

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

(2020年11月28日第一届第五次理事会予以修改和重述)
**(Amended and restated by the first Board of Directors at its
fifth meeting on November 28th, 2020)**

地址：深圳市福田区红荔路1001号青少年活动中心小区4栋501

Address: Room 501, Block 4, Shenzhen Adolescent Activity Center,

1001 Hongli Road, Futian District, Shenzhen

邮箱 (Email): general@daf-charity.org.cn

网站 (Official Website): www.daf-charity.org.cn

版权声明

Copyright Notice

本业务文件由深圳市递爱福公益基金会编制，版权为深圳市递爱福公益基金会所有，受法律保护。任何机构、个人未经深圳市递爱福公益基金会授权，不得复制、转载或以其他方式发布本业务文件内容。对违反法律规定使用本业务文件内容者，深圳市递爱福公益基金会保留追究其法律责任的权利。

This business document has been written by the China DAF (Donor Advised Fund) Charity. The copyright of the document is owned by the China DAF (Donor Advised Fund) Charity, which is protected by law. Without authorization of the China DAF (Donor Advised Fund) Charity, any organization or individual shall not copy, reprint or release the contents of this business document through any means. The China DAF (Donor Advised Fund) Charity reserves the right to ascertain the legal liability of those who use the contents of this business document in violation of laws and regulations.

深圳市递爱福公益基金会拥有下述商标的所有权、使用权及许可权：

The China DAF (Donor Advised Fund) Charity has the right of ownership, as well as the right to use and license undermentioned trademarks:



欢迎大家就文本内容提出反馈建议，可发送至 general-office@DAF-charity.org.cn，以进一步完善该文件。

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. 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 为加强本基金会的财务管理，严格财经纪律，根据《中华人民共和国会计法》《财政部关于印发〈民间非营利组织会计制度〉的通知》《基金会管理条例》《关于规范基金会行为的若干规定（试行）》《关于慈善组织开展慈善活动年度支出和管理费用的规定》等规定和本基金会章程的规定，结合实际，制定本制度。

For the purposes of strengthening financial management and tightening up the financial discipline of the China DAF (Donor Advised Fund) Charity (hereinafter the ‘Charity’), the Financial Management Rules (hereinafter the ‘Rules’) are hereby formulated in accordance with the *Accounting Law of the People's Republic of China, Notice of the Ministry of Finance on Issuing Accounting Rules for Civil Non-Profit Organizations, Regulation on Foundation Administration, Several Provisions on Regulating Behavior of Foundations (For Trial Implementation), Provisions on the Annual Expenditures for Conducting Charitable Activities and Administration Expenses of Charitable Organizations*, and other relevant regulations, as well as the Articles of Organization of the Charity, and in consideration of the Charity’s own situation and prevailing practices in the industry.

第二条 本制度内容包括：预算管理、收入管理、支出管理、审批权限、财务监管。

The Rules cover areas such as budget management, income and expenditure management, approval authority, and financial supervision.

第二章 预算管理

Chapter II: Budget Management

第三条 基金会各项收入和支出应当纳入预算统一管理，统筹安排使用。

The income and expenditure of the Charity shall be integrated into the budget for management purposes as well as arranged and coordinated for use.

第四条 基金会根据基金余额情况、年度工作计划等编制年度预算。预算须经过理事会执行委员会审议通过方可执行。

The Charity shall compile an annual budget according to its remaining funds and the annual work plan. The budget shall be approved by the Executive Committee of the Board of Directors prior to implementation.

第五条 理事会执行委员会应定期听取预算执行情况汇报。

The Executive Committee of the Board of Directors shall regularly hear reports on budget implementation.

第三章 收入管理

Chapter III: Income Management

第六条 按照有关规定，本基金会设立专用账户，对基金会的收入实行专门管理。基金会银行账户开立、使用和管理应符合法律法规规章及规范性文件等规定。基金会的财产不得利用任何个人和其他组织的账户存储。

In accordance with relevant regulations, the Charity shall set up a special account to manage the income of the Charity. The opening, use, and management of Charity's special bank account shall comply with the provisions of laws, regulations, and normative documents. The assets of the Charity shall not be deposited in the accounts of any individual or other organizations.

第七条 基金会筹集、接受捐赠，应当遵守法律法规，符合章程规定的宗旨和业务范围。

The Charity shall raise and receive contributions in accordance with laws and regulations, as well as with the purpose and business scope prescribed by the Articles of Organization.

第八条 基金会接受捐赠，应当与捐赠人明确权利义务,并根据捐赠人的要求与其订立捐赠协议。

When receiving contributions, the Charity shall clarify the rights and obligations of the donors, and sign contribution agreements

with the donors at their request.

第九条 基金会接受捐赠应当确保公益性，附加对捐赠人构成利益回报条件的赠与和不符合公益性目的的赠与，不应确认为公益捐赠。

When receiving contributions, the Charity shall ensure their charitable nature. Contributions dependent upon the exchange of benefits, or not in line with the charitable aim, shall not be recognized as charitable contributions.

第十条 收到公益捐赠现金或者支票，应当及时将现金或支票缴银行入账。

When receiving contributions by cash or check, the Charity shall promptly deposit such cash or payment of such a check in a designated bank account.

第十一条 基金会接受非现金捐赠，应当在实际收到后确认收入。受赠财产未经基金会验收确认，由捐赠人直接转移给受益人或者其他第三方的，不得作为基金会的捐赠收入。

When receiving non-cash contributions, the Charity shall confirm income after the actual receipt of them. If the contributed assets are not confirmed by the Charity, and are transferred directly from the donor to a beneficiary or a third party, such assets shall not be treated as income of the Charity

by contribution.

第十二条 基金会接收非现金捐赠，应建立捐赠实物分类登记表册，登记物资品种、数量，收支账册纳入法定账簿记账，并按照以下方法确定入账价值：

When receiving non-cash contributions, the Charity shall establish categorized registration books to register the type and quantity of contributions. The account journal of income and expenditure shall be included in the statutory account books. The entry value shall be determined with the following methods:

(一) 捐赠人提供发票、报关单等凭据的，应当以相关凭据作为确认入账价值的依据；捐赠方不能提供凭据的，应当以其他确认捐赠财产的证明，作为确认入账价值的依据；

When donors provide invoices, customs declarations and other source documents, they shall be used as proof of income value. Otherwise, other evidence of the contributed assets shall be used as proof of income value;

(二) 捐赠人提供的凭据或其他能够确认受赠资产价值的证明上标明的金额与受赠资产公允价值相差较大的，应当以其公允价值作为入账价值；

When the value stated in the source documents or other proof confirming the value of contributed assets is substantially different from the fair value, the fair value shall be taken as the accounting value;

(三) 捐赠人捐赠固定资产、股权、无形资产、文物文化资产，应当以具有合法资质的第三方机构的评估作为确认入账价值的依据。无法评估或经评估无法确认价格的，基金会不得计入捐赠收入，应当另外造册登记。

When a fixed asset, equity interest, intangible asset or cultural relic is contributed, appraisal from a legal eligible third-party institution shall form the basis on which income value is confirmed. When the value of a contributed asset cannot be assessed or determined, the Charity shall not deposit such value into the income from contribution, but shall instead put it on a separate record for registration purposes.

第十三条 基金会应当严格区分交换交易收入和捐赠收入。通过出售物资、提供服务、授权使用或转让资产（包括无形资产）等交换交易取得的收入，应当记入商品销售收入、提供服务收入等相关会计科目，不得计入捐赠收入。

The Charity shall strictly distinguish between the income from an exchange or a transaction and that from contribution. Income arising from selling materials, offering services, and authorizing the use or transfer of assets (including intangible assets) shall be deposited into the corresponding accounting categories, such as the income from sale of goods or the income from provision of services, and shall not be deposited into the income from contribution.

第十四条 基金会投资收益必须确保用于符合公益宗旨的方向。

Revenue arising from investment of the Charity shall be used in accordance with public welfare objectives.

第十五条 基金会合法收入受法律保护，任何单位和个人不得私分、侵占、挪用。

The legitimate income of the Charity is protected by the law; no organization or individual shall secretly divert and distribute, embezzle, seize, or misappropriate the income.

第四章 支出管理

Chapter IV: Expenditure Management

第十六条 基金会的支出包括公益事业支出、工作人员工资福利和行政办公支出。

The expenditure of the Charity includes charitable project

expenditure, salaries and benefits of staff, and administrative expenses.

第十七条 基金会用于公益事业支出包括直接用于受益人的款物和为开展公益项目发生的直接运行费用。项目直接运行费用包括：

Charitable project expenditure of the Charity includes the funds and materials directly used for the benefit of beneficiaries and the direct operating expenses for carrying out charitable projects. Direct operating expenses include:

(一) 支付给项目人员的报酬,包括:工资福利、劳务费、专家费等;

Payments for project personnel, including salaries or wages, benefits, service fees, expert fees, etc.;

(二) 为立项、执行、监督和评估公益项目发生的费用,包括:差旅费、交通费、通讯费、会议费、购买服务费等;

Expenses for establishing, executing, supervising, and evaluating charitable projects, including travel expenses, commute expenses, telecommunication fees, meeting expenses, service fees, etc.;

(三) 为宣传、推广公益项目发生的费用,包括:广告费、

购买服务费等；

Expenses for publicizing and promoting charitable projects, including advertising fees, service fees, etc.;

(四) 因项目需要租赁房屋、购买和维护固定资产的费用, 包括: 所发生的租赁费、折旧费、修理费、办公费、水电费、邮电费、物业管理费等;

Expenses for renting properties, as well as purchasing and maintaining fixed assets, including rents, depreciation costs, repair costs, administrative expenditure, utility bills, postage, property management fees, etc.; and

(五) 为开展项目需要支付的其他费用。

Other expenses for carrying out charitable projects.

第十八条 工作人员工资福利包括:

Salaries and benefits of staff include:

(一) 工作人员工资、福利费、社会保险(障)费(含离退休人员)、住房公积金;

Salaries or wages, benefits, social insurance fees (including those for retired employees) and contributions to housing accumulation funds; and

(二) 担任专职工作理事的津贴、补助和理事会运行费用。

Stipends and subsidies for full-time Directors and operating costs of the Board of Directors.

第十九条 行政办公支出包括：组织日常运作的办公费、水电费、邮电费、物业管理费、会议费、广告费、市内交通费、差旅费、折旧费、修理费、租赁费、无形资产摊销费、资产盘亏损失、资产减值损失、因预计负债所产生的损失、审计费、以及聘请中介机构费等。

Administrative expenditure includes: daily operation costs, utility bills, postage, property management fees, meeting expenses, advertising expenses, city traffic expenses, travel expenses, depreciation costs, repair costs, rent, intangible asset amortization costs, fixed asset inventory losses, asset impairment losses, losses arising from estimated liabilities, auditing expenses, and expenses for employing intermediaries.

第二十条 捐赠协议中约定可以从公益捐赠中列支项目直接运行费用、工作人员工资福利和行政办公支出的，按照约定列支；对于没有约定的：

If the Contribution Agreement stipulates that direct operating expenses, salaries or wages and benefits of employees, and administrative expenses can be included from charitable contributions, such expenses shall be included according to

relevant stipulations; where there are no stipulations, such expenses shall be included as follows:

(一) 项目直接运行费用，不得超过本基金会规定的标准支出；

The direct operating expenses shall not exceed the standard level of expenditure as prescribed by the Charity;

(二) 工作人员工资福利和行政办公支出，不得从公益捐赠中列支。

The salaries and benefits of employees and administrative expenses shall not be included from charitable contributions.

第二十一条 公益事业支出管理：

Charitable project expenses shall be managed according to the following rules:

(一) 每年用于从事章程规定的公益事业支出，按《基金会管理条例》相关规定执行；

Every year the expenditure on charitable projects stipulated in the Articles of Organization of the Charity shall be implemented in accordance with the *Regulation on Foundation Administration* and other relevant

regulations;

(二) 属于定向捐赠的项目支出由基金会按照捐赠人与本基金会签署的捐赠协议执行;

Project expenditure coming from contributions without a specified purpose shall be implemented by the Charity in accordance with the Contribution Agreement signed by both the donor and the Charity;

第二十二条 本基金会年度慈善活动支出和年度管理费用按照《关于慈善组织开展慈善活动年度支出和管理费用的规定》确立的标准执行。

The expenditure on annual charitable activities and the annual management expenses shall be implemented according to the standards in the *Provisions on the Annual Expenditures for Conducting Charitable Activities and Administration Expenses of Charitable Organizations*.

第五章 财务监管

Chapter V: Financial Supervision

第二十三条 基金会财务部门要加强财务监管，严格遵守有关财会制度和财经纪律，要加强自身建设，努力提高财会人员的业务能力和管理水平，依法依规开展各类财会工作。

The financial department of the Charity shall strengthen

financial supervision, strictly abide by relevant financial accounting rules and financial and economic disciplines, as well as strengthen capacity building, improve accounting staff's professional competence and management level, and carry out all kinds of financial accounting work in accordance with relevant laws and regulations.

第二十四条 严格按照《民间非营利组织会计制度》设置会计科目，账簿登记完整规范，账务处理准确及时，核算合规合理，对会计核算基础工作应加强管理，所附原始凭证、填制记账凭证、登记账簿、编制会计报表应当规范。定期编报相关会计信息资料，保证会计资料合法、真实、准确、完整。

The chart of accounts shall be set up in strict accordance with the *Accounting Rules for Civil Non-Profit Organizations*. Book-keeping shall be complete and regular, accounting treatment shall be accurate and prompt, and calculation shall be reasonable and regular. The management of accounting's basic work shall be strengthened. The original documents attached, accounting vouchers filled, ledger entered, and accounting statement prepared shall be normative. Relevant accounting information shall be regularly compiled, whereby the legality, authenticity, accuracy, and completeness of the

accounting materials shall be ensured.

第二十五条 定期分析收支情况，并向理事会报告相关收支预算执行情况，并针对存在的问题提出改进意见。

The Charity shall periodically analyze income and expenditure, report to the Board of Directors on the implementation of relevant budgets of income and expenditure, and make suggestions on solving existing problems.

第二十六条 严格报销手续，报销单据、手续必须符合有关规定。对不真实、不合规和违反财务制度的支出，财会人员应拒绝办理或者按职责予以纠正。

Strict procedures for reimbursement shall be implemented. Receipts and procedures for reimbursement shall comply with the relevant regulations. For expenditures that are found to be untrue and not compliant with the relevant regulations, and are in breach of the financial management rules, the financial managers of the Charity shall refuse to handle or remedy it according to their duties.

第二十七条 财务部门应当建立健全财务会计岗位责任制。出纳以外的会计人员不得保管现金、有价证券和银行票据；出纳人员不得兼任稽核、会计档案保管和收入、费用、债权债务账目的登记工作。严禁由一人办理货币财务业务的

全过程；基金会接受现金捐赠，收款人和开票人应当至少由两人分别承担，所收取的现金及时入账。

The financial department shall establish a sound accountability regime for financial and accounting positions of the Charity. Accountants other than cashiers shall not keep any cash, securities, or bank bills. A cashier shall not concurrently take charge of auditing, keeping accounting files, or recording the revenue, expenses, claims or liability accounts. It is strictly forbidden for any single person to handle the whole process of the monetary and financial business. When the Charity receives monetary contributions, the receiver of them and the issuer of the donation receipt shall be different persons, and the collected fund shall be promptly recorded.

第二十八条 基金会的会计人员、出纳应分设且有从业证书，财务负责人具备相应的财务管理知识和技能，且与会计人员分工明确。未设置专门财会人员的，应委托有资质的代理记账中介机构进行代理记账工作，并经理事会会议审议。

The accountants and cashiers' position of the Charity shall be separately established and the accountants and cashiers shall have practice licenses respectively. The person in charge of the financial department shall have relevant

knowledge and skills of financial management and shall undertake a clear division of work with the accountants. In the situation where the accountants are not specifically set up, the Charity shall entrust a qualified bookkeeping agency to keep accounts and ensure it be reviewed by the Board of Directors.

会计凭证、会计账簿、财务会计报告和其他会计资料应当建立档案，健全会计档案的立卷、归档、保管、查阅和销毁等管理制度，确保会计档案妥善、有序存放、方便查阅。

Accounting evidence materials, accounting books, financial accounting reports, and other accounting documents shall be archived. Rules on the filing, archiving, keeping, accessing and destruction of accounting files shall be perfected, in order to ensure the safety, orderly storage, and convenient inspection of accounting files.

第二十九条 财会人员调动，应当提前做好工作交接。

When a financial officer is transferred, the handover work shall be done properly in advance.

第三十条 依法接受财务审计，如实反映情况，提供有关资料；自觉接受税务、会计主管部门依法实施的税务监督和会计监督。本基金会应主动接受监事会、监事对财务和会计资料的检

查监督，并接受捐款人查询、检查和监督。

The Charity shall accept financial audits, report situations faithfully and provide relevant files to the authorities according to the law. The Charity shall voluntarily accept legitimate tax supervision and accounting supervision from tax and accounting authorities. The Charity shall voluntarily accept the examination and supervision of the financial and accounting materials by the Board of Supervisors and Supervisors. The Charity shall also accept the inquiry, examination, and supervision by donors.

第六章 附 则

Chapter VI: Supplementary Provisions

第三十一条 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.

第三十二条 本制度自 2018 年 9 月 20 日理事会审议通过，自公布之日起实施执行，并于 2020 年 11 月 28 日第一届第五次理事会予以修改和重述。

The Rules came into force following approval by the Board

of Directors on September 20th, 2018. The Rules were amended and restated by the first Board of Directors at its fifth meeting on November 28th, 2020.

第三十三条 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 shall be responsible for the interpretation of the Rules.

第三十四条 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.