

会计档案管理制度 Accounting Files Management System

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中电科柯林斯航空电子有限公司

Rockwell Collins CETC Avionics Co., Ltd.

审批 Approval

	姓名 Name	职务 Title	签字 Signature	日期 Date
起草 Prepared By:	Dorothy Fan	Sr. Finance Supervisor	On File	09/13/2018
批准 Approved By:	Le Feng	Chief Finance Officer	On File	09/19/2018
批准 Approved By:				
批准 Approved By:				
批准 Approved By:				

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1 总则 General

1.1

为加强中电科柯林斯航空电子有限公司（以下简称“公司”）会计档案管理，特制定本制度。

In order to strengthen the management of accounting files of Rockwell Collins CETC Avionics Co., Ltd. (hereinafter referred to as "RCCAC"), this System is hereby developed.

1.2

本制度适用于公司财务管理部门。

This System is applicable to the Finance Department of RCCAC.

1.3

本公司的会计档案包括：会计凭证、会计账簿、税务申报资料、会计报告、审计报告、验资报告、资产评估报告、电算化会计软件、财务管理制度以及与经营管理有关的其它重要会计文件。

RCCAC's accounting files include accounting documents, accounting books, materials for filing of tax returns, accounting reports, audit reports, capital verification reports, asset assessment reports, computerized accounting software, financial management system and other important accounting files related to operation and management.

2 会计档案的保管和销毁

Storage and Destruction of Accounting Files

2.1

财务部门应有专人负责保存会计档案，定期将财务部门归档的会计资料，整理装订后按顺序立卷登记。

Finance Department shall have specially-assigned personnel responsible for keeping accounting files and regularly sorting out, binding and registering in order the accounting materials filed by the Finance Department.

2.2

会计档案的保管期限为永久保管和定期保管两类，具体保管年限详见本制度第四章。

The storage period of any accounting file shall be either permanent or regular. See Chapter 4 of this System for specific storage periods.

2.3

会计档案应当在会计机构内部指定专人保管，出纳人员不得兼管会计档案。Accounting files shall be kept by internal specially-assigned personnel in the accounting organ. Any cashier shall not concurrently manage accounting files.

2.4

电算化会计档案应存放在安全、洁净、防热、防湿、防潮的地方。对会计数据应做双备份并存放在不同的地方，备份必须采取加封写保护措施。电算化会计档案要定期进行检查，定期进行复制，防止会计档案丢失。

Computerized accounting files shall be stored in a safe, clean, heat-proof and moisture-proof environment. The accounting data shall be double backed up and stored in difference places. The backups shall be sealed and protected. Computerized accounting files shall be regularly checked and copied, so as to prevent any loss of accounting files.

2.5

会计档案保管期满的销毁程序：

1. 由公司会计档案管理机构提出销毁意见，编制会计档案销毁清册。
2. 单位负责人在会计档案销毁清册上签署意见。
3. 销毁时由会计档案管理机构 and 会计机构共同派员监销。
4. 监销人在销毁会计档案前，应当按照会计档案销毁清册所列内容清点核对所要销毁的会计档案；销毁后，应当在会计档案销毁清册上签名盖章，并将监销情况报告本单位负责人。

Upon expiration of storage period, accounting files shall be destroyed in accordance with the following procedures:

1. The accounting file management organ of RCCAC will express destruction opinions and develop a detailed list of accounting files to be destroyed.
2. The person in charge of the organ will sign and comment on such a list.
3. The accounting file management organ and accounting organ shall assign some representative(s) to supervise such destruction.
4. Before destruction, the supervisor(s) shall check the accounting files to be destroyed according to the contents listed in the detailed list of accounting files to be destroyed; and after destruction, shall sign and seal on such a list and report destruction supervision conditions to the person(s) in charge of RCCAC.

3 会计档案的借用和移交

Borrowing and Handover of Accounting Files

3.1

财务人员因工作需要查阅会计档案时，必须按规定顺序及时归还原处，若要查阅入库档案，必须办理有关借用手续。公司内各部门若因公需要查阅会计档案时，必须经本部门领导批准证明，经财务负责人同意，方能由档案管理人员接待查阅。

If financial personnel need to inspect accounting files because of work, then financial personnel must return them where they were before in time according to the prescribed order after inspection. To inspect the stored files, they must go through relevant borrowing procedures. If any department of RCCAC needs to inspect accounting files because of work, an approval certificate of the head of the department and the consent of the person in charge of finance shall be obtained before communication with the file management personnel and inspection of relevant accounting files.

3.2

外单位人员因公需要查阅会计档案时，应持有单位介绍信，经财务部门负责人同意后，方能由档案管理人员接待查阅，并由档案管理人员详细登记查阅会计档案的工作单位、查阅日期、会计档案名称及查阅理由。

If staff of an external unit needs to inspect accounting file because of work, the staff shall have a letter

of introduction from the unit. With the approval from the head of Finance Department, the staff can be received by the file management personnel and inspect relevant accounting files, while the file management personnel shall register the unit that inspects accounting files, the inspection date, the names of accounting files and the reasons for inspection in detail.

3.3

会计档案一般不得带出室外，如有特殊情况，需带出室外复印时，必须经财务部门负责人批准，并限期归还。

Accounting files are generally not allowed to be taken outside. In special circumstances where accounting files will be taken outside to be copied, the accounting files shall be taken out with the approval from the head of Finance Department and returned within a time limit.

3.4

由于会计人员的变动或会计机构的改变等，会计档案需要移交时，须办理交接手续，并由监交人、移交人、接收人签字或盖章。

If accounting files are required to be handed over due to change of accountant or accounting organ or other causes, relevant handover formalities shall be went through and the signature or seal of the handover supervisor, implementer or recipient shall be obtained.

4 会计档案保管期限

Storage Period of Accounting Files

4.1

会计档案保管期限从会计年度终了后的第一天算起，具体如下：

The storage period of any accounting file shall start from the first day after the end of the accounting year. See below for details:

- 会计凭证类：
Accounting documents:
 - 原始凭证、记账凭证、汇总凭证：30 年
Original vouchers, bookkeeping vouchers, summarized vouchers: 30 years
 - 银行存款余额调节表和银行对账单：10 年
Bank reconciliation statements and bank statements: 10 years
- 会计账簿类：
Accounting books:
 - 日记账：30 年
Journals: 30 years
其中：现金和银行存款日记账：30 年
Including: Cash and bank deposit journals: 30 years
 - 明细账、总账、辅助账：30 年
Subsidiary ledger, general ledger, and auxiliary accounts: 30 years
 - 固定资产报废清理后固定资产卡片及清单保管：5 年
Fixed asset cards and lists developed after discarding and cleaning of fixed assets: 5 years

- 会计报表类:
Accounting statements:
 - 主要财务指标报表（包括文字分析）：3 年
Statement of major financial indicators (including text analysis): 3 years
 - 月、季度会计报表（包括文字分析）：10 年
Monthly and quarterly accounting statements (including text analysis): 10 years
 - 年度会计报表（包括文字分析）：永久
Annual accounting statements (including text analysis): Permanent
- 电算化会计档案类
Computerized accounting files
会计软件的全套文档资料及会计软件程序（包括每次升版后的软件程序）视同会计档案保管，保管截止该软件停止使用或有重大更改之后的 5 年。
The complete documentation of accounting software and the accounting software programs (including software programs after each upgrading) shall be kept as accounting files until 5 years after discounting of or significant changes in such software.
- 其他类:
Others
 - 会计档案保管清册及销毁清册：永久
The detailed lists of accounting files kept or destroyed: Permanent
 - 主要财务会计文件、合同、协议：永久
Main financial accounting files, contracts and agreements: Permanent

5 附则 Supplementary Provisions

5.1

本制度自下发之日起生效。

This System shall take effect as of the date of issuance.

5.2

本制度由公司财务部门负责解释，如有与本制度抵触者以本制度为准。

This System shall be interpreted by the Finance Department of RCCAC. In case of any conflict between this System and other systems, this System shall prevail.

5.3

本制度根据公司情况适时修订。

This System shall be modified from time to time according to RCCAC's conditions.