

业务招待费报销管理规定

Management Regulation on Business Entertainment Expense Reimbursement

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审批 Approval

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1 总则 General Provisions

1.1

为有效管理公司资金和节约费用，明确业务招待费支出标准，保证业务招待费开支能严格控制在公司预算范围内，根据《货币资金支出管理规定》，特制定本规定。

This Regulation is formulated in accordance with the <Management Regulation on Monetary Capital Expenditure> to effectively manage the Company's funds and reduce expenditures, set a criteria for business entertainment expense, and guarantee a strict control over business entertainment expense within the budget.

1.2

本规定适用于公司各部门。

This Regulation applies to all departments of RCCAC.

2 使用原则和范围

Principle and Scope of Application

2.1

本规定所称业务招待费，指因工作需要而进行业务活动发生的合理费用。

The business entertainment expense herein means reasonable expense arising out of business activity as a result of work.

2.2

部门经理为部门业务招待费预算控制的第一责任人。

The department manager serves as the person of chief responsibility for controlling the budget of business entertainment expense.

2.3

业务招待费使用采用事前审批制，填写《业务招待费审批单》。

The prior approval system is adopted for the business entertainment expense, and the Business Entertainment Expense Approval Form shall be filled out.

2.4

业务招待费的使用原则：

Principles for applying business entertainment expense:

- 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、旅游、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。

Business entertainment expense must be in compliance with provisions of financial laws and regulations as well as pertinent provisions regarding the construction of a clean and honest administration, no business entertainment expense may be used in gift, travel, bath center, KTV and operating high-end consumption, etc., and no cash gift, negotiable securities,

souvenir and local specialties may be presented in any name, except the collateral with the Company's LOGO and a value less than RMB600.

- 业务招待费的使用必须对促进公司科研生产、经济合作和企业管理起到积极作用。
The business entertainment expense must play an active role in promoting the Company's scientific research & production, economic cooperation and enterprise management.
- 业务招待应“从简节约”和“公私分明”。
Business entertainment shall be performed in a “simple and thrifty” manner that “separates public from private interests”.
- 涉及住宿的按照差旅、会议的有关规定执行。
Accommodation involved shall be subject to relevant provisions regarding travel and conference.
- 业务招待费支出原则上在协议酒店、饭店或者公司食堂安排,有协议价格的应当执行协议价格。
Business entertainment expense shall be arranged at an agreed hotel, restaurant or the Company's canteen in principle, and negotiated price, if any, shall be followed.
- 严格控制陪同人数,公务接待和一般接待对象在10人以内的,陪餐人数不得超过3人;超过10人的,不得超过接待对象人数的三分之一;商务接待和外事接待可根据实际情况合理安排陪餐人数,但陪餐人数应严格控制并遵循“从简节约”原则。
The number of accompanying members shall be controlled strictly, in case of official reception or the general reception in which there are 10 clients or less, the accompanying members shall not exceed 3; if more than 10 clients, the accompanying members shall not exceed one third of clients received; accompanying members may be arranged reasonably as the case may be for business and foreign receptions, but shall be controlled strictly and comply with the “simple and thrifty” principle.
- 业务费报销时需按要求登记台账并报送财务部备案后方可报销。
At the time of business expense reimbursement, such reimbursement can only be made after registering standing book and submitting to financial department for filing as required.

3 业务招待费报销规定

Provisions on Reimbursement of Business Entertainment Expense

3.1

业务招待费支出标准:

Criteria for business entertainment expense:

- 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。
The expense for employees of the Company to carry out business, official and foreign reception activities for receiving senior management from shareholder's unit or staff from customer's unit shall not exceed RMB300 /person per time.
- 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其他人员不得超过250元/人.次。
The expense for employees of the Company to carry out business, official and foreign

reception activities for receiving other staff from shareholder's unit shall not exceed RMB250 /person per time.

- 其他业务招待费原则上每次不得超过人均200元（含酒水）。

Other business entertainment expense shall, in principle, not exceed RMB200 /person per time (including drinks).

- 商务接待活动是指能够在现在或未来一段时间直接为公司带来商业利益，类型包括商业谈判、商业合作、投资者见面会、商务宣传、商业洽谈、客商接待、战略合作和投资合作等；公务接待是指，因出席会议、考察调研、执行任务、外协谈判、学习交流、检查指导和请示汇报等发生的公务活动；外事活动主要是指接待人员以外宾为主且以考察参观和商业洽谈等为主要目的的接待。

Business reception activity refers to those activities that can bring direct commercial interests for the Company now or in days to come, including commercial negotiation, business cooperation, investor presentation, business promotion, business negotiation, customer reception, strategic cooperation and investment cooperation, etc.; official reception means official events occurring for attending meeting, survey & investigation, task performance, external negotiation, learning & exchanging, inspection & guidance and request & report, etc.; foreign affair events mainly include those receptions giving priority to foreign guests and mainly aiming at the survey, visit and business negotiation.

3.2

报销内容应与业务招待活动内容一致，不得弄虚作假。报销票据时间不在业务招待期间的，不得报销入账。业务接待费用的开支报销按如下规定执行：

The items for reimbursement must be consistent with those in the business entertainment activity, and true. No reimbursement will be made and account be entered in case the time of reimbursement bill falls out of the business entertainment period. The expenditure reimbursement for business entertainment expense shall be subject to the following provisions:

- 单次接待费用在5000元以下的零星接待可累计多次报销，且第一次接待时间到报账日不超过30个工作日。

Scattered receptions with a reception cost per time below RMB5,000 may be reimbursed cumulatively after several times, and the period between the first reception date and the bill presenting date shall not exceed 30 business days.

- 单次接待费用在5000元以上的大额接待须按次报销，接待结束后30个工作日内到财务部报账。Large-amount reception with a reception cost per time over RMB5,000 must be reimbursed each time, and be reported to the Financial Department for reimbursement within 30 business days after the reception.

- 业务招待活动原则上均通过银行转账支付。

In principle, business entertainment activity shall be paid via bank transfer.

- 特殊原因无法在指定日期内报账的，需书面或邮件向财务部备案，否则须提交审签至公司分管领导的情况说明。

Where the application for reimbursement fails before specified deadline due to special reasons, filing is required with Financial Department in writing or by email. Otherwise, a statement shall be submitted to the competent leader for review and approval.

- 各部门在食堂产生的接待（含公务卡）需按要求建立台账并在财务部备案后方可报销；

A standing book shall be set up according to needs for the reception (including civil service

card) incurred at canteen by all departments, and reimbursement can only be made upon the filing with the Financial Department.

3.3

各部门在报销业务招待费时，必须填写《费用报销单》和《业务招待费报告》，同时提供《业务招待费审批单》，并按《中电科柯林斯航空电子有限公司财务货币资金支出管理制度》审批权限审批，《业务招待费报告》应详细填写招待时间、客户单位、地点、金额、陪同时间、消费人数等。另外还要提供招待场所消费清单，发票名称、金额和消费清单金额需一致；其他无消费清单的发票须填写费用明细构成，详细列出接待人员和陪同人员。

When reimbursing the business entertainment expense, all departments are required to fill out the Expense Reimbursement Application and the Business Entertainment Expense Breakdown, provide the Business Entertainment Expense Approval Form, and go through the examination process in accordance with the examination and approval authority prescribed in the RCCAC Management Regulation on Financial Monetary Capital Expenditure. The Business Entertainment Expense Breakdown, shall contain details such as entertainment date, client, place, amount, company time and number of consumers. In addition, a list of consumption at entertainment place shall be provided, name and amount on the invoice shall be consistent with the ones on the list of consumption; an expense breakdown must be filled out for other invoice that has no list of consumption, and staff designated for reception and company shall be listed in details.

3.4

业务招待费报销发票要求：

Requirements set for the invoice for reimbursing business entertainment expense:

- 发票必须是真实、合法、合规的。
The invoice must be true, lawful and compliant.
- 真实的发票是指票据填开具体内容必须是实际发生的。
True invoice means that specific contents filled out on the invoice must be actually incurred.
- 合法的发票是各部门取得的发票联次必须包含发票名称、发票代码和号码、我公司全称、具体项目、大小写金额、开票人、开票日期、开票单位发票专用章、无涂改痕迹等。
Lawful invoice means that the invoice copy obtained by all departments must contain invoice name, invoice code and number, full name of the Company, specific item, amount in figures and words, drawer, issuing date and special seal for invoice of issuing unit, without any alteration.
- 合规的发票是发票内容应和《业务招待费报告》所列时间、地点、金额等内容一致，并在其预算范围内。
- Compliant invoice means that contents on the invoice shall be consistent with time, place, amount and other contents listed on the Business Entertainment Expense Breakdown and fall within its budget.
- 发票费用项目上不得出现“礼品”等字样，发票抬头必须为公司名称（全称）。礼品、旅游、洗浴中心、KTV以及营业性的高档消费票据一律不予报销。
Words like “gift” shall not appear on the billing item, and the invoice shall be made to a company (full name). No reimbursement will be made for a bill covering gift, tourism, bath center, KTV and operating high-end consumption.
- 不符合上述要求的发票，不予报销。

No reimbursement will be made for an invoice meeting no requirement above.

3.5

员工索取票据时应辨认发票的真伪。报销时发现假发票的、无法辨认开票单位的，一律加盖作废章并没收处理。报销后经检查发现的，报销人必须退回所报金额或由财务直接从其工资中扣除，若为虚报则按公司的《财务货币资金支出管理制度》的规定进行处罚。

The employee shall tell the true invoice from the false one when claiming for an invoice. A scrap seal will be affixed and the invoice be confiscated in case any invoice is discovered false or its issuing unit cannot be discerned at the time of reimbursement. Where the invoice is discovered false upon examination after being reimbursed, the amount reimbursed shall be refunded or be deducted from his salary by financial staff directly, and punishment shall be imposed according to provisions in the Management Regulation on Financial Monetary Capital Expenditure of the Company.

发票票面内容有国家税务总局的全国统一发票监制章、发票代码及号码、开票单位发票专用章（开票单位全称、中间税务登记号、发票专用章字样）。

An invoice shall contain the National Uniform Seal for Invoice Supervision of the State Taxation Administration, invoice code and number as well as special seal for invoice of issuing unit (full name of issuing unit, tax registration number in the middle and words as special seal for invoice).

发票填列项目必须齐全，内容真实，字迹清楚，不得有任何涂改。

The invoice shall be filled out in a manner that is complete in item, true in content and clear in handwriting, without any alteration.

3.6

出现下列情形的，财务部有权拒绝报销：

The Financial Department is entitled to reject the reimbursement under any of the following circumstances:

- 超过预算或超过规定标准；
It exceeds the budget or provided standard;
- 原始凭证不全或不完整；
Original vouchers are incomplete;
- 未按规定程序审批。

Examination and approval has not been conducted according to stipulated procedure.

4 附则 Supplementary Provisions

4.1

本规定自下发之日起执行。

This Regulation shall come into effect on the date of issuance.

4.2

本规定由财务部负责解释和修订，以前相关文件与本规定冲突地方以本规定为准。

This Regulation shall be interpreted and revised by the Finance Department. In the case of conflicts between the previous documents and this Regulation, this Regulation shall prevail.