

# Statement of Income of Enterprise Funds

## FY2008

Unit: NT\$

Account	Budget	Final accounts	Comparison Between Budget and Final accounts		
			Increase	Decrease	%
<b>Operating Revenues</b>	<b>17,423,254,891</b>	<b>17,991,123,859</b>	<b>567,868,968</b>		<b>3.26</b>
Sales Revenues	822,041,945	1,595,388,333	773,346,388		94.08
Revenues from Water Supply	4,866,150,300	4,783,272,342		82,877,958	1.70
Rentals Revenues	321,211,465	274,500,252		46,711,213	14.54
Transportation Revenues	9,406,785,044	9,713,636,820	306,851,776		3.26
Banking/Insurance Revenues	130,620,000	134,635,899	4,015,899		3.07
Other Operating Revenues	1,876,446,137	1,489,690,213		386,755,924	20.61
<b>Operating Costs</b>	<b>11,962,044,879</b>	<b>12,116,290,664</b>	<b>154,245,785</b>		<b>1.29</b>
Costs of sales	284,841,879	561,332,092	276,490,213		97.07
Costs for Water Supply	3,032,321,548	2,943,506,341		88,815,207	2.93
Rentals Costs	79,906,269	70,745,870		9,160,399	11.46
Costs for Transportation/Storage	7,891,021,678	7,827,491,707		63,529,971	0.81
Banking/Insurance Costs	10,752,000	13,751,288	2,999,288		27.90
Other Operating Costs	663,201,505	699,463,366	36,261,861		5.47
<b>Gross Profits (Loss)</b>	<b>5,461,210,012</b>	<b>5,874,833,195</b>	<b>413,623,183</b>		<b>7.57</b>
<b>Operating Expenses</b>	<b>3,455,619,647</b>	<b>3,526,959,007</b>	<b>71,339,360</b>		<b>2.06</b>
Selling Expenses	637,676,030	1,006,063,209	368,387,179		57.77
Agency Expenses	1,756,658,115	1,593,399,708		163,258,407	9.29
Administrative Expenses	909,098,852	801,559,494		107,539,358	11.83
Other Operating Expenses	152,186,650	125,936,596		26,250,054	17.25
<b>Operating Income (Loss)</b>	<b>2,005,590,365</b>	<b>2,347,874,188</b>	<b>342,283,823</b>		<b>17.07</b>
<b>Nonoperating Income</b>	<b>536,464,565</b>	<b>758,083,736</b>	<b>221,619,171</b>		<b>41.31</b>
Financial Income	168,907,687	226,169,730	57,262,043		33.90
Other Nonoperating Income	367,556,878	531,914,006	164,357,128		44.72
<b>Nonoperating Expenses</b>	<b>190,012,112</b>	<b>188,915,328</b>		<b>1,096,784</b>	<b>0.58</b>
Financial Expenses	33,700,000	15,872,148		17,827,852	52.90
Other Nonoperating Expenses	156,312,112	173,043,180	16,731,068		10.70
<b>Nonoperating Income (Loss)</b>	<b>346,452,453</b>	<b>569,168,408</b>	<b>222,715,955</b>		<b>64.28</b>
<b>Net Income (loss) before Tax</b>	<b>2,352,042,818</b>	<b>2,917,042,596</b>	<b>564,999,778</b>		<b>24.02</b>
<b>Income Tax Expense (Benefit)</b>	<b>245,974,796</b>	<b>113,224,828</b>		<b>132,749,968</b>	<b>53.97</b>
<b>Net Income (Loss)</b>	<b>2,106,068,022</b>	<b>2,803,817,768</b>	<b>697,749,746</b>		<b>33.13</b>

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

## FY2008

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Profits</b>	<b>6,101,650,923</b>	<b>7,358,346,228</b>	<b>1,256,695,305</b>	<b>20.60</b>
Net Income (for current period)	2,106,068,022	2,803,817,768	697,749,746	33.13
Accumulated Profits	3,995,582,901	4,554,528,460	558,945,559	13.99
<b>Appropriations</b>	<b>6,101,650,923</b>	<b>7,358,346,228</b>	<b>1,256,695,305</b>	<b>20.60</b>
Appropriated to Central Government	65,381,375	55,643,532	-9,737,843	14.89
Dividends	65,381,375	55,643,532	-9,737,843	14.89
Appropriated to Local Governments <sup>①</sup>	698,881,554	652,022,153	-46,859,401	6.70
Dividends	698,881,554	652,022,153	-46,859,401	6.70
Appropriated to Reinvested Agencies	1,376,811	1,173,151	-203,660	14.79
Dividends	1,376,811	1,173,151	-203,660	14.79
Retained by Enterprises	5,336,011,183	6,649,507,392	1,313,496,209	24.62
Legal Reserves	84,752,927	72,098,735	-12,654,192	14.93
Special Reserves	482,266,798	482,266,798	0	
Unappropriated Retained Earnings	4,768,991,458	6,095,141,859	1,326,150,401	27.81

note: ①Including NT\$28,401,386 appropriated to Taipei County Government.

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

FY2008

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Net Income (Loss)	2,106,068,022	2,803,817,768	697,749,746	33.13
Adjustments of Noncash Items	2,112,686,211	974,493,147	-1,138,193,064	53.87
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>4,218,754,233</b>	<b>3,778,310,915</b>	<b>-440,443,318</b>	<b>10.44</b>
<b>Cash Flows from Investing Activities</b>				
Decrease (Increase) in Current Financial Assets		288,117,316	288,117,316	
Decrease (Increase) in Negotiation Discount and Loans	85,531,922	-202,678,350	-288,210,272	
Decrease in Fixed Assets and Depletable Assets	945,512	1,287,421	341,909	36.16
Decrease (Increase) in Intangible Assets and Other Assets	-656,025,835	-19,227,786	636,798,049	97.07
Cash Provided by Other Investing Activities		540,000	540,000	
Increase in Long-term Investment	-384,409,777	-933,429,323	-549,019,546	142.82
Increase in Funds and Long-term Receivables		-234,625	-234,625	
Increase in Fixed Assets and Depletable Assets	-3,527,042,887	-3,971,725,079	-444,682,192	12.61
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-4,481,001,065</b>	<b>-4,837,350,426</b>	<b>-356,349,361</b>	<b>7.95</b>
<b>Cash Flows from Financing Activities</b>				
Increase (Decrease) in Short-term Liabilities	155,501,594	975,000,000	819,498,406	527.00
Increase in Long-term Liabilities	1,480,000,000		-1,480,000,000	100.00
Increase (Decrease) in Other Liabilities		1,170,825,296	1,170,825,296	
Increase in Capital, Reserves and Make-up for Loss	50,000,000	50,000,000		
Decrease in Long-term Liabilities	-25,000,000	-153,060,176	-128,060,176	512.24
Cash Dividends Paid	-765,639,740	-732,431,779	33,207,961	4.34
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>894,861,854</b>	<b>1,310,333,341</b>	<b>415,471,487</b>	<b>46.43</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>632,615,022</b>	<b>251,293,830</b>	<b>-381,321,192</b>	<b>60.28</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>1,556,028,575</b>	<b>4,100,533,447</b>	<b>2,544,504,872</b>	<b>163.53</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>2,188,643,597</b>	<b>4,351,827,277</b>	<b>2,163,183,680</b>	<b>98.84</b>

**Balance Sheet of Enterprise Funds**  
**FY 2008**

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)		Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%		Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>89,447,790,159</b>	<b>100.00</b>	<b>86,309,183,526</b>	<b>100.00</b>	<b>3,138,606,633</b>	<b>3.64</b>	<b>Liabilities</b>	<b>12,876,625,205</b>	<b>14.40</b>	<b>12,525,308,229</b>	<b>14.51</b>	<b>351,316,976</b>	<b>2.80</b>
<b>Current Assets</b>	<b>10,625,545,374</b>	<b>11.88</b>	<b>10,272,059,915</b>	<b>11.90</b>	<b>353,485,459</b>	<b>3.44</b>	<b>Current Liabilities</b>	<b>6,724,017,894</b>	<b>7.52</b>	<b>7,641,119,770</b>	<b>8.85</b>	<b>-917,101,876</b>	<b>12.00</b>
Cash	4,351,827,277	4.87	4,100,533,447	4.75	251,293,830	6.13	Short-term Liabilities	2,028,000,000	2.27	1,053,000,000	1.22	975,000,000	92.59
Current Financial Assets	2,895,103,736	3.24	2,934,455,769	3.40	-39,352,033	1.34	Payables	4,029,523,183	4.50	5,021,329,240	5.82	-991,806,057	19.75
Receivables	482,839,080	0.54	431,557,217	0.50	51,281,863	11.88	Unearned Receipts	666,494,711	0.75	1,566,790,530	1.82	-900,295,819	57.46
Inventories	2,355,505,807	2.63	2,284,149,520	2.65	71,356,287	3.12	<b>Long-term Liabilities</b>	<b>2,122,744,045</b>	<b>2.37</b>	<b>2,124,193,657</b>	<b>2.46</b>	<b>-1,449,612</b>	<b>0.07</b>
Prepayments	540,269,474	0.60	521,363,962	0.60	18,905,512	3.63	Long-term Liabilities	2,122,744,045	2.37	2,124,193,657	2.46	-1,449,612	0.07
<b>Negotiation Discount and Loans</b>	<b>1,685,758,350</b>	<b>1.88</b>	<b>1,483,080,000</b>	<b>1.72</b>	<b>202,678,350</b>	<b>13.67</b>	<b>Other Liabilities</b>	<b>4,029,863,266</b>	<b>4.51</b>	<b>2,759,994,802</b>	<b>3.20</b>	<b>1,269,868,464</b>	<b>46.01</b>
Short-term Secured Loans and Overdrafts	1,685,758,350	1.88	1,483,080,000	1.72	202,678,350	13.67	Miscellaneous Liabilities	2,272,056,861	2.54	2,100,416,799	2.43	171,640,062	8.17
<b>Funds, Investments and Long-term Receivables</b>	<b>2,656,974,132</b>	<b>2.97</b>	<b>2,386,444,440</b>	<b>2.76</b>	<b>270,529,692</b>	<b>11.34</b>	Deferred Liabilities	1,757,806,405	1.97	659,578,003	0.76	1,098,228,402	166.50
Funds	1,013,355	0.00	778,730	0.00	234,625	30.13							
Long-term Investments	2,655,960,777	2.97	2,385,665,710	2.76	270,295,067	11.33	<b>Owners' Equity</b>	<b>76,571,164,954</b>	<b>85.60</b>	<b>73,783,875,297</b>	<b>85.49</b>	<b>2,787,289,657</b>	<b>3.78</b>
<b>Fixed Assets</b>	<b>71,212,532,496</b>	<b>79.61</b>	<b>68,805,778,729</b>	<b>79.72</b>	<b>2,406,753,767</b>	<b>3.50</b>	<b>Capital</b>	<b>30,934,552,900</b>	<b>34.58</b>	<b>29,749,301,004</b>	<b>34.47</b>	<b>1,185,251,896</b>	<b>3.98</b>
Land	36,168,558,237	40.44	36,014,338,579	41.73	154,219,658	0.43	Capital	30,934,552,900	34.58	29,749,301,004	34.47	1,185,251,896	3.98
Land Improvements	248,178,234	0.28	132,620,421	0.15	115,557,813	87.13	<b>Additional Paid-in Capital</b>	<b>5,189,078,256</b>	<b>5.80</b>	<b>5,189,075,256</b>	<b>6.01</b>	<b>3,000</b>	<b>0.00</b>
Buildings	3,632,090,544	4.06	3,221,139,179	3.73	410,951,365	12.76	Capital Surplus	5,189,078,256	5.80	5,189,075,256	6.01	3,000	0.00
Machinery and Equipment	21,352,478,801	23.87	21,217,338,753	24.58	135,140,048	0.64	<b>Retained Earnings (Accumulated Deficit)</b>	<b>7,346,655,066</b>	<b>8.21</b>	<b>5,698,497,930</b>	<b>6.60</b>	<b>1,648,157,136</b>	<b>28.92</b>
							Appropriated Retained Earnings	1,251,513,207	1.40	1,143,969,470	1.33	107,543,737	9.40
Transportation Equipment	4,040,230,699	4.52	3,839,969,140	4.45	200,261,559	5.22	Unappropriated Retained Earnings	6,095,141,859	6.81	4,554,528,460	5.28	1,540,613,399	33.83
Miscellaneous Equipment	176,638,483	0.20	168,905,152	0.20	7,733,331	4.58							
							<b>Equity Adjustments</b>	<b>33,100,878,732</b>	<b>37.01</b>	<b>33,147,001,107</b>	<b>38.40</b>	<b>-46,122,375</b>	<b>0.14</b>
Leasehold Improvements	1,059,512,798	1.18	1,014,157,903	1.18	45,354,895	4.47							
Construction in Progress and Prepayment for Equipment	4,534,844,700	5.07	3,197,309,602	3.70	1,337,535,098	41.83							
<b>Intangible Assets</b>	<b>985,947,250</b>	<b>1.10</b>	<b>1,124,149,576</b>	<b>1.30</b>	<b>-138,202,326</b>	<b>12.29</b>							
Intangible Assets	985,947,250	1.10	1,124,149,576	1.30	-138,202,326	12.29							
<b>Other Assets</b>	<b>2,281,032,557</b>	<b>2.55</b>	<b>2,237,670,866</b>	<b>2.59</b>	<b>43,361,691</b>	<b>1.94</b>							
Nonoperating Assets	237,323,674	0.27	237,323,674	0.27									
Miscellaneous Assets	2,018,698,306	2.26	1,972,614,003	2.29	46,084,303	2.34							
Deferred Assets	25,010,577	0.03	27,733,189	0.03	-2,722,612	9.82							
<b>Total</b>	<b>89,447,790,159</b>	<b>100.00</b>	<b>86,309,183,526</b>	<b>100.00</b>	<b>3,138,606,633</b>	<b>3.64</b>	<b>Total</b>	<b>89,447,790,159</b>	<b>100.00</b>	<b>86,309,183,526</b>	<b>100.00</b>	<b>3,138,606,633</b>	<b>3.64</b>

**Statement of Income, Expenditure and Surplus/Deficit of Operations Funds**  
**FY2008**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>21,805,771,634</b>	<b>20,215,342,568</b>	<b>-1,590,429,066</b>	<b>7.29</b>
Service Revenues	4,086,497,204	3,535,105,821	-551,391,383	13.49
Sales Revenues	338,200,000	334,604,895	-3,595,105	1.06
Rentals and Royalty Revenues	2,164,130,580	1,965,680,320	-198,450,260	9.17
Investing/Financing Revenues	2,143,936,525	848,227,616	-1,295,708,909	60.44
Medical Revenues	9,134,990,800	9,158,158,674	23,167,874	0.25
Expropriations Revenues		426,762,525	426,762,525	
Other Operating Revenues	3,938,016,525	3,946,802,717	8,786,192	0.22
<b>Operating costs and expenses</b>	<b>18,136,821,013</b>	<b>16,585,063,202</b>	<b>-1,551,757,811</b>	<b>8.56</b>
Service Costs	2,615,507,520	2,458,875,176	-156,632,344	5.99
Costs of sales	308,289,349	214,737,366	-93,551,983	30.35
Costs on assets-rented	893,521,265	805,708,089	-87,813,176	9.83
Investing/Financing Costs	1,656,968,050	290,526,468	-1,366,441,582	82.47
Medical Costs	7,562,687,523	7,562,874,316	186,793	0.00
Other Operating Costs	436,375,810	361,034,512	-75,341,298	17.27
Selling and Business (Commercial) Expenses	2,955,030,437	3,263,832,589	308,802,152	10.45
General and Administration Expenses	1,566,949,971	1,522,556,811	-44,393,160	2.83
R&D and Training Expenses	87,082,048	68,074,536	-19,007,512	21.83
Other Operating Expenses	54,409,040	36,843,339	-17,565,701	32.28
<b>Operating Surplus (Deficits)</b>	<b>3,668,950,621</b>	<b>3,630,279,366</b>	<b>-38,671,255</b>	<b>1.05</b>
<b>Nonoperating Income</b>	<b>574,705,804</b>	<b>1,985,474,345</b>	<b>1,410,768,541</b>	<b>245.48</b>
Financial Income	189,424,317	186,829,071	-2,595,246	1.37
Other Nonoperating Income	385,281,487	1,798,645,274	1,413,363,787	366.84
<b>Nonoperating Expenses</b>	<b>211,770,938</b>	<b>266,606,007</b>	<b>54,835,069</b>	<b>25.89</b>
Financial Expenses	71,487,655	36,594,943	-34,892,712	48.81
Other Nonoperating Expenses	140,283,283	230,011,064	89,727,781	63.96
<b>Nonoperating Surplus (Deficits)</b>	<b>362,934,866</b>	<b>1,718,868,338</b>	<b>1,355,933,472</b>	<b>373.60</b>
<b>Surplus (Deficits)</b>	<b>4,031,885,487</b>	<b>5,349,147,704</b>	<b>1,317,262,217</b>	<b>32.67</b>

**Statement of Surplus Distribution and Deficit Compensation of Operations Funds**  
**FY2008**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Surplus</b>	<b>88,786,965,920</b>	<b>87,647,743,530</b>	<b>-1,139,222,390</b>	<b>1.28</b>
Surplus for current period	4,043,946,527	5,357,501,966	1,313,555,439	32.48
Unappropriated Surplus for prior period	84,743,019,393	82,290,241,564	-2,452,777,829	2.89
<b>Appropriations</b>	<b>574,930,725</b>	<b>574,930,725</b>		
Net Submitted to Treasury in Taipei	574,930,725	574,930,725		
<b>Unappropriated Surplus</b>	<b>88,212,035,195</b>	<b>87,072,812,805</b>	<b>-1,139,222,390</b>	<b>1.29</b>
<b>Deficits</b>	<b>12,671,400</b>	<b>8,354,262</b>	<b>-4,317,138</b>	<b>34.07</b>
Deficits for current period	12,061,040	8,354,262	-3,706,778	30.73
Deficits to be Made up for prior period	610,360		-610,360	100.00
<b>Deficits to be Made-up</b>	<b>12,671,400</b>	<b>8,354,262</b>	<b>-4,317,138</b>	<b>34.07</b>

**Statement of Cash Flow of Operations Funds (by cash flow items)**  
**FY2008**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Cash Flows from Operating Activities				
Surplus (Deficits)	4,031,885,487	5,349,147,704	1,317,262,217	32.67
Adjustments of Noncash Items	1,749,810,882	-671,685,330	-2,421,496,212	
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>5,781,696,369</b>	<b>4,677,462,374</b>	<b>-1,104,233,995</b>	<b>19.10</b>
Cash Flows from Investing Activities				
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	7,545,634,094	4,673,843,263	-2,871,790,831	38.06
Decrease in Fixed Assets and Depletable Assets	4,400	3,176,348	3,171,948	72,089.73
Decrease in Intangible Assets, Deferred Debits and Other Assets	40,651,963	263,735,853	223,083,890	548.77
Increase in Current Financial Assets, Short-term Loans and Temporary Advances		-3,570,080,000	-3,570,080,000	
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-1,242,136,249	-2,088,172,508	-846,036,259	68.11
Increase in Fixed Assets and Depletable Assets	-2,583,962,603	-2,238,058,317	345,904,286	13.39
Increase in Intangible Assets, Deferred Debits and Other Assets	-204,755,562	-1,453,041,702	-1,248,286,140	609.65
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>3,555,436,043</b>	<b>-4,408,597,063</b>	<b>-7,964,033,106</b>	
Cash Flows from Financing Activities				
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	46,680,512	1,722,371,532	1,675,691,020	3,589.70
Increase in Long-term Liabilities	510,250,000	1,220,000	-509,030,000	99.76
Increase in Funds, Reserves and Other Make-up of Deficit	506,000,000	506,000,000		
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-3,701,949,641	-3,817,216,323	-115,266,682	3.11
Decrease in Long-term Liabilities	-1,583,867,610	-812,344,004	771,523,606	48.71
Surplus Distributions	-574,930,725	-577,682,570	-2,751,845	0.48
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-4,797,817,464</b>	<b>-2,977,651,365</b>	<b>1,820,166,099</b>	<b>37.94</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>4,539,314,948</b>	<b>-2,708,786,054</b>	<b>-7,248,101,002</b>	
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>50,205,623,880</b>	<b>46,688,090,172</b>	<b>-3,517,533,708</b>	<b>7.01</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>54,744,938,828</b>	<b>43,979,304,118</b>	<b>-10,765,634,710</b>	<b>19.67</b>

# Balance Sheet of Operations Funds

## FY 2008

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)		Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%		Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>247,940,941,782</b>	<b>100.00</b>	<b>244,290,103,212</b>	<b>100.00</b>	<b>3,650,838,570</b>	<b>1.49</b>	<b>Liabilities</b>	<b>79,207,192,663</b>	<b>31.95</b>	<b>82,574,820,954</b>	<b>33.80</b>	<b>-3,367,628,291</b>	<b>4.08</b>
<b>Current Assets</b>	<b>52,854,745,144</b>	<b>21.32</b>	<b>52,814,522,191</b>	<b>21.62</b>	<b>40,222,953</b>	<b>0.08</b>	<b>Current Liabilities</b>	<b>21,161,602,069</b>	<b>8.53</b>	<b>24,800,456,146</b>	<b>10.15</b>	<b>-3,638,854,077</b>	<b>14.67</b>
Cash	43,979,304,118	17.74	46,688,090,172	19.11	-2,708,786,054	5.80	Short-term Liabilities	4,278,309,956	1.73	6,420,160,400	2.63	-2,141,850,444	33.36
Receivables	4,248,661,076	1.71	3,818,377,214	1.56	430,283,862	11.27	Payables	6,086,608,256	2.45	8,176,101,016	3.35	-2,089,492,760	25.56
Inventories	868,176,186	0.35	1,928,914,055	0.79	-1,060,737,869	54.99	Unearned Receipts	10,796,683,857	4.35	10,204,194,730	4.18	592,489,127	5.81
Prepayments	187,513,764	0.08	378,130,750	0.15	-190,616,986	50.41	<b>Long-term Liabilities</b>	<b>18,204,660,254</b>	<b>7.34</b>	<b>19,183,928,770</b>	<b>7.85</b>	<b>-979,268,516</b>	<b>5.10</b>
Temporary Advances	3,571,090,000	1.44	1,010,000	0.00	3,570,080,000	353,473.27	Long-term Liabilities	18,204,660,254	7.34	19,183,928,770	7.85	-979,268,516	5.10
<b>Investments, Long-term Receivables, Advances and Reserves</b>	<b>86,266,853,953</b>	<b>34.79</b>	<b>88,904,129,283</b>	<b>36.39</b>	<b>-2,637,275,330</b>	<b>2.97</b>	<b>Other liabilities</b>	<b>39,840,930,340</b>	<b>16.07</b>	<b>38,590,436,038</b>	<b>15.80</b>	<b>1,250,494,302</b>	<b>3.24</b>
Long-term Investments	45,316,855,900	18.28	43,779,927,076	17.92	1,536,928,824	3.51	Miscellaneous Liabilities	39,840,930,340	16.07	38,590,436,038	15.80	1,250,494,302	3.24
Long-term Receivables	39,607,835,108	15.97	43,803,858,671	17.93	-4,196,023,563	9.58							
Reserves	1,342,162,945	0.54	1,320,343,536	0.54	21,819,409	1.65	<b>Net Equity</b>	<b>168,733,749,119</b>	<b>68.05</b>	<b>161,715,282,258</b>	<b>66.20</b>	<b>7,018,466,861</b>	<b>4.34</b>
<b>Fixed Assets</b>	<b>68,333,514,903</b>	<b>27.56</b>	<b>63,989,131,132</b>	<b>26.19</b>	<b>4,344,383,771</b>	<b>6.79</b>	<b>Fund</b>	<b>73,195,277,683</b>	<b>29.52</b>	<b>70,987,228,760</b>	<b>29.06</b>	<b>2,208,048,923</b>	<b>3.11</b>
Land	35,475,705,398	14.31	33,568,755,043	13.74	1,906,950,355	5.68	Fund	73,195,277,683	29.52	70,987,228,760	29.06	2,208,048,923	3.11
Land Improvements	91,122,239	0.04	104,336,300	0.04	-13,214,061	12.66	<b>Additional Paid-in fund</b>	<b>8,374,030,058</b>	<b>3.38</b>	<b>8,322,350,077</b>	<b>3.41</b>	<b>51,679,981</b>	<b>0.62</b>
Buildings	21,218,530,610	8.56	20,771,492,300	8.50	447,038,310	2.15	Capital surplus	7,932,070,189	3.20	7,880,390,208	3.23	51,679,981	0.66
Machinery and Equipment	1,013,248,042	0.41	1,075,708,781	0.44	-62,460,739	5.81	Special Surplus	441,959,869	0.18	441,959,869	0.18		
Transportation Equipment	362,162,057	0.15	414,447,164	0.17	-52,285,107	12.62	<b>Accumulated Surplus/deficit</b>	<b>87,064,458,543</b>	<b>35.11</b>	<b>82,290,241,564</b>	<b>33.69</b>	<b>4,774,216,979</b>	<b>5.80</b>
Miscellaneous Equipment	119,320,452	0.05	96,674,570	0.04	22,645,882	23.42	Accumulated Surplus	87,072,812,805	35.12	82,290,241,564	33.69	4,782,571,241	5.81
Leased Assets	4,237,321	0.00	11,577,965	0.00	-7,340,644	63.40	Accumulated Deficit	8,354,262	0.00			8,354,262	
Construction in Progress and Prepayment for Equipment	10,049,188,784	4.05	7,946,139,009	3.25	2,103,049,775	26.47	<b>Other Equity Items</b>	<b>99,982,835</b>	<b>0.04</b>	<b>115,461,857</b>	<b>0.05</b>	<b>-15,479,022</b>	<b>-13.41</b>
<b>Intangible Assets</b>	<b>129,589,604</b>	<b>0.05</b>	<b>133,279,713</b>	<b>0.05</b>	<b>-3,690,109</b>	<b>2.77</b>							
Intangible Assets	129,589,604	0.05	133,279,713	0.05	-3,690,109	2.77							
<b>Deferred Debits</b>	<b>212,435,675</b>	<b>0.09</b>	<b>135,641,424</b>	<b>0.06</b>	<b>76,794,251</b>	<b>56.62</b>							
Deferred Expenses	212,435,675	0.09	135,641,424	0.06	76,794,251	56.62							
<b>Other Assets</b>	<b>40,143,802,503</b>	<b>16.19</b>	<b>38,313,399,469</b>	<b>15.68</b>	<b>1,830,403,034</b>	<b>4.78</b>							
Nonoperating Assets	107,036,336	0.04	101,258,348	0.04	5,777,988	5.71							
Miscellaneous Assets	38,689,421,712	15.60	37,474,051,970	15.34	1,215,369,742	3.24							
Treats the Reorganization Assets	1,347,344,455	0.54	738,089,151	0.30	609,255,304	82.54							
<b>Total</b>	<b>247,940,941,782</b>	<b>100.00</b>	<b>244,290,103,212</b>	<b>100.00</b>	<b>3,650,838,570</b>	<b>1.49</b>	<b>Total</b>	<b>247,940,941,782</b>	<b>100.00</b>	<b>244,290,103,212</b>	<b>100.00</b>	<b>3,650,838,570</b>	<b>1.49</b>



**Statement of Income, Expenditure and Surplus/Deficit of Debt Service Fund**  
**FY2008**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Revenues and Other Financing Sources</b>	<b>48,056,194,137</b>	<b>48,048,714,401</b>	<b>-7,479,736</b>	<b>0.02</b>
Debts	48,051,710,085	48,046,744,085	-4,966,000	0.01
Properties	4,484,052	1,253,316	-3,230,736	72.05
Others		717,000	717,000	
<b>Expenditures and Other Financing Uses</b>	<b>48,051,814,765</b>	<b>47,509,213,501</b>	<b>-542,601,264</b>	<b>1.13</b>
Debt Repayments	48,051,710,085	47,509,110,311	-542,599,774	1.13
General Administration	104,680	103,190	-1,490	1.42
<b>Surplus (Deficits)</b>	<b>4,379,372</b>	<b>539,500,900</b>	<b>535,121,528</b>	<b>12,219.14</b>
<b>Accumulated Surplus (Deficits), Beginning of period</b>	<b>952,788,358</b>	<b>1,467,868,870</b>	<b>515,080,512</b>	<b>54.06</b>
<b>Accumulated Surplus (Deficits), End of period</b>	<b>957,167,730</b>	<b>2,007,369,770</b>	<b>1,050,202,040</b>	<b>109.72</b>

**Statement of Cash Flow of Debt Service Fund (by cash flow items)**  
**FY2008**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	4,379,372	539,500,900	535,121,528	12,219.14
Adjustments of Noncash Items	533,290,635	-550,693,669	-1,083,984,304	
Net Cash Inflow (Outflow) from Operating Activities	<b>537,670,007</b>	<b>-11,192,769</b>	<b>-548,862,776</b>	
Net Increase (Decrease) in Cash and Cash Equivalents	<b>537,670,007</b>	<b>-11,192,769</b>	<b>-548,862,776</b>	
Cash and Cash Equivalents, Beginning of period	<b>1,031,747,477</b>	<b>169,942,229</b>	<b>-861,805,248</b>	<b>83.53</b>
Cash and Cash Equivalents, End of period	<b>1,569,417,484</b>	<b>158,749,460</b>	<b>-1,410,668,024</b>	<b>89.88</b>

## Balance Sheet of Debt Service Fund

### FY2008

Unit: NT\$

<b>Account</b>	<b>Final Accounts for This Year</b>		<b>Final Accounts for Last Year</b>		<b>Increase/decrease (-)</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
<b>Assets</b>	<b>2,683,655,854</b>	<b>100.00</b>	<b>2,682,487,121</b>	<b>100.00</b>	<b>1,168,733</b>	<b>0.04</b>
<b>Current Assets</b>	<b>183,655,854</b>	<b>6.84</b>	<b>182,487,121</b>	<b>6.80</b>	<b>1,168,733</b>	<b>0.64</b>
Cash	158,749,460	5.92	169,942,229	6.34	-11,192,769	6.59
Receivables	760,720	0.03	58,310	0.00	702,410	1,204.61
Prepayments	24,145,674	0.90	12,486,582	0.47	11,659,092	93.37
<b>Other Assets</b>	<b>2,500,000,000</b>	<b>93.16</b>	<b>2,500,000,000</b>	<b>93.20</b>		
Miscellaneous Assets	2,500,000,000	93.16	2,500,000,000	93.20		
<b>Total</b>	<b>2,683,655,854</b>	<b>100.00</b>	<b>2,682,487,121</b>	<b>100.00</b>	<b>1,168,733</b>	<b>0.04</b>
<b>Liabilities</b>	<b>676,286,084</b>	<b>25.20</b>	<b>1,214,618,251</b>	<b>45.28</b>	<b>-538,332,167</b>	<b>44.32</b>
<b>Current Liabilities</b>	<b>676,286,084</b>	<b>25.20</b>	<b>1,214,618,251</b>	<b>45.28</b>	<b>-538,332,167</b>	<b>44.32</b>
Payables	676,286,084	25.20	1,214,618,251	45.28	-538,332,167	44.32
<b>Fund Balance</b>	<b>2,007,369,770</b>	<b>74.80</b>	<b>1,467,868,870</b>	<b>54.72</b>	<b>539,500,900</b>	<b>36.75</b>
<b>Accumulated Surplus /deficit</b>	<b>2,007,369,770</b>	<b>74.80</b>	<b>1,467,868,870</b>	<b>54.72</b>	<b>539,500,900</b>	<b>36.75</b>
Accumulated Surplus	2,007,369,770	74.80	1,467,868,870	54.72	539,500,900	36.75
<b>Total</b>	<b>2,683,655,854</b>	<b>100.00</b>	<b>2,682,487,121</b>	<b>100.00</b>	<b>1,168,733</b>	<b>0.04</b>

**Statement of Income, Expenditure and Surplus/Deficit of Special Revenue Funds**  
**FY 2008**

Unit: NT\$

Funds	Budget			Final accounts			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>Department of Finance</b>	<b>148,852,000</b>	<b>327,942,376</b>	<b>-179,090,376</b>	<b>210,284,207</b>	<b>872,409,469</b>	<b>-662,125,262</b>	<b>61,432,207</b>	<b>544,467,093</b>	<b>-483,034,886</b>	<b>11,910,848,620</b>	<b>11,248,723,358</b>
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	148,852,000	327,942,376	-179,090,376	210,284,207	872,409,469	-662,125,262	61,432,207	544,467,093	-483,034,886	11,910,848,620	11,248,723,358
<b>Department of Education</b>	<b>52,537,864,448</b>	<b>54,669,219,168</b>	<b>-2,131,354,720</b>	<b>53,586,866,620</b>	<b>53,229,391,498</b>	<b>357,475,122</b>	<b>1,049,002,172</b>	<b>-1,439,827,670</b>	<b>2,488,829,842</b>	<b>8,384,850,888</b>	<b>8,742,326,010</b>
Education Development Funds for Taipei City	52,537,864,448	54,669,219,168	-2,131,354,720	53,586,866,620	53,229,391,498	357,475,122	1,049,002,172	-1,439,827,670	2,488,829,842	8,384,850,888	8,742,326,010
<b>Department of Economic Development</b>	<b>29,200,000</b>	<b>51,688,476</b>	<b>-22,488,476</b>	<b>53,284,074</b>	<b>22,442,055</b>	<b>30,842,019</b>	<b>24,084,074</b>	<b>-29,246,421</b>	<b>53,330,495</b>	<b>589,556,584</b>	<b>620,398,603</b>
Encourage Private Investment Fund	28,000,000	50,222,470	-22,222,470	49,932,508	21,142,642	28,789,866	21,932,508	-29,079,828	51,012,336	582,531,854	611,321,720
Agricultural Development Fund	1,200,000	1,466,006	-266,006	3,351,566	1,299,413	2,052,153	2,151,566	-166,593	2,318,159	7,024,730	9,076,883
<b>Department of Social Welfare</b>	<b>864,946,522</b>	<b>1,486,118,932</b>	<b>-621,172,410</b>	<b>1,417,801,531</b>	<b>1,442,146,152</b>	<b>-24,344,621</b>	<b>552,855,009</b>	<b>-43,972,780</b>	<b>596,827,789</b>	<b>626,209,160</b>	<b>601,864,539</b>
Taipei City Public Welfare Lottery Surplus Distribution Fund	864,946,522	1,486,118,932	-621,172,410	1,417,801,531	1,442,146,152	-24,344,621	552,855,009	-43,972,780	596,827,789	626,209,160	601,864,539
<b>Department of Labor</b>	<b>19,686,030</b>	<b>5,758,340</b>	<b>13,927,690</b>	<b>20,472,809</b>	<b>7,078,714</b>	<b>13,394,095</b>	<b>786,779</b>	<b>1,320,374</b>	<b>-533,595</b>	<b>407,507,847</b>	<b>420,901,942</b>
Labor Rights Fund	19,686,030	5,758,340	13,927,690	20,472,809	7,078,714	13,394,095	786,779	1,320,374	-533,595	407,507,847	420,901,942
<b>Department of Environmental</b>	<b>524,580,331</b>	<b>506,110,491</b>	<b>18,469,840</b>	<b>595,009,820</b>	<b>595,765,526</b>	<b>-755,706</b>	<b>70,429,489</b>	<b>89,655,035</b>	<b>-19,225,546</b>	<b>1,332,056,206</b>	<b>1,331,300,500</b>
Environmental Protection Funds	524,580,331	506,110,491	18,469,840	595,009,820	595,765,526	-755,706	70,429,489	89,655,035	-19,225,546	1,332,056,206	1,331,300,500
<b>Department of Urban Development</b>	<b>80,107,848</b>	<b>441,610,461</b>	<b>-361,502,613</b>	<b>78,067,852</b>	<b>471,397,784</b>	<b>-393,329,932</b>	<b>-2,039,996</b>	<b>29,787,323</b>	<b>-31,827,319</b>	<b>1,627,893,805</b>	<b>1,234,563,873</b>
Taipei Municipal Public Housing Maintain Fund	79,747,848	441,396,461	-361,648,613	78,007,852	471,224,702	-393,216,850	-1,739,996	29,828,241	-31,568,237	1,626,783,024	1,233,566,174
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	360,000	214,000	146,000	60,000	173,082	-113,082	-300,000	-40,918	-259,082	1,110,781	997,699
<b>Department of Cultural Affairs</b>	<b>30,475,406</b>	<b>27,252,464</b>	<b>3,222,942</b>	<b>27,276,704</b>	<b>38,546,579</b>	<b>-11,269,875</b>	<b>-3,198,702</b>	<b>11,294,115</b>	<b>-14,492,817</b>	<b>359,109,043</b>	<b>347,839,168</b>
Taipei Public Art Fund	30,475,406	27,252,464	3,222,942	27,276,704	38,546,579	-11,269,875	-3,198,702	11,294,115	-14,492,817	359,109,043	347,839,168
<b>Department of Rapid Transit Systems</b>	<b>2,697,750,227</b>	<b>606,662,417</b>	<b>2,091,087,810</b>	<b>2,746,260,360</b>	<b>567,638,526</b>	<b>2,178,621,834</b>	<b>48,510,133</b>	<b>-39,023,891</b>	<b>87,534,024</b>	<b>12,678,491,245</b>	<b>14,857,113,079</b>
Taipei MRT Fixed Asset Replacement Fund	2,697,750,227	606,662,417	2,091,087,810	2,746,260,360	567,638,526	2,178,621,834	48,510,133	-39,023,891	87,534,024	12,678,491,245	14,857,113,079
<b>Total</b>	<b>56,933,462,812</b>	<b>58,122,363,125</b>	<b>-1,188,900,313</b>	<b>58,735,323,977</b>	<b>57,246,816,303</b>	<b>1,488,507,674</b>	<b>1,801,861,165</b>	<b>-875,546,822</b>	<b>2,677,407,987</b>	<b>37,916,523,398</b>	<b>39,405,031,072</b>

**Statement of Cash Flow of Special Revenue Funds (by cash flow items)**  
**FY2008**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	-1,188,900,313	1,488,507,674	2,677,407,987	
Adjustments of Noncash Items	10,280,158	2,051,059,491	2,040,779,333	19,851.63
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-1,178,620,155</b>	<b>3,539,567,165</b>	<b>4,718,187,320</b>	
<b>Cash Flows from Other Activities</b>				
Decrease in Other Assets	837,000,000	798,064,198	-38,935,802	4.65
Increase in Short-term Liabilities and Other Liabilities		33,420,496	33,420,496	
Increase in Short-term Investments, Loans and Temporary Advances		-6,458,803,034	-6,458,803,034	
Increase in Long-term Receivables, Loans/Advances and Reserves		-75,560,063	-75,560,063	
Increase in Other Assets	-1,732,896	-106,359,742	-104,626,846	6,037.69
Decrease in Short-term Liabilities and Other Liabilities	-43,854	-29,233,951	-29,190,097	66,561.99
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>835,223,250</b>	<b>-5,838,472,096</b>	<b>-6,673,695,346</b>	
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-343,396,905</b>	<b>-2,298,904,931</b>	<b>-1,955,508,026</b>	<b>569.46</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>28,772,216,876</b>	<b>26,467,472,423</b>	<b>-2,304,744,453</b>	<b>8.01</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>28,428,819,971</b>	<b>24,168,567,492</b>	<b>-4,260,252,479</b>	<b>14.99</b>

**FY2008**

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>740,753,387,854</b>	<b>100.00</b>	<b>691,746,450,254</b>	<b>100.00</b>	<b>49,006,937,600</b>	<b>7.08</b>
<b>Current Assets</b>	<b>34,179,107,047</b>	<b>4.61</b>	<b>29,329,243,809</b>	<b>4.24</b>	<b>4,849,863,238</b>	<b>16.54</b>
Cash	24,168,567,492	3.26	26,467,472,423	3.83	-2,298,904,931	8.69
Receivables	645,962,715	0.09	381,320,212	0.06	264,642,503	69.40
Inventories	46,137,429	0.01	56,065,847	0.01	-9,928,418	17.71
Prepayments	1,559,636,377	0.21	1,124,385,327	0.16	435,251,050	38.71
Temporary Advances	7,758,803,034	1.05	1,300,000,000	0.19	6,458,803,034	496.83
<b>Long-term Receivables, Advances and Reserves</b>	<b>743,596,199</b>	<b>0.10</b>	<b>629,741,874</b>	<b>0.09</b>	<b>113,854,325</b>	<b>18.08</b>
Reserves	743,596,199	0.10	629,741,874	0.09	113,854,325	18.08
<b>Other Assets</b>	<b>705,830,684,608</b>	<b>95.29</b>	<b>661,787,464,571</b>	<b>95.67</b>	<b>44,043,220,037</b>	<b>6.66</b>
Miscellaneous Assets	705,830,684,608	95.29	661,787,464,571	95.67	44,043,220,037	6.66
<b>Total</b>	<b>740,753,387,854</b>	<b>100.00</b>	<b>691,746,450,254</b>	<b>100.00</b>	<b>49,006,937,600</b>	<b>7.08</b>
<b>Liabilities</b>	<b>701,348,356,782</b>	<b>94.68</b>	<b>653,829,926,856</b>	<b>94.52</b>	<b>47,518,429,926</b>	<b>7.27</b>
<b>Current Liabilities</b>	<b>5,718,054,761</b>	<b>0.77</b>	<b>2,976,926,889</b>	<b>0.43</b>	<b>2,741,127,872</b>	<b>92.08</b>
Payables	5,698,657,014	0.77	2,964,273,855	0.43	2,734,383,159	92.24
Unearned Receipts	19,397,747	0.00	12,653,034	0.00	6,744,713	53.31
<b>Other Liabilities</b>	<b>695,630,302,021</b>	<b>93.91</b>	<b>650,852,999,967</b>	<b>94.09</b>	<b>44,777,302,054</b>	<b>6.88</b>
Miscellaneous Liabilities	695,630,302,021	93.91	650,852,999,967	94.09	44,777,302,054	6.88
<b>Fund Balance</b>	<b>39,405,031,072</b>	<b>5.32</b>	<b>37,916,523,398</b>	<b>5.48</b>	<b>1,488,507,674</b>	<b>3.93</b>
<b>Accumulated Surplus /deficit</b>	<b>39,405,031,072</b>	<b>5.32</b>	<b>37,916,523,398</b>	<b>5.48</b>	<b>1,488,507,674</b>	<b>3.93</b>
Accumulated Surplus	39,405,031,072	5.32	37,916,523,398	5.48	<b>1,488,507,674</b>	<b>3.93</b>
<b>Total</b>	<b>740,753,387,854</b>	<b>100.00</b>	<b>691,746,450,254</b>	<b>100.00</b>	<b>49,006,937,600</b>	<b>7.08</b>