

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

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**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 (1)	Final accounts amount in the current year (2)	Comparative increase (decrease -)	
				Amount	%
				(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	%
			(3)=(2)-(1)	(4)=(3)/(1)*100
(1)	(2)			
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 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	%
			(3)=(2)-(1)	(4)=(3)/(1)*100
<b>Assets</b>				
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				
:				
<b>Total assets</b>				
<b>Liabilities</b>				
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				
<b>Total liabilities and net worth</b>				

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 10**

( Name of the foundation )

**Schedule of Reinvestment and Its Profit and Loss**

(year)

Unit: New Taiwan Dollars

Invested enterprise			Investment amount			Shareholding ratio		Investment revenue		Explanation
Name	Total paid-in capital as of this year	Number of issued shares (1)	Invested in previous years (2)	Increase (decrease -) in investment in the current year (3)	Net investment as of this year (4)=(2)+(3)	Number of shares held as of the current year (5)	As a percentage of issued shares% (6)=(5)/(1)*100	Cash dividends	Investment gains and losses recognized using the equity method	

- 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 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.