	-7,512,920,814
Surplus Distributions	-11,085,592,194
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-6,147,168,836</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-226,604,429</b>
Cash and Cash Equivalents, Beginning of period	54,110,723,271
Cash and Cash Equivalents, End of period	<b>53,884,118,842</b>

**Statement of Income, Expenditure and Surplus/Deficit of Debt Service Fund**  
**FY2014**

Unit: NT\$

Item	This year's budget		Last year's budget		Increase/decrease (-)
	Amount	%	Amount	%	Amount
<b>Revenues and Other Financing Sources</b>	<b>70,902,966,932</b>	<b>100.00</b>	<b>47,304,709,676</b>	<b>100.00</b>	<b>23,598,257,256</b>
Debts	70,902,966,932	100.00	47,304,542,597	100.00	23,598,424,335
Properties	-		167,079	-	-167,079
<b>Expenditures and Other Financing Uses</b>	<b>71,405,526,612</b>	<b>100.71</b>	<b>47,611,605,277</b>	<b>100.65</b>	<b>23,793,921,335</b>
Debt Repayments	71,405,466,932	100.71	47,611,542,597	100.65	23,793,924,335
General Administration	59,680	0.00	62,680	0.00	-3,000
<b>Surplus (Deficits)</b>	<b>-502,559,680</b>	<b>-0.71</b>	<b>-306,895,601</b>	<b>-0.65</b>	<b>-195,664,079</b>
<b>Accumulated Surplus (Deficits), Beginning of period</b>	<b>798,943,834</b>	<b>1.13</b>	<b>551,762,746</b>	<b>1.17</b>	<b>247,181,088</b>
<b>Accumulated Surplus (Deficits), End of period</b>	<b>296,384,154</b>	<b>0.42</b>	<b>244,867,145</b>	<b>0.52</b>	<b>51,517,009</b>

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

FY2014

Unit: NT\$

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	-502,559,680
Adjustments of Noncash Items	-18,849,328
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-521,409,008</b>
Cash Flows from Other Activities	
Decrease in Other Assets	50,000,000
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>50,000,000</b>
Net Increase (Decrease) in Cash and Cash Equivalents	<b>-471,409,008</b>
Cash and Cash Equivalents, Beginning of period	<b>658,322,365</b>
Cash and Cash Equivalents, End of period	<b>186,913,357</b>



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

## FY 2014

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>71,725,789,270</b>	<b>63,816,261,411</b>	<b>7,909,527,859</b>	<b>62,938,575,434</b>	<b>61,971,081,033</b>	<b>967,494,401</b>	<b>8,787,213,836</b>	<b>1,845,180,378</b>	<b>6,942,033,458</b>	<b>55,217,424,835</b>	<b>63,126,952,694</b>
Department of Finance	6,729,846,709	27,747,730	6,702,098,979	126,213,396	50,473,186	75,740,210	6,603,633,313	-22,725,456	6,626,358,769	16,049,702,153	22,751,801,132
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	6,729,846,709	27,747,730	6,702,098,979	126,213,396	50,473,186	75,740,210	6,603,633,313	-22,725,456	6,626,358,769	16,049,702,153	22,751,801,132
Department of Education	58,096,077,481	59,572,662,997	-1,476,585,516	56,531,191,784	58,009,048,462	-1,477,856,678	1,564,885,697	1,563,614,535	1,271,162	4,918,380,124	3,441,794,608
Education Development Funds for Taipei City	58,096,077,481	59,572,662,997	-1,476,585,516	56,531,191,784	58,009,048,462	-1,477,856,678	1,564,885,697	1,563,614,535	1,271,162	4,918,380,124	3,441,794,608
Department of Economic Development	116,059,000	177,684,045	-61,625,045	212,569,000	146,924,777	65,644,223	-96,510,000	30,759,268	-127,269,268	862,712,010	801,086,965
Agricultural Development Fund	2,804,000	2,998,523	-194,523	2,804,000	3,006,083	-202,083	0	-7,560	7,560	27,742,738	27,548,215
Hot Spring Resources Management Fund	13,470,000	12,586,800	883,200	9,980,000	7,367,932	2,612,068	3,490,000	5,218,868	-1,728,868	9,916,910	10,800,110
Economic Development Fund	99,785,000	162,098,722	-62,313,722	199,785,000	136,550,762	63,234,238	-100,000,000	25,547,960	-125,547,960	825,052,362	762,738,640
Public Works Department	55,800,000	43,106,104	12,693,896	55,800,000	52,135,662	3,664,338	0	-9,029,558	9,029,558	141,988,910	154,682,806
Taipei Road Fund	55,800,000	43,106,104	12,693,896	55,800,000	52,135,662	3,664,338	0	-9,029,558	9,029,558	141,988,910	154,682,806
Department of Social Welfare	1,485,433,826	1,888,441,404	-403,007,578	1,180,745,072	1,072,148,796	108,596,276	304,688,754	816,292,608	-511,603,854	3,184,007,356	2,780,999,778
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,485,433,826	1,888,441,404	-403,007,578	1,180,745,072	1,072,148,796	108,596,276	304,688,754	816,292,608	-511,603,854	3,184,007,356	2,780,999,778
Department of Labor	293,068,498	401,127,688	-108,059,190	288,510,201	369,906,115	-81,395,914	4,558,297	31,221,573	-26,663,276	3,500,357,086	3,392,297,896
Labor Rights Fund	16,969,121	12,310,928	4,658,193	17,181,616	13,813,240	3,368,376	-212,495	-1,502,312	1,289,817	427,493,420	432,151,613
Disabled Employment Fund	276,099,377	388,816,760	-112,717,383	271,328,585	356,092,875	-84,764,290	4,770,792	32,723,885	-27,953,093	3,072,863,666	2,960,146,283
Department of Environmental Protection	681,084,845	534,791,777	146,293,068	698,118,868	665,747,514	32,371,354	-17,034,023	-130,955,737	113,921,714	1,292,169,649	1,438,462,717
Environmental Protection Funds	681,084,845	534,791,777	146,293,068	698,118,868	665,747,514	32,371,354	-17,034,023	-130,955,737	113,921,714	1,292,169,649	1,438,462,717
Department of Urban Development	82,310,663	78,403,205	3,907,458	60,385,950	603,842,948	-543,456,998	21,924,713	-525,439,743	547,364,456	107,228,354	111,135,812
Taipei Municipal Public Housing Maintain Fund	50,448,663	46,601,705	3,846,958	56,319,950	599,777,404	-543,457,454	-5,871,287	-553,175,699	547,304,412	106,408,064	110,255,022
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	31,862,000	31,801,500	60,500	4,066,000	4,065,544	456	27,796,000	27,735,956	60,044	820,290	880,790
Department of Cultural Affairs	25,080,000	41,303,567	-16,223,567	25,040,000	45,653,687	-20,613,687	40,000	-4,350,120	4,390,120	171,103,086	154,879,519
Taipei Public Art Fund	25,080,000	41,303,567	-16,223,567	25,040,000	45,653,687	-20,613,687	40,000	-4,350,120	4,390,120	171,103,086	154,879,519
Department of Rapid Transit Systems	4,161,028,248	1,050,992,894	3,110,035,354	3,760,001,163	955,199,886	2,804,801,277	401,027,085	95,793,008	305,234,077	24,989,776,107	28,099,811,461
Taipei MRT Fixed Asset Replacement Fund	4,161,028,248	1,050,992,894	3,110,035,354	3,760,001,163	955,199,886	2,804,801,277	401,027,085	95,793,008	305,234,077	24,989,776,107	28,099,811,461

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

**FY2014**

Unit: NT\$

Item	budget
Cash Flows from Operating Activities	
Surplus (Deficits)	7,909,527,859
Adjustments of Noncash Items	-49,343,150
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>7,860,184,709</b>
Cash Flows from Other Activities	
Increase in Short-term Investments, Loans and Temporary Advances	-6,000,000,000
Decrease in Other Assets	293,164
Increase in Other Assets	-6,605,820,888
Decrease in Short-term Liabilities and Other Liabilities	-1,737,387
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>-12,607,265,111</b>
Net Increase (Decrease) in Cash and Cash Equivalents	-4,747,080,402
Cash and Cash Equivalents, Beginning of period	23,283,439,172
Cash and Cash Equivalents, End of period	18,536,358,770