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Payments made to the State or to some subdivision thereof as a consideration for granting an extension for more than one year of the life period of a franchise shall be classed as renewals. Those made as a consideration for franchises or extensions thereof covering additional territory to be operated as a part of an existing system shall be classed as betterments. If the franchises cover separate and distinct new enterprises, the payments therefor shall be classed as original. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at www.forgottenbooks.com This book is a reproduction of an important historical work. Forgotten Books uses state-of-the-art technology to digitally reconstruct the work, preserving the original format whilst repairing imperfections present in the aged copy. In rare cases, an imperfection in the original, such as a blemish or missing page, may be replicated in our edition. We do, however, repair the vast majority of imperfections successfully; any imperfections that remain are intentionally left to preserve the state of such historical works.

"The Uniform System of Accounts for the Lodging Industry establishes standardized formats and account classifications to guide individuals in the preparation and presentation of financial statements for lodging operations. The publication is a joint effort of the Hotel Association of New York City and the Financial Management Committee of the American Hotel & Lodging Association (AH&LA), with funding from Hospitality Financial & Technology Professionals (HFTP)."--Google books viewed Feb. 22, 2021.

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Systems of accounts applicable to Class A, B, C, and D utilities.

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Excerpt from Uniform System of Accounts for Second-Class Cities: The Form of the Budget, the Procedure to Be Followed in Budget Making, and the Classification of Appropriations The General Municipal Law, section 36, authorizes the State Comptroller to formulate and prescribe a system of keeping accounts, which system shall be uniform for cities of the second class in this State. In accordance therewith, such a system has been formulated by this Department and fiscal officers of each such city have been furnished with a uniform system of keeping accurate and proper records of receipts and expenditures by their respective offices. As a part of this uniform system, this Department has prescribed a form for

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