

	<b>RESOURCE LIBRARY – ACCOUNTING</b> <b>Store &amp; Kiosk Control</b>	<i>CODE:</i> 05.01.014
		<i>EDITION:</i> 1
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**Objective 目的**

Rentals of available hotel space may be assessed at a fixed rate or at a percentage of the vendor’s sales, and supported by current agreements.

酒店可出租空间的租金应有一个固定金额或根据其销售金额收取的固定比率，这些应依照现行的合同执行

**Policy 程序**

- Lease agreements must be filed at the Finance Department.  
租赁合同必须在财务部存档
- Billing of rental spaces must be part of accounts receivable.  
外包场地的收入必须是应收账款的一部分
- If rental is a percentage of vendor’s income, yearly financial statements must be obtained from the vendor (and, if possible, authorized by external auditors) to verify the vendor’s income and rental percentage, based on the vendor’s sales income.  
如果租金的收取是按其应收收入的一定比率收取的，则租用者必须提供依据其销售收入编制的年度财务报表（如可能，授权给外聘审计人员）以便审核该租用者的收入、该收取的比率