

	RESOURCE LIBRARY – ACCOUNTING Writing off Bad Debts	<i>CODE:</i> 05.01.025
		<i>EDITION:</i> 1
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Objective 目的:

- To outline the procedure to follow when writing off bad debts and specify the approval process for such cases.
制定坏账核销的程序及明确该程序的审批流程

APPLICATION 应用:

With effective credit management, bad debts will be kept to a minimum.
在有效的信贷管理下，坏账将被控制在最小化上

All accounts, before being written-off, must have reached the stage where further pursuit is known to be futile (e.g. bankruptcy case) or if the time required to recover the amount would cost more than the amount itself.
所有的账目，在核销前，必须达到该条件：即任何跟催都是无效的（如破产）或如果要求其偿还所需的时间成本已超过应偿还的金额时

STATEMENT OF POLICY 政策声明:

- The provision for bad debts amount may be decided on by the Director of Finance & Controlling and General Manager each year – with prior consultation with the external auditor.
每年，坏账准备应由财务总监及总经理决定——事先与外聘审计磋商。
- Hotels must be able to prove that considerable and exhaustible efforts were made to recover the debt before resorting to a write-off situation, at least three reminders and personal meetings would be expected as well as the involvement of a Lawyer for very large amounts.
在采取坏账处理前，酒店必须能够证明已尽最大可能及竭尽全力去收回该账目，应至少发三次催收函，如是非常巨大的数目还应召开有律师参加的私人会议。
- Write Offs in excess of \$1000 will need specific authorization from the Vice President Finance.
核销超过1000美元时应有财务副总裁的明确授权。
- Accounts that have been written-off must be added to the “Cash List”.
核销的账目必须登记在“现金清单”上。
- Approval to write-off bad debts is to be sought via the Bad Debt Write-Off form. This form is to be submitted for approval twice-yearly in June and December only and numbered sequentially according to the calendar year (e.g. 1/97, 2/97, 1/98, 2/98 etc...).
批准的坏账核销必须填写坏账核销单。这个表单将每年发放两次，即仅在每年的6月及12月，且根据历年年度连号发放（如1/97,2/97,1/98,2/98等等）。
- “Late charges” such as mini-bar, telephone or other unrecoverable minor amounts of less than \$150, can be treated as a rebate and authorized internally. However, in order for management to be aware of the magnitude of these collective amounts, as well as being alerted to potential operational problems, a summary of rebates should be prepared by the Director of Finance & Controlling each month.
“延迟消费”如迷你吧、电话或其他不可收回的少于150美元的小额账目，依据政策的内部授权予以减免处理。但是，为了后续管理上清晰该部分金额的多少，同样起到预警潜在的运营问题，财务总监应每月编制一份减免的汇总单。



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7. There may be occasions when a bad-debt which was previously written-off is later recovered. If such a collection is made the amount must be credited to the reserve for bad debts.
偶尔会发生这样的状况，即某笔坏账被核销后又被收回来。如果这种情况下收回的账目必须记入坏账准备中。