

财务管理制度中英对照

第一章 总则

第一条 为了加强公司的财务管理和财务监督工作，保护本公司和投资人各方的利益，根据国家有关外商投资企业的法律、法规等，特制定本制度。

1. This system is **hereby** established in the list of national laws and regulations regarding to foreign investment enterprise in order to well manage and supervise financial affairs of this company and protect interests of the company and investors.

第二条 本制度适用于上海有限公司。

2. This system is applicable to Shanghai Co., Ltd.

第三条 公司的财务活动，遵守中国的有关法律、法规和本规定，接受国家财税机关的检查和监督，并对董事会及投资人各方负责。

3. All **financial activities** of this company conform to Chinese laws, regulations and this system, receive inspection and supervision of state financial and tax authority and are responsible to board of directors and investors.

第四条 公司各部门和职员办理财会及财会相关事务，必须遵守本制度。

4. Departments and employees of this company shall abide by this system when involved in financial affairs or such affairs concerned.

第二章 现金管理

第五条 严格按照中国人民银行规定的现金管理办法和财政部关于企业单位货币资金管理和控制的规定，办理有关现金收支业务。

5. Handle cash receipts and payments strictly in accordance with Cash Management Methods formulated by Chinese People's Bank and Stipulations on Managing and Controlling Currency and Capital by financial department.

第六条 办理现金收支业务时，应当遵守以下规定：

6. Following rules must be observed when handling cash receipts and payments:

1.按照现金管理规定，现金应控制在核定库存限额之内。

6.1 Amount of cash shall not be beyond authorized stock according to cash management stipulation.

2.凡各项业务收入的现金必须当日交存银行。

6.2 All cash receipts shall be deposited intact in the bank each day.

3.与单位之间的经济往来，除零星小额的支付可以使用现金外，必须通过银行结算。

6.3 All economic transactions with other units shall be settled among banks except that petty cash disbursement can be made by imprest.

4.向银行存入和支取现金的凭证，必须如实注明现金来源和用途。

6.4 Faithfully indicate source and purpose of cash in each voucher of saving and drawing money in and from bank.

5.不准用不符合制度的凭证顶替库存现金，即不得"白条抵库"。

6.5 Do not replace stock cash with substandard voucher, namely "Paper in Cash Stock".

6.不准谎报用途套取现金。

6.6 Do not draw cash by any false excuse.

7.不准用银行账户代其他单位和个人存入或支取现金。

6.7 Do not use the account to save or draw cash of other units and individuals.

8.不准用单位收入的现金以个人名义存储，不准保留帐外公款，不得设置"小金库"。

6.8 Do not save cash from revenue of the company in bank in the name of individuals. Public money not in the account is not allowed to retain, nor is "small treasury".

9.不准用收入的现金"坐支"。

6.9 Do not use revenue cash to meet expenses.

第七条 现金的使用范围:

7. Events covered by cash:

1.支付给职工的工资、奖金等。

7.1 Pay and premium.

2.支付给职工的市内差旅费、外地差旅费、就餐费、职工探亲路费等。

7.2 Local traveling expense, nonlocal traveling expense. table money, traveling expenses for visiting family etc.

3. 支付给临时工、外包工的劳务报酬或其他服务费用。

7.3 Recompense to casual laborers and contractors or other service

4. 按银行规定结算起点 1000 元以下的零星支出。

7.4 Paddy payment below 1000 RMB by stipulation of bank.

5. 按央行规定需支付现金的其他支出。

7.5 Other payments required to cover with cash by stipulations of central bank.

第八条 凡超过 2000 元以上的现金支出，必须提前二天报财务部，以便及时向银行预约提款。

8. Payments of over 2000 RMB shall be reported to financial department two days in advance so that the department can draw cash from bank in time.

第九条 财务部应建立现金、银行存款日记账，按照业务发生的先后顺序逐笔序时登记。每日终了，应根据登记的"现金日记账"结余数与实际库存数进行核对，做到帐实相符。月份终了，"现金日记账"的余额必须与"现金"总账科目的余额核对相符。

9. Financial department shall establish cash journey and journey of cash in bank and chronologically register the events. Check balance on the "Cash Journey" to make it accordant with actual stock, at the end of each day. Balance of "Cash Journey" shall conform to that of General Ledger of Cash at the end of each month.

第三章 备用金管理

第十条 公司对现金支付频繁的部门和个人，实行限额备用金制度；经批准使用备用金的，使用完毕应及时到财务部门结账。

10. Limit for reserves is applied to those departments and individuals using cash frequently; the accounts shall be settled in financial department promptly after reserve fund is used.

第十一条 借款审批手续：

11. Examining and approving procedure of borrowing reserve fund:

1. 凡因工作需要借用备用金的，须由部门经理（部门使用）或经办人员向财务部提出借款申请，经财务经理核准，并经总经理审批后办理借款手续。

11.1 Directors of departments or persons involved shall put forward loan application if the money is needed for business. The borrowing shall be checked and approved by financial manager first and then by general manager.

2. 经核准借用备用金，必须填制《借款凭证》，并需提前 2 天到财务部门预约，以便到银行提款。

11.2 Reserve fund borrowing requires Loan Note to be filled and notice to financial department two days in advance that the department has enough time to draw cash from bank.

3. 借款凭证需填明借款用途和合理金额，经财务经理核准，并经总经理审批。

11.3 Purpose and reasonable amount of fund borrowing are required to be written in Loan Note, checked and approved by financial manager and general manager.

第十二条 备用金限额规定：部门经理最高 5000 元，一般员工最高 2000 元；特殊情况需超出限额的，须经总经理审批。

12. Limit to reserves borrowed: upper limit for director of department is 5000RMB and generally it is 2000RMB; Borrowing of reserves beyond limit for extraordinary events requires check and approval by general manager.

第十三条 临时备用金的借款期限最长不得超过一个月。特殊情况需延长的，需重新办理借款手续。

13. Time limit for temporarily borrowed reserve fund is one month. If time extension is needed under special conditions, borrowing procedure shall be re-handled.

第十四条 备用金使用管理规定：

14. Employment of reserve fund shall follow:

1. 严格执行国家的公款借用制度，不违反规定。

14.1 Strictly follow state policy of borrowing public money and do not break the stipulations

2. 财务人员在工作中必须坚持原则，遵守财务制度，对不符规定的借款一律拒绝支付。

14.2 Financial staff shall adhere to principles and financial policies as well as refuse to provide unjustifiable borrowing without exception.

3. 借款人在一次完成用途后，必须及时向财务部门结算，并交回备用金余额。

14.3 Persons borrowing the fund shall settle account with financial department promptly after the employment and return the balance.

4. 上次备用金借款未结清的，不得再次办理备用金借款。

14.4 Reserve fund shall not be borrowed to those who have not settled accounts of last borrowing.

5. 借款人工作变迁时必须在变迁前交还借用的备用金。

14.5 Borrower who changes job must return borrowed reserve fund before he leaves the post.

第四章 银行存款管理

第十五条 除了在规定范围内可以使用现金支付的款项外，公司在经营过程中所发生的一切货币收支业务，都必须通过银行存款账户进行结算。

15. All transactions during operating process shall be settled through bank account instead of cash except otherwise specified.

第十六条 公司的所有货币（包括外币），除了限额以内的库存现金以外，必须存于公司开户银行。

16. All currency (including foreign currency) shall be stored in bank account except certain stock cash.

第十七条 严格按照国家《支付结算办法》的规定开设银行存款账户，严格遵守银行支付结算办法规定的结算纪律，保证结算业务的正常进行。

17. Open account strictly in the light of stipulations on Modes of Payment and Settlement and ensure normal operation of settlement affairs by adhering to settlement discipline of bank.

第十八条 为保证资金的安全和结算及时性，付款原则上采用“贷记凭证”方式。如确实需要，经财务部同意可签发银行转帐支票。

18. "Crediting vouchers" is employed to payment in principle to ensure safety of capital and timely settlement. Transfer check may be issued with approval of financial department if it is undoubtedly necessary.

第十九条 建立健全银行存款账目，及时掌握银行存款收付的动态和结存的余额，按照银

行存款收付业务发生的先后顺序逐笔序时登记"银行存款日记账", 每日终了应结出余额。

19. Establish and perfect accounts of bank deposit, timely informed of receipts and payments and the balance and chronologically register items in "Bank Deposit Journey" one by one and work out the balance at the end of each day.

第二十条 出纳员应定期向财务经理报送《资金报表》, 以便财务经理及时掌握公司资金状况, 合理安排资金。

20. Cashier shall termly submit Capital Report Form to financial manager so that financial manager is informed of capital conditions of the company timely and arrange capital properly.

第二十一条 "银行存款日记账"应定期与"银行对账单"核对, 至少每月核对一次。公司账面余额与银行对账单余额之间如有差额, 必须逐笔查明原因, 并按月编制"银行存款余额调节表"调节相符。

21. Check "Bank Deposit Journey" and at least once each month. If there is any difference, find out the reasons and adjust the accounts by working out "Balance Adjusting sheet of Bank Deposit".

第二十二条 月份终了, "银行存款日记账"的余额必须与"银行存款"总账科目的余额核对相符。

22. At the end of the month, balance of "Bank Deposit Journey" must conform to that of "General Ledge of Bank Deposit".

第二十三条 财务部通过银行办理支付结算时, 应遵循以下规定:

23. Financial department shall adhere to following stipulations as handling payment settlement through bank:

1. 不准签发没有资金保证的票据和远期支票, 套取银行信用;

23.1 Do not issue note and credit check with no cash deposit guaranteed to get bank credit;

2. 不准签发、取得和转让没有真实交易和债权债务的票据, 套取银行和他人资金;

23.2 Do not issue, obtain and transfer notes carrying no real transaction or creditor's right or liability to get capital of bank and other people;

3. 不准无理拒绝付款, 任意占用他人资金;

23.3 Do not refuse to finish payment without any reason or wantonly occupy others' capital;

4. 不准违反规定开立和使用账户。

第五章 票证管理

第二十四条 公司所有票证由财务部统一管理、统一使用，财务部对所有领用和印制的票证一律实行登记，交专人保管。各部门领用票证必须办理领用登记手续，责任人应妥善保管票证，不得丢失。

24. Financial department shall have consolidated control and using of all notes and vouchers of the company by registering all used and printed notes and vouchers and specially assigning a person for keeping them. Drawing notes and vouchers requires registration procedures. Person in charge shall keep notes and vouchers properly and ensure they are not lost.

第二十五条 公司财务部所有支票和其他结算凭证，须由出纳员统一保管。

25. Cashier shall have consolidated keeping of all checks and settlement vouchers of the financial department.

第二十六条 严格遵守银行有关规定，不得将银行账户借给其他单位或个人办理结算，妥善保管好空白支票及已用支票存根，空白支票与印章必须分离保管。

26. Strictly adhere to relative stipulations of bank that bank account is not and stub of used check shall be kept well and blank check and stamp shall be separately kept.

第二十七条 支票遗失应及时报财务部，由财务部报开户银行报失，由于遗失支票造成的损失，经办人员应负全部责任。

27. Loss of check shall be duly reported to financial department so that financial loses check shall bear all losses hereof.

第二十八条 经办人员因业务需要，要求财务部签发银行转帐支票或支付货款时，事先必须按规定办理手续，待业务结束后，经办人必须及时办理销帐手续，不得拖延，未办销帐手续前由经办人负责，同时财务人员有权拒绝签发新的转帐支票。

28. Procedures must go through provided any person requires transfer check issued or payment of goods realized by financial department. The handler must write off the account promptly after the transaction is over. Otherwise financial staff are justified to refuse to issue new transfer checks.

第二十九条 财务部门签发转帐支票时，应进行登记并将支票上的项目填写齐全，不准签发空头支票，无法明确收款单位名称时，也应将金额、用途及签发日期填写清楚。

29. Items in transfer check shall be specified when the check is issued. Dud check is not allowed to issue. Amount, purpose and issuing date are a must even name of unit receiving the money is

not clear and definite.

第三十条 除支票外的其他票证的使用和管理，遵照支票的管理规定。

30. Employment and control of vouchers besides check shall also follow rules of check employment and control.

第六章 财务开支审批制度

第三十一条 付款原则

31. Payment rule

公司一切财务支出，未经合理有效签批，财务部不得支付任何款项。

Financial expense without reasonable and effective approval shall not be paid.

第三十二条 开支预算

32. Expense budget

公司财务开支实行预算管理，有计划开支。公司各部门根据业务管理和财务开支内容制定开支计划，各部门编制的开支计划经批准后报财务部，由财务部汇总编制公司财务开支预算（年度开支预算）。

Budget of financial expense shall be made. Each department shall draw up expense plan according to its affairs and items and report to financial department after approval. Financial department is responsible for working out financial expenditure budget (annual expenditure budget) after collecting plans from each department.

第三十三条 资金安排

33. Fund arrangement

财务部根据开支预算有计划安排资金，确保公司各项财务开支。在批准的预算开支范围内的项目，由财务部审核，经副总经理、总经理审批。临时计划外开支，由各部门提交报告，先报财务负责人审核，后报副总经理、总经理审批，重大事项报董事长或经董事会审批。

Financial department shall arrange fund according to the budget to ensure all expenses are met. Approved items in the list of expense budget shall be checked by financial department and approved by deputy general manager and general manager. As to items of expenses beyond budget, each department shall submit a report to person in charge of finance first for check, then to deputy general manager and general manager for approval and to chairman of board or board

of directors for further approval if major events are concerned.

第三十四条 审批人员和权限

34. Person in charge of checking and approving and limits of authority

财务开支由总经理负责，财务负责人在总经理授权下负责组织财务开支审批核准及其日常管理工作，副总经理在总经理的授权下审批各相关部门额度内费用开支。重大财务开支事项需经董事会或董事会授权批准。

General manager is responsible for approving expenses, person in charge of finance, authorized by general manager, is responsible for authorized by general manager, is responsible for approving expenses within ration. Major expense requires approval of board of directors or approval authorized by board of directors.

第三十五条 审批内容及额度

35. Expenses and the ration for approval

公司的日常费用开支无论额度大小均有各部门经理提出后，送交财务负责人审查核定，财务负责人签署意见后，报副总经理、总经理审批。重大财务开支事项如对外投资、固定资产购置、巨额日常开支等，由总经理报董事长或经董事会审批。

Running expenses whether substantive or small are put forward by director of each department and delivered to financial director for check and ratification before they are reported to deputy general manager and general manager for check and approval. Major events such as external investment, purchase of fixed assets and substantive running expenses shall be reported by general manager to chairman of board or board of directors for check and approval.

第三十六条 审批程序

36. Check and Approval Procedures

1.各部门职员经办的开支项目，经部门经理确认，后报财务负责人核准，审签后再报副总经理、总经理审批。

36.1 Items of expense handled by staff of each department shall be confirmed by director of the department first, then reported to director, they shall be submitted to deputy general manager and general manager for check and approval.

2.各部门经理经办的开支项目，直接报财务负责人核准签认，按审批权限再报副总经理、总经理审批。

36.2 Expenses handled by director of each department shall be directly reported to financial director for check and signature first and then to deputy general manager and general manager for approval.

3.副总经理及高级管理人员经办的开支事项，按审批权限，先报财务负责人

审核签认，审签后再报总经理审批。

36.3 Expense items handled by general manner and senior administrative staff shall be reported to financial director first and then to general manager for check and approval.

4. 总经理经办的开支事项，经财务负责人、副总经理审核签认，再报董事长或董事会授权董事（执行董事）审批。

36.4 Expense items handled by general manager shall be checked and approved by financial director and deputy general manager first and then by chairman of board or executive director authorized by board of directors.

5. 董事会、股东大会开支事项，由董事会秘书或办公室提出并初审，审签后送财务负责人审核签认，审签后再报副总经理、总经理审批，重大开支或特殊事项开支需报董事长审批的，由总经理呈报董事长审批。

36.5 Expenses of board of directors and general meeting of shareholders shall be put forward and first checked by secretary of the board or office of the board, then checked and signed by financial director and finally reported to general manager for check and approval. Substantive expense or expense for extraordinary items requires report by general manager to chairman of board for check and approval.

6. 监事会开支事项，由监事长或办公室提交并进行初审和审签，财务负责人审核签认后报总经理审批。

36.6 Expense of supervisory committee shall be checked and signed by director of committee first and then by financial director and general manager successively.

第三十七条 一般付款程序

37. General procedures of payment

公司所有款项支付，均需由各部门提前提出付款计划，报财务部做好资金安排，并在付款时填写《付款审批单》（银行转账支付）或《费用报销单》（现金支付），按审批程序签批后，由财务部付款。

Financial department shall arrange fund according to payment plan made by each department in advance and meet payments after filling in Payment Check and Approval Note (paid by transferring accounts) or Expense Reimbursement Note (paid by cash) and going through approval procedures.

第三十八条 严格执行及例外事项

38. Strict execution and exceptional items

各部门各单位的报销人，必须严格按本规定执行，不得越级、越权报销，不得违反财务开支审批程序。

因特殊情况应急报销开支的，或因分管领导不在而必须开支的，开支后应立即补办审批手续。

Persons of any department submitting an expense account shall adhere to this stipulation. Any application for reimbursement bypassing the immediate leadership or exceeding the authority or not accordant with the check and approval procedure is not allowed.

Check and approval procedure shall be handled after the reimbursement provided the reimbursement is urgent under special conditions or immediate superior is not in.

第三十九条 财务监督

39. Supervision of financial affairs

财务负责人及财务经办人员有权对不合理开支提出质询和制止。

Financial director or financial staff involved in the procedures implementation are entitled to raise inquiry on unreasonable expense and suspend the payment.

第四十条 签订合同及财务参与

40. Participating in contract signing

批量采购或重要项目须按《经济合同法》要求签订合同，财务必须参加合同的签订工作。

Financial department shall participate in contract signing of batch purchase or major items according to Economic Contract Law.

公司签订的所有合同，须报送财务一份（正本）作为付款依据，并由财务部负责贴花、存档。

Financial department shall have one original of all contracts as payment proof and is responsible for sticking stamp and filing.

第四十一条 合法开支及违规责任

41. Legal expenses and liability

各项开支必须严格遵守财经法纪，遵守财务开支规定；凡是违反规定报销的，应按经办、审核、审签、审批权限分别承担有关责任。

Laws and discipline of finance and economics and stipulations of financial affairs shall be observed; Persons involved in acts of reimbursement violating the stipulation shall assume relative responsibility according to the limit for authority of handling, checking, signing and approving.

第四十二条 报账要求

42. Requirements for reimbursement

付款单据齐全、内容真实、用途明确、计算准确、时间清楚、粘贴整齐、牢固，严禁白条报账。对不按要求报账的，财务部有权拒绝受理。

Complete payment vouchers, true content, explicit purpose, correct calculation, certain time, neat and firm paste. Is not qualified for rendering an account. Financial department is justified to refuse the application for reimbursement if the procedure is not handled properly.

第四十三条 工程项目的付款程序

43. Procedure of engineering payment

1. 公司所有工程项目，必须填写呈批件报总经理批准立项。

43.1 All engineering projects to be carried out shall be reported and approved by general manager.

2. 呈批件中必须详细说明工程项目的实施目的、地点、详细方案、施工方及项目造价。

43.2 There shall be purpose, site, detailed scheme, party in charge of construction and cost in application report.

3. 总经理批准的呈批件必须抄送财务负责人。报批部门根据总经理批准的呈批件与施工方签订合同。合同一式四份，双方各执两份。其中一份给财务部备案，另一份交办公室保管备案。

43.3 Copy of application approved by general manager shall be made for financial director. Application department signs contract with party in charge of construction according to the report approved by general manager. There shall be four copies of contract with each party holding two respectively. One copy is to financial department for filing and the other to office for filing.

4. 财务部门根据合同约定及工程实际进度安排付款。

43.4 Financial department will arrange payment according to contract and actual progress.

5. 工程竣工后，设备部门对工程质量进行竣工验收，并填写工程验收单，经验收合格的工程项目，财务部凭工程验收单、发票及《付款审批单》，支付工程余款。

43.5 After project is completed, equipment department is responsible for checking the engineering before acceptance and filling in receipt.

If the engineering is up to standard, financial department will the remaining sum based on engineering receipt, invoice and payment approval note.

第四十四条 固定资产的付款程序

44. Procedure of fixed assets payment

1. 公司有关部门如需添置固定资产，必须填写呈批件报总经理批准。呈批件中必须详细说明该固定资产用途、性能、价格。

44.1 Purchase of any fixed asset requires approval by general manager on application report. There shall be detailed specification of function, performance and price of the product in application report.

2. 总经理批准的呈批件必须抄送财务负责人，同时抄送设备部门。申请部门根据总经理批准的呈批件到设备部门填写设备添置更新申请单，大型设备需进行设备选型论证，再与供货方签订购销合同。合同一式四份，双方各执两份。其中一份给财务负责人，另一份交办公室保管。

44.2 A copy of the application report approved by general manager shall be made for financial director and equipment department as well. Then the application department shall go to equipment department to fill in equipment purchase and renewal application note according to the application report approved by general manager. As to those large equipments, demonstration shall be made before the purchase contract is signed. There are four copies of the contract with each party holding two. One copy is for financial director and the other is in the office for filing.

3. 固定资产到货后，由设备及有关部门验收并填写验收单，验收合格后，设备部门对该固定资产进行编号，并将固定资产标签贴在上面。并将固定资产验收合格单和发票一起交财务部门，由财务部门凭《付款审批单》付款。

44.3 Equipment department and relative department shall check the product on delivery and fill in receipt if it is up to the standard. Equipment department shall then number the asset, label it with "fixed asset" and hand the receipt with invoice to financial department for payment by Payment Check and Approval Note.

第四十五条 原辅料采购的付款程序

45. Procedure of raw and subsidiary materials payment

1. 仓库根据库存情况及最低库存量的要求，发现库存不足，向主管领导提出申请，并填写申购单。

45.1 Person in storehouse shall put forward application to the director and fill in Purchase Order if stocks there are less than the minimum requirement.

2. 经过主管领导签字的申购单交由采购部门采购；并复印一份交财务部门。

45.2 Purchase department is responsible for the purchase according to Purchase Order signed by the director; one copy of the note shall be delivered to financial

department.

3. 原辅料到货后，放在仓库的待检区域，由公司 QC 人员对采购的原辅料进行检查。

45.3 Put the purchased raw and subsidiary materials in the area to be inspected in the storehouse. QC staff is responsible for checking the raw and subsidiary materials.

4. 仓库管理人员根据 QC 人员的检验单和合格证，办理入库手续。采购部门凭入库单和发票（有合同须附购货合同）及《付款审批单》到财务部门办理付款手续。

45.4 Storehouse personnel shall handle the procedure for putting in storage according to inspection note and quality certificate issued by QC staff. Purchase department shall handle payment procedure in financial department by storage note, invoice (Purchase contract shall be attached if it is signed) and Payment Check and Approval Note as well.

第四十六条 办公用品的付款程序

46. Procedure of office appliance payment

1. 办公用品根据库存情况及最低库存量的要求，发现库存不足，向主管领导提出申请，并填写申购单。

46.1 Office staff shall put forward application to the director and fill in Purchase Order if stocks there are less than the minimum requirement.

2. 经过主管领导签字的申购单交由采购部门采购；并复印一份交财务部门。

46.2 Purchase department is responsible for the purchase according to Purchase Order signed by the director; one copy of the note shall be delivered to financial department.

3. 办公用品到货后，由办公室开具入库单，办理入库验收手续。

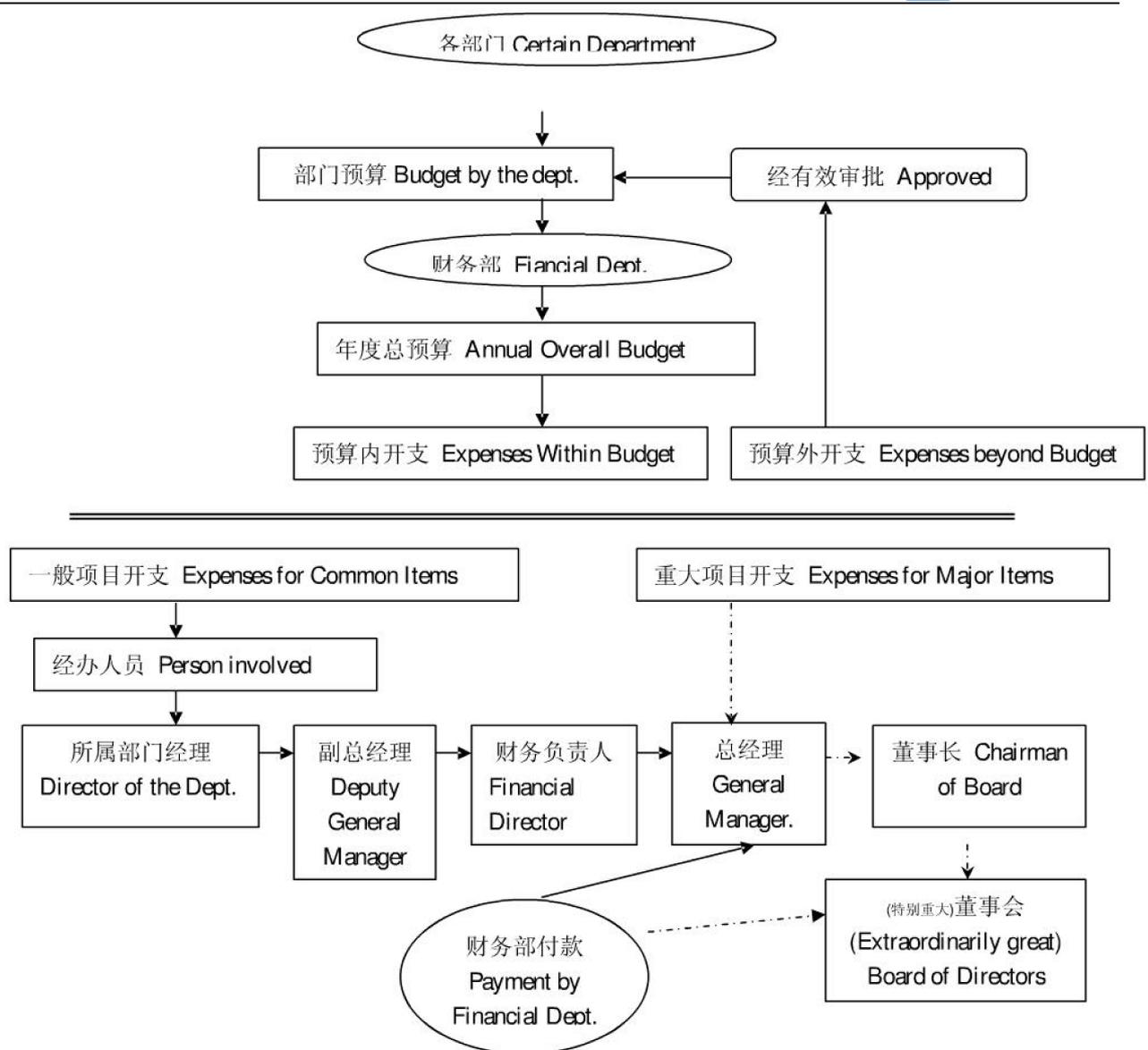
46.3 Office personnel shall issue storage note of the purchased appliance and handle procedures for check before acceptance.

4. 采购人员凭入库单和购货发票，到财务部门办理付款手续。

46.4 Purchaser shall handle payment procedure in financial department by storage note and purchase invoice.

第四十七条 财务开支审批流程图

47. Flow chart of checking and approving financial expenses



注：银行付款—《付款审批单》 Remark: payment by bank—Payment Check and Approval Note

现金报销—《费用报销单》、《差旅费报销单》 Cash Reimbursement—Reimbursement Note for Expenses, Reimbursement Note for Traveling Expenses 借款—《借款单》 Loan—Loan Note

第七章 存货管理

第四十八条 本制度所指存货为五大类，包括：

48. This system is applicable to five categories of inventories, including:

1. 材料类，包括各种原材料、辅助材料及燃料等；

48.1 Materials, including raw materials, subsidiary materials and fues of all kinds;

2. 低值易耗品，包括生产用低值易耗品、非生产用低值易耗品；

48.2 Consumables used for production or for non-production;

3. 包装物；

48.3. Packing materials;

4. 在产品与半成品；

48.4 Work in progress and semi-finished products

5. 产成品。

48.5 finished products

第四十九条 采购

49. Purchase

1. 生产用材料由采购部门负责采购。购货必须以有计划为原则，由生产部门根据月度或年度生产计划填制"请购单"，请购单上应详细注明材料的性能要求、精度等级、规格型号、数量等。

49.1 Purchase department is responsible for purchasing materials for production. Purchase plan is an essential. Production department, by referring to monthly and annual production plan, shall fill in "Application for Purchase" where performance requirement, precision grade, specification and type and quantity are indicated.

2. 金额在 2 万元以下的生产用材料请购由生产部门负责人负责审核批准，经审批同意的，交采购部门负责采购。

49.2 Purchase of materials for production with the sum below 20,000 requires check and approval of person in charge of production department only and then is implemented by purchase department.

3. 申请采购金额在 2 万元以上的请购单，经生产部负责人审批后，采购部门应及时审核确认是否必须购置，如确实必须购置，则由采购部门负责人签字后将请购申请书上报总经理，由总经理审批后及时转发至采购部门和财务部，落实采购任务和购置资金。采购部门应及时按请购申请的要求采购材料。

49.3 Purchase of materials in excess of 20,000 requires check and approval of director of production department first, then shall be checked by purchase department as to whether the purchase is a necessary, if so, signed by director of purchase department and reported to general manager. After approval of general manager, Purchase Order will be transmitted to purchase department and financial department for it to carry out the purchase and allocate the fund. Purchase department shall promptly buy the materials in accordance with the application.

4. 质检部门需用的易耗品，由质检人员提出请购申请，金额在 2 万元以下的请购单，经质检部门经理审批确认后，交采购部门负责采购；金额在 2 万元以上的请购单，遵照以上木条第 3 款规定处理。

49.4 QC staff shall put forward application for purchase of consumables needed by QC department. Purchase below 20,000 requires check and approval of director of QC department; otherwise, follow above stipulation.

5. 采购部门根据请购单上详细列明的品名、数量、质量进行采购，采购时应货比三家，经济实用。

49.5 Purchase department is responsible for buying economical and practical materials of the same name, quantity and quality with those indicated in Purchase Order based on comparison among suppliers.

6. 批量或金额较大的采购，必须与供货方签订购货合同，购货合同有关条款的协商、谈判，都须有财务人员参加。

49.6 Purchase of large batch or sum requires contract signed with supplier, negotiation of which requires presence of financial personnel.

第五十条 验收

50. Check before acceptance

1. 原料到后，仓库人员应认真检查数量、质量等，如无问题在对方送货单上签字盖章；如数量有问题应在对方送货单上签实收数；如外观发现质量问题，应及时通知采购员研究处理办法。

50.1 Storehouse personnel shall carefully check quantity and quality of the goods delivered and sign and stamp on delivery note if there is nothing wrong; if the quantity is not accordant, write down actual amount on the note; if there is anything wrong with the appearance, notify purchaser promptly to decide how to deal with the condition.

2. 收料后仓库人员应立即填写货物卡认真填写到货日期、品名、规格、数量在内的到货记录本。原辅料放入待检区，立即贴上待检标签。需化验的及时填制原辅料送验单，将一式三联，两联送化验室，并立即通知质检人员验收，一联自留。

50.2 After accepting materials, warehouseman shall fill in goods card by recording delivery date, product name, specification. Put raw and subsidiary materials in the area to be inspected and label with "to be inspected". Promptly fill in Note of Delivery for Test in triplet, two to laboratory and one in warehouse and notify QC personnel to check before acceptance as well.

3. 原辅料一经化验合格，报告单交仓库、采购部门。仓库留库备查，并在该检验合格的原辅料上贴上检验合格证。如化验不合格亦应将检验报告单交仓库、采购部门，该批原辅料应贴上不合格，并由采购部门作相应处理。

50.3 Test report will be handed to warehouse and purchase department as the raw and subsidiary materials are tested qualified. Warehouseman keep the report for future reference and stick quality label on the materials; if the materials not meet the standards, test report shall be handed to warehouse and purchase department as well. Warehouseman shall keep the report for reference, stick substandard label on them and notify purchaser to dispose them in time

4. 仓库待验收完毕之后，根据验收合格的入库材料数量及价款填制入库单、材料明细账。入库单一式四联，第一、二联仓库作备查及入账依据，第三联交采购部门留存，第四联交财务部门作付款及入账依据。

50.4 After the check, warehouseman shall fill in general ledge, subsidiary ledge and storage note by the quantity up to the standards and report to financial department. Storage Note will be filled in four, with the first and second for reference in warehouse, the third to purchase department and the fourth to financial department as voucher of payment and account entering.

第五十一条 计价

51. Estimate

1. 存货的发出采用加权平均法计价，据以确定存货的发出和库存成本；

51.1 Cost of inventory is determined by weighted averages method.

2. 低值易耗品的摊销采用一次摊销法计入成本。

51.2 One-off amortization is applied to estimate the cost.

第五十二条 入账

52. Recording in account

财务部根据采购部门交来的手续完整的请购单、检验报告单、

入库单、发票及附件等核对无误后入账，并根据《付款审批单》安排付款。

Financial department will record the materials purchased in account after confirming comprehensive set of Purchase Order, Test Report, Storage Note, Invoice and attachment and

arrange payment according to Payment Check and Approval Note.

第五十三条 领料

53. Materials drawing

1. 车间领料，仓库发料一律凭根据生产的指令编制的领料单领料，双方均应在上面签字，才能往车间发料。车间若因故需多用料，必须持有生产技术部门批准的申请单，仓库才能据此发料，并将数量填入领料单，双方签字，并将申请单附在领料单后，以便摊入成本。

53.1 Materials drawing and dispersing shall hold Materials Drawing Note made according to production direction and signed both by workshop and warehouse. Warehouse shall not distribute more materials than that specified in the note unless it is approved by production technology department. Under this circumstance, warehouse staff shall record the additional quantity in the Materials Drawing Note, sign and requires signature by drawer and attach application note to the drawing note for later cost estimation.

2. 仓库对库存物资要坚持先进先出的原则，不能使原料长期积压不用。

53.2 Formula of First in First out shall be applied to warehouse stock to avoid that stock materials are long-term left unused.

3. 仓库应在每月二十六日前完成各车间的假退料手续，并在二十六日与财务部核对材料总账及明细账。

53.3 Warehouse staff shall finish procedure of nominal material return before 26th of each month and check the general ledger and subsidiary ledger of materials with financial department.

第五十四条 盘点

54. Check the amount of stock

1. 库存物资出、入库要及时填卡、销卡，库管员月底要与车间领料员及时对账，结账，保证帐、物、卡三符合。

54.1 Promptly fill in and write off materials in card and materials out card. Warehouse person shall check and close off the account with person drawing materials to ensure the accordance among accounts, materials and cards.

2. 仓库要坚持定期盘点制度，坚持月小盘、季大盘、半年总盘一次，对库损耗每半年报一次。仓库定期填写"原辅材料盘存报告单"，并与财务部定期核对。财务部每半年对仓库进行一次盘点。

54.2 The check system shall be constantly applied to warehouse stock. There shall be once minor check every month, once major check every quarter and once

overall check as well as report of store loss every half year

3. 对于盘盈盘亏的存货，应查明原因，经批准后根据不同情况作相应的账务处理。

54.3 Accounts of inventory profit and inventory loss shall be specifically recorded in accordance with actual conditions on approval.

第五十五条 成品管理

55. Management of finished products

1. 成品库设待检区和合格成品区。未经检验合格的产品应放置在待检区，并挂待检牌，化验合格后才能转至合格成品区，挂合格检验牌。不合格产品应另行分区存放，挂不合格品牌。

55.1 There are qualified area and area to be inspected in finished products room. Products not inspected shall be put in area to be inspected and carry tablet "to be inspected" and be transferred to area of qualified product and carry "qualified" tablet if tested qualified. Separate room and "substandard" tablet are allocated for products failing to meet the standards.

2. 成品入库前必需经过检验，检验部门应在检验完成品后，将一式三份成品入库单分别交财务部、仓库及自留；仓库应及时入账。

55.2 Verification is a must before finished products are put in storage. Verification department shall fill in Finished Products Storage Note in triplet and hand over one to financial department and warehouse respectively after verification; Warehouse shall record it in account without delay.

3. 成品出库一律凭销售部门开具出库单或经总经理签字的内领单出库，不得凭白条出库。

55.3 Pass of finished product shall have pass note issued by sales department or Internal Drawing Note signed by general manager. Randomly written note is not allowed to use as vouchers for pass.

4. 库存成品每月要进行全面盘点。盈亏报废毁损要查明原因，提出理由，经过主管副总经理批准后，方能进行账务处理。成品发生短缺，毁损要查明原因，凡因管理不善造成的，要追究责任，进行必要处理。

55.4 Finished product store shall be entirely checked each month. Profit, loss, rejection and damage shall not enter accounts till causes thereof are confirmed and proved by the director and deputy general manager. Shortage and damage of finished products shall be justified or bad practice such as bad administration shall be investigated and dealt with.

第五十六条 财务部将制订《存货核算及管理实施细则》，以规范公司存货的核算和管理

工作。

56. Financial department will work out Stipulations on Inventory Estimation and Control to standardize the estimation and control.

第八章 费用报销规定

第五十七条 差旅费报销规定

57. Stipulations on traveling expenses reimbursement

1. 差旅费报销前应填具"出差申请单", 经部门经理确认, 并报主管领导审批。

57.1 "Traveling Application Note" shall be filled in before application for reimbursement, then confirmed by director of the department and checked and approved by director in charge.

2. 出差审批权限规定如下:

57.2 Authority limit for approving traveling on business is as follows:

(1)国内出差: 由分管副总经理审核, 报总经理审批。

57.2.1 Traveling in the nation: approved by deputy general manager concerned first and then approved by general manager.

(2)国外出差: 由董事长 (或董事会授权董事) 和总经理批准。

57.2.2 Traveling in foreign countries: requires approval of general manager and chairman of board (or authorized director by board of directors).

3. 员工出差需借支备用金的, 须履行借款手续。

57.3 Borrowing procedures shall be carried out if reserves are borrowed for business trip.

4. 出差费用应在回沪后四天内向财务部结算, 没有结清前笔借款者不得领用下笔出差经费。

57.4 Traveling expense shall be closed off within four days after the traveller comes back. Outlay will not be allocated if former borrowing is not settled.

5. 出差费用报销时, 应填写《差旅费报销单》, 经部门经理确认、财务部审

核无误并由副总经理和总经理签字同意后报销。

57.5 Traveling Expense Reimbursement Note shall be filled in, confirmed by department director, checked by financial department and signed by deputy general manager and general manager before reimbursement is realized.

6. 国内差旅费按下列核定标准执行:

57.6 Criteria of domestic traveling expense:

项目 Item 职务 Post	交通费 Transportation Expense	住宿费限额 Limit for Accommodation Expense	出差补贴 Travelling Allowance	交际应酬费 Allowance for Entertainment
董 事 Chairman of Board 总 经 理 General Manager	据实列支 Factual Expense	400RMB 元	200 元	实支报批 Factual Expense
副总经理 Deputy General Manager 总工总监 Chief Engineer and General Controller	据实列支 Factual Expense	300 元	180 元	实支报批 Factual Expense
部门经理 Department Director	据实列支 Factual Expense	250 元	150 元	实支报批 Factual Expense
一般员工 Staff	据实列支 Factual	150 元	100 元	实支报批 Factual
	Expense			Expense

7. 符合市内出差标准的，除交通费按实报销外，误餐补贴按每天(次) 8 元标准执行。

57.7 Incity business trip will have transportation expense reimbursement and allowance of eight yuan a meal.

8. 国外出差的差旅费报销按现行国家规定标准执行。

57.8 Traveling expenses for business trip in foreign countries will be reimbursed according to current national standards.

9. 关于出差的详细规定参见《出差管理规定》。(另行制订)

57.9 See details in Stipulations on Business Trip. (Separately formulated)

58. Stipulations on telecommunication fee

1. 公司根据工作需要，由总经理办公室负责公司所有通讯工具的配备和管理。

58.1 General manager office is responsible for allocating and controlling all communication tools.

2. 批准配备手机及 BP 机的员工，其每月通讯费按以下限额规定报销：

58.2 Communication fee of mobile phone and BP is reimbursed according to following:

董事、董事长 据实列支

Chairman of board, directors of board Actual sum

总经理 据实列支

General manager Actual sum

副总经理、总工 据实列支

Deputy general manager, chief engineer Actual sum

部门经理 100 元

Director of department 100 yuan

(经公司领导批准配备 BP 机的员工公司负责报销其基本台费) (Basic service expense of BP will be reimbursement if the BP is allocated by the company)

3. 电话通讯费实行按月限额报销，超出部分由个人负担。特殊情况超支的部分，须经总经理特批方可报销。

58.3 Telecommunication fee is monthly reimbursed while part in excess of the limit shall be borne by individuals. The additional part be reimbursed if the reimbursement is approved by general manager.

第五十九条 交际应酬费报销规定

59. Stipulations on entertainment expense reimbursement

1. 公司根据业务实际和各部门具体情况，对各部门的交际应酬费实行限额管理，并与业绩考核挂钩。

59.1 There is limit for entertainment expense of each department to be reimbursed

in accordance with actual operation of the company, concrete conditions and achievement of each department.

2. 发生任何交际应酬费用，必须事先得到总经理的批准。

59.2 Any entertainment expense to be reimbursed shall be approved by general manager in advance.

3. 交际应酬费报销遵照《财务开支审批制度》执行。

59.3 Reimbursement of entertainment expenses shall be executed by Approval System of Financial Expenses.

4. 财务部按月结算各部门交际应酬费开支情况，并通报各部门。

59.4 Financial department will close off entertainment expense of each department by month and notify the department.

第九章 固定资产管理

第六十条 设备部每年年初编制当年固定资产购买预算表，其中包括购买的种类、名称、用途、型号、数量、预算金额、预计购买日期及总金额，经总经理签字同意，交财务部备案。

60. Equipment department will work out purchase budget of fixed assets of the year at the beginning of the year, where category, name, function, type, quantity, budget sum, estimated purchase date and total sum are included. The budget will be handed over to financial department to be put on records.

第六十一条 固定资产的购买应根据购买预算由部门负责人报设备部，设备部核准后，由设备部门提出申请，列明购买设备部门、名称、数量、预算金额及购买原因，交财务部审核并交由副总经理、总经理签字后执行并备案。重大固定资产的预算及购置需经董事会批准。

61. Application for purchase shall be put forward by department director according to purchase budget after the items are checked by equipment department, including department applying for the purchase, name of goods to be purchased, quantity, budget sum and purpose of the purchase. The application will be put in records and realized as checked by financial department and signed by deputy general manager and general manager. Budget of major fixed assets purchase requires approval of board of directors

第六十二条 财务部应定期将设备购买情况通报设备部，并由设备部在月例会上通报。每年年末，设备部应列出当年设备购置清单，并与预算相比较，对超出预算的，应要求使用部门会同设备部查明原因。

62. Financial department shall termly circulate a notice of equipment purchase to equipment department and equipment department shall circulate the notice at monthly regular meeting. Equipment department shall make a list of equipment purchase of the year at the end of the year, compare it with the budget and investigate the excessive part with equipment department.

第六十三条 固定资产折旧采用直线法，具体折旧年限及残值率参照原外商投资企业会计制度的有关规定执行。

63. Straight line method is applied to depreciation of fixed assets. Limit of years for depreciation and residual ratio are the same with that of Accounting System of Foreign Investment Corporation.

第六十四条 设备部门负责固定资产的日常管理，建立固定资产台账和管理制度，负责固定资产的修理、改造及日常维护等。

64. Equipment department is responsible for daily management of fixed assets, establishment of tabular account and management system and repair, alteration and daily maintenance of fixed assets.

第六十五条 固定资产应定期进行清查盘点，以保证账、卡、物相符，如有不符，应及时查明原因、明确责任，经合理批准后财务部作相应账务处理。

65. Fixed assets shall be termly checked to ensure the accordance among accounts, cards and materials. If there exists any disaccord, financial department, upon reasonable ratification, shall treat the accounts accordingly after the causes and the responsibility are explicit.

第六十六条 固定资产报废，由使用部门提出申请，交设备部门组织进行技术鉴定。确认必须报废的应经总经理批准，重大固定资产报废应报董事会或董事长批准。

66. Application for rejection of fixed assets shall be put forward by relative department. Equipment department shall organize technical identification of the equipment. Confirmation of the rejection requires approval of general manager while rejection of major fixed assets requires approval of board of directors or chairman of board.

第六十七条 固定资产发生盘盈和盘亏时，设备部门应会同使用部门查明原因，经总经理批准后，方可办理增减手续，并由财务部门作相应账务处理。

67. Equipment department shall find out the reason for profit and loss of fixed assets. Financial department shall not record debit and credit of fixed assets without approval of general manager.

第六十八条 固定资产的购建、修理、改扩建、更新、处置及固定资产期末计价等相关的会计处理，均遵照《企业会计制度》的有关规定执行。

68. Handle accounts of purchase and construction, repair, alteration, reconstruction and extension, renewal, disposal and end value estimation of fixed assets following relative stipulations of Enterprise Accounting System.

第六十九条 财务部将制订《固定资产核算及管理实施细则》，以规范公司固定资产的核

算和管理工作。

69. Financial department will establish Stipulations of Fixed Assets Estimation and Management Practice to standardize estimation and management of fixed assets.

第十章 档案管理

第七十条 会计档案是指会计凭证、会计账簿和财务报告等会计核算专业资料，是记录和反映单位经济业务的重要史料和证据。具体包括：

70. Accounting records refer to special accounting data including accounting vouchers, accounting book, financial reports etc. which constitute significant historical materials and evidences to record and reflect financial position of a company. Totally there are:

1. 会计凭证类：原始凭证，记账凭证、汇总凭证、其他会计凭证；

70.1 Accounting vouchers: original certificate, recording voucher, summary voucher and other accounting voucher;

2. 会计账簿类：总账、明细账、日记账、固定资产卡片、辅助账簿、其他会计账簿；

70.2 Accounting book: general ledge, subsidiary ledge, journal ledge, card of fixed assets, accessorial accounting book and other accounting books;

3. 财务报告类：月度、季度、年度财务报告，包括会计报表、附表、附注及文字说明、其他财务报告；

70.3 Financial reports: monthly, quarterly and annual financial report including financial statements, appendix of forms, annotations, specification and other financial reports;

4. 其他类：银行存款余额调节表、银行对账单，其他应当保存的会计核算专业资料，会计档案移交清册，会计档案保管清册，会计档案销毁清册。

70.4 Others: Bank Reconciliation, Bank Check Note, other accounting data, detailed list of accounting records transferred detailed list of accounting records kept and detailed list of accounting records destroyed.

第七十一条 每年形成的会计档案，应当由财务部按照归档要求，负责整理立卷，装订成册，编制会计档案保管清册。

71. Sort out accounting records of each year according to pigeonholing requirement of financial department, bind into book form and work out detailed list of accounting records kept.

第七十二条 当年形成的会计档案，在会计年度终了后，可暂由会计机构保管一年；期满之后，应当由财务部编制移交清册，移交公司档案管理部门统一保管。

72. Annual accounting records may be kept by financial department for the first year and then transferred to archive keeping department after detailed list of accounting records transferred is made by financial department.

第七十三条 保存的会计档案不得借出。如有特殊需要，经本单位负责人批准，可以提供查阅或者复制，并应办理相应的登记手续。

73. Accounting records kept are not allowed to be borrowed. Reference or copying is allowed with approval of person in charge and relevant registration procedures handled.

第七十四条 会计档案的保管期限分为永久、定期两类。会计档案的保管期限从会计年度终了后的第一天开始计算。

74. There are two categories of time limit for keeping accounting records -permanent and termly. The time limit starts from the day after the end of one accounting year.

第七十五条 本制度规定的会计档案保管期限为最低保管期限，各类会计档案的保管原则上应当按照本制度附表所列期限执行。

75. Time limit for keeping accounting records in this system is base limit. Refer to the forms attached to this system to obtain time limits for keeping the accounting records of various kinds.

第十一章 附 则

第七十六条 根据公司管理需要，将逐步出台《收入管理》、《债权债务管理》、《财务电算化管理》、《报表相关事项及规定》、《预算管理》、《稽核制度》等财务管理制度，以进一步完善公司的财务管理体系。

76. Financial management systems including Revenue Management, Management of Creditor's Right and Liability, Finance Computerization, Relative Events and Stipulations of Report Forms, Budget Management, Audit System will be phased in to further perfect finance management of the company.

第七十七条 本制度附件有：《会计档案保管期限表》、《费用报销单》、《差旅费报销单》、《付款审批单》、《借款单》。

77. Appendices to this system are: Time Limit For Keeping Accounting Records, Expense Reimbursement Note, Traveling Expense Reimbursement Note, Payment Check and Approval Note and Loan Note.

第七十八条 本制度经批准后，自公布之日起执行。

78. This system goes into execution on announcement after approved.

第七十九条 本制度由财务部负责解释、修订。

79. Financial department is responsible for interpretation and revision of this system.

上海有限公司

年 月 日

起草人 Drafted by:		审核人 Checked by:		批准人 Approved by:	
起草日期 Draft on:		审核日期 Checked on:		批准日期 Approved on:	

附表: Appendix form

会计档案保管期限表

Time Limit For Keeping Accounting Records

序号 No.	档案名称 Records Category	保管期限 Time Limit	备注 Remark
一	会计凭证类 Accounting Vouchers		
1	原始凭证 Original Certificate	15 年 15 year	
2	记帐凭证 Booking voucher	15 年 15 year	
3	汇总凭证 Summary Voucher	15 年 15 year	
二	会计账簿类 Accounting Book		
4	总账 General Ledge	15 年 15 year	
5	明细账 Subsidiary Ledge	15 年 15 year	
6	日记账 Journal	15 年 15 year	现金和银行存款日记账保管 25 年 Journey of cash and cash in bank shall keep for 25 years.
7	固定资产卡片 Cards of Fixed Assets		固定资产报废清理后保管 5 年 Fixed Assets shall keep for 5 years after rejected.
8	辅助帐簿 Accessorial Book	15 年 15 year	

三	财务报告类 Financial Reports		
9	月、季度财务报告 Monthly and Quarterly Reports	3年 3 year	包括文字分析 Including word analysis text
10	年度财务报告 (决算) Annual Financial Report (Final Accounts)	永久 Permanent	包括文字分析 Including word analysis text
四	其他类 Others		
11	会计移交清册 Detailed List of Accounting Records Transferred	15年 15 year	
12	会计档案保管清册 Detailed List of Accounting Records Kept	永久 Permanent	
13	会计档案销毁清册 Detailed List of Accounting Records Destroyed	永久 Permanent	
14	银行余额调节表 Bank Reconciliation	5年 15 year	
15	银行对帐单 Account Check Note	5年 15 year	

上海有限公司

费用报销单

部门: _____ 报销日期: 年 月 日 付款方式: 现金

Department: _____ Reimbursed on: dd/mm/yy Payment means: cash

报销内容或事由 Content or Event	数量 Quantity	单价 Unit Price	金额 Sum
费用项	合计人民币 Total Amount RMB		

附件

张

目 Expe nse for items		(大写 in Words) ¥
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总经理
销人

财务负责人

副总经理

部门经理

报

General Manager Financial Director Deputy General Manager Department Director Person

Applying for reimbursement Pages of appendix

上海有限公司

差旅费报销单

报销日期: 年 月 日

Reimbursed on:

姓名 Name	工作部门 Dept.	报销事由 Content			附件张数 Pages					
出差补贴 Allowance for Travelling			各项费用 Expenses of Various Kinds							
起讫日期及地点 Time and Place	天数 Days	标准 Criteria	金额 Sum	旅馆 Accommodation	交通费 Transportation	会务费 Meeting	招待费 Entertainment	补贴 Allowance	其他 Others	合计 Total
应扣除金额 Amount to be deducted	¥ _____	实报金额 Actually reimbursed sum		RMB (大写) _____ ¥ _____ (in words)						
预支金额 Prepaid sum	¥ _____	报销金额 Reimbursement applied for		¥ _____	应退/补金额 Sum to be returned or added		¥ _____			

总经理 财务负责人 副总经理 部门经理 报销人

General Manager Financial Director Deputy General Manager Department Director Person Applying for reimbursement

上海有限公司

付款审批单

付款日期： 年 月 日

Reimbursed on:

部 门 Dept.		合同编号 Contract No.		付款方式 Payment means	<input type="checkbox"/> 转帐 Account transfer <input type="checkbox"/> 汇兑 Remittance	<input type="checkbox"/> 支票 check <input type="checkbox"/> 其他 Others	附件张数 Pages of appendix
付款事由 Payment content							
受款单位 Receiver		帐号 Bank account		开户银行 Bank where account is opened			
付款金额 Payment sum	人民币（大写）_____ RMB (in words)						¥ _____

总经理 财务负责人 副总经理 部门经理 经办人

General Manager Financial Director Deputy General Manager Department Director Person
 Applying for reimbursement

上海有限公司

借 款 单

借款日期： 年 月 日

Reimbursed on:

部 门 Dept.	姓 名 Name	借 款 事 由 Purpose	
受款单位 (现金借款免填) Receiver (not necessary for loan of cash)		帐 号 Bank account	开 户 银 行 Bank where account is opened
借 款 金 额 Sum of loan	人民币 (大写) _____		¥ _____
	RMB (in words)		
	美 元 (大写) _____		\$ _____
	U.S. Dollar (in words)		

注 意
① 公事完毕须及时报销；
② 报销清帐另给单据为凭。

总经理 财务负责人 部门经理 借款人

General Manager Financial Director Deputy General Manager Department Director Person

Applying for reimbursement

Remark ① Promptly apply for reimbursement after business.

② Another voucher will be given for closing off reimbursement.