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|  | RESOURCE LIBRARY – ACCOUNTING F&B Operating Equipment Par Stock | <i>CODE:</i> 05.01.058 |
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PURPOSE 目的

This policy covers operating equipment par levels of all F&B operating equipment excluding linen items.
 此政策涵盖除布草以外的所有餐饮运营设备的运营设备标准量。

POLICY 程序

1. TERMINOLOGY 术语

FULL CAPACITY 最大容量

- Full capacity refers to seating capacity. For bars and discos, this will include standing capacity during peak hours.
 最大容量是指能够容纳位置数量。对于酒吧和迪斯科，最大容量包括高峰期站着的人数。

PAR 标准

- The basic par refers to one cover. When determining par levels, we refer to multiples of the basic par. For example, the par level for Bread and Butter plates may be determined as follows:
 基本标准是指一个表象。在确定标准量是，我们要参考多个基本标准。例如，黄油面包盘的标准量是由以下因素确定的：

| | | |
|------------------|---|---|
| Basic Par | = | 1 |
| Par required | = | 3 units(one for table, one for service station, one for stewarding) |
| Seating Capacity | | 80 |

| | | |
|------|---|----------------|
| 基本标准 | = | 1 |
| 需求标准 | = | 3套（餐桌，服务台，管事部） |
| 座位容量 | = | 80 |

Expected utilization 100% (during peak period)

假设利用率为100%（高峰期）

Total Par 总计存量 = 80 x 3 = 240 units 套

- For outlets such as fine dining restaurant where the maximum utilization during peak periods (say dinner) is less than 100%, the total par should be adjusted accordingly.
 例如高峰期（晚餐）入座率低于100%的美食餐厅，这些餐厅的总体标准应做出相应的调整。
- Also, not all items are expected to be used by all guests. For example, since not all guests are expected to have soup with their meal, the total par for soup spoons will be lower than, say, dinner plates.
 同时，并非所有的客人都会尝试所有的菜式。例如，不是所有的客人都会在用餐的时候喝汤，那么汤勺的总体标准应该比餐盘低。

2. PAR LEVELS 标准量

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- **F&B Outlets:** Based on expected capacity utilization plus 10% - 20% for overflow, depending on the business.
餐厅：以预期的入座率再上调10%-20%为依据，根据营业情况而定。
- **Banquets (including outside catering) Chinese banquets – Total par not to exceed the full capacity of the Grand Ballroom plus two of the next biggest function rooms combined.**
宴会（包括室外餐饮）中式宴会—
总体标准不得超过大宴会厅和次大宴会厅在入座率全满的情况下的总和。
- **Western & Other banquets – Total par based on full capacity, adjusted for expected utilization.**
西式宴会和其他宴会—总体标准根据满入座率而定，可根据预期使用率进行调整。
- **New hotels - Based on estimated capacity utilization for outlets per the foregoing paragraph**
新酒店—前期餐厅标准依据估算的入座率而定
- **New hotel - Based on full capacity for Chinese function at the Grand Ballroom plus two other function rooms combined.**
新酒店—根据大宴会厅及其他两个多功能厅的满座率而定
- **Resorts - Based on peak season expected utilization capacity.**
度假酒店—根据预期的高峰期使用率而定

3. **SPECIAL EVENTS 特殊情况**

- There may be special events or occasions where the hotel’s operating equipment needs exceed the approved operating par levels. The approved operating par levels set should not include requirements occasioned by these special functions.
可能会出现一些特殊情况，酒店的运营设备需求超过审批的运营标准量。审批的运营标准量设定应当把这些特殊情况考虑在外。
- Increasing the circulation stock will only increase the incidence of losses. Instead, these extra quantities could be “borrowed” from the General Store. This implies that the General Store is carrying inventory in excess of operating par, which has yet to be issued to circulation.
增加发放库存会导致只提高损失的发生。相反，这些额外多出的数量可以从总仓里借用。这就意味着总仓存放超过运营标准量的物资，还没有发放使用。
- These inventory items could be new deliveries stocked up for the next 6-12 months for replacements or excess over approved operating par levels from the initial purchases during the hotel opening.
在酒店开业期间，这些库存物资可以备存提供紧接着的6到12个月的更换和前期采购的审批运营标准量超过的部分。
- No accounting entries need be passed to record the temporary loan from the stores. However, items “borrowed” should be clearly recorded and the quantities verified upon return. Any items short returned should be charged to the outlet concerned.
库房临时借货是不需要计入会计分录的。然后，借出的物资要做好登记和返还时数量核实。任何短期返回的物资应该计入相应的餐厅。

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- Please note that if such loan transactions occur frequently, it may compel you to review your operating par levels.
 如果此列借货发生频率高，可以重新考虑运营标准量。