

昆山杜克大学教育发展基金会

财务管理制度

Duke Kunshan University

Education Development Foundation

Financial Management Regulations

为了加强昆山杜克大学教育发展基金会（以下简称基金会）财务管理，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，按照《昆山杜克大学教育发展基金会章程》的规定，制定本制度。

In order to strengthen the financial management of the Duke Kunshan University Education Development Foundation (hereinafter referred to as the Foundation), the present regulations are hereby formulated after "The Accounting Law of the People's Republic of China", "Regulations for Management of Foundations", "The Non-governmental Non-profit Organization Accounting regulations" and the "Charter of Duke Kunshan University Education Development Foundation".

第一章 总 则

Section One General Provisions

第一条 昆山杜克大学教育发展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。

Article 1 Financial management at the Duke Kunshan University Education Development Foundation is mainly intended for comprehensively managing the financial activities at the organization through the management and operation of funds.

第二条 昆山杜克大学教育发展基金会财务管理制度包括财务管理体制、预算管理、收入及支出管理、费用及物资管理、财务分析与监督、财务决算、信息披露、会计档案管理等细则，以及附件审批权限。

Article 2 The Foundation's financial management regulations cover the financial management system, budget management, revenue and expenditure management, cost and materials management, financial analysis and supervision, financial statements, information disclosure, and financial archives management; one appendix on schedule of authorization is also included.

第三条 财务管理是机构管理的重要组成部分，昆山杜克大学教育发展基金会根据章程规定，切实做好财务管理工作。

Article 3 Financial management is an integral part of organizational management. The Foundation shall effectively carry out the financial management operations in accordance with the Charter.

第二章 财务管理体制

Section Two Financial Management System

第四条 昆山杜克大学教育发展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，财务日常管理工作由秘书长负责。审批权限详见附件一。

Article 4 The top authority of the Foundation will be the Board of Directors (BOD). The BOD shall regularly review financial reports and make decisions on major financial issues. The Secretary General shall handle daily financial management affairs. Appendix 1 shows the schedule of Authorization.

第五条 昆山杜克大学教育发展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。

Article 5 The Foundation is staffed by qualified accounting personnel, who shall not concurrently serve as the cashier. The accountant must conduct accounting and accounting supervision in accordance with "The Non-governmental Non-profit Organization Accounting Regulations". Accountant who plan to resign or is transferred to a new post must hand over his/her work to his/her successor.

第六条 昆山杜克大学教育发展基金会的财务活动依法接受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。

Article 6 financial activities at the Foundation shall be supervised by relevant authorities of the PRC in accordance with the law, and its accounts shall be audited annually by an independent accounting firm.

第七条 昆山杜克大学教育发展基金会理事会换届和更换法定代表人之前, 应当进行财务审计。

Article 7 An audit shall be conducted before BOD elections and successions of the legal representative.

第三章 预算管理

Section Three Budget Management

第八条 昆山杜克大学教育发展基金会根据机构发展战略, 按照年度工作计划和任务, 本着资源统筹规划、保障工作重点、收入支出协调的原则, 编制年度财务预算^[1]。

Article 8 The Foundation shall prepare an annual financial budget^[1] based on the development strategies of the organization, in accordance with the annual work plan. Principles should be followed in making overall plans for resources, ensuring fulfillment of priorities, and balancing revenue and expenditure.

第四章 收入管理

Section Four Revenue Management

第九条 分类核算捐赠收入^[2]与捐赠以外其他收入^[3]。

Article 9 Donation revenue^[2] and non-donation revenue^[3] shall be accounted separately.

第十条 根据各项收入性质严格划分限定性收入^[4]和非限定性收入^[5], 各项收入均纳入年度总预算统筹计划。

Article 10 Restricted revenue^[4] and unrestricted revenue^[5] shall be divided strictly according to the nature of each item, and all items shall be included in the overall annual budget.

第十一条 各项收入均归口由财务管理部门统一管理和核算, 严格各类票据的使用和签发, 严格捐赠票据^[6]及其他票据^[7]的使用和签发。

Article 11 All items of revenue shall be managed and calculated by the finance management department. Strict standards shall be applied on the use and issuance of all invoices and receipts, including donation receipts^[6] and other receipts^[7].

第五章 支出管理

Section Five Expenditure Management

第十二条 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。

Article 12 Each item of expenditure shall be in the interest of public welfare. Fiscal conservatism and spending within means must be thoroughly implemented, and all fiscal and financial regulations as well as financial and economic rules must be strictly complied with.

第十三条 按照理事会批准的年度预算和规定的开支范围、标准执行慈善活动支出^[8]和费用支出^[9]，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。

Article 13 Program Service Expenses^[8] and operation expenses^[9] shall be executed in accordance with the annual budget approved by the BOD and the expenditure range and standards stipulated by the BOD. The project plan shall comply with the donation agreement. The foundation must establish the expenditure management and approval system.

第十四条 重大项目需有财务预算，项目执行单位应严格执行；在项目执行过程中，若需要修改财务预算，需提前通知基金会，并经基金会秘书长审批后方可执行。

Article 14 Major projects shall have budget plans to be implemented by related units. During the implementation process, if the budget needs to be revised, the Foundation must be notified in advance, and the modification shall be approved by the Secretary General of the Foundation.

第六章 成本（费用）管理

Section Six Expense Management

第十五条 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，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。

Article 15 The basic task of accounting for expenses is to register all the expenses generated in the process of project management, implementation, and service, and to properly arrange the use of human, material and financial resources, to reduce expenses, improve project management, and establish a good foundation for the development of public welfare undertakings.

第十六条 成本（费用）一般包括筹资费用^[10]、业务活动成本^[11]和管理费用^[12]。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。

Article 16 Expenses generally include fundraising expenses ^[10], program service expenses ^[11] and administrative expenses^[12]. The organization shall base policies to account for expenses on "The Non-governmental Non-profit Organization Accounting Regulations" and shall establish and develop regulations to account for expenses.

第十七条 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。

Article 17 The original records, receipt, account, expense summary and distribution sheet among other materials pertinent to accounting for expenses must be complete and accurate, recorded and filed in a timely manner, and reflect all the expenses of the project in the management and service process.

第七章 资产^[13]管理

Section Seven Asset^[13] Management

第十八条 资产是指过去的交易或者事项形成并由基金会拥有或者控制的资源，该资源预期会给基金会带来经济利益或者服务潜力。资产按其流动性分为流动资产^[14]、长期投资^[15]、固定资产^[16]、无形资产^[17]和受托代理资产^[18]等。

Article 18 Asset are resources owned or controlled by a foundation as a result of past transactions or events, which are expected to generate economic benefits or service potential for the foundation. Assets are categorized by liquidity into current assets ^[14], long-term investments ^[15], fixed assets ^[16], intangible assets ^[17], and fiduciary assets ^[18].

第十九条 流动资产是指预期可在一年内（含一年）变现或者耗用的资产，包括现金、银行存款、短期投资、应收及预付款项、存货、待摊费用等。

Article 19 Current assets refer to assets expected to be realized or consumed within one year (inclusive), including cash, bank deposits, short-term investments, receivables and advances, inventories, and prepaid expenses.

基金会设置现金和银行存款日记账，按照业务发生顺序逐日逐笔登记。现金的核算应当做到日清月结，其账面余额必须与库存数相符；银行存款的账面余额应当每月与银行对账单核对，并与按年编制的银行存款余额调节表调节相符。

The Foundation shall maintain cash and bank deposit journals, recording transactions on a daily and sequential basis. Cash accounting shall ensure daily reconciliation and monthly settlement, with book balances required to match the actual cash on hand. Bank deposit balances shall be reconciled monthly with bank statements and matched against the annually prepared bank deposit reconciliation statement.

第二十条 对外投资指基金会利用货币资金、实物、无形资产等向外单位的投资。

Article 20 External investments refer to investments made by the Foundation in external entities using monetary funds, physical assets, intangible assets, or other resources.

对外投资分为短期投资^[19]和长期投资。短期投资是指能够随时变现并且持有时间不准备超过一年（含一年）的投资。长期投资是指除短期投资以外的投资，包括长期股权投资、长期债权投资等。

External investments are classified into short-term investments ^[19] and long-term investments. Short-term investments refer to those that can be readily realized and are not intended to be held for more than one year (inclusive). Long-term investments refer to investments other than short-term investments, including long-term equity investments, long-term debt investments, and others.

基金会可用于投资的资产限于非限定性资产^[21]和在投资期间暂不需要拨付的限定性资产^[20]。

基金会接受的政府资助的资产和捐赠协议中明确约定不得投资的资产，不得用于投资。基金会进行对外投资活动应当遵循合法、安全、有效的原则，需严格遵守《慈善组织保值增值投资活动管理暂行办法》等相关法律法规，并且应当制定专门的投资管理办法，办法中需明确投资范围、风险控制及决策程序等。

Assets available for investment by the Foundation shall be limited to unrestricted assets^[21] and restricted assets^[20] that temporarily are not requiring disbursement during the investment period. Government-funded assets received by the Foundation, as well as assets explicitly prohibited from investment in donation agreements, shall not be used for investment activities. The Foundation shall conduct external investment activities in accordance with the principles of legality, safety, and effectiveness. It must strictly comply with relevant laws and regulations, including the "Interim Measures for the Administration of Investment Activities for the Preservation and Appreciation of Assets by Charitable Organizations", and shall formulate dedicated investment management rules. These rules must clearly define the investment scope, risk control mechanisms, and decision-making procedures.

第二十一条 基金会接受各类实物捐赠资产，按照固定资产、无形资产、受托代理资产计量，应按照捐赠人的捐赠指向分类管理，并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时，基金会可以依法拍卖或者变卖，所得收入用于捐赠目的。基金会应严格验收入库和规范存储等管理制度。

Article 21 The Foundation accepts various forms of in-kind donations materials, recognized as fixed assets, intangible assets, or fiduciary assets. These donation materials shall be managed separately according to the donor's designated use and shall be allocated and utilized in compliance with the donor's intentions. If the donated materials cannot be used for purposes consistent with the Foundation's mission, they may be auctioned or sold in accordance with applicable laws, and the proceeds shall be used for charitable purposes. The Foundation shall implement strict management systems for inspection, storage, issuance, and safeguarding of such assets.

第八章 财务分析与财务监督

Section Eight Financial Analysis and Financial Supervision

第二十二条 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。

Article 22 Financial analysis and financial supervision are important means to recognize and master the rules of financial activities, improve financial management and effectiveness of fund use, maintain financial and economic disciplines, and achieve sound development of the university

第二十三条 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。

Article 23 The financial analysis shall include budget implementation, fund use, expense, use and management of property and materials, etc. The finance department should establish appropriate indexes by taking into consideration the characteristics of project management and service. It should bring out the effects of business activities and economic activities through analysis, and report the results to the Secretariat and the BOD in a timely manner, to provide a reliable basis for their decision-making.

第二十四条 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，要向领导及有关部门报告，并按有关规定严肃处理。

Article 24 The finance department must supervise and inspect revenue and expenditure, fund use, property and materials management through auditing and financial analysis. Any violation against the State's fiscal and financial regulations and financial and economic disciplines must be promptly redressed; serious violations shall be reported to the Foundation leadership and relevant authorities and be handled in accordance with relevant provisions.

第九章 财务决算

Section Nine Financial Statement

第二十五条 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。

Article 25 The annual financial statements are a comprehensive presentation of revenue and expenses, asset quality, financial effect and other basic conditions of public welfare projects during the fiscal year; it holds the key to a comprehensive understanding of the business operation.

第二十六条 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, 认真组织机构财务决算编制和报表工作, 做到账表一致、账账一致、账证一致、账实一致。

Article 26 The preparation of the financial statements shall be carried out in strict accordance with official regulations on financial accounting, after completing property checking, claims and debts confirmation, and asset quality verification. It shall be based on the account books of all the economic transactions that occur during the year. The Foundation must ensure consistency between the account and the statement, between different accounts, between the account and the original record, and between the account and the inventory.

第二十七条 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。

Article 27 The financial statements shall be prepared in strict accordance with the regulations in the "The Non-governmental Non-profit Organization Accounting System" and shall be audited by an independent accounting firm.

第二十八条 机构年度财务报告对外披露须经理事会批准。

Article 28 The annual financial report of the organization shall be approved by the BOD prior to its disclosure.

第十章 财务会计信息披露

Section Ten Disclosure of Financial Accounting Information

第二十九条 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。财务会计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。

Article 29 The financial accounting information provides donors, executives, BOD and other stakeholders with important information about the institution like resource levels, liabilities, use of funds and cash flow etc. Disclosure of financial accounting information is an important part of building social credibility. It is mainly conducted in the form of a financial accounting report.

第三十条 财务会计报告由会计报表^[22]、会计报表附注和财务情况说明书^[23]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。

Article 30 The financial accounting report ^[22] consists of the accounting statement, notes to the accounting statement, and financial situation statement ^[23]. According to the regulations of "Accounting System of The Non-governmental Non-profit Organization ", the accounting statement includes a balance sheet, a business activity statement, and a cash flow statement; notes to the accounting statement include descriptions of the main accounting policies adopted by the organization, detailed explanation of the important projects included in the accounting statement as well as other important information

第三十一条 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；按照昆山杜克大学教育发展基金会章程的规定每年在网站及相关媒体上公布审计报告和财务会计报告。

Article 31 The foundation should establish regulations for regular financial information disclosure to ensure accurate, timely, and impartial release of financial accounting information. As stipulated by the Charter of the Foundation, the auditing report and financial accounting report of the Foundation shall be published on the website and in the media.

第三十二条 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，报秘书长审阅批准后，方可对外提供或披露。重大财务信息^[24]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。

Article 32 The financial accounting information on a single project or donor shall be prepared by the finance department in accordance with accounting regulations and shall be reviewed and approved by the Secretary-General prior to disclosure. Any material financial information ^[24] must be included in the financial accounting report and should only be released after the finance department has obtained approval according to stipulated procedures.

十一章 会计档案^[25]管理

Section Eleven Accounting Archives ^[25] Management

第三十三条 会计档案是记录和反映机构经济业务事项的重要历史资料和证据。会计档案包括会计凭证、会计账簿、财务报告以及其它会计资料。

Article 33 Accounting archives are important historical materials and evidence that record and reflect the economic transactions of the organization. Accounting archives include accounting vouchers, accounting books, financial reports and other materials.

第三十四条 昆山杜克大学教育发展基金会会计档案按照《会计档案管理办法》执行，实行专人管理。会计档案由财务部门负责整理归档。

Article 34 The accounting archives of the Foundation shall be managed by designated personnel in accordance with the "Accounting Archives Management Measures". The accounting archives are under the charge of the finance department.

第三十五条 昆山杜克大学教育发展基金会会计档案不得外借，遇有特殊情况，须经财务主管领导批准后，可以提供查阅或复制，并办理登记手续。

Article 35 The accounting archives of the Foundation shall not be lent. Under special circumstances, the archives shall be available for reading or replication with approval from the director in charge of financial affairs, and registration is imperative.

第三十六条 销毁会计档案须按规定程序审批。对到期未了结的债权债务的原始凭证及其它未了事项的原始凭证不得销毁，单独抽出另行立卷，保管到未了事项完结时为止。

Article 36 The destruction of accounting archives shall take place with approval according to stipulated procedures. The original documents of outstanding claims and debts and of other uncompleted transactions shall not be destroyed; they shall be filed separately and kept till the related transactions are completed.

第十二章 附则

Section Twelve Supplementary Provisions

第三十七条 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。

Article 37 The present regulations do not involve assets generated by investment and other assets; these assets shall be subject to separate management regulations.

第三十八条 本制度经理事会审议通过后执行，由秘书长监督实施。

Article 38 The above shall be executed upon approval from the BOD, and the Foundation should execute these regulations under the supervision of the secretary general.

第三十九条 本制度的修订由秘书处提出修改意见，报理事会审议通过后执行。

Article 39 The Secretariat is responsible for proposing revision of the regulation and submitting to the BOD for approval. The revised regulations shall be executed upon approval.

第一次修订：2018年06月20日

第二次修订：2025年11月11日



附件一 Appendix 1

昆山杜克大学教育发展基金会审批权限

Duke Kunshan University Education Development Foundation

Schedule of Authorization

| Items 事项 | Secretary General 秘书长 | Chairman 理事长 | Finance & Operations Committee 财务及运营委员会 | Board 理事会 |
|--|-------------------------------------|-------------------------------|--|---------------------|
| Revenues 收入 | | | | |
| Donation 捐赠收入 | NA | < RMB 40,000,000 | NA | ≥ RMB 40,000,000 |
| Expenditures 支出 | | | | |
| Restricted fund (Project) 限定性用途资金 (项目) | Comply with contract 根据捐赠协议审批 | NA | NA | NA |
| Unrestricted fund (Project) 非限定性用途资金 (项目) | < RMB 300,000 | RMB 300,000- RMB 1,000,000 | >RMB 1,000,000 | NA |
| Operation expenses 运营费用 | < RMB 150,000 | RMB 150,000 – RMB 500,000 | > RMB 500,000 | NA |



附件二 Appendix 2

| 序号 No. | 名词 Character | 解释 Definition |
|-----------|------------------------------------|---|
| 1 | 财务预算 Financial Budget | 是基金会在预测和决策的基础上，围绕战略规划，对预算年度内组织各类经济资源和经营行为合理预计、测算并进行财务控制和监督的活动。 Is the activity whereby a foundation, on the basis of forecasting and decision-making and in line with its strategic plan, rationally projects and measures all categories of economic resources and operating actions in the budget year and thereafter exercises financial control and oversight. |
| 2 | 捐赠收入 Donation Revenue | 是基金会接受其他单位或者个人捐赠所取得的收入。 Is revenue obtained by the foundation from donations made by other entities or individuals. |
| 3 | 捐赠以外其他收入 Non-Donation Revenue | 是除捐赠收入以外的其他收入，如投资收益、存款利息、固定资产处置净收入、无形资产处置净收入等。 Is revenue other than donation revenue, such as investment income, deposit interest, net proceeds from the disposal of fixed assets, net proceeds from the disposal of intangible assets, etc. |
| 4 | 限定性收入 Restricted Revenue | 是资产提供者对资产的使用设置了时间限制或（和）用途限制的相关收入。 Is revenue subject to time and/or purpose restrictions imposed by the resource provider. |
| 5 | 非限定性收入 Unrestricted Revenue | 是基金会获取的除限定性收入之外的其他收入。 Is any revenue other than restricted revenue received by the foundation. |
| 6 | 捐赠票据 Donation Receipt | 全称公益事业捐赠统一票据，是基金会按照自愿、无偿原则，依法接受并用于公益事业捐赠财物时，向提供捐赠的自然人、法人和其他组织开具的凭证。 Is fully called the Uniform Receipt for Donations to Public Welfare Causes. It is a voucher issued by a foundation to natural persons, legal entities and other organizations that make donations to public welfare causes on a voluntary and gratuitous basis in accordance with the law. |
| 7 | 其他票据 Other Receipts | 是基金会在非捐赠业务中对外开具的财政或税务发票，如税务票据、资金往来结算票据等。 Are fiscal or tax invoices issued by the foundation in non-donation activities, such as tax invoices, settlement receipts for fund transfers, etc. |
| 8 | 慈善活动支出 Program Service Expenses | 是指基金会基于慈善宗旨，在章程规定的业务范围内开展慈善活动，向受益人捐赠财产或提供无偿服务时发生的费用。 Refer to costs incurred by the Foundation in carrying out charitable activities, in accordance with its charitable purpose and operational scope defined in its articles of association, when providing assets to beneficiaries or delivering services without charge. |

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| | | 是基金会为开展业务活动所发生的、导致本期净资产减少的经济利益或者服务潜力的流出。按照其功能分为税金及附加、管理费用、筹资费用、资产减值损失、所得税费用和其他费用等。 |
| 9 | 费用支出 Operation Expenses | are outflows of economic benefits or service potential that occur in the course of the foundation's activities and reduce the net assets of the current period. Functionally classified as taxes and surcharges, administrative expenses, fundraising expenses, impairment losses, income-tax expenses and other expenses. |
| 10 | 筹资费用 Fund-raising expenses | 是指基金会为筹集业务活动所需资金而发生的费用，它包括基金会为了获得捐赠资产而发生的费用以及应当计入当期费用的借款费用、汇兑损失（减汇兑收益）等。 Refer to the expenses incurred by a foundation in order to raise funds required for its operational activities, including costs arising from obtaining donated assets, borrowing costs that should be recognized in the current period, exchange losses (less exchange gains), etc. |
| 11 | 业务活动成本 Program Service Expenses | 是指基金会为了实现其业务活动目标、开展某项目活动或者提供服务所发生的费用。 Refer to expenses incurred by the Foundation to achieve its business activity objectives, carry out specific project activities, or provide services. |
| 12 | 管理费用 Administrative Expenses | 是基金会为组织和管理其业务活动所发生的各项费用，包括理事会组织经费和行政管理工作人员的工资、奖金等。 are all expenses incurred by the foundation in organizing and managing its activities, including board-meeting costs and salaries, bonuses and other remuneration of administrative staff. |
| 13 | 资产 Assets | 是过去的交易或者事项形成并由民间非营利组织拥有或者控制的资源，该资源预期会给民间非营利组织带来经济利益或者服务潜力。 are resources arising from past transactions or events, owned or controlled by the not-for-profit organization and expected to generate economic benefits or service potential. |
| 14 | 流动资产 Current Assets | 是指预期可在 1 年以内（含 1 年）变现或者耗用的资产，主要包括货币资金、短期投资、应收款项、预付账款、存货、待摊费用等。 are assets expected to be realized or consumed within one year (inclusive), mainly comprising cash and cash equivalents, short-term investments, receivables, prepayments, inventories and deferred expenses. |
| 15 | 长期投资 Long-Term Investments | 是指除短期投资以外的投资，包括长期股权投资、长期债权投资和其他长期投资等。 are investments other than short-term investments, including long-term equity investments, long-term debt investments and other long-term investments. |

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| | | 是指同时具有以下特征的有形资产： |
| | | （一）为行政管理、提供服务、生产商品或者出租目的而持有的； |
| | | （二）预计使用年限超过 1 年； |
| | | （三）单位价值较高。 |
| 16 | 固定资产 Fixed Assets | are tangible assets that (i) are held for administrative, service-provision, goods-production or leasing purposes; (ii) have an expected useful life of more than one year; (iii) have a relatively high unit value. |
| 17 | 无形资产 Intangible Assets | 是指基金会为开展业务活动、出租给他人或为管理目的而持有的且没有实物形态的非货币性长期资产，包括专利权、非专利技术、商标权、著作权、土地使用权等。 are long-term non-monetary assets without physical substance that are held by the foundation for conducting activities, leasing to others or administrative purposes, including patents, non-patented technology, trademarks, copyrights and land-use rights. |
| 18 | 受托代理资产 Fiduciary assets | 是指基金会在受托代理交易中从委托方取得，并按委托人意愿转交给指定受益人的资产。 are assets received by the foundation from a principal in an agency transaction that must be transferred to designated beneficiaries in accordance with the principal's instructions. |
| 19 | 短期投资 Short-Term Investments | 是指能够随时变现并且持有时间不准备超过 1 年（含 1 年）的投资。 are investments that can be readily realized and are not intended to be held for more than one year (inclusive). |
| 20 | 限定性资产 Restricted Assets | 是指资源提供者或者国家有关法律、行政法规对本基金会资产或资产所产生的经济利益的使用所设置的时间限制和/或用途限制。除非限制被解除，否则该类净资产必须严格按限制条件使用。 are net assets whose use is subject to time and/or purpose restrictions imposed by resource providers or by applicable laws and regulations. Such net assets must be used strictly in accordance with the restrictions unless the restrictions are released. |
| 21 | 非限定性资产 Unrestricted Assets | 是指除限定性净资产之外的其他净资产，本基金会管理层可依据章程宗旨和业务发展需要，自主决定其使用方向。 are net assets other than restricted net assets, the use of which may be determined autonomously by the foundation's management in accordance with the articles of association and operational needs. |
| 22 | 会计报表 Accounting Statement | 是按照统一格式编制的法定报表集合，包括资产负债表、业务活动表及现金流量表。 Is the statutory set of statements prepared in the prescribed format, comprising the balance sheet, statement of activities and cash-flow statement. |
| 23 | 财务情况说明书 Financial Situation Statement | 是对基金会一定会计期间业务活动以及财务、收入、成本费用情况进行分析说明的书面文字报告。 Is a written analysis explaining the foundation's activities, financial position, revenue and costs for a given accounting period. |

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| 24 | 重大财务信息 | 是根据基金会章程定义的，基金会重大筹资、投资活动以及重大慈善项目相关的信息。 |
| | Material Financial Information | Information relating to major fundraising and investment activities and significant charitable projects as defined in the foundation's articles of association. |
| 25 | 会计档案 | 是指基金会在进行会计核算等过程中接收或形成的，记录和反映单位经济业务事项的，具有保存价值的文字、图表等各种形式的会计资料，包括通过计算机等电子设备形成、传输和存储的电子会计档案。 |
| | Accounting Archives | All accounting materials in textual, graphic or electronic form that are received or created during accounting and that record or reflect the organization's economic transactions and have preservation value, including electronic archives generated, transmitted or stored through computers or other electronic devices. |

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