

# Statement of Income of Enterprise Funds

**FY2010**

Unit: NT\$

Account	Budget	Final accounts	Comparison Between Budget and Final accounts		
			Increase	Decrease	%
<b>Operating Revenues</b>	<b>19,376,055,896</b>	<b>18,048,664,225</b>		<b>1,327,391,671</b>	<b>6.85</b>
Sales Revenues	342,392,339	102,826,025		239,566,314	69.97
Revenues from Water Supply	4,866,150,300	4,858,229,088		7,921,212	0.16
Rentals Revenues	350,914,549	280,834,867		70,079,682	19.97
Transportation Revenues	11,776,504,943	10,710,917,697		1,065,587,246	9.05
Banking/Insurance Revenues	132,720,000	129,718,297		3,001,703	2.26
Other Operating Revenues	1,907,373,765	1,966,138,251	58,764,486		3.08
<b>Operating Costs</b>	<b>13,681,548,950</b>	<b>13,391,256,059</b>		<b>290,292,891</b>	<b>2.12</b>
Costs of sales	78,658,333	48,894,886		29,763,447	37.84
Costs for Water Supply	3,107,930,799	3,217,984,239	110,053,440		3.54
Rentals Costs	97,572,911	85,502,194		12,070,717	12.37
Costs for Transportation/Storage	9,389,253,399	9,083,382,352		305,871,047	3.26
Banking/Insurance Costs	7,772,000	2,494,616		5,277,384	67.90
Other Operating Costs	1,000,361,508	952,997,772		47,363,736	4.73
<b>Gross Profits (Loss)</b>	<b>5,694,506,946</b>	<b>4,657,408,166</b>		<b>1,037,098,780</b>	<b>18.21</b>
<b>Operating Expenses</b>	<b>4,100,598,236</b>	<b>3,670,098,651</b>		<b>430,499,585</b>	<b>10.50</b>
Selling Expenses	1,245,556,459	1,066,236,593		179,319,866	14.40
Agency Expenses	1,800,256,390	1,649,979,279		150,277,111	8.35
Administrative Expenses	904,640,668	814,364,897		90,275,771	9.98
Other Operating Expenses	150,144,719	139,517,882		10,626,837	7.08
<b>Operating Income (Loss)</b>	<b>1,593,908,710</b>	<b>987,309,515</b>		<b>606,599,195</b>	<b>38.06</b>
<b>Nonoperating Income</b>	<b>473,214,607</b>	<b>905,961,581</b>	<b>432,746,974</b>		<b>91.45</b>
Financial Income	181,916,224	250,274,657	68,358,433		37.58
Other Nonoperating Income	291,298,383	655,686,924	364,388,541		125.09
<b>Nonoperating Expenses</b>	<b>258,495,375</b>	<b>273,754,580</b>	<b>15,259,205</b>		<b>5.90</b>
Financial Expenses	29,042,301	8,132,049		20,910,252	72.00
Other Nonoperating Expenses	229,453,074	265,622,531	36,169,457		15.76
<b>Nonoperating Income (Loss)</b>	<b>214,719,232</b>	<b>632,207,001</b>	<b>417,487,769</b>		<b>194.43</b>
<b>Net Income (Loss) before Tax</b>	<b>1,808,627,942</b>	<b>1,619,516,516</b>		<b>189,111,426</b>	<b>10.46</b>
<b>Income Tax Expense (Benefit)</b>	<b>124,136,793</b>	<b>42,513,047</b>		<b>81,623,746</b>	<b>65.75</b>
<b>Net Income (Loss)</b>	<b>1,684,491,149</b>	<b>1,577,003,469</b>		<b>107,487,680</b>	<b>6.38</b>

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

**FY2010**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Profits</b>	<b>8,488,979,547</b>	<b>9,881,690,437</b>	<b>1,392,710,890</b>	<b>16.41</b>
Net Income (for current period)	1,684,491,149	1,577,003,469	-107,487,680	6.38
Accumulated Profits	6,804,488,398	8,304,686,968	1,500,198,570	22.05
<b>Appropriations</b>	<b>8,488,979,547</b>	<b>9,881,690,437</b>	<b>1,392,710,890</b>	<b>16.41</b>
Appropriated to Central Government	42,511,047	22,449,840	-20,061,207	47.19
Dividends	42,511,047	22,449,840	-20,061,207	47.19
Appropriated to Local Governments <sup>①</sup>	468,687,798	372,148,302	-96,539,496	20.60
Dividends	468,687,798	372,148,302	-96,539,496	20.60
Appropriated to Reinvested Agencies	896,278	473,317	-422,961	47.19
Dividends	896,278	473,317	-422,961	47.19
Retained by Enterprises	7,976,884,424	9,486,618,978	1,509,734,554	18.93
Legal Reserves	55,106,903	29,203,547	-25,903,356	47.01
Special Reserves	986,619,623	986,619,623		
Unappropriated Retained Earnings	6,935,157,898	8,470,795,808	1,535,637,910	22.14

note: ①Including NT\$11,458,773 appropriated to New Taipei City Government.

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

FY2010

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Net Income (Loss)	1,684,491,149	1,577,003,469	-107,487,680	6.38
Adjustments of Noncash Items	4,768,011,804	2,129,935,039	-2,638,076,765	55.33
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>6,452,502,953</b>	<b>3,706,938,508</b>	<b>-2,745,564,445</b>	<b>42.55</b>
<b>Cash Flows from Investing Activities</b>				
Decrease (Increase) in Current Financial Assets		1,198,899,803	1,198,899,803	
Decrease (Increase) in Negotiation Discount and Loans	315,210,272	-80,777,897	-395,988,169	
Decrease in Long-term Investment		133,000,000	133,000,000	
Decrease in Funds and Long-term Receivables		9,935	9,935	
Decrease in Fixed Assets and Depletable Assets	7,790,642	116,996,195	109,205,553	1401.75
Decrease (Increase) in Intangible Assets and Other Assets	-1,460,405,245	-428,281,237	1,032,124,008	70.67
Cash Provided by Other Investing Activities		360,000	360,000	
Increase in Long-term Investment	-1,685,721,272	-1,729,621,316	-43,900,044	2.60
Increase in Funds and Long-term Receivables		-149,293	-149,293	
Increase in Fixed Assets and Depletable Assets	-6,151,287,336	-6,032,602,121	118,685,215	1.93
<b>Net Cash Inflow (Outflow) from Investing Activities</b>	<b>-8,974,412,939</b>	<b>-6,822,165,931</b>	<b>2,152,247,008</b>	<b>23.98</b>
<b>Cash Flows from Financing Activities</b>				
Increase (Decrease) in Short-term Liabilities	70,849,531	613,000,000	542,150,469	765.21
Increase in Long-term Liabilities	2,280,000,000	2,280,000,000		
Increase (Decrease) in Other Liabilities	959,984,000	740,894,744	-219,089,256	22.82
Increase in Capital, Reserves and Make-up for Loss	53,000,000	53,000,000		
Decrease in Long-term Liabilities		-159,674,324	-159,674,324	
Cash Dividends Paid	-512,095,123	-395,124,930	116,970,193	22.84
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>2,851,738,408</b>	<b>3,132,095,490</b>	<b>280,357,082</b>	<b>9.83</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>329,828,422</b>	<b>16,868,067</b>	<b>-312,960,355</b>	<b>94.89</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>5,161,853,244</b>	<b>5,648,591,755</b>	<b>486,738,511</b>	<b>9.43</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>5,491,681,666</b>	<b>5,665,459,822</b>	<b>173,778,156</b>	<b>3.16</b>

# Balance Sheet of Enterprise Funds

FY 2010

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>102,062,087,843</b>	<b>100.00</b>	<b>96,244,454,397</b>	<b>100.00</b>	<b>5,817,633,446</b>	<b>6.04</b>	<b>Liabilities</b>	<b>20,108,881,015</b>	<b>19.70</b>	<b>16,676,117,147</b>	<b>17.33</b>	<b>3,432,763,868</b>	<b>20.58</b>
<b>Current Assets</b>	<b>12,675,439,856</b>	<b>12.42</b>	<b>12,835,469,774</b>	<b>13.34</b>	<b>-160,029,918</b>	<b>1.25</b>	<b>Current Liabilities</b>	<b>7,077,548,505</b>	<b>6.93</b>	<b>6,716,843,325</b>	<b>6.98</b>	<b>360,705,180</b>	<b>5.37</b>
Cash	5,665,459,822	5.55	5,648,591,755	5.87	16,868,067	0.30	Short-term Liabilities	2,137,000,000	2.09	1,524,000,000	1.58	613,000,000	40.22
Current Financial Assets	3,358,520,067	3.29	3,804,120,560	3.95	-445,600,493	11.71	Payables	3,920,240,273	3.84	4,193,178,727	4.36	-272,938,454	6.51
Receivables	643,618,411	0.63	590,407,184	0.61	53,211,227	9.01	Unearned Receipts	1,020,308,232	1.00	999,664,598	1.04	20,643,634	2.07
Inventories	2,478,278,415	2.43	2,324,627,448	2.42	153,650,967	6.61	<b>Long-term Liabilities</b>	<b>6,780,470,567</b>	<b>6.64</b>	<b>4,419,511,791</b>	<b>4.59</b>	<b>2,360,958,776</b>	<b>53.42</b>
Prepayments	529,563,141	0.52	467,722,827	0.49	61,840,314	13.22	Long-term Liabilities	6,780,470,567	6.64	4,419,511,791	4.59	2,360,958,776	53.42
<b>Negotiation Discount and Loans</b>	<b>1,548,283,934</b>	<b>1.52</b>	<b>1,467,506,037</b>	<b>1.52</b>	<b>80,777,897</b>	<b>5.50</b>	<b>Other Liabilities</b>	<b>6,250,861,943</b>	<b>6.12</b>	<b>5,539,762,031</b>	<b>5.76</b>	<b>711,099,912</b>	<b>12.84</b>
Short-term Secured Loans and Overdrafts	1,548,283,934	1.52	1,467,506,037	1.52	80,777,897	5.50	Miscellaneous Liabilities	2,368,158,716	2.32	2,475,544,193	2.57	-107,385,477	4.34
<b>Funds, Investments and Long-term Receivables</b>	<b>4,904,588,865</b>	<b>4.81</b>	<b>4,257,868,297</b>	<b>4.42</b>	<b>646,720,568</b>	<b>15.19</b>	Deferred Liabilities	3,882,703,227	3.80	3,064,217,838	3.18	818,485,389	26.71
Funds	1,071,799	0.00	932,441	0.00	139,358	14.95	<b>Owners' Equity</b>	<b>81,953,206,828</b>	<b>80.30</b>	<b>79,568,337,250</b>	<b>82.67</b>	<b>2,384,869,578</b>	<b>3.00</b>
Long-term Investments	4,903,517,066	4.80	4,256,935,856	4.42	646,581,210	15.19	<b>Capital</b>	<b>33,333,274,472</b>	<b>32.66</b>	<b>31,756,768,535</b>	<b>33.00</b>	<b>1,576,505,937</b>	<b>4.96</b>
<b>Fixed Assets</b>	<b>77,739,436,328</b>	<b>76.17</b>	<b>72,855,137,795</b>	<b>75.70</b>	<b>4,884,298,533</b>	<b>6.70</b>	Capital	33,333,274,472	32.66	31,756,768,535	33.00	1,576,505,937	4.96
Land	36,822,896,394	36.08	36,097,524,034	37.51	725,372,360	2.01	<b>Additional Paid-in Capital</b>	<b>5,152,479,292</b>	<b>5.05</b>	<b>5,019,975,778</b>	<b>5.22</b>	<b>132,503,514</b>	<b>2.64</b>
Land Improvements	415,936,310	0.41	252,815,898	0.26	163,120,412	64.52	Capital Surplus	5,152,479,292	5.05	5,019,975,778	5.22	132,503,514	2.64
Buildings	3,995,042,285	3.91	3,706,775,321	3.85	288,266,964	7.78	<b>Retained Earnings (Accumulated Deficit)</b>	<b>10,316,919,401</b>	<b>10.11</b>	<b>9,642,695,845</b>	<b>10.02</b>	<b>674,223,556</b>	<b>6.99</b>
Machinery and Equipment	24,560,919,421	24.06	22,236,422,853	23.10	2,324,496,568	10.45	Appropriated Retained Earnings	1,846,123,593	1.81	1,338,008,877	1.39	508,114,716	37.98
Transportation Equipment	3,564,757,812	3.49	3,737,504,355	3.88	-172,746,543	4.62	Unappropriated Retained Earnings	8,470,795,808	8.30	8,304,686,968	8.63	166,108,840	2.00
Miscellaneous Equipment	202,922,331	0.20	184,791,187	0.19	18,131,144	9.81	<b>Equity Adjustments</b>	<b>33,150,533,663</b>	<b>32.48</b>	<b>33,148,897,092</b>	<b>34.44</b>	<b>1,636,571</b>	<b>0.00</b>
Leasehold Improvements	1,014,851,488	0.99	1,038,204,844	1.08	-23,353,356	2.25							
Construction in Progress and Prepayment for Equipment	7,162,110,287	7.02	5,601,099,303	5.82	1,561,010,984	27.87							
<b>Intangible Assets</b>	<b>970,530,835</b>	<b>0.95</b>	<b>1,012,831,762</b>	<b>1.05</b>	<b>-42,300,927</b>	<b>4.18</b>							
Intangible Assets	970,530,835	0.95	1,012,831,762	1.05	-42,300,927	4.18							
<b>Other Assets</b>	<b>4,223,808,025</b>	<b>4.14</b>	<b>3,815,640,732</b>	<b>3.96</b>	<b>408,167,293</b>	<b>10.70</b>							
Nonoperating Assets	268,622,924	0.26	268,622,924	0.28									
Miscellaneous Assets	3,948,720,127	3.87	3,538,787,697	3.68	409,932,430	11.58							
Deferred Assets	6,464,974	0.01	8,230,111	0.01	-1,765,137	21.45							
<b>Total</b>	<b>102,062,087,843</b>	<b>100.00</b>	<b>96,244,454,397</b>	<b>100.00</b>	<b>5,817,633,446</b>	<b>6.04</b>	<b>Total</b>	<b>102,062,087,843</b>	<b>100.00</b>	<b>96,244,454,397</b>	<b>100.00</b>	<b>5,817,633,446</b>	<b>6.04</b>

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

**FY2010**

Unit: NT\$

Account	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Operating Revenues</b>	<b>22,487,250,108</b>	<b>31,442,790,533</b>	<b>8,955,540,425</b>	<b>39.82</b>
Service Revenues	4,166,874,588	3,113,137,234	-1,053,737,354	25.29
Sales Revenues	179,300,002	318,638,497	139,338,495	77.71
Teaching Revenues	282,027,200	287,062,170	5,034,970	1.79
Rentals and Royalty Revenues	2,018,032,390	2,063,059,500	45,027,110	2.23
Investing/Financing Revenues	1,305,244,055	10,457,722,071	9,152,478,016	701.21
Medical Revenues	9,634,152,645	9,756,147,279	121,994,634	1.27
Expropriations Revenues	124,175,400	332,892,480	208,717,080	168.08
Other Operating Revenues	4,777,443,828	5,114,131,302	336,687,474	7.05
<b>Operating costs and expenses</b>	<b>19,447,358,378</b>	<b>19,346,411,099</b>	<b>-100,947,279</b>	<b>0.52</b>
Service Costs	2,803,511,400	2,684,582,821	-118,928,579	4.24
Costs of sales	175,417,480	352,421,967	177,004,487	100.90
Teaching Costs	965,907,462	993,484,452	27,576,990	2.86
Costs on assets-rented	697,855,644	829,966,368	132,110,724	18.93
Investing/Financing Costs	1,002,114,266	453,248,123	-548,866,143	54.77
Medical Costs	7,780,771,889	7,765,680,601	-15,091,288	0.19
Other Operating Costs	401,368,203	328,848,999	-72,519,204	18.07
Selling and Business (Commercial) Expenses	3,638,189,484	3,739,531,547	101,342,063	2.79
General and Administration Expenses	1,749,495,161	1,670,439,189	-79,055,972	4.52
R&D and Training Expenses	82,888,064	70,491,906	-12,396,158	14.96
Other Operating Expenses	149,839,325	457,715,126	307,875,801	205.47
<b>Operating Surplus (Deficits)</b>	<b>3,039,891,730</b>	<b>12,096,379,434</b>	<b>9,056,487,704</b>	<b>297.92</b>
<b>Nonoperating Income</b>	<b>472,901,085</b>	<b>719,780,696</b>	<b>246,879,611</b>	<b>52.21</b>
Financial Income	230,097,250	112,825,139	-117,272,111	50.97
Other Nonoperating Income	242,803,835	606,955,557	364,151,722	149.98
<b>Nonoperating Expenses</b>	<b>162,503,896</b>	<b>288,507,584</b>	<b>126,003,688</b>	<b>77.54</b>
Financial Expenses	37,714,003	35,425,688	-2,288,315	6.07
Other Nonoperating Expenses	124,789,893	253,081,896	128,292,003	102.81
<b>Nonoperating Surplus (Deficits)</b>	<b>310,397,189</b>	<b>431,273,112</b>	<b>120,875,923</b>	<b>38.94</b>
<b>Surplus (Deficits)</b>	<b>3,350,288,919</b>	<b>12,527,652,546</b>	<b>9,177,363,627</b>	<b>273.93</b>

# Statement of Surplus Distribution and Deficit Compensation of Operations Funds

**FY2010**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Surplus</b>	<b>89,149,926,377</b>	<b>96,890,555,685</b>	<b>7,740,629,308</b>	<b>8.68</b>
Surplus for current period	3,600,473,406	12,796,326,548	9,195,853,142	255.41
Unappropriated Surplus for prior period	85,549,452,971	84,094,229,137	-1,455,223,834	1.70
<b>Appropriations</b>	<b>6,833,837,769</b>	<b>6,953,667,065</b>	<b>119,829,296</b>	<b>1.75</b>
Make-up of Accumulated Deficits	279,904,602	249,817,579	-30,087,023	10.75
Net Submitted to Treasury in Taipei	6,553,933,167	6,703,849,486	149,916,319	2.29
<b>Unappropriated Surplus</b>	<b>82,316,088,608</b>	<b>89,936,888,620</b>	<b>7,620,800,012</b>	<b>9.26</b>
<b>Deficits</b>	<b>279,904,602</b>	<b>300,011,154</b>	<b>20,106,552</b>	<b>7.18</b>
Deficits for current period	250,184,487	268,674,002	18,489,515	7.39
Deficits to be Made up for prior period	29,720,115	31,337,152	1,617,037	5.44
<b>Make-up of Deficits</b>	<b>279,904,602</b>	<b>249,817,579</b>	<b>-30,087,023</b>	<b>10.75</b>
Coverage from Surplus	279,904,602	249,817,579	-30,087,023	10.75
<b>Deficits to be Made-up</b>		<b>50,193,575</b>	<b>50,193,575</b>	

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

**FY2010**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
Cash Flows from Operating Activities				
Surplus (Deficits)	3,350,288,919	12,527,652,546	9,177,363,627	273.93
Adjustments of Noncash Items	1,676,546,138	1,264,655,727	-411,890,411	24.57
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>5,026,835,057</b>	<b>13,792,308,273</b>	<b>8,765,473,216</b>	<b>174.37</b>
Cash Flows from Investing Activities				
Decrease in Investments, Long-term Receivables, Loans/Advances and Reserves	6,112,095,946	3,870,039,114	-2,242,056,832	36.68
Decrease in Fixed Assets and Depletable Assets	4,799,842	49,470,962	44,671,120	930.68
Decrease in Intangible Assets, Deferred Debits and Other Assets	79,552,212	479,300,847	399,748,635	502.50
Increase in Current Financial Assets, Short-term Loans and Temporary Advances	-470,000,000	-1,600,000,000	-1,130,000,000	240.43
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves	-2,601,429,968	-11,873,300,253	-9,271,870,285	356.41
Increase in Fixed Assets and Depletable Assets	-4,451,405,073	-4,510,761,911	-59,356,838	1.33
Increase in Intangible Assets, Deferred Debits and Other Assets	-221,779,557	-806,209,739	-584,430,182	263.52
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>-1,548,166,598</b>	<b>-14,391,460,980</b>	<b>-12,843,294,382</b>	<b>829.58</b>
Cash Flows from Financing Activities				
Increase in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	1,500,000	947,722,068	946,222,068	63,081.47
Increase in Long-term Liabilities	1,910,250,000		-1,910,250,000	100.00
Increase in Funds, Reserves and Other Make-up of Deficit	2,178,252,500	2,196,612,515	18,360,015	0.84
Decrease in Short-term Liabilities, Current Financial Liabilities, Other Liabilities and Deferred Credits	-2,475,176,980	-1,123,306,384	1,351,870,596	54.62
Decrease in Long-term Liabilities	-200,840,338	-200,840,338		
Surplus Distributions	-6,553,933,167	-6,553,933,167		
<b>Net Cash Inflow (Outflow) from Financing Activities</b>	<b>-5,139,947,985</b>	<b>-4,733,745,306</b>	<b>406,202,679</b>	<b>7.90</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-1,661,279,526</b>	<b>-5,332,898,013</b>	<b>-3,671,618,487</b>	<b>221.01</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>40,416,077,263</b>	<b>41,940,195,080</b>	<b>1,524,117,817</b>	<b>3.77</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>38,754,797,737</b>	<b>36,607,297,067</b>	<b>-2,147,500,670</b>	<b>5.54</b>

## Balance Sheet of Operations Funds

FY 2010

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>330,184,404,558</b>	<b>100.00</b>	<b>299,767,295,454</b>	<b>100.00</b>	<b>30,417,109,104</b>	<b>10.15</b>	<b>Liabilities</b>	<b>136,093,443,469</b>	<b>41.22</b>	<b>117,023,342,497</b>	<b>39.04</b>	<b>19,070,100,972</b>	<b>16.30</b>
<b>Current Assets</b>	<b>45,264,634,899</b>	<b>13.71</b>	<b>48,844,698,227</b>	<b>16.29</b>	<b>-3,580,063,328</b>	<b>7.33</b>	<b>Current Liabilities</b>	<b>23,359,384,916</b>	<b>7.07</b>	<b>23,054,193,257</b>	<b>7.69</b>	<b>305,191,659</b>	<b>1.32</b>
Cash	36,607,297,067	11.09	41,940,195,080	13.99	-5,332,898,013	12.72	Short-term Liabilities	5,795,796,964	1.76	4,582,091,180	1.53	1,213,705,784	26.49
Receivables	4,012,106,380	1.22	4,218,895,155	1.41	-206,788,775	4.90	Payables	6,963,836,607	2.11	7,888,721,829	2.63	-924,885,222	11.72
Inventories	624,602,037	0.19	810,877,620	0.27	-186,275,583	22.97	Unearned Receipts	10,599,751,345	3.21	10,583,380,248	3.53	16,371,097	0.15
Prepayments	899,539,415	0.27	353,640,372	0.12	545,899,043	154.37	<b>Long-term Liabilities</b>	<b>45,589,151,676</b>	<b>13.81</b>	<b>35,415,558,249</b>	<b>11.81</b>	<b>10,173,593,427</b>	<b>28.73</b>
Temporary Advances	3,121,090,000	0.95	1,521,090,000	0.51	1,600,000,000	105.19	Long-term Liabilities	45,589,151,676	13.81	35,415,558,249	11.81	10,173,593,427	28.73
<b>Investments, Long-term Receivables, Advances and Reserves</b>	<b>123,319,549,523</b>	<b>37.35</b>	<b>104,698,925,908</b>	<b>34.93</b>	<b>18,620,623,615</b>	<b>17.78</b>	<b>Other Liabilities</b>	<b>67,144,906,877</b>	<b>20.34</b>	<b>58,553,590,991</b>	<b>19.53</b>	<b>8,591,315,886</b>	<b>14.67</b>
Long-term Investments	75,707,007,704	22.93	64,402,179,913	21.48	11,304,827,791	17.55	Miscellaneous Liabilities	67,144,906,877	20.34	58,553,590,991	19.53	8,591,315,886	14.67
Long-term Receivables	46,159,200,976	13.98	38,892,345,413	12.97	7,266,855,563	18.68							
Reserves	1,453,340,843	0.44	1,404,400,582	0.47	48,940,261	3.48	<b>Net Equity</b>	<b>194,090,961,089</b>	<b>58.78</b>	<b>182,743,952,957</b>	<b>60.96</b>	<b>11,347,008,132</b>	<b>6.21</b>
<b>Fixed Assets</b>	<b>92,796,659,198</b>	<b>28.10</b>	<b>86,361,106,067</b>	<b>28.81</b>	<b>6,435,553,131</b>	<b>7.45</b>	<b>Fund</b>	<b>92,487,708,524</b>	<b>28.01</b>	<b>89,816,758,190</b>	<b>29.96</b>	<b>2,670,950,334</b>	<b>2.97</b>
Land	48,835,015,713	14.79	46,137,451,148	15.39	2,697,564,565	5.85	Fund	92,487,708,524	28.01	89,816,758,190	29.96	2,670,950,334	2.97
Land Improvements	56,549,538	0.02	69,752,100	0.02	-13,202,562	18.93	<b>Additional Paid-in fund</b>	<b>8,733,544,147</b>	<b>2.65</b>	<b>8,760,331,721</b>	<b>2.92</b>	<b>-26,787,574</b>	<b>0.31</b>
Buildings	25,675,793,634	7.78	22,460,559,191	7.49	3,215,234,443	14.32	Capital surplus	8,291,584,278	2.51	8,318,371,852	2.77	-26,787,574	0.32
Machinery and Equipment	1,393,086,791	0.42	1,193,437,634	0.40	199,649,157	16.73	Special Surplus	441,959,869	0.13	441,959,869	0.15		
Transportation Equipment	341,103,182	0.10	347,281,383	0.12	-6,178,201	1.78	<b>Accumulated Surplus/deficit</b>	<b>89,886,695,045</b>	<b>27.22</b>	<b>84,062,891,985</b>	<b>28.04</b>	<b>5,823,803,060</b>	<b>6.93</b>
Miscellaneous Equipment	339,809,225	0.10	287,458,425	0.10	52,350,800	18.21	Accumulated Surplus	89,936,888,620	27.24	84,094,229,137	28.05	5,842,659,483	6.95
Leased Assets			126,636	0.00	-126,636	100.00	Accumulated Deficit	-50,193,575	-0.02	-31,337,152	-0.01	-18,856,423	60.17
Construction in Progress and Prepayment for Equipment	16,155,301,115	4.89	15,865,039,550	5.29	290,261,565	1.83	<b>Other Equity Items</b>	<b>2,983,013,373</b>	<b>0.90</b>	<b>103,971,061</b>	<b>0.03</b>	<b>2,879,042,312</b>	2,769.08
<b>Intangible Assets</b>	<b>121,763,993</b>	<b>0.04</b>	<b>117,975,796</b>	<b>0.04</b>	<b>3,788,197</b>	<b>3.21</b>							
Intangible Assets	121,763,993	0.04	117,975,796	0.04	3,788,197	3.21							
<b>Deferred Charges</b>	<b>521,361,833</b>	<b>0.16</b>	<b>421,750,929</b>	<b>0.14</b>	<b>99,610,904</b>	<b>23.62</b>							
Deferred Expenses	521,361,833	0.16	421,750,929	0.14	99,610,904	23.62							
<b>Other Assets</b>	<b>68,160,435,112</b>	<b>20.64</b>	<b>59,322,838,527</b>	<b>19.79</b>	<b>8,837,596,585</b>	<b>14.90</b>							
Nonoperating Assets	90,600,402	0.03	106,136,388	0.04	-15,535,986	14.64							
Miscellaneous Assets	66,858,754,485	20.25	57,873,074,740	19.31	8,985,679,745	15.53							
Treats the Reorganization Assets	1,211,080,225	0.37	1,343,627,399	0.45	-132,547,174	9.86							
<b>Total</b>	<b>330,184,404,558</b>	<b>100.00</b>	<b>299,767,295,454</b>	<b>100.00</b>	<b>30,417,109,104</b>	<b>10.15</b>	<b>Total</b>	<b>330,184,404,558</b>	<b>100.00</b>	<b>299,767,295,454</b>	<b>100.00</b>	<b>30,417,109,104</b>	<b>10.15</b>



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

**FY2010**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Revenues and Other Financing Sources</b>	<b>36,477,347,917</b>	<b>36,478,967,352</b>	<b>1,619,435</b>	<b>0.00</b>
Debts	36,477,347,917	36,473,731,917	-3,616,000	0.01
Properties		5,235,435	5,235,435	
<b>Expenditures and Other Financing Uses</b>	<b>37,477,452,597</b>	<b>36,526,180,935</b>	<b>-951,271,662</b>	<b>2.54</b>
Debt Repayments	37,477,347,917	36,526,105,851	-951,242,066	2.54
General Administration	104,680	75,084	-29,596	28.27
<b>Surplus (Deficits)</b>	<b>-1,000,104,680</b>	<b>-47,213,583</b>	<b>952,891,097</b>	<b>95.28</b>
<b>Fund Balance, Beginning of period</b>	<b>1,008,081,164</b>	<b>3,192,841,040</b>	<b>2,184,759,876</b>	<b>216.72</b>
<b>Fund Balance, End of period</b>	<b>7,976,484</b>	<b>3,145,627,457</b>	<b>3,137,650,973</b>	<b>39,336.27</b>

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

**FY2010**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
Surplus (Deficits)	-1,000,104,680	-47,213,583	952,891,097	<b>95.28</b>
Adjustments of Noncash Items	129,857,117	-24,304,190	-154,161,307	
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-870,247,563</b>	<b>-71,517,773</b>	<b>798,729,790</b>	<b>91.78</b>
<b>Cash Flows from Other Activities</b>				
Decrease in Other Assets	800,000,000		-800,000,000	<b>100.00</b>
Increase in Other Assets		-420,000,000	-420,000,000	
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>800,000,000</b>	<b>-420,000,000</b>	<b>-1,220,000,000</b>	
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-70,247,563</b>	<b>-491,517,773</b>	<b>-421,270,210</b>	<b>599.69</b>
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>260,177,854</b>	<b>2,848,788,431</b>	<b>2,588,610,577</b>	<b>994.94</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>189,930,291</b>	<b>2,357,270,658</b>	<b>2,167,340,367</b>	<b>1,141.12</b>

## Balance Sheet of Debt Service Fund

**FY2010**

Unit: NT\$

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

FY 2010

Unit: NT\$

Funds	Budget			Final accounts			Comparison			Beginning-of-period fund balance	End-of-period fund balance
	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)	Income	Expenditure	Surplus (Deficit)		
<b>Department of Finance</b>	<b>28,830,000</b>	<b>180,610,832</b>	<b>-151,780,832</b>	<b>46,344,673</b>	<b>393,410,877</b>	<b>-347,066,204</b>	<b>17,514,673</b>	<b>212,800,045</b>	<b>-195,285,372</b>	<b>15,688,913,682</b>	<b>15,341,847,478</b>
Gain of Sale Cost Equivalent Lands of Urban Land Consolidation Fund	28,830,000	180,610,832	-151,780,832	46,344,673	393,410,877	-347,066,204	17,514,673	212,800,045	-195,285,372	15,688,913,682	15,341,847,478
<b>Department of Education</b>	<b>52,341,930,200</b>	<b>55,663,960,182</b>	<b>-3,322,029,982</b>	<b>52,990,818,661</b>	<b>53,252,152,492</b>	<b>-261,333,831</b>	<b>648,888,461</b>	<b>-2,411,807,690</b>	<b>3,060,696,151</b>	<b>7,413,169,551</b>	<b>7,151,835,720</b>
Education Development Funds for Taipei City	52,341,930,200	55,663,960,182	-3,322,029,982	52,990,818,661	53,252,152,492	-261,333,831	648,888,461	-2,411,807,690	3,060,696,151	7,413,169,551	7,151,835,720
<b>Department of Economic Development</b>	<b>48,840,500</b>	<b>50,209,908</b>	<b>-1,369,408</b>	<b>165,585,278</b>	<b>64,128,795</b>	<b>101,456,483</b>	<b>116,744,778</b>	<b>13,918,887</b>	<b>102,825,891</b>	<b>732,652,750</b>	<b>834,109,233</b>
Encourage Private Investment Fund	38,266,500	40,199,670	-1,933,170	146,096,928	56,674,713	89,422,215	107,830,428	16,475,043	91,355,385	711,372,657	800,794,872
Agricultural Development Fund	2,204,000	2,346,250	-142,250	10,013,251	2,151,260	7,861,991	7,809,251	-194,990	8,004,241	18,864,017	26,726,008
Hot Spring Resources Management Fund	8,370,000	7,663,988	706,012	9,475,099	5,302,822	4,172,277	1,105,099	-2,361,166	3,466,265	2,416,076	6,588,353
<b>Public Works Department</b>	<b>40,800,000</b>	<b>38,175,484</b>	<b>2,624,516</b>	<b>52,786,823</b>	<b>17,432,252</b>	<b>35,354,571</b>	<b>11,986,823</b>	<b>-20,743,232</b>	<b>32,730,055</b>	<b>34,677,993</b>	<b>70,032,564</b>
Taipei Road Fund	40,800,000	38,175,484	2,624,516	52,786,823	17,432,252	35,354,571	11,986,823	-20,743,232	32,730,055	34,677,993	70,032,564
<b>Department of Social Welfare</b>	<b>1,118,734,918</b>	<b>1,085,217,814</b>	<b>33,517,104</b>	<b>1,396,298,555</b>	<b>1,054,091,789</b>	<b>342,206,766</b>	<b>277,563,637</b>	<b>-31,126,025</b>	<b>308,689,662</b>	<b>1,353,098,620</b>	<b>1,695,305,386</b>
Taipei City Public Welfare Lottery Surplus Distribution Fund	1,118,734,918	1,085,217,814	33,517,104	1,396,298,555	1,054,091,789	342,206,766	277,563,637	-31,126,025	308,689,662	1,353,098,620	1,695,305,386
<b>Department of Labor</b>	<b>275,365,628</b>	<b>393,721,531</b>	<b>-118,355,903</b>	<b>271,653,850</b>	<b>305,723,299</b>	<b>-34,069,449</b>	<b>-3,711,778</b>	<b>-87,998,232</b>	<b>84,286,454</b>	<b>3,711,970,308</b>	<b>3,677,900,859</b>
Labor Rights Fund	10,993,639	12,737,040	-1,743,401	8,678,886	10,812,476	-2,133,590	-2,314,753	-1,924,564	-390,189	422,861,957	420,728,367
Disabled Employment Fund	264,371,989	380,984,491	-116,612,502	262,974,964	294,910,823	-31,935,859	-1,397,025	-86,073,668	84,676,643	3,289,108,351	3,257,172,492
<b>Department of Environmental Protection</b>	<b>465,227,891</b>	<b>642,385,902</b>	<b>-177,158,011</b>	<b>573,851,887</b>	<b>554,382,530</b>	<b>19,469,357</b>	<b>108,623,996</b>	<b>-88,003,372</b>	<b>196,627,368</b>	<b>1,355,132,371</b>	<b>1,374,601,728</b>
Environmental Protection Funds	465,227,891	642,385,902	-177,158,011	573,851,887	554,382,530	19,469,357	108,623,996	-88,003,372	196,627,368	1,355,132,371	1,374,601,728
<b>Department of Urban Development</b>	<b>65,664,708</b>	<b>234,360,205</b>	<b>-168,695,497</b>	<b>59,421,510</b>	<b>184,188,283</b>	<b>-124,766,773</b>	<b>-6,243,198</b>	<b>-50,171,922</b>	<b>43,928,724</b>	<b>1,002,108,530</b>	<b>877,341,757</b>
Taipei Municipal Public Housing Maintain Fund	63,328,308	232,023,805	-168,695,497	57,445,110	182,051,033	-124,605,923	-5,883,198	-49,972,772	44,089,574	1,000,990,781	876,384,858
Taipei Barrier-Free Equipment & Facilities of Public Buildings Fund	2,336,400	2,336,400		1,976,400	2,137,250	-160,850	-360,000	-199,150	-160,850	1,117,749	956,899
<b>Department of Cultural Affairs</b>	<b>50,005,000</b>	<b>122,918,015</b>	<b>-72,913,015</b>	<b>20,351,402</b>	<b>124,922,738</b>	<b>-104,571,336</b>	<b>-29,653,598</b>	<b>2,004,723</b>	<b>-31,658,321</b>	<b>321,646,702</b>	<b>217,075,366</b>
Taipei Public Art Fund	50,005,000	122,918,015	-72,913,015	20,351,402	124,922,738	-104,571,336	-29,653,598	2,004,723	-31,658,321	321,646,702	217,075,366
<b>Department of Rapid Transit Systems</b>	<b>2,747,628,792</b>	<b>1,532,706,539</b>	<b>1,214,922,253</b>	<b>2,726,966,071</b>	<b>889,410,060</b>	<b>1,837,556,011</b>	<b>-20,662,721</b>	<b>-643,296,479</b>	<b>622,633,758</b>	<b>16,609,933,522</b>	<b>18,447,489,533</b>
Taipei MRT Fixed Asset Replacement Fund	2,747,628,792	1,532,706,539	1,214,922,253	2,726,966,071	889,410,060	1,837,556,011	-20,662,721	-643,296,479	622,633,758	16,609,933,522	18,447,489,533
<b>Total</b>	<b>57,183,027,637</b>	<b>59,944,266,412</b>	<b>-2,761,238,775</b>	<b>58,304,078,710</b>	<b>56,839,843,115</b>	<b>1,464,235,595</b>	<b>1,121,051,073</b>	<b>-3,104,423,297</b>	<b>4,225,474,370</b>	<b>48,223,304,029</b>	<b>49,687,539,624</b>

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

**FY2010**

Unit: NT\$

Item	Budget	Final accounts	Increase/decrease (-)	
			Amount	%
<b>Cash Flows from Operating Activities</b>				
<b>Surplus (Deficits)</b>	<b>-285,898,528</b>	<b>1,464,235,595</b>	<b>1,750,134,123</b>	
<b>Adjustments of Noncash Items</b>	<b>927,697</b>	<b>-301,278,733</b>	<b>-302,206,430</b>	
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>-284,970,831</b>	<b>1,162,956,862</b>	<b>1,447,927,693</b>	
<b>Cash Flows from Other Activities</b>				
Decrease in Short-term Investments, Loans and Temporary Advances		980,000,000	980,000,000	
Decrease in Other Assets	50,000,000	400,796,364	350,796,364	701.59
Increase in Short-term Liabilities and Other Liabilities		405,916,902	405,916,902	
Increase in Investments, Long-term Receivables, Loans/Advances and Reserves		-2,302,759,007	-2,302,759,007	
Increase in Other Assets	-1,106,888	-398,049,928	-396,943,040	35,861.17
Decrease in Short-term Liabilities and Other Liabilities		-41,682,954	-41,682,954	
<b>Net Cash Inflow (Outflow) from Other Activities</b>	<b>48,893,112</b>	<b>-955,778,623</b>	<b>-1,004,671,735</b>	
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>-236,077,719</b>	<b>207,178,239</b>	<b>443,255,958</b>	
<b>Cash and Cash Equivalents, Beginning of period</b>	<b>23,684,819,934</b>	<b>21,652,090,864</b>	<b>-2,032,729,070</b>	<b>8.58</b>
<b>Cash and Cash Equivalents, End of period</b>	<b>23,448,742,215</b>	<b>21,859,269,103</b>	<b>-1,589,473,112</b>	<b>6.78</b>

## Balance Sheet of Special Revenue Funds

**FY2010**

Unit: NT\$

Account	Final Accounts for This Year		Final Accounts for Last Year		Increase/decrease (-)	
	Amount	%	Amount	%	Amount	%
<b>Assets</b>	<b>774,083,582,357</b>	<b>100.00</b>	<b>759,655,267,507</b>	<b>100.00</b>	<b>14,428,314,850</b>	<b>1.90</b>
<b>Current Assets</b>	<b>34,893,080,666</b>	<b>4.51</b>	<b>35,825,197,668</b>	<b>4.72</b>	<b>-932,117,002</b>	<b>2.60</b>
Cash	21,859,269,103	2.82	21,652,090,864	2.85	207,178,239	0.96
Receivables	300,315,664	0.04	261,932,519	0.03	38,383,145	14.65
Inventories	16,924,385	0.00	22,510,744	0.00	-5,586,359	24.82
Prepayments	677,768,480	0.09	869,860,507	0.11	-192,092,027	22.08
Temporary Advances	12,038,803,034	1.56	13,018,803,034	1.71	-980,000,000	7.53
<b>Long-term Receivables, Advances and Reserves</b>	<b>5,314,112,292</b>	<b>0.69</b>	<b>2,974,510,925</b>	<b>0.39</b>	<b>2,339,601,367</b>	<b>78.65</b>
Long-term Loans	4,410,000,000	0.57	2,130,000,000	0.28	2,280,000,000	107.04
Reserves	884,112,292	0.11	824,510,925	0.11	59,601,367	7.23
Long-term Investments for Managing Finances Goal	20,000,000	0.00	20,000,000	0.00		
<b>Other Assets</b>	<b>733,876,389,399</b>	<b>94.81</b>	<b>720,855,558,914</b>	<b>94.89</b>	<b>13,020,830,485</b>	<b>1.81</b>
Miscellaneous Assets	733,876,389,399	94.81	720,855,558,914	94.89	13,020,830,485	1.81
<b>Total</b>	<b>774,083,582,357</b>	<b>100.00</b>	<b>759,655,267,507</b>	<b>100.00</b>	<b>14,428,314,850</b>	<b>1.90</b>
<b>Liabilities</b>	<b>724,396,042,733</b>	<b>93.58</b>	<b>711,431,963,478</b>	<b>93.65</b>	<b>12,964,079,255</b>	<b>1.82</b>
<b>Current Liabilities</b>	<b>5,051,564,660</b>	<b>0.65</b>	<b>5,512,069,523</b>	<b>0.73</b>	<b>-460,504,863</b>	<b>8.35</b>
Payables	5,047,398,970	0.65	5,506,921,663	0.72	-459,522,693	8.34
Unearned Receipts	4,165,690	0.00	5,147,860	0.00	-982,170	19.08
<b>Other Liabilities</b>	<b>719,344,478,073</b>	<b>92.93</b>	<b>705,919,893,955</b>	<b>92.93</b>	<b>13,424,584,118</b>	<b>1.90</b>
Miscellaneous Liabilities	719,344,478,073	92.93	705,919,893,955	92.93	13,424,584,118	1.90
<b>Fund Balance</b>	<b>49,687,539,624</b>	<b>6.42</b>	<b>48,223,304,029</b>	<b>6.35</b>	<b>1,464,235,595</b>	<b>3.04</b>
<b>Fund Balance</b>	<b>49,687,539,624</b>	<b>6.42</b>	<b>48,223,304,029</b>	<b>6.35</b>	<b>1,464,235,595</b>	<b>3.04</b>
Fund Balance	49,687,539,624	6.42	48,223,304,029	6.35	<b>1,464,235,595</b>	<b>3.04</b>
<b>Total</b>	<b>774,083,582,357</b>	<b>100.00</b>	<b>759,655,267,507</b>	<b>100.00</b>	<b>14,428,314,850</b>	<b>1.90</b>