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SPHM
HOSPITALITY


SPHM – UNIFORM SYSTEM OF ACCOUNTS



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Uniform System of Accounts

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		Effective:	
	SUBJECT Uniform System of Account Profit & Loss	PREPARED BY: Corporate Comptroller	APPROVED BY: Hotel General Manager

ACCOUNTING DEPARMENT

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A. ROOM DEPARTMENTAL PROFIT & LOSS


a) **Room Revenue**

Room revenue get generate of revenue from the sales of rental room and extra bed. Room revenue has many statistics which maintain by Front Office (FO) Department and Sales & Marketing (SM) Department. The tools to maintain Average Room Rate (ARR) for hotel operation SM should prepare some data and the forecast such as:

Rate Structure Rate Structure is the strategy of Room Rate which mention in several market category

Market Segment Sales & Marketing Department produce market segment by reviewing the guest segment coming from, this could help the decision of price strategy.

RATE STRUCTURE				
Structure	Hotel	One Bed Room Villa	Two Bed Room Villa	Suite
Published Rate				
Pilgrimage Package				
Business Packet				
Walk In				
BAR 1				
BAR 2				
BAR 3				
Government 1				
Government 2				
Government 3				
Embassy 1				
Embassy 2				
Embassy 3				
Travel Agent Local				
Travel Agent Overseas				
Airline				
GDS - Publish				
GDS -Corporate				
GDS - Package				
GDS - Promotion				
GDS - Weekend				
Online Booking				
Others				

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b) Other Income

The Other Income is representing to record the revenue for cancelation fees, day use and guest stayed at other hotel because fully booked.

c) Salary & Wages Front Office

Represents expense for all categories Front Office employment, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

d) Salary & Wages House Keeping

Represents expense for all categories House Keeping employment, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

e) Employee Benefit for F.O & HK

Employee Meal

Meals for all level include:


- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

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Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance


Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

f) **Guest Supplies**

1. The expenses represent all guest needed during check in or check out in the front office counter, and concierge counter, item are below:

- Key Card
- Envelope Key card
- Welcome Drink Voucher
- Breakfast Voucher
- Registration Form
- Reservation Form
- Guest Folio
- Official Receipt
- Miscellaneous Charges Form
- Check Out Envelope
- Facsimile Sheet
- Receiving Record Form
- Luggage Tag
- Room Rate Change
- Safe Deposit Form
- Valet Parking

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2. Guest Supplies Amenities.


Guest Supplies Amenities includes the cost of guest room supplies and amenities furnished to hotel guests on a gratis basis, below are the items supplies:

- Soap
- Shampoo
- Slipper
- Tooth Brush
- Cotton Bud
- Sanitary Bag
- Shower Cap
- Body Lotion
- Laundry Plastic
- Comb
- Sewing Kit
- Shoe Shine
- Tissue Facial
- Tissue Toilet

3. Guest Supplies Stationery

Guest Supplies Stationery includes the cost of guest room supplies for printing material, such as:

- Letter Head
- Envelope Logo
- Notepad
- Ballpoint/pencil
- Privacy Sign
- File Folder Stationery
- Guest Questioner

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4. Guest Supplies - F&B

Includes cost of guest room supplies for food & beverage item, such as:

- Drinking Water
- Tea
- Coffee
- White Sugar Sachet
- Brown Sugar Sachet
- Fruit Basket
- Welcome Drink
- Turn Down Service
- Cakes & Praline
- Other VIP Treatment for supplier Food & Beverage

g) Cleaning Supplies


1. Cleaning & Chemical Supplies Includes cost of guest room area, lobbies, corridor and other hotel area cleaning except kitchen and steward area, such as:
 - Chemical
 - Small tools and housekeeping small equipment
2. Cleaning Sanitation Represent cost of hygiene and sanitation for all guest rest rooms in guest public area.
3. Cleaning Outside Represent cost of cleaning hotel outdoor by using gondola and parking area.

h) Printing & Stationary

The expenses represent all for office usage only at Front Office and House Keeping, such as:

- Printing Office
- Stationery

i) Photo Copy Charges

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The expenses represent for Photo Copy sharing cost to Front Office and House Keeping Department.

j) Decoration Expenses

Include flower & decoration in the front desk area and concierge area.

k) Guest Transportation

The expenses are includes all transportation for guest from and to hotel, also group arrangement which mostly use the Bus for pick up and transfer to airport.

l) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

m) Reservation Expenses

Includes expenses for processing all reservation made by:

- Telephone call
- Facsimile conformation
- Internet booking

n) T.A Commission

Includes

- Travel Agent commission and
- Coordination Fees


o) Transportation

The expenses represent for Transportation cost.

p) Telephone & Postage

Any telecommunication made for office usage by F.O and HK

q) TV & Movie

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Include cost of TV cable or satellite providing for guest room

r) Linen

Linen Room is the operating equipment for all linen which use in the guest room, items are:

- Bed Sheet
- Pillow Case
- Duvet/Bed Cover
- Bath Towel
- Hand Towel
- Face Towel
- Bed Runner
- Bed Skirting
- Bath Robe

All above item have a provision fund for change the item due to lost, breakage/damage and length of use. The provision has to be budgeted in yearly basis with some assumption. The expenses will be base on the budget divide by 12 month and will be taken an adjustment by the end of the year.

s) Uniform


All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

t) Laundry & Dry Cleaning

Represent cost of room linen laundry, if the linen washes in house then all of chemical consumption need to make the cost distribution between room linen, F&B linen, uniform laundry with controlling log book.

u) Uniforms Cleaning

Represent the laundry cost for F.O & HK staff uniform.

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v) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

w) Miscellaneous

Represent expenses for front office and house keeping department not under category in specific expenses.

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B. SPA DEPARTMENT PROFIT & LOSS

a) Spa Revenue

Revenue generated from Spa sales

b) Other Income Spa

Revenue from Spa operation activities, but not under menu spa i.e., training fees, and others

c) Salary & Related Expenses

1. Salary & Wages

Represents expense for all category employment that under Spa Department, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

2. Employee Benefit

Employee Meal Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance


- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

Medical Insurance

- In patient
- Out Patient
- House Clinic

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Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

d) Cleaning & Guest Supplies

Cleaning & Chemical Supplies Includes cost of spa area for the spa operation, such as:

- Chemical
- Small tools and housekeeping small equipment

e) Telephone & Fax Charge

Any telecommunication made for office usage for Spa

f) Electricity Charge

Allocation electricity cost to spa operation

g) Water Charge


Allocation water cost to spa operation

h) Repair & Maintenance


Spa Repair & Maintenance for building, air – conditioning and equipments

i) Fuel for Generator

Allocation fuel cost of generator to spa operation

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- j) **Administration** The expenses represent all for office usage only at Spa Department, such as:
- Printing Office
 - Stationery
 - Photo Copy sharing cost
- k) **Insurance**
- Allocation insurance cost from Owner Property Expenses
- l) **Bank Loan Interest**
- Allocation Bank Loan Interest Expenses from Owner Property Expenses
- m) **Shareholder Loan Interest**
- Allocation Shareholder Loan Interest Expenses from Owner Property Expenses
- n) **Depreciation and Amortization**
- Depreciation on Spa's Equipments and allocation from building depreciation
- o) **Other Expenses**
- Represent expenses for Spa Department not under category in specific expenses.
- p) **Bank Interest Income**
- When Spa operation has own bank accounts, so the interest earn on bank account should credited in this account
- q) **Tax on Net Profit**
- Tax calculated based on Vietnamese tax law, should deducted to the gross profit

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C. ROOM SERVICE

All Food and Beverage expense be allocated proportional on F & B Outlet based on revenue:

a) **Food Revenue**

The revenue generated by Food Sales Room Service consists of:

1. Breakfast
2. Lunch
3. Dinner & Supper

b) **Beverage Revenue**

The revenue generated by Beverage Sales Room Service from:

1. Breakfast
2. Lunch
3. Dinner & Supper

c) **Corkage Charges**

The revenue generated by extra charges from guest who consumed other than hotel F & B.

d) **Other Income**

The revenue generated by charges from other F & B sales i.e., rent equipment for Meeting Room, Wedding, Party and Entertainment that charged to guests.


e) **Food Cost**

All merchandise food category used for sold net after deducted for non cost of sold i.e., Staff Canteen, Complimentary, Officer Check, Spoilage and damage.

f) **Beverage Cost**

All merchandise beverage category used for sold net after deducted for non cost of sold i.e., Staff Drinks, Complimentary, Officer Check, Spoilage and damage.

g) **Other F & B Cost**

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All expenses that spend for other F & B Income

h) Salary & Wages – Service

Represents expense for all category employment that under F & B Service, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

i) Salary & Wages – Kitchen

Represents expense for all category employment that under F & B Kitchen, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

j) Employee Benefit

Employee Meal

Meals for all level include:


- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

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Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

k) **Printing & Stationary**

The expenses represent all for office usage only at F & B Department, such as:

- Printing Office
- Stationery

l) **Photo Copy Charges**

The expenses represent for Photo Copy sharing cost.

m) **Decoration Expenses**


Include flower & decoration in the Food & Beverage.

n) **Traveling Expenses**

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

o) **Commission**

Commissions give to Travel Agents and other parties on Food & Beverage Sales

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p) Cleaning Supplies

Cleaning & Chemical Supplies Includes cost of stewarding, and other F & B Outlet cleaning include kitchen, such as:

- Chemical
- Small tools and housekeeping small equipment

q) Music & Entertainment

Music & Entertainment will present in the Food & Beverage Outlet with some expenses occurred below:

- Entertainment Fees
- Food & Beverage Consumption for singer and the musician
- Room Cost if the entertainer stay in the Hotel.

r) Telephone, Fax & Postage

Any telecommunication made for office usage

s) Dues & Subscriptions


Represents expense for registration membership of Food & Beverage organization

t) Transportation

The expenses represent for Staff Transportation sharing cost use staff bus.

u) Uniform

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

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v) Laundry & Dry Cleaning

Represent cost of F & B linen laundry, if the linen washes in house then all of chemical consumption need to make the cost distribution between room linen, F&B linen, uniform laundry with controlling log book.

w) Uniform Cleaning

Represent the laundry cost for Food & Beverage staff uniform.

x) Supplies & Others

Includes food & beverage supplies for guest service, such as:

- Tooth Pick
- Tissue/Paper Napkin
- Coop stick
- Straw

y) Spoilage & Damage

Represents expense for food and beverage spoilage and damage based on the storeroom requisition with properly approved by Food & Beverage Manager

z) Gas & Fuel

Represents cost of gas & fuel for cooking


aa) Menu & Beverage List

Menu & Beverage List will be prepared to all food & beverage outlet and will review at least 6 months.

ab) Kitchen Supplies

Kitchen Supplies includes expenses of kitchen general supplies such as below:

- Aluminum foil
- Plastic wrap
- Kitchen cloth

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- Cake case

ac) **Chinaware** Represent to provision of Chinaware is decided 0.5% from net total outlet revenue.

ad) **Glassware**

Represent to provision of Glassware is decided 0.5% from net total outlet revenue.

ae) **Silverware**

Represent to provision of Silverware is decided 0.5% from net total outlet revenue.

af) **Linen**

Represent to provision of Linen is decided 0.5% from net total outlet revenue.

ag) **Kitchen Utensil**

Represent to all utensil used by the kitchen


ah) **Training Expenses**

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

ai) **Miscellaneous**

Represent expenses for Food & Beverage Department not under category in specific expenses.

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D. F & B OUTLE # 1

All Food and Beverage expense be allocated proportional on F & B Outlet based on revenue:

a) Food Revenue

The revenue generated by Food Sales F & B OUTLET # 1 consists of:

1. Breakfast
2. Lunch
3. Dinner & Supper

b) Beverage Revenue

The revenue generated by Beverage Sales F & B OUTLET # 1 from:

1. Breakfast
2. Lunch
3. Dinner & Supper

c) Corkage Charges

The revenue generated by extra charges from guest who consumed other than hotel F & B.

d) Other Income

The revenue generated by charges from other F & B sales i.e., rent equipment for Meeting Room, Wedding, Party and Entertainment that charged to guests.


e) Food Cost

All merchandise food category used for sold net after deducted for non cost of sold i.e., Staff Canteen, Complimentary, Officer Check, Spoilage and damage.

f) Beverage Cost

All merchandise beverage category used for sold net after deducted for non cost of sold i.e., Staff Drinks, Complimentary, Officer Check, Spoilage and damage.

g) Other F & B Cost

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All expenses that spend for other F & B Income

h) Salary & Wages – Service

Represents expense for all category employment that under F & B Service, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

i) Salary & Wages – Kitchen

Represents expense for all category employment that under F & B Kitchen, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

j) Employee Benefit

Employee Meal

Meals for all level include:


- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

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Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

k) Printing & Stationary

The expenses represent all for office usage only at F & B Department, such as:

- Printing Office
- Stationery

l) Photo Copy Charges

The expenses represent for Photo Copy sharing cost.


m) Decoration Expenses

Include flower & decoration in the Food & Beverage.

n) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

o) Commission

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Commissions give to Travel Agents and other parties on Food & Beverage Sales

p) Cleaning Supplies

Cleaning & Chemical Supplies Includes cost of stewarding, and other F & B Outlet cleaning include kitchen, such as:

- Chemical
- Small tools and housekeeping small equipment

q) Music & Entertainment

Music & Entertainment will present in the Food & Beverage Outlet with some expenses occurred below:

- Entertainment Fees
- Food & Beverage Consumption for singer and the musician
- Room Cost if the entertainer stay in the Hotel.

r) Telephone, Fax & Postage

Any telecommunication made for office usage

s) Dues & Subscriptions

Represents expense for registration membership of Food & Beverage organization.

t) Transportation


The expenses represent for Staff Transportation sharing cost use staff bus.

u) Uniform

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

v) Laundry & Dry Cleaning

Represent cost of F & B linen laundry, if the linen washes in house then all of chemical consumption need to make the cost distribution between room linen, F&B linen, uniform

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laundry with controlling log book.

w) Uniform Cleaning

Represent the laundry cost for Food & Beverage staff uniform.

x) Supplies & Others

Includes food & beverage supplies for guest service, such as:

- Tooth Pick
- Tissue/Paper Napkin
- Coop stick
- Straw

y) Spoilage & Damage

Represents expense for food and beverage spoilage and damage based on the storeroom requisition with properly approved by Food & Beverage Manager

z) Gas & Fuel

Represents cost of gas & fuel for cooking

aa) Menu & Beverage List


Menu & Beverage List will be prepared to all food & beverage outlet and will review at least 6 months.

ab) Kitchen Supplies

Kitchen Supplies includes expenses of kitchen general supplies such as below:

- Aluminum foil
- Plastic wrap
- Kitchen cloth
- Cake case

ac) Chinaware Represent to provision of Chinaware is decided 0.5% from net total outlet revenue.

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ad) Glassware

Represent to provision of Glassware is decided 0.5% from net total outlet revenue.

ae) Silverware

Represent to provision of Silverware is decided 0.5% from net total outlet revenue.

af) Linen

Represent to provision of Linen is decided 0.5% from net total outlet revenue.

ag) Kitchen Utensil

Represent to all utensil used by the kitchen


ah) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

ai) Miscellaneous

Represent expenses for Food & Beverage Department not under category in specific expenses.

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E. F & B OUTLET # 2

All Food and Beverage expense be allocated proportional on F & B Outlet based on revenue:

a) Food Revenue

The revenue generated by Food Sales F & B OUTLET # 2 consists of:

1. Breakfast
2. Lunch
3. Dinner & Supper

b) Beverage Revenue

The revenue generated by Beverage Sales F & B OUTLET # 2 from:

1. Breakfast
2. Lunch
3. Dinner & Supper

c) Corkage Charges

The revenue generated by extra charges from guest who consumed other than hotel F & B.

d) Other Income

The revenue generated by charges from other F & B sales i.e., rent equipment for Meeting Room, Wedding, Party and Entertainment that charged to guests.


e) Food Cost

All merchandise food category used for sold net after deducted for non cost of sold i.e., Staff Canteen, Complimentary, Officer Check, Spoilage and damage.

f) Beverage Cost

All merchandise beverage category used for sold net after deducted for non cost of sold i.e., Staff Drinks, Complimentary, Officer Check, Spoilage and damage.

g) Other F & B Cost

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All expenses that spend for other F & B Income

h) Salary & Wages – Service

Represents expense for all category employment that under F & B Service, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

i) Salary & Wages – Kitchen

Represents expense for all category employment that under F & B Kitchen, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

j) Employee Benefit

Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen


Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

Medical Insurance

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- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

k) Printing & Stationary

The expenses represent all for office usage only at F & B Department, such as:

- Printing Office
- Stationery

l) Photo Copy Charges

The expenses represent for Photo Copy sharing cost.


m) Decoration Expenses

Include flower & decoration in the Food & Beverage.

n) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

o) Commission

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Commissions give to Travel Agents and other parties on Food & Beverage Sales

p) Cleaning Supplies

Cleaning & Chemical Supplies Includes cost of stewarding, and other F & B Outlet cleaning include kitchen, such as:

- Chemical
- Small tools and housekeeping small equipment

q) Music & Entertainment

Music & Entertainment will present in the Food & Beverage Outlet with some expenses occurred below:

- Entertainment Fees
- Food & Beverage Consumption for singer and the musician
- Room Cost if the entertainer stay in the Hotel.

r) Telephone, Fax & Postage

Any telecommunication made for office usage

s) Dues & Subscriptions

Represents expense for registration membership of Food & Beverage organization.


t) Transportation

The expenses represent for Staff Transportation sharing cost use staff bus.

u) Uniform

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

v) Laundry & Dry Cleaning

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Represent cost of F & B linen laundry, if the linen washes in house then all of chemical consumption need to make the cost distribution between room linen, F&B linen, uniform laundry with controlling log book.

w) Uniform Cleaning

Represent the laundry cost for Food & Beverage staff uniform.

x) Supplies & Others

Includes food & beverage supplies for guest service, such as:

- Tooth Pick
- Tissue/Paper Napkin
- Coop stick
- Straw

y) Spoilage & Damage

Represents expense for food and beverage spoilage and damage based on the storeroom requisition with properly approved by Food & Beverage Manager

z) Gas & Fuel

Represents cost of gas & fuel for cooking


aa) Menu & Beverage List

Menu & Beverage List will be prepared to all food & beverage outlet and will review at least 6 months.

ab) Kitchen Supplies

Kitchen Supplies includes expenses of kitchen general supplies such as below:

- Aluminum foil
- Plastic wrap
- Kitchen cloth
- Cake case

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ac) Chinaware

Represent to provision of Chinaware is decided 0.5% from net total outlet revenue.

ad) Glassware

Represent to provision of Glassware is decided 0.5% from net total outlet revenue.

ae) Silverware

Represent to provision of Silverware is decided 0.5% from net total outlet revenue.

af) Linen

Represent to provision of Linen is decided 0.5% from net total outlet revenue.

ag) Kitchen Utensil

Represent to all utensil used by the kitchen


ah) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

ai) Miscellaneous

Represent expenses for Food & Beverage Department not under category in specific expenses.

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F. BAR & LOUNGE

All Food and Beverage expense be allocated proportional on F & B Outlet based on revenue:

a) Food Revenue

The revenue generated by Food Sales Bar & Lounge consists of:

1. Breakfast
2. Lunch
3. Dinner & Supper

b) Beverage Revenue

The revenue generated by Beverage Sales Bar & Lounge from:

1. Breakfast
2. Lunch
3. Dinner & Supper

c) Corkage Charges

The revenue generated by extra charges from guest who consumed other than hotel F & B.

d) Other Income


The revenue generated by charges from other F & B sales i.e., rent equipment for Meeting Room, Wedding, Party and Entertainment that charged to guests.

e) Food Cost

All merchandise food category used for sold net after deducted for non cost of sold i.e., Staff Canteen, Complimentary, Officer Check, Spoilage and damage.

f) Beverage Cost

All merchandise beverage category used for sold net after deducted for non cost of sold i.e., Staff Drinks, Complimentary, Officer Check, Spoilage and damage.

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g) Other F & B Cost

All expenses that spend for other F & B Income

h) Salary & Wages – Service

Represents expense for all category employment that under F & B Service, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

i) Salary & Wages – Kitchen

Represents expense for all category employment that under F & B Kitchen, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

j) Employee Benefit

Employee Meal

Meals for all level include:


- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

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Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

k) Printing & Stationary

The expenses represent all for office usage only at F & B Department, such as:

- Printing Office
- Stationery

l) Photo Copy Charges

The expenses represent for Photo Copy sharing cost.


m) Decoration Expenses

Include flower & decoration in the Food & Beverage.

n) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

o) Commission

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Commissions give to Travel Agents and other parties on Food & Beverage Sales

p) Cleaning Supplies

Cleaning & Chemical Supplies Includes cost of stewarding, and other F & B Outlet cleaning include kitchen, such as:

- Chemical
- Small tools and housekeeping small equipment

q) Music & Entertainment

Music & Entertainment will present in the Food & Beverage Outlet with some expenses occurred below:

- Entertainment Fees
- Food & Beverage Consumption for singer and the musician
- Room Cost if the entertainer stay in the Hotel.

r) Telephone, Fax & Postage

Any telecommunication made for office usage

s) Dues & Subscriptions

Represents expense for registration membership of Food & Beverage organization.


t) Transportation

The expenses represent for Staff Transportation sharing cost use staff bus.

u) Uniform

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

v) Laundry & Dry Cleaning

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Represent cost of F & B linen laundry, if the linen washes in house then all of chemical consumption need to make the cost distribution between room linen, F&B linen, uniform laundry with controlling log book.

w) Uniform Cleaning

Represent the laundry cost for Food & Beverage staff uniform.

x) Supplies & Others

Includes food & beverage supplies for guest service, such as:

- Tooth Pick
- Tissue/Paper Napkin
- Coop stick
- Straw

y) Spoilage & Damage

Represents expense for food and beverage spoilage and damage based on the storeroom requisition with properly approved by Food & Beverage Manager

z) Gas & Fuel

Represents cost of gas & fuel for cooking


aa) Menu & Beverage List

Menu & Beverage List will be prepared to all food & beverage outlet and will review at least 6 months.

ab) Kitchen Supplies

Kitchen Supplies includes expenses of kitchen general supplies such as below:

- Aluminum foil
- Plastic wrap
- Kitchen cloth

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- Cake case

ac) Chinaware

Represent to provision of Chinaware is decided 0.5% from net total outlet revenue.

ad) Glassware

Represent to provision of Glassware is decided 0.5% from net total outlet revenue.

ae) Silverware

Represent to provision of Silverware is decided 0.5% from net total outlet revenue.

af) Linen

Represent to provision of Linen is decided 0.5% from net total outlet revenue.

ag) Kitchen Utensil

Represent to all utensil used by the kitchen


ah) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

ai) Miscellaneous

Represent expenses for Food & Beverage Department not under category in specific expenses.

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G. POOL BAR

All Food and Beverage expense be allocated proportional on F & B Outlet based on revenue:

a) Food Revenue

The revenue generated by Food Sales Pool Bar consists of:

1. Breakfast
2. Lunch
3. Dinner & Supper

b) Beverage Revenue

The revenue generated by Beverage Sales Pool Bar from:

1. Breakfast
2. Lunch
3. Dinner & Supper

c) Corkage Charges

The revenue generated by extra charges from guest who consumed other than hotel F & B.

d) Other Income


The revenue generated by charges from other F & B sales i.e., rent equipment for Meeting Room, Wedding, Party and Entertainment that charged to guests.

e) Food Cost

All merchandise food category used for sold net after deducted for non cost of sold i.e., Staff Canteen, Complimentary, Officer Check, Spoilage and damage.

f) Beverage Cost

All merchandise beverage category used for sold net after deducted for non cost of sold i.e., Staff Drinks, Complimentary, Officer Check, Spoilage and damage.

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g) Other F & B Cost

All expenses that spend for other F & B Income

h) Salary & Wages – Service

Represents expense for all category employment that under F & B Service, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

i) Salary & Wages – Kitchen

Represents expense for all category employment that under F & B Kitchen, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

j) Employee Benefits

Employee Meal

Meals for all level include:


- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

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Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

k) Printing & Stationary

The expenses represent all for office usage only at F & B Department, such as:

- Printing Office
- Stationery

l) Photo Copy Charges


The expenses represent for Photo Copy sharing cost.

m) Decoration Expenses

Include flower & decoration in the Food & Beverage.

n) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

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o) Commission

Commissions give to Travel Agents and other parties on Food & Beverage

p) Cleaning Supplies

Cleaning & Chemical Supplies Includes cost of stewarding, and other F & B Outlet cleaning include kitchen, such as:

- Chemical
- Small tools and housekeeping small equipment

q) Music & Entertainment

Music & Entertainment will present in the Food & Beverage Outlet with some expenses occurred below:

- Entertainment Fees
- Food & Beverage Consumption for singer and the musician
- Room Cost if the entertainer stay in the Hotel.

r) Telephone, Fax & Postage

Any telecommunication made for office usage

s) Dues & Subscriptions


Represents expense for registration membership of Food & Beverage organization.

t) Transportation

The expenses represent for Staff Transportation sharing cost use staff bus.

u) Uniform

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

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v) Laundry & Dry Cleaning

Represent cost of F & B linen laundry, if the linen washes in house then all of chemical consumption need to make the cost distribution between room linen, F&B linen, uniform laundry with controlling log book.

w) Uniform Cleaning

Represent the laundry cost for Food & Beverage staff uniform.

x) Supplies & Others

Includes food & beverage supplies for guest service, such as:

- Tooth Pick
- Tissue/Paper Napkin
- Coop stick
- Straw

y) Spoilage & Damage

Represents expense for food and beverage spoilage and damage based on the storeroom requisition with properly approved by Food & Beverage Manager

z) Gas & Fuel

Represents cost of gas & fuel for cooking


aa) Menu & Beverage List

Menu & Beverage List will be prepared to all food & beverage outlet and will review at least 6 months.

ab) Kitchen Supplies

Kitchen Supplies includes expenses of kitchen general supplies such as below:

- Aluminum foil

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- Plastic wrap
- Kitchen cloth
- Cake case

ac) Chinaware

Represent to provision of Chinaware is decided 0.5% from net total outlet revenue.

ad) Glassware

Represent to provision of Glassware is decided 0.5% from net total outlet revenue.

ae) Silverware

Represent to provision of Silverware is decided 0.5% from net total outlet revenue.

af) Linen

Represent to provision of Linen is decided 0.5% from net total outlet revenue.

ag) Kitchen Utensil

Represent to all utensil used by the kitchen


ah) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

ai) Miscellaneous

Represent expenses for Food & Beverage Department not under category in specific expenses.

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H. BANQUET

All Food and Beverage expense be allocated proportional on F & B Outlet based on revenue:

a) **Food Revenue**

The revenue generated by Food Sales Banquet consists of:

1. Breakfast
2. Lunch
3. Dinner & Supper

b) **Beverage Revenue**

The revenue generated by Beverage Sales Banquet from:

1. Breakfast
2. Lunch
3. Dinner & Supper

c) **Corkage Charges**

The revenue generated by extra charges from guest who consumed other than hotel F & B.

d) **Other Income**


The revenue generated by charges from other F & B sales i.e., rent equipment for Meeting Room, Wedding, Party and Entertainment that charged to guests.

e) **Food Cost**

All merchandise food category used for sold net after deducted for non cost of sold i.e., Staff Canteen, Complimentary, Officer Check, Spoilage and damage.

f) **Beverage Cost**

All merchandise beverage category used for sold net after deducted for non cost of sold i.e., Staff Drinks, Complimentary, Officer Check, Spoilage and damage.

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g) Other F & B Cost

All expenses that spend for other F & B Income

h) Salary & Wages – Service

Represents expense for all category employment that under F & B Service, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

i) Salary & Wages – Kitchen

Represents expense for all category employment that under F & B Kitchen, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

j) Employee Benefit

Employee Meal

Meals for all level include:


- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

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Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

k) Printing & Stationary

The expenses represent all for office usage only at F & B Department, such as:

- Printing Office
- Stationery

l) Photo Copy Charges


The expenses represent for Photo Copy sharing cost.

m) Decoration Expenses

Include flower & decoration in the Food & Beverage.

n) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

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o) Commission

Commissions give to Travel Agents and other parties on Food & Beverage Sales

p) Cleaning Supplies

Cleaning & Chemical Supplies Includes cost of stewarding, and other F & B Outlet cleaning include kitchen, such as:

- Chemical
- Small tools and housekeeping small equipment

q) Music & Entertainment

Music & Entertainment will present in the Food & Beverage Outlet with some expenses occurred below:

- Entertainment Fees
- Food & Beverage Consumption for singer and the musician
- Room Cost if the entertainer stay in the Hotel.

r) Telephone, Fax & Postage

Any telecommunication made for office usage

s) Dues & Subscriptions


Represents expense for registration membership of Food & Beverage organization.

t) Transportation

The expenses represent for Staff Transportation sharing cost use staff bus.

u) Uniform

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

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v) Laundry & Dry Cleaning

Represent cost of F & B linen laundry, if the linen washes in house then all of chemical consumption need to make the cost distribution between room linen, F&B linen, uniform laundry with controlling log book.

w) Uniform Cleaning

Represent the laundry cost for Food & Beverage staff uniform.

x) Supplies & Others

Includes food & beverage supplies for guest service, such as:

- Tooth Pick
- Tissue/Paper Napkin
- Coop stick
- Straw

y) Spoilage & Damage

Represents expense for food and beverage spoilage and damage based on the storeroom requisition with properly approved by Food & Beverage Manager

z) Gas & Fuel

Represents cost of gas & fuel for cooking


aa) Menu & Beverage List

Menu & Beverage List will be prepared to all food & beverage outlet and will review at least 6 months.

ab) Kitchen Supplies

Kitchen Supplies includes expenses of kitchen general supplies such as below:

- Aluminum foil
- Plastic wrap
- Kitchen cloth

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- Cake case

ac) Chinaware

Represent to provision of Chinaware is decided 0.5% from net total outlet revenue.

ad) Glassware

Represent to provision of Glassware is decided 0.5% from net total outlet revenue.

ae) Silverware

Represent to provision of Silverware is decided 0.5% from net total outlet revenue.

af) Linen

Represent to provision of Linen is decided 0.5% from net total outlet revenue.

ag) Kitchen Utensil

Represent to all utensil used by the kitchen


ah) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

ai) Miscellaneous

Represent expenses for Food & Beverage Department not under category in specific expenses.

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I. MINI BAR

All Food and Beverage expense be allocated proportional on F & B Outlet based on revenue:

a) **Food Revenue**

The revenue generated by Food Sales Mini Bar

b) **Beverage Revenue**

The revenue generated by Beverage Sales Mini Bar

c) **Corkage Charges**

The revenue generated by extra charges from guest who consumed other than hotel F & B.

d) **Other Income**

The revenue generated by charges from other F & B sales i.e., rent equipment for Meeting Room, Wedding, Party and Entertainment that charged to guests.

e) **Food Cost**

All merchandise food category used for sold net after deducted for non cost of sold i.e., Staff Canteen, Complimentary, Officer Check, Spoilage and damage.

f) **Beverage Cost**

All merchandise beverage category used for sold net after deducted for non cost of sold i.e., Staff Drinks, Complimentary, Officer Check, Spoilage and damage.


g) **Other F & B Cost**

All expenses that spend for other F & B Income

h) **Salary & Wages – Service**

Represents expense for all category employment that under F & B Service, as below:

- Permanent employee

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- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

i) Salary & Wages – Kitchen

Represents expense for all category employment that under F & B Kitchen, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

j) Employee Benefit

Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance


- Company Share

Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

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Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

k) Printing & Stationary

The expenses represent all for office usage only at F & B Department, such as:

- Printing Office
- Stationery

l) Photo Copy Charges

The expenses represent for Photo Copy sharing cost.

m) Decoration Expenses

Include flower & decoration in the Food & Beverage.

n) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.


o) Commission

Commissions give to Travel Agents and other parties on Food & Beverage Sales

p) Cleaning Supplies

Cleaning & Chemical Supplies Includes cost of stewarding, and other F & B Outlet cleaning include kitchen, such as:

- Chemical
- Small tools and housekeeping small equipment

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q) Music & Entertainment

Music & Entertainment will present in the Food & Beverage Outlet with some expenses occurred below:

- Entertainment Fees
- Food & Beverage Consumption for singer and the musician
- Room Cost if the entertainer stay in the Hotel.

r) Telephone, Fax & Postage

Any telecommunication made for office usage

s) Dues & Subscriptions

Represents expense for registration membership of Food & Beverage organization.

t) Transportation

The expenses represent for Staff Transportation sharing cost use staff bus.

u) Uniform


All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

v) Laundry & Dry Cleaning

Represent cost of F & B linen laundry, if the linen washes in house then all of chemical consumption need to make the cost distribution between room linen, F&B linen, uniform laundry with controlling log book.

w) Uniform Cleaning

Represent the laundry cost for Food & Beverage staff uniform.

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x) Supplies & Others

Includes food & beverage supplies for guest service, such as:

- Tooth Pick
- Tissue/Paper Napkin
- Coop stick
- Straw

y) Spoilage & Damage

Represents expense for food and beverage spoilage and damage based on the storeroom requisition with properly approved by Food & Beverage Manager

z) Gas & Fuel

Represents cost of gas & fuel for cooking

aa) Menu & Beverage List

Menu & Beverage List will be prepared to all food & beverage outlet and will review at least 6 months.

ab) Kitchen Supplies


Kitchen Supplies includes expenses of kitchen general supplies such as below:

- Aluminum foil
- Plastic wrap
- Kitchen cloth
- Cake case

ac) Chinaware Represent to provision of Chinaware is decided 0.5% from net total outlet revenue.

ad) Glassware

Represent to provision of Glassware is decided 0.5% from net total outlet revenue.

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ae) Silverware

Represent to provision of Silverware is decided 0.5% from net total outlet revenue.

af) Linen

Represent to provision of Linen is decided 0.5% from net total outlet revenue.

ag) Kitchen Utensil

Represent to all utensil used by the kitchen


ah) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

ai) Miscellaneous

Represent expenses for Food & Beverage Department not under category in specific expenses.

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J. TELECOMMUNICATION

a) Revenue

The revenue generated by:

- Local Call
- Domestic Call
- Overseas Call

b) Cost of Sales

The cost represent to revenue as follow:

- Local Call
- Domestic Call
- Overseas Call

c) Salary & Wages

Represents expense for all category employment that under Telephone Operator, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

d) Employee Benefit


Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

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Social Insurance

- Company Share

Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

e) Printing & Stationary

The expenses represent all for office usage only at Telephone Department, such as:


- Printing Office
- Stationery

f) Photo Copy Charge

The expenses represent for Photo Copy sharing cost.

g) Telephone

Any telecommunication made for office usage by Telephone Operator

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h) Uniforms

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

i) Uniforms Cleaning

Represent the laundry cost for Telephone Department staff uniform.


j) Rental Equipment

Represents the expenses equipment rental in the operation such as:

- Equipment from TELKOM (Indonesian Telecommunication)
- Repeater equipment

k) Miscellaneous

Represent expenses for Telephone Department not under category in specific expenses.

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K. LAUNDRY

a) Revenue

Revenue of Laundry & Valet will generated by:

- In-house Guest
- Outside Guest

b) Salary & Wages

Represents expense for all category employment that under Laundry Department, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

c) Employee Benefit

Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance


- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

Medical Insurance

- in patient
- Out Patient
- House Clinic

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Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

d) Printing & Stationary

The expenses represent all for office usage only at Laundry Department, such as:

- Printing Office
- Stationery

e) Photo Copy Charge

The expenses represent for Photo Copy sharing cost.

f) Telephone

Any telecommunication made for office usage by Laundry Department

g) Uniforms


All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

h) Uniforms Cleaning

Represent the laundry cost for Laundry staff uniform.

i) Gas

Represents cost of Gas (LPG) used by Laundry Department

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j) Operation Supplies

Represents expenses as below:

- Plastic shirt
- Hanger
- Shirt back
- Shirt band


k) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

l) Miscellaneous

Represent expenses for Laundry Department not under category in specific expenses.

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L. GIFT SHOP

a) Revenue

Revenue of Gift Shop will generated by:

- Merchandise Sales
- Consignment Sales

b) Salary & Wages

Represents expense for all category employment that under Gift Shop, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

c) Employee Benefit

Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance


- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

Medical Insurance

- in patient
- Out Patient
- House Clinic

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Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

d) Cost of Merchandise Sales

Represent all cost of Merchandise for items sold in the Gift Shop

e) Cost of Consignment Sales

Represent all cost of Consignment paid to the vendors

f) Printing & Stationary

The expenses represent all for office usage only at Gift Shop Department, such as:


- Printing Office
- Stationery
- Photo Copy sharing cost

g) Photo Copy Charge

The expenses represent for Photo Copy sharing cost.

h) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

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i) Uniforms

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

j) Uniforms Cleaning

Represent the laundry cost for Gift Shop staff uniform.

k) Operation Supplies

Represents expenses as below:

- Plastic bag
- Shopping Bag
- Wrapping Paper
- Rubber Ban


l) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

m) Miscellaneous

Represent expenses for Gif Shop Department not under category in specific expenses.

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M. FITNESS

a) Revenue

Revenue of Fitness will generated by:

- Massage
- Membership Fee
- Miscellaneous

b) Salary & Wages

Represents expense for all category employment that under Fitness Department, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

c) Employee Benefit

Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance


- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

Medical Insurance

- in patient
- Out Patient

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- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

d) Supplies & Others

Represent all cost of supplies for Fitness Activities and Operation

e) Printing & Stationary

The expenses represent all for office usage only at Fitness Department, such as:

- Printing Office
- Stationery
- Photo Copy sharing cost

f) License Fee


The expenses represent for License and Permit for Fitness Activities.

g) Telephone

Any telecommunication made for office usage by Fitness Department

h) Uniforms

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the

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uniform once a year.

i) Linen

Represent to provision of Linen is decided 1.0% from net total outlet revenue.

j) Commission

Represents expenses for commission of Fitness Sales


k) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

l) Miscellaneous

Represent expenses for Fitness Department not under category in specific expenses.

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N. OTHER INCOME DEPARTMENTAL PROFIT & LOSS

a) Revenue:


The revenue of other income generated from:

- Limousine
- Business Center
- Tours / Excursions
- Cigarettes
- Miscellaneous Income

b) Expenses:

The cost of other income as follow:

- Limousine Cost of Sales
- Business Center Cost of Sales
- Tours / Excursions Cost of Sales
- Cigarettes Cost of Sales
- Miscellaneous Income Cost of Sales

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O. ADMINISTRATION & GENERAL DEPARTMENT

a) Salary & Wages

Represents expense for all category employment that under Administration & General Department, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

b) Other Staff Expenses

Employee Meal Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share


Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

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Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

c) Printing & Stationary

The expenses represent all for office usage only at Administrative & General Department, such as:

- Printing Office
- Stationery

d) Photocopy Charge

The expenses represent for Photo Copy sharing cost

e) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

f) Tel, Telex & Postage


Any telecommunication made for office usage, Courier and postage

g) Dues & Subscription

Represents expense for registration membership of hotels' organization i.e., GM Association, Employer Association, FC Association

h) Uniforms

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

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i) Uniforms Cleaning

Represent the laundry cost for staff uniform for Administration & General Department

j) Entertainment

Represents amounts of cost F & B complimentary for General Manager

k) Licenses

Represents fee for processing permit of GM, Financial Controller and Director of Operation, or others expatriate.

l) Insurance

Represents expenses of insurance premium fee below:

- Public Liability
- Fidelity
- Cash in safe and Cash in Transit


m) Data Processing Expenses

Represents expense for data back up likes:

- CD
- Hard Disk
- Ink Printer Catriage / Refill
- Mouse
- Key Board
- Memory
- Hub
- USB

n) Credit Card Commission

Represents expense of credit card commission usage from the hotel guest.

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o) Collection Expenses

Represent fee of debt collector agency, stamp to send Account Receivable Statement and Invoices.

p) Legal & Professional Fees

Represents fee of consultant likes lawyer to process the account receivable outstanding.

q) Bank Charges

Represents expenses bank transaction such as:

- Account Maintenance Fee
- Check book
- Transfer fee
- Administration fee

r) Doubtful Debt

Provision for bad debt taken from the percentage of total revenue 0,5% each month and will maintain the reconcile.

s) Transportation

The expenses represent for Transportation cost.


t) Donation

Represents any acceptable “Donation” for third party

u) Training Expenses


Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

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v) Miscellaneous Expenses

Represent expenses for Administration & General Department not under category in specific expenses.

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P. SALES & MARKETING DEPARTMENT

a) Salary & Wages

Represents expense for all category employment that under Sales & Marketing Department, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

b) Employee Benefit

Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share


Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

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Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

c) Printing & Stationary

The expenses represent all for office usage only at Sales & Marketing Department, such as:

- Printing Office
- Stationery

d) Photocopy Charge

The expenses represent for Photo Copy sharing cost

e) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

f) Telephone & Fax

Any telecommunication made for office usage


g) Postage

Represent expenses for post & couriers

h) Advertising

Represents expense for produce some advertise in all media such as:

- Electronic media
- Newspaper and magazine
- Billboard
- Including all production cost, permit and tax.

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i) Brochures

Represents expense to produce some marketing material such as:

- Hotel Brochure
- Hotel Flyer
- Fact Sheet
- Room Rates
- Promotion Package
- Banquet & Meeting flyer

j) Promotions

1. Special Event

Represents expense for some sales activity and promotion with conducting special event such as:

- Hotel anniversary promotion
- Group anniversary promotion

2. Special Promotions Represents expense for some special promotion below:


- New Year promotion party
- RELEGIOUS Holidays promotion rate and dinner
- Christmas promotion rate and dinner

3. Trade Promotion

Represents expense to rent booth and the registration fees for some trade show.

k) E-commerce

Represents expenses for subscription fee on e-commerce on line booking, internet and website

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l) Participation Fee

Represents expenses for participation of Trade Show, Joint Promotion, and other participations

m) Entertainment

Represents expenses for Agents' entertainment in relation with business by Director of Sales and by authorized persons in Sales & Marketing Department

n) Dues & Subscription

Represents expense for registration membership of hotels' organization i.e., Sales & Marketing Association

o) Uniforms

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

p) Uniforms Cleaning

Represent the laundry cost for staff uniform for Sales & Marketing Department


q) Marketing Expenses

Represents expenses for research and survey of marketing activities

o) Training Expenses


Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

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p) Miscellaneous Expenses

Represent expenses for Sales & Marketing Department not under category in specific expenses.

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Q. ENGINEERING DEPARTMENT

a) Salaries & Wages

Represents expense for all category employment that under Engineering Department, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

b) Employee Benefit

Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share


Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

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Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

c) Printing & Stationary

The expenses represent all for office usage only at Engineering Department, such as:

- Printing Office
- Stationery

d) Photocopy Charge

The expenses represent for Photo Copy sharing cost.

e) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

f) Telephone & Postage

Any telecommunication made for office usage, Courier and postage

g) Uniforms


All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

h) Computer Software

Represents expense for:

Licenses Microsoft

Licenses and maintenance Hotel System

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i) Computer Hardware

Represents expense for:

- Repair and maintenance hardware

j) Uniform Cleaning

Represent the laundry cost for engineering staff uniform.

k) Elevator Maintenance

Represents expenses for elevator repair and maintenance, as below:

- Maintenance contract
- Spare part of elevator

l) Building Cont. Materials

Represents expenses for repair and maintenance of the building both interior and exterior only, if there some additional room it will be as a fixed asset which already budgeted in capital expenditure budget.

m) Kitchen Equipment

Represents expense for repair and maintenance, also for purchase some spare part.


n) Laundry Equipment

Represents expense for repair and maintenance some equipment such as:

- Dry cleaning machine
- Tumbler
- Pressing machine

o) Motor Vehicles

Represents expense for repair and maintenance also the insurance premium.

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p) Generator Maintenance

Represents expense for repair and maintenance of generator.

q) Telephone System

Represents expense for maintenance and repair some equipment such as:

- PABX machine
- Telephone Set
- Handy Talky
- Pager
- Hand phone
- Paging system
- Telephone Wireless

r) Air-condition & Refrigerator Maintenance

Represents expenses for air conditioning all area which cover

- Maintenance contract
- Spare part air conditioning And refrigerator for storage of food and beverage
- Spare part of refrigerator (chiller and freezer)


s) Fire Safety Equipment

Represents expense for repair some fire and security tools such as :

- Sprinkle
- Smoke detector
- Hydrant
- Fire Extinguisher
- Fire Nozzle

t) Waste Removal

Represents expense for contract garbage removal.

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u) Hygiene

Represents expense for chemical supplies such as:

- Chlorine
- Chemical

v) Pest Control

Represents expense for contract pest control.

w) Tool & Equipment

Represents expense for purchase some engineering tools, and this tools should have maintain the inventory per period (3 months) any loss of the tools without any clear reason all engineering staff should responsible.

x) Plumbing & Water Treatment


Represents expenses for repair and maintenance plumbing

- Pipe
- Shower Head
- Faucets
- Flexible Hose, etc.

y) Office Equipment

Represents expense for maintain office equipment such as:

- Office Chair
- Office Table
- Filling Cabinet
- Filling Rack
- Binding Machine
- Type Machine
- Fax Machine

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z) Floor Covering

Represent expense repair and maintenance for carpet and other type of floor covering.

aa) Furniture & Fittings

Represents expense repair and maintenance for hotels' furniture and fixture

ab) Electrical Equipment

Represents expense repair and maintenance for hotels' electrical equipment.

ac) Ground & Landscaping

Represents expense for maintain the plantation in exterior of the building.

ad) Painting & Decoration

Represents expense for painting and decoration hotels' interior and exterior

ae) Engineering Supplies

Represents expenses for supplies such as:

- Nail
- Sealant
- Cable
- Connector
- WD4


af) Electric Bulbs

Represents for change all the fuse bulb indoor and outdoor of the hotel.

ag) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training

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- English training
- And other specific skill training

ah) Miscellaneous

Represent expenses for Engineering Department not under category in specific expenses.

ai) Electricity


Represents expense for hotels' electricity bill

aj) Water

Represent expense for hotels' water bill

ak) Fuel

Represents expense for fuel used by hotels' operation

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R. HUMAN RESOURCES DEPARTMENT

a) Salary & Wages

Represents expense for all category employment that under Human Resources Department, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

b) Employee Benefit

Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share


Medical Insurance

- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

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Living Allowance

Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

c) Personnel Development

Represent all expenses in relation to staff development internal and external study for developing more skills

d) Relocated Expenses

Represent all expenses for staff relocation.

e) Printing & Stationary

The expenses represent all for office usage only at Human Resources Department, such as:

- Printing Office
- Stationery

f) Dues & Subscription


Represents expense for registration membership of hotels' organization for Human Resources Association

g) Photocopy Charge

The expenses represent for Photo Copy sharing cost

h) Employee Relation

This account is Accrual Basis and Hotel has to be prepared the budget in the beginning of the year and will be posted base on the budget and divided by 12 months. Accrued expenses for some staff activity such as:

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- Religion
- Social
- Culture
- Staff Birthday
- Staff Party

i) Telephone & Fax

Any telecommunication made for office usage, Courier and postage

j) Recruitment Expenses

Represents expenses during recruitment process such as:

- Advertising in some newspaper
- Candidate traveling expenses (ticket, meal etc)

k) Gift & Rewards

Represents the expense for staff gift and rewards in relation with to motivate employees

g) Uniforms Cleaning


Represent the laundry cost for staff uniform for Human Resources Department

l) Traveling Expenses

Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

m) Miscellaneous Expenses

Represent expenses for Human Resources Department not under category in specific expenses.

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S. SECURITY DEPARTMENT

a) Salary & Wages

Represents expense for all category employment that under Security Department, as below:

- Permanent employee
- Contact Employee
- Overtime
- Daily Worker
- Casual
- Trainee pocket money

b) Employee Benefit

Employee Meal

Meals for all level include:

- Duty meal for Department Head
- Staff Canteen

Transportation Allowance

- Transportation pays by cash
- Car Ownership program

Social Insurance

- Company Share

Medical Insurance


- in patient
- Out Patient
- House Clinic

Pension Plan

- Company Share

Tax Paid By Company

Living Allowance

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Bonus

- Bonus RELEGIOUS Holidays
- Bonus Achievement

c) Printing & Stationary

The expenses represent all for office usage only at Security Department, such as:

- Printing Office
- Stationery

d) Photocopy Charge

The expenses represent for Photo Copy sharing cost

e) Telephone

Any telecommunication made for office usage, Courier and postage

f) Dues & Subscriptions

Represents expense for registration membership of hotels' organization for Security Association

g) Traveling Expenses


Travel expenses represent all the traveling cost for department head during his/her duty trip and recruitment process.

h) Uniforms

All Hotel staff has 2 pair of uniform. Hotel management has the provision to change the uniform once a year.

i) Uniform Cleaning

Represent the laundry cost for staff uniform for Security Department

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j) Training Expenses

Represents expense for staff training such as:

- In house training
- Out bond training
- English training
- And other specific skill training

k) Miscellaneous

Represent expenses for Security Department not under category in specific expenses.