

	RESOURCE LIBRARY – ACCOUNTING Verification of General Cashier Report	<i>CODE:</i> 05.01.006
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Objective 目的

Verification of the General Cashier Daily Report.

总出纳日报表的审核

Policy 程序

- Daily, the Revenue Audit Accountant must audit the General Cashier Daily Report in order to prepare the Daily Bank Report.

收入审计必须每天审核总出纳的日报表以便准备银行账号日报表。

The audit procedures would be:

审计程序如下：

- Check the total cash collected by the Front Office Cashier to the Transaction Totals Report (Code 99-Paid and Code 91- Advance Deposit).
根据交易总额报表检查前厅收银上交的所有现金总金额（代码99—付清的，代码91—预付定金）
- Check cash collected by the Business Center to respective Control Sheets.
根据独立的控制报表检查商务中心上交的现金
- Check the total City Ledger Remittances to City Ledger Remittance Report prepared by the Credit & Collection Department.
根据信托部提供的挂账汇款报表检查挂账汇款的总额
- Check other miscellaneous receipts (e. g. Sale of Meal Coupons) and copies of the Official Receipts.
检查其他杂项收据（如餐券销售）及正式收据的复件
- Check the Total Paid Out amount according to the Transaction Totals Report.
根据交易总额报表检查支出总金额
- Check on Food & Beverage cash register total to the (F&B) General Cashier Daily Report. The F&B Paid Out amount will be agreed to the Daily Food & Beverage Report – Charge Tip.
根据总出纳日报表（餐饮）检查餐饮收银机上记录的总额。餐饮支出总额需与餐饮日报表上的小费一致
- Check the arithmetic accuracy of the General Cashier Daily Report.
检查总出纳日报表中计算的准确性
- Agree the total amounts banked to the Daily Banking Summary.
根据银行账户日报表核准存款总金额

THE DAILY BANKING SUMMARY 银行账号日报表

- Agree the total cash banked (Selling Amount – Notes and Coins) to the Banking Slip.
根据银行分账核准存款总额（销售总额—纸币和硬币）



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- The amount retained by the General Cashier to reimburse her Float is also entered on the Daily Banking Summary which together with the cash banked should equal the total amount stated on the Money Changer's Memo.
总出纳用以报销汇率的备用金需同时录入银行账号汇总表中。银行账号汇总表中的现金存款金额需与货币兑换备忘录上记录的总金额一致
- Agree the amount of Foreign cheques banked to the individual Banking Slip for each currency. Check that the exchange rates recorded agree to the Bank Foreign Exchange Memo.
根据每个币种的独立银行分账核准外币支票存入金额。检查兑换率记录与银行外币兑换备忘录是否一致
- Check the total amount for Local cheques banked agrees to the Banking Slip.
根据银行分账检查本地支票存入的总金额是否一致
- If the amounts are paid into different bank accounts the Revenue Audit Accountant must agree that the totals are as reported on the Daily Banking Summary and according to the respective Banking Slips.
如果分不同的账户支付，收入审计必须确保依据独立的银行分账其总金额是每日银行账号汇总表上金额