

STANDARD OPERATING PROCEDURE	CODE: CB - 015		PAGE: 1 of 3
	EFFECTIVE:		UPDATE NO.:
	INITIATED BY: PRIMA CONSULTANT CO., LTD.		DEPT./SECTION:
	REVIEWED BY:		
	APPROVED BY:		
	SUBJECT:		GENERAL CASHIER REPORT

OBJECTIVE:

To complete journalizing accounting transaction in daily receipt in receipt voucher

POLICY:

All transactions concerns to daily received by general cashier include:

1. Cash received from front office through drop safe
2. Cash received from all F&B outlets through drop safe
3. Cash received from other retail outlet or other point of sales through drop safe
4. Cash, Cheque received by General Cashier and Bank transfer to Hotel Bank account from customer for the purpose of settling account receivable balance or to deposit on room / banquet
5. Cash, Cheque received by General Cashier for payment of salvage sold or steward sale or others
6. A daily cash or cheque deposit to Hotel Bank Account
7. Acknowledgement of credit card deposit to Hotel Bank account

Must be summarized in General Cashier daily receipt summary and journalized by issuing a receipt voucher name "General Cashier Report" on a daily basis

PROCEDURE:

1. Total cash amount form daily operation from drop safe should be treated as General Cashier's cash on hand on the date moved out from drop safe
2. The discrepancies between actual cash count and sales report will be booked as cash over/short of A&G department
3. Total Cash, Cheque, Bank transfer received from customer should be recognized as output vat to be paid to revenue department on the next month. By reversing VAT suspense account
4. Each receipt on "3" the general cashier must issue official tax invoice against receipt
5. Items receipt for the purpose of advance deposit will be treated as liabilities
Items receipt for the purpose of Account receivable settlement should be credited the AR clearance account until the date applying in the AR sub Ledger then debit

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AR Clearance Credit City Ledger in the AR Journal

6. Other receipt by General Cashier for salvage sales should recognized as other income and output VAT will be booked without reversing VAT suspense
7. All cash, Cheque collected during the day should be deposited to hotel bank account on the next working day by

Debit Bank Account

Credit Cash on Hand
Credit Cheque on Hand
As per pay in slip supporting


8. To acknowledge of credit card deposit to bank from bank statement by

Debit Bank Account
Debit Credit Card Commission
Debit Input (Purchase) VAT
Credit AR Credit Card Clearance

until the date applying in the AR sub Ledger then debit AR Credit Card Clearance
Credit AR Credit Card in the AR Journal

Sample
General Cashier daily Receipt Summary

Sample
General Cashier Report

 Maikhao Dream MAIKHAO DREAM CO., LTD. STANDARD OPERATING PROCEDURE	CODE: CB - 015		PAGE: 3 of 3
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Chief Accountant

Date

Financial Controller

Date

Director of Finance

Date