

Ethical Corporate Management Specifications Guidelines for Communications Foundations

- I. These Guidelines are enacted by the National Communications Commission in order to guide the communications foundations to establish an organizational culture and sound development of ethical corporate management.

Privately and publicly sponsored communications foundations with a total property exceeding NT\$30 million shall establish ethical corporate management specifications in accordance with the Guidelines.

- II. The communications foundation and its directors, supervisors, chief executive officer, employees and de facto controller shall not directly or indirectly provide, promise, request or accept any improper benefits, or commit other unethical acts that violate integrity, are illegal, or breach of fiduciary obligations, (hereinafter referred to as unethical acts) in order to obtain or maintain benefits, in the course of engaging in business activities.

The counterparties of the unethical acts prescribed in the preceding paragraph include public officials, political candidates, political parties or party officials, and any public or private enterprise, legal person group or entity or related organization, and its directors, supervisors, managerial officers, employees, de facto controller, or other interested parties.

- III. The benefit referred to in these Guidelines refers to anything of value, including money, gifts, commissions, positions, services, preferential treatments and rebates in any form or name. However, those belonging to normal social etiquette and customs and being occasional without the risk of affecting specific rights and obligations are not limited.
- IV. The communications foundation shall comply with relevant laws and regulations concerning communications and broadcasting, the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, related regulations on foundations, or other business act-related laws and regulations, as the basic prerequisite for the implementation of ethical corporate management.
- V. The communications foundation shall, based on the business philosophy of integrity, transparency and responsibility, formulate policies based on integrity, and establish a sound foundation governance and risk control mechanism to create a sustainable business environment.
- VI. The communications foundation shall, in accordance with the business philosophy and policies prescribed in the previous point, clearly and detailedly formulate the prevention plan of unethical acts in the ethical corporate management specifications (hereinafter referred to as the prevention plan), including operating procedures, codes of conduct, education and training, etc.

The prevention plan formulated by the communications foundation shall comply with the relevant laws and regulations of the place where the organization operates.

In the process of formulating the prevention plan, it is advisable for the communications foundation to coordinate and communicate with its employees, stakeholders, relevant interest groups or members of other representative organizations.

- VII. When formulating a prevention plan, the communications foundation shall analyze the business activities with high risks of unethical acts within the business scope and strengthen relevant preventive measures.

The prevention plan formulated by the communications foundation shall at least cover the preventive measures for the following acts :

- (I) Offering or receiving of bribery and money laundering
- (II) Providing illegal political contributions
- (III) Improper charitable donation or sponsorship
- (IV) Offering or accepting unreasonable gifts, entertainment or other improper benefits
- (V) Infringement of trade secrets, trademark rights, patent rights, copyrights and other intellectual property rights
- (VI) Products and services that directly or indirectly damage the rights, health and safety of consumers or other stakeholders during research and development, procurement, manufacturing, provision or sales

VIII. The communications foundation shall clearly state the ethical corporate management policy in its relevant regulations and outward documents. Its directors, supervisors and management shall commit to actively implement the policy and implement it in internal management and external business activities.

IX. The communications foundation shall conduct business activities in a fair and transparent manner.

Before conducting business transactions, the communications foundation shall consider the legality of its agents, suppliers, customers or other business partners and whether they have records of unethical acts, and shall avoid dealing with parties with records of unethical acts.

For the contract entered into by the communications foundation with others, its content shall include the provisions for the compliance of the ethical corporate management policy and that it may terminate or cancel the contract at any time if the counterparty is involved in unethical acts.

X. When performing business, the communications foundation and its directors, supervisors, chief executive officer, employees and de facto controller shall not directly or indirectly provide, promise, request or receive any form of illegitimate benefits, including rebates, commissions, and facilitating payments, or provide or receive improper benefits from customers, agents, contractors, suppliers, public officials or other stakeholders through other means.

XI. To provide donations directly or indirectly to political parties or organizations or individuals involved in political activities, the communications foundation and its directors, supervisors, chief executive officer, employees and de facto controller shall comply with the Political Donations Act and the communications foundation's relevant internal operations procedures, and shall not use it to seek commercial benefits or transaction advantages.

XII. For the charitable donation or sponsorship, the communications foundation and its directors, supervisors, chief executive officer, employees and de facto controller shall comply with relevant laws and internal operating procedures, and shall not be an offer of bribery in disguise.

XIII. The communications foundation and its directors, supervisors, chief executive officer, employees and de facto controller shall not directly or indirectly provide or accept any unreasonable gifts, entertainment or other improper benefits in order to establish relationships or influence transactions or operations.

XIV. The communications foundation and its directors, supervisors, chief executive officer, employees and de facto controller shall abide by relevant laws and regulations, internal operating procedures and contractual provisions of intellectual property; without the consent of the owner of the intellectual property rights, no acts of use, leakage, disposal, damage or other violations of the intellectual property rights are allowed.

XV. During the process of research and development, procurement, manufacturing, provision or sales of products and services, the communications foundation and its directors, supervisors, chief executive officer, employees and de facto controller shall comply with relevant laws and international standards to ensure that information transparency and safety of the products and services, formulate and disclose the rights and interests protection policies of its consumers or other stakeholders, and implement them in operational activities, to prevent products or services from directly or indirect harming the rights, health and safety of consumers or other stakeholders. When there are facts sufficient to make it believe that there is a likelihood for its products or services to endanger the safety and health of consumers or other stakeholders, it shall immediately recall the batch of products or suspend the services, in principle.

XVI. The directors and supervisors of the communications foundation shall exercise the due care of good administrators, supervise the communications foundation to prevent unethical acts, and review its implementation effectiveness and continuous improvement constantly, to ensure the implementation of the ethical corporate management policy.

In order to have a sound ethical corporate management, the communications foundation shall have a special unit to be responsible for the formulation, supervision and implementation of ethical corporate management policies and prevention plans, and report to the board of directors regularly.

**Format and template example of the foundation's work
plan and budget statement**

(Name of the foundation)

(year) Work plan and budget statement

(**Name of the foundation**)

Table of contents

Chapter One General Information

- I. Preface/Overview
- II. Highlights of the annual work plan
- III. Annual work progress review and performance measurement/expected performance, performance evaluation indicator system and specific measurement indicators
- IV. Expected benefit / Future outlook

Chapter Two Budget Reports

- I. Balance Sheet (estimated)
- II. Statement of Revenue and Expenditure (estimated)
- III. Statement of Net Worth Change (estimated)
- IV. Cash Flow Statement (estimated)

Appendix (to be added as needed)

Note: For a government-endowed communication foundation which submits the budget statement to the Legislative Yuan for review in accordance with the Budget Act, it is exempted from filling out the budget reports of Chapter 2.

(Name of the foundation)

General Information

(Year)

I. Preface/Overview

It should include the establishment basis, establishment purpose and organization overview. (An organizational chart should be attached)

(List the foundation's organizational structure and the business responsibilities of each unit)

II. Highlights of the annual work plan

Highlights of the plan: A summary of the content of the plan (including the origin of the plan, whether it meets the purpose of establishment and the donation charter), implementation method and implementation period.

(Please add plans as needed)

III. Annual work progress review and performance measurement/expected performance, performance evaluation indicator system and specific measurement indicators

Explain the work items expected to implement, its performance measurement indicators and annual target values.

IV. Expected benefit /Future outlook

Explain the expected benefits of the implementation. If it is a multi-year plan, state the benefits expected to be achieved in the future. (Including a quantitative description, such as the number of completed cases, the number of enterprises receiving guidance..., if it cannot be described in a quantitative manner, specify the tangible or intangible benefits in words)

**Format and template example of the foundation's
working report and financial statements**

(Name of the foundation)

(Year)

Working report and financial statements

Prepared by (Name of the foundation)

(**Name of the foundation**)

Table of contents

Chapter One General Information

- I. Preface/Overview
- II. Processing situation of the annual work plan
- III. Annual work progress review and performance measurement indicator review or implementation results
- IV. Implementation status of the annual budget (it may be exempted from listing this paragraph if the final accounts statement has been prepared)
- V. Conclusion/ Future outlook

Chapter Two Financial Statements

- I. Balance Sheet
- II. Statement of Revenue and Expenditure
- III. Statement of Net Worth Change
- IV. Cash Flow Statement

Appendix (to be added as needed)

Note: For a government-endowed communication foundation which submits the final accounts statement to the Legislative Yuan for review in accordance with the Financial Statement Act, it is exempted from filling out the financial statements of Chapter 2.

(Name of the foundation)

General Information

(Year)

I. Preface/Overview

It should include the establishment basis, establishment purpose and organization overview. (An organizational chart should be attached)

(List the foundation's organizational structure and the business responsibilities of each unit)

II. Processing situation of the annual work plan

Explain the work items, implementation content, handling situation and explanation of the annual business plan.

(Please add plans as needed)

III. Annual work progress review and performance measurement indicator review or implementation results

Explain the work items of each work plan, its performance measurement indicators, annual target values and actual completion status.

IV. Implementation status of the annual budget (it may be exempted from listing this paragraph if the final accounts statement has been prepared)

State the implementation status of the budget for the said year, but it may be exempted from listing this paragraph if the final accounts statement has been prepared.

V. Conclusion/Future Outlook

Explain the benefits of actual implementation. (Including a quantitative description, such as the number of completed cases, the number of enterprises receiving guidance..., if it cannot be described in a quantitative manner, specify the tangible or intangible benefits in words)

Format of the budget statement of the foundation supervised by the National Communications Commission

- I. Front cover (Table 1)
- II. Table of contents
- III. General Information (Table 2)
 - (I) Overview (Establishment basis, establishment purpose, and organization overview)
 - (II) Work plan or policy
 - (III) Summary of the current year's budget
 - (IV) Summary of the past budget implementation and results of the passed period of the previous year and the year before the previous year
 - (V) Other
- IV. Major reports
 - (I) Estimated Revenue and Expenditure Statement (Table 3)
 - (II) Estimated Cash Flow Statement (Table 4)
 - (III) Estimated Net Worth Change Statement (Table 5)
- V. Supporting schedules
 - (I) Schedule of Revenue (Table 6)
 - (II) Schedule of Expenditure (Table 7)
 - (III) Schedule of Fixed Asset Investment (Table 8)
 - (IV) Schedule of Re-investment (Table 9 ; only if there is reinvestment)
- VI. Reference tables
 - (I) Estimated Balance Sheet (Table 10)
 - (II) Manpower Summary Table (Table 11)
 - (III) Employment Expense Summary Table (Table 12)
- VII. Back cover (Table 13)

Instructions : The size specifications of the aforementioned reports and tables are all standard A4 with portrait orientation, and printed on both sides. If the report is in a multi-page format, it should be bound in a facing-pages format.

Table 1

(Front cover)

(Name of the foundation)

(year) Budget

Prepared by (Name of the foundation)

Instructions : The cover shall be stamped with the foundation's official seal, and there is no need to stamp the seal on each table and form.

Table 2

(Name of the foundation)
General Information
(year)

I. Overview

1. Establishment basis
2. Establishment purpose
3. Organization overview. (An organizational chart should be attached separately)

II. Work (business) plan or policy

The work (business) plan or policy (hereinafter referred to as the plan) is the basis for budgeting, so it should be formulated to achieve the establishment purpose of the foundation and comply with the provisions of the donation charter, and its content should include:

1. Name of the project
2. Highlights of the plan: It shall provide a summary of the content of the plan (including the origin of the plan and whether it meets the purpose of establishment and the donation charter), the implementation method, the implementation period, etc.
3. Funding requirements: The annual funding requirements should be stated. If it is a multi-year plan, a summary statement of the plan's total expenditure should be provided.
4. Expected benefit : The expected benefits of annual budget implementation should be stated. If it is a multi-year plan, it should also explain the expected benefits to be achieved in the future.

III. Summary of the current year's budget

1. Overview of revenue and expenditure
2. Overview of cash flows
3. Overview of net worth changes

IV. Summary of budget implementation and results of the passed period of the previous year and the year before last year

1. Summary of the final accounts results and achievement of the year before last year
2. Budget implementation for the passed period of the previous year

V. Other

(Explanation of material commitments and contingent liabilities, etc.)

Table 3

(Name of the foundation)

Estimated Revenue and Expenditure Statement

(year)

Unit: In thousands of New Taiwan Dollars

Final accounts amount in the year before last year		Item	Budgeted amount in the current year		Budgeted amount in the previous year		Comparative increase (decrease -)		Explanation
Amount	%		Amount (1)	%	Amount (2)	%	Amount (3)=(1)-(2)	% (4)=(3)/(2)*100	
		Revenue							
		Operating revenue							
		Service revenue							
		Donation revenue							
		:							
		Non-operating revenue							
		Financial revenue							
		Other non-operating revenue							
		:							
		Expenditure							
		Operating expenditure							
		Service costs							
		Cost of goods sold							
		Administrative expense							
		Other operating expenditure							
		:							
		Non-operating expenditure							
		Financial expense							
		Other non-operating expenditure							
		:							
		Income tax expense (benefit-)							
		Surplus (deficit-) in the current period							

Instructions : 1. The percentage is calculated based on the total revenue (100%), and the calculation is rounded to two decimal places.

2. The "items" in the table can be listed in accordance with the reference table for accounting accounts of the accounting system.

3. If the percentage of the comparative increase (decrease -) exceeds 10%, the reason for the increase or decrease shall be explained in the explanation column.

4. If there are other comprehensive surplus or deficit items, please state the explanation under "Explanation on other comprehensive surplus or deficit in the current period" in the explanation column.

5. If there are revenues from government commissioned projects or grants (donation), the content should be stated in the explanation column.

Table 4

(Name of the foundation)
Estimated Cash Flow Statement

(year)

Unit: In thousands of New Taiwan Dollars

Item	Budgeted amount	Explanation
Cash flows from operating activities		
Pre-tax surplus (deficit)		
Adjustment of interest dividends Pre-tax surplus (deficit-) excluding interest dividends Adjusting non-cash items		
Net cash inflow from operating activities (outflow-)		
Cash flows from investing activities		
Net cash inflow from investing activities (outflow-)		
Cash flows from financing activities		
Net cash inflow from financing activities (outflow-)		
Net increase (net decrease-) in cash and cash equivalents		
Opening cash and cash equivalents		
Closing cash and cash equivalents		

Instructions : 1.This table is based on cash and cash equivalents, including cash and debt securities that mature or settle within 3 months from the date of investment.
2.Based on the consideration of the full disclosure principle, investing and financing activities that do not affect cash flows should be explained in the notes.
3.The "items" in the table can be listed in accordance with the reference table for accounting accounts of the accounting system.

Table 5

(Name of the foundation)
Estimated Net Worth Change Statement

(year)

Unit: In thousands of New Taiwan Dollars

Item	Balance in the previous year(1)	Increase (decrease-) in the current year(2)	Balance as of the current year (3)=(1)+(2)	Explanation
Fund				
Establishment fund				
Donated fund				
Other funds				
Surplus				
Special surplus				
:				
Cumulative surplus and deficit				
Cumulative surplus				
Cumulative deficit (-)				
Other items in net worth				
Cumulative other comprehensive surplus and deficit				
Net deficit not recognized as pension cost				
Total				

Instructions : 1.The "items" in the table can be listed in accordance with the reference table for accounting accounts of the accounting system.

2.The current year increase (decrease -) of the "cumulative surplus" and "cumulative deficit (-)" in the table should include the transfer amount of the "current surplus (deficit -)."

Table 6

(Name of the foundation)

Schedule of Revenue

(year)

Unit: In thousands of New Taiwan Dollars

[illegible]

Instructions: The "items" in the table can be listed in accordance with the reference table for accounting accounts of the accounting system, and the estimation basis should be stated in the explanation column.

Table 7

(Name of the foundation)

Schedule of Expenditure

(year)

Unit: In thousands of New Taiwan Dollars

Final accounts amount in the year before last year	Item name	Budgeted amount in the current year	Budgeted amount in the previous year	Explanation
	Total			

Instructions : The "items" in the table can be listed in accordance with the reference table for accounting accounts of the accounting system, and the estimation basis should be stated in the explanation column.

Table 8

(Name of the foundation)

Schedule of Fixed Asset Investment

(year)

Unit: In thousands of New

Taiwan Dollars

Item	Budgeted amount in the current year	Explanation
Property, plant and equipment		
Land		
Improvement on land		
Buildings and structures		
Machinery and equipment		
Transportation equipment		
Miscellaneous equipment		
Leased assets		
Leasehold improvements		
Fixed assets under construction and purchase		
Investment property		
Total		

Instructions : 1.The "items" in the table can be listed in accordance with the reference table for accounting accounts of the accounting system.

2.The scope of this table includes property, plant and equipment and investment property.

Table 9

(Name of the foundation)

Schedule of Re-investment

(year)

Unit: In thousands of New Taiwan Dollars

Name of the invested enterprise	Increase (decrease -) in the current year	Cumulative net investment	Shareholding ratio	Explanation
Total				

Instructions : "Shareholding ratio" is the estimate at the end of the year.

Table 10

(Name of the foundation)

Estimated Balance Sheet

December 31, ○○(year)

Unit: In thousands of New Taiwan Dollars

Actual amount on December 31 of xx year (the year before last year)	Item	Estimated amount on December 31, xx (1)	Estimated amount on December 31, xx(the previous year) (2)	Comparative increase (decrease-) (3)=(1)-(2)
	Assets			
	Total assets			
	Liabilities			
	Total liabilities			
	Net worth			
	Total net worth			
	Total liabilities and net worth			

Instructions : 1.The "items" in the table can be listed in accordance with the reference table for accounting accounts of the accounting system.

2. The estimated number of the previous year is the amount adjusted to the statutory estimated amount according to actual business conditions (i.e., the original adjusted estimated amount)

Table 11

(Name of the foundation)

Manpower Summary Table

(year)

Unit : Number of persons

Job category (Title)	Estimated number of employees in the current year	Explanation
Total		

Instructions : The "job category (title)" in the table can be classified and expressed according to the actual situation.

Table 12

(Name of the foundation)

Employment Expense Summary Table

(year)

Unit: In thousands of New Taiwan Dollars

Item name Job category (title)	Salary	Overtime pay	Allowance	Bonus	Pension, survivor's benefit, and severance pay	Shared premium	Benefits expense	Other	Total
Directors and supervisors									
Staff									
...									
Total									

Instructions : 1.The "job category (title)" in the table can be classified and expressed according to the actual situation
 2.The "item name" in the table can be filled out according to accounting system standards.

Table 13
(Back cover)

Format of the final accounts statements and tables of the foundation supervised by the National Communications Commission :

- I. Front cover (Table 1)
- II. Table of contents
- III. General Information (Table 2)
 - (I) Overview of the foundation (Establishment basis, establishment purpose, and organization overview)
 - (II) Implementation results of various annual work plans or policies
 - (III) Summary of final accounts
 - 1. Status of revenue and expenditure
 - 2. Status of cash flows
 - 3. Status of net worth changes
 - 4. Status of assets and liabilities
 - (IV) Other
- IV. Major statements
 - (I) Revenue and Expenditure Statement (Table 3)
 - (II) Cash Flow Statement (Table 4)
 - (III) Statement of Net Worth Change (Table 5)
 - (IV) Balance sheet (Table 6)
- V. Schedules
 - (I) Schedule of Revenue (Table 7)
 - (II) Schedule of Expenditure (Table 8)
 - (III) Schedule of Fixed Asset Investment (Table 9 ; only if there is fixed asset investment)
 - (IV) Schedule of Reinvestment and Its Profit and Loss (Table 10 ; only if there is reinvestment)
 - (V) Table of Changes in Fund Balances (Table 11)
- VI. Reference tables
 - (I) Manpower Summary Table (Table 12)
 - (II) Employment Expense Summary Table (Table 13)

VII. Appendix: Final accounts for invested enterprises which the foundation holds more than 50% of the shares

VIII. Back cover (Table 14)

Table 1

(Name of the foundation)

○○Final Accounts

(○○(month) ○○(day), ○○(year) to ○○(month) ○○(day), ○○(year))

(The cover name may be adjusted according to the law governing its establishment)

Prepared by (Name of the foundation)

Table2

(Name of the foundation)

General Information

(year)

I. Overview of the foundation (establishment basis, establishment purpose, and organization overview)

II. Implementation results of various annual work plans or policies

III. Summary of final accounts

(I) Status of revenue and expenditure

(II) Status of cash flows

(III) Status of net worth changes

(IV) Status of assets and liabilities

IV. Other

(Explanation of material commitments and contingent liabilities, etc.)

Table 3

(Name of the foundation)

Revenue and Expenditure Statement

(year)

Unit: New Taiwan Dollars

Final accounts amount in the previous year	Item	Budgeted amount in the current year	Final accounts amount in the current year	Comparative increase (decrease -)	
				Amount	%
		(1)	(2)	(3)=(2)-(1)	(4)=(3)/(1)*100
	Revenue				
	Operating revenue				
	Service revenue				
	Sales revenue				
	Donation revenue				
	:				
	Non-operating revenue				
	Financial revenue				
	Other non-operating revenue				
	:				
	Expenditure				
	Operating expenditure				
	Service costs				
	Cost of goods sold				
	Administrative expense				
	Other operating expenditure				
	:				
	Non-operating expenditure				
	Financial expense				
	Other non-operating expenditure				
	:				
	Income tax expense (benefit-)				
	Surplus (deficit-) in the current period				

Instructions : 1. The percentages listed in the table should be listed to two digits after the decimal point.

2. Please use notes or use the attached table to explain the budgeted amount (final accounts amount) of each level-4 account of the other comprehensive surplus or deficit of the current period. The content is as follows:

Final accounts amount in the previous year	Item	Budgeted amount in the current year	Final accounts amount of the current year	Comparative increase or decrease
	Other comprehensive surplus or deficit in this period			
	:			
	Total other comprehensive surplus or deficit in this period			

Table 4

(Name of the foundation)
Cash Flow Statement

(year)

Unit: New Taiwan Dollars

Item	Budgeted amount in the current year	Final accounts amount in the current year	Comparative increase (decrease -)	
			Amount	%
	(1)	(2)	(3)=(2)-(1)	(4)=(3)/(1)*100
Cash flows from operating activities				
Pre-tax surplus (deficit)				
Adjustment of interest dividends				
Pre-tax surplus (deficit-) excluding interest dividends				
Adjusting non-cash items				
:				
Net cash inflow (outflow) from operating activities				
Cash flow from investing activities				
Decrease in current financial assets and short-term advances				
Decrease in investment, long-term receivables, loans and reserves				
Decrease in property, plant and equipment				
Decrease in intangible assets and other assets				
:				
Net cash inflow (outflow) from investing activities				
Cash flows from financing activities				
Increase in short-term debts, current financial liabilities and other liabilities				
Increase in long-term liabilities				
Increase in fund and surplus				
Other cash inflow from financing activities				
:				
Net cash inflow from financing activities (outflow)				
Net increase (net decrease) in cash and cash equivalents				
Opening cash and cash equivalents				
Closing cash and cash equivalents				

Instructions : 1. This table is based on cash and cash equivalents, including cash and debt securities that mature or settle within 3 months from the date of investment.

2. Based on the consideration of the full disclosure principle, investing and financing activities that do not affect cash flows should be explained in the notes.

Table 5

(Name of the foundation)
Statement of Net Worth Change

(year)

Unit: New Taiwan Dollars

Item	Opening balance of the current year	Current year		Closing balance of the current year	Explanation
		Increase	Decrease		
Fund					
Establishment fund					
Donated fund					
Other funds					
Surplus					
Special Reserve					
:					
Cumulative surplus and deficit					
Cumulative surplus					
Cumulative deficit					
Other items in net worth					
Cumulative other comprehensive surplus and deficit					
Net deficit not recognized as pension cost					
Total					

Instructions : 1.If there is an increase or decrease in each net worth account this year, the reasons for the increase or decrease shall be explained in the explanation column.

2.This table should be listed by the general ledger accounts after closing (for example, the surplus (deficit) of the current period should be carried forward to the cumulative surplus and deficit).

Table 6

(Name of the foundation)
Balance Sheet

December 31,○○○(year)

Unit: New Taiwan Dollars

Item	Budgeted amount in the current year	Final accounts amount in the current year	Comparative increase (decrease -)	
			Amount	%
	(1)	(2)	(3)=(2)-(1)	(4)=(3)/(1)*100
Assets				
Current assets				
Cash				
:				
Investments, long-term receivables, loans and reserves				
Investment accounted for using equity method				
:				
Property, plant and equipment				
Land				
:				
Investment property				
Investment property				
Intangible assets				
Intangible assets				
Other assets				
Deferred assets				
:				
Total assets				
Liabilities				
Current liabilities				
Short-term debts				
:				
Long-term liabilities				
Long-term debts				
Other liabilities				
Provisions				
:				
Total liabilities				
Net worth				
Fund				
Establishment fund				
:				
Surplus				
Special surplus				
Cumulative deficit				
Cumulative surplus				
:				
Other items in net worth				
Cumulative other comprehensive surplus and deficit				
:				
Total net worth				
Total liabilities and net worth				

Instructions : 1.The percentages listed in the table should be listed to two digits after the decimal point.

2.This table should be listed by the general ledger accounts after closing (for example, the surplus (deficit) of the current period should be carried forward to the cumulative surplus and deficit).

Table 7

(Name of the foundation)

Schedule of Revenue

(year)

Unit: New Taiwan Dollars

Item	Budgeted amount in the current year (1)	Final accounts amount in the current year (2)	Comparative increase (decrease -)		Explanation
			Amount (3)=(2)-(1)	% (4)=(3)/(1)*100	
Example (1)					
Service revenue					
XX plan					
Example (2)					
Sales revenue					
XX revenue					
Total					

Instructions : 1. If the percentage of comparative increase or decrease exceeds 10%, the reason for the increase or decrease shall be explained in the explanation column.

2. The percentages listed in the table should be listed to two digits after the decimal point.

Table 8

(Name of the foundation)

Schedule of Expenditure

(year)

Unit: New Taiwan Dollars

Item	Budgeted amount in the current year (1)	Final accounts amount in the current year (2)	Comparative increase (decrease -)		Explanation
			Amount (3)=(2)-(1)	% (4)=(3)/(1)*100	
Example (1)					
Service costs					
XX plan					
XX expense					
XX expense					
:					
Example (2)					
Administrative expense					
XX expense					
XX expense					
:					
Total					

Instructions : 1. If the percentage of the comparative increase (decrease -) exceeds 10%, the reason for the increase or decrease shall be explained in the explanation column.

2. The percentages listed in the table should be listed to two digits after the decimal point.

Table 9

(Name of the foundation)

Schedule of Fixed Asset Investment

(year)

Unit: New Taiwan Dollars

Item	Budgeted amount in the current year (1)	Final accounts amount in the current year (2)	Comparative increase (decrease -)		Explanation
			Amount (3)=(2)-(1)	% (4)=(3)/(1)*100	
Property, plant and equipment					
Land					
Improvement on land					
Buildings and structures					
Machinery and equipment					
Transportation equipment					
Miscellaneous equipment					
Leased assets					
Leasehold improvements					
Fixed assets under construction and purchase					
Investment property					
Total					

Instructions : 1. If the fixed assets purchased with the foundation's own fund or with the funds of the government endowment or sponsorship, and they are owned by the foundation, they should be expressed in this table.

2. The scope of this table includes property, plant and equipment and investment property. Among them, fixed assets under construction and purchase (such as the payment for parts and equipment ordered, etc.) refer to the addition made in this year. The amount of fixed assets completed this year turning positive and the amount of corrected accounting errors in previous years are not included in this table.

3. If the percentage of the comparative increase (decrease -) exceeds 20%, the reason for the increase or decrease shall be explained in the explanation column.

4. The percentages listed in the table should be listed to two digits after the decimal point.

Table 10

(Name of the foundation)

Schedule of Reinvestment and Its Profit and Loss

(year)

Unit: New Taiwan Dollars

[illegible]

Instructions : 1. This table should list the long-term equity investments held by the foundation.

2. The stock dividends received from the invested enterprises should be noted in the explanation column.

3.If long-term equity investment is evaluated using the equity method, the investment surplus (loss) shall be recognized according to the annual net profit (net loss) of the invested enterprise pro-rata to its shareholding ratio. This amount should be entered in the "Investment gains and losses recognized using the equity method" in the investment revenue column.

4. For the invested enterprise listed in the table, if the investment amount is different from the long-term equity investment amount of the balance sheet, the reason and amount should be noted in the explanation column.

Table 11

(Name of the foundation)

Table of Changes in Fund Balance

(year)

Unit: New Taiwan Dollars

Donor	Amount of the original donation fund at the time of establishment	Opening fund amount in the current year (1)	Increase (decrease -) in the fund amount in the current year (2)	Closing fund amount in the current year (3)=(1)+(2)	Ratio of the donated fund %		Explanation
					The ratio of the original donation fund amount to its total amount at the time of establishment	The ratio of the closing fund amount to its total in the current year	
Government donation							
1. Central government							
xx agency							
:							
xx special fund							
:							
Central government after the downsizing of the Taiwan provincial government							
:							
2. Local government							
xx municipality							
xx county (city)							
:							
3. Accumulated surplus transferred to fund							
:							
4. Other							
Subtotal of government donation							
Private donation							
1. Other groups or organizations							
:							
2. Individuals							
:							
3. Accumulated surplus transferred to fund							
Subtotal of private donation							
Total							

Instructions : 1.The increase (decrease) of the fund in the current year should be explained in the explanation column.

2.The percentages listed in the table should be rounded to two digits after the decimal point.

Table 12

(Name of the foundation)

Manpower Summary Table

(year)

Unit : Number of persons

Job category (Title)	Budgeted amount in the current year	Final accounts amount in the current year	Comparative increase (decrease -)	Explanation
	(1)	(2)	(3)=(2)-(1)	
Chairperson				
Chief Executive Officer				
Deputy Chief Executive Officer				
Supervisor or Senior Specialist				
Deputy supervisor or Senior Specialist				
Specialist				
Deputy Specialist				
Assistant Specialist				
:				
Total				

Instructions : 1.The "job category (title)" in this table is expressed in accordance with the budgeting method

2.If the number in the final accounts for the current year is greater than the number in the budget, the reasons for the difference should be explained in the explanation column.

Table 13

(Name of the foundation)

Employment Expense Summary Table

(year)

Unit: New Taiwan Dollars

[illegible]

Instructions : 1. The "job category (title)" in this table is expressed in accordance with the budgeting method.

2.If the final accounts amount in the current year is greater than the budgeted amount, the reasons for the difference should be explained in the explanation column.

Table 14

Chief Accountant :

Head of the foundation :

Instructions : 1.The titles and names of the head and the chief accountant should be stated in the back cover, and seals (the said seals can be stamped via the overprint method) should be stamped.
2.The paper quality and color of the back cover should be the same as that of the front cover.

Annex 6

(Name of the foundation) ○○○ (year) annual work goals

Aspect	Performance indicators (including indicator items and descriptions of goals to be achieved)	Target value
Managerial aspect	The matters which must be reported to the National Communications Commission for reference and approval in accordance with the relevant provisions of the Foundation Act, the Regulations for the Establishment and Supervision of Communications Foundations, and the donation charter are all handled in accordance with the regulations.	No violation of regulations
Financial aspect	Reaching the budgeted surplus amount in the current year of the estimated revenue and expenditure statement in the budget statement	Fully achieved
Operational aspect (According to the main operational items of the government-endowed communications foundation, the performance indicators related to each operation shall be listed)	Operational aspect one :	
	Operational aspect two :	
	Operational aspect three: (and so on)	

(Name of the foundation) ○○○(year)
Annual Work Performance Evaluation Report

I. Achievement status of (year) annual work goals

Aspect	Performance indicators (including indicator items and descriptions of goals to be achieved)	Target value	Achievement situation and explanation	Remarks
Managerial aspect	The matters which must be reported to the National Communications Commission for reference and approval in accordance with the relevant provisions of the Foundation Act, the Regulations for the Establishment and Supervision of Communications Foundations, and the donation charter are all handled in accordance with the regulations.	No violation of regulations		
Financial aspect	Reaching the budgeted surplus amount in the current year of the estimated revenue and expenditure statement in the budget statement	Fully achieved		
Operational aspect (According to the main operational items of the government-endowed communications foundation, the performance indicators related to each operation shall be listed)	Operational aspect one :			
	Operational aspect two :			
	Operational aspect three (and so on)			

II. ○○○ Annual Benefit Evaluation

1. Managerial aspect

2. Financial aspect

3. Operational aspect

Annex 8

On-Site Inspection Plan for Communication Foundations

- I. The inspection plan is formulated in order for the National Communications Commission (hereinafter referred to as the Commission) to conduct on-site inspections on government-endowed communication foundations under its supervision and management.
- II. Strengthen the Commission's supervision on the government-endowed communication foundation, to improve the foundation's business, finance, accounting, personnel and organizational operations.
- III. The object of inspection is the government-endowed communication foundation whose establishment is approved by the Commission.
- IV. The inspection team is composed of the Commission's relevant departments and offices. Its members and division of responsibilities are as follows :
 - (I) Members of the inspection team :
 1. Convener: Appointed by the chairperson of the Commission.
 2. Team members: They are served by the Commission's Personnel Office, Accounting and Statistics Office, Secretariat Office, and the business management unit supervising the government-endowed communication foundation. Depending on the actual operation needs, the Commission's relevant departments and offices may participate or professional accountants may be invited to provide assistance.
 - (II) Division of responsibilities for inspection :
 1. Personnel Office: It is responsible for the inspection of salaries, bonuses, other compensation payments of the government-endowed communication foundation's employees and re-employment of retired personnel.
 2. Accounting and Statistics Office: It is responsible for the inspection of the government-endowed communication foundation's finance, accounting, budget, final accounts and other related matters.
 3. Secretariat Office: It is responsible for the inspection of the preservation, safe-keeping, utilization of the government-endowed communication foundation's property.
 4. Business management unit supervising the government-endowed communication foundation: It is responsible for serving as the contact and for the inspection of matters related to the government-endowed communication foundation's business.
 5. The Commission's other departments and offices: Join the inspection as needed for the case
The inspection team shall set up a point of contact to be responsible for the Commission's communication and correspondence with the government-endowed communication foundation.
- V. Inspection items :
 - (I) Relevant regulations on salary, bonus, other compensation payments and re-employment after retirement.
 - (II) Relevant regulations on budget preparation, budget execution, final accounts preparation, accounting system, etc.
 - (III) The processing of accounting affairs, complying with generally accepted accounting principles.
 - (IV) The preservation, safe keeping and utilization of the property provided by the Commission is in compliance with the relevant provisions of the National Property Act.
 - (V) Implementation status of business plans, work plans or major measure planning
 - (VI) The handling situations of the relevant suggestions for improvement from the Commission's latest inspection results
 - (VII) Other items added or removed according to the needs of various departments and offices
- VI. Inspection operating procedures :
 - (I) Inspection notice: The inspection team shall first send a notice to the government-endowed communication foundation in writing to indicate the inspection time and inspection items.
 - (II) The government- endowed communication foundation, according to the needs of the Commission, sends relevant information about the inspection items to the Commission within the specified time limit.
 - (III) Identity proof: When the members of the inspection team enter the inspection site, they shall wear their staff identification cards to show their identities.
 - (IV) Explanation by the inspection team: On the day of the inspection, the convener of the inspection team will briefly explain the purpose and focus of the inspection.

- (V) The report of the government-endowed communication foundation: The government- endowed communication foundation provides explanations on various inspection focuses.
 - (VI) Information access and on-site inspection: The government- endowed communication foundation shall prepare relevant information, files, equipment, etc., at an appropriate location for the inspection team to review. The inspection team may conduct the inspection at the location of the equipment as needed.
 - (VII) Exchange of opinions: The inspection team shall inquire the relevant personnel of the government-endowed communication foundation on related issues.
- VII. The members of the inspection team shall compile the inspection report according to the attached forms and send it to the team's point of contact for compilation within 15 days after the inspection is completed. The inspection report shall include a description of the current situation, problem analysis, conclusions and specific suggestions or handling opinions.
- After the team's point of contact has compiled the inspection report prescribed in the previous paragraph, it shall be reported to the chairperson of the Commission within one month after the inspection is completed.
- If the government-endowed communication foundation under inspection has matters that should be improved, the Commission shall notify the government-endowed communication foundation under inspection in writing for it to report the improvement to the Commission for future reference within 30 days.
- VIII. Handling of the Commission's inspection results :
- (I) Those violating the provisions of Article 33 or Article 34 of the Civil Code shall be dealt with immediately in accordance with the relevant provisions.
 - (II) Those violating the relevant regulations of the Foundation Act and the Regulations for the Establishment and Supervision of Communications Foundations shall be dealt with immediately in accordance with the relevant provisions; those violating other laws and regulations shall be transferred to the competent authority immediately for handling.
 - (III) If there is no illegal or improper matter, the case shall be reported to close.
- IX. Matters needing attention for inspection :
- (I) The government-endowed communication foundation shall assign personnel on site for the process.
 - (II) When conducting the inspection, the members of the inspection team shall keep confidential of the business secrets of the government-endowed communication foundation.
 - (III) If the government- endowed communication foundation evades, obstructs or refuses the inspection, the Commission will handle the matter in accordance with the provisions of Paragraph 2, Article 56 of the Foundation Act.