

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

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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

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 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)
	<b>Assets</b>			
	<b>Total assets</b>			
	Liabilities			
	<b>Total liabilities</b>			
	Net worth			
	<b>Total net worth</b>			
	<b>Total liabilities and net worth</b>			

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 )