

	<b>RESOURCE LIBRARY – ACCOUNTING</b> <b>Petty Cash Payment Control</b>	<i>CODE:</i> 05.01.031
		<i>EDITION:</i> 1
		<i>PAGE</i> 1 OF 1

## PURPOSE目的

- To ensure proper control of Petty Cash Purchases is in place in all XYZ Hotels.  
确保在店对备用金采购有合理的控制。

## POLICY程序

- Petty Cash purchases are to be kept to an absolute minimum at all times.  
备用金采购一直要保持绝对的最低水平。
- A Petty Cash float should be allocated to the Purchasing Manager to handle day to day purchases of minor items. Such floats will be controlled by the Accounts Department.  
一小部分现金应该安排给采购经理进行每日的零星采购。这样的现金应该被财务部控制。
- Petty Cash expenditures over the equivalent of RMB 200as well as emergency purchases over the equivalent of RMB 500 must be authorized by the General Manager and Director of Financeand Controlling.  
备用金费用大于人民币贰佰元整的采购，以及大于人民币伍佰元整的紧急采购必须被总经理与财务总监批准。
- A Petty Cash voucher is to be prepared for all Petty Cash purchases and authorized by the Purchasing Manager and Director of Finance and Controlling.  
所有备用金采购都要附着现金凭单，并且要经采购经理与财务总监批准。
- A receipt must always be obtained and attached to the Petty Cash voucher and filed for the weekly reconciliation and cash reimbursement.  
采购必须获取收据/发票，并且附在现金凭单后以及归档，以便每周的调节和现金报销。
- All advances for emergency purchases, other than Petty Cash Float, must be cleared within 24 hours.  
所有关于紧急采购的垫付，没有使用备用金的支付，必须在24小时内申报。
- Like all other purchases, goods received must be cleared through the Receiving Clerk, the Purchasing Manager should not issue the goods bought directly to the department concerned.  
如同其他所有的采购，收货必须经收货员处理，采购经理不允许直接将物品发放到使用部门。
- The Purchasing Manager should keep his House Fund in tact and independent of personal cash. Like all other holders of hotel funds, the cash balance available at any time, together with the value of outstanding Petty Cash Vouchers should add up to the total value of his House Fund.  
采购经理应该单独存放，不要跟个人现金混淆。像其他所有持有备用金的人员，现金余额加上手中的没有报销的现金凭单应该跟他的备用金总数一致相等。