



## UFCH Purchasing Policy

### 北京和睦家医疗救助基金会采购制度

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

本政策规定了 UFCH 员工为日常使用或项目使用而购买物品的程序。本政策同时适用于资本性支出和非资本性支出。

根据采购的价值和风险，UFCH 的采购被分为两类。

1. 重大采购--任何单项价值大于或等于 6000 元人民币的采购。
2. 小型采购--任何单项价值低于人民币 6,000 元的采购。

#### 1. 大额采购

由于这些项目的价值较高，与采购相关的风险更大，因此需要更多的文件和批准。所有采购的批准继续遵循 UFCH 的审批表，此外还有执行主任的付款预批准。

重大采购子类别的定义

1. **固定资产**--根据基金会的固定资产政策，固定资产被定义为成本超过人民币 6,000 元且预期使用寿命超过一年的单一项目。
2. **实物资产但非固定资产**--成本至少为人民币 6,000 元，但预期使用年限不超过一年的外购项目。
3. **服务** - 价值至少为人民币 6,000 元的非实物购买物。

各子类别所需文件

下表详细说明了主要采购的每个具体子类别所需的文件

This policy lays out the process for UFCH staff to purchase items for either daily use or for program use. This policy applies for both capital expenditures and non-capital expenditures.

UFCH purchases are divided into two categories based on the value and risk involved in the purchases.

1. Major Purchase – any purchase greater than or equal to RMB 6,000 in value for a single item.
2. Minor Purchase – any purchase less than RMB 6,000 in value for a single item.

#### 1. MAJOR PURCHASE

Due to the higher value of these items, there is more risk associated with the purchase and therefore more documentation and approval is required. Approvals for all purchases continue to follow the UFCH Approval Matrix in addition to having pre-approval for payment from the Executive Director.

Definitions of Sub-Categories of Major Purchase

1. **Fixed Asset** – in line with UFCH's Fixed Asset Policy, Fixed Assets are defined as single items costing more than RMB 6,000 and have an expected useful life of more than one year.
2. **Physical Asset but non-fixed asset** – purchased item costing at least RMB 6,000 but does not have an expected useful life of more than one year.
3. **Services** – non-physical purchase that is at least RMB 6,000 in value

Required Documentation by Sub-Category

The following table details the documentation required for each specific sub-category of Major Purchases

	Major Purchase Sub-Category	Multiple Quotations Required	Vendor Verification Required	Contract Needed
1	Fixed Asset 固定资产	2 quotations required 需要两份报价单	Required 需要	Only if single purchase amount totals more than RMB 50,000 仅限于单次购买的金额超过 50,000 元
2	Physical Asset but non-Fixed Asset 有形资产 但非固定资产	2 quotations required unless the vendor is an established Program Partner 除非供应商是既定的合作伙伴, 否则需要两份报价单	Required 需要	A. Program Related - Only if single purchase amount totals more than RMB 100,000 A:项目相关 – 仅限于单次购买的金额超过 100,000 元 B. Non-Program Related – only if more than RMB 50,000 B:非项目相关 – 仅限于单次购买的金额超过 50,000 元
3	Services 服务	2 quotations required unless the vendor is an established Program Partner 除非供应商是既定的合作伙伴, 否则需要两份报价单	Required 需要	A. Program Related - Only if single purchase amount totals more than RMB 100,000 A: 项目相关 – 仅限于单次购买的金额超过 100,000 元 B. Non-Program Related – only if more than RMB 6,000 B: 仅限于单次购买的金额超过 6,000 元

完整的供应商验证需要。

1. 供应商的营业执照副本
2. 供应商提供的付款说明信，信上盖有公司印章或者银行信息已经包含在供应商合同中。

## 2. 小额采购

由于这些采购项目的价值较低，预计与采购有关的风险较小，因此需要的文件和批准较少。所有采购的审批继续遵循 UFCH 审批矩阵。

主要采购的子类别的定义

1. **实物资产**--成本低于 6000 元人民币的采购项目
2. **服务**--价值低于人民币 6,000 元的非实物成本

对于小型采购，基金会将遵循这一程序。

Full Vendor Verification requires:

1. Copy of Vendor business license
2. Letter from Vendor providing payment instructions with Company Chop stamped on the letter or the Bank Information is already included in the Vendor Contract.

## 2. MINOR PURCHASE

Since these purchased items have lower values, it is expected that there will be less risk associated with the purchase and therefore less documentation and approval is required. Approvals for all purchases continue to follow the UFCH Approval Matrix.

Definitions of Sub-Categories of Major Purchase

1. **Physical Asset**-- purchased item costing less than RMB 6,000
2. **Services**-- non-physical costs less than RMB 6,000 in value

For minor purchases, UFCH will follow this process:

Program Minor Purchases – items needed to support carrying out UFCH’s program work.

项目小规模采购--为支持开展 UFCH 的项目工作所需的物品。

- 工作人员将与执行主任讨论所需的采购。考虑到整体项目的需要、时间和预算，将决定是否购买。
- 首选的方法是，基金会的工作人员在项目工作之前安排采购，并直接由 UFCH 的财务部门向供应商直接付款。
- 如果 UFCH 的工作人员需要在现场进行采购以支持项目，那么该工作人员先垫付，然后填报基金会的报销单进行报销。
- 小额采购，如出租车、餐费和小型用品，可由工作人员直接支付，并使用 [UFCH 员工报销表格](#) 进行报销。

非计划性小额采购--维持 UFCH 运行所需的杂项物品，但不直接支持 UFCH 的项目工作。

- 供应品需求将被归类，集中采购，并由 UFCH 会计人员直接支付，包括进行办公用品的网上采购。
- UFCH 的会计人员将考虑到需要的速度、所需产品的质量以及花费大量时间比较价格的成本效益的情况下，决定购买此类小物品的来源。

所有采购的批准继续遵循 [UFCH 的审批表](#)，此外还有执行主任的付款预先批准。

小额采购不一定要签订合同。

### 3. 采购的核算

对于可库存的货物，基金会将使用库存账户来记录采购。唯一的例外是小型办公用品，在购买时将被记为费用。

应遵循的程序是：

1. 当基金会收到货物时，将货物收进库存（借记库存/贷记银行或 AP）。
2. 一旦货物被使用，从库存中释放（贷记库存/借记费用）

- Staff members will discuss the desired purchase with the Executive Director. The decision to purchase or not will be made considering the overall program needs, timing, and budget.
- Preferred method is that UFCH staff will arrange the purchase prior to the program work and payment to the vendor will be settled directly through UFCH finance
- In cases where a UFCH staff member needs to make a purchase onsite to support the program, then the staff member will pay out of pocket and claim reimbursement using the UFCH Reimbursement Form.
- Small purchases such as taxi, meals, and minor supplies can be paid by staff directly and claim reimbursement using the [UFCH Employee Reimbursement Form](#).

Non-Program Minor Purchases – miscellaneous items needed to keep UFCH running but not directly supporting UFCH’s program work.

- Supply needs will be grouped together and purchased centrally and paid for directly by UFCH accounting staff including making online purchases of office supplies.
- UFCH accounting staff member will decide the source to purchase such minor items taking into account the speed in which it is needed, quality of the product needed, and the cost-benefit of spending a significant amount of time comparing prices.

Approvals for all purchases continue to follow the [UFCH Approval Matrix](#) in addition to having pre-approval for payment from the Executive Director.

Contracts are not mandatory for minor purchases.

### 3. Accounting for Purchases

For inventoriable goods, UFCH will use inventory accounts to record purchases. The only exception to this is for minor office supplies which will be expensed upon purchase.

Process to follow is:

1. Receive goods into inventory when the goods are received by UFCH (debit inventory / credit bank or AP)
2. Release from Inventory once the goods are used (credit inventory / debit expense)

## 4, 付款方式

有两种支付方式--一种是员工报销程序，一种是直接支付给供应商。

员工报销时应使用 **UFCH 员工报销表格**。流程如下：

- 员工填写表格，确保逐项列出每一笔开支，并将收据与表格上所列的项目编号清楚地对照。员工将打印并签署该表格。
- UFCH 执行董事将审查和批准该费用的业务需要。
- UFCH 会计将对费用和收据进行审计。UFCH 会计在表格上的签名是证明报销和收据符合规定的文件。
- 当项目被批准付款时 UFCH 执行总监将在付款栏上签字。

所有对供应商的付款都应使用 **UFCH 直接付款表格**。UFCH 会计将完整地填写该表，并将该表和证明文件提交给 UFCH 执行总监批准。

除了通过慈善医疗计划资助的善款将使用既定项目文件和程序外，供应商付款将全部使用 UFCH 直接付款表。

不管是哪种类型的付款，在支付该项目之前，必须获得执行主任的书面批准。

相关表格：

- **UFCH 员工报销表格**
- **UFCH 直接付款表格**

制度结束

## 4, Payment Method

There are two ways for payment - one is employee reimbursement process and one is direct payment to a vendor.

The **UFCH Reimbursement Form** should be used for employee reimbursement. Process is:

- Employee complete the form being sure to itemize every expense and clearly matching the receipts to the item number listed on the form. Employee will print and sign the form;
- UFCH Executive Director will review and approve the business need of the expenses;
- UFCH Accountant will perform an audit of the expense and receipts. UFCH Accountant signature on the form is documentation that the claims and receipts are in compliance;
- UFCH Executive Director will sign on the payment line when the item is approved for payment.

The **UFCH Direct Payment Form** should be used for all payments to vendors. UFCH Accountant will completely fill in the form and present the form and supporting documentation to the UFCH Executive Director for approval.

Except for grants sponsored through the Charity Medical Program which will use the established program documents and process, vendor payments will all use the UFCH Direct Payment Form.

Regardless of the type of payment, written approval from the Executive Director must be obtained before the item is paid out.

### RELATED FORMS

- **UFCH Employee Reimbursement Form**
- **UFCH Direct Payment Form**

**END OF POLICY**