

	RESOURCE LIBRARY – ACCOUNTING Capital Equipment Retirement	<i>CODE:</i> 05.01.056
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OBJECTIVE目的:

- To protect the interests of the operation with regards to the disposal of assets.
 确保酒店关于资产处置的运营利润。

APPLICATION应用范围:

All members of management who may from time to time become involved in the disposal of assets should be aware of the relevant procedure to follow.

所有会涉及到资产处置的管理层应该知晓以下的相关流程。

STATEMENT OF POLICY规则声明:

1. Department Heads are to complete the Capital Equipment Retirement form (APP 06) when retiring, selling or returning furniture fixtures and equipment.
 在处置家具、装置及设备的报废，出售或返回时，部门经理需填写设备资产报废单(APP 06)。
2. The form is to be approved by the Director of Finance and Controlling and General Manager. A copy must also be sent to the Owner for approval, prior to the disposal of any capital equipment.
 报废单需财务总监和总经理批准，在处置任何一件设备资产之前，均需要提交一份报废单复印件给业主批准。
3. A copy of the approved form is to be returned to the originating Department Head, the Engineer and held on file by the Director of Finance and Controlling.
 批准的报废单复印件返回给申请部门和工程部，财务总监存档一份。
4. Any proceeds collected from the sale of capital equipment should be credited to the reserve account for the replacement of and addition to FF&E.
 所有设备资产出售的收入应归入家具、装置及设备更换和新增的备用金。
5. An Asset Register should be maintained by the Director of Finance and Controlling to record all acquisitions and retirements of FF&E which can be compared against the original installed inventory. The Asset Register should reflect any changes in the inventory as a result of the disposal of FF&E
 财务总监完成资产登记，保存所有的购置和报销的家具、装置及设备记录，同时也可以对比原始库存的资料。资产登记应反映出因家具、装置及设备处置引起库存变化。