

	RESOURCE LIBRARY – ACCOUNTING Returned & Post-dated Checks	<i>CODE:</i> 05.01.023
		<i>EDITION:</i> 1
		<i>PAGE</i> 1 OF 2

Objective 目的


It is important that any returned or post-dated checks are being properly recorded and action is taken to recover the loss or possible loss.

这是很重要的：任何退票或远期支票应被适当记录并采取相应应对措施，以减少损失或可能的损失。

Policy 程序

RETURNED CHECK 退票

- If a check has been returned by the Bank for one reason or another, the General Cashier must record it into a “returned check log book”.
如支票由于一个或其他原因退回，总出纳必须将其记录在“退票记录本”上。
- Account Receivable Supervisor and the Director of Finance & Controlling have been notified immediately, who will jointly acknowledge onto the log book.
必须立即通知应收主管及财务总监，他们将一起在记录本上签字确认。
- Account Receivable Supervisor takes a photocopy of the check for follow-up actions.
应收主管将复印支票进行跟进。
- Immediately, the credit of that particular client or company will have to be suspended until such time that the check is replaced or paid by cash.
相关客户或公司的信用将立即暂停直到该支票被更换或用现金支付。
- Verbally the client should be contacted by phone of the check being returned by the Bank for whatever the reason as given by our Banker. It must be stressed upon the client that the cash check or cash or direct transfer to our bank account to settle the issue. Also inform the client that their credit will be suspended until the matter is resolved. Meanwhile a registered letter to the client enclosing copy of returned check and bank’s notification.
需通过电话口头联系客户并说明支票由于某些原因被我银行退回；必须与客人强调通过现金支票或现金或直接转账的方式将账务结清；并告知客人他们的信用将被暂停直至事情解决。同时应发给客人一封有退票复印件及银行通知的挂号信。
- Journal entries will have to be raised by the General Ledger debiting back the returned check and crediting the Bank for the returned check.
会计记录将记入总账，借记退票并贷记银行。
- Once the money or replacement check has been received, and until the check is cleared, then a journal to debit Bank and credit returned check will be passed.
一旦钱或新的支票收到，并且直至支票存入银行，然后借记银行并贷记退票。
- The General Cashier will then acknowledge the clearance of the check onto the log book. The Account Receivable Supervisor will then resume the credit facility of the client or company.
总出纳将在记录本上认可支票已清，应收主管将恢复客户或公司的信用。

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		<i>EDITION:</i> 1
		<i>PAGE</i> 2 OF 2

- If the returned check is not resolved within a week of its return, the client or company will have to be advised to pay all outstanding amount which due to the Hotel or face legal action.
如果退票在退回一周内未解决，客户或公司将被要求结清所有欠款或面临法律诉讼。
- In case if legal action needs to be taken, the matter should be done through close liaison with the regional office.
如需采取法律措施，需与区域办公室保持密切联系。

POST DATED CHECK 远期支票

- Whenever the Account Receivable Supervisor receives a post-dated check, it has to be given to the General Cashier to record it onto “post-dated check log book” according to its due date. The General Cashier will need to keep-in-view on the maturity date.
无论何时，当应收主管收到远期支票时，必须交给总出纳根据该支票的到期日记录在远期支票的记录本上。总出纳应时刻关注支票的到期日。
- No official receipt will be issued until the due date is reached and the check bank-in and subsequently cleared.
直到支票被存入银行并无问题时，才可将正式收据发出。
- This check, when due, will be treated as the day check received, and bank-in accordingly.
支票到期时，将视为当日收到的支票存入银行
- If this check is returned by the Bank, then returned check procedure will follow.
如此支票被银行退回，将按退票程序执行。