



固定资产管理制度

Fixed Assets Management policy

Board Approval Date 董事会批准日期: 12/14/2022

POSITION	CURRENTLY FILLED BY
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UFCH 会计 UFCH Accountant	Hillary Bian

1. 目的

为加强固定资产管理，提高固定资产使用效率，优化资产配置，特制定本制度。

2. 使用范围

本制度仅限于北京和睦家医疗救助基金会（以下简称 UFCH）

3. 固定资产的定义

固定资产，是指同时具有下列特征的有形资产：

- 为生产商品，提供劳务，出租或经营管理而持有的。就基金会而言，这些物品将被用于支持基金会的项目或日常运作。
- 使用寿命超过一个会计年度
- 购买价格高于 6,000 元。

4. 固定资产的确认

当 UFCH 认为很可能在较长的时期内从购买的资产中获得经济利益流入。并且该项目成本能够可靠计量时，则应将项目成本和相关的购买成本作为确认资产的基础。

只有当一项固定资产的各个组成部分具有不同的使用寿命，以不同的方式为 UFCH 提供经济利益，或具有不同的预期折旧方法时，每个组成部分才应单独确认为单一固定资产。在大多数情况下，资产成本将被组合在一起，作为单一的固定资产记录。

1. Policy Purpose

This policy is created in order to strengthen the management of fixed assets, improve the efficiency of the use of fixed assets and optimize the allocation of assets.

2. Policy Scope

This policy applies to the United Foundation for China's Health (hereafter referred to as UFCH).

3. Definition of Fixed Assets

Fixed assets are tangible assets that meet all the following criteria.:

- Item is used to produce goods, provide services, rental, or business management. In the case of UFCH, the items are to be used to support UFCH programs or daily operations;
- Item has an expected service life of more than one fiscal year;
- Item has a purchase cost greater than RMB 6,000.

4. Recognition Basis of the Fixed Asset

When it is deemed probable that UFCH will receive the economic benefits over an extended period from the purchased asset and the cost of the item can be measured reliably, then the item's cost and associated purchase costs should be used as the basis to recognize the asset.

Only if the components of a fixed asset have different useful lives, provide economic benefits UFCH in different ways, or have different expected depreciation methods, should each component be recognized separately as a single fixed asset. In most cases, asset costs will be grouped together and recorded as a single fixed asset.

5. 固定资产的初始计量

固定资产应根据完整的购买文件进行初始计量。外购固定资产成本，包括

- 购买价款；
- 相关税费；
- 任何运输费用；
- 在固定资产达到预期可使用状态之前，可归于该资产的任何安装费用和专业服务。

请注意，为学习如何使用所购资产而需要的任何培训费用，不得作为资产的一部分进行资本化和摊销。

6. 固定资产的折旧

UFCH 的政策是将固定资产折旧至全部账面价值，即不在会计账簿上保留任何剩余价值。

折旧将按月计算和记录。新购买的资产将被添加到 UFCH 资产负债表的固定资产清单中，并在购买后的次月开始折旧。

任何 UFCH 正在使用的资产，其账面价值和折旧价值都应该保留在资产负债表上，即使该资产已经完全折旧。

5. Initial Measurement of Fixed Assets

Fixed assets should be initially measured based on the full purchase documentation. The cost of an acquired fixed asset should include:

- the item's purchase price;
- any related taxes;
- any transportation costs;
- any installation costs and professional services attributable to the fixed asset before it reaches its expected serviceable condition.

Note that any training costs required to learn how to use the purchased asset may not be capitalized and amortized as part of the asset.

6. Depreciation of Fixed Assets

UFCH's policy is to depreciate fixed assets up to the full book value, i.e., no residual value will be kept on the accounting books.

The depreciation will be calculated and recorded on a monthly basis. Newly purchased assets will be added to UFCH's fixed assets list in the Balance Sheet and depreciation starting in the next month immediately following the purchase.

Any asset that is in use by UFCH should have the book value and depreciation value remain on the Balance Sheet, even if that asset is fully depreciated.

TABLE 1: UFCH Fixed Asset Depreciation Periods UFCH 固定资产折旧期限

Fixed Asset Category 固定资产类别	Examples 举例	Depreciation Period 折旧期限
Electronic Equipment 电子设备	Desktop computer, laptop, tablets, printers, cell phones, cameras 台式电脑、笔记本电脑、平板电脑、打印机、手机、相机	3 Years / 36 Months 3年/36个月
Medical Equipment 医疗设备	Exam Light, Ultrasound, Blood Pressure Machine, etc 妇科检查灯，超声仪，血压计等	5 Years / 60 Months 5年/60个月
Vehicles 车辆	Car or other vehicle 小汽车或者其他车辆	4 Years/ 48 Months 4年/48个月
Buildings 建筑物	Only for Purchased Buildings 仅适用于购买 建筑物	20 Years/ 240 Months 20年/240个月
Furniture & Fixtures 家具和装置	Chair, Tables, Desks 椅子，桌子，办公桌	5 Years / 60 Months 5年/60个月
Land 土地	Only for purchase land 仅适用于购买土地	50-70 Years / 600-840 Months 50-70年/600-840个月
Leasehold Improvements 租房改进	Only for improvements to rented or owned property 仅适用于租用或拥有财产的改善	Depends on the underlying ownership or lease / 取决于相关所有权或租赁

7. 固定资产的后续计量

在某些条件下，UFCH 将需要考虑是否需要
对固定资产进行后续计量。

如果一项资产进行了重大的升级或大修，
UFCH 应确定资产的寿命是否会有显著的预
期增长。

如果升级部件/费用本身不符合资产的条
件，那么它们可以被添加到现有资产中，
并根据原始资产的预期剩余寿命（包括任
何延期）重新计算折旧。

如果升级部件/费用能够独立运行并符合资
产的条件，那么它应该作为一项独立的资
产列入资产负债表，并按照 UFCH 的资产
类别折旧期进行折旧。

8. 会计团队的责任

UFCH 会计团队应执行如下规定事务：

- 张贴固定资产编号并进行管理，确
保
账簿与实物一致
- 保存所有支持和相关文件，以支持会
计账簿中的条目。
- 在 Excel 中生成折旧表，每月记录折
旧条目。
- 对固定资产进行年度盘点，并根据资
产的任何实际变化调整会计账簿（经
批准）。
- 在年度盘点中判断固定资产的运行情
况，如有任何担心，请向 UFCH 执行
董事报告。

7. Subsequent Measurement of Fixed Assets

Under certain conditions, UFCH will need to consider
whether there needs to be subsequent measurement of
fixed assets.

If an asset undergoes a significant upgrade or overhaul,
UFCH should determine if there is a significant expected
increase in the life of the asset.

If the upgrade parts / expense does not qualify as an asset
on their own, then they can be added to the existing asset
and the depreciation can be recalculated based on the
expected remaining life of the original asset, including any
extension.

If the upgrade parts / expense can operate independently
and qualifies as an asset, then it should be put on the balance
sheet as a separate asset and depreciated in line with UFCH's
depreciation periods by asset category.

8. Accounting Team's Responsibilities

UFCH Accounting has the following responsibilities in
regards to Fixed Assets:

- Post fixed asset numbers and manage asset list to
ensure that the accounting books are consistent
with the physical assets;
- Keep all supporting and related documents to
support the entries in the accounting books;
- Generate the depreciation schedule in Excel and
monthly record the depreciation entries.
- Conduct annual inventory of fixed assets and adjust
the accounting books for any physical changes in
assets (after proper approval);
- Judge the operation of fixed assets during the annual
inventory and report any concerns to the UFCH
Executive Director.

9. 固定资产的日常管理

所有的固定资产采购必须按照 UFCH 审批表规定的要求进行审批。

在购买的资产到达后，要求购买的 UFCH 的工作人员将与 UFCH 的会计合作进行以下事项：

- 检查和验收资产；
- 移交所有相关账单和文件；
- 给新获得的资产拍一张照片；
- 更新固定资产登记册。

一旦资产被正确记录，UFCH 会计将使用 UFCH 固定资产转让表格将资产分配给 UFCH 团队成员，该成员将负责日常维护/使用该资产。

附件 1: UFCH 固定资产转让表格

10. 固定资产的盘点

根据 UFCH 的政策，每年至少在 12 月底进行一次实物资产清点。UFCH 的会计将进行库存清点。盘点将包括：

- 检查该资产是否存在；
- 检查资产的情况；
- 检查该资产是否仍然主要由分配给该资产的 UFCH 团队成员使用。

在表格更新了这些信息后，以下人员将签字确认库存计数的准确性。

- 资产被分配给的人；
- UFCH 会计；以及
- UFCH 的执行董事。

库存清点和所有证明文件将作为辅助会计文件保存。

附件 2: UFCH 固定资产年度盘点表

11. 固定资产的处置

当固定资产出现故障或丢失时，负责管理该资产日常使用的人员应立即通知 UFCH 医院会计和 UFCH 执行董事。在启动固定资产处置程序之前需要考虑：

- 该资产是否可以合理地进行修复？
- 技术是否太过时了？

9. Daily Management of Fixed Assets

All fixed asset purchases must be approved in line with the requirements laid out in the UFCH Approval Matrix.

After the purchased assets have arrived, the UFCH staff member who requested the purchase will work with the UFCH Accounting on the following items:

- Inspect & accept the assets;
- Hand over all relevant bills and documentation;
- Take a picture of the newly acquired asset;
- Update the Fixed Asset Register.

Once the asset is properly recorded, the UFCH Accountant will use the **UFCH Fixed Asset Transfer Form** to issue the asset to the UFCH team member who will be responsible for maintaining / using the asset daily.

Appendix 1: UFCH Fixed Asset Transfer Form

10. Inventory of fixed assets

It is UFCH's policy to perform a physical asset count at least once per year at the end of December. The UFCH Accountant will perform the inventory count. The inventory will include:

- Check on the existence of the asset;
- Check on the condition of the asset;
- Check that the asset is still primarily being used by the UFCH team member that it has been assigned to;

After the form is updated for this information, the following people will sign off confirmation of the accuracy of the inventory count:

- The person who the asset is assigned to;
- The UFCH Accountant; and
- The UFCH Executive Director.

The inventory count and all supporting documentation will be kept as supporting accounting documentation.

Appendix 2: UFCH Annual Asset Count Form

11. Disposal of Fixed Assets

When a fixed asset fails to work or is lost, the person who manages the daily use of the asset shall immediately inform the UFCH Accountant and UFCH Executive Director. Items to be considered prior to initiating the Fixed Asset Disposal process are:

- Can the asset reasonably be repaired?
- Is the technology too outdated?

- . 该资产是否可以安全使用？
- . 该资产能否按原计划使用并跟上预期的工作量？

如果资产无法恢复/修复，负责的团队成员和 UFCH 会计将共同遵循以下流程：

- A. 对受损/无法使用的固定资产进行拍照；
- B. 写出一份为什么该资产不能再使用的详细说明；
- C. 把图片和详细的描述都写在给 UFCH 执行董事和 UFCH 创始人的电子邮件中，并包括以下关键信息：

- . 资产名称和资产类别
- . 资产购买日期
- . 资产的资本化价值、累计折旧和当前账面价值
- . 从 UFCH 会计账簿中删除资产的预期入账日期

一旦获得 UFCH 执行董事和 UFCH 创始人的批准，UFCH 的会计就可以进行入账。所有的文件和批准都必须保留，并支持所做的分录。

相关表格：

- . [UFCH 固定资产转让表格](#)
- . [UFCH 固定资产年度盘点表](#)

制度结束

- . Is the asset safe to use?
- . Can the asset be used as designed and keep up with the anticipated workload?

If the asset cannot be recovered / repaired, then the responsible team member and the UFCH Accountant will work together to follow this process:

- A. Take pictures of the damaged / non-operatable fixed asset;
- B. Write out a detailed description of why the asset can no longer be used;
- C. Put both the picture and the detailed description into an email to the UFCH Executive Director and UFCH Founder with the following key information included:

- . Asset Name & Asset Category
- . Asset Purchase Date
- . Asset's capitalized value, accumulated depreciation, and current Book Value.
- . Expected entry date to remove the asset from UFCH's Accounting Books.

Once approval from both the UFCH Executive Director and UFCH Founder is obtained, the UFCH Accountant can make the entry. All documentation and approvals must be maintained and support the entry made.

RELATED FORMS

- . [UFCH Fixed Asset Transfer Form](#)
- . [UFCH Annual Asset Count Form](#)

END OF POLICY