

### Foundation Evaluation Index

Index				Score								
				-2	-1	0	1	2	3	4	Remark	
Basic index (40 scores)	I Basic standard ( total 7 scores )	1. Original funds	National public contributed foundation	<8million			≥8 million					
			Local public contributed foundation	<4million			≥4 million					
			Non-public contributed foundation	<2million			≥2 million					
		2. Full-time non-accounting staff		No			Yes					
		3. Fixed site		No		Yes						
		4. Complete articles of association ( 9 articles )	No			Yes						
		5. Independent account		No		Yes						
	6. Others	The setup of branches or change of the organization or revision of articles does not follow related procedures.				The setup of branches or change of the organization or revision of articles follows related procedures						

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II .Organiz ation structur e (11 scores)	1. Council (6 scores)	(1) Number of members and election process	Less than five or more than 25 or anyone becomes a council member without election.					5-25 members, elected			
		(2) Salaried ratio	Salaried ratio exceeds 1/3 of total number of council members.			Number of salaried council members ≤ 1/3 of total number of council members					

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		(3) Convening of council meetings	Less than twice a year, or the number of present members does not exceed 2/3 of the total, or some meetings are not recorded or without the signature of present members upon review.					At least twice a year, the number of present members exceeds 2/3 of the total; all meetings are recorded and have the signature of present members upon review.			
		(4) Near relatives	Public contributed	Yes			No				
			Non-public contributed	Over 1/3 of total council members			≤1/3 of total council members				
	2. Board of Supervisors ( 4 scores )	(1) Whether any supervisor is also a financial worker, council member or relative of any council member	Yes			No					
		(2) Supervision on the council and finance	Invalid supervision				Valid supervision				

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		(3) Whether any supervisor is paid or not	Yes			No				
	3. Main leaders ( two scores )	(1) Whether any current government worker concurrently takes the position of president, vice president or secretary average?	Yes			No				
		(2) Whether the legal representative is also the legal representative of any other organization concurrently?	Yes			No				
III .Property management and use (16 scores)	1. Whether there is any sound finance management system?				Basically sound		Yes			If no, then 8 scores deducted
	2. Whether the funds are used within the range of business?						Yes			If no, then 8 scores deducted
	3. Whether the use of funds follows the will of contributors?						Yes			If no, then 8 scores deducted
	4. Ratio of expenditure for public utilities	Public contributed foundation					≥ 70% of income last year			If it is less than 70% of income last year, then 8 scores deducted
		Non-public contributed foundation					≥ 8% of the balance last year			If less than 8% of the balance last year, then 8 scores deducted

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		5. Ratio of expenditure between salaries and administration					≤10% of total expenditure that year			If it is over 10% of total expenditure that year, then 8 scores deducted
		6. Whether the finance management follows the accounting rules of non-government, non-profit organizations?					Yes			There is some noncompliance
		7. Whether the management on capital assets meets related laws or provisions?					Yes			If there is any noncompliance, then 8 scores deducted
		8. Whether the funds are classified for management?					Yes			If no, then 8 scores deducted
IV. Supervision (5 scores)		1. Whether the time and contents of annual inspection meet related requirements?	The annual inspection is not done within the set time or there is any shortage in its contents			As required				
		2. Publication of annual working report	Not published in appointed medium				Wholly published in appointed medium			
		3. Project plan and budget	No plan or budget	Incomplete plan or budget			Detailed plan and budget for each project			
Excellence index (60 scores)	I. Business activities and	1. Number of self-developed projects			0	Within 5	Over 5			
		2. Number of funded projects			0	Within 5	Over 5			
		3. Whether the project follows the mission stagements of the foundation?	No					Yes		



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(12 scores)	3. Fund raised per capita ( raised fund amount/number of council members, 3 scores )								
	4. Return on investment (3 scores)			= interest rate at initial stage of investment			> interest rate at initial stage of investment		< interest rate at initial stage of investment, then 5 scores deducted
III .Employees and volunteers (6 scores)	1. Training			No	There is training for employees, but not for volunteers; or there is training for volunteers, but not for employees.	For employees and volunteers both			
	2. Whether the number of employees and volunteers meets the requirements of the work?			No		Yes			
	3. Ability requirements			Could not meet related requirements	Basically meet related requirements	Could meet related requirements			
IV .Strategic Planning (6 scores)	1. Whether there is any clear development perspective or strategic planning?			No			Yes		
	2. Whether there is any annual working plan?			No			Yes		