	RESOURCE LIBRARY – ACCOUNTING Unclaimed Wages - Disbursement	<i>CODE:</i> 05.01.054
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PURPOSE 目的

Unclaimed wages represent a liability to the Hotel, and shall not be indiscriminately credited to the income or the payroll account.

未领取的工资视为酒店的负债，并且不能任意贷记到收入或者薪酬账户。

In the absence of conflicting local regulations, unclaimed wages will be held for a period of six (6) months. Then, if still unclaimed, unclaimed wages will be debited and the applicable salaries and wages account credited for the same amount.

在与相关法律法规不冲突的情况下，未领取的工资将被存放至六个月。在这之后如果仍未被领取，该为领取工资将被借记并且相应的工资和薪酬账户贷记相同金额。


POLICY 程序

1. PAYING BY BANK TRANSFER 银行转账

- Unclaimed wages occur when the employee's bank account has been closed. In this case, a journal entry supported by the bank's credit advice/notice will be prepared to reinstate the disbursement amount and to establish the liability for unclaimed wages. Subsequent claims for payment by the employee shall be paid.
 未领取的工资如果发生于员工未被封闭的银行账户中，这样的情况下，会计分录需要有银行开具的贷记通知书来复原支出的金额，并且建立该未领取工资的负债。随后员工领取后再核销。
- Disbursements will be charged to the unclaimed wages account, without exception. The General Leger will make an adjusting journal entry if the unclaimed amount has been previously credited the applicable salaries and wage account.
 支付款将不存在例外得被记在未领取工资科目。总账将进行账目调整如果未领取的金额之前被贷记在适当的工资及薪酬科目账户。

2. UNCLAIMED CASH WAGES AND SALARIES 未领取现金工资和薪酬

- After payroll distribution, unclaimed payroll slip will be returned to Payroll Officer.
 在支付分发薪酬工资后，没有领取的信工通知单将返还至薪酬主管处。
- Payroll Officer will mark beside each missing signature: "Transferred to unclaimed wage list."
 薪酬主管将在没有签名处的旁边标记：“转至未领取工资清单。”
- Two copies of the unclaimed wage list will be prepared, with columns for employee names, ID numbers, pay amounts, and signatures (if claimed in cash). The Payroll Officer will retain a duplicate and forward the original to the General Cashier.
 两份未领取工资清单将被准备，其中包含员工姓名，员工编号，支付金额和签名（如果现金支付）。薪酬主管会留一份复印件，原件送至总出纳处。
- The General Cashier will verify the returned pay Slip against the original list, keeping them for seven (7) working days, during which time employees may sign the list and claim their pay.
 总出纳会核实退回的支付条和原始清单，保存7天，这期间员工可前来领取。
- The General Cashier will deposit the unclaimed amounts (separate deposit) and credit the unclaimed wages account. He will forward the list, the individual employee pay slips and the duplicate bank deposit slip to the

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Payroll Officer. The Payroll Officer will verify unclaimed wages against the bank deposit slip, initial the slip and forward it to the Income Auditor.

总出纳将其分开存入该现金，并且贷记未领取工资账户。再将清单，员工个人支付单和银行存款回单的复印件交给薪酬主管。薪酬主管将核实未领取的工资和银行的存单回单以及发起时的支付单，并交给收入审计。

- The Payroll Officer will maintain the list in date order, and reconcile the unclaimed wages account balance monthly, using the list. Wages unclaimed after six (6) months must be credited to the applicable salaries and wages account. The unclaimed wage list(s) supporting this transfer must be removed from the Payroll file and attached as supporting documentation to the journal entry.

薪酬主管将按时间顺序保存清单，每月跟未领取工资账户进行比对。超过6个月未领取的工资要贷记到相应工资及薪酬科目账户。支持此项转移的未领取的工资清单必须从工资文档中删除，并作为会计录入的支持文档。