

天津茱莉亚学院教育发展基金会财务管理制度

(第一届理事会第五次会议通过)

Tianjin Juilliard Education Development Foundation Financial Management Policy

(Approved on the 5th meeting of the 1st Board of the TJS Foundation)

第一章 总则

Section One General Principles

第一条 天津茱莉亚学院教育发展基金会（以下简称“本基金会”）是经天津市民政局批准成立的非公募基金会，进行独立会计核算，为加强本基金会的财务管理，严格财经纪律，提高财务管理水平，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）》等规定，和本基金会章程，结合实际，制定《天津茱莉亚学院教育发展基金会财务管理制度》（以下简称“本制度”）。

Article 1 Tianjin Juilliard School Education Development Foundation (hereinafter referred to as the "TJS Foundation") is a non-public foundation approved by the Civil Affairs Bureau of Tianjin, which conducts independent accounting. For the purpose of strengthening the financial management of TJS Foundation, strictly enforcing the financial disciplines, and improving the level of financial management, the Tianjin Juilliard School Education Development Foundation Financial Management Policy (hereinafter referred to as this "Policy") are formulated in accordance with *The Accounting Law of the People's Republic of China*, *Notice of the Ministry of Finance on Printing and Distributing the Non-government Not-for-Profit Organization Accounting Regulations*, *Regulations on Foundation Management*, *Several Provisions on Regulating the Behavior of Foundations (Trial Implementation)* as well as the Articles of Association of TJS Foundation and considering the actual conditions.

第二条 基金会财务管理的基本原则：贯彻执行国家有关法律法规和财务制度，严格、合理使用各项资金，在合法、安全、有效的前提下支持公益事业发展和基金会工作的顺利开展。

Article 2 The basic principles of TJS Foundation's financial management are: thoroughly implementing relevant national laws, regulations and financial policies, strictly and rationally using all funds, fully supporting the development of the public welfare undertakings and the smooth carrying out of TJS Foundation's work under the premise of legality, safety and effectiveness.

第三条 基金会财务管理的目标：建立健全财务制度，规范财务行为；加强预算管理，提高资金使用效益；加强资产管理，防止资产流失；加强财务分析和财务监督，如实反应财务状况。

Article 3 This Policy targets at establishing and improving the financial system hence to standardize financial behavior; strengthening budget management to enhance the efficiency of fund use; strengthening asset management to prevent asset loss; and

also strengthening financial analysis and financial supervision to reflect the financial situation truthfully.

第四条 基金会理事会负责审议基金会资金的募集、管理和使用计划、财务收支预、决算等重大事项。基金会理事会休会期间，理事长授权秘书长负责日常工作。

Article 4 The Board of Directors of TJS Foundation is, with respect to TJS Foundation's funds, responsible for deliberating major matters such as the fundraising, management and use plan, financial revenue and expenditure budget, and final accounts. When the Board of Directors of TJS Foundation is not in session, the Chairman entrusts the Secretary-General to be responsible for the day-to-day work.

第五条 本制度内容包括：预算管理，收入管理，支出管理、审批权限、财务会计岗位责任、会计核算管理、会计电算化管理、会计档案管理、财务报告编制与财务分析、分支机构财务管理。

Article 5 This Policy covers budget management, revenue management, expenditure management, approval authority, financial accounting post responsibilities, financial accounting management, computerized accounting management, accounting file management, financial report preparation and financial analysis and financial management of branches.

第二章 预算管理

Section Two Budget Management

第六条 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。

Article 6 All income and expenditure of TJS Foundation shall be included in the unified management of the budget and used in an overall manner.

第七条 基金会根据基金余额情况、年度工作计划等编制年度预算。预算须经过理事会审议通过方可执行。

Article 7 TJS Foundation shall prepare the annual budget according to the fund balance and the annual work schedules, etc., which may only be implemented after it has been reviewed and approved by the Board of Directors.

第八条 当年支出项目需要调整预算的，单个项目资金在 50 万元人民币（含）以内，需要经秘书长审批；50 万以上 100 万元人民币（含）以内，需秘书长及副理事长的审批；100 万以上 200 万元人民币（含）以下的需秘书长、副理事长及理事长审批；单个项目资金在 200 万元人民币以上，须经理事会审议。

Article 8 Where the budget needs to be adjusted for the expenditure items of the current year, for a single project of which the funds being within RMB 500,000 (inclusive), it shall be subject to the approval of the Secretary-General; for a single project of which the funds being within RMB 500,000 and RMB 1,000,000 (inclusive), the approvals of the Secretary-General and the Vice Chairman of the Board of Directors are required; for a single project of which

the funds being more than RMB 1,000,000 and less than RMB 2,000,000 (inclusive), the approvals of the Secretary-General, the Vice Chairman and the Chairman of the Board of Directors are required; and for a single project of which the funds being more than RMB 2,000,000, it must be reviewed by the Board of Directors.

第九条 基金会理事会应定期听取预算执行情况汇报。

Article 9 The Board of Directors shall regularly hear reports on the implementation of the budget.

第三章 收入管理

Section Three Revenue Management

第十条 基金会收入按其来源分为捐赠收入、投资收入和其他收入等。

Article 10 The revenue of TJS Foundation can be categorized based on resource into Donation Revenue, Investment Revenue and other revenues.

(一) 捐赠收入, 即接受其他单位或者个人捐赠所取得的收入, 包括捐赠资金和捐赠实物。

(1) Donation Revenue refers to the revenue obtained from accepting donations from other units or individuals, including donated funds and donations in kind.

(二) 投资收入, 即将基金会的基金按照合法、安全、有效的原则实现保值、增值获得的收入。

(2) Investment Revenue refers to the revenue obtained by maintaining and increasing the value of TJS Foundation's funds in accordance with the principles of legality, safety and effectiveness.

(三) 其他收入是指除上述主要业务活动收入以外的其他收入, 如固定资产处置净收入、无形资产处置净收入等。

(3) Other revenues refer to other revenues other than those from the above major business activities, such as net income from the disposal of fixed assets, net income from the disposal of intangible assets, etc.

第十一条 按照有关规定, 本基金会设立专用的人民币账户和外汇账户。

Article 11 In accordance with relevant regulations, TJS Foundation shall set up dedicated RMB account(s) and foreign exchange account(s).

第十二条 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。

Article 12 In accordance with relevant regulations, TJS Foundation shall set up a special account to carry out specific management of TJS Foundation's revenue.

第十三条 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。

Article 13 TJS Foundation's raising and accepting donations shall abide by laws and regulations, and conform to the purpose and business scope provided in its Articles of Association.

第十四条 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书面捐赠协议。

Article 14 When accepting donations, TJS Foundation shall clarify their rights and obligations with donors, and conclude written donation agreements with donors upon request.

第十五条 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。

Article 15 TJS Foundation's acceptance of donations shall ensure public welfare, and gifts with additional conditions for the return of interests to donors and gifts that do not meet the purpose of public welfare shall not be recognized as public welfare donations.

第十六条 基金会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。

Article 16 When TJS Foundation receives cash or cheques for public welfare donations, it shall promptly submit the cash or cheque to the bank for accounting.

第十七条 出纳应根据审核无误的记账凭证办理货币资金收付款业务，每月结束后打印科目汇总表和现金、银行存款科目额表。

Article 17 The cashier shall payment of monetary fund according to the reviewed and correct accounting receipts and bills, and shall print the account summary table and the cash and bank deposit account table after the end of each month.

第十八条 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助人或者其他第三方的，不得作为基金会的捐赠收入。

Article 18 When TJS Foundation accepts non-cash donations, it shall confirm and recognize the revenue after actual receipt. Where the donated property is directly transferred by the donor to the recipient or other third party without TJS Foundation's acceptance and confirmation, it must not be used as TJS Foundation's Donation Revenue.

第十九条 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：

Article 19 When TJS Foundation receives non-cash donations, it shall establish a classified registration form for donations in kind, register the variety and quantity of materials, include the review and expenditure books into the statutory account books, and determine the recorded value according to 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；

（1） Where donors provide invoices, customs declarations and other documents, the relevant notes shall be used as the basis for determining the recorded value; where donors cannot provide credentials, other certificates confirming the donated property shall be used as the basis for determining the recorded 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；

（2） Where the amount indicated on the credentials provided by the donor or other certificate that can confirm the value of the donated asset differs significantly from the fair value of the donated asset, the fair value shall be used as the recorded 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。

(3) Where donors donate fixed assets, equity, intangible assets, cultural relics and cultural assets, assessment by a legally qualified third-party institution shall be applied based on which to determine the recorded value. Where the assessment is not possible or the price cannot be confirmed after assessment, TJS Foundation shall not include such into its Donation Revenue and it shall be registered in a separate book.

第二十条 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。

Article 20 TJS Foundation must strictly distinguish between revenue from exchange transactions and Donation Revenue. Revenue derived from exchange transactions such as sales of goods and materials, provision of services, authorized use or transfer of assets, including intangible assets, shall be recorded under the corresponding accounting item such as income from sale of goods, income from provision of services and etc., and shall not be included in Donation Revenue.

第二十一条 基金会投资收益必须全部足额纳入统一账户进行管理，并确保用于符合公益宗旨的方向。

Article 21 Investment Revenue of TJS Foundation must be fully included in the unified account for management, and ensure that it is used in a direction that conforms to the purpose of public welfare.

第二十二条 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。

Article 22 The lawful revenue of TJS Foundation is protected by law, and no unit or individual may privately divide, encroach upon, or misappropriate it.

第四章 支出管理

Section Four Expenditure Management

第二十三条 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。

Article 23 The expenditure of TJS Foundation covers public welfare expenditures, staff salaries and benefits, and administrative office expenses.

第二十四条 基金会用于公益事业支出包括直接用于受助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：

Article 24 TJS Foundation's expenditures used for public welfare include the funds and materials directly used to/on the recipients, and direct operating expenses incurred for the implementation of public welfare projects. Direct project running costs 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；

(1) Remunerations paid to the project personnel, including salary and welfare, labor 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；

(2) Expenses incurred for establishment, implementation, supervision and evaluation of public welfare projects, including travel expenses, transportation expenses, communication expenses, conference expenses, fees for purchasing services, 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；

(3) Expenses incurred for publicity and promotion of public welfare projects, including advertising costs, fees for purchasing services, 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；

(4) Expenses incurred for renting houses, purchasing and maintaining fixed assets due to the project, including rental expenses, depreciation costs, repair expenses, office expenses, water and electricity costs, postal and telecommunications costs, property management fees, etc.;

(五) 为开展项目需要支付的其他费用。

(5) Other costs to be paid to carry out the project.

第二十五条 工作人员工资福利包括：

Article 25 Staff salaries and benefits shall 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；

(1) Employee's salaries, welfare fees, social insurance (security) fees (including retirees), housing provident fund;

(二) 担任专职工作理事的津贴、补助和理事会运行费用。

(2) Allowances, subsidies and operating expenses of the Board of Directors who serve as full-time working directors.

第二十六条 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。

Article 26 Administrative office expenses shall include: office expenses, water and electricity expenses, postal and telecommunications expenses, property management fees, conference expenses, advertising expenses, city transportation expenses, travel expenses, depreciation expenses, repair costs, lease expenses, amortization expenses of intangible assets, asset inventory loss losses, asset impairment losses, losses arising from estimated liabilities, audit fees, and hiring intermediary fees.

第二十七条 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：

Article 27 Where the donation agreement stipulates that the direct operating expenses, staff salaries and benefits, and administrative office expenses of the project may be included from the public welfare donation, the expenditure shall be made in accordance with the agreement, otherwise:

(一) 项目直接运行费用，不得超过本基金会规定的标准支出；

(1) The direct operating expenses of the project shall not exceed the standard expenditure stipulated by TJS Foundation;

(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。

(2) The staff salaries and benefits and administrative office expenses shall not be charged to public welfare donations.

第二十八条 基金会工作人员工资福利和行政办公支出应当累计不得超过当年总支出的 10%。

Article 28 The salaries and welfare expenses incurred for TJS Foundation's employees and the administrative office expenses, shall not, cumulatively, exceed 10% of the total expenditure of the current year.

第二十九条 公益事业支出管理：

Article 29 Management of Public Welfare Expenditures

(一) 按《基金会管理条例》相关规定，每年用于从事章程规定的公益事业支出，不得低于上一年基金余额的 8%；

(1) In accordance with the relevant provisions of *the Policy for Management of Foundations*, the annual expenditure for engaging in public welfare undertakings given in the Articles of Association shall not be less than 8% of the fund balance of the previous year;

(二) 属于定向捐赠的项目支出由基金会按照捐赠人与基金会签署的捐赠协议执行，捐赠协议在双方签署后生效。捐赠协议中已列明资金使用范围、方式、金额和支付时间的，在捐赠协议生效后即执行；

(2) Project expenditures that are targeted donations shall be executed by the Foundation in accordance with the donation agreements signed by donors and TJS Foundation, and the donation agreement shall take effect after the signing of both parties. If the scope, method, amount and payment time of the funds have been specified in the donation agreement, it shall be implemented after the donation agreement takes effect;

(三) 属于非定向捐赠的项目支出按照理事会审核议定的权限执行；

(3) Project expenditures that are non-targeted donations shall be carried out in accordance with the authority agreed upon by the Board of Directors;

(四) 基金会对公益捐赠的使用情况进行全过程监督管控，确保受赠款物及时足额拨付和规范使用。

(4) TJS Foundation shall supervise and control the use of public welfare donations throughout the process to ensure that the donated funds and property are allocated in full and in a timely manner and use them in a standardized manner.

第三十条 工作人员工资福利、行政办公支出管理：金额在 5000 元人民币（含）以下的费用支出，经基金会秘书长审批后，可以直接报销。支出金额在 5000 元人民币以上的费用支出，须签订合同，经审核通过后依据签订的合同付款。

Article 30 Staff salary and welfare, administrative office expenditure management: expenses with an amount of less than RMB 5,000 (inclusive) can be directly reimbursed after approval by the Secretary-General of TJS Foundation. Expenses with an amount of more than RMB 5,000 must be with a signed contract, and payment shall be made according to the signed contract after approval.

第五章 审批权限

Section Five Approval Authority

第三十一条 公益事业支出管理的审批权限参照基金会《天津茱莉亚学院教育发展基金会项目管理制度》执行。

Article 31 The approval authority for the management of public welfare expenditures shall be implemented referencing the *Tianjin Juilliard School Education Development Foundation Project Management Policy*.

第三十二条 工作人员工资福利、行政办公支出的审批权限：

Article 32 Approval authority for staff remuneration and administrative office expenditures:

(一) 金额在 5000 元人民币（含）以下的费用支出，经基金会秘书长审批后，可以直接报销。

(1) Expenses with an amount of less than RMB 5,000 (inclusive) may be reimbursed directly after approval by the Secretary-General of TJS Foundation.

(二) 5000 元人民币以上，15 万元人民币（含）以下的合同、付款需经秘书长审批：

(2) Contracts and payments of more than RMB 5,000 and less than RMB 150,000 (inclusive) shall be subject to the approval of the Secretary-General of TJS Foundation.

(三) 15 万元人民币以上，300 万元人民币（含）以下的合同、付款需经副理事长审批：

(5) Contracts and payments of more than RMB 150,000 and less than RMB 3,000,000 (inclusive) shall be subject to the approval of the Vice Chairman.

(四) 300 万元人民币以上，660 万元人民币（含）以下的合同、付款需经理事长审批：

(5) Contracts and payments of more than RMB 3,000,000 and less than RMB 6,600,000 (inclusive) need to be approved by the President of the Board of Directors of TJS Foundation.

(五) 660 万元以上的合同、付款，需经理事会批准后，由基金会秘书处执行。

(5) Contracts and payments of more than RMB 6,600,000 shall be implemented by the Secretariat TJS Foundation after approval by the Board of Directors.

第三十三条 采购的审批权限：

Article 33 Approval authority of procurement:

(一) 单项货物或服务采购合同金额在人民币 15 万元以下的，经基金会秘书长审批后，可直接选择供应商，并直接与供应商签订合同；

(1) If the amount of a single contract for purchasing goods or service is less than RMB 150,000, the supplier may be directly selected and confirmed and with whom the contract may be directly signed after approval by the Secretary-General of TJS Foundation;

(二) 单项货物或服务采购合同金额在人民币 15 万元以上(含 15 万元人民币)的，基金会应进行市场尽职调查，并选择不少于三家供应商，基于其最佳知识和能力进行供应商评估以确定最佳候选人。评估结果必须提交秘书长审查批准。经批准后，基金会将直接与供应商签订合同。

(2) If the amount of a single contract for procurement of goods or service is more than RMB 150,000 (inclusive), TJS Foundation shall conduct market due diligence and select no less than three suppliers to conduct supplier evaluation based on their best knowledge and

ability to determine the best fit candidate. The results of such evaluation must be submitted to the Secretary-General for review and approval. TJS Foundation will sign contract directly with the supplier upon approval.

第六章 财务会计岗位责任

Section Six Financial Accounting Post Responsibilities

第三十四条 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。

Article 34 The financial department of TJS Foundation shall strengthen financial supervision, strictly abide by the relevant accounting policies and financial discipline, strengthen its own construction, strive to improve the professional competency and management level of financial personnel, and carry out all kinds of financial work in accordance with laws and regulations.

第三十五条 严格按照《民间非营利组织会计制度》设置会计科目，帐簿登记完整规范，账务处理准确及时，核算合规合理。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。

Article 35 Accounting subjects shall be set up in strict accordance with *The Accounting System for Non-Government and Non-Profit Organizations*, with complete and standardized accounting books and registries, accurate and timely accounting processing, and reasonable and compliant accounting. Regularly compile and report relevant accounting information to ensure that the accounting information is legal, true, accurate and complete.

第三十六条 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。

Article 36 Regularly analyze the revenue and expenditure, report to the Board of Directors on the implementation of relevant revenue and expenditure budgets, and put forward suggestions for improvement in response to existing problems.

第三十七条 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。未取得会计执业资格证书的人员，不得从事会计工作。

Article 37 The financial department shall establish and improve the financial accounting positions and its responsibility mechanisms. Accountants other than cashiers are not allowed to keep cash, negotiable securities and bank notes; cashiers shall not concurrently perform auditing, keeping accounting files, and registering income, expenses, creditor's rights and debts. It is strictly forbidden for one person to handle the whole process of monetary and financial business. The payee and the biller shall be borne by at least two people separately where

TJS Foundation accepts cash donations, and the cash collected shall be recorded in the account in a timely manner. Persons who have not obtained an accounting qualification certificate shall not engage in accounting work.

第三十八条 会计凭证、会计帐簿、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,确保会计档案妥善保管、有序存放、方便查阅。

Article 38 Archives shall be established for accounting vouchers, accounting books, financial accounting reports and other accounting materials, and management systems for filing, filing, storage, inspection and destruction of accounting files shall be completed to ensure that accounting files are properly kept, stored in an orderly manner and convenient for reference.

第三十九条 财会人员调动,应当提前做好工作交接。

Article 39 Work handover in case of accounting personnel transfer shall be done in advance.

第四十条 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。

Article 40 Accept financial audits in accordance with law, truthfully reflect the situation and provide relevant materials; consciously accept tax supervision and accounting supervision implemented by the competent tax and accounting departments in accordance with the law.

第四十一条 基金会按照要求接受年度检查,年检合格后将年度工作报告在登记机关指定的媒体及基金会网站上公布,接受社会监督。

Article 41 TJS Foundation shall accept the annual inspection as required, and after passing the annual inspection, the annual work report shall be published on the media designated by the registration authority and the website of TJS Foundation, and shall accept public supervision.

第四十二条 基金会监事有权依照章程规定的程序检查基金会财务和会计资料,列席理事会会议,有权向理事会提出质询和建议;有权向登记管理机关、业务主管单位以及税务、会计等主管部门反映情况。

Article 42 The Supervisors of TJS Foundation are entitled to check the financial and accounting information of TJS Foundation in accordance with the procedures stipulated in the Articles of Association, attend the meetings of the Board of Directors as observers, and have the right to raise questions and suggestions to the Board of Directors; and it has the right to report situations to registration management organs, industry supervisory authority, taxation, accounting and other competent departments.

第四十三条 捐赠者有权向基金会提出对其捐赠财产的使用、管理情况的查询要求。对于捐赠者的查询要求,基金会应及时并如实答复。

Article 43 Donors have the right to inquire to TJS Foundation about the use and management of their donated assets. TJS Foundation shall respond promptly and truthfully to the requests of donors for inquiries.

第七章 会计核算管理

Section Seven Financial Accounting Management

第四十四条 基金会必须根据实际发生的经济业务进行会计核算，填制会计凭证，登记会计帐簿，编制财务报表。

Article 44 TJS Foundation must conduct accounting according to the actual economic transactions, fill in accounting vouchers, register accounting books, and prepare financial statements.

第四十五条 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，会计人员应拒绝办理或者按职责予以纠正。

Article 45 Strictly follow reimbursement procedures, reimbursement documents and procedures must comply with relevant regulations. For expenses that are untrue, non-compliant and in violation of the financial policies, the accountant shall refuse to handle it, or shall correct it per his duties.

第四十六条 基金会根据《民间非营利组织会计制度》的要求，结合实际情况设置会计科目。

Article 46 TJS Foundation shall, in consideration of actual conditions, set up account subjects in accordance with the Non-government Not-for-Profit Organization Accounting Regulations.

第八章 会计电算化管理

Section Eight Computerized Accounting Management

第四十七条 开通网上银行 U 盾，须至少设置录入及复核两个权限，分开专人保管、权限分明。下载安装银行提供的安全控件，保障资金安全。

Article 47 With respect to the activation of U-Keys, it shall need at least two permissions to be set up for input and review respectively, establish separate custody and clear authority accordingly. Shall download and install the security controls provided by the banks to ensure safety of funds.

第四十八条 每笔网上银行业务回单应及时打印，作为原始凭证的附件，以备事后查询。

Article 48 Each online banking receipt shall be printed in a timely manner as an attachment to the original voucher, for subsequent reference and enquiry.

第九章 会计档案管理

Section Nine Accounting File Management

第四十九条 会计档案是指会计凭证、会计账簿和财务报表等会计核算的专业资料。具体包括会计凭证、账本、其它辅助账簿、财务报表、银行对账单等。

- Article 49** Accounting files refer to professional accounting materials including accounting vouchers, accounting books and financial statements. Specifically, it includes accounting vouchers, account books, other auxiliary account books, financial statements, bank statements, etc.
- 第五十条** 会计档案应按规定进行装订、编号和登记，由专人进行保管，并严格执行保密制度。
- Article 50** Accounting files shall be bound, numbered and registered as prescribed, which be kept by personnel specifically designated, and the confidentiality policy shall be strictly implemented.
- 第五十一条** 各种会计档案的保管期限根据规定和工作需求，保存十年、三十年和永久。
- Article 51** The retention period for various accounting files will be ten years, thirty years and permanent, according to the relevant regulations and rules and as needed by work.
- (一) 会计凭证、会计账簿保管期限为三十年；
 - (1) Retention period for accounting vouchers and accounting books is thirty years;
 - (二) 年度财务会计报告永久保管；
 - (2) Annual financial and accounting reports shall be retained and kept permanently;
 - (三) 其他会计资料保管期限十年。
 - (3) Other accounting documents and materials shall be kept for a period of ten years.

第十章 财务报告编制与财务分析

Section Ten Financial Report Preparation and Financial Analysis

- 第五十二条** 财务会计报告是包括资产负债表、业务活动表、现金流量表、会计报表附注、财务情况说明书等。
- Article 52** Financial accounting reports include balance sheets, statements of business activities, cash flow statements, notes to accounting statements, financial fact sheets, etc.
- 第五十三条** 财务会计报告应当根据会计账簿记录和有关资料编制，保证财务会计报告真实、完整。
- Article 53** Financial accounting reports shall be prepared on the basis of accounting book records and relevant materials to ensure the authenticity and completeness of financial accounting reports.
- 第五十四条** 秘书处应定期向理事会报送财务报告，报告年度收支情况，资产规模、净资产变动情况等。
- Article 54** The Secretariat shall submit financial reports to the Board of Directors on a regular basis, reporting annual income and expenditure, asset scale, changes in net assets, etc.

第十一章 分支机构财务管理

Section Ten Financial Management of Branches

第五十五条 分支机构是指本基金会在民政部登记注册的分支机构，不具备法人资格，不单独设立账户，实行自收自支，其财务由基金会统一管理，分设明细账页。

Article 55 A branch refers to a branch of TJS Foundation that has been registered with the Ministry of Civil Affairs, which does not have an independent legal personality, does not set a separate account, and which implements self-revenue and self-expenditure, and its finances are uniformly managed by TJS Foundation with separate detailed account pages being set-up.

第五十六条 分支机构应指定专人负责日常财务收支记录工作，应遵守国家有关法律、法规，认真执行本制度。

Article 56 Branches shall designate person specifically to be responsible for the daily financial revenue and expenditure records, and shall abide by the relevant national laws and regulations, and implement the Policy conscientiously.

第五十七条 监督和处罚。

Article 57 Supervision and Punishment.

(一) 分支机构的经费使用接受总会和所在分支机构委员的监督，分支机构每年须向总会和分支机构常委会或全体委员会报告财务状况，分支机构的委员有权向总会反映分会的经费使用问题。

(1) The use of funds by branches is subject to the supervision of the Foundation and the committee members of the branch where they are located, and a branch must report its financial status to the Foundation and the standing committee or the general committee of the branch every year; committee members of the branch have right to report to the Foundation the use of the funds of the branch.

(二) 分支机构应严格执行本制度，如有违反本制度者，基金会将给予通报批评，追究主任委员和相关人员的责任；情节严重者，报基金会理事会批准，调整分支机构的主要负责人。

(2) Branches shall strictly follow and implement this Policy, and if there is any violation of this Policy, TJS Foundation will issue and announce criticism, and will investigate the liability of the chief committee member as well as other relevant persons; where the circumstance being serious, it shall be reported to the Board of Directors of TJS Foundation for approval on the adjustment/replacement of the chief committee member accordingly.

第十二章 附则

Section Twelve Supplementary Provisions

第五十八条 本制度以中英文两种语言书写。如中英文版本产生歧义，以中文版为准。

Article 58 This Policy is made in Chinese and English. If there is any discrepancy between the Chinese and English versions, the Chinese version shall prevail.

第五十九条 本制度未尽事宜或与有关规定不一致的，按有关规定执行。

Article 59 If there are matters not covered in this Policy or inconsistent with relevant provisions, they shall be implemented in accordance with relevant provisions.

第六十条 本制度解释权归天津茱莉亚学院教育发展基金会理事会所有。

Article 60 This Policy shall be finally interpreted by the Board of Directors of Tianjin Juilliard School Education Development Foundation.

第六十一条 本制度自基金会理事会批准之日起生效并执行。

Article 61 This Policy shall take effect upon approval by the Board of Directors of TJS Foundation.