

	RESOURCE LIBRARY – ACCOUNTING General Cashiering	<i>CODE:</i> 05.01.045 <i>EDITION:</i> 1 <i>PAGE</i> 1 OF 2
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PURPOSE 目的

To establish a policy for proper handling of cash in General Cashiering.

确立一个程序以正确处理总出纳处的现金

POLICY 程序

- A bank deposit must be prepared daily on a bank slip and must consist of all cash including cheques received by mail, for the day's business.
银行存款必须每天填写银行存款单，该存款必须由所有现金构成，现金包括通过邮件收到的支票及一天的营业收入
- The bank deposit shall be prepared by or under the direct supervision of the General Cashier.
银行存款应由总出纳准备或由总出纳亲自监督的情况下完成
- The daily collections must be delivered to the depository bank in time to be credited to the Hotel's account no later than one day following the day's collections.
每日收集的款项必须及时送抵受托银行并存入酒店的账户，时间不可超过收集款项日期的第二天
- Cashier going to the Bank for cash deposit or withdrawal must be escorted by a security personnel.
出纳到银行存款或取款时必须有一个保安员护送
- On weekends and public holidays, the daily collections should be placed in the Drop-Safe. In the event that the daily collections could not be sent to the Bank, for whatever reasons, it should be kept in the General Cashier's Safe.
周末及公共假期时，每日收集的款项需放置于投款箱中。每日收集的款项如不能送至银行，则需保存在总出纳的保险箱中
- The drop-safe must be properly secured with one key lock and one number combination lock. The key must remain with the General Cashier and the number combination make known to not more than two staff from the Finance department as authorized by the Director of Finance and Controlling.
投款箱必须带有一把钥匙锁及一个密码锁。铁钥匙必须由总出纳保管，密码锁的密码不可被超过两个财务总监授权的财务部员工知道

Each day, the person opening the drop safe must:

每天，打开投款箱的人必须：

- Witnessed by a staff (supervisory level) from the Finance Department and security escort is also required.
需有一名财务部员工（主管级）及一名安全员作证人
- Verify the number of envelopes against those documented in the Daily Cash Remittance Summary, and verify that all envelopes are intact
根据每日现金汇款单汇总表审核信封的总数，并检查所有信封是否完好
- Complete and sign the Daily Cash Remittance Summary.
完成每日现金汇款单汇总表并在其上签字确认

- Review cheques for completeness.
审核支票的完整性
- Prepares General Cashier Report and, together with the deposit slips with bank validation, must be delivered directly to the Income Auditor.
编制总出纳报表，总出纳报表与有效的银行存款单必须直接交由收入审计
- In all instances, evidence must be obtained from the bank to acknowledge receipt of the deposit.
在所有的情况下，所含的凭证必须来自银行以便证明款项已存入银行