

	RESOURCE LIBRARY – ACCOUNTING Travel Agent Commission	CODE: 05.01.016
		EDITION: 1
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Objective 目的

To ensure that all commissions are properly proceeded.
 确保所有佣金都是正确地进行

Policy 程序

ACCOUNTS RECEIVABLE SECTION 应收部


- A/R Officer will submit to General Ledger Section the outstanding travel agent commission for the month based on the travel agent commission report.
 应收主管将依据旅行社佣金报表递交总账部应付旅行社的月计佣金
- A/R Officer must keep track of any payment made during the month by stamping “PAID” against the travel agent in the travel agent commission report.
 应收主管必须跟踪当月中付款并对旅行社佣金报表中已付的旅行社盖上付讫章
- For those commissions not captured in the system but paid to the travel agent during the month, the information must also be recorded in order to determine the accuracy of the T/A Commission Report for future months.
 对于那些未入系统但在当月中已支付给旅行社的佣金，相关信息必须记录以便确定将来旅行社佣金报表的准确性
- A/R Officer will monitor the accuracy of this report verses the weekly report from the Reservation Manager.
 应收主管应监督此报表与预订经理所提供的周报一致
- When cheque requesting, point 7 & 8 are to be noted.
 当申请支票时，请注意第七及第八条

GENERAL LEDGER SECTION 总账部

- Based on point 1, the commission for the month is accrued.
 根据第一条，当月佣金将计提：
 Dr Comm – Travel Agents 借：佣金—旅行社
 Cr Accrual Travel Agent Commission 贷：计提旅行社佣金
- The previous month provision is reversed out
 上月计提将冲回
 Dr Accrual Travel Agent Commission 借：计提旅行社佣金
 Cr Comm – Travel Agents 贷：佣金—旅行社

ACCOUNTS PAYABLE SECTION 应付部

- All Payment are charged directly to the expenses account:
 所有付款将直接记入费用帐目

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Dr Comm – Travel Agents 借：佣金—旅行社

Cr Creditors – Travel Agent Co. 贷：应付账款-旅行社公司名称

- When making the payments:

当支付费用时：

Dr Creditors – Travel Agent Co. 贷：应付账款-旅行社公司名称

Cr Bank 贷：银行存款

- The month relating to the commission paid should be indicated in the description of payment for reconciliation purposes.

当月相关的佣金在当月付款时，应在付款申请中备注说明以便作相应调整