

**深圳市递爱福公益基金会
捐赠票据管理制度**
**Donation Receipt 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)
**(Approved and adopted by the first Board of Directors at its
second Board Meeting on September 20th, 2018)**

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第一条 为健全和完善本基金会公益性捐赠票据管理制度，规范票据使用管理，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》《财政部关于印发〈公益事业捐赠票据使用管理暂行办法〉的通知》《关于规范基金会行为的若干规定（试行）》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 improving the management of charitable donation receipts of the China DAF (Donor Advised Fund) Charity (hereinafter the ‘Charity’), the Donation Receipt Management Rules are hereby formulated (hereinafter the ‘Rules’) 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 Finance on Issuing the Interim Measures for the Use and Management of Receipts for Public Welfare Donations, Several Provisions on Regulating Behavior of Foundations (For Trial implementation)*, and other relevant regulations, as well as the Articles of Organization of the Charity, and in consideration of the Charity’s own situation and the prevailing practices in the industry.

第二条 本基金会严格按照有关规定，健全捐赠票据内部管理制度，设置管理台账，由专人负责于首次申领公益事业捐赠票据时按规定程序先行申请办理《财政票据领购证》，以及后续捐赠票据的领购、使用登记与保管，并按规定向同级财政部门报

送捐赠票据的领购、使用、作废、结存以及接受捐赠和捐赠收入使用情况。

Pursuant to relevant regulations, the Charity shall improve the internal management of donation receipts by establishing management ledgers and designating specific personnel to take charge of the application for the Certificate for Purchasing Financial Receipts when applying for public welfare donation receipts, and of subsequent purchases, registration of use, as well as safekeeping of donation receipts. Improvements shall also be made to the internal management of reports to public financial departments at the same level regarding information on the purchase, use, invalidation and balance accounting of the donation receipts, as well as the contributions received and the use of contribution income.

第三条 基金会接受用于其业务范围内的公益事业捐赠都要开具捐赠票据。基金会在实际收到公益捐赠后据实开具捐赠票据。捐赠人不需要捐赠票据的，或者匿名捐赠的，也应当开具捐赠票据，由基金会留存备查。

The Charity shall issue donation receipts when receiving charitable contributions within its business scope. When charitable contributions are received, the Charity shall issue donation receipts based on the amount actually received. If donors do not require donation receipts, or if they contribute anonymously, the Charity shall also issue the donation receipts and retain them in their records for future reference.

接受非货币性捐赠时，应按其公允价值填具捐赠票据。固定

资产、股权、无形资产、文物文化资产等非货币资产的公允价值应当以具有合法资质的第三方机构的评估价值作为确认依据。

When receiving non-monetary contributions, the Charity shall issue donation receipts based on their fair market value. The fair market value of fixed assets, equity stocks, intangible assets, and cultural relic assets shall be based on the results of assessment by legitimate third-party institutions.

第四条 下列行为不得使用捐赠票据：

Prohibited uses of donation receipts:

(一) 集资、摊派、筹资、赞助等行为；

Raising funds with a promise for return, apportionment of funds, raising funds for the purpose of financing certain projects, commercial sponsorship, etc.;

(二) 以捐赠名义接受财物并与出资人利益相关的行为或者其他不符合公益性目的的行为；

Receiving assets as contribution, acting in the interests of the donor or conducting any other activity which does not meet the charitable objective;

(三) 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第三方的；

Transferring the contributed assets directly from the donor to the beneficiary or a third-party without any

examination or confirmation from the Charity;

(四) 非现金捐赠,且无法评估或经评估无法确认价格的;

Receiving non-monetary contributions which cannot be appraised or whose value cannot be determined after appraisal;

(五) 以捐赠名义从事营利活动的行为;

Engaging in profit-making activities in the name of contribution;

(六) 收取除捐赠以外的政府非税收入、医疗服务收入、资金往来款项等应使用其他相应财政票据的行为;

Collecting governmental non-taxable income, medical service income, funds for business transactions, and other incomes that do not be categorized as contribution, whereby receipts for a fiscal income should be used;

(七) 交换交易收入;

Income from an exchange or a transaction;

(八) 按照税收制度规定应使用税务发票的行为;

Acts for which tax receipts shall be issued according to the tax regime; and

(九) 财政部门认定的其他行为。

Other acts recognized by the financial department of the government.

第五条 严禁转借、转让、代开、买卖、涂改、毁损、串用票据和超出规定项目、范围、标准使用捐赠票据。

It is strictly forbidden to lend, transfer, issue on behalf of others, sell and purchase, alter, destroy, or utilize donation receipts for wrong purposes, or use donation receipts beyond the intended project, scope, and standard.

第六条 领购捐赠票据时，应当检查是否有缺页、号码错误、毁损等情况，一经发现应当及时交回财政票据监管机构处理。

When purchasing donation receipts, the Charity shall check whether the donation receipts have any missing pages, wrong numbers, damage, etc. If any of the aforementioned circumstances occur, the Charity shall promptly return the donation receipts to the supervisory organization for handling.

第七条 要按照票据号段顺序使用捐赠票据，填写捐赠票据时做到字迹清楚，内容完整、真实，印章齐全，各联次内容和金额一致。填写错误的，应当另行填写。因填写错误等原因作废的票据，应当加盖作废戳记或者注明“作废”字样，并完整保存全部联次，不得私自销毁。

The Charity shall use donation receipts according to the sequence of their number segments and shall, when filling out donation receipts, make sure that the handwriting is legible, the contents are complete and authentic, all required seals are affixed, and the contents and amounts of all pages are consistent. If any error is made when filling in a donation receipt, the Charity shall fill out a new one. Donation receipts which are invalidated due to errors or any other reasons shall be affixed with the seal of invalidation or marked with the word 'VOID'. All pages shall be kept intact

and shall not be destroyed without permission.

第八条 遗失捐赠票据，应及时在区县级以上新闻媒体上声明作废，并将遗失票据名称、数量、号段、遗失原因及媒体声明资料等有关情况，以书面形式报送同级财政部门备案。

Where the Charity loses any of its donation receipts, it shall promptly declare the invalidation of the donation receipts on a news media platform at or above the county level. In addition, it shall file a record in writing with the financial department at the same level of government with the name, quantity, number segment, reasons for loss, relevant media statements, and other information for archival purposes.

第九条 票据管理人员应当妥善保管已开具的捐赠票据存根，票据存根保存期限一般为 5 年。

The receipt manager shall properly keep the stubs of the donation receipts that were issued. The storage period of the stubs is generally five years.

第十条 对保存期满需要销毁的捐赠票据存根和未使用的需要作废销毁的捐赠票据，应登记造册，报经同级财政部门核准后，由同级财政部门组织销毁。

The Charity shall keep a registry of donation receipt stubs that need to be destroyed upon the expiry of their preservation period and the unused donation receipts that need to be nullified and destroyed, and then report to the financial department at the same level of government for approval. The financial department shall organize destruction of the aforementioned stubs and donation

receipts.

第十一条 基金会撤销、改组、合并，在办理《财政票据领购证》的变更或注销手续时，应对已使用的捐赠票据存根及尚未使用的捐赠票据登记造册，并交送同级财政部门统一核销、过户或销毁。

When the Charity is revoked, restructured, or merged, it shall, when completing formalities regarding the alteration or cancellation of the Certificate for Purchasing Financial Receipts, keep a record of used donation receipt stubs along with unused donation receipts. The stubs and donation receipts aforementioned shall be submitted to the financial department at the same level of government for a unified write-off, transfer, or destruction.

第十二条 自觉接受财政部门的监督检查。

The Charity shall agree to the supervision and inspection conducted by the financial department of the government.

第十三条 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.

第十四条 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。

The Rules came into force following approval by the Board of Directors on September 20th, 2018.

第十五条 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 the Rules.

第十六条 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.