	RESOURCE LIBRARY Inventory – Receiving – Cost Control Spoilage & Breakage Record	CODE: 05.02.009
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PURPOSE 目的

To regulate the process for spoilage and breakage items and to ensure a proper reporting and accounting for such items into the expenses record.

规范处理腐败及破损物品的流程，并确保对这些物品有恰当的报告及会计处理记录到费用记录中。

POLICY 程序

- Any item that was spoilt and broken in the daily hotel operation must be properly accounted for before proceeding to dispose of such items.

在酒店日常运营活动中产生的腐败和破损的物品在丢弃前必须要有合适的记录。

The following contents must be filled up in “Spoilage and Breakage Report”:


下列的内容必须体现在“腐败及破损报告”中：

- Location of incident.
事故发生的地点
- Date of incident.
发生的时间
- Name of items involved.
包括的物品种类名称
- Specification if any, eg. Size, Make, Model.
如果涉及到细节描述，例如，规格，产地，型号
- Actual quantity.
实际数量
- Unit price/amount.
单价
- Explanation.
解释说明
- The Department Head will investigate the reasons for items spoilage and take some necessary action before approving this report. Any amount exceeding CNY200.00 must be supported by a written report.
在批准此项报告之前，部门负责人要调查物品腐败及破损的原因并要采取相应必要的措施。任何超出人民币贰佰元以上的情况必须以书面报告作为支持。
- The Report will then be verified by Cost controller, the cost controller will compare specified items name, quantity with physical items, and forwarded to Finance Controller for his approval.
这份报告随后会由成本控制核实，去比对指定的名称，数量及实际数量，并且再递交给财务运营副总监待审批。

Only approved “Spoilage & Breakage Report” will be distributed to the following Department:

只有批准的“腐败及破损报告”会发放到下列部门：

- First Copy - to accounting for their processing.
第一份- 财务部用来入账
- Second Copy- Retained in the reporting.
第二份- 保留在报告文件档

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PROCESSING FOR SPOILT OR BROKEN ITEMS: 处理腐败及破损物品:

- For Food & Beverage items will be transferred to Stewarding for disposal, but should indicate a “No eating” notice.
餐饮类物品会被转移到管事部待丢弃变卖，但是必须标明“不能食用”的警告。
- For those operating supplies item have to transfer to Stewarding to disposal or resale, the income for resale will be submitted to Finance for accounting processing.
在管事部变卖的物品产生的收入要递交到财务部入账。
- For Low Value Items (Chinaware, Glassware, Linen & Metal items), Chinaware & Glassware will transfer to Stewarding to discard. Linen & Metal items will be resale and income will submit to Finance.
低值易耗品（瓷器，玻璃器皿，布草及刀叉）中的瓷器和玻璃器皿会转移到管事部丢弃。布草及刀叉将会被变卖，其收入汇报到财务部入账。
- All expenses associated with the disposition of spoilage & breakage items will be charged directly against the appropriate “user” expense account. Any monies recovered from sale or salvage will be booked as other income.
所有在变卖腐败及破损物品发生的费用都会直接记在合适的“使用者”费用账户。变卖后收到的现金会作为其收入对应记录。