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PURPOSE 目的

Established the definition of operating equipment to ensure a proper control and management of operating equipment.

确定运营设备的定义，确保运营设备的合理控制及管理。

POLICY 程序

DEFINITION 定义


- The term of operating equipment is used to refer to the following items:
运营设备指以下物品：
 - Chinaware 陶瓷器
 - Glassware 玻璃器皿
 - Silverware & Hollowware 银器、餐具
 - Linen 布草

OPERATING PAR LEVEL 运营标准

- The accounting treatment of operating equipment is based on the concept of operating par level.
运营设备的会计运算是基于运营标准概念的。
- Operating par level refers to the quantities necessary in order to operate a hotel efficiently and in essence forms part of the base fixed assets of the business such as the Building, Plant & Machinery and Furniture & Fixtures.
运营标准是以必要数量为参考的，以便有效得运营酒店，大体上形成固定资产的基础部分，例如大楼，机器与设备，家具及装置。

INITIAL PURCHASES 初始采购

- The initial purchase of operating equipment for new hotels should be based on the approved operating par levels. The value of these items should be capitalized.
对于新酒店的运营设备初始采购应该基于批准的运营标准，估算物资的价值。
- Any purchases in excess of the operating par levels (e.g., due to minimum purchase quantities imposed by the supplier) are to be treated separately as inventory items and physically segregated from equipment in circulation (including Stewarding Store).
任何高于运营标准的采购（例如，供应商建议的最低采购数量）应当作为库存单独处理（包括管事部储备）

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DEPLETION AND REPLENISHMENT 损耗及补充

- To introduce effective controls over the purchase and accounting of operating equipment, it is imperative that the operating par levels be maintained.
采取有效的方法管理运营设备的采购和会计运算，并且确保运营标准是非常重要的。
- Any depletion to the operating par levels (caused by shortages and breakage) should be promptly replenished by issues to circulation from the stores inventory. It is recommended that this be done once a month.
运营标准的任何损耗（由于缺失和损坏）应及时从库存中调货补齐。建议一个月补一次货。

REPLACEMENT PURCHASES 采购更新

- Subsequent purchases for replacement, for purposes of maintaining the approved operating par levels, are to be expensed upon issue to circulation.
为了保证运营标准，随后的更新物资的采购要费用化当发出使用的时候。

INCREASING OPERATING PAR 提高运营标准

- Purchases and purposes of increasing operating par levels (e.g. due to increased level of business caused by the expansion of an outlet) or for a new line of equipment (e.g. replacing of a brand of chinaware) are to be capitalized.
提高运营设备标准的采购和目的（如扩大规模需要提高标准）或者增加新的设备线，需要计算价值。

NET BOOK VALUE OF ITEMS REPLACED 更新物资的账面净值


- The old line that is being replaced should be removed entirely from the books, irrespective of whether the items are discarded or continue to be used in other areas of the hotel for purposes of depleting the stock.
淘汰的设备应全部从账面上清除，无论是报废或者因为消耗库存继续用于酒店其他区域。
- Items replaced, if having a residual value, i.e. written-down value, should be accounted as discard of fixed assets.
如果淘汰的设备仍有可用价值，如折余价值，可作为固定资产报废进行会计运算。

DEPRECIATION RATE 折旧率

- The depreciation rates should be subject to the prevailing local accounting or tax regulations and should not exceed the maximum permitted.
折旧率应该按照当地会计或税收规定进行计算，不得超过最高限额。

MATCHING OF COST AGAINST REVENUE 成本和收入匹配

- In order to match costs against revenues in the same accounting period (i.e., calendar year), it will be imperative for hotels to provide for the difference (in value terms) between the approved operating par levels and the quantities physically on hand.
为了匹配同一时间段（例如日历年）成本和收入，酒店需提供审批的运营标准和已有的数量（以价值计）。

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- A provision should be created on a monthly basis for the shortfall between approved operating par and quantities on hand. Subsequent issues to circulation should firstly be set – off against this provision. In the event that the provision is depleted, further issues should be charged directly to the P&L.
 针对批准的运营标准和已有的数量差值按月度制定一个准备。随后的发放使用应该先去冲减其准备。在准备耗尽的情况下，后续的发放使用应该直接计入损益表。

GENERAL PROVISION 总则

- The practice of creating general provisions for operating losses on a monthly basis followed by quarterly or annual adjustments to reflect actual losses is no longer appropriate.
 根据季度或者年度调整计划制定的月度运营损失总则的实际操作反映出的实际损失不再适用。
- Issues to circulation which should reflect replacements for breakage and losses should be charged - off on a monthly basis against the quarterly provision for shortfall.
 因替代破损或丢失的发放使用应该月度计入冲减季度的短货准备。