



UFCH Financial Management System

北京和睦家医疗救助基金会财务管理制度

Board Approval Date 董事会批准日期: 2021-12-13

In order to strengthen and standardize the financial management of the Beijing United Foundation for China's Health, and improve the efficiency of fund use and financial management, in accordance with the "Accounting Law of the People's Republic of China", "Foundation Management Regulations", "Non-profit Organization Accounting System" and other laws and regulations, developing this system based on the actual situation of the foundation.

Chapter 1 General Provisions

Article 1 The main task of the financial management of the UFCH is to comprehensively manage the economic activities of the organization through the management and use of funds. Specifically, it includes: managing various incomes, reducing costs and expenses, rationally arranging and using various funds; strengthening economic accounting and improving the efficiency of capital use; establishing and improving financial management systems and procedures, strengthening financial supervision and inspection; maintaining the integrity of the organization's property and making full use of it Property and material benefits; carry out financial analysis, participate in the economic decision-making of the organization, standardize the disclosure of financial information, and promote institutional construction and career development.

Article 2 The financial management of UFCH includes: financial management system, budget

为了加强和规范北京和睦家医疗救助基金会财务管理，提高资金使用效益和财务管理水平，根据《中华人民共和国会计法》、《基金会管理条例》、《民间非营利组织会计制度》等法律法规，结合基金会的实际情况，制定本制度。

第一章 总 则

第一条 北京和睦家医疗救助基金会财务管理的主要任务是通过资金的管理和运用，对机构的经济活动进行综合管理。具体包括：管理各项收入，降低成本费用，合理安排和使用各项资金；加强经济核算，提高资金使用效益；建立健全财务管理制度和规程，加强财务监督、检查；维护机构财产完好，充分发挥财产物资效益；开展财务分析，参与机构经济决策，规范财务信息披露，促进机构建设和事业发展。

第二条 北京和睦家医疗救助基金会财务管理的内容包括：财务管理体制、预算管理、货币资金管理、票据管理、收入管理、支出管理、成本管理、核算管理、会计电算化管理、物资管理、资产管理、财务分析和财务监督、财务决算和财务会计信息披露等。

第三条 北京和睦家医疗救助基金会财务管理的各项具体制度包括：内部控制制度、预算管理制度、资产管理制度和各项管理细则，与本制度共同组成北京和睦家医疗救助基金会财务管理的规范体系。各项具体管理制度按北京和睦家医疗救助基金会章程由理事会授权理事长制订并实施。

management, monetary fund management, bill management, income management, expenditure management, cost management, accounting management, computerized accounting management, and material management , Asset management, financial analysis and financial supervision, financial final accounts and financial accounting information disclosure, etc.

Article 3 The specific financial management systems of UFCH include: internal control system, budget management system, asset management system and various management rules, which together with this system form the financial management of UFCH normative system. Various specific management systems are formulated and implemented by the chairman authorized by the board of directors in accordance with the articles of association of the UFCH.

Article 4 Financial management is an important part of institutional management. UFCH is equipped with financial personnel in accordance with the regulations to do a good job in financial management.

Article 5 The financial management of UFCH shall implement the principles of unified leadership and centralized management. Under the leadership of the chairman, all financial revenue and expenditure activities are under the unified management of the financial management department.

Chapter 2 Financial Management System

Article 6 The highest authority of the UFCH is the board of directors. The board of directors regularly reviews the financial reports of the organization and decides on major issues in the financial work. The Executive Director of the Foundation is responsible for the daily financial management.

Article 7 The UFCH shall have professionally qualified accountants, and accountants shall not concurrently serve as cashiers. Accounting personnel must conduct accounting calculations and implement accounting supervision in accordance with the "Accounting System for Private Non-profit Organizations". When an accountant is transferred or resigned, he must go through the handover procedures with the receiver.

(一) Accountant job responsibilities

1. In accordance with the provisions of the

第四条 财务管理是机构管理的重要组成部分，北京和陸家医疗救助基金会根据章程的规定配备财务人员，切实做好财务管理工作。

第五条 北京和陸家医疗救助基金会的财务管理实行统一领导、归口管理的原则。在理事长的领导下，一切财务收支活动归财务管理部门统一管理。

第二章 财务管理体制

第六条 北京和陸家医疗救助基金会的最高权力机构是理事会。理事会定期审议机构财务报告，并决定财务工作中的重大问题，财务日常管理工作中由基金会执行董事负责。

第七条 北京和陸家医疗救助基金会配备具有专业资格的会计人员，会计不得兼任出纳。会计人员必须按照《民间非营利组织会计制度》进行会计核算，实行会计监督。会计人员调动工作或离职时，必须与接管人员办理交接手续。

(一) 会计岗位职责

- 1、按照国家会计制度的规定记账、复帐、报账，做到手续齐备、数字准确、账目清楚、处理及时；
- 2、 发票开具和审核，各项业务款项发生、回收的监督，业务报表的整理、审核、汇总，业务合同执行情况的监督、保管及统计报表的填报；
- 3、 会计业务的核算，财务制度的监督，会计档案的保存和管理工作；
- 4、 完成部门主管或相关领导交办的其他工作。

(二) 出纳岗位职责

- 1、建立健全现金出纳各种账册，严格审核现金收付凭证。
- 2、严格执行现金管理制度，不得坐支现金，不得白条抵库。
- 3、对每天发生的银行和现金收支业务作到日清月结，及时核对，保证帐实相符。

第八条 北京和陸家医疗救助基金会的财务活动依法接受社会公众和国家有关管理部门的监督；每年接受独立会计师事务所的审计。

第九条 北京和陸家医疗救助基金会理事会换届和更换法定代表人之前，应当进行财务

national accounting system, bookkeeping, re-accounting, and reimbursement, with complete procedures, accurate figures, clear accounts, and timely processing;

2. Invoice issuance and review, supervision of the occurrence and recovery of various business payments, sorting, review, and summary of business reports, supervision, storage of business contracts, and filling of statistical reports;

3. Accounting business accounting, financial system supervision, preservation and management of accounting files;

4. Complete other tasks assigned by department heads or relevant leaders.

(二) Responsibilities of Cashier

1. Establish and improve various books of cash cashier, and strictly audit cash receipt and payment vouchers.

2. Strictly implement the cash management system, no sitting on cash, no white strips against the treasury.

3. The bank and cash receipts and disbursements occurring every day should be settled on a daily basis and reconciled in a timely manner to ensure that the accounts are in line with the reality.

Article 8 The financial activities of the UFCH shall be subject to the supervision of the public and the relevant state authorities in accordance with the law; it shall be audited annually by an independent accounting firm.

Article 9 UFCH shall conduct a financial audit prior to the change of the Board of Directors and the replacement of the legal representative.

Chapter 3: Management of Money Funds

Article 10 As a general rule, the Foundation will not accept or use cash disbursements. If there are any exceptions, first of all, head of Finance (i.e. Executive Director) needs to approve the cash payment, and the request must have strong supporting reasons, and the accounting staff must deposit the cash in the bank on the same day of receiving the cash donation. Monetary funds are managed by the Foundation, and all monetary funds received, expended, and remaining for special funds and public benefit projects must be included in the Foundation's unified

审计。

第三章 货币资金管理

第十条 一般来说,基金会不会接受或使用现金付款。如果有任何例外情况,首先需要财务负责人(即执行董事)批准现金付款,而且该请求必须有强有力的支持理由,会计人员必须在收到现金捐赠的同一天将现金存入银行。货币资金由基金会统一管理,所有专项基金、公益项目的货币资金收、支、余都必须纳入基金会统一核算,不得有任何体外循环。

第十一条 基金会出纳人员应严格遵守国务院《现金管理暂行条例》和中国人民银行《现金管理暂行条例实施细则》的规定。办理现金收、支业务时,需认真做到:

(一) 不得以收抵支、坐支现金;

(二) 库存现金不得超过开户银行核定的现金库存限额(壹万元),超限 额的部分应于当日送存银行;

(三) 大额现金存、取款业务须两人经办,去开户银行存、取现金必须派 车接送。

(四) 不得“白条抵库”,不准用银行账户代替其他单位或个人存入或支 取现金。

第十二条 基金会已开通网银,需要用现金支付的业务可在网银办理:

(一) 支付职工工资、津贴、奖金;

(二) 支付个人劳务报酬,包括讲课费、稿费及其他各项劳务报酬;

(三) 支付对自然人的资助

(四) 报销壹仟元以下的零星费用支出;

(五) 需要现金结算的其它支出。

第十三条 出纳人员应将现金业务做到日清月结,保证现金库存账、款相符,月末终了,确保库存现金与账面金额相符后再结账出表。

第十四条 基金会主管人员应当定期或不定期地对库存现金进行检查盘点,发现问题及时处理。出现现金盘盈、盘亏的情况时,基金会应及时查明原因,形成书面报告提交基金会财务负责人批准后,按照《民间非营利组织会计制度》中的相关规定,进行会计处理。

第十五条 银行存款管理,银行存款包括银行活期存款、定期存款、结构性存款、增利

accounting, without any extracorporeal circulation.

Article 11 The cashier of the Foundation shall strictly abide by the provisions of the State Council's "Interim Regulations on Cash Management" and the People's Bank of China's "Rules for the Implementation of the Interim Regulations on Cash Management". When handling cash collection and payment operations, they need to carefully do the following:

1. Cannot make direct cash expenditures from cash receipts.
2. Cash in hand shall not exceed the cash inventory limit approved by the depository bank (10,000 yuan), and the part exceeding the limit shall be sent to the bank on the same day;
3. Large cash deposits and withdrawals must be handled by two people, to deposit and withdraw cash from the depository bank must send a car to transport.
4. Shall not spending cash without receipts, cannot use white paper to offset the amount of cash on hand, not allowed to use the bank account instead of other units or individuals to deposit or withdraw cash.

Article 12 The Foundation has opened the Internet banking, the business that needs to be paid in cash can be handled in the Internet banking:

1. Payment of employees' salaries, allowances and bonuses.
2. Payment of personal labor remuneration, including lecture fees, manuscript fees and various other labor remuneration.
3. Payment of financial assistance to natural persons
4. Reimbursement of incidental expenses of less than one thousand yuan
5. Other expenses requiring cash settlement.

Article 13 The cashier shall close the cash business on a daily basis to ensure that the cash inventory accounts and payments are in line with each other, and at the end of the month, ensure that the cash on hand matches the amount in the accounts before closing the books and releasing the forms.

Article 14 The foundation supervisor shall regularly or irregularly check the inventory of cash on hand and deal with problems promptly. In the event

益存款、其他货币资金存款。

第十六条 银行账户的开立，必须符合中国人民银行《银行账户管理办法》以及财政部相关部门关于银行账户管理的规定，未经理事长、上级主管部门审核批准，不得开设银行账户。

第十七条 基金会出纳人员负责银行账户管理，须严格遵守银行结算纪律，不出租、出借银行存款账户，不签发空头支票和远期支票，更不得套取银行信用。

第十八条 定期与银行对账，银行对账单必须由开户银行提供并加盖开户银行结算章，不得以复印件代替。银行存款账户余额必须与银行对账单核对相符，如有不符需编制银行存款余额调节表，调节相符。

第十九条 其他货币资金的管理，其他货币资金是指除现金、银行存款以外的其他货币资金。包括：支付宝存款、淘宝存款、财付通存款等。

第二十条 其他货币资金必须分类建立明细账，以反映其他货币资金的增加、减少、结存情况。月末账面余额与各网络平台余额核对相符。

第四章 收入管理

第二十一条 严格依法募集公益捐赠，分类核算捐赠收入与捐赠以外其他收入。

第二十二条 根据各项收入性质严格划分限定性收入和非限定性收入，各项收入均纳入年度总预算统筹计划。

第二十三条 社会公众通过网络（支付宝、财付通）、邮政汇款等方式捐赠的小额善款，凡汇入基金会账户的，由基金部直接分类汇总入账。需要捐赠票据的，由会计人员查询确认款项到账后及时办理；不需要捐赠票据，或匿名捐赠的，额度较大的单笔捐款由会计人员开具票据并留存备查，小额零星捐赠，年末汇总开具捐赠票据并备查。

第五章 支出管理

第二十四条 各项支出的安排必须有利于公益事业发展，必须贯彻厉行节约和量力而行的原则，严格遵守各项财政、财务制度和财经纪律。

of cash surplus or deficit, the Foundation shall promptly identify the cause, form a written report and submit it to the financial officer of the Foundation for approval, and then make accounting treatment in accordance with the relevant provisions in the Accounting System for Civil Non-Profit Organizations.

Article 15 Management of bank deposits, including demand deposits, time deposits, structured deposits, interest-added deposits and other monetary deposits.

Article 16 The opening of bank accounts must conform to the "Bank Account Management Regulations" of the People's Bank of China and the regulations on bank account management of relevant departments of the Ministry of Finance, and no bank account shall be opened without the approval of the chairman of the board of directors and higher authorities.

Article 17 The cashier of the Foundation is responsible for the management of bank accounts and must strictly abide by the bank settlement discipline, not to rent or lend bank deposit accounts, not to issue blank checks and forward checks, and not to take credit from the bank.

Article 18 The bank statement must be provided by the depository bank and stamped with the settlement seal of the depository bank, and cannot be replaced by a copy. The balance of the bank deposit account must be reconciled with the bank statement, and if there is any discrepancy, a bank deposit balance reconciliation statement must be prepared to reconcile with it.

Article 19 Management of other monetary funds. Other monetary funds refer to other monetary funds other than cash and bank deposits. Including: Alipay deposit, Taobao deposit, CaiPay deposit, etc.

Article 20 Other monetary funds must be classified to establish a ledger to reflect the increase, decrease and balance of other monetary funds. The book balance at the end of the month is reconciled with the balance of each network platform.

Chapter 4 Revenue Management

Article 21 The collection of public welfare donations in strict accordance with the law, accounting for donations and other income other

第二十五条 按照理事会批准的年度预算和规定的开支范围、标准执行资助支出和费用支出，并严格按照捐赠协议安排资助计划；建立健全各项支出管理和审批制度。

第二十六条 对于捐赠指向为全民医疗项目、爱童项目或其他公益项目，但未指定捐赠使用时间、使用区域和受益对象的捐赠，可用于与上述各公益项目相关、符合项目宗旨、为实施项目所开展的调查研究、监察评估、专项活动及资助活动等。

第六章 成本（费用）管理

第二十七条 成本核算的基本任务是反映项目管理、执行和服务过程的各项耗费，并结合预测、计划、控制、分析和考核，合理安排使用人力、物力、财力，降低成本（费用），改善项目管理，为公益事业发展建立良好的基础。

第二十八条 成本（费用）一般包括项目资助成本、项目服务成本、管理费用和筹资费用。机构根据《民间非营利会计制度》制定相应的成本费用核算办法，建立和健全项目成本（费用）核算制度。

第二十九条 有关成本（费用）核算的原始记录、凭证、账、费用汇总和分配表等资料，内容必须完整、真实，记载和编制必须及时，必须如实反映项目在管理和服务过程中的各种耗费。

第三十条 因项目策划、信息沟通、捐赠服务及捐款筹集等，需向捐赠人提供项目或活动成本估算，由财务部门与相关项目管理部门负责。在提交成本估算前，应经项目负责人和执行董事的批准。项目成本（费用）估算，按照成本核算的原则和方法进行，必须提供可靠的人力、物资、费用支出的估算依据。

第七章 票据管理

第三十一条 收据、发票不得重复开具，若已开出收据需换开发票，必须要求客户先将收据退回后再补开发票。

第三十二条 加强票据管理，杜绝单据遗失现象，杜绝开无企业名称发票，杜绝开企业名称不全发票。票据上记载的事项必须真

than donations.

Article 22 According to the nature of the income is strictly divided into restricted income and non-restricted income, the income is included in the annual general budget plan.

Article 23 The public through the network (Alipay, CaiPay), postal remittances and other ways to donate small donations, where remitted to the Foundation's account, the Fund Department directly classified and summarized in the accounts. The need for a donation ticket, the accounting staff to check to confirm the arrival of funds in a timely manner; do not need a donation ticket, or anonymous donations, a single donation of a larger amount by the accounting staff to issue a ticket and keep for inspection, small sporadic donations, the year-end summary of the donation ticket and for inspection.

Chapter 5 Expenditure Management

Article 24 The arrangement of various expenditures must be conducive to the development of public welfare, must implement the principle of saving and living within one's means, and strictly abide by the financial and financial systems and fiscal discipline.

Article 25 In accordance with the annual budget approved by the Board of Directors and the prescribed scope and standard of expenditure to implement the grant expenditure and expense expenditure, and strictly in accordance with the donation agreement to arrange the grant program; establish and improve the management and approval system for all expenditures.

Article 26 For donations pointing to the universal medical program, child-friendly projects or other public welfare projects, but does not specify the time of use of donations, the use of regional and beneficiary donations can be used for the public welfare projects related to the above, in line with the purpose of the project, for the implementation of the project to carry out research, monitoring and evaluation, special activities and funding activities, etc.

Chapter 6 Cost (expense) management

Article 27 The basic task of cost accounting is to

实,不得伪造、变造。财务有权拒绝持非正式票据报销。

第三十三条 票据使用时,必须按照规定程序逐项填写齐全,文字要清晰、工整,多联票据必须一次复写,内容要一致合法,严禁分次复写、套写;收费项目要按规定项目填开,不得提高收费标准或乱收费,各种票据严禁涂改、刮擦、挖补等。开具的收入票据每个月末及时向会计结报。

第三十四条 发票保管,必须选择有安全保障措施的发票存放场所,并按照档案管理有关规定进行存放。

(一) 发票存根的保管

企业已使用过的发票存根,也应妥善保管。发票存根一般保管期为 5 年,在保管期限内,任何单位都不得私自销毁。

(二) 作废发票的保管

对由于开票人员工作失误或其他原因导致的错误发票必须将全部联次妥善保管,并粘贴在原发票存根上,不得私自销毁,以备查核;因政策调整造成作废发票的,新旧发票可以同时使用,到期后,旧版发票全部作废,由税务机关组织全面清理和收缴。此类发票应当在税务机关收缴完毕以后,指定专人集中保管,并登记清册,经经办人和负责人签字后,统一销毁。

第八章 物资管理

第三十五条 物资是资金的实物形态之一。物资管理要贯彻统一领导、归口管理的原则,既要保证公益事业发展的需要,又要防止财产物资的积压和损失浪费,最大限度地发挥财产物资的效益。

第三十六条 物资管理包括:固定资产管理、捐赠物资管理和低值易耗品管理等。

第三十七条 固定资产管理。固定资产是用于机构业务活动,单位价值在规定标准 6000 元以上、耐用时间在一年以上的办公设备或其他设施;单位价值虽未达到规定标准,但耐用时间在一年以上的大批同类物资,也应作为固定资产管理;单位价值虽已超过规定标准,但易损坏,更换频繁的,不作为固定资产管理。

(一) 固定资产按用途分类管理,并建立验收、领发、保管、调拨、登记、折旧、检查

reflect the various consumptions in the process of project management, implementation and service, and to combine forecasting, planning, control, analysis and assessment, rationalize the use of human, material and financial resources, reduce costs (expenses), improve project management, and establish a good foundation for the development of public welfare.

Article 28 Costs (expenses) generally include project funding costs, project service costs, management costs and fundraising costs. The institution shall develop corresponding cost accounting methods in accordance with the Civil Non-Profit Accounting System and establish and improve the project cost (expense) accounting system.

Article 29 The original records, vouchers, accounts, cost summaries and allocation tables and other information about cost (expense) accounting, the content must be complete and true, the record and preparation must be timely, and must faithfully reflect the project in the management and service process of various consumption.

Article 30 Due to project planning, information and communication, donation services and donation collection, etc., the need to provide the donor with a project or activity cost estimates, the finance department and the relevant project management department. Before submitting a cost estimate, it should be approved by Project Leader and Executive Director. Project cost (cost) estimates, in accordance with the principles and methods of cost accounting, must provide a reliable basis for estimating the expenditure of manpower, materials and costs.

Chapter 7 Bills Management

Article 31 The receipts and invoices shall not be issued repeatedly, and if a receipt has been issued and needs to be replaced by an invoice, the customer must be asked to return the receipt first and then make up the invoice.

Article 32 strengthen the management of bills, to put an end to the phenomenon of lost documents, to put an end to invoices without the name of the enterprise, to put an end to invoices with incomplete names. The matters recorded on the bills must be true and must not be forged or altered. Finance has the

和维修制度，做到账账相符，账实相符。

(二) 注重发挥固定资产的效益，购（建）固定资产特别是大型房产等，必须进行可行性论证，提出两种以上方案，择优选用。

(三) 固定资产折旧年限：

- 1、房屋、建筑物最低折旧年限为 20 年；
- 2、拥有的飞机、火车、轮船、机器、机械和其他生产设备最低折旧年限为 10 年；
- 3、拥有的器具、工具、家具等与生产经营活动有关，最低折旧年限为 5 年；
- 4、拥有除飞机、火车、轮船以外的运输工具最低折旧年限为 4 年；
- 5、拥有的电子设备最低折旧年限为 3 年。

(四) 加强对固定资产报废、处理的管理，确属不能或不宜使用的固定资产，可以作报废处理；确属闲置不需要的固定资产，应按规定的程序处理，避免积压，造成损失浪费。

(五) 建立固定资产盘点制度，每年至少盘点一次，对盘盈、盘亏、及报废的固定资产，必须严格审查，按规定经批准后及时予以处理。盘盈的固定资产，以重置价为原价，按新旧程度估算累计折旧入账，原价减累计折旧后的差额计入其他收入；盘亏的固定资产，应冲减原价和累计折旧，原价减累计折旧后的差额计入管理费用；报废的固定资产经清理后的净收益计入其他收入，净损失计入其他费用。

第三十八条 低值易耗品管理。低值易耗品是指单位价值较低、容易损耗、不够固定资产标准的各种工器具以及办公用品等。低值易耗品的购买、验收、进出库、保管等须审批程序规范，管理控制科学。在保证工作需要的前提下，降低材料和低值易耗品的库存和消耗。

第三十九条 捐赠物资的管理。捐赠物资是募集到的各类捐赠实物。基金会接受非货币捐赠，按照有关规定以公允价值入账，并在实际收到后确认收入，开具捐赠票据。受赠财产未经基金会验收确认，有捐赠者直接转移给受助人或者其他第三方的，不得作为基金会捐赠收入，不得开具捐赠票据。非货币捐赠按照《非货币捐赠管理办法》执行。捐赠物资按照捐赠人的捐赠指向分类管理，并严格验收、进出库、保管等管理制度。捐赠物资严格按捐赠人的意愿划拨、使用；在接受捐赠的物资无法用于符合其宗旨的用途

right to refuse to hold unofficial bills for reimbursement.

Article 33 The use of bills, must be completed in accordance with the prescribed procedures item by item, the text should be clear, neat, multiple bills must be rewritten once, the content should be consistent and legal, strictly prohibited in sub-rewriting, set of writing; charges to fill out the project in accordance with the provisions of the project, shall not raise charges or charges, all kinds of bills are strictly prohibited alteration, scraping, gouging, etc.. The revenue bills issued at the end of each month to the accountant in a timely manner.

Article 34 The custody of invoices must be selected with security measures for the storage of invoices, and stored in accordance with the relevant provisions of the file management.

1. Storage of invoice stubs

Enterprises have used the invoice stubs, should also be properly stored. The general storage period of invoice stubs is 5 years, and within the storage period, no unit shall be destroyed privately.

2. Storage of invoices that are invalidated

The invoices that are wrong due to the work mistakes of the invoicing personnel or other reasons must be properly stored in all coupons and pasted on the original invoice stubs, and shall not be destroyed privately for checking; if the invoices are invalidated due to policy adjustment, the old and new invoices can be used at the same time, and after the expiration, all the old invoices shall be invalidated and fully cleaned up and collected by the taxation authorities. Such invoices should be collected by the taxation authorities, designated for centralized storage, and registered in an inventory, after the signature of the person in charge and the person in charge, unified destruction.

Chapter 8 Material Management

Article 34 The custody of invoices must be selected with security measures for the storage of invoices, and stored in accordance with the relevant provisions of the file management.

Article 35 The material is one of the physical form of funds. Material management should implement the principle of unified leadership and centralized

时,可以依法拍卖或者变卖, 所得收入用于捐赠目的。

第九章 核算管理

第四十条 会计核算的原则, 记账本位币为人民币, 采用借贷复式记账法。基金会会计期间分为年度和中期。中期包括半年度、季度和月度。公司会计年度为公历 1 月 1 日起至 12 月 31 日止。

第四十一条 会计核算方法, 坏账损失使用备抵法核算; 存货按取得时的实际成本计价; 固定资产的折旧方法和无形资产的摊销方法均为年限平均法; 低值易耗品的摊销方法为一次转销法; 所得税会计处理使用应付税款法

第四十二条 在会计核算时, 应当遵循以下基本原则

(一) 会计核算应以基金会发生的各项交易或事项为对象, 真实地记录和反映基金会的各项活动。

(二) 基金会的会计核算方法前后各期应当保持一致, 不得随意变更。确须变更的, 变更后的会计处理方法必须符合现行会计制度, 并说明会计处理方法变更的原因、变更后对基金会财务状况的影响等。

(三) 在进行会计核算时, 应当遵循谨慎性的原则, 不得多计资产、少计费用。

(四) 除按《企业会计准则》规定应按公允价值计量的资产外, 各项资产的入账价值均按实际取得时的历史成本入账。若之后各项财产产生减值, 应当按照规定计提相应的减值准备。

(五) 会计核算应以权责发生制为基础, 凡是当期已经实现的收入和已经发生或应当负担的费用, 不论款项是否收付, 都应当作为当期的收入和费用; 凡是不属于当期的收入和费用, 即使款项已在当期收付, 也不应当作为当期收入和费用。

第四十三条 基金会应按照国家统一会计制度的规定, 设置会计账簿。会计人员应定期对账簿记录的有关数字与库存实物、货币资金、往来款项等进行核对。

第四十四条 会计人员应按规定定期结账, 使用正确的结算方法, 现金日记账做到日清月结, 银行存款与银行对账单及时核对, 并

management to ensure the development needs of public welfare undertakings, but also to prevent the backlog of property and materials and losses and waste, and maximize the benefits of property and materials.

Article 36 Material management includes: fixed assets management, management of donated materials and low-value consumables management, etc.

Article 37 Fixed assets management. Fixed assets are used in the organization's business activities, the unit value of more than 6000 yuan in the prescribed standard, durable time in more than one year of office equipment or other facilities; unit value does not reach the prescribed standard, but durable time in more than one year of a large number of similar materials, should also be managed as fixed assets; unit value has exceeded the prescribed standard, but easy to damage, frequent replacement, not as fixed assets management.

1. Fixed assets according to the purpose of classification management, and the establishment of acceptance, receipt, issuance, storage, transfer, registration, depreciation, inspection and maintenance system, to achieve account matching, account matching.

2. Focus on the effectiveness of fixed assets, the purchase (construction) of fixed assets, especially large properties, etc., must carry out feasibility studies, put forward more than two options, the best choice.

3. The depreciable life of fixed assets:

i. Houses and buildings with a minimum depreciation period of 20 years.

ii. Owned aircraft, trains, ships, machines, machinery and other production equipment with a minimum depreciation period of 10 years.

iii. Owned appliances, tools, furniture, etc. related to production and business activities, with a minimum depreciable life of 5 years.

iv. Owning means of transportation other than aircraft, trains and ships with a minimum depreciation period of 4 years.

v. The minimum depreciable life of owned electronic equipment is 3 years.

4. Strengthen the management of fixed

编制银行存款余额调节表。财务人员按国家统一规定的报表种类、格式和要求，定期编制财务报告。

第十章 会计电算化管理

第四十五条 基金会会计核算采用电算化形式，会计软件选用 QuickBooks。会计人员需要对输入计算机的会计数据的真实性、合法性、完整性进行审核，根据原始凭证，运用正确的会计科目填制记账凭证，并打印机制记账凭证，同时签名或盖章确认。

第四十六条 审核人员应对自己审核过的原始凭证、记账凭证负责。会计人员工作结束后或离开操作计算机的工作现场时，应立即退出财务软件。使用计算机打印的书面形式的会计凭证、会计账簿、会计报表，由基金会财务人员负责保管。

第四十七条 电算化会计档案管理是基础的会计工作，要严格按照财务部的《会计档案管理办法》及相关要求，对电算化会计档案进行管理。计算机打印的会计凭证、会计账簿、会计报表的保管期限及电子会计档案的保管期限与手工账保管期限一致。电算化会计档案保管期满后，按财政部《会计档案管理办法》的要求进行销毁。

第十一章 财务分析与财务监督

第四十八条 财务分析与财务监督是认识、掌握财务活动规律，提高财务管理水平和资金使用效益，维护财经纪律，促进事业健康发展的重要手段。

第四十九条 财务分析的主要内容包括：预算执行情况，资金运用情况，成本（费用）情况，财产物资的使用、管理情况等。财务管理部门应结合项目管理和服务特点，建立科学、合理的财务分析指标。通过分析，反映业务活动和经济活动的效果，并将分析结果及时反映给秘书处和理事会，为其进行决策提供科学、可靠的依据。

第五十条 财务管理部门要通过收支审核、财务分析等，对财务收支、资金运用、财产物资管理等情况进行监督检查。对违反国家财政、财务制度和财经纪律的行为，要及时予以制止、纠正，性质比较严重的，要向领

assets scrapping, disposal, really cannot or should not be used fixed assets, can be scrapped; really idle fixed assets do not need, should be handled in accordance with the prescribed procedures to avoid the backlog, resulting in losses and waste.

5. The establishment of fixed asset inventory system, at least once a year, inventory surplus, loss, and scrap of fixed assets, must be strictly examined, approved in accordance with the provisions of the timely disposal. Inventory of fixed assets, the replacement price as the original price, according to the old and new degree of estimated accumulated depreciation into the accounts, the original price less accumulated depreciation after the difference is included in other income; inventory loss of fixed assets, should be offset by the original price and accumulated depreciation, the original price less accumulated depreciation after the difference is included in administrative expenses; scrapped fixed assets after cleaning the net proceeds are included in other income, the net loss is included in other expenses.

Article 38 Low-value consumables management. Low-value consumables refer to the unit value is low, easy to wear and tear, not enough fixed asset standards of various appliances and office supplies. Low-value consumables purchase, acceptance, in and out of storage, storage and other approval procedures shall be standardized, management control science. Under the premise of ensuring the work needs, the inventory and consumption of materials and low-value consumables are reduced.

Article 39 The management of donated goods. Donated materials are collected to all types of donations in kind. Foundation to accept non-monetary donations, in accordance with the relevant provisions of the fair value of the accounts, and after the actual receipt of income recognition, issuance of a donation note. Donated property is not confirmed by the Foundation acceptance, there is a direct transfer of the donor to the recipient or other third parties, shall not be used as the Foundation donation income, shall not issue a donation note. Non-monetary donations in accordance with the "Management of non-monetary donations" implementation. Donated materials in accordance

导及有关部门报告，并按有关规定严肃处理。

第十二章 财务决算

第五十一条 年度财务决算是年度会计期间公益项目的收入及成本、资产质量、财务效益等基本情况的综合反映，是全面了解和掌握运营状况的重要手段。

第五十二条 北京和陸家医疗救助基金会严格按照国家有关财务会计制度规定，在进行财产清查、债权债务确认和资产质量核实的基础上，以年度内发生的全部经济交易事项的会计账簿为基本依据，认真组织机构及所属单位财务决算编制和报表合并工作，做到账表一致、账账一致、账证一致、账实一致。

第五十三条 机构严格按照《民间非营利组织会计制度》的规定编制财务报告，并接受独立会计师事务所的审计。

第五十四条 机构年度财务报告对外披露须经经理事会批准。

第十三章 财务会计信息披露

第五十五条 财务会计信息是捐赠人、管理者和理事会等机构利益相关方了解机构资源状况、负债水平、资金使用情况及现金流量等信息的重要来源。财务信息披露是建立社会公信力的重要环节，其主要形式是财务会计报告。

第五十六条 财务会计报告由会计报表、会计报表附注和财务情况说明书构成。按照《民间非营利组织会计制度》的规定，机构会计报表包括资产负债表、业务活动表和现金流量表，同时包括会计报表附注，说明机构采用的主要会计政策、会计报表中反映的重要项目的具体说明和未在会计报表中反映的重要信息的说明等。

第五十七条 建立定期财务信息披露制度，提供真实、及时、公允的财务会计信息；按照北京和陸家医疗救助基金会章程的规定每年在机构网站及相关媒体上公布审计报告和财务会计报告。

第五十八条 以单一项目或捐赠人为报告主体的财务会计信息由财务管理部门负责按会计制度核算并编制，报秘书处审阅批准

with the donor's donation to the classification of management, and strict acceptance, in and out of the warehouse, storage and other management systems. Donated materials in strict accordance with the wishes of the donor allocation, use; in accepting donated materials can not be used for purposes consistent with its purpose, can be auctioned or sold in accordance with the law, the proceeds for donation purposes.

Chapter 9 Accounting Management

Article 40 The principles of accounting, the local currency of account is RMB, and the debit and credit double-entry method of accounting is used. Foundation accounting period is divided into annual and interim. Interim period includes semi-annual, quarterly and monthly. The fiscal year of the Company shall be from January 1 to December 31 of the Gregorian calendar.

Article 41 Accounting methods, bad debt losses are accounted for using the allowance method; inventory is valued at the actual cost of acquisition; the depreciation method of fixed assets and the amortization method of intangible assets are the straight-line depreciation; the amortization method of low-value consumables is the one-time reversal method; the accounting treatment of income tax uses the tax payable method.

Article 42 In accounting, the following basic principles shall be followed:

1. The accounting shall be based on the transactions or events occurring in the Foundation, and shall truly record and reflect the activities of the Foundation.

2. The accounting methods of the Foundation shall be consistent from period to period and shall not be changed at will. If changes are necessary, the changed accounting treatment must be in accordance with the current accounting system, and explain the reasons for the change in accounting treatment, the impact of the change on the financial position of the Foundation.

3. In accounting, the principle of prudence shall be followed, and no assets shall be overcharged or undercharged.

4. Except for assets that should be measured

后,方可对外提供或披露。重大财务信息的披露必须纳入财务会计报告的内容,由财务管理部门按规定报请批准后对外披露。

第十四章 附则

第五十九条 本制度未涉及由投资形成的资产及其他资产,此类资产的管理制度另行制定。

第六十条 本制度经理事会审议通过后执行。随着经济环境和条件的变化,由理事长提出本制度修改意见,报理事会审议通过后执行。

《基金会管理条例》重点

慈善组织中不具有公开募捐资格的基金会,年度慈善活动支出和年度管理费用按照以下标准执行:

(一) 上年末净资产高于 6000 万元(含本数)人民币的,年度慈善活动支出不得低于上年末净资产的百分之六;年度管理费用不得高于当年总支出的百分之十二;

(二) 上年末净资产低于 6000 万元高于 800 万元(含本数)人民币的,年度慈善活动支出不得低于上年末净资产的百分之六;年度管理费用不得高于当年总支出的百分之十三;

(三) 上年末净资产低于 800 万元高于 400 万元(含本数)人民币的,年度慈善活动支出不得低于上年末净资产的百分之七;年度管理费用不得高于当年总支出的百分之十五;

(四) 上年末净资产低于 400 万元人民币的,年度慈善活动支出不得低于上年末净资产的百分之八;年度管理费用不得高于当年总支出的百分之二十

at fair value in accordance with "Accounting Standard for Business Enterprises", the recorded value of each asset is recorded at its historical cost at the time of actual acquisition. If the assets are subsequently impaired, provision for impairment shall be made in accordance with the provisions.

5. Accounting should be based on the accrual basis of accounting. All revenues and expenses that have been realized and incurred or should be borne in the current period should be treated as current revenues and expenses, regardless of whether the payments have been received or paid; all revenues and expenses that do not belong to the current period should not be treated as current revenues and expenses, even if the payments have been received or paid in the current period

Article 43 The Foundation shall, in accordance with the provisions of the unified national accounting system, set up accounting books. The accountant shall periodically reconcile the relevant figures recorded in the books with the physical inventory, monetary funds, and current payments.

Article 44 The accountant shall close the accounts regularly in accordance with the regulations, use the correct settlement method, clear the cash journals on a daily basis, reconcile the bank deposits with the bank statements in a timely manner, and prepare the bank balance reconciliation statement. The financial personnel shall prepare financial reports on a regular basis in accordance with the types, formats and requirements of the national unified statements.

Chapter 10 Accounting computerized management

Article 45 The Foundation's accounting is computerized and the accounting software is QuickBooks. accounting personnel are required to audit the authenticity, legality and completeness of the accounting data entered into the computer, fill in the journal vouchers according to the original vouchers using the correct accounting accounts, and print the mechanism journal vouchers, and sign or stamp to confirm.

Article 46 The auditors shall be responsible for the original vouchers and bookkeeping vouchers they

第三十六条 基金会、境外基金会代表机构应当于每年 3 月 31 日前向登记管理机关报送上一年度工作报告，接受年度检查。年度工作报告在报送登记管理机关前应当经业务主管单位审查同意。

年度工作报告应当包括：财务会计报告、注册会计师审计报告，开展募捐、接受捐赠、提供资助等情况以及人员和机构的变动情况等。

第三十七条 基金会应当接受税务、会计主管部门依法实施的税务监督和会计监督。

基金会在换届和更换法定代表人之前，应当进行财务审计。

第三十八条 基金会、境外基金会代表机构应当在通过登记管理机关的年度检查后，将年度工作报告在登记管理机关指定的媒体上公布，接受社会公众的查询、监督。

相关表格

- 无

政策结束

have audited. Accounting personnel shall exit the financial software immediately after work or when they leave the work site where the computer is operated. The accounting vouchers, accounting books and accounting statements printed in written form using the computer shall be kept by the financial staff of the Foundation.

Article 47 The management of computerized accounting files is the basic accounting work, and the computerized accounting files shall be managed in strict accordance with the "Accounting Files Management Measures" and related requirements of the Ministry of Finance. The custody period of computer-printed accounting vouchers, accounting books, accounting statements and the custody period of electronic accounting files shall be the same as the custody period of manual accounts. After the storage period of computerized accounting files expires, they will be destroyed according to the requirements of the Ministry of Finance's "Measures for the Management of Accounting Archives".

Chapter 11 Financial Analysis and Financial Monitoring

Article 48 Financial analysis and financial supervision is to understand, grasp the laws of financial activities, improve the level of financial management and the use of funds, maintain financial discipline, and promote the healthy development of the cause of an important means.

Article 49 The main contents of financial analysis include: budget execution, capital utilization, cost (expense), use and management of property and materials, etc. The financial management department shall establish scientific and reasonable financial analysis indexes by combining the characteristics of project management and services. Through the analysis, reflect the effect of business activities and economic activities, and reflect the analysis results to the Executive Director and Board of Directors in time to provide scientific and reliable basis for their decision making.

Article 50 The financial management department should be through the income and expenditure audit, financial analysis, etc., the financial income and expenditure, the use of funds, property

and material management supervision and inspection. Violation of the national financial and financial system and financial brokerage laws, to be stopped and corrected in a timely manner, the nature of the more serious, to the leadership and relevant departments to report, and according to the relevant provisions of serious treatment.

Chapter 12 Financial Accounts

Article 51 The annual financial accounts are a comprehensive reflection of the income and costs, asset quality, financial efficiency and other basic information of public welfare projects during the annual accounting period, which is an important means to fully understand and grasp the operating conditions.

Article 52 The UFCH shall strictly follow the provisions of the relevant national financial and accounting systems, and shall, on the basis of property inventory, confirmation of claims and debts, and verification of asset quality, carefully organize the preparation of financial accounts and consolidation of statements for the organization and its affiliated units based on the accounting books of all economic transactions that occurred during the year, so as to achieve consistency in the accounts, accounts, evidence, and facts. The accounts are consistent.

Article 53 The institution shall prepare financial reports in strict accordance with the provisions of the Accounting System for Civil Non-Profit Organizations and be audited by an independent accounting firm.

Article 54 The disclosure of the annual financial report of the institution to the public shall be approved by the Board of Directors.

Chapter 13 Financial Accounting Disclosures

Article 55 Financial accounting information is an important source of information for institutional stakeholders such as donors, managers and the Board of Directors to understand the status of institutional resources, debt levels, use of funds and cash flows. Financial information disclosure is an important part of building social credibility, and its main form is the financial accounting report.

Article 56 The financial accounting report shall consist of accounting statements, notes to the

accounting statements and a financial fact sheet. In accordance with the provisions of the Accounting System for Civil Non-Profit Organizations, the accounting statements of the institution include a balance sheet, a statement of business activities and a statement of cash flows, and also include notes to the accounting statements stating the major accounting policies adopted by the institution, specific descriptions of significant items reflected in the accounting statements and descriptions of important information not reflected in the accounting statements.

Article 57 Establish a regular financial information disclosure system and provide true, timely and fair financial and accounting information; publish audit reports and financial and accounting reports annually on the organization's website and relevant media in accordance with the provisions of the BJU Medical Relief Foundation's constitution.

Article 58 To a single project or donor as the subject of the financial accounting information reported by the financial management department is responsible for accounting and preparation in accordance with the accounting system, reported to the Secretariat for review and approval before providing or disclosing to the public. Disclosure of significant financial information must be included in the content of the financial accounting report, the financial management department in accordance with the provisions of the report for approval before disclosure to the public.

Chapter 14 By-laws

Article 59 The assets formed by investment and other assets are not covered by this system, and the management system of such assets is separately formulated.

Article 60 This system shall be implemented after consideration and adoption by the Board of Directors. As the economic environment and conditions change, the Chairman of the Board of Directors shall propose amendments to this system and submit them to the Board of Directors for consideration and adoption before implementation.

Foundation Regulations" focus

Among charitable organizations that are not qualified to solicit public donations, the annual expenditure on charitable activities and annual management expenses shall be implemented in accordance with the following standards.

(a) For those with net assets above RMB 60 million (inclusive) at the end of the previous year, annual charitable activity expenses shall not be less than six percent of the net assets at the end of the previous year; annual management expenses shall not be more than twelve percent of the total expenses for the year.

(b) If the net assets at the end of the preceding year are less than RMB 60 million and more than RMB 8 million (inclusive), the annual expenditure on charitable activities shall not be less than six percent of the net assets at the end of the preceding year; the annual administrative expenses shall not be more than thirteen percent of the total expenditure for the year.

(c) If the net assets at the end of the preceding year are less than RMB 8 million and more than RMB 4 million (inclusive), the annual expenditure on charitable activities shall not be less than seven percent of the net assets at the end of the preceding year; the annual administrative expenses shall not be more than fifteen percent of the total expenditure for the year.

(d) If the net assets at the end of the previous year are less than RMB 4 million, the annual expenditure on charitable activities shall not be less than eight percent of the net assets at the end of the previous year; the annual management expenses shall not be more than twenty percent of the total expenditure for the year

Article 36 The Foundation, the representative body of overseas foundations shall submit to the registration and management authorities before March 31 of each year, the previous year's work report for annual inspection. The annual work report shall be reviewed and approved by the business unit in charge before submission to the registration and management authorities.

Annual work report shall include: financial accounting reports, certified public accountants audit report, fund-raising, accepting donations, providing financial support and other activities, as well as changes in personnel and institutions.

Article 37 The Foundation shall be subject to taxation, accounting authorities in accordance with the implementation of tax supervision and accounting supervision.

Foundation in the renewal and replacement of the legal representative before the financial audit shall be conducted.

Article 38 The Foundation, the representative offices of overseas foundations shall, after passing the annual inspection of the registration and management authorities, the annual work report will be published in the media designated by the registration and management authorities to accept public inquiries, supervision.

RELATED FORMS

. None

END OF POLICY