

# 天津茱莉亚学院教育发展基金会捐赠票据管理制度

（第一届理事会第五次会议通过）

## **Tianjin Juilliard School Education Development Foundation Policy of Management of Receipts for Public Welfare Donations**

(Approved on the 5<sup>th</sup> meeting of the 1<sup>st</sup> Board of TJS Foundation)

**第一条** 为健全和完善天津茱莉亚学院教育发展基金会（以下简称：“**本基金会**”）公益性捐赠票据管理制度，规范票据使用管理，根据《中华人民共和国公益事业捐赠法》、《基金会管理条例》、《公益事业捐赠票据使用管理暂行办法》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捐赠票据管理制度》（以下简称“**本制度**”）。

**Article 1** In order to improve and strengthen the management of receipts for public welfare donations of Tianjin Juilliard School Education Development Foundation (hereinafter referred to as the "**TJS Foundation**") and standardize the use of receipts, the Policy of Tianjin Juilliard School Education Development Foundation on the Management of Receipts for Public welfare Donations (hereinafter referred to as this "**Policy**") is formulated with consideration of the actual situation and in accordance with the *Law of the People's Republic of China on Donations for Public Welfare Undertakings*, the *Regulations on the Foundations Administration*, the *Interim Measures for the Use and Management of Receipts for Public Welfare Donations* as well as the Articles and Association of TJS Foundation.

**第二条** 本基金会严格按照有关规定，健全捐赠票据内部管理制度，设置管理台账，由专人负责捐赠票据的领购、使用登记与保管，并按规定向同级财政部门报送捐赠票据的领购、使用、作废、结存以及接受捐赠和捐赠收入使用情况。

**Article 2** In accordance with the relevant regulations, TJS Foundation shall establish and improve the internal management system of donation receipts, set up a management ledger, and have a specific person designated to be responsible for the claim and purchase, use, registration and custody of donation receipts, and report and submit the claim and purchase, use, invalidation, balance of donation receipts, as well as the acceptance of donations and the use of donation income to the financial department at the same level in accordance with regulations.

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

接受非货币性捐赠时，应按其公允价值填开捐赠票据。

**Article 3** TJS Foundation shall issue donation receipts for public welfare donations within its business scope. TJS Foundation will issue donation receipts after actually receiving public welfare donations. Where the donor does not need a donation receipt, or if the donor makes an anonymous donation, donation receipt shall also be issued and retained by TJS Foundation for future reference.

When accepting non-monetary donations, donation receipts should be issued at their fair value.

**第四条** 下列行为不得使用捐赠票据：

**Article 4** Donation receipts shall not be used for any of the following:

- (一) 集资、摊派、筹资、赞助等行为；
  - (二) 以捐赠名义接受财物并与出资人利益相关的行为；
  - (三) 受赠财产未经本基金会验收确认，由捐赠人直接转移给受助人或者第三方的；
  - (四) 非现金捐赠，且无法评估或经评估无法确认价格的；
  - (五) 以捐赠名义从事营利活动的行为；
  - (六) 收取除捐赠以外的政府非税收入、医疗服务收入、资金往来款项等应使用其他相应财政票据的行为；
  - (七) 交换交易收入；
  - (八) 按照税收制度规定应使用税务发票的行为；
  - (九) 财政部门认定的其他行为。
- (1) acts of fundraising, apportionment, financing or sponsorship;
  - (2) acts of accepting money or goods in the name of donation and related to the interests of the funder;
  - (3) the donated property is directly transferred by the donor to the recipient or a third party without being accepted and confirmed by TJS Foundation;
  - (4) the donation is not cash and cannot be evaluated or the price cannot be confirmed after evaluation;
  - (5) acts of engaging in profit-making activities in the name of donations;
  - (6) acts of collecting government non-tax revenue, medical service income, capital transactions and so forth, which shall be adopting other corresponding fiscal instruments other than donations;
  - (7) exchange transaction income;
  - (8) acts of which shall be using tax invoices in accordance with the provisions of the tax system;
  - (9) other acts determined by the finance department.

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

**Article 5** It is strictly forbidden to lend, transfer, issue on behalf of others, buy, sell, alter, damage, collude with receipts and use donation receipts beyond the specified items, scope and standards.

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

**Article 6** When claiming and purchasing donation receipts, it shall check whether there are missing pages, incorrect numbers, damages, etc., and once discovered, they shall promptly return them to the fiscal instrument regulatory authority for handling.

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

**Article 7** The donation receipts should be used in the order of the ticket number and segment, and the handwriting should be clear, the content should be complete and true, the seal should be complete, and the content and amount of each note should be consistent. If the filling is incorrect, it shall be filled in separately. Receipts that are invalid due to filling errors or other reasons shall be stamped with a void-stamp or marked with the word "invalid", and all notes shall be kept intact and shall not be destroyed without permission.

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

**Article 8** If the donation receipt is lost, it shall be declared invalid in a timely manner in the news media at or above the district or county level, and the name, quantity, number and paragraph of the lost receipt, the reason for the loss, and the media statement materials shall be submitted in writing to the financial department at the same level for record.

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

**Article 9** The personnel who is in charge of receipts management shall properly keep the stubs of the donation receipts issued, which shall generally be kept for a period of 5 years.

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

**Article 10** It is responsible for registering the stubs of donation vouchers that are subject to destruction after the expiry of the retention period and the unused donation vouchers that are subject to invalidation and destruction. The finance department at the same level shall organize destruction of such stubs and vouchers upon its verification and approval.

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

**Article 11** When TJS Foundation is defunded, reorganized or merged, and when going through the procedures for changing or cancelling the "Fiscal Instrument Purchase Certificate", it shall register the used donation receipt stubs and unused donation receipts, and submit them to the financial department at the same level for unified verification, transfer or destruction.

**第十二条** 本基金会自觉接受财政部门的监督检查。

**Article 12** TJS Foundation consciously subject to the supervision and inspection of the financial department.

**第十三条** 本制度未尽事宜或与有关规定不一致的，按有关规定执行。

**Article 13** If any matters are not prescribed in this Policy or there are contradictions of this Policy to relevant provisions in the laws, regulations, and policies, the relevant provisions of the laws, regulations, and policies shall prevail.

**第十四条** 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 14** This Policy is made in Chinese and English. In the event of a conflict between the two versions, the Chinese version prevails.

**第十五条** 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 15** The TJS Foundation's Board of Director reserves the right of the final interpretation of this Policy.

**第十六条** 本制度自天津茱莉亚学院教育发展基金会理事会批准之日起生效并执行。

**Article 16** This Policy comes into effect upon approval by the TJS Foundation's Board of Directors.