

	RESOURCE LIBRARY – ACCOUNTING Operating Equipment Physical Verification	<i>CODE:</i> 05.01.059
		<i>EDITION:</i> 1
		<i>PAGE</i> 1 OF 1

PURPOSE 目的

Ensure a proper control and physical inventory operating equipment whether in stores or in circulation. Variances from the approved par levels should be critically reviewed, and the necessary follow-up action undertaken.
 确保一个适当库存中和使用中的运营设备的管理方法。与审批标准量相出入的部门应该仔细核查，并采取必要的措施。

POLICY 程序

VERIFICATION OF OPERATING EQUIPMENT 运营设备盘点

- In accordance with Corporate Policy, the physical verification of all operating equipment, whether in stores or in circulation, shall be carried out once every quarter by the concerned Division / Department and Finance Department.
 根据集团政策规定，库存和使用中的所有运营设备应由相关部门及财务部进行季度盘点。

COUNT RESULTS 盘点结果

- Result of the physical verification should be compiled within 2 weeks of the inventory verification and conveyed to the General Manager, Director of Finance and Controlling and Financial Controller.
 库存盘点报告应在两周内完成并提交给总经理, 财务总监及财务运营副总监。
- Any abnormal or material breakage, losses and condemnation must be investigated and explained.
 任何异常或资料损坏、丢失和不同意见必须进行调查并作出解释。

ANALYSIS OF COUNT RESULTS 盘点结果分析

The results of the inventory verification should be analyzed to determine the following:
 库存盘点结果应进行分析并得出以下数据:

- Inventory losses during the quarter.
 本季度库存损失
- Differences between physical quantities on hand and the approved operating par levels.
 实际数量和审批的运营设备标准量之间的差额
- Significant variances from the approved par levels should be critically reviewed and the necessary follow-up action taken. Refer to policy guideline on “Approval of Operating Par Levels” for guidance.
 和审批的标准量相比如有明显的差异应该严格审核并采取相应的跟进措施。参照政策指南“运营设备标准量审批”