

	RESOURCE LIBRARY – ACCOUNTING Package Allocation	CODE: 05.06.008
		EDITION: 1
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PURPOSE 目的

To ensure that packages are properly accounted.
 保证捆绑销售的合理做账。

POLICY 程序

- Total revenues from a package should be allocated to the concerned Division / Department in the ratio of the rack rates / published rates for the various components. The following example should make this clear:
 套餐的总收益应按照运营价格里面包含的服务分类的比率分配到相关的部门。通过以下例子可进行清晰的讲解：

Total package cost \$100 per person per day. 套餐的成本是每人100美元/每人/每天。

Constituents → Rack / Published Rate → Ratio → Apportionment
 服务分类→运营价格→比率→分摊

Room 房费	180.00	75%	75.00
Laundry洗衣费	30.00	12.5%	12.50
Airport Transfer	<u>30.00</u>	<u>12.5%</u>	<u>12.50</u>
机场接送	240.00	100%	100.00

- The price for breakfast should be based on a properly cost structured menu with a fair mark-up. The extent of the mark up has to be resolved between the F&B Operation Manager and Executive Housekeeper in consultation with the Director of Finance and Controlling and General Manager.
 早餐价格应在合理的市场涨幅及菜单成本结构的基础上制定。价格涨幅范围由餐饮部运营经理、行政管家与财务总监、总经理共同协商。
- The overriding factor is the revenue apportioned to any division / department and should be at least equal to the variable cost of the service being provided.
 最重要的是，任何部门的收益分配至少应与所提供的服务的可变成本相一致。