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PURPOSE 目的

Set up a guideline for Slow-Moving Items as control policy. Analytical review of inventory and inventory turnover ratios will be generated and reviewed by the Finance Controller and Director of Finance and Controlling.

建立滞销物品种类的指导作为控制政策，财务运营副总监和财务总监会审阅提交上来的有关库存的分析性汇报及库存周转率。

POLICY 程序

- An item is classified as slow-moving if there have been no issues in the normal course of operations for the item for a continuous period of 3 months or more.

如果某项存货物品在正常运营期间3个月以上都没有申请使用或者发放，那么会被分类为滞销物品。

- In case of items in the engineering stores, the relevant period for identifying the item as slow-moving is 6 months, with the exception of “insurance spares”.

例如工程部的库存，确认滞销的时间会为6个月，除了“保险备件”。

- An item of perishable nature, for which the stock level exceeds its estimated consumption till the expiry date, is also considered to be slow-moving. The estimated consumption is computed based on the past 6 months' average consumption.

对于易腐物品，如果库存量超过在过期前的预期消耗，也会被认为是滞销。预期消耗量是基于前6个月的平均消耗聊来计算。

The following kinds of items are classified as obsolete / non-moving:

下列物品种类被分类为过期作废或者非流动品：

- Perishable items which have passed their expiry date.
过期的易腐物品
- Engineering items relating to equipment that is decommissioned or not in use.
工程部不被使用的工具或物品
- Menu lists, stationery items, guest supply items, which are totally replaced by newer tems/specification.
被新品替代的菜单，文具，客用品
- Other items for which there have not been any issues(except for putting to alternative uses or for disposal) for a continuous period of one year or more.
其他在一年以上没有被申领发放的物品（除了留有等待其他用途或者变卖的物品）


- If an item satisfies the criteria for being both a slow-moving and an obsolete / non-moving item, it will be classified as an obsolete / non-moving item.

如果物品既符合滞销又符合过期作废或非流动物品的标准，它将被视为是过期作废或者非流动物品。

- Items of engineering spares which are kept as “insurance spares”, will not be classified as slow-moving or obsolete/non-moving unless they relate to obsolete equipment.

工程部被视为“保险备用”的物品不被视为滞销或者过期作废或非流动物品，除非涉及到过时的工具。

- All inventory items identified as slow moving or obsolete will require a judgment to be made about their realizable value should these need to be disposed off. In the event of non-usable food items, obviously their realizable value will be nil.

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滞销或者过期作废的物品在变卖时要确认其可变现价值，涉及到不可用的食品类物品，很显然该物品的变现价值为零。

- Where the net realizable value (after deducting costs of disposal, if any) is lower than their carrying cost, the value of such items will need to be reduced to equate their net realizable value.

当净变现价值（减去变卖费用后）比账面价值低的情况下，该物品的价值会降低到等于它的净变现价值。

The slow moving item lists will be prepared monthly for each storeroom; the report will be reviewed by the Director of Finance and Controlling 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.:

每个月每个仓库都要准备滞销物品的清单，报告会递交至财务总监，总经理及相关部门经理处审阅。必须要有足够的尝试去推动滞销物品的流动性，例如：

- Use in employee cafeteria.
在员工餐厅使用
 - Use in banquet functions/buffets.
在宴会/自助餐使用
 - Steward sales.
管事部销售
 - Drinks specials.
饮品特供
 - Staff parties.
员工派对
 - Forced issue.
强制发放
 - Write offs.
核销
- 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.
如果在十二个月内都没有流动的物品会强制发放至发起部门，或者核销掉如果已经过期作废。