



會計師查核報告

(107)財審報字第 17003156 號

中華民國期貨業商業同業公會 公鑒：

中華民國期貨業商業同業公會民國 106 年及 105 年 12 月 31 日之資產負債表及財產清冊，暨民國 106 年及 105 年 1 月 1 日至 12 月 31 日之收支決算表、現金出納表及基金收支表，業經本會計師查核竣事。上開會計報告之編製係管理階層之責任，本會計師之責任則為根據查核結果對上開會計報告表示意見。

本會計師係依照「會計師查核簽證財務報表規則」及中華民國一般公認審計準則規劃並執行查核工作，以合理確信會計報告有無重大不實表達。此項查核工作包括以抽查方式獲取會計報告所列金額及所揭露事項之查核證據、評估管理階層編製會計報告所採用之會計原則及所作之重大會計估計，暨評估會計報告整體之表達。本會計師相信此項查核工作可對所表示之意見提供合理之依據。

依本會計師之意見，第一段所述會計報告在所有重大方面係依照內政部頒布之「工商團體財務處理辦法」暨企業會計準則公報及其解釋編製，足以允當表達中華民國期貨業商業同業公會民國 106 年及 105 年 12 月 31 日之財務狀況，暨民國 106 年及 105 年 1 月 1 日至 12 月 31 日之收支情形。

資誠聯合會計師事務所

會計師

李香玲



中華民國 107 年 2 月 23 日

Independent Auditor's Report

To: Chinese National Futures Association

Feb. 23, 2018

We have audited the balance sheet and assets list of the Chinese National Futures Association (CNFA) as of the end of 2017 as well as related statement of income, cash flow, and fund management for the year then ended. The CNFA is responsible for making all these financial statements about which we are responsible for expressing our opinions based on our audit.

We conduct our audits in accordance with generally accepted auditing standards in the Republic of China, which requires that we plan and perform the audit to obtain reasonable assurance about whether these financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material aspects, the financial position of the CNFA as of December 31, 2017 and the results of its operations and cash flows for the year then ended in conformity with the “Rules Governing Financial Management of Industrial and Commercial Associations” and generally accepted accounting principles in the Republic of China.

PricewaterhouseCoopers

Taipei, Taiwan, ROC



中華民國十七年七月三十一日

會計主審

單位：新台幣元

| | 106年12月31日 | | 105年12月31日 | | 106年12月31日 | | 105年12月31日 | |
|-----------------------|----------------|-----|----------------|-----|----------------|-----|----------------|-----|
| | 金額 | % | 金額 | % | 金額 | % | 金額 | % |
| 資產 | | | | | | | | |
| 流動資產 | | | | | | | | |
| 現金及銀行存款(附註五(一)) | \$ 40,347,551 | 7 | \$ 28,632,082 | 5 | \$ 15,222,168 | 2 | \$ 13,878,620 | 2 |
| 有價證券(附註五(二)) | 80,396,681 | 14 | 73,298,037 | 13 | 209,031 | - | 270,759 | - |
| 應收帳款(附註五(三)) | 3,096,655 | - | 2,425,854 | 1 | 130,709 | - | 3,272 | - |
| 預付款項 | 403,708 | - | 690,567 | - | - | - | - | - |
| 其他流動資產 | 248,257 | - | 411,004 | - | 15,561,908 | 2 | 14,152,651 | 2 |
| 流動資產合計 | 124,492,852 | 21 | 105,457,544 | 19 | 16,933,816 | 3 | 17,305,302 | 3 |
| 基金 | | | | | | | | |
| 會務發展準備基金-專戶存款(附註五(四)) | 113,430,255 | 19 | 106,678,891 | 19 | - | - | - | - |
| 退撫準備基金-專戶存款(附註五(五)) | 27,771,541 | 5 | 25,269,920 | 5 | 56,700,000 | 10 | 58,680,000 | 11 |
| 基金合計 | 141,201,796 | 24 | 131,948,811 | 24 | 56,700,000 | 10 | 58,680,000 | 11 |
| 固定資產(附註五(六)) | | | | | | | | |
| 土地 | 133,989,345 | 23 | 133,989,345 | 24 | - | - | - | - |
| 房屋及建築 | 107,770,320 | 18 | 107,770,320 | 19 | - | - | - | - |
| 事務設備 | 17,959,873 | 3 | 16,759,873 | 3 | 119,710,255 | 20 | 112,678,891 | 20 |
| 雜項設備 | 3,539,262 | 1 | 3,331,262 | 1 | 29,972,228 | 5 | 27,547,874 | 5 |
| 辦公設備 | 1,989,390 | - | 1,539,390 | - | 265,248,190 | 45 | 263,390,190 | 47 |
| 固定資產合計 | 265,248,190 | 45 | 263,390,190 | 47 | 414,930,673 | 71 | 403,616,955 | 72 |
| 其他資產 | | | | | | | | |
| 有價證券(附註五(七)) | 219,950 | - | 219,950 | - | 84,072,906 | 14 | 76,179,115 | 14 |
| 存出保證金 | 57,300 | - | 57,300 | - | 16,654,601 | 3 | 7,125,074 | 1 |
| 自律基金-專戶存款 | 56,700,000 | 10 | 58,680,000 | 10 | 100,727,507 | 17 | 83,304,189 | 15 |
| 其他資產合計 | 56,977,250 | 10 | 58,957,250 | 10 | 515,658,180 | 88 | 486,921,144 | 87 |
| 資產總計 | \$ 587,920,088 | 100 | \$ 559,753,795 | 100 | \$ 587,920,088 | 100 | \$ 559,753,795 | 100 |
| 負債及餘絀 | | | | | | | | |
| 流動負債 | | | | | | | | |
| 應付款項(附註五(八)) | - | - | - | - | - | - | - | - |
| 代收帳款 | - | - | - | - | - | - | - | - |
| 暫收款 | - | - | - | - | - | - | - | - |
| 流動負債合計 | - | - | - | - | - | - | - | - |
| 其他負債 | | | | | | | | |
| 存入保證金-自律基金 | - | - | - | - | - | - | - | - |
| 負債總額 | - | - | - | - | - | - | - | - |
| 基金及餘絀 | | | | | | | | |
| 基金 | | | | | | | | |
| 會務發展準備基金 | 119,710,255 | 20 | 119,710,255 | 20 | 119,710,255 | 20 | 112,678,891 | 20 |
| 退撫準備基金 | 29,972,228 | 5 | 29,972,228 | 5 | 29,972,228 | 5 | 27,547,874 | 5 |
| 資產基金 | 265,248,190 | 45 | 265,248,190 | 45 | 265,248,190 | 45 | 263,390,190 | 47 |
| 基金合計 | 414,930,673 | 71 | 414,930,673 | 71 | 414,930,673 | 71 | 403,616,955 | 72 |
| 餘絀 | | | | | | | | |
| 累計餘絀 | 84,072,906 | 14 | 84,072,906 | 14 | 84,072,906 | 14 | 76,179,115 | 14 |
| 本期餘絀 | 16,654,601 | 3 | 16,654,601 | 3 | 16,654,601 | 3 | 7,125,074 | 1 |
| 餘絀合計 | 100,727,507 | 17 | 100,727,507 | 17 | 100,727,507 | 17 | 83,304,189 | 15 |
| 基金及餘絀合計 | 515,658,180 | 88 | 515,658,180 | 88 | 515,658,180 | 88 | 486,921,144 | 87 |
| 負債、基金及餘絀總計 | \$ 587,920,088 | 100 | \$ 559,753,795 | 100 | \$ 587,920,088 | 100 | \$ 559,753,795 | 100 |

後附會計報告附註為本會計報告之一部分，請併同參閱。



理事長：



秘書長：



會計主管：



製表：



**Chinese National Futures Association
Balance Sheet**

Dec. 31, 2017 & Dec. 31, 2016

Unit: NTS

| | Dec. 31, 2017 | | Dec. 31, 2016 | | Liabilities, funds, and surplus | | Dec. 31, 2017 | | Dec. 31, 2016 | |
|---|----------------|-----|----------------|-----|--------------------------------------|--|----------------|-----|----------------|-----|
| | Amount | % | Amount | % | | | Amount | % | Amount | % |
| Assets | | | | | | | | | | |
| Current assets | | | | | | | | | | |
| Cash & bank deposit (Note 5-1) | \$ 40,347,551 | 7 | \$ 28,632,082 | 5 | Payables (Note 5-8) | | \$ 15,222,188 | 2 | \$ 13,878,620 | 2 |
| Securities (Note 5-2) | 80,386,681 | 14 | 73,298,037 | 13 | Receipts under custody | | 209,031 | - | 270,759 | - |
| Accounts receivable (Note 5-3) | 3,086,655 | - | 2,425,854 | 1 | Temporary receipts | | 130,709 | - | 3,272 | - |
| Pre-payments | 403,708 | - | 690,567 | - | Sub-total of current liabilities | | 15,561,908 | 2 | 14,152,651 | 2 |
| Other current liability | 248,257 | - | 411,004 | - | | | | | | |
| Sub-total of current assets | 124,492,852 | 21 | 105,457,544 | 19 | | | | | | |
| Funds | | | | | | | | | | |
| Development fund at special bank account (Note 5-4) | 113,430,255 | 19 | 106,678,891 | 19 | Other liabilities | | | | | |
| Pension fund at special bank account (Note 5-5) | 27,771,541 | 5 | 25,269,920 | 5 | Deposits received Fund | | 56,700,000 | 10 | 58,680,000 | 11 |
| Sub-total of funds | 141,201,796 | 24 | 131,948,811 | 24 | Total of liabilities | | 72,261,908 | 12 | 72,832,651 | 13 |
| Fixed assets (Note 5-6) | | | | | | | | | | |
| Land | 133,989,345 | 23 | 133,989,345 | 24 | Funds and surplus | | | | | |
| Buildings | 107,770,320 | 18 | 107,770,320 | 19 | Funds | | 119,710,255 | 20 | 112,678,891 | 20 |
| OA equipment | 17,959,873 | 3 | 16,759,873 | 3 | Funds | | 29,972,228 | 5 | 27,547,874 | 5 |
| Transportation equipment | 3,539,282 | 1 | 3,331,262 | 1 | Pension fund | | 265,248,190 | 45 | 263,390,190 | 47 |
| Other facilities | 1,989,390 | - | 1,539,390 | - | Assets fund | | 414,930,673 | 71 | 403,616,955 | 72 |
| Sub-total of fixed assets | 265,248,190 | 45 | 263,390,190 | 47 | Sub-total of funds | | | | | |
| Other assets | | | | | | | | | | |
| Securities (Notes 5-7) | 219,950 | - | 219,950 | - | Surplus | | | | | |
| Refundable deposits | 57,300 | - | 57,300 | - | Accumulated balance | | 84,072,906 | 14 | 76,179,115 | 14 |
| Self-discipline fund at special bank account | 56,700,000 | 10 | 58,680,000 | 10 | Balance for this period | | 16,654,601 | 3 | 7,125,074 | 1 |
| Sub-total of other assets | 56,977,250 | 10 | 58,957,250 | 10 | Sub-total of surplus | | 100,727,507 | 17 | 83,304,189 | 15 |
| | | | | | Total of funds and surplus | | 515,658,180 | 88 | 486,921,144 | 87 |
| Total assets | \$ 587,920,088 | 100 | \$ 559,753,795 | 100 | Total liabilities, funds and surplus | | \$ 587,920,088 | 100 | \$ 559,753,795 | 100 |

The accompanying notes are an integral part of these financial statements

中華民國期貨業同業公會

民國106年12月31日

單位:新台幣元

| 科 目 | 決算數 | 預算數 | 決算與預算比較數 | | 說明 |
|---------------|---------------|-------------|---------------|---------------|----|
| | | | 增 加 | 減 少 | |
| 經費收入 | | | | | |
| 入會費收入 | \$ 7,200 | \$ - | \$ 7,200 | \$ - | |
| 常年會費收入 | 1,759,600 | 1,750,000 | 9,600 | - | |
| 業務費收入(附註五(十)) | 96,960,117 | 138,544,000 | - | (41,583,883) | 註1 |
| 利息收入 | 1,261,895 | 1,860,000 | - | (598,105) | |
| 委託收入 | 13,930,423 | 14,846,000 | - | (915,577) | 註2 |
| 其他收入 | 21,552 | - | 21,552 | - | |
| 收入合計 | 113,940,787 | 157,000,000 | 38,352 | (43,097,565) | |
| 經費支出 | | | | | |
| 人事費 | 35,490,940 | 36,776,000 | - | (1,285,060) | 註3 |
| 辦公費 | 6,880,015 | 8,310,000 | - | (1,429,985) | 註4 |
| 業務費 | 38,124,881 | 87,997,000 | - | (49,872,119) | 註5 |
| 購置費 | 2,031,212 | 3,727,000 | - | (1,695,788) | 註6 |
| 團體會費 | 1,570,000 | 1,570,000 | - | - | |
| 什項支出 | 3,275,362 | 5,200,000 | - | (1,924,638) | 註7 |
| 預備金 | - | 3,140,000 | - | (3,140,000) | 註8 |
| 基金提存(附註五(十一)) | 9,913,776 | 10,280,000 | - | (366,224) | |
| 支出合計 | 97,286,186 | 157,000,000 | - | (59,713,814) | |
| 本期餘絀(稅前) | 16,654,601 | - | 16,654,601 | - | |
| 所得稅費用(附註五(九)) | - | - | - | - | |
| 本期餘絀(稅後) | \$ 16,654,601 | \$ - | \$ 16,654,601 | \$ - | |

後附會計報告附註為本會計報告之一部分，請併同參閱。

註1：業務費收入減少，主係經理監事聯席會決議，自本期9月起視結餘情況調整折扣數所致。

註2：委託收入減少，主係因會員之在職訓練人數較預估數減少所致。

註3：人事費減少，主係本期有員工辦理育嬰留停所致。

註4：辦公費減少，主係因樽節辦公費用支出所致。

註5：業務費減少，主係因預估之業務推廣活動未全數執行所致。

註6：購置費減少，主係本期預計購置之官網並未購置所致。

註7：什項支出減少，主係因本期預估之社會服務費未全數執行所致。

註8：預備金減少，主係本期無特殊狀況動支。

理事長：



秘書長：



會計主管：



製表：



**Chinese National Futures Association
Income Statement**

Jan. 1-Dec.31,2017

Unit: NTS

| Item | Actual Amount | Estimated Amount | Difference between actual and estimated amounts | | Remarks |
|-----------------------------------|----------------------|--------------------|---|----------------------|---------|
| | | | Increase | Decrease | |
| Revenue | | | | | |
| Entry fees | \$ 7,200 | \$ - | \$ 7,200 | \$ - | |
| Annual membership fees | 1,759,600 | 1,750,000 | 9,600 | - | |
| Business promotion fees(Note5-10) | 96,960,117 | 138,544,000 | - | (41,583,883) | Note1 |
| Interest income | 1,261,895 | 1,860,000 | - | (598,105) | |
| Income from entursted projects | 13,930,423 | 14,846,000 | - | (915,577) | Note2 |
| Miscellaneous income | 21,552 | - | 21,552 | - | |
| Total revenue | 113,940,787 | 157,000,000 | 38,352 | (43,097,565) | |
| Expenses | | | | | |
| Personnel expense | 35,490,940 | 36,776,000 | - | (1,285,060) | Note3 |
| Administration expense | 6,880,015 | 8,310,000 | - | (1,429,985) | Note4 |
| Business expense | 38,124,881 | 87,997,000 | - | (49,872,119) | Note5 |
| Procurement expense | 2,031,212 | 3,727,000 | - | (1,695,788) | Note6 |
| Association activity fee | 1,570,000 | 1,570,000 | - | - | |
| Miscellaneous items | 3,275,362 | 5,200,000 | - | (1,924,638) | Note7 |
| Advance cash | - | 3,140,000 | - | (3,140,000) | Note8 |
| Fund deposit(Note5-11) | 9,913,776 | 10,280,000 | - | (366,224) | |
| Total expense | 97,286,186 | 157,000,000 | - | (59,713,814) | |
| Pre-tax balance | 16,654,601 | - | 16,654,601 | - | |
| Income tax(Note 5-9) | - | - | - | - | |
| After-tax balance | \$ 16,654,601 | \$ - | \$ 16,654,601 | \$ - | |

The accompanying notes are an integral part of these financial statements

- 1 : Income of business fees decreased due to the new policy approved at the meeting of board members and supervisors, under which discount would be adjusted along with the balance, starting from September 2017.
- 2 : Income from commissioned projects increased mainly for the increase of trainees of training courses.
- 3 : The personnel expense decreased primarily due to the maternal leaves of employees.
- 4 : Administration fee decreased mainly due to the cut in budget.
- 5 : Business activity fees decreased because the proposed business promotion activities haven't been completely implemented in 2016
- 6 : Procurement expenditure decreased because the website have not been completed.
- 7 : Miscellaneous expenses decreased primarily because the social service budget has not been fully used.
- 8 : Provisions decreased because there were no special conditions for extra expenditure.