	RESOURCE LIBRARY – ACCOUNTING Pre-opening Expense Cut-off Time	CODE: 05.06.009
		EDITION: 1
		PAGE 1 OF 2

PURPOSE 目的

To define the cut-off time for expenses which can be classified as pre-opening expenses for the hotel operation, subject to any tax legislation or PIC / Owners direction to the contrary.

为归类为酒店运营筹建费用的费用制定截止时间，除了与税法或PIC/业主方向相反

POLICY 程序

CUT-OFF TIME 截至时间

Normally the cut-off time for accounting pre-opening expenses will be as follows:

一般的，财务筹建费用的截止时间如下：


- Newly opened hotels – date of soft opening (subject to apportionment of some expenses incurred after the date, detailed below).
新开张酒店——预开业时间（除了在预开业之后发生的一些费用分摊，详见如下）
- Newly opened Food & Beverage outlet or operating department – date of opening of the outlet or department.
新开张的餐厅或营运部门——餐厅或该部门的开业日期

NEWLY OPENED HOTELS 新开张酒店

For hotels newly opened, the undernoted expenses incurred after the date of the soft opening of the hotel can be classified as pre-opening expenses:

对于新开张的酒店，发生在预开业日期之后的未知费用可归属于筹建费用：

- Labour costs of Housekeeping and Front Office are to be apportioned based on the number of rooms delivered and available for sale to the total number of rooms finally available after completion.
客房部及前厅部人力成本的分摊取决于分派的房数以及总的可卖房数，该可卖房数是指完成后最终可用于出售的房数
- Labour costs of operational staff of Food & Beverage outlets or operating departments incurred before the respective dates of operations.
餐饮部或其他营运部门在其各自开业日期前发生的人力成本
- Any interest and finance costs paid are to be apportioned on the basis of 1 above or on the basis of total gross floor area delivered ready for operation to the total gross floor area of the hotel.
任何利息及已支付的财务成本将依据上面第一条进行分摊或依据已交付的总建筑面积即准备用于运营的酒店总建筑面积来进行分摊
- Any direct costs incurred for the pre-opening of the hotel, Food & Beverage outlets or operating departments.
任一因酒店筹建、餐厅筹建或营运部门筹建而产生直接成本

	RESOURCE LIBRARY – ACCOUNTING Pre-opening Expense Cut-off Time	<i>CODE:</i> 05.06.009
		<i>EDITION:</i> 1
		<i>PAGE</i> 2 OF 2

- Utility expenses incurred after the soft opening of the hotel for Food & Beverage outlets or operating departments which are not yet ready for occupation and operation should be capitalized as part of the hotel project cost (Pre-opening Expenses).
在酒店预开业后，餐饮部或其他运营部门仍未能营业及运营时，所产生的公用成本应用大写标明其为酒店项目成本的一部分（筹建成本）
- It is advisable to co-ordinate with the project office to install separate meters to keep track of these expenses or rely on technical estimates to support such apportionment.
这是明智的，与项目办公室进行协调以安装单独的标尺来跟踪这些费用或依靠科技预估以支持这样的分摊