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|  | <b>RESOURCE LIBRARY – ACCOUNTING</b><br><b>Payroll Preparation - Control</b> | <i>CODE:</i> 05.01.051 |
|   |  | <i>EDITION:</i> 1      |
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## PURPOSE 目的

Employee payroll is one of the largest expenses in the hotel to control and therefore it requires strict adherence regulations.

员工薪酬是酒店里需控制的最大的开支项目之一，因此需要严格的相关规定。


## POLICY 程序

### 1. PAYROLL INSTRUCTIONS工资说明

In addition to regulations concerning the key principles of segregation of duties, the following instructions must be followed:

除规定之外，关于责任分配的重要原则，下列的说明必须被遵循：

- No one involved in personnel record processing or payroll preparation or calculation shall sign personnel authorizations.  
涉及到人事记录处理或者工资准备及计算的员工不能有人事签字权限。
- Where at all practical, no one involved in preparing or calculating payroll shall have access to or responsibility for company cash, bank accounts or records related to.  
在所有实际操作中，参与准备或者计算工资的员工不应对公司现金，银行账户或者相关记录有进入权或者负责。
- No one preparing or calculating payroll shall sign personnel authorizations or have custody of or access to personnel files.  
准备或者计算工资的员工不应有人事签字权，保管或者使用人事档案权利。
- The General Manager and Director of Finance and Controlling must pre-approve all wage disbursements. A detailed payroll summary (manual or computer printout) must be presented to the General Manager or Director of Finance and Controlling for his review at the time of approval. This payroll summary must identify each individual employee and the net salary payable.  
总经理和财务总监必须提前签字确认所有工资的支付。在审批时，一份详细的工资汇总表（手工的或者电脑打印版）必须被提交至总经理和财务总监处审阅。这份工资汇总表必须明确表明应付给每一个员工的净收入。
- Cash Salary payments must be signed by the recipient and witnessed by an employee not involved in payroll or accounting. Both employees must sign the relevant payroll summary.  
现金工资支付必须被收款人签字并有一名不参与工资合作的员工监督。这两名员工都必须在相关的工资汇总表上签字确认。
- Hotel paying employees by bank transfer or cheque must perform verification audits on a rotating basis (each month, the staff members of a different department are required to sign, individually, for the receipt of their salary slip). Director of Finance and Controlling and a different Department Head must sign the verification audits.  
酒店通过银行转账或者支票形式支付员工工资的情况下，必须在循环的基础上进行核实审计（每一个月，不同部门的员工要求单独地签字确认收到其工资）。财务总监和一个其他部门的负责人必须一起签字确认核实。

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## 2. PAYROLLCONTROL工资控制

Control Register/Reconciliation of Current Month Payroll with Previous Month Payroll.

控制记录/当前月份与前一个月份工资调节表

- The HR Department must maintain a control register containing all payroll changes resulting in a gross payroll balance payable. The HR Department and the Finance Department will reconcile this payroll balance payable on a monthly basis and will sign for the correctness of the reconciliation in the control register.  
人力资源部必须有一个控制记录包含所有工资的变动导致一个总体的应付工资余额。人力资源部和财务部将每个月对这个应付工资余额进行调节，并在控制记录中签字确认余额调节的正确性。
- In order to facilitate the payable balances contact both parties. The following documents or related are to be distributed in triplicates to each party concerned.  
为了双方的便利来明确应付余额，下列文件或者相关文档将一式三份至相关方：
  - Change of Status.职位变动
  - Attendance Record.考勤记录
  - Overtime Request.加班申请
  - Leave Request.休假申请
  - Notice of Fine.罚款通知
  - Notice of Deduction.扣款通知
  - Monthly Bonus Dividend.月度红利股
  - Applicable Allowances.可用的津贴