

# **费用报销政策**

# **Expense Reimbursement Policy**

RCCAC-FIN-POL-001

Rev. 3.1

**Rockwell Collins CETC Avionics Co., Ltd.**

## Approval

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## **1 总则 General**

为加强中电科柯林斯航空电子有限公司内部管理，规范公司费用报销流程，合理控制费用支出，特制订本制度。

This Policy is developed to enhance the internal management, standardize the expense reimbursement process and reasonably control the expenses and expenditures of Rockwell Collins CETC Avionics Co., Ltd (hereafter referred to as "RCCAC").

## **2 范围 Scope**

本文件适用于公司所有员工及应由公司承担相关费用的其它相关人员。

This policy is applicable to all RCCAC employees and other relevant personnel whose related expenses shall be borne by RCCAC.

## **3 差旅及相关费用报销 Reimbursement for Travel and Relevant Expenses**

### **3.1 出差相关要求 Related Travel Requirements**

#### **3.1.1**

所有员工及其直属上级主管将评估差旅及出差人员数量的相关性和必要性，尽可能使用视频或音频会议。员工出差前必须填写《出差申请表》并得到相应授权，具体参照权签制度执行。出差结束 30 个工作日内，员工需持《差旅费用报告》、《出差申请表》及相关原始凭证及时报销。

All employees, along with his/her immediate supervisor will evaluate the relevance and necessity of the travel and the number of personnel for business trip. Video or audio conferences will be used whenever possible. Prior to business trip, the employee must complete a Travel Application Form and obtain the corresponding authorization, which should be implemented by reference to the Signatory Authority Policy. Within 30 working days upon completion of the business trip, the employee must submit a Travel Expense Report, the Travel Application Form and other relevant original documents for the purpose of timely reimbursement of expenses.

#### **3.1.2**

罗克韦尔柯林斯员工和中电科员工应公司邀请的出差应由公司相关部门经理提出申请，经总经理或副总经理批准后方可成行，原则上统一按此政策差旅标准执行。

The travel application for employees of Rockwell Collins and CETCA at the invitation of RCCAC shall be conducted by related department heads and approved by GM or DGM. In principle, the reimbursement for travel of employees from Rockwell Collins and CETCA should be accordance with this policy.

#### **3.1.3**

公司董事会成员和监事的出差应由公司总经理或副总经理提出邀请，可不按此政策差旅标准执行。

The travel invitation for RCCAC's board of directors and supervisors shall be conducted by GM or DGM. Reimbursement for these travels could not refer to this travel policy.

## **3.2 公私结合的差旅 Vacation in Conjunction with Business Travel**

若出现公私结合的差旅，员工须在出差申请上进行详细说明，并列明机票、租车、住宿等相关费用将会出现的差异。公司对于因私发生的费用不予报销。

In case where vacation time is added to a business trip, employees must explain the details in the Travel Application Form and list any cost variance in relevant costs such as airfare, car rental, and/or accommodation on form. RCCAC will not reimburse any personal expenses.

## **3.3 例外情况 Exceptions**

若有本差旅政策规定的一些例外情况出现，出差申请及费用报销必须以书面形式提出，并经总经理及财务总监签字认可。

Sometimes travelers may request exceptions to RCCAC Travel Policies, if this situation should occur, the Travel Application and expense reimbursement would be made in writing and signed by General Manager and Chief Finance Officer.

## **3.4 差旅费报销标准 Standards for Reimbursement of Travel Expenses**

### **3.4.1 差旅预支款项 Travel Prepayment**

部分差旅费可由公司在出差前预先支付，包括机票、汽车租赁费及现金预借款，相关政策如下。

Certain travel expenses may be prepaid by RCCAC prior to travel, which includes airfare, car rental expense, and cash advances. Applicable policies are as follows.

#### **3.4.1.1 机票 Airfare**

一般情况下，机票需由行政人员统一预定。公司鼓励员工尽可能提早 15 天提交出差申请并交由行政相关人员预定机票。

In general, the air ticket should be uniformly booked by administrative personnel. Employees are encouraged to make the travel application and require for air ticket booking 15 days in advance.

#### **3.4.1.2 车辆租赁费 Rental Expense for Vehicles**

公司可预先支付核准使用的车辆租赁费。具体要求见下文报销部分。

RCCAC will pay for approved use of a rental vehicle. See reimbursement section below.

#### **3.4.1.3 出差预借款 Travel Advances**

出差预借款指根据业务需要申请人可预先申请适量备用金用于支付业务，直至该业务终止发生。每个持有预借款的员工必须对其所持有的款项负责。如果该款项丢失或使用在未批准的项目上，该员工应承担相应责任及相应损失。原则上，所有非对公预借款需由公司财务总监审签。

Travel advance refers to cash application related to business, which will not be returned by applicant until the termination of the business. Each employee holding cash advance must be responsible for the amount at all times. In case such advances are lost or used on unauthorized items, such employee shall assume the corresponding responsibilities and losses. In principle, all the non-public advances are subject to approval and signing by Chief Finance Officer of RCCAC.

原则上，国内出差不予预支。差旅预支需附上已批准的《出差申请表》。

In principle, cash advance is not allowed for domestic business travel. Cash advance for business travel shall be subject to the approved travel application.

若有预支款项，差旅费必须在出差结束后 30 个工作日内报销。出差人员须将多出的出差预借款项归还财务部门。申请出差预借款须向财务部门提交填写完整的现金预借申请表。

In case of case advances, travel expenses must be reimbursed within 30 working days upon completion of business trip. The person for business trip must repay the Finance Department of RCCAC for any advances in excess of the approved reimbursable expenses. The employee who wants to apply for cash advances should submit the completed form of cash advance application.

### **3.5 差旅费用报销要求 Requirements on Reimbursement of Travel**

#### **Expenses**

报销差旅费需提交《差旅费用报告》并附上相应的原始凭证。如果报销的费用超过差旅申请预计费用的 20%，费用报告须经总经理及财务总监签字认可。

The reimbursement of travel expenses shall be subject to provision of the Travel Expense Report with corresponding documents attached. If the requested reimbursement exceeds 20% of estimated costs applied for travel, the Expense Report must be signed by the General Manager and the Chief Finance Officer. 《差旅费用报告》必须在出差结束 30 个工作日内提交。如有特殊原因不能按时进行报销的，需书面或邮件向财务部备案，未及时向财务部备案的，将不给予出差期间的的生活补助（即伙食补助和住宿补助）The Travel Expense Report must be submitted within 30 working days after the trip is completed. If Expense Report not submitted within 30 working days, Employee should write a statement or send an e-mail to the Finance Department for filing; failure to report to the Finance Department for filing on time will make it ineligible for the subsistence allowance (i.e. food allowance and accommodation allowance) during the business trip.

差旅费的报销是基于合理并且实际发生的基础上，并且需附上符合规定的原始票据及其他支持文件。公司可以报销的相关差旅费及报销标准列示如下。

Reimbursement of travel expenses is based on reasonable and actual expenses and is required to be attached original receipts and other supporting documents up to the specification. The relevant travel expenses that may be reimbursed by RCCAC and the reimbursement standards are shown below.

#### **3.5.1 机票 Air Ticket**

行政部门应选择三家机票预订供应商并签订相应购票合同，国内国际差旅机票必须由行政人员统一预定。预定机票的出发地和目的地以及机票类型选择必须与出差申请一致。若特殊原因需改签或退票，需得到直接领导的提前审批并统一由行政人员进行办理，否则相应费用公司不予承担。

The Administrative Department should select three vendors for air tickets booking and sign corresponding service contracts with them. For domestic travels, the administrative department for business trip should book the air tickets directly through one of these three vendors, for overseas travels, however, the air tickets must be uniformly booked by administrative staff. The departure and destination as well as the type of air tickets booked must be in accordance with the travel application. In case of any change or refund for air tickets for any particular reasons, employees must get the

approval of their immediate supervisors in advance and inform administrative staff to deal with it; otherwise, RCCAC may not bear the corresponding expenses.

员工应尽可能购买最优惠的机票，公司鼓励员工尽量提前 30 天预订机票以避免购买高价机票。赴美国出差或非美国地区单程超过 8 小时的海外出差，高管可选择商务舱，但需经过其他高管审批通过，其他人员均乘坐经济舱。

Travelers are expected to obtain the lowest available air tickets that reasonably meets business travel needs. Employees are encouraged to book flights at least 30 days in advance to avoid premium pricing. For business travel to the United States or one way of overseas business (non USA) travel that takes more than 8 hours, Senior Executives can use business class with the authority of other Senior Executives, while other employees shall use economy class.

### **3.5.2 轨道交通 Rail Transportation**

员工可选择轨道交通工具出差，但公司只能报销价格不超过最便宜机票的轨道交通费用。报销须持车票原件及付款收据（如有），该票据必须显示付款金额，付款方式及付款是否已经完成。

Employees may choose the rail transportation for business trip. RCCAC will pay for rail transportation, provided that the cost does not exceed the cost of the least expensive airfare. The reimbursement shall be subject to provision of original tickets and payment receipts (if any) which must indicate the paid amount, payment mode and whether the payment has been made.

### **3.5.3 海外出差的租车费用 Car Rental Costs during Oversea Travel**

如因公务需要租车，员工应事先获得相应高管的批准并为差旅寻求最佳租赁方案。

If a car is required for business purposes, the employee shall get prior approval from relevant Senior Executives and seek the best rental solution to meet travel requirements.

员工应租借大小适中的车辆，除非有特殊用途需要大车（如有很多乘客等）。

Employees shall rent the appropriate size cars unless there is a business requirement that necessitates a larger vehicle (in case of a large number of passengers, etc.).

租赁汽车时，差旅人员应尽可能地使用公司推荐的汽车租赁公司。必须购买意外事件损伤险(CDW 或 LDW)以防发生意外事故。

The travel personnel should use the car rental company recommended by RCCAC whenever possible. The Collision Damage Waiver (CDW or LDW) must be purchased to cover damages in case of an accident.

需要租车的员工应具备必要资质（如驾驶证等）并按租车公司要求办理相关保险。

The employee who needs to rent a car shall be subject to the necessary qualification (like driving license, etc.) and handle relevant insurance based on the rental company's requirements.

租车费用、与租车相关的保险费用及汽油费可实报实销，但需详细填写《租车费用报告》并附上所有有效票据。

The car rental costs, insurance premium related to car rental and petrol expense can be reimbursed at actual cost, provided that the Car Rental Expense Report is required to be completed and all valid supporting documents be attached thereto.



不予报销的汽车租赁费用包括：违规停车罚款，升级费用

Unallowable car rental expenses include: the fine for illegal parking and the upgrading cost.

### **3.5.4 出租车费 Taxi Fare**

鼓励所有员工在考虑时间限制和地方交通服务的情况下，使用最经济的交通方式往返机场。出租车费可实报实销，但需附上出发地至目的地实际里程以及所有有效票据。

All employees are encouraged to use the most economical means of transportation to/from the airport while considering time restraints and local transportation service. The taxi fee can be reimbursed at actual cost with the necessary supporting documents, including the receipts or invoice and the actual mileage from the departure place to the destination

### **3.5.5 私车公用 Public Use of a Personal Automobile**

一般情况下，公司不鼓励员工私车公用。若情况特殊，只能使用私车，报销将基于用车里程进行补贴。员工需提供用车的详细目的，乘车人员名单，出发地至目的地实际里程等相关详细说明以及所有有效票据并报直接主管、财务总监和总经理的认可。2016 年的里程补贴标准为 1.7 元/公里。该补贴已包含所有车辆相关费用，包括但不限于汽油、车辆磨损，以及个人汽车保险。

In general, the usage of a personal automobile is not encouraged, however, if there is no other choice for using a personal car, reimbursement for usage of a personal automobile is based on mileage of used cars. Necessary supporting documents should be provided for this reimbursement, including the detail information about the transportation purpose, the passenger list, the actual mileage from the departure place to the destination, and all the relevant receipts, which shall be reported to the immediate superior, CFO and GM for approval. As of 2014, the mileage rate is RMB 1.7 per kilometer, and such reimbursement has included all vehicles related expenses, including but not limited to gasoline, wear and tear, and personal auto insurance.

### **3.5.6 住宿费用 Accommodation Expenses**

对于国内差旅，推荐使用公司预选的酒店，相关费用应符合下文上限要求。对于到其他地方或国家的差旅，在价格合理情况下推荐使用公司批准的酒店。

For travel within China, the pre-selected hotels by RCCAC are recommended and the rate must follow the upper limits listed below. For travel to other places or countries, hotels agreed by RCCAC will be recommended with a preference for reasonable rates.

一般情况下，应在当地时间下午 2:00 点之前退房。如果员工需要变更或取消酒店预订，应在规定时间内取消以防收取放空费。对于国内差旅，差旅人员必须遵循下述酒店价格标准。公司鼓励员工选择价格优惠的酒店，住宿费在标准内凭票据实报实销，住宿费节约部分（低于最高标准部分）公司按照 50% 的标准返还给个人。

公司员工出差报销住宿费时，须提供酒店消费水单，报销时没有或无法提供酒店消费水单的，不给予节约补贴（包括但不限于出差途中，因乘坐各类交通工具造成住宿天数差异的以及亲戚朋友家住无法提供票据的均不能报销）；出差期间没有产生住宿费的，原则上不享受住宿费节约返还，如本人提交住宿情况说明，由其部门负责人、公司分管领导及财务总监审签通过后方可享受住宿返还。

原则上，公司员工出差住宿天数应比出差天数少一天（例如：出差天数为 10 天，住宿天数应为 9 天。）

In most cases, cancellations must be made by 2:00 p.m. local time. If the employee needs to change or cancel a hotel reservation, the cancellation should be made within the required time to avoid a no

show charge. For domestic travels, travel personnel must follow the limits set out below for hotel rates. Employees are encouraged to choose preferential hotels (the accommodation expenses subject to the standard will be reimbursed at actual cost according to the bills) and 50% of the saving amount (for parts lower than the highest standard) will be returned to the employees.

While submitting the Travel Expense Report, the RCCAC's employees shall provide the hotel consumption memo, otherwise the saving allowance will not be given. The situation mentioned includes but are not limited to during the business trip any difference in the number of days for accommodation due to various vehicles to be taken or the invoices can't be provided due to living in the relatives' and friends' houses; In principle, if no expenses incurred by employee during the travel the amount of saving on accommodation fee will not be returned; but if the employee provides the accommodation statement approved by department head, leader-in-charge and CFO, accommodation expense could be reimbursed. In principle, the number of days for accommodation of RCCAC's employees shall be one day less than the number of days for business trip (for example, if the number of days for business trip is 10, then the number of days for accommodation should be 9.)

国内酒店标准（最高标准）Domestic Hotel Standards (Highest Standard)

Level等级		职员/经理	高级管理人员
Item项目		Staff/Manager	Senior Management
房费（人民币）/每晚 Hotel fee(RMB/Night)	一级城市Top City	¥ 600	¥ 800
	二级城市Second City	¥ 500	¥ 700
	其他城市Others	¥ 400	¥ 600

注 Note:

员工级别信息由公司人事部门提供。

Employee level information shall be provided by HR Department.

城市分类:

City category:

一级城市: 上海, 北京, 广州, 深圳

Top City: Shanghai, Beijing, Guangzhou and Shenzhen

二级城市: 省会城市, 天津, 重庆, 青岛, 大连, 苏州, 无锡

Second City: Provincial capitals and Tianjin, Chongqing, Qingdao, Dalian, Suzhou, Wuxi.

其他城市: 上述类别以外的其他所有城市

Others: All other cities outside above categories

对于海外差旅, 酒店价格标准见下表（以下所有住宿标准均包含税费及服务费）

For overseas trips, the limits for hotel rate are as follows (All limits for hotel price mentioned below including the tax and service fee).

国家	城市	币种	职员/经理级	高级管理人员
Country	City	Currency	Staff/Manager	Senior Management

美国 USA	华盛顿 Washington	美元 USD	200	210
	旧金山 San Francisco		240	250
	休斯顿 Houston		170	180
	波士顿 Boston		220	230
	纽约 New York		235	245
	芝加哥 Chicago		210	220
	洛杉矶 Los Angeles		190	200
	夏威夷 Hawaii		185	195
	其他城市 Other cities		150	160
新加坡 Singapore			210	220

不允许报销的酒店费用 Unallowable hotel expenses:

客房升级费，水疗或健身费，电影，化妆品、药品等

Room upgrades, spa or gym fee, movies, toiletries/medicines, etc.

### 3.5.7 伙食补贴 Meal Allowance

该补贴已涵盖所有差旅期间的餐饮及食品等生活费用（业务招待费除外）费用现有标准如下：

This allowance has covered all meals or foods and other related living expenses for the business travel (except business entertainment expenses). The meal allowance limit is as follows:

国内： RMB 200 元/天

Domestic: RMB 200/day

国际： 55 美元/天

International: USD 55/day

员工参加统一组织的支付一定费用的各类学习、会议或者培训，报销时需附上相关通知，若通知中明确收费包括食宿费用的，不得享受生活补贴。

The employees who participate in all kinds of learning, conferences or training with certain payment uniformly organized shall provide relevant notice for reimbursement, and if the notice specifies that hotels and meals are required to be charged, then the living allowance may not be available.

### **3.5.8 签证及护照 Visa and Passport**

如果进行国外出差需要申请签证及办理护照，该项目的报销须得到部门主管和人力资源经理的批准。获得批准的报销须附上所有相关的票据。

If the visa and passport are required for international travel, the reimbursement for these items is subject to the approval of the head of department and HR Manager. The approved reimbursement shall be attached all the relevant receipts.

### **3.5.9 其他费用 Other Expenses**

出差途中发生的各种杂费，包括与工作相关的电话费、邮寄费、购票手续费、文件复印费、传真费、药费、托运费等，由部门领导对该类事项的情况说明确认后，凭票实报。国外差旅的杂费最高标准为45美元/人/天，原则上，国内差旅发生的以上各类费用不予报销。

Other expenses occurred in travel, including telephone bill, postage fee, ticket purchasing handling fee, file copy fee, fax fee, medicine fee and shipping rates in connection with the work may be reimbursed at actual amount with invoices after the department head confirms the explanation. The upper reimbursement limit for other expenses incurred in overseas travel is USD 45 per person per day. In principle, the above-mentioned various expenses incurred during the domestic travel will not be reimbursed.

### **3.5.10 国外差旅相关费用 Overseas Travel Related Expenses**

国外差旅中涉及的团队建设费、租车费、招待费以及各类办公用品等的采购费用，需在出差申请中填写相关预算并经相关权签人及财务总监签字认可。其中，团队建设费发生频率为每周一次，标准为每人每次30美元。若为团队差旅，以上费用由一人负责申请预算及统一报销。

If there will be expenses like team building, car rental, entertainments and purchasing expenses for office supply during the overseas travel, employees shall fill in the related budget in the travel application and obtain the signatures and approvals of relevant authorized signatory and CFO. For team building costs, the limit may be once a week and 30 USD per person per time. In case of team travel, the application for budget and reimbursement of abovementioned costs must be made by one person.

### **3.5.11 国外差旅汇率 Exchange Rate for Overseas Business Travel**

出国人员可选择出差期间任意一天现汇卖出价作为报销所适用的汇率。

The personnel going abroad may choose the selling price of spot exchange offered at any day during the business travel as the exchange rate applicable to reimbursement.

## **4 会议费报销 Reimbursement for Conference Expense**

公司组织本地召开的所有会议原则上在公司内部会议室召开，会议住宿原则上安排在公司协议酒店，用餐原则上安排在内部食堂。

In principle, all local conferences organized by RCCAC shall be held at the meeting room of RCCAC, the accommodation for conferences will be arranged at the hotel agreed by RCCAC, and meals will be arranged at the internal mess hall.

## **4.1 会议费报销要求 Reimbursement Requirements for Conference**

### **Expense**

#### **4.1.1**

各部门应在会议费实际支出后 30 个工作日内到财务部报销。报销时财务部将根据实际报账时间与会议费支出时间进行比对，对于预计超过规定日期不能按时报销的会议费，需书面或邮件向财务部备案说明原因，否则提交情况说明并审签至副总经理和财务总监。

All departments shall reimburse the conference expenses at the Finance Department within 30 working days upon the actual spending. The Finance Department will compare the actual reimbursement time against the spending time of conference expense; for the conference expense which fails to be reimbursed on schedule, a written letter or an email specifying the reasons is required to be delivered to the Finance Department for filing; otherwise, a situation statement shall be submitted to Finance Department after approved by Deputy General Manager and Chief Finance Officer.

#### **4.1.2**

会议费报销时分两种情况：一、本公司自己组织会议时应当提供《会议费用报告》、会议通知、参会人员签到表、会议纪要和《一般费用报告》等；二、外出参加会议时应当提供会议通知、参会人员签到表和《一般费用报告》等。会议费报销应当提供会议承办方所出具的消费水单，提交的消费水单和票据金额与《会议费用报告》明细应当一一对应，对未列入会议计划或计划外会议未审批以及超范围、超标准开支的经费一律不予报销。

The reimbursement of conference expenses is applicable to the following two cases:

I. When meeting is organized by RCCAC, employees should provide the Report on Conference Expenses, conference notices, signature tables of participants, minutes of meeting and General Expense Report

II. Otherwise the personnel going out to attend the meeting shall provide the conference notices, signature tables of participants and the General Expense Report.

The consumption memo issued by the meeting host shall be provided for the purpose of reimbursement of conference expense. The consumption memo containing the amount of bill shall be consistent with the details of Conference Expense Report; the expenditure out of the plan or exceeds certain limits is not allowed to be reimbursed.

#### **4.1.3**

发票费用项目上注明为“会议费”、“会务费”、“餐费”、“住宿费”等，发票抬头必须为公司名称（全称）。礼品、纪念品、旅游、卡拉 OK、洗浴中心、KTV 以及营业性的高档消费票据一律不予报销。

For the invoice containing “conference expense”, “fee for meeting affairs”, “meal fee”, “accommodation fee” etc., the invoice title must be filled in with the name (full name) of RCCAC. The expenses arising from the gifts, souvenir, travel, karaoke, bath center and KTV and high-end commercial spending bills shall not be reimbursed.

#### **4.1.4**

不得借会议名义发放礼品，但印有公司 LOGO 的价值低于 600 元的宣传品除外。

It is prohibited to distribute gifts in the name of RCCAC, except for the propaganda materials with the LOGO of RCCAC with a target price below 600 yuan.

## **5 培训费报销 Reimbursement for Training Expense**

### **5.1 培训费报销要求 Reimbursement requirements for training expense**

#### **5.1.1**

各部门应在培训费实际支出后 30 个工作日内到财务部报销。对于预计超过规定日期不能按时报销的培训费，需书面或邮件向财务部备案说明原因，否则提交情况说明并审签至副总经理和财务总监。

All departments shall reimburse the training expenses at the Finance Department within 30 working days upon actual spending. For the training expenses which are expected to exceed the regulated date and fail to be reimbursed on schedule, a written statement or an email specifying the reasons shall be reported to the Finance Department for filing, otherwise, a situation statement shall be submitted to Finance Department after approved by Deputy General Manager and Chief Finance Officer.

#### **5.1.2**

员工参加统一组织的支付一定费用的各类学习、会议或者培训，若通知中明确收费包括食宿费用的，不得享受生活补助（即伙食补助和住宿补助）

The employees who participate in all kinds of learning, conferences or training with certain payment uniformly organized shall provide relevant notice for reimbursement, and if the notice specifies that hotels and meals are required to be charged, then the living allowance may not be available. (i.e. food allowance and accommodation allowance)

#### **5.1.3**

外部培训费用报销时除《一般费用报告》外，还需提交审批通过的《外部培训申请表》、培训记录、培训签到表、培训证书复印件等

For reimbursement of external training expense, in addition to the General Expense Report, the approved Application Form for External Training, training record, signature table for training and copy of training certificate shall be submitted.

## 6 业务招待费报销 Reimbursement for Business Entertainment

### 6.1 业务招待费报销要求 Reimbursement requirements for business entertainment

#### 6.1.1 业务招待费事前审批 Prior approval of business entertainment

业务招待费原则上采用事前审批制，在发生业务招待前需填写《业务招待费用报告》并审批通过，事前没有审批的业务招待费一律不予报销，因特殊情况无法事前审批的，必须按流程电话请示同意后方可开展，但事后必须按规定补走流程。

In principle, the business entertainment is subject to the prior approval system, and the Report on Business Entertainment Expense is required to be completed and approved prior to business entertainment; the business entertainment without prior approval will not be reimbursed, and for the business entertainment which is unable to obtain the prior approval for some special reasons, it shall not be conducted until the agreement is obtained through calls for instructions according to the procedures, but afterwards, the procedures must be supplemented in accordance with the regulations.

#### 6.1.2

各部门应在业务招待费实际支出后 30 个工作日内到财务部报销。如有特殊原因不能按时进行业务招待费用报销的，需书面或邮件向财务部备案说明原因，否则提交情况说明并审签至副总经理和财务总监。

All departments shall reimburse the business entertainment expenses at the Finance Department within 30 working days upon actual spending. In case of failure to reimburse the business entertainment expenses for any special reason, a written statement or an email specifying the reasons shall be reported to the Finance Department for filing, otherwise, a situation statement shall be submitted for approvals and signatures of Deputy General Manager and Chief Finance Officer.

### 6.2 业务招待费使用原则 Using rules of business entertainment

业务招待费必须符合财政法规和财经纪律的规定，符合廉政建设的有关规定，业务招待费不得用于礼品、纪念品、旅游、卡拉 OK、洗浴中心、KTV 以及营业性的高档消费等，不得以任何名义赠送礼金、有价证券、纪念品和土特产品等，印有公司 LOGO 价值低于 600 元的宣传品除外。

The business entertainment expenses must conform to the provisions of financial laws and regulations and financial and economic discipline as well as the relevant provisions of construction of a clean government; the business entertainment expenses shall not be used for gifts, souvenir, travel, Karaoke, bath center, KTV and the high-end commercial consumption, and it is prohibited, in any name, to present cash gifts, negotiable securities, souvenir, native products etc. except the propaganda materials with the LOGO of RCCAC with a target price below 600 RMB.

### 6.3 业务招待费支出标准 Standards for business entertainment expenses

公司员工开展商务、公务和外事接待活动，接待对象为股东单位高管或客户单位人员不得超过 300 元/人次；接待对象为股东单位其他人员不得超过 250 元/人次；其他交际应酬费原则上不超过 200 元/人

次。

Business entertainment expenses criteria: if reception for shareholder companies' senior management officers or customers, the expenses shall not exceed 300 RMB per person per time. If reception for other employee from shareholder companies,, the expenses shall not exceed 250 RMB per person per time. Other expenses shall not exceed 200 RMB per person per time.

## **7 公司车辆使用费报销 Reimbursement for Expense of Using RCCAC's Vehicles**

车辆使用费是指公司车辆在使用过程中所发生的各种费用，包括因公务需要而使用公司外部车辆（如租车）所发生的费用。车辆使用费包括车辆租赁费、燃油费、过路过桥费、停车费、养路费、车辆保险费、车辆维护保养费及车辆修理费等。公司车辆管理归口负责部门为行政部，归口管理部门应当建立车辆使用台账，对公司车辆使用和支出情况进行登记管理。公司车辆使用费的相关报销由归口管理部门统一填制《一般费用报告》进行报销。长期租车和定点租车均需要签定租车协议。报销时需附上相关租车协议。

Expense for vehicle use refers to various expenses incurred in the process of using, including the costs incurred from using vehicles outside RCCAC due to the needs of business (such as taxi). Expense for vehicle use includes the rental fee, fuel charge, road toll and pontage, parking fee, road maintenance expense, vehicle maintenance fee and vehicle repair fee etc. The centralized responsible department for management of RCCAC's vehicles shall be the administrative department, and the centralized management department shall establish the standing book on vehicle use, which is used to record and manage the use of RCCAC's vehicles and expenditure situation. The relevant reimbursement of expenses for using RCCAC's vehicles shall be conducted by the centralized management department by means of uniformly completing the General Expense Report. The long-term car rental and fixed-point car rental shall be subject to car rental agreement to be executed. The relevant car rental agreement shall be attached when the reimbursement is conducted.

## **8 其他费用报销 Reimbursement for Other Expenses**

### **8.1 其他费用原则 Principle of other expenses**

#### **8.1.1**

其他费用报销采用实报实销的方式进行

The reimbursement for other expenses shall be conducted at actual cost.

其他费用包含但不仅限于市内交通费、团队建设费、办公用品及相关费用、快递费、宣传费、网络电话费、物管费、房屋租赁费等。

Other expenses include but not limited to urban transport costs, team construction costs, office supplies and related expenses, express fee, publicity expenses, network telephone fee, property management fee, rental expense for premises etc.



### **8.1.2**

单笔业务发票金额超过 1 万元的费用类支出（差旅费、业务费、会议费等除外）必须提供合同，无合同的需审签至总经理。同时，合同没有法定代表人或者授权代表人签字的不予付款。

For expenses of single business with its invoice amount exceeding RMB 10,000 (except travel expense, operating expense, conference expense etc.), a contract must be provided; in case of no contract, the approval and signature of General Manager is required to be obtained. Meanwhile, the payment will not be made if the legal representative or authorized representative does not sign the contract.

## **9 编制费用报告 Expense Report Preparation**

### **9.1**

员工应在出差返回后或发票开具日 30 个工作日内提交《一般费用报告》或《差旅费用报告》完成报销，如有特殊原因不能按时进行报销的，需书面或邮件向财务部备案，同时出差返回后超过 30 个工作日未计提报销凭证的，将不给予出差期间的生活补助（即伙食补助和住宿补助）。财务部保留退回超过开票日期 90 天后提交的报销的权利。费用报告必须由员工签署，并由部门主管审批。

The employees shall submit the General Expense Report or the Travel Expense Report upon return of business trip or within 30 working days from the issuing date of invoice for reimbursement; in case of failure to make reimbursement on schedule for any particular reason, a written statement or an email is required to be submitted to the Finance Department for filing; in case of failure to submit the documents for reimbursement for more than 30 working days upon return from business trip, the subsistence allowance (i.e. food allowance and accommodation allowance) during the business trip will not be given. The Finance Department reserves the right to return the reimbursement application submitted after 90 days upon the issuing date. The expense report must be signed by the employee and approved by the supervisor of relevant department.

### **9.2**

转账将成为费用报销的主要方式，因此现金只是用于紧急或必须事项。如需接受现金，领款人必须在《一般费用报告》上签收。

The transfer of account will be the main method for expense reimbursement; therefore, the cash is only used for emergency or necessary matters. If requiring for cash, the payee must sign on the General Expense Report.

### **9.3**

财务部于每月 5 日和 20 日进行报销支付工作，如遇节假日将顺延，请款人应将已完成签核手续的《一般费用报告》及相关原始凭证提前 5 个工作日交至财务部，未及时提交的报销将顺延至下次付款。如遇特殊情况（如节假日），财务部将另行告知。

The Finance Department will make payment for reimbursement on 5th day and 20th day of each month, in case of holiday, such date will be postponed, the person requesting payment shall submit the General Expense Report already checked and signed and relevant original certificates to the Finance Department 5 working days in advance, and the reimbursement application failed to be submitted on schedule will be postponed to the next payment. In case of any particular situation (such as holiday), the Finance Department will give a further notice.

## **9.4**

申请人需填写《一般费用报告》或《差旅费用报告》或《预借款申请表》等相关凭证。填写时，内容应正确并完整，并附上发票及相关附件。

The applicant is required to complete the General Expense Report or the Travel Expense Report or the Application Form for Advances and relevant documents. The content completed shall be correct and complete with invoices and relevant supporting documents attached.

## **9.5**

如果特定项目产生费用，必须列出适用项目号，并获得负责该项目的项目经理或部门主管批准。

In case of expenses arising from particular project, the applicable project number must be listed and subject to the approval of the project manager or supervisor of relevant department which is responsible for such project.

## **9.6**

申请人应将所有发票编号并在《一般费用报告》或《差旅费用报告》中一一对应，所有原件应整齐、牢固地黏贴在 A4 纸（单面废纸背面）上提交给财务部。

The applicant shall incorporate the numbers of all invoices into the General Expense Report or the Travel Expense Report, and all originals shall be orderly and firmly pasted on the A4 papers (the back of single waste paper) and submitted to the Finance Department.

## **9.7**

申请人应在获得各级审批后把《一般费用报告》递交给财务部。

Upon approvals at all levels, the applicant shall deliver the General Expense Report to the Finance Department.

本政策下所涉及的各项费用由各部门负责人在审签或会签时按合理的分配标准列明各项目承担的具体金额。

For various expenses involved in this policy, the responsible person of each department will list and specify the specific amount undertaken by each project in accordance with reasonable allocation criterion at the time of approval and signature or countersignature.

# **10 发票及附件要求 Requirements for Invoices and Supporting Documents**

## **10.1**

原则上，所有的发票都应是国家税务局监制的机打发票（发票正上方印有国家税务局监制章，发票下方盖有开具单位的发票专用章）或由财政部监制的行政事业收据（加盖行政事业单位财务专用章），发票内容应清晰、完整且不得涂改、盖章清楚，发票应保持完整，发票内容必须与报告内容一致；发票抬头应是中电科柯林斯航空电子有限公司。

In principle, all invoices shall be printed ones supervised and prepared by the State Administration of Taxation (the right top of invoice shall be printed the seal of the State Administration of Taxation and

the bottom of the invoice shall be stamped the special seal for invoice of the issuing unit) or the administrative receipt supervised and prepared by the Ministry of Finance (stamped the special seal for finance of the administration business unit); the content of invoice shall be clear and complete with clear seals and without any obliteration; the invoices shall be kept perfectly, whose content must be consistent with the content in the report; the invoice title shall be Rockwell Collins CETC Avionics Co., Ltd.

申请人应对所有单张票面金额 500 元及以上金额的票据进行自查，并将票据查询结果截屏打印附在报销凭证后面，财务部票据稽核人员视情况对票据进行二次核查。（自查方式由财务部另行提供）

The applicant shall conduct self-inspection for all bills with its single par value up to RMB 500 or more, and make screen shots for the query results of bills and print and attach them on the back of reimbursement documents. Personnel auditing the bills of the Finance Department shall conduct the second check for bills according to the situation. (The method of self-inspection shall be separately provided by the Finance Department)

## **10.2**

行程单-费用报告应附加差旅行程单和签署的差旅授权副本。行程单上应包括机票费用。

The expense report for travel schedule shall be attached with the travel schedule and signed copy of travel authorization. The costs of air ticket shall be included in the travel schedule.

## **10.3**

住宿费用除应提供发票外，还需提供消费水单，并将消费水单所列费用分别计入对应的费用类别。

For accommodation fee, consumption memo shall be provided in addition to invoices, and the expenses listed in the consumption memo shall be respectively included in the corresponding expense categories.

## **10.4**

交通费发票如出租车发票应在发票上注明起讫地。

Invoices of transportation fee, such as taxi invoice, shall be indicated on the invoices with the places of departure and arrival.

## **10.5**

原则上，财务部不接受以票抵票的情况。员工应妥善保管发票及相关单据。

In principle, the Finance Department will not accept the substitution of one invoice for another. Employees shall properly keep the invoices and other relevant documents.

# **附录 Appendices**

RCCAC-FIN-T-001	差旅费用报告 Travel Expense Report
RCCAC-FIN-T-002	出差申请表 Business Travel Authorization Form
RCCAC-FIN-T-003	付款申请表 Payment Requisition
RCCAC-FIN-T-004	会议费用报告 Meeting Expense Report
RCCAC-FIN-T-005	业务招待费报告 Entertainment Expense Report
RCCAC-FIN-T-006	一般费用报告 General Expense Report

RCCAC-FIN-T-007      预借款申请表    Cash Advance Application

RCCAC-FIN-T-008      租车费用报告    Expense Details for Overseas Rent Car