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Objective 目的

To establish a policy to ensure a verification of hotel revenue.
 确立政策以确保对酒店收入的审计

Policy 程序

Those departments in the hotel which generate revenue are:
 酒店收入来源于以下部门:

- Rooms房务部
- Food & Beverage餐饮部
- Telephone电话房
- Laundry & Valet洗衣房
- Spa水疗中心
- Business Centre商务中心
- Transportation车队
- Kiosk商场
- Other Room 其他

REVENUE 收入

Daily the Revenue Audit Accountant must carry out the following validation procedures for room revenue.
 收入审计必须每日遵守以下已生效的关于房费收入的程序

- The Room Revenue Report and the total room revenue recorded on the Transaction Total Report have to be consistent.
 房费收入报表必须始终与交易总额报表上记录的房费总收入相一致
- Verify the Room Revenue Report with the Housekeeper Report of Room Status to ensure that all occupied and clean rooms earn revenue.
 审核房费收入报表与管家部的房态报表以确保所有占用房及干净房能够赚得收入
- Other than complimentary rooms, all occupied rooms must show a room rate on the Room Revenue Report. Any discrepancy must be investigated and the findings noted on the Housekeeper Report.
 除了免费房，所有占用房的房价必须显示在房费收入报表上。任何差异必须调查清楚并将结果标注在管家部报表上
- Check that complimentary rooms (i.e. those rooms with “zero” room rate) shown on the Room Revenue Report agrees with the Complementary Room Report and the Daily Morning Room Report.
 检查所有显示在房费收入报表中的免费房（就像那些房价为零的房间）均与免费房报表及每日房间早报一致
- The complimentary rooms must be supported by the Complementary Room Request Form and the Income Audit Accountant must reconcile the Complementary Room Report to the Complementary Room Request Form and verify that they have been approved by the General Manager.
 免费房必须附有免费房申请表，收入审计必须根据免费房申请表（并审核免费房申请表上是否有总经

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理的签字批准) 审核免费房报表

- All rebates given for rooms are recorded on the Daily Morning Room Report must be checked to the Rebates Voucher. The Income Audit Accountant must also review the reasons for the rebates and any unusual rebates given should be highlighted to the Director of Finance and Controlling.
 所有在每日房间早报上记录的减免需依据减免单进行审核。收入审计在审核时必须同时审核其减免原因，如有任何异常应明显标注并呈财务总监
- On the Daily Morning Room Report, the Income Audit Accountant must also check the calculation of the Average Transient Rate(ATR) and the Occupancy % by applying the formulae below.
 在每日房间早报上，收入审计必须同时检查平均房价及入住率的计算，其公式如下：

$$\begin{aligned}
 \text{ATR 平均房价} &= \frac{\text{TOTAL DAILY ROOM REVENUE 每日房费总收入}}{\text{TOTAL DAILY ROOMS 每日总房数}} \\
 \text{OCCUPANCY\% 入住率} &= \frac{\text{TOTAL OCCUPIED ROOMS 总占用房} \\
 &\quad \text{(PLUS COMPLIMENTARY ROOMS 包括免费房)}}{\text{TOTAL AVAILABLE ROOMS 可用房总数}}
 \end{aligned}$$

GUEST CHARGES 客人费用

- These are charged occurring by in house guests for rooms and other charges. Other charges could be incurred at the Food & Beverage outlets, Business Center or any of the other operating departments. The charges are posted to the guest's folio by the Front-office Cashier and these postings are printed daily, on the Transaction Totals Report.
 这些费用一般发生于客人用房和其他消费时。其他消费一般发生于餐厅、商务中心及任一其他营业部门。这些费用均由前厅收银员入账到客人账单并每天打印到交易总额报表上
- The Transaction Totals Report also includes the Collections from those guests who have checked out and the net balance would be the amounts incurred by in-house guests.
 交易总额报表同样包含那些已离店客人的消费，其净额应为住店客人的消费额
- The Income Audit Accountant must ensure that the Total Year-To-Date balance shown on the Transaction Totals Report agrees with the Detail Guest Balance Report and Guest Trial Balance Report.
 收入审计必须确保交易总额上的年初至今总额与宾客消费明细表及宾客试算表上的数值一致
- The Income Audit Accountant must review in detail the Guest Balance Report to ensure that all guest folios under "Reservation" status should not have any charges posted to these accounts. Sometimes, charges may have been posted to such folio accounts due to special billing instructions, and the Revenue Accountant must ascertain whether the charges have been posted correctly.
 收入审计必须详细审核宾客消费报表以确保所有预定状态下的客人均无任何消费的录入。有时，由于某些特殊的原因需要将消费录入到该类账户，则收入审计必须核查这些消费是否录入正确

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The income Audit Accountant must also check the following amounts posted to the Transaction Totals Report:
 收入审计必须同时审核交易总额报表上显示的以下项目:

PAID OUT 支出

- These are cash amounts paid out by the Front Office Cashier on behalf of the guest- e.g. taxi fares. The guest would sign the Paid out Voucher and these are posted under transaction code, on the Transaction Totals Report.
 这些费用的支出是前厅收银员为客支付的——
 如出租车费。客人应在费用支出单上签字，然后这些费用将用相应的交易代码录入到客人账户中，并在交易总额报表上显示
- The Income Audit accountant must agree the total shown under transaction code is the amount on the Paid Out vouchers. The Paid Out vouchers must also be reviewed to ensure that they have been properly approved by the Front office Manager/Assistant Manager. All amounts exceeding RMB500.00 must be approved by the Director of Finance and Controlling.
 收入审计必须确认交易总额报表上支付代码所显示的总额与支付凭证统计的总额一致。必须审核支付凭证以确保所有凭证上均由前厅经理或大堂副理的签字。总额如超人民币500元则必须有财务总监的签字
- All Paid out Vouchers must be reviewed by the Director of Finance or Deputy Financial Controller the following day.
 所有支出凭证必须由财务总监或财务副总监在第二天进行审核

REBATE 减免

- These refer to rebates given for charges which have been posted to guest folios but are disputed by the guests. Rebates are given through Rebate Vouchers and posted under the respective transaction code. The Income Audit Accountant must agree the total shown on the Transaction Totals Report to the Rebate vouchers.
 这是泛指那些已经录入到客人账户但客人有争议的费用减免。费用减免必须要有减免单并通过相应的交易代码进行录入。收入审计必须核对交易总额报表上显示的减免费用总额与减免单上的统计总额一致

BUSINESS CENTER 商务中心

- The amount posted to transaction code 49 is agreed to the total shown under “guest” column on the Business Center Guest Check Sheet Control Sheet submitted by the cashier.
 代码49显示的金额应与收银员统计的商务中心宾客控制表中“客人”那列的数据一致

ADVANCED DEPOSIT 预付押金

- For advance deposits, the total must be according to the General Daily Cashiers Daily Report. In addition, the Income Audit Accountant must refer to the Posting Journal to ensure that all entries are credit entries. Any debit entries must be investigated and subsequently adjusted.
 预付押金总额必须与总出纳日报表中的数据一致。另外，收入审计必须参照入账日志进行审核以确保

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所有录入的款项都是贷方的。如有任何借方的录入必须进行调差并更正

PAID 支付

- On the Transaction Totals Report is the total cash collected by the Front office Cashier. This amount must be checked to the General Cashiers daily report.
交易总额上的支付金额为前厅收银为客支付的总额。这一数据必须依据总出纳日报表进行审核

F&B CHECKS 餐饮消费

- The Income Audit Accountant must also agree the amounts posted (the Food & Beverage checks) to the Food & Beverage Daily Report via the (F&B) Discrepancy Report on Guest Checks prepared by Night Auditor.
收入审计必须依照餐饮日报表对餐饮消费录入金额进行审核，并对比审核餐饮日报表及夜班经理编制的餐饮差异报表

TELEPHONE 电话费

- All telephone charges posted via transaction codes must be according to the telephone (IDD) Charge Voucher.
所有通过交易代码录入的电话费用必须依照电话费付款凭证
- The total posted to transaction code 42 which relate to operator-assisted calls must be agreed to the Long Distance Call Traffic Sheet.
代码42，由总机协助拨通的电话费用总额必须与长途电话交易表上的数据一致

LAUNDRY VALET 洗衣费

- The total of Transition Codes must be according to the House Guests Laundry & Valet Sales Report prepared by the Laundry Department.
洗衣代码所显示的总费用必须与洗衣房编制的住店客人洗衣报表上的数据相一致
- Any discrepancies arising from the above reconciliation have to be investigated and the findings recorded by the Income Audit Accountant on the Transaction Totals Report.
由于以上调账而产生的任何差异必须调查清楚并由收入审计将调查结果写在交易总额报表上