

# Statement of Income of Enterprise Funds

## FY2009

Unit: NT\$

Account	Budget	Final accounts	Comparison Between Budget and Final accounts		
			Increase	Decrease	%
<b>Operating Revenues</b>	<b>18,458,377,974</b>	<b>19,378,438,516</b>	<b>920,060,542</b>		<b>4.98</b>
Sales Revenues	566,006,647	2,511,729,412	1,945,722,765		343.76
Revenues from Water Supply	4,866,150,300	4,974,922,643	108,772,343		2.24
Rentals Revenues	322,008,269	270,175,869		51,832,400	16.10
Transportation Revenues	10,721,082,848	9,886,725,974		834,356,874	7.78
Banking/Insurance Revenues	129,500,028	131,216,412	1,716,384		1.33
Other Operating Revenues	1,853,629,882	1,603,668,206		249,961,676	13.48
<b>Operating Costs</b>	<b>12,959,149,864</b>	<b>13,011,493,925</b>	<b>52,344,061</b>		<b>0.40</b>
Costs of sales	151,394,066	609,009,008	457,614,942		302.27
Costs for Water Supply	3,090,811,557	3,166,834,426	76,022,869		2.46
Rentals Costs	93,037,268	66,329,167		26,708,101	28.71
Costs for Transportation/Storage	8,652,089,153	8,385,877,419		266,211,734	3.08
Banking/Insurance Costs	13,915,040	4,004,189		9,910,851	71.22
Other Operating Costs	957,902,780	779,439,716		178,463,064	18.63
<b>Gross Profits (Loss)</b>	<b>5,499,228,110</b>	<b>6,366,944,591</b>	<b>867,716,481</b>		<b>15.78</b>
<b>Operating Expenses</b>	<b>3,972,696,984</b>	<b>3,646,401,067</b>		<b>326,295,917</b>	<b>8.21</b>
Selling Expenses	1,111,147,838	1,010,560,574		100,587,264	9.05
Agency Expenses	1,809,053,896	1,664,526,149		144,527,747	7.99
Administrative Expenses	912,114,264	843,804,133		68,310,131	7.49
Other Operating Expenses	140,380,986	127,510,211		12,870,775	9.17
<b>Operating Income (Loss)</b>	<b>1,526,531,126</b>	<b>2,720,543,524</b>	<b>1,194,012,398</b>		<b>78.22</b>
<b>Nonoperating Income</b>	<b>615,785,014</b>	<b>834,231,850</b>	<b>218,446,836</b>		<b>35.47</b>
Financial Income	220,817,414	221,075,020	257,606		0.12
Other Nonoperating Income	394,967,600	613,156,830	218,189,230		55.24
<b>Nonoperating Expenses</b>	<b>236,929,520</b>	<b>197,094,050</b>		<b>39,835,470</b>	<b>16.81</b>
Financial Expenses	28,700,000	10,927,212		17,772,788	61.93
Other Nonoperating Expenses	208,229,520	186,166,838		22,062,682	10.60
<b>Nonoperating Income (Loss)</b>	<b>378,855,494</b>	<b>637,137,800</b>	<b>258,282,306</b>		<b>68.17</b>
<b>Net Income (Loss) before Tax</b>	<b>1,905,386,620</b>	<b>3,357,681,324</b>	<b>1,452,294,704</b>		<b>76.22</b>
<b>Income Tax Expense (Benefit)</b>	<b>117,796,518</b>	<b>69,571,703</b>		<b>48,224,815</b>	<b>40.94</b>
<b>Net Income (Loss)</b>	<b>1,787,590,102</b>	<b>3,288,109,621</b>	<b>1,500,519,519</b>		<b>83.94</b>

**Statement of Appropriation of Profit and Make-up for Loss of Enterprise Funds**  
**FY2009**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Profits</b>	<b>7,138,994,775</b>	<b>9,383,251,480</b>	<b>2,244,256,705</b>	<b>31.44</b>
Net Income (for current period)	1,787,590,102	3,288,109,621	1,500,519,519	83.94
Accumulated Profits	5,351,404,673	6,095,141,859	743,737,186	13.90
<b>Appropriations</b>	<b>7,138,994,775</b>	<b>9,383,251,480</b>	<b>2,244,256,705</b>	<b>31.44</b>
Appropriated to Central Government	54,203,606	47,144,664	-7,058,942	13.02
Dividends	54,203,606	47,144,664	-7,058,942	13.02
Appropriated to Local Governments <sup>①</sup>	495,579,279	461,663,413	-33,915,866	6.84
Dividends	495,579,279	461,663,413	-33,915,866	6.84
Appropriated to Reinvested Agencies	1,142,797	993,967	-148,830	13.02
Dividends	1,142,797	993,967	-148,830	13.02
Retained by Enterprises	6,588,069,093	8,873,449,436	2,285,380,343	34.69
Legal Reserves	70,263,922	61,054,014	-9,209,908	13.11
Special Reserves	507,708,454	507,708,454		
Unappropriated Retained Earnings	6,010,096,717	8,304,686,968	2,294,590,251	38.18

note: ①Including NT\$24,063,422 appropriated to Taipei County Government.

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

FY2009

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Net Income (Loss)	1,787,590,102	3,288,109,621	1,500,519,519	83.94
Adjustments of Noncash Items	2,341,561,738	3,153,021,319	811,459,581	34.65
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>4,129,151,840</b>	<b>6,441,130,940</b>	<b>2,311,979,100</b>	<b>55.99</b>
<b>Cash Flows from Investing Activities</b>				
Decrease (Increase) in Current Financial Assets		-556,946,681	-556,946,681	
Decrease (Increase) in Negotiation Discount and Loans	-181,451,922	218,252,313	399,704,235	
Decrease in Long-term Investment		33,000,000	33,000,000	
Decrease in Funds and Long-term Receivables		229,990	229,990	
Decrease in Fixed Assets and Depletable Assets	20,816,590	111,146	-20,705,444	99.47
Decrease (Increase) in Intangible Assets and Other Assets	-1,233,429,272	-1,497,658,135	-264,228,863	21.42
Cash Provided by Other Investing Activities		520,000	520,000	
Increase in Long-term Investment	-1,867,507,522	-1,946,668,048	-79,160,526	4.24
Increase in Funds and Long-term Receivables		-149,076	-149,076	
Increase in Fixed Assets and Depletable Assets	-3,576,405,560	-3,790,720,271	-214,314,711	5.99
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-6,837,977,686</b>	<b>-7,540,028,762</b>	<b>-702,051,076</b>	<b>10.27</b>
<b>Cash Flows from Financing Activities</b>				
Increase (Decrease) in Short-term Liabilities	585,347,817	-504,000,000	-1,089,347,817	
Increase in Long-term Liabilities	2,394,000,000	2,130,000,000	-264,000,000	11.03
Increase (Decrease) in Other Liabilities	550,000,000	1,401,305,728	851,305,728	154.78
Increase in Capital, Reserves and Make-up for Loss	27,000,000	27,000,000		
Decrease in Long-term Liabilities		-148,894,855	-148,894,855	
Cash Dividends Paid	-550,925,682	-509,748,573	41,177,109	7.47
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>3,005,422,135</b>	<b>2,395,662,300</b>	<b>-609,759,835</b>	<b>20.29</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>296,596,289</b>	<b>1,296,764,478</b>	<b>1,000,168,189</b>	<b>337.22</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>4,701,075,242</b>	<b>4,351,827,277</b>	<b>-349,247,965</b>	<b>7.43</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>4,997,671,531</b>	<b>5,648,591,755</b>	<b>650,920,224</b>	<b>13.02</b>

# Balance Sheet of Enterprise Funds

## FY 2009

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>96,244,454,397</b>	<b>100.00</b>	<b>89,447,790,159</b>	<b>100.00</b>	<b>6,796,664,238</b>	<b>7.60</b>	<b>Liabilities</b>	<b>16,676,117,147</b>	<b>17.33</b>	<b>12,876,625,205</b>	<b>14.40</b>	<b>3,799,491,942</b>	<b>29.51</b>
<b>Current Assets</b>	<b>12,835,469,774</b>	<b>13.34</b>	<b>10,625,545,374</b>	<b>11.88</b>	<b>2,209,924,400</b>	<b>20.80</b>	<b>Current Liabilities</b>	<b>6,716,843,325</b>	<b>6.98</b>	<b>6,724,017,894</b>	<b>7.52</b>	<b>-7,174,569</b>	<b>0.11</b>
Cash	5,648,591,755	5.87	4,351,827,277	4.87	1,296,764,478	29.80	Short-term Liabilities	1,524,000,000	1.58	2,028,000,000	2.27	-504,000,000	24.85
Current Financial Assets	3,804,120,560	3.95	2,895,103,736	3.24	909,016,824	31.40	Payables	4,193,178,727	4.36	4,029,523,183	4.50	163,655,544	4.06
Receivables	590,407,184	0.61	482,839,080	0.54	107,568,104	22.28	Unearned Receipts	999,664,598	1.04	666,494,711	0.75	333,169,887	49.99
Inventories	2,324,627,448	2.42	2,355,505,807	2.63	-30,878,359	1.31	<b>Long-term Liabilities</b>	<b>4,419,511,791</b>	<b>4.59</b>	<b>2,122,744,045</b>	<b>2.37</b>	<b>2,296,767,746</b>	<b>108.20</b>
Prepayments	467,722,827	0.49	540,269,474	0.60	-72,546,647	13.43	Long-term Liabilities	4,419,511,791	4.59	2,122,744,045	2.37	2,296,767,746	108.20
<b>Negotiation Discount and Loans</b>	<b>1,467,506,037</b>	<b>1.52</b>	<b>1,685,758,350</b>	<b>1.88</b>	<b>-218,252,313</b>	<b>12.95</b>	<b>Other Liabilities</b>	<b>5,539,762,031</b>	<b>5.76</b>	<b>4,029,863,266</b>	<b>4.51</b>	<b>1,509,898,765</b>	<b>37.47</b>
Short-term Secured Loans and Overdrafts	1,467,506,037	1.52	1,685,758,350	1.88	-218,252,313	12.95	Miscellaneous Liabilities	2,475,544,193	2.57	2,272,056,861	2.54	203,487,332	8.96
<b>Funds, Investments and Long-term Receivables</b>	<b>4,257,868,297</b>	<b>4.42</b>	<b>2,656,974,132</b>	<b>2.97</b>	<b>1,600,894,165</b>	<b>60.25</b>	Deferred Liabilities	3,064,217,838	3.18	1,757,806,405	1.97	1,306,411,433	74.32
Funds	932,441	0.00	1,013,355	0.00	-80,914	7.98							
Long-term Investments	4,256,935,856	4.42	2,655,960,777	2.97	1,600,975,079	60.28	<b>Owners' Equity</b>	<b>79,568,337,250</b>	<b>82.67</b>	<b>76,571,164,954</b>	<b>85.60</b>	<b>2,997,172,296</b>	<b>3.91</b>
<b>Fixed Assets</b>	<b>72,855,137,795</b>	<b>75.70</b>	<b>71,212,532,496</b>	<b>79.61</b>	<b>1,642,605,299</b>	<b>2.31</b>	<b>Capital</b>	<b>31,756,768,535</b>	<b>33.00</b>	<b>30,934,552,900</b>	<b>34.58</b>	<b>822,215,635</b>	<b>2.66</b>
Land	36,097,524,034	37.51	36,168,558,237	40.44	-71,034,203	0.20	Capital	31,756,768,535	33.00	30,934,552,900	34.58	822,215,635	2.66
Land Improvements	252,815,898	0.26	248,178,234	0.28	4,637,664	1.87	<b>Additional Paid-in Capital</b>	<b>5,019,975,778</b>	<b>5.22</b>	<b>5,189,078,256</b>	<b>5.80</b>	<b>-169,102,478</b>	<b>3.26</b>
Buildings	3,706,775,321	3.85	3,632,090,544	4.06	74,684,777	2.06	Capital Surplus	5,019,975,778	5.22	5,189,078,256	5.80	-169,102,478	3.26
Machinery and Equipment	22,236,422,853	23.10	21,352,478,801	23.87	883,944,052	4.14	<b>Retained Earnings (Accumulated Deficit)</b>	<b>9,642,695,845</b>	<b>10.02</b>	<b>7,346,655,066</b>	<b>8.21</b>	<b>2,296,040,779</b>	<b>31.25</b>
Transportation Equipment	3,737,504,355	3.88	4,040,230,699	4.52	-302,726,344	7.49	Appropriated Retained Earnings	1,338,008,877	1.39	1,251,513,207	1.40	86,495,670	6.91
Miscellaneous Equipment	184,791,187	0.19	176,638,483	0.20	8,152,704	4.62	Unappropriated Retained Earnings	8,304,686,968	8.63	6,095,141,859	6.81	2,209,545,109	36.25
Leasehold Improvements	1,038,204,844	1.08	1,059,512,798	1.18	-21,307,954	2.01	<b>Equity Adjustments</b>	<b>33,148,897,092</b>	<b>34.44</b>	<b>33,100,878,732</b>	<b>37.01</b>	<b>48,018,360</b>	<b>0.15</b>
Construction in Progress and Prepayment for Equipment	5,601,099,303	5.82	4,534,844,700	5.07	1,066,254,603	23.51							
<b>Intangible Assets</b>	<b>1,012,831,762</b>	<b>1.05</b>	<b>985,947,250</b>	<b>1.10</b>	<b>26,884,512</b>	<b>2.73</b>							
Intangible Assets	1,012,831,762	1.05	985,947,250	1.10	26,884,512	2.73							
<b>Other Assets</b>	<b>3,815,640,732</b>	<b>3.96</b>	<b>2,281,032,557</b>	<b>2.55</b>	<b>1,534,608,175</b>	<b>67.28</b>							
Nonoperating Assets	268,622,924	0.28	237,323,674	0.27	31,299,250	13.19							
Miscellaneous Assets	3,538,787,697	3.68	2,018,698,306	2.26	1,520,089,391	75.30							
Deferred Assets	8,230,111	0.01	25,010,577	0.03	-16,780,466	67.09							
<b>Total</b>	<b>96,244,454,397</b>	<b>100.00</b>	<b>89,447,790,159</b>	<b>100.00</b>	<b>6,796,664,238</b>	<b>7.60</b>	<b>Total</b>	<b>96,244,454,397</b>	<b>100.00</b>	<b>89,447,790,159</b>	<b>100.00</b>	<b>6,796,664,238</b>	<b>7.60</b>

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

**FY2009**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>33,969,759,819</b>	<b>25,491,304,223</b>	<b>-8,478,455,596</b>	<b>24.96</b>
Service Revenues	4,210,804,450	3,196,383,594	-1,014,420,856	24.09
Sales Revenues	572,474,351	40,037,707	-532,436,644	93.01
Teaching Revenues	269,423,680	271,962,777	2,539,097	0.94
Rentals and Royalty Revenues	2,078,144,362	2,013,933,804	-64,210,558	3.09
Investing/Financing Revenues	12,920,884,326	5,379,099,944	-7,541,784,382	58.37
Medical Revenues	9,235,661,821	9,365,840,517	130,178,696	1.41
Expropriations Revenues	172,703,500	98,727,837	-73,975,663	42.83
Other Operating Revenues	4,509,663,329	5,125,318,043	615,654,714	13.65
<b>Operating costs and expenses</b>	<b>19,907,455,723</b>	<b>21,173,684,608</b>	<b>1,266,228,885</b>	<b>6.36</b>
Service Costs	2,714,373,738	2,769,358,832	54,985,094	2.03
Costs of sales	524,550,031	40,249,259	-484,300,772	92.33
Teaching Costs	912,303,414	1,153,021,142	240,717,728	26.39
Costs on assets-rented	860,076,007	751,240,302	-108,835,705	12.65
Investing/Financing Costs	1,554,563,746	3,051,605,737	1,497,041,991	96.30
Medical Costs	7,791,355,311	7,728,598,297	-62,757,014	0.81
Other Operating Costs	429,219,920	360,045,744	-69,174,176	16.12
Selling and Business (Commercial) Expenses	3,005,739,784	3,214,644,083	208,904,299	6.95
General and Administration Expenses	1,903,237,485	1,861,217,581	-42,019,904	2.21
R&D and Training Expenses	85,973,652	66,153,331	-19,820,321	23.05
Other Operating Expenses	126,062,635	177,550,300	51,487,665	40.84
<b>Operating Surplus (Deficits)</b>	<b>14,062,304,096</b>	<b>4,317,619,615</b>	<b>-9,744,684,481</b>	<b>69.30</b>
<b>Nonoperating Income</b>	<b>375,824,284</b>	<b>1,118,940,659</b>	<b>743,116,375</b>	<b>197.73</b>
Financial Income	182,862,967	113,739,145	-69,123,822	37.80
Other Nonoperating Income	192,961,317	1,005,201,514	812,240,197	420.93
<b>Nonoperating Expenses</b>	<b>320,741,436</b>	<b>530,410,991</b>	<b>209,669,555</b>	<b>65.37</b>
Financial Expenses	32,843,924	38,183,291	5,339,367	16.26
Other Nonoperating Expenses	287,897,512	492,227,700	204,330,188	70.97
<b>Nonoperating Surplus (Deficits)</b>	<b>55,082,848</b>	<b>588,529,668</b>	<b>533,446,820</b>	<b>968.44</b>
<b>Surplus (Deficits)</b>	<b>14,117,386,944</b>	<b>4,906,149,283</b>	<b>-9,211,237,661</b>	<b>65.25</b>

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

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Surplus</b>	<b>100,803,400,995</b>	<b>92,538,367,947</b>	<b>-8,265,033,048</b>	<b>8.20</b>
Surplus for current period	14,270,121,387	5,236,875,665	-9,033,245,722	63.30
Unappropriated Surplus for prior period	86,533,279,608	87,301,492,282	768,212,674	0.89
<b>Appropriations</b>	<b>7,698,108,435</b>	<b>8,444,138,810</b>	<b>746,030,375</b>	<b>9.69</b>
Make-up of Accumulated Deficits	<b>155,988,846</b>	<b>302,019,221</b>	<b>146,030,375</b>	<b>93.62</b>
Net Submitted to Treasury in Taipei	3,309,467,815	3,309,467,815		
Other Legal Allocations	4,232,651,774	4,832,651,774	600,000,000	14.18
<b>Unappropriated Surplus</b>	<b>93,105,292,560</b>	<b>84,094,229,137</b>	<b>-9,011,063,423</b>	<b>9.68</b>
<b>Deficits</b>	<b>165,229,986</b>	<b>339,080,644</b>	<b>173,850,658</b>	<b>105.22</b>
Deficits for current period	152,734,443	330,726,382	177,991,939	116.54
Deficits to be Made up for prior period	12,495,543	8,354,262	-4,141,281	33.14
<b>Make-up of Deficits</b>	<b>155,988,846</b>	<b>302,019,221</b>	<b>146,030,375</b>	<b>93.62</b>
Coverage from Surplus	155,988,846	302,019,221	146,030,375	93.62
<b>Deficits to be Made-up</b>	<b>9,241,140</b>	<b>37,061,423</b>	<b>27,820,283</b>	<b>301.05</b>

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

## FY2009

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Cash Flows from Operating Activities				
Surplus (Deficits)	14,117,386,944	4,906,149,283	-9,211,237,661	65.25
Adjustments of Noncash Items	1,673,140,659	21,120,325,902	19,447,185,243	1,162.32
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>15,790,527,603</b>	<b>26,026,475,185</b>	<b>10,235,947,582</b>	<b>64.82</b>
Cash Flows from Investing Activities				
Decrease in Current Financial Assets, Short-term Loans and Temporary Advances		2,050,000,000	2,050,000,000	
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	7,848,005,676	7,147,842,729	-700,162,947	8.92
Decrease in Fixed Assets and Depletable Assets	1,800	97,102,760	97,100,960	5,394,497.78
Decrease in Intangible Assets, Deferred Debits and Other Assets	10,982,957	5,802,535	-5,180,422	47.17
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-15,063,489,459	-24,462,836,642	-9,399,347,183	62.40
Increase in Fixed Assets and Depletable Assets	-4,752,959,788	-5,231,945,613	-478,985,825	10.08
Increase in Intangible Assets, Deferred Debits and Other Assets	-173,399,679	-1,191,674,909	-1,018,275,230	587.24
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-12,130,858,493</b>	<b>-21,585,709,140</b>	<b>-9,454,850,647</b>	<b>77.94</b>
Cash Flows from Financing Activities				
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	1,307,296,349	848,764,576	-458,531,773	35.07
Increase in Long-term Liabilities	10,250,000		-10,250,000	100.00
Increase in Funds, Reserves and Other Make-up of Deficit	1,342,176,570	1,502,171,404	159,994,834	11.92
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-2,878,149,556	-1,825,859,163	1,052,290,393	36.56
Decrease in Long-term Liabilities	-1,216,542,838	-535,011,944	681,530,894	56.02
Surplus Distributions	-7,542,119,589	-8,142,119,589	-600,000,000	7.96
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-8,977,089,064</b>	<b>-8,152,054,716</b>	<b>825,034,348</b>	<b>9.19</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-5,317,419,954</b>	<b>-3,711,288,671</b>	<b>1,606,131,283</b>	<b>30.21</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>47,623,502,960</b>	<b>45,653,992,250</b>	<b>-1,969,510,710</b>	<b>4.14</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>42,306,083,006</b>	<b>41,942,703,579</b>	<b>-363,379,427</b>	<b>0.86</b>

# Balance Sheet of Operations Funds

FY 2009

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>299,822,160,703</b>	<b>100.00</b>	<b>260,528,626,910</b>	<b>100.00</b>	<b>39,293,533,793</b>	<b>15.08</b>	<b>Liabilities</b>	<b>117,023,932,017</b>	<b>39.03</b>	<b>86,337,904,608</b>	<b>33.14</b>	<b>30,686,027,409</b>	<b>35.54</b>
<b>Current Assets</b>	<b>48,847,206,726</b>	<b>16.29</b>	<b>55,241,106,999</b>	<b>21.20</b>	<b>-6,393,900,273</b>	<b>11.57</b>	<b>Current Liabilities</b>	<b>23,054,464,081</b>	<b>7.69</b>	<b>21,303,480,833</b>	<b>8.18</b>	<b>1,750,983,248</b>	<b>8.22</b>
Cash	41,942,703,579	13.99	45,653,992,250	17.52	-3,711,288,671	8.13	Short-term Liabilities	4,582,091,180	1.53	4,278,309,956	1.64	303,781,224	7.10
Receivables	4,218,895,155	1.41	4,250,719,326	1.63	-31,824,171	0.75	Payables	7,888,992,653	2.63	6,228,487,020	2.39	1,660,505,633	26.66
Inventories	810,877,620	0.27	868,176,186	0.33	-57,298,566	6.60	Unearned Receipts	10,583,380,248	3.53	10,796,683,857	4.14	-213,303,609	1.98
Prepayments	353,640,372	0.12	897,129,237	0.34	-543,488,865	60.58	<b>Long-term Liabilities</b>	<b>35,415,558,249</b>	<b>11.81</b>	<b>18,204,660,254</b>	<b>6.99</b>	<b>17,210,897,995</b>	<b>94.54</b>
Temporary Advances	1,521,090,000	0.51	3,571,090,000	1.37	-2,050,000,000	57.41	Long-term Liabilities	35,415,558,249	11.81	18,204,660,254	6.99	17,210,897,995	94.54
<b>Investments, Long-term Receivables, Advances and Reserves</b>	<b>104,699,244,604</b>	<b>34.92</b>	<b>86,282,185,622</b>	<b>33.12</b>	<b>18,417,058,982</b>	<b>21.53</b>	<b>Other Liabilities</b>	<b>58,553,909,687</b>	<b>19.53</b>	<b>46,829,763,521</b>	<b>17.97</b>	<b>11,724,146,166</b>	<b>25.04</b>
Long-term Investments	64,402,179,913	21.48	45,316,855,900	17.39	19,085,324,013	42.12	Miscellaneous Liabilities	58,553,909,687	19.53	46,829,763,521	17.97	11,724,146,166	25.04
Long-term Receivables	38,892,345,413	12.97	39,607,835,108	15.20	-715,489,695	1.81							
Reserves	1,404,719,278	0.47	1,357,494,614	0.52	47,224,664	3.48	<b>Net Equity</b>	<b>182,798,228,686</b>	<b>60.97</b>	<b>174,190,722,302</b>	<b>66.86</b>	<b>8,607,506,384</b>	<b>4.94</b>
<b>Fixed Assets</b>	<b>86,409,214,451</b>	<b>28.82</b>	<b>71,526,834,840</b>	<b>27.45</b>	<b>14,882,379,611</b>	<b>20.81</b>	<b>Fund</b>	<b>89,876,758,190</b>	<b>29.98</b>	<b>78,423,571,389</b>	<b>30.10</b>	<b>11,453,186,801</b>	<b>14.60</b>
Land	46,137,451,148	15.39	35,475,705,398	13.62	10,661,745,750	30.05	Fund	89,876,758,190	29.98	78,423,571,389	30.10	11,453,186,801	14.60
Land Improvements	69,752,100	0.02	91,122,239	0.03	-21,370,139	23.45	<b>Additional Paid-in fund</b>	<b>8,760,331,721</b>	<b>2.92</b>	<b>8,374,030,058</b>	<b>3.21</b>	<b>386,301,663</b>	<b>4.61</b>
Buildings	22,460,559,191	7.49	21,540,664,787	8.27	919,894,404	4.27	Capital surplus	8,318,371,852	2.77	7,932,070,189	3.04	386,301,663	4.87
Machinery and Equipment	1,193,521,671	0.40	1,120,087,158	0.43	73,434,513	6.56	Special Surplus	441,959,869	0.15	441,959,869	0.17		
Transportation Equipment	347,281,383	0.12	376,545,196	0.14	-29,263,813	7.77	<b>Accumulated Surplus/deficit</b>	<b>84,057,167,714</b>	<b>28.04</b>	<b>87,293,138,020</b>	<b>33.51</b>	<b>-3,235,970,306</b>	<b>3.71</b>
Miscellaneous Equipment	287,458,425	0.10	280,976,047	0.11	6,482,378	2.31	Accumulated Surplus	84,094,229,137	28.05	87,301,492,282	33.51	-3,207,263,145	3.67
Leased Assets	126,636	0.00	4,237,321	0.00	-4,110,685	97.01	Accumulated Deficit	-37,061,423	-0.01	-8,354,262	-0.00	-28,707,161	343.62
Construction in Progress and Prepayment for Equipment	15,913,063,897	5.31	12,637,496,694	4.85	3,275,567,203	25.92	<b>Other Equity Items</b>	<b>103,971,061</b>	<b>0.03</b>	<b>99,982,835</b>	<b>0.04</b>	<b>3,988,226</b>	<b>3.99</b>
<b>Intangible Assets</b>	<b>117,975,796</b>	<b>0.04</b>	<b>171,454,899</b>	<b>0.07</b>	<b>-53,479,103</b>	<b>31.19</b>							
Intangible Assets	117,975,796	0.04	171,454,899	0.07	-53,479,103	31.19							
<b>Deferred Debits</b>	<b>421,750,929</b>	<b>0.14</b>	<b>212,435,675</b>	<b>0.08</b>	<b>209,315,254</b>	<b>98.53</b>							
Deferred Expenses	421,750,929	0.14	212,435,675	0.08	209,315,254	98.53							
<b>Other Assets</b>	<b>59,326,768,197</b>	<b>19.79</b>	<b>47,094,608,875</b>	<b>18.08</b>	<b>12,232,159,322</b>	<b>25.97</b>							
Nonoperating Assets	106,136,388	0.04	107,036,336	0.04	-899,948	0.84							
Miscellaneous Assets	57,877,004,410	19.30	45,640,228,084	17.52	12,236,776,326	26.81							
Treats the Reorganization Assets	1,343,627,399	0.45	1,347,344,455	0.52	-3,717,056	0.28							
<b>Total</b>	<b>299,822,160,703</b>	<b>100.00</b>	<b>260,528,626,910</b>	<b>100.00</b>	<b>39,293,533,793</b>	<b>15.08</b>	<b>Total</b>	<b>299,822,160,703</b>	<b>100.00</b>	<b>260,528,626,910</b>	<b>100.00</b>	<b>39,293,533,793</b>	<b>15.08</b>



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

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Revenues and Other Financing Sources</b>	<b>48,483,525,960</b>	<b>48,482,444,995</b>	<b>-1,080,965</b>	<b>0.00</b>
Debts	48,482,709,886	48,481,808,886	-901,000	0.00
Properties	816,074	636,109	-179,965	22.05
<b>Expenditures and Other Financing Uses</b>	<b>49,482,814,566</b>	<b>47,296,973,725</b>	<b>-2,185,840,841</b>	<b>4.42</b>
Submitted to Treasury in Taipei	1,000,000,000	1,000,000,000		
Debt Repayments	48,482,709,886	46,296,901,434	-2,185,808,452	4.51
General Administration	104,680	72,291	-32,389	30.94
<b>Surplus (Deficits)</b>	<b>-999,288,606</b>	<b>1,185,471,270</b>	<b>2,184,759,876</b>	
<b>Accumulated Surplus (Deficits), Beginning of period</b>	<b>1,472,248,242</b>	<b>2,007,369,770</b>	<b>535,121,528</b>	<b>36.35</b>
<b>Accumulated Surplus (Deficits), End of period</b>	<b>472,959,636</b>	<b>3,192,841,040</b>	<b>2,719,881,404</b>	<b>575.08</b>

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

FY2009

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	-999,288,606	1,185,471,270	2,184,759,876	
Adjustments of Noncash Items	-319,421,726	-545,432,299	-226,010,573	70.76
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-1,318,710,332</b>	<b>640,038,971</b>	<b>1,958,749,303</b>	
<b>Cash Flows from Other Activities</b>				
Decrease in Other Assets	1,300,000,000	2,050,000,000	750,000,000	57.69
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>1,300,000,000</b>	<b>2,050,000,000</b>	<b>750,000,000</b>	<b>57.69</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-18,710,332</b>	<b>2,690,038,971</b>	<b>2,708,749,303</b>	
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>174,321,601</b>	<b>158,749,460</b>	<b>-15,572,141</b>	<b>8.93</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>155,611,269</b>	<b>2,848,788,431</b>	<b>2,693,177,162</b>	<b>1,730.71</b>

## Balance Sheet of Debt Service Fund

### FY2009

Unit: NT\$

[illegible]

**Statement of Income, Expenditure and Surplus/Deficit of Special Revenue Funds**  
**FY 2009**

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>4,476,478,913</b>	<b>345,277,009</b>	<b>4,131,201,904</b>	<b>4,924,902,536</b>	<b>484,712,212</b>	<b>4,440,190,324</b>	<b>448,423,623</b>	<b>139,435,203</b>	<b>308,988,420</b>	<b>11,248,723,358</b>	<b>15,688,913,682</b>
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	4,476,478,913	345,277,009	4,131,201,904	4,924,902,536	484,712,212	4,440,190,324	448,423,623	139,435,203	308,988,420	11,248,723,358	15,688,913,682
<b>Department of Education</b>	<b>51,334,866,482</b>	<b>55,521,897,533</b>	<b>-4,187,031,051</b>	<b>53,176,013,921</b>	<b>52,251,460,641</b>	<b>924,553,280</b>	<b>1,841,147,439</b>	<b>-3,270,436,892</b>	<b>5,111,584,331</b>	<b>6,488,616,271</b>	<b>7,413,169,551</b>
Education Development Funds for Taipei City	51,334,866,482	55,521,897,533	-4,187,031,051	53,176,013,921	52,251,460,641	924,553,280	1,841,147,439	-3,270,436,892	5,111,584,331	6,488,616,271	7,413,169,551
<b>Department of Economic Development</b>	<b>48,449,312</b>	<b>59,210,958</b>	<b>-10,761,646</b>	<b>169,641,590</b>	<b>57,387,443</b>	<b>112,254,147</b>	<b>121,192,278</b>	<b>-1,823,515</b>	<b>123,015,793</b>	<b>620,398,603</b>	<b>732,652,750</b>
Encourage Private Investment Fund	38,425,312	50,222,470	-11,797,158	149,722,754	49,671,817	100,050,937	111,297,442	-550,653	111,848,095	611,321,720	711,372,657
Agricultural Development Fund	3,004,000	1,953,783	1,050,217	11,574,910	1,787,776	9,787,134	8,570,910	-166,007	8,736,917	9,076,883	18,864,017
Hot Spring Resources Management Fund	7,020,000	7,034,705	-14,705	8,343,926	5,927,850	2,416,076	1,323,926	-1,106,855	2,430,781		2,416,076
<b>Public Works Department</b>	<b>168,100,000</b>	<b>50,216,200</b>	<b>117,883,800</b>	<b>41,945,311</b>	<b>7,267,318</b>	<b>34,677,993</b>	<b>-126,154,689</b>	<b>-42,948,882</b>	<b>-83,205,807</b>		<b>34,677,993</b>
Taipei Road Fund	168,100,000	50,216,200	117,883,800	41,945,311	7,267,318	34,677,993	-126,154,689	-42,948,882	-83,205,807		34,677,993
<b>Department of Social Welfare</b>	<b>1,108,168,347</b>	<b>990,003,063</b>	<b>118,165,284</b>	<b>1,433,519,081</b>	<b>682,285,000</b>	<b>751,234,081</b>	<b>325,350,734</b>	<b>-307,718,063</b>	<b>633,068,797</b>	<b>601,864,539</b>	<b>1,353,098,620</b>
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,108,168,347	990,003,063	118,165,284	1,433,519,081	682,285,000	751,234,081	325,350,734	-307,718,063	633,068,797	601,864,539	1,353,098,620
<b>Department of Labor</b>	<b>3,465,497,742</b>	<b>436,637,528</b>	<b>3,028,860,214</b>	<b>3,672,599,471</b>	<b>381,531,105</b>	<b>3,291,068,366</b>	<b>207,101,729</b>	<b>-55,106,423</b>	<b>262,208,152</b>	<b>420,901,942</b>	<b>3,711,970,308</b>
Labor Rights Fund	20,811,111	7,731,340	13,079,771	15,553,117	13,593,102	1,960,015	-5,257,994	5,861,762	-11,119,756	420,901,942	422,861,957
Disabled Employment Fund	3,444,686,631	428,906,188	3,015,780,443	3,657,046,354	367,938,003	3,289,108,351	212,359,723	-60,968,185	273,327,908		3,289,108,351
<b>Department of Environmental Protection</b>	<b>550,444,667</b>	<b>553,301,139</b>	<b>-2,856,472</b>	<b>577,577,822</b>	<b>553,745,951</b>	<b>23,831,871</b>	<b>27,133,155</b>	<b>444,812</b>	<b>26,688,343</b>	<b>1,331,300,500</b>	<b>1,355,132,371</b>
Environmental Protection Funds	550,444,667	553,301,139	-2,856,472	577,577,822	553,745,951	23,831,871	27,133,155	444,812	26,688,343	1,331,300,500	1,355,132,371
<b>Department of Urban Development</b>	<b>72,252,713</b>	<b>667,347,055</b>	<b>-595,094,342</b>	<b>66,795,202</b>	<b>299,250,545</b>	<b>-232,455,343</b>	<b>-5,457,511</b>	<b>-368,096,510</b>	<b>362,638,999</b>	<b>1,234,563,873</b>	<b>1,002,108,530</b>
Taipei Municipal Public Housing Maintain Fund	71,892,713	667,209,055	-595,316,342	66,555,202	299,130,595	-232,575,393	-5,337,511	-368,078,460	362,740,949	1,233,566,174	1,000,990,781
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	360,000	138,000	222,000	240,000	119,950	120,050	-120,000	-18,050	-101,950	997,699	1,117,749
<b>Department of Cultural Affairs</b>	<b>60,000,000</b>	<b>109,598,761</b>	<b>-49,598,761</b>	<b>72,182,855</b>	<b>98,375,321</b>	<b>-26,192,466</b>	<b>12,182,855</b>	<b>-11,223,440</b>	<b>23,406,295</b>	<b>347,839,168</b>	<b>321,646,702</b>
Taipei Public Art Fund	60,000,000	109,598,761	-49,598,761	72,182,855	98,375,321	-26,192,466	12,182,855	-11,223,440	23,406,295	347,839,168	321,646,702
<b>Department of Rapid Transit Systems</b>	<b>2,952,274,217</b>	<b>1,036,889,886</b>	<b>1,915,384,331</b>	<b>2,565,688,533</b>	<b>812,868,090</b>	<b>1,752,820,443</b>	<b>-386,585,684</b>	<b>-224,021,796</b>	<b>-162,563,888</b>	<b>14,857,113,079</b>	<b>16,609,933,522</b>
Taipei MRT Fixed Asset Replacement Fund	2,952,274,217	1,036,889,886	1,915,384,331	2,565,688,533	812,868,090	1,752,820,443	-386,585,684	-224,021,796	-162,563,888	14,857,113,079	16,609,933,522
<b>Total</b>	<b>64,236,532,393</b>	<b>59,770,379,132</b>	<b>4,466,153,261</b>	<b>66,700,866,322</b>	<b>55,628,883,626</b>	<b>11,071,982,696</b>	<b>2,464,333,929</b>	<b>-4,141,495,506</b>	<b>6,605,829,435</b>	<b>37,151,321,333</b>	<b>48,223,304,029</b>

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

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	7,172,277,184	11,071,982,696	3,899,705,512	54.37
Adjustments of Noncash Items	-64,642,145	301,579,971	366,222,116	
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>7,107,635,039</b>	<b>11,373,562,667</b>	<b>4,265,927,628</b>	<b>60.02</b>
<b>Cash Flows from Other Activities</b>				
Decrease in Short-term Investments, Loans and Temporary Advances	6,281,308,431		-6,281,308,431	100.00
Decrease in Other Assets	680,000,000	33,134,908	-646,865,092	95.13
Increase in Short-term Liabilities and Other Liabilities		92,872,841	92,872,841	
Increase in Short-term Investments, Loans and Temporary Advances		-5,260,000,000	-5,260,000,000	
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves		-2,177,738,226	-2,177,738,226	
Increase in Other Assets	-703,842	-4,831,595,100	-4,830,891,258	686,360.19
Decrease in Short-term Liabilities and Other Liabilities		-51,809,310	-51,809,310	
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>6,960,604,589</b>	<b>-12,195,134,887</b>	<b>-19,155,739,476</b>	
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>14,068,239,628</b>	<b>-821,572,220</b>	<b>-14,889,811,848</b>	
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>19,794,415,181</b>	<b>22,473,663,084</b>	<b>2,679,247,903</b>	<b>13.54</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>33,862,654,809</b>	<b>21,652,090,864</b>	<b>-12,210,563,945</b>	<b>36.06</b>

## Balance Sheet of Special Revenue Funds

### FY2009

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>759,655,267,507</b>	<b>100.00</b>	<b>731,368,966,170</b>	<b>100.00</b>	<b>28,286,301,337</b>	<b>3.87</b>
<b>Current Assets</b>	<b>35,825,197,668</b>	<b>4.72</b>	<b>31,772,528,916</b>	<b>4.34</b>	<b>4,052,668,752</b>	<b>12.76</b>
Cash	21,652,090,864	2.85	22,473,663,084	3.07	-821,572,220	3.66
Receivables	261,932,519	0.03	643,904,465	0.09	-381,971,946	59.32
Inventories	22,510,744	0.00	46,137,429	0.01	-23,626,685	51.21
Prepayments	869,860,507	0.11	850,020,904	0.12	19,839,603	2.33
Temporary Advances	13,018,803,034	1.71	7,758,803,034	1.06	5,260,000,000	67.79
<b>Long-term Receivables, Advances and Reserves</b>	<b>2,974,510,925</b>	<b>0.39</b>	<b>716,559,018</b>	<b>0.10</b>	<b>2,257,951,907</b>	<b>315.11</b>
Long-term Loans	2,130,000,000	0.28			2,130,000,000	
Reserves	824,510,925	0.11	716,559,018	0.10	107,951,907	15.07
Long-term Investments for Managing Finances Goal	20,000,000	0.00			20,000,000	
<b>Other Assets</b>	<b>720,855,558,914</b>	<b>94.89</b>	<b>698,879,878,236</b>	<b>95.56</b>	<b>21,975,680,678</b>	<b>3.14</b>
Miscellaneous Assets	720,855,558,914	94.89	698,879,878,236	95.56	21,975,680,678	3.14
<b>Total</b>	<b>759,655,267,507</b>	<b>100.00</b>	<b>731,368,966,170</b>	<b>100.00</b>	<b>28,286,301,337</b>	<b>3.87</b>
<b>Liabilities</b>	<b>711,431,963,478</b>	<b>93.65</b>	<b>694,217,644,837</b>	<b>94.92</b>	<b>17,214,318,641</b>	<b>2.48</b>
<b>Current Liabilities</b>	<b>5,512,069,523</b>	<b>0.73</b>	<b>5,576,175,997</b>	<b>0.76</b>	<b>-64,106,474</b>	<b>1.15</b>
Payables	5,506,921,663	0.72	5,556,778,250	0.76	-49,856,587	0.90
Unearned Receipts	5,147,860	0.00	19,397,747	0.00	-14,249,887	73.46
<b>Other Liabilities</b>	<b>705,919,893,955</b>	<b>92.93</b>	<b>688,641,468,840</b>	<b>94.16</b>	<b>17,278,425,115</b>	<b>2.51</b>
Miscellaneous Liabilities	705,919,893,955	92.93	688,641,468,840	94.16	17,278,425,115	2.51
<b>Fund Balance</b>	<b>48,223,304,029</b>	<b>6.35</b>	<b>37,151,321,333</b>	<b>5.08</b>	<b>11,071,982,696</b>	<b>29.80</b>
<b>Accumulated Surplus /deficit</b>	<b>48,223,304,029</b>	<b>6.35</b>	<b>37,151,321,333</b>	<b>5.08</b>	<b>11,071,982,696</b>	<b>29.80</b>
Accumulated Surplus	48,223,304,029	6.35	37,151,321,333	5.08	11,071,982,696	29.80
<b>Total</b>	<b>759,655,267,507</b>	<b>100.00</b>	<b>731,368,966,170</b>	<b>100.00</b>	<b>28,286,301,337</b>	<b>3.87</b>