

天津茱莉亚学院教育发展基金会资产管理制度

(第一届理事会第五次会议通过)

Tianjin Juilliard School Education Development Foundation Asset Management Policy

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

第一章 总 则

Section I General Provisions

第一条 为规范天津茱莉亚学院教育发展基金会(以下简称:“**本基金会**”)资产管理,根据《中华人民共和国公益事业捐赠法》、《基金会管理条例》、《民政部关于印发<关于规范基金会行为的若干规定(试行)>的通知》、《财政部关于印发<民间非营利组织会计制度>的通知》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资产管理制度》(以下简称“**本制度**”)。

Article 1 In order to regulate and standardize the asset management of the Tianjin Juilliard School Education Development Foundation (hereinafter referred to as the "**TJS Foundation**"), in accordance with the *Law of the People's Republic of China on Donations for Public Welfare Undertakings*, the *Regulations on the Administration of Foundations*, the *Notice by the Ministry of Civil Affairs on Issuing the Several Provisions on Regulating the Behavior of Foundations (Trial Implementation)*, *Notice of the Ministry of Finance on Printing and Distributing the Non-Government Not-for-Profit Organization Accounting Regulations*, and the Articles of Association of TJS Foundation, the Tianjin Juilliard School Education Development Foundation Asset Management Policy (hereinafter referred to as this "**Policy**") is formulated in light of actual conditions.

第二条 本制度所称资产管理包括投资管理、固定资产管理、捐赠物资管理及资产交易。

Article 2 Asset management as referred to in this Policy includes investment management, fixed asset management, management of donated materials and asset trading.

第三条 本基金会资产管理的基本原则是:合法、谨慎、安全、有效。

Article 3 The basic principles of TJS Foundation's asset management are: legality, prudence, safety and effectiveness.

第四条 本基金会按照《民间非营利组织会计制度》对资产进行会计核算和披露。

Article 4 TJS Foundation shall account for and disclose assets in accordance with the *Non-Government Not-for-Profit Organization Accounting Regulations*.

第二章 投资管理

Section II Investment Management

第五条 基金会投资及资产的保值增值，遵循以下规定：

Article 5 The preservation and appreciation of TJS Foundation's assets shall comply with the following provisions:

（一）坚持合法、安全、有效的原则，符合基金会的宗旨，维护基金会的信誉，遵守捐赠人和受助人的约定；

(1) Adhere to the principles of legality, safety, and effectiveness, conform to the fundamental purpose of TJS Foundation, maintain the reputation of TJS Foundation, and abide by the agreement between donors and recipients;

（二）基金会的投资活动以不妨碍正常公益活动为前提，必须保持足够的现金和货币基金等流动性较高的资产，以保证按捐赠和资助协议的约定及时、足额划拨应付款项，保证公益支出的实现；

(2) The investment activities of TJS Foundation are provided that they do not hinder normal public welfare activities, and must maintain sufficient cash and other highly liquid assets such as monetary funds to ensure the timely and full allocation of payables in accordance with the provisions of the donation and funding agreements and to ensure the realization of public welfare expenditures;

（三）基金会可用于投资的资产限于非限定性资产、在投资期间暂不需要拨付的限定性资产；

(3) The assets available for TJS Foundation are limited to the unrestricted assets and the restricted assets that do not need to be allocated during the investment period;

（四）基金会进行委托投资，应当委托银行或者其他金融机构进行；

(4) Where TJS Foundation carries out entrusted investments, it shall entrust a bank or other financial institution to do so;

（五）政府资助的财产和捐赠协议约定不得投资的财产，不得用于投资。

(5) Government-funded property and property that cannot be invested as stipulated in the donation agreement shall not be used for investment.

第六条 本基金会各项投资应明确投资止损原则，通过有效的过程管理控制投资风险。

Article 6 All investments of TJS Foundation shall specify the principle of investment stop-loss and control investment risks through effective process management.

第七条 本基金会一般不直接投资举办经营性经济实体；确因特殊情况需要投资或参股经营性经济实体，经过风险评估和充分论证，谨慎参与，且投资收益高于银行同期存款利率；所投资举办的经营性经济实体资产和收益属于基金会所有，每年应进行财务审计，并将财务审计报告报送登记管理机关备案。

Article 7 TJS Foundation generally does not directly invest in operating economic entities; when it is necessary to invest in or participate in an operating economic entity due

to special circumstances, it may participate cautiously after risk assessment and full demonstration, and the investment income of which should be higher than the bank's deposit interest rate for the same period; the assets and income of the invested operating economic entity belong to TJS Foundation, and a financial audit shall be conducted every year, and the financial audit report shall be submitted to the registration management authority for record.

第八条 本基金会投资资产占基金会总资产的比例最高不超过90%。

Article 8 The proportion of the investment assets of TJS Foundation shall not exceed 90% of the total assets of TJS Foundation.

第九条 投资项目应当建立专项档案，完整保存投资的论证、审批、管理和回收等全过程资料。

Article 9 Investment projects shall establish special archives to completely preserve the entire process of investment demonstration, approval, management and recovery.

第三章 固定资产管理

Section III Fixed Asset Management

第十条 本基金会固定资产管理与处置坚持统一核算、分工负责、物尽其用的原则。

Article 10 The management and disposal of fixed asset of TJS Foundation adheres to the principles of unified accounting, divisions of function, and full use of materials.

第十一条 本基金会的固定资产价值核算，严格执行《民间非营利组织会计制度》的相关规定。

Article 11 TJS Foundation shall strictly implement the relevant provisions of the *Non-Government Not-for-Profit Organization Accounting Regulations* in the accounting of the value of fixed assets.

第十二条 固定资产的购置和调入。购置和调入固定资产，必须按本基金会有关固定资产处置审批权限和程序报批，并相应做好验收工作。属于技术专用设备的还应会同有关专业技术人员共同验收。验收合格后，及时办理相应手续。

Article 12 Acquisition and transfer-in of fixed assets. The purchase and transfer-in of fixed assets must be submitted for approval in accordance with the relevant approval authority and procedures of TJS Foundation for the disposal of fixed assets, and the acceptance work must be done accordingly. Special technological equipment and those belong to this category shall also be jointly accepted with relevant professional and technical personnel. After passing the acceptance, the corresponding procedures will be completed in time.

第十三条 固定资产的调出和报废。对使用年限已久，确无修复价值或因技术发展已丧失价值以及闲置的，要按规定及时处理，调出和报废固定资产，必须按本基金会固定资产处置审批权限报批。有处置收入的由出纳人员将所收取款项及时入账并开具收据。

Article 13 Transfer-out and scrapping of fixed assets. For the assets that have been in service for a long time and that have no repair value, or have lost value due to technological development and are idle, they must be dealt with in a timely manner according to regulations, and the fixed assets must be transferred out and scrapped with approval in accordance with the approval authority for the disposal of fixed assets of TJS Foundation. Where there is income from disposal, the cashier shall promptly record the amount received and issue a receipt.

第十四条 固定资产的盘点和清查。基金会固定资产至少每年盘点一次、作到帐实相符。盘盈的固定资产应当按照其公允价值入账，并计入当期收入；盘亏的固定资产在减去过失人或保险公司等赔款和残料价值后计入当期费用。

Article 14 Inventory of fixed assets. The fixed assets of TJS Foundation shall be inventoried at least once a year and shall be consistent with the actual accounts. The fixed assets of the inventory should be recorded at their fair value and included in the income of the current period; fixed assets that are in deficit are included in the current expense after deducting the compensation and residual material value of the negligent person or insurance company.

第十五条 外部使用本单位的固定资产，要实行有偿使用制度，合理收取占用费、使用费。

Article 15 For external use of the fixed assets of the unit, a compensatory use system shall be implemented, and occupancy fees and usage fees shall be reasonably collected.

第十六条 任何组织和个人不得侵占、挪用或任意调拨本基金会的固定资产。

Article 16 No organization or individual shall embezzle, misappropriate or arbitrarily allocate the fixed assets of TJS Foundation.

第十七条 固定资产管理人员变动，及时办理交接手续。

Article 17 Where the personnel managing the fixed assets changes, the handover procedures shall be completed in a timely manner.

第四章 捐赠物资管理

Section IV Management of Donated Materials

第十八条 基金会接受食品、药品、医疗器械等捐赠物品，应当确保物品在到达最终受益人时仍处于保质期内且具有使用价值。

Article 18 Where TJS Foundation accepts donated items such as food, medicine, medical devices, it must ensure that the items are within the shelf life and have use value when they reach the ultimate beneficiaries.

第十九条 基金会接受企业捐赠其企业生产的产品，应当要求企业提供产品质量认证证明或者产品合格证，以及受赠物品的品名、规格、种类、数量等相关资料。

Article 19 When TJS Foundation accepts donated products manufactured by the corporation itself, it shall require the corporation to provide a product quality certification

certificate or product quality certifications, along with other relevant information such as the name, specification, type, and quantity, etc. of the donated items.

第二十条 对于指定用于救助自然灾害等突发事件的受赠财产，用于应急的应当在应急期结束前使用完毕；用于灾后重建的应当在重建期结束前使用完毕。对确因特殊原因无法使用完毕的受赠财产，基金会可在取得捐赠人同意或在公开媒体上公示后，将受赠财产用于与原公益目的相近似的目的。

Article 20 For donated properties designated for the relief of natural disasters and other emergencies, those to be used for emergency response shall be used up before the end of the emergency response period; those to be used for post-disaster reconstruction shall be used up before the end of the reconstruction period. For the donated property that cannot be used up for special reasons, TJS Foundation may, after obtaining the consent of the donor or announcing it in the public media, use the donated property for purposes similar to the original public welfare.

第五章 资产交易

Section V Assets Trading

第二十一条 本基金会进行交换交易，应当保护自身和社会公众的合法权益。不得以低于公允价值的价格出售物资、提供服务、授权或者转让无形资产；不得以高于公允价值的价格购买产品和服务。

Article 21 TJS Foundation shall protect the legitimate rights and interests of itself and the public in exchange transactions. It is not allowed to sell donated materials, provide services, license or transfer intangible assets at prices below fair value; products and services may not be purchased at prices higher than fair value.

第二十二条 本基金会理事、监事及其近亲属不得与本基金会有任何资产交易行为。

Article 22 The directors, supervisors of TJS Foundation and their close relatives shall not have any asset transaction with TJS Foundation.

第二十三条 基金会不得从事以下行为：

Article 23 TJS Foundation shall not engage in the following acts:

- (一) 向个人、企业直接提供与公益活动无关的借款；
- (二) 以合作等任何名义直接宣传、促销、销售企业的产品和品牌，为企业及其产品提供信誉或者质量担保；
- (三) 对外提供任何形式的经济担保或财产担保；
- (四) 将本基金会的组织名称、公益项目品牌等其他应当用于公益目的的无形资产用于非公益目的；
- (五) 基金会的资金投向期货、期权等衍生金融工具；
- (六) 从事可能使本基金会承担无限责任的投资；
- (七) 从事违背本基金会使命、可能损害信誉的投资；
- (八) 国家法律法规禁止的其他投资行为。

(1) Directly providing loans to individuals and enterprises that are not related to public

welfare activities;

- (2) Directly publicizing, promoting and selling the products and brands of the enterprise in the name of cooperation or in any other names, providing creditability or quality assurance for the enterprise and its products;
- (3) Providing any form of financial security or property security to any of the externals;
- (4) Making use of the organization name, public welfare project brand and other intangible assets of TJS Foundation which should be used for the public welfare purpose, yet on the activities that are for non-public welfare purposes;
- (5) Investing TJS Foundation's funds in derivative financial instruments such as futures and options;
- (6) Engaging in investments that may subject TJS Foundation to unlimited liability;
- (7) Engaging in investments that are contrary to the mission of TJS Foundation and may damage its credibility;
- (8) Other investment activities that are prohibited by national laws and regulations.

第六章 管理责任

Section VI Management Responsibilities

第二十四条 本基金会的资产管理坚持统筹决策、各司其职相互配合、有效制衡的原则，建立资产管理责任体系和追踪问责制度，健全内部管控和制衡机制，有效防控风险，提高资产管理效能。

Article 24 TJS Foundation's asset management adheres to the principles of overall decision-making, mutual cooperation, and effective checks and balances. An asset management responsibility system and tracking accountability system shall be established to improve the internal control and balance mechanism, effectively prevents and controls risks, and improves the efficiency of asset management.

第二十五条 本基金会投资决策与执行应当分离。建立规范的投资决策议事规则，投资计划必须经过基金会理事会决策同意方可执行。理事会授权秘书长或秘书处等开展投资活动的，投资方案也应当报经基金会理事会决策同意。投资决策记录应载明投资事项、参与表决理事的意见和签名，并存入档案。执行情况应定期向基金会理事会汇报。

Article 25 TJS Foundation's investment decision-making and execution shall be separated. Standardized rules of procedure for investment decision-making shall be established, and investment plans must be approved by the Board of Directors of TJS Foundation before they can be implemented. Where the Board of Directors authorizes the Secretary-General or the Secretariat to carry out investment activities, the investment plan shall also be reported to the Board of Directors of TJS Foundation for decision-making and approval. The record of investment decisions shall contain the investment matters, the opinions and signatures of the directors participating in the voting, and shall be archived. Implementation shall be reported regularly to the Board of Directors of TJS Foundation.

第二十六条 本基金会理事会对资产管理履行以下决策职责：

Article 26 The Board of Directors of TJS Foundation shall perform the following decision-

making duties in terms of asset management:

- (一) 制定资产管理的具体规定;
 - (二) 确定年度投资计划和资产处置计划;
 - (三) 决定投资方案;
 - (四) 检查、监督资产管理落实工作;
 - (五) 其他有关资产管理的重要事项。
- (1) Formulating specific provisions on asset management;
 - (2) Determining annual investment plans and asset disposal plans;
 - (3) Deciding on investment plans;
 - (4) Inspecting and supervising the implementation of asset management;
 - (5) Other significant matters related to asset management.

第二十七条 理事遇有个人利益与本基金会资产利益关联时,不得参与相关事宜的决策。

Article 27 When a director has personal interests related to the interests of TJS Foundation's assets, he or she shall not participate in the decision-making on related matters.

第二十八条 本制度规定由本基金会理事会审批的事项,履行基金会章程规定的决策程序。

Article 28 For the matters stipulated in this Policy that require approval of the Board of Directors of TJS Foundation, the Board of Directors shall examine and approve in accordance with the decision-making procedures stipulated in the Articles of Association of TJS Foundation.

第二十九条 经本基金会理事会决议,秘书处是本基金会资产的具体管理部门,履行以下管理职责:

Article 29 Upon the resolution of the Board of Directors of TJS Foundation, the Secretariat is the specific management department of assets of TJS Foundation, and shall perform the following management duties:

- (一) 执行理事会制定的投资战略、具体规定及其他有关决议;
 - (二) 执行年度投资计划和资产处置计划,负责相关投资管理和资产处置落实工作;
 - (三) 负责对投资资产的监督管理和固定资产的日常管理;
 - (四) 会同财务部门做好非现金资产盘点、登记和管理工作的,做到账实相符、账表相符;
 - (五) 完成理事会授权和交办的其他资产管理工作的。
- (1) Implement the investment strategy, specific provisions and other relevant resolutions formulated by the Board of Directors;
 - (2) Implement annual investment plans and asset disposal plans, and be responsible for works relating to investment management and asset disposal;
 - (3) Responsible for the supervision and management of assets of investment and the daily management of fixed assets;
 - (4) Work with the financial department to do a good job in the inventory, registration and management of non-cash assets, so as to ensure that the accounts and tables are consistent with the facts;

(5) Complete other asset management work authorized and assigned by the Board of Directors.

第三十条 本基金会财务部门在理事会领导下，履行基金会资产财会管理职责；

Article 30 Under the leadership of the Board of Directors, the financial department of TJS Foundation shall perform the financial and accounting management duties;

- (一) 负责资产的财务管理和会计核算；
 - (二) 建立健全资产内部会计控制与财务监督制度，依法依规编制资产管理财务报表，保证会计资料合法、真实、准确、完整；
 - (三) 参与固定资产的清查盘点；
 - (四) 依法进行审计；
 - (五) 依法履行财务信息披露义务；
 - (六) 完成理事会授权和交办的其他工作。
- (1) Responsible for the financial management and accounting of assets;
- (2) Establish and improve the internal accounting control and financial supervision system for assets, prepare financial statements of asset management in accordance with laws and regulations, and ensure that accounting information is legal, true, accurate and complete;
- (3) Participate in the inventory of fixed assets;
- (4) Conduct audits in accordance with law;
- (5) Perform financial information disclosure obligations in accordance with law;
- (6) Complete other tasks authorized and assigned by the Board of Directors.

第三十一条 按照不相容职务分离的要求，会计岗位、出纳岗位和投资岗位的人员不得相互兼任。

Article 31 Personnel in charge of accounting, cashier, and investment must not concurrently hold each other's positions, as to comply with the requirements for the separation of incompatible duties.

第三十二条 本基金会人员发生以下行为，视情节轻重对有关责任人给予相应处理；造成资产损失的，应当承担相应赔偿责任；涉嫌犯罪的，移交司法机关处理：

Article 32 If the following acts occur by the personnel of TJS Foundation, the responsible persons shall be dealt with accordingly according to the seriousness of the circumstances; if asset losses are caused, they shall bear corresponding compensation; where a crime is under investigation, it shall be transferred to the judicial organ for handling:

- (一) 基金会理事会违反《基金会管理条例》和章程规定决策不当，致使基金会遭受财产损失；
- (二) 未经规定程序审批，擅自投资或处置资产；
- (三) 玩忽职守造成财产损失；
- (四) 营私舞弊，以基金会资产为自己或他人谋取私利；
- (五) 私分、侵占、挪用基金会资产；
- (六) 其他违反制度规定，造成财产损失或损害本基金会信誉的行为。

- (1) The Board of Directors makes improper decisions in violation of the *Regulations on the Administration of Foundations* and the provisions of the Articles of Association, which caused property loss to TJS Foundation;
- (2) Investing or disposing of assets without going through the provided approval procedures;
- (3) Neglecting duty which caused property loss to TJS Foundation;
- (4) Engaging in malpractice, using TJS Foundation's assets to seek personal benefits for oneself or others;
- (5) Illegally distributing, seizing, or embezzling assets of TJS Foundation;
- (6) Other acts that violate the provisions of the Policy, which caused property loss or damage to the reputation of TJS Foundation.

第七章 附 则

Section VII Supplementary Provisions

第三十三条 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 33 This Policy is written in Chinese and English. If there is any discrepancy between the Chinese and English versions, the Chinese version shall prevail.

第三十四条 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 34 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.

第三十五条 本制度由天津茱莉亚学院教育发展基金会理事会负责解释。

Article 35 The TJS Foundation's Board of Director reserves the right of the final interpretation of this Policy

第三十六条 本制度自天津茱莉亚学院教育发展基金会理事会审议通过后生效。

Article 36 This Policy comes into effect upon approval by the TJS Foundation's Board of Directors.