



## 策、財務報告

### 會計師查核報告

台北市期貨商業同業公會 公鑒：

台北市期貨商業同業公會民國九十二年十二月三十一日之資產負債表及財產目錄，暨民國九十二年一月一日至十二月三十一日之收支決算表、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。台北市期貨商業同業公會民國九十一年十二月三十一日之資產負債表，並未經會計師查核，附列之目的僅供參考比較之用。

本會計師係依照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」及一般公認會計原則編製，足以允當表達台北市期貨商業同業公會民國九十二年十二月三十一日之資產負債狀況，暨民國九十二年一月一日至十二月三十一日之收支情形。

勤業眾信會計師事務所



會計師 余鴻賓

余鴻賓

中 華 民 國 九 十 三 年 一 月 三 十 日

## G. Financial Reports

### Independent Auditor's Report

To Taipei Futures Association,

We have audited the balance sheets and list of properties of TFA (the "Company") as of December 31, 2003 and the statement of income, cash flows, and funds flow for the year then ended. The Company's management is responsible for producing the financial statements listed above, whereas our responsibility is to express an opinion regarding these financial statements based on our audit. Note that the Company's balance sheets as of December 31, 2002 has not been audited, and is included here solely for the purpose of comparison and reference.

We conducted our audits in accordance with auditing standards generally accepted in the Republic of China, which require 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 respects, the financial position of the Company as of December 31, 2003, and the results of its operations & cash flows for the year then ended in conformity with the "Rules Governing the Financial Management of Industrial & Commercial Organizations" and accounting principals generally accepted in the Republic of China.

Deloitte & Touche

Taipei, Taiwan  
R.O.C.

January 30, 2004



臺北市期貨商業同業公會  
資產負債表  
中華民國九十二年及九十一年十二月三十一日

單位：新台幣元

資 產	九十二年 十二月三十一日		九十一年 十二月三十一日 (未經會計師查核)		負債、基金及餘額	九十二年 十二月三十一日		九十一年 十二月三十一日 (未經會計師查核)	
	金 額	%	金 額	%		金 額	%	金 額	%
<b>流動資產</b>					<b>流動負債</b>				
現金及銀行存款	\$19,003,028	14	\$6,118,340	5	應付票據	\$ 921,971	1	\$ 1,992,225	2
有價證券	20,920,000	15	14,900,000	13	應付款項	3,342,344	2	3,819,967	4
應收票據	1,407,967	1	208,463	-	代收 款	189,956	-	141,306	-
應收帳款	475,800	-	512,965	1	暫收 款	41,700	-	193,487	-
其他應收款	90,067	-	-	-	流動負債合計	4,495,971	3	6,146,985	6
預付款項	597,085	1	90,891	-					
暫付款	19,300	-	60,000	-	其他負債				
流動資產合計	42,513,247	31	21,890,659	19	存入保證金—自籌基金	58,080,000	43	59,100,000	51
<b>基 金</b>					負債合計	62,575,971	46	65,246,985	57
會務發展準備基金—專戶存款	15,378,174	11	15,019,289	13					
會務作業系統電腦化基金	8,159,740	6	7,988,364	7	<b>基金及餘額</b>				
退換準備基金—專戶存款	5,384,012	4	5,893,277	5	<b>基 金</b>				
基金合計	28,921,926	21	28,900,930	25	會務發展準備基金	21,103,174	15	15,072,217	13
<b>固定資產</b>					退換準備基金	7,304,012	5	5,915,683	5
房屋及建築	2,503,993	2	605,677	-	資產基金	6,416,072	5	4,704,779	4
事務器械設備	-	-	6,600	-	會務作業系統電腦	8,159,740	6	8,025,492	7
機器設備	2,434,457	2	2,340,780	2	基金合計	42,982,998	31	33,718,171	29
運輸設備	652,381	-	652,381	1	<b>餘 額</b>				
雜項設備	825,241	1	1,099,341	1	累計餘額	16,310,912	12	2,536,588	2
固定資產合計	6,416,072	5	4,704,779	4	本會餘額	14,727,664	11	13,774,324	12
<b>其他資產</b>					餘額合計	31,038,576	23	16,310,912	14
存出保證金	666,300	-	679,700	1	基金及餘額合計	74,021,574	54	50,029,083	43
自籌基金—專戶存款	58,080,000	43	59,100,000	51					
其他資產合計	58,746,300	43	59,779,700	52					
<b>資 產 總 計</b>	\$136,597,545	100	\$115,276,068	100	<b>負債、基金及餘額總計</b>	\$136,597,545	100	\$115,276,068	100

TFA  
Assets  
Balance Sheet  
As of December 31, 2003

US\$

Assets	Dec. 31 2003		Dec. 31 2002 (not yet audited)		Liabilities, Funds, and Surplus	Dec. 31 2003		Dec. 31 2002 (not yet audited)	
	Amount	%	Amount	%		Amount	%	Amount	%
Current Assets					Current Liabilities				
Cash & Bank deposit	\$19,003,028	14	\$ 6,118,340	5	Checks payables	\$ 921,971	1	\$ 1,992,228	2
Securities	20,920,000	15	14,900,000	13	Payables	3,342,344	2	3,819,967	4
Checks receivab les	1,407,967	1	208,463	-	Collections	189,956	-	141,306	-
Receivables	475,800	-	512,965	1	Advanced collections	41,700	-	193,487	-
Other receivables	90,067	-	-	-	Total Current Liability	4,495,971	3	6,146,985	6
Prepayments	597,085	1	90,891	-	Other Liabilities				
Advanced payments	19,300	-	60,000	-	Deposits payable □	58,080,000	43	59,100,000	51
Total Current Assets	42,513,247	31	21,890,659	19	Discipline fund				
Funds					Total liabilities	62,575,971	46	65,246,985	57
Development fund	15,378,174	11	15,019,289	13	Funds & Surplus				
deposited at bank					Funds				
Office computerization fund	8,159,740	6	7,988,364	7	Development fund	21,103,174	15	15,072,217	13
Pension fund deposited at bank	5,384,012	4	5,893,277	5	Pension fund	7,304,012	5	5,915,683	5
Total Funds	28,921,926	21	28,900,930	25	Assets fund	6,416,072	5	4,704,779	4
Fixed Assets					Office computerization fund	8,159,740	6	8,025,492	7
Office & buildings	2,503,993	2	605,677	-	Total Funds	42,982,998	31	33,718,171	29
Machinery & equipment	-	-	6,600	-	Surplus				
Precision equipment	2,434,457	2	2,340,780	2	Accumulated surplus	16,310,912	12	2,536,588	2
Transportation equip.	652,381	-	652,381	1	Surplus for 2003	14,727,664	11	13,774,324	12
Miscellaneous	825,241	1	1,099,341	1	Total Surplus	31,038,576	23	16,310,912	14
Total Fixed Assets	6,416,072	5	4,704,779	4	Total Funds & Surplus	74,021,574	54	50,029,083	43
Other Assets									
Deposits receivables	666,300	-	679,700	1					
Discipline fund deposited at bank	58,080,000	43	59,100,000	51					
Total Other Assets	58,746,300	43	59,779,700	52					
Total Assets	\$136,597,545	100	\$115,276,068	100	Total Liabilities, Funds, and Surplus	\$136,597,545	100	\$115,276,068	100



台北市期貨商業同業公會  
收支決算表  
民國九十二年一月一日至十二月三十一日止

單位：新台幣元

科 目	決算數	預算數	決算數與預算數比較數		說明
			增加	減少	
經費收入					
入會費收入	\$ 54,400	\$ -	\$ 54,400	\$ -	
常年會費收入	1,585,867	1,472,000	113,867	-	
事業費收入	49,712,264	39,936,000	9,776,264	-	註
利息收入	1,351,787	977,000	374,787	-	
專案計畫收入	1,287,534	-	1,287,534	-	
委託收益	14,578,299	13,600,000	978,299	-	
其他收入	1,465,765	1,260,000	205,765	-	
收入合計	70,035,916	57,245,000	12,790,916	-	
經費支出					
人 事 費	14,752,296	16,344,000	-	1,591,704	
辦 公 費	5,969,500	5,585,000	384,500	-	
業 務 費	21,278,415	21,000,000	278,415	-	
購 置 費	3,056,210	500,000	2,556,210	-	
繳納團體會費	50,100	50,000	100	-	
專案計畫支出	1,070,398	-	1,070,398	-	
補助費	1,000,000	-	1,000,000	-	
什項支出	486,333	296,000	190,333	-	
預 備 金	-	5,725,000	-	5,725,000	
社會服務費	-	100,000	-	100,000	
基金提存	7,645,000	7,645,000	-	-	
支出合計	55,308,252	57,245,000	5,479,956	7,416,704	
本期餘絀（稅前）	14,727,664	-	14,727,664	-	
所得稅費用	-	-	-	-	
本期餘絀（稅後）	\$ 14,727,664	\$ -	\$ 14,727,664	\$ -	

註：因本年度景氣復甦及期貨市場成交量成長，致使決算數較預算數增加9,776,264元。

後附之附註係本財務報表之一部分。

Taipei Futures Association  
Income Statement  
Jan. 1 Dec. 31, 2003

Unit : NTS

Item	Actual Amount	Estimated Amount	Difference between actual & estimated amount		Note
			Increase	Decrease	
Income					
Membership fees	\$ 54,400	\$ -	\$ 54,400	\$ -	
Annual fees	1,585,867	1,472,000	113,867	-	
Business fees	49,712,264	39,936,000	9,776,264	-	(a)
Interests	1,351,787	977,000	374,787	-	
Income of special projects	1,287,534	-	1,287,534	-	
Income of trust projects	14,578,299	13,600,000	978,299	-	
Other income	1,465,765	1,260,000	205,765	-	
Total Income	70,035,916	57,245,000	12,790,916	-	
Expenses					
Wages	14,752,296	16,344,000	-	1,591,704	
Administration	5,969,500	5,585,000	384,500	-	
Business	21,278,415	21,000,000	278,415	-	
Procurement	3,056,210	500,000	2,556,210	-	
Membership fees	50,100	50,000	100	-	
Expenses for special projects	1,070,398	-	1,070,398	-	
Donations	1,000,000	-	1,000,000	-	
Miscellaneous	486,333	296,000	190,333	-	
Advance cash	-	5,725,000	-	5,725,000	
Employee welfare	-	100,000	-	100,000	
Fund withdrawal	7,645,000	7,645,000	-	-	
Total Expenses	55,308,252	57,245,000	5,479,956	7,416,704	
<b>Pre-tax Net Surplus</b>	<b>14,727,664</b>	<b>-</b>	<b>14,727,664</b>	<b>-</b>	
<b>Income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>After-tax Net Surplus</b>	<b>\$ 14,727,664</b>	<b>\$ -</b>	<b>\$ 14,727,664</b>	<b>\$ -</b>	

(a) : There was a positive difference between the actual and estimated amount of \$9,776,264, due to a bullish market and a boost in the trading volume of futures this year.