

**深圳市递爱福公益基金会  
资产管理制度**  
**Asset Management Rules of  
the China DAF (Donor Advised Fund)  
Charity**

(2018年9月20日经本基金会第一届理事会第二次会议批准通过，2022年12月16日经第一届理事会第十次会议予以修改和重述)

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本文件英文翻译已由母语为英文的人员审阅。

If you have any comments or suggestions on the content of this document, please send them to [general-office@DAF-charity.org.cn](mailto:general-office@DAF-charity.org.cn). We value your feedback and help in improving this document. The English translation has been reviewed by native English speakers.

## 第一章 总 则

### Chapter I: General Provisions

**第一条** 为规范基金会资产管理，根据《中华人民共和国慈善法》《中华人民共和国公益事业捐赠法》《基金会管理条例》《民政部关于印发<关于规范基金会行为的若干规定（试行）>的通知》《财政部关于印发<民间非营利组织会计制度>的通知》《慈善组织保值增值投资活动管理暂行办法》等规定和本基金会章程的规定，结合实际，制定本制度。

For the purpose of regulating asset management of the China DAF (Donor Advised Fund) Charity (hereinafter the ‘DAF Charity’), the Asset Management Rules (hereinafter the ‘Rules’) are hereby formulated in accordance with the *Charity Law of the People's Republic of China, Law of the People's Republic of China on Donations for Public Welfare, Regulation on Foundation Administration, Notice of the Ministry of Civil Affairs on Issuing Several Provisions on Regulating Behavior of Foundations (For Trial Implementation), Notice of the Ministry of Finance on Issuing Accounting Rules for Civil Non-Profit Organizations, Interim Measures for the Administration of the Investment Activities for Value Preservation and Appreciation of Charitable Organizations*, and other relevant regulations, as well as the

Articles of Organization of the DAF Charity, and in consideration of the DAF Charity's own situation and the prevailing practices in the industry.

**第二条** 本制度所称资产管理包括投资管理、固定资产管理、捐赠物资管理及资产交易。

Asset management refers to the management of investments, fixed assets, and contributed assets, as well as asset transactions.

**第三条** 本基金会资产管理的基本原则是：合法、谨慎、安全、有效。

The asset management of the DAF Charity sticks to the basic principles of legitimacy, prudence, security and effectiveness.

**第四条** 本基金会按照《民间非营利组织会计制度》的规定对资产进行会计核算和披露。

The DAF Charity shall conduct financial accounting of its assets and disclose relevant information according to the *Accounting Rules for Civil Non-Profit Organizations*.

## 第二章 投资管理

### Chapter II: Investment Management

**第五条** 本基金会投资及资产的保值增值，遵循以下规定：

The investments of the DAF Charity, as well as the preservation

or appreciation of assets, shall conform to the following rules:

- (一) 本基金会以面向社会开展慈善活动为宗旨,充分、高效运用慈善财产,在确保年度慈善活动支出符合法定要求和捐赠财产及时足额拨付的前提下,可以开展投资活动。

The DAF Charity shall, with the purpose of carrying out charitable activities for the public, make full and efficient use of the DAF Charity property to conduct investment activities on the premise of ensuring that the annual expenditure on charitable activities meets the legal requirements and that the donated property is allocated in a timely or sufficient way.

- (二) 坚持合法、安全、有效的原则,符合本基金会的宗旨,维护本基金会的信誉,遵守与捐赠人、合格受赠组织、投资管理机构的约定;投资取得的收益应当全部用于慈善目的。

The management of assets shall adhere to the principles of legality, security, and effectiveness, conform with the purpose of the DAF Charity, maintain the reputation of the DAF Charity, as well as observe the agreements signed with donors, qualified grantees or investment

management organizations. All incomes from investments shall be used for charitable purposes.

- (三) 本基金会的投资活动以不妨碍正常公益活动为前提，必须保持足够的现金和货币基金等流动性较高的资产，以保证按捐赠和捐助协议的约定及时、足额划拨应付款项，保证公益支出的实现。

Investment activities of the DAF Charity shall not interfere with normal charitable activities. Therefore, the DAF Charity must reserve sufficient cash, monetary funds and other liquid assets to ensure prompt payment in full as stipulated in the contribution and grant agreements, so as to ultimately achieve the success of charitable granting.

**第六条** 本基金会的投资活动主要包括以下形式：

Investment activities of the DAF Charity chiefly include:

- (一) 直接购买银行、信托、证券、基金、期货、保险资产管理机构、金融资产投资公司等金融机构发行的资产管理产品；

Directly purchasing the asset management products issued by banks, trusts, securities, funds, futures, insurance asset management agencies, financial asset investment

companies and other financial institutions;

- (二) 将财产委托给中国境内受金融监督管理部门监管的机构进行投资；

Investment made by entrusting property to an institution within the territory of China that is subject to the supervision of the financial regulatory department;

- (三) 通过发起、设立、并购、参股等方式直接进行股权投资。

Direct equity investment by means of establishment through promotion, merger and acquisition, and shareholding, among others.

**第七条** 本基金可以用于投资的财产限于非限定性资产和在投资期间暂不需要拨付的限定性资产。政府资助的财产和捐赠协议约定不得投资的财产，不得用于投资。

The assets that the DAF Charity can invest are limited to non-restricted assets and the restricted assets that do not need to be allocated temporarily during the investment period. Assets given by the government and those not allowed for investment as agreed upon in the contribution agreement shall not be used for investment.

**第八条** 本基金会在投资资产管理产品时，应当审慎选择，购买与本基金风险识别能力和风险承担能力相匹配的产品。本基金

会直接进行股权投资的，被投资方的经营范围应当与本基金会的宗旨和业务范围相关。本基金会开展委托投资的，应当选择中国境内有资质从事投资管理业务，且管理审慎、信誉较高的机构。

When investing in asset management products, the DAF Charity shall carefully select and purchase the products that are consistent with the DAF Charity's capacity of risk identification and risk bearing. Where the DAF Charity directly makes equity investment, the business scope of the investee shall be related to the purpose and business scope of the DAF Charity. Where the DAF Charity conducts an entrusted investment, it shall select an institution within the territory of China that is qualified to engage in investment management, conducts prudent management and has high reputation.

**第九条** 本基金会不得进行下列投资活动：

The DAF Charity shall not be engaged in the following investment activities:

(一) 直接买卖股票；

Direct trading of stocks;

(二) 直接购买商品及金融衍生品类产品；

Direct purchase of commodity or financial derivative

products;

(三) 投资人身保险产品;

Investment in personal insurance products;

(四) 以投资名义向个人、企业提供借款;

Providing loans to individuals or enterprises in the name of investment;

(五) 不符合国家产业政策的投资;

Investment that does not conform to the national industrial policy;

(六) 可能使基金会承担无限责任的投资;

Investment that may place unlimited liability on the DAF Charity;

(七) 违背本基金会宗旨、可能损害本基金会信誉的投资;

Investment that violates the purposes of the DAF Charity and may damage the DAF Charity's credibility;

(八) 非法集资等国家法律法规禁止的其他活动。

Illegal fund-raising and other activities prohibited by laws and regulations of the state.

**第十条** 本基金会的重大投资是指非公开市场流通的权益性投资方案、影响力投资方案（特指影响力股权投资方案）等。本基金会理事会授权理事会执行委员会对本基金会的重大投资方案进

行决策、审批。

Major investment of the DAF Charity shall mean equity investment programs that are not circulated in the public market, impact investment programs (specifically impact equity investment programs), etc. The Board of Directors of the DAF Charity authorizes the Executive Committee of the Board of Directors to make decisions and approve the major investment proposals of the DAF Charity.

**第十一条** 基金会各项投资应明确投资止损原则，通过有效的过程管理控制投资风险。

For all investment activities of the DAF Charity, it is necessary to clarify the principle of limiting losses and utilizing effective process management to control investment risks.

(一) 秘书长办公会负责跟踪管理投资的进展及安全状况，出现异常情况时应及时报告理事会执行委员会，以便理事会执行委员会尽快做出决定，避免或减少损失。

The Secretary-General's Staff Meeting shall be responsible for tracking and managing the progress and security status of the investments and shall promptly report to the Executive Committee of the Board of Directors in case of abnormalities so that the Executive Committee of the Board of Directors can

make decisions as soon as possible to avoid or reduce losses.

(二) 投资活动出现以下情况之一的，投资活动应中止、终止或退出：

Investment activities shall be suspended, terminated or withdrawn if one of the following circumstances occurs:

(1) 投资项目期限届满的；

When the term of the investment project expires;

(2) 投资项目亏损达到理事会执行委员会认为应当终止的数额；

The loss of the investment project reaches the amount that the Executive Committee of the Board of Directors considers should be terminated;

(3) 投资项目可能会影响本基金宗旨和声誉的；

Investment project may affect the purposes of the DAF Charity and the DAF Charity's credibility;

(4) 委托第三方投资管理公司主体资格灭失或者被司法机关追究刑事责任的；

When the personality of the entrusted third-party investment management company is lost or when it is held

criminally liable by judicial authorities;

(5) 其他理事会执行委员会认为应中止、终止或退出的情形发生的。

Any other circumstances that the Executive Committee of the Board of Directors deems should be suspended, terminated or withdrawn.

**第十二条** 基金会投资行为实体和程序上都合法合规，尽到了忠实、勤勉、谨慎义务，由于市场不可预见原因导致投资亏损的，并且尽到了止损义务的，决策人员不承担责任。

The DAF Charity's investment is legal and compliant both substantively and procedurally, and it has done its duty of loyalty, diligence and prudence, and if the investment loss is caused by unforeseen reasons in the market and it has done its duty to stop the loss, the decision maker shall not assume the liabilities.

**第十三条** 基金会在开展投资活动时有违法违规行为，致使基金会财产损失，相关人员应当承担相应责任。

Where the DAF Charity violates laws and regulations when carrying out investment activities, and therefore causes the DAF Charity to suffer property losses, the relevant personnel shall assume the corresponding liabilities.

**第十四条** 基金会可通过公共慈善账户和/或非公共慈善账户直接投

资建立经营性经济实体，但应经过风险评估和充分论证，且需经理事会执行委员会审批；所投资建立的经营性经济实体资产和收益属于基金会所有，分别计入不同的公共慈善账户和/或非公共慈善账户。

The DAF Charity may establish and invest in operational economic entities directly through general charitable accounts and/or non-general charitable accounts. However, approval shall be sought from the Executive Committee of the Board of Directors, which shall base its risk assessment on sufficient analysis. In addition, the assets and interests gained through investment in the operational economic entities belong to the DAF Charity and shall be deposited into the corresponding general charitable account and/or non-general charitable account.

**第十五条** 本基金会应当为投资活动建立专项档案，完整保存投资的决策、执行、管理等资料。专项档案的保存时间不少于 20 年。

The DAF Charity shall establish special files for investment activities, and keep complete information about investment decision-making, implementation and management, among others. Special files shall be kept for not less than 20 years.

### **第三章 固定资产管理**

## **Chapter III: Management of Fixed Assets**

**第十六条** 基金会固定资产管理与处置坚持统一核算、分工负责、物尽其用的原则。

The management and handling of fixed assets of the DAF Charity shall comply with the principles of integrated audits, division of responsibilities, and maximized use of all assets.

**第十七条** 基金会的固定资产价值核算，严格执行《民间非营利组织会计制度》的相关规定。

The accounting of the fixed assets of the DAF Charity shall be conducted in strict compliance with the relevant provisions in the *Accounting Rules for Civil Non-Profit Organizations*.

**第十八条** 固定资产的购置和调入。购置和调入固定资产，必须按本基金会有关固定资产处置审批权限和程序报批，并相应做好验收工作。属于技术专用设备的还应会同有关专业技术人员共同验收。验收合格后，及时办理相应手续。

Purchase and transfer of fixed assets: The purchase and transfer of fixed assets shall be reported for approval following the approval authority and procedures of the DAF Charity. Corresponding inspection and acceptance of assets shall be conducted properly. The inspection and acceptance of assets classified as technical equipment shall be conducted with the assistance of technical specialists. Once the fixed assets are

inspected and accepted, relevant procedures shall be promptly followed.

**第十九条** 固定资产的调出和报废。对使用年限已久，确无修复价值或因技术发展已丧失价值以及闲置的，要按规定及时处理，调出和报废固定资产，必须按本基金会固定资产处置审批权限报批。有处置收入的由出纳人员将所收取款项及时入账并开具收据。

Withdrawal and disposal of fixed assets: Assets that are unused and not worthy of restoration after long service or those that have lost their value due to technical developments shall be promptly disposed of according to relevant rules. The withdrawal and disposal of fixed assets shall be reported to the fixed-asset approval authority. Disposal incomes, if any, shall be promptly deposited in relevant accounts and corresponding invoices shall be issued by the cashier.

**第二十条** 固定资产的盘点和清查。本基金会固定资产至少每年盘点一次、做到账实相符。盘盈的固定资产应当按照其公允价值入账，并计入当期收入；盘亏的固定资产在减去过失人或保险公司等赔款和残料价值后计入当期费用。

Inventory and checking of fixed assets: The inventory of fixed assets of the DAF Charity shall be checked at least once a year

to ensure that the accounts match the physical inventory. Gains from fixed assets shall be recorded in accordance with their fair values and included in the current income. Losses from fixed assets shall be included in the current expenditure after the compensation from liable persons or insurance companies as well as the salvage value are deducted.

**第二十一条** 外部使用本单位的固定资产，要实行有偿使用制度，合理收取占用费、使用费。

When external organizations or individuals use the fixed assets of the DAF Charity, compensation for the use shall be required, and reasonable occupancy and usage fees shall be charged.

**第二十二条** 任何组织和个人不得侵占、挪用或任意调拨基金会的固定资产。

No organization or individual shall seize, embezzle, or randomly allocate fixed assets of the DAF Charity.

**第二十三条** 固定资产管理人员变动，应及时办理交接手续。

When staff in charge of the management of fixed assets change, hand-over procedures shall be timely followed.

#### **第四章 捐赠物资管理**

#### **Chapter IV: Contribution Management**

**第二十四条** 基金会接受食品、药品、医疗器械等捐赠物品，应当确

保物品在到达最终受益人时仍处于保质期内且具有使用价值。

When accepting food, medicine, medical devices, and other contributions, the DAF Charity shall ensure that the contributions are still within the expiry date and useful when they are granted to the final beneficiaries.

**第二十五条** 基金会接受企业捐赠本企业生产的产品，应当要求企业提供产品质量认证证明或者产品合格证，以及受赠物品的品名、规格、种类、数量等相关资料。

When accepting product contributions from their manufacturer, the DAF Charity shall require the manufacturer to provide proof of product quality or product quality certificates, as well as the relevant materials on the names, specifications, categories, and quantities of the donated products.

**第二十六条** 对于指定用于救助自然灾害等突发事件的受赠财产，用于应急的应当在应急期结束前使用完毕；用于灾后重建的应当在重建期结束前使用完毕。

When assets are contributed to the DAF Charity for the relief of emergencies (e.g., natural disasters), they shall be used by the end of the emergencies; if such contributed assets are utilized for post-disaster reconstruction, they shall be used by

the end of the reconstruction project.

对确因特殊原因无法使用完毕的受赠财产，本基金会可在取得捐赠人同意或在公开媒体上公示后，将受赠财产用于与原公益目的相近似的目的。

When the contributed assets cannot be used up due to special reasons, the DAF Charity may, with the consent of the donors or after announcing on public media, utilize them for purposes similar to the original public welfare ones.

**第二十七条** 接受捐赠的物资无法用于符合本基金会宗旨的用途时，基金会可以依法拍卖或者变卖，所得收入用于捐赠目的。

Contributed assets that are unable to be used in adherence to the purpose of the DAF Charity may be auctioned off or otherwise sold in accordance with the law. All the income obtained from such process shall be used for charitable purposes.

## 第五章 资产交易

### Chapter V: Asset Transactions

**第二十八条** 基金会进行交换交易，应当保护自身和社会公众的合法权益。不得以低于公允价值的价格出售物资、提供服务、授权或者转让无形资产；不得以高于公允价值的价格购买

产品和服务。

When conducting transactions, the DAF Charity shall protect the legitimate rights and interests of itself and the public. The DAF Charity shall not sell materials, provide services, or license or transfer intangible assets at a price lower than the fair market value. The DAF Charity shall not purchase products and services at a price higher than the fair market value.

**第二十九条** 基金会理事、监事及其近亲属与基金会之间的交易行为须符合本基金会关于关联交易的规定。

Transactions between the DAF Charity and the Directors, Supervisors of the DAF Charity or their close relatives shall comply with the relevant rules of the DAF Charity regarding related-party transactions.

**第三十条** 基金会不得从事以下行为：

The DAF Charity shall not engage in the following activities:

(一) 向个人、企业直接提供与公益活动无关的借款；

Directly provide loans to any individual or entity that is not related to any charitable activities;

(二) 以合作等任何名义直接宣传、促销、销售企业的产品和品牌,为企业及其产品提供信誉或者质量担保；

Directly publicize, promote or sell products or brands of enterprises in the name of cooperation or for any other reason, or give a guarantee for the reputation of enterprises or the quality of their products;

- (三) 非经基金会理事会执行委员会批准, 对外提供任何形式的经济担保或财产担保;

Provide any form of economic guarantee or asset guarantee to other parties without the approval of the Executive Committee of the Board of Directors;

- (四) 将本基金会的组织名称、公益项目品牌等其他应当用于公益目的的无形资产用于非公益目的;

Use the DAF Charity's name, brands of charitable projects, and its other intangible assets that shall exclusively apply to charitable affairs for non-charitable purposes;

- (五) 从事可能使本基金会承担无限责任的投资;

Engage in any investments that may result in unlimited liability of the DAF Charity;

- (六) 从事违背本基金会使命、可能损害信誉的投资;

Engage in any investments which violate the

mission of the DAF Charity or may damage its reputation;

(七) 国家法律法规禁止的其他投资行为。

Other investment behaviors prohibited by laws and regulations.

## 第六章 管理责任

### Chapter VI: Management Responsibilities

**第三十一条** 本基金会的资产管理坚持统筹决策、各司其职、相互配合、有效制衡的原则，建立资产管理责任体系和追踪问责制度，健全内部管控和制衡机制，有效防控风险，提高资产管理效能。

Asset management of the DAF Charity shall adhere to the principles of unified decision-making, separate duties and responsibilities, coordination and mutual assistance, as well as checks and balances. An asset management responsibility system and accountability system shall be established, and the mechanisms for internal control as well as checks and balances shall be perfected, so that risks may be effectively prevented or controlled, and the efficiency of asset management may be improved.

**第三十二条** 基金会投资决策与执行应当分离。建立规范的投资决策

议事规则，重大投资计划必须经过理事会授权的理事会执行委员会决策同意方可执行。

Decision-making and implementation of decisions regarding investment shall be separated. Investment decision-making rules shall be established. Major investment plans may be implemented only after the approval by the Executive Committee of the Board with the authorization of the Board of Directors.

**第三十三条** 理事会对资产管理履行以下决策职责：

The Board of Directors shall perform the following decision-making duties and functions regarding asset management:

(一) 授权理事会执行委员会制定资产管理相关的内部规章制度；

Authorize the Executive Committee of the Board of Directors to formulate the internal rules and regulations with respect to asset management;

(二) 授权秘书长办公会对投资管理机构进行选择、确定；

Authorize the Secretary-General's Staff Meeting to select and determine the investment management organizations;

(三) 授权理事会执行委员会决定重大投资方案；

Authorize the Executive Committee of the Board to make decisions on major investment plans;

(四) 检查、监督资产管理落实工作；

Examine and supervise the implementation of asset management;

(五) 其他有关资产管理的重要事项。

Other important matters related to asset management.

**第三十四条** 理事遇有个人利益与本基金会资产利益关联时，不得参与相关事宜的决策。

If there is a conflict between the personal interests of a Director and the interests of the DAF Charity over a certain matter, that Director shall not be involved in the decision-making over such matter.

**第三十五条** 本制度规定由理事会审批的事项，履行本基金会章程规定的决策程序。

Matters that are subject to the approval of the Board of Directors according to the Rules shall be reviewed and approved in accordance with the procedures on decision-making laid out in the Articles of Organization of the DAF

Charity.

**第三十六条** 秘书长办公会是本基金会资产管理的执行部门,履行以下管理职责:

The Secretary-General's Staff Meeting, as the executive body of the DAF Charity in charge of asset management, shall perform the following management duties and functions:

(一) 执行理事会执行委员会制定的资产管理制度及其他有关决议;

Implement asset management rules and other relevant decisions passed by the Executive Committee of the Board of Directors;

(二) 负责对投资资产的监督管理和固定资产的日常管理;

Supervise the use of invested assets and conduct day-to-day management of fixed assets;

(三) 会同财务部门做好非现金资产盘点、登记和管理工作,做到账实相符、账表相符;

Together with the financial department, conduct inventory, registration and management of non-cash assets to make sure that the accounts match the

physical inventory and the financial statements;

(四) 完成理事会、理事会执行委员会授权和交办的其他资产管理工作。

Complete other asset management tasks authorized and assigned by the Board of Directors and the Executive Committee of the Board of Directors.

**第三十七条** 基金会的监事会应根据其职责对基金会在开展投资活动以及日常资产管理的情况进行监督，监督基金会遵守法律法规、基金会章程和本制度的情况。

The Board of Supervisors of the DAF Charity shall, in accordance with its duties, supervise the DAF Charity in carrying out investment activities and daily asset management, and supervise the DAF Charity's compliance with laws and regulations, the Articles of Organization of the DAF Charity and this Rules.

**第三十八条** 基金会财务部门在理事会、理事会执行委员会、秘书长办公会领导下，履行基金会资产财会管理职责：

Under the leadership of the Board of Directors, the Executive Committee of the Board of Directors and the Secretary-General's Staff Meeting, the financial department of the DAF Charity shall perform the following duties of financial

and accounting management regarding the DAF Charity's assets:

(一) 负责资产的财务管理和会计核算；

Financial management and accounting of assets;

(二) 建立健全资产内部会计控制与财务监督制度, 依法依规编制资产管理财务报表, 保证会计资料合法、真实、准确、完整；

Establish and improve the rules on internal accounting control and financial supervision, compile financial statements in accordance with the laws and regulations, and make sure that the accounting data and materials are legal, authentic, accurate, and complete;

(三) 参与固定资产的清查盘点；

Participate in the inventory-checking of fixed assets;

(四) 依法进行审计；

Conduct audits in compliance with the law;

(五) 依法履行财务信息披露义务；

Fulfill financial disclosure obligations in compliance with the law;

(六) 完成理事会、理事会执行委员会、秘书长办公会

授权和交办的其他工作。

Complete other tasks authorized and assigned by the Board of Directors, the Executive Committee of the Board of Directors and the Secretary-General's Staff Meeting.

**第三十九条** 按照不相容职务分离的要求，会计岗位、出纳岗位和投资岗位的人员不得相互兼任。

The accounting, cashier, and investment positions shall be held by separate persons, according to the requirement for the separation of duties among incompatible positions.

**第四十条** 基金会人员发生以下行为，视情节轻重对有关责任人给予相应处理；造成资产损失的，应当承担相应赔偿责任；涉嫌犯罪的，移交司法机关处理：

Where the staff of the DAF Charity commit any of the following acts, the DAF Charity shall, depending on the seriousness of the circumstances, hold the responsible persons accountable. If such act causes damages to the DAF Charity, the persons responsible shall be held liable for the damages accordingly. If the act constitutes a criminal offense, it shall be reported to the judicial authority.

(一) 理事会违反《基金会管理条例》和章程规定决策

不当，致使基金会遭受财产损失；

Any inappropriate decision of the Board of Directors, which violates the *Regulation on Foundation Administration* and the Articles of Organization of the DAF Charity, or for which the DAF Charity suffers damage to assets;

(二) 未经规定程序审批，擅自投资或处置资产；

Investment or disposal of assets without following the prescribed approval procedures;

(三) 玩忽职守造成财产损失；

Neglect of responsibility resulting in damage to assets;

(四) 营私舞弊，以基金会资产为自己或他人谋取私利；

Engaging in swindling or fraudulent activities, and using the DAF Charity assets for personal gains;

(五) 私分、侵占、挪用基金会资产；

Secret distribution, embezzlement, or misappropriation of assets belonging to the DAF Charity;

(六) 其他违反制度规定，造成财产损失或损害本基金会信誉的行为。

Other acts in violation of regulations resulting in loss of assets or damage to the credibility of the DAF Charity.

## 第七章 附 则

### Chapter VII: Supplementary Provisions

**第四十一条** 本制度未尽事宜或与有关规定不一致的，按有关规定执行。

Matters not covered in the Rules or provisions in conflict with laws and regulations shall be settled by those laws and regulations.

**第四十二条** 本制度自 2018 年 9 月 20 日第一届理事会第二次会议审议通过，于 2022 年 12 月 16 日经本基金理事会第十次会议予以修改、重述。原版本制度于新版本制度生效之日起被替代且失去效力。

The Rules came into force following approval by the first Board of Directors at its second meeting on September 20<sup>th</sup>, 2018 and restated by the first Board of Directors at its tenth meeting on December 16<sup>th</sup>, 2022. The original Rules shall then be replaced by the new version of the Rules when the amendment or restatement comes into force.

**第四十三条** 本制度解释权归基金会理事会执行委员会。

The Executive Committee of the Board of Directors is responsible for the interpretation of these Rules.

**第四十四条** 本文本用中英文书写，如有不一致之处，以中文为准。

The Rules are written in both Chinese and English. In case of inconsistency, the Chinese version shall prevail.