PURPOSE 目的

To ensure that inventory is properly maintained so that it is sufficient to meet the demand.
确保库存被很好的管理以便提供充足的需求。

POLICY 程序

INVENTORY STORE仓库

- Inventory store be operational only during the times as determined by the Director of Finance and Controlling.
  仓库可使用时间由财务总监制定。

- Inventory stores will be adequately secured with lock and key, and access restricted to assigned inventory staff.
  确保仓库的安全会将仓库安装锁，只有分配到仓库的员工有权利进入。

- All items to be stored in inventory should be cleared through receiving. Upon acceptance of the items into the store, the storekeeper should verify that the quantity and quality of the items agree to the Receiving Record. The storekeeper sign/stamp on the Receiving Record as proof of this check.
  所有将要储存在仓库里的物品在进仓之前必须保证清楚的收货。在接收货物进仓时，仓库保管员应该核实货物的数量和质量同收货记录上的信息一致。仓管员在收货记录上要签字/盖章确认该货物被验收。

- The Cost Control section will update the computerized inventory record.
  成本控制员会更新电脑中的仓库记录。

- The raw materials, bought-in-goods and consumables shall be stated at the lower of cost and net realizable value on a first in first out basis.
  原材料，买入的物品和低值易耗品应该在"先进先出"法的基础上，选择"成本价"和"净实现价值"两者较低的数值计为成本。

- Department heads will rule off requisitions, in order to prevent the subsequent addition of items.
  部门领导会被截止申领，为了避免随后增加数量。

- All changes or items added after the rule off line must be approved and initiated by the manager or department head. Storekeeper will be instructed not to accept improperly completed requisitions. The Cost Controller will check compliance.
  所有截止线之后改变或增加的物品必须被批准，并且由部门经理发起。仓管员不能接收不完整的申领，成本控制员核实仓管员的操作。

- The party initiating the requisition will be required to sign for receipt of the items.
  发起申领的部门需要签收物品。

- Completed requisitions will be forwarded to Cost Control for prompt entry into the perpetual inventory system and subsequent filing for permanent record.
  完整的申领会提交到成本控制员由其立即录入到永久仓管系统中，并且随后存档。

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RESOURCE LIBRARY
Inventory – Receiving – Cost Control
Inventory General Policy

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- Emergency requisition are to be discouraged but are accepted as a practical necessity. The requisition should be completed and left with the custodian of the store who will process the requisition during the business hour. The duty manager will be required to access and remove the requisitioned item.
不提倡紧急申领但是在必要条件下可以接受。这样的申领必须在仓库管理人的参与下完成。值班经理获取并移走被申领的物品。

- Cyclical inventory counts must be performed. The counts will be structured in such a way that all items are counted at least once a quarter.
必须实施循环的库存盘点。所有的物品至少一个季度盘点一次。

- All inventory counts must be performed or supervised by an individual independent of the stores.
所有仓库的盘点必须由一名跟仓库工作不相关的工作人员参与或监督。

- Stock counts must be blind (i.e. lines of stock are counted and the physical count reconciled to the perpetual inventory record)
盘点必须是"盲点"，（例如，盘点的存货实际数来比对永续盘点记录）。

- All material variances between the perpetual inventory and the physical count will be investigated.
所有处于永续盘存和实际计数之间的差异都要被调查。

- Inventories should be regularly monitored to identify adverse trends in stock rotation and purchasing practice.
库存应该定期检查来确定不利的存货周转和采购。

- Slow moving items lists will be prepared by monthly for each storeroom; the report will be reviewed by the Director of Finance and circulated the General Manager and the concerned department heads. There must be evidence to support the efforts taken to move the items, e.g.:
每月要为每一个仓库准备低周转率的物品清单；报告将被财务总监审核，告知总经理和相关部门领导。必须要有证据证明为加快此物品的使用做出了相关措施，例如：

  1.- Use in employee cafeteria.
  2.在员工食堂使用
  3.- Use in banquet functions/buffets.
  4.在宴会/自助餐使用
  5.- Steward sales.
  6.管事部销售
  7.- Drinks specials.
  8.饮品特供
  9.- Staff parties.
  10. 员工活动
  11. - Forced issue.
  12. 强制性发放
  13. - Write offs.
  14. 销毁销账

- If the item has not been moved for twelve months it will be forced issued to the department initiating the purchase or written off if obsolete.
在12个月内没有申领的物品会强制发放到发起申购的部门，或者已经过期的进行销账。

FOOD INVENTORIES食品库存

- It is the expressed policy that all food items will be direct expensed to the department initiating the order. This extends to all lines of food, be they fresh, frozen or canned. The department head initiating the order will be responsible for safeguarding the items.
食品库存政策是一次性费用化所有的食品到发起申请的部门。其中包括所有的食品，不管是新鲜，冷冻或是罐装的。发起申购的部门负责保管好这些食品。

- Inventories of alcoholic beverage must be maintained. Non-alcoholic beverage should be direct expensed to the department initiating the order.
酒类饮品需要库存保管。非酒精类饮品应该直接费用化到申购部门。

BAR INVENTORIES酒吧库存

- Par inventories should be established in bars. The F&B Director, in conjunction with the Bar Manager/Supervisor will be tasked with establish the par levels. These should be communicated to the Cost Controller. Periodically, F&B management will spot-check the bar to ensure par stock levels are maintained.
在酒吧应该设定标准库存。餐饮部经理和酒吧经理/主管一起协作制定最低标准水准。这些也应该同成本控制沟通。餐饮部管理层应该周期性地对酒吧库存进行抽查确保标准库存的维系。

- The par stock level in bars will be part of the overall beverage inventory. Requisition for alcoholic beverage should be based on the "full for empty bottle" system; i.e. a replacement bottle will be issued upon the production of an empty bottle. Inter-bar requisitioning is not permitted.
酒吧基本库存是总体酒水库存的一部分。申领酒类饮品应该基于"空瓶换新瓶"的系统。例如，新的一瓶的发出必须是有一瓶空瓶的前提。酒吧内部申领是不允许的。

GENERAL STORE 总仓

- General store policy is that all such as guest supplies, printing & stationery and sundry items be direct expensed to the department initiating the order. The department head initiating the order will be responsible for safeguarding the items.
总仓的规定是包括例如客用品，印刷品及办公用品和杂项，可以直接被费用化到发起申请的部门。申购的部门领导负责保管好申领到的物品。

MINI BAR迷你吧

- Mini-bars will operate on a par stock system. All mini-bar purchases will be direct expensed. At the month-end, food and beverage will be credited with the FIFO value of the contents of mini-bars.
迷你吧基于标准库存的系统运行。所有迷你吧的采购都直接费用化。在月末所有迷你吧餐饮物品直接按照先进先出法贷记其价值。

OPERATING EQUIPMENT运营设备

- Operating equipment or base stocks are items that are replaced with a high frequency, i.e. china, glass, silverware, linen.
运营设备或者是基本存货是指高频率替换的物品，例如瓷器，玻璃器皿，银器，布草。

- Initial purchased should be capitalized. They are not subject to depreciation.
  初始采购应该被资本化，没有折旧。
- Uniforms are not considered base stock and are expensed when acquired.
  制服不被确认为基本库存并且当获得时直接费用化。

- Replacements purchased to maintain the volume in circulation are to be charged to the profit and loss account rather than capitalized.
  替换品的采购时保证数量的流通应计入损益表而不是资本化。

- Base stock volume should include all items in circulation, not merely those which are in use. The number in circulation should be fixed over time to allow an efficient operation. On rare occasions changes in external circumstances may justify increasing the number in circulation.
  基本库存数量要包括所有的流通，不仅仅是在使用的部分。流通的数量应该是长期固定的来确保有效的运营。很少的情况下因外部的原因可以调整增加流通的数量。

- The hotel's budget should reflect the cost of replacements purchased to maintain the volume in circulation. The profit & loss account will be charged when the actual purchase of the replacement takes place. Care should be taken to budget the expense in the month in which the purchase is anticipated.
  酒店预算应该反映为确保流通的替代物品采购成本。当实际采购发生时要计入损益表。在编制预算时要注意预测将要发生该费用的月份。

- If a line of base stock is replaced in its entirety, due to a change in interior design or restaurant concept, the cost of the line retired should be treated as a disposal and charged to the profit & loss account. The cost of the new line should be capitalized as base stock.
  如果是因为内部装饰或者餐厅概念的改变而引起的整体库存的置换，弃置的整个库存应被视为变卖并计入损益表。新库存的采购被视为基本库存资本化。

PROPERTY OPERATING MAINTENANCE 财产日常维护

- It is policy that all property operating maintenance items be direct expensed. The Chief Engineer is required to maintain his own internal control of tools and consumable products.
  制度规定所有财产日常维护物料被直接费用化。总工程师负责维护其对工具和易耗品的内部控制。

RETURNABLE CONTAINERS 可回收使用的容器

- Properties will not maintain inventories of returnable containers.
  酒店将不维护可回收容器的库存。

- Adequate physical security should be provided for returnable containers. Ideally, containers should be stored in a secure area.
  对于可回收容器应有足够的安全措施。理想化的应该是在一个安全的地方储存这些容器。

- An empty for full policy should be practiced i.e. an equivalent number of empty bottles should be handed to the supplier whenever full bottles or cases are received. This exchange should be clearly marked on the invoice or delivery note.
  "空瓶换新瓶"的政策应该采用，例如：当给供应商一定数量的空瓶子时要换回对应数量的新瓶装品。交换应该清楚地在发货单和送货单上注明。

- Beverage cost should be accounted for gross i.e. including the cost of the containers. When the containers are returned and a credit note received, beverage cost will be credited.
  饮品成本应该计总数，例如：包括容器的成本。当容器返还并且换货凭单收到，饮品成本将被贷记。

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