

	RESOURCE LIBRARY – ACCOUNTING Cash Management	<i>CODE:</i> 05.01.043 <i>EDITION:</i> 1 <i>PAGE</i> 1 OF 1
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OBJECTIVE 目的:

- To control the level of operating cash balances to the minimum amount necessary to meet the normal day to day requirements.
将运营现金结余的水平控制在日常所需的最小必须额处
- To ensure surplus funds may be invested on a short term deposit basis.
以确保剩余资金可以投资于短期定期存款

APPLICATION 应用:

It is the Director of Finance responsibility to determine the appropriate cash balance for the hotel.

财务总监负责制定适当的酒店现金结存额

If the short range cash forecast shows a surplus of funds over the set operating level, this surplus must be invested.

如果短期现金预期显示相比于开业设置的金额有余额时，这笔余额必须要投资于其他地方

STATEMENT OF POLICY 政策声明:

1. Surplus funds should be invested in Bank Time Deposits and the best possible interest rates obtained.
剩余基金应投资用来作银行定期存款，并可收获最好的预期利率
2. The maturity of the investments should be set to coincide with large cash disbursements such as owners return, rent, tax payments or periods of cash shortfalls. Maturities should not extend beyond one year.
成熟的投资应与大笔现金支出保持一致，比如回报业主、租金、税金或现金短缺期。到期日不应超过一年
3. If a bank loan or overdraft facility is required by the hotel – hotel officers should not be involved, it is the responsibility of the owner to arrange for the necessary resources.
如果银行贷款或透支额度是酒店必须的——
巴伐利亚不应卷入，这是业主的职责，业主负责安排相关的必须资源