



民國史料叢刊

續編
0649

孫燕京 張研 主編

經濟·工業

交通部規定·鐵路資本支出分類則例

大象出版社

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交通部規定
鐵路資本支出分類則例

第一版
中國北京
民國三年七月

CLASSIFICATION
OF
CAPITAL EXPENDITURES

AS PRESCRIBED BY
THE MINISTRY OF COMMUNICATIONS

FIRST ISSUE

Peking, China
July, 1914.

資本支出分類則例

第一類 建築帳

第二類 建築以外收支帳

民國三年七月二十二日

北 京

CLASSIFICATION OF CAPITAL EXPENDITURES

Part I. Construction Accounts

Part II. Financial Accounts.

Peking, July 22, 1914.

勘 誤 表

第 27 頁 第 七 行	車站辦公所應作車站房屋
全 上 第二十三行	發力房應作馬力房
第 37 頁 第 五 行	督辦應作督辦公所
第 74 頁 第 八 行	總局辦公所應作總局房屋
第 110 頁 第 六 行	總局辦公所應作總局房屋
全 上 第 八 行	車站辦公所應作車站房屋
全 上 第二十四行	發力廠應作馬力廠

Errata

- p. 14 line 5 "cur" read "our".
p. 34 „ 7 "de" read "be".
p. 50 „ 10 "l rge" read "large".
p. 65 „ 12 "enttings" read "cuttings".
p. 79 „ 13 "constuction" read "construction".
p. 94 „ 12 "sites hould" read "site should".
p. 95 „ 4 "sould" read "should".

更正表

中國政府鐵路字樣均改稱中華區有鐵路其商辦者
祇稱中國鐵路不用政府字

報告內路局字樣不用局字祇稱某路

凡第幾類之類字均改作款字英文仍舊

凡款字均改作項字英文仍舊

凡項字均改作目字英文仍舊

凡目字均改作節字英文仍舊

交通部飭第一八二號

七月二十二日

爲飭知事統一鐵路會計一事關係重要現正在分
起籌備茲先將已經規定各節分別於後通飭各鐵
路首領及其他主管人員一體遵照實力奉行切切
此飭

附資本賬分類則例

Ministry of Communications,
Peking.

July 22, 1914.

To the Directors of the Chinese Government Railways:

The subject of Uniform Accounts for Railways being under consideration, the following order addressed to the Directors of the Chinese Government Railways and other officials concerned, is issued:

IT IS ORDERED, that the Classification of Capital Expenditures and text pertaining thereto, prepared by the Commission on the Unification of Railway Accounts and Statistics, and recommended by that Commission for promulgation, is hereby approved: and that a copy of the said Classification be sent to the Director of

[1]

一鐵路資本賬分類則例現由本部設立之統一鐵路會計委員會編定齊安呈由本部核准應即公布施行茲照錄該分類則例原文每路各發一份并交路政局一併存案

一此項分類則例以本國及英國法國三種文字公布惟在本國文名詞未經確定以前暫以英文爲標準其餘兩種作爲譯文

each Chinese Government Railway, and that a second copy be kept on file in the Railway Department of the Ministry of Communications, both of which copies shall be deemed an original record thereof.

IT IS FURTHER ORDERED, that the above named Classification of Capital Expenditures be promulgated in Chinese, English and French, but the English version shall, until otherwise ordered, be accepted as the standard classification while the other versions are to be interpretations.

IT IS FURTHER ORDERED, that, beginning with January 1st, 1915, all expenditures of monies for the construction or equipment of Chinese Government Railways, shall be recorded according to the classification, definitions and rules embodied in the above named Classification of Capital Expenditures.

一自民國四年一月一日起各路建築或設備一切
收支之款均須按照此項資本賬分類則例處理
之

一各路所有民國四年一月一日以前建築或設備
一切收支之舊賬亦須按照此項資本賬分類則
例於民國四年六月三十日以前重行分配編造
詳送本部存案并說明改編情形

IT IS FURTHER ORDERED, that, on or before June 30th., 1915, the costs of all Chinese Government Railways built prior to January 1st., 1915, shall be re-distributed on the books of the respective lines, according to the above named Classification of Capital Expenditures, and that a copy of such re-distribution be filed with the Railway Department of the Ministry of Communications, together with an explanatory statement of the way in which such re-distribution was made and of the arbitrament used.

IT IS FURTHER ORDERED, that the Director of each Railway owned by the Chinese Government shall be responsible for the execution of this order.

(Signed) Liang
Yih
Mai

Seal: Ministers of Communications.

[3]

民國三年五月二十七日統一鐵路會計委員會在
 交通部內開會經全體表決贊同左列之議決案
 議決案第七十條 按照本會簡章第九條茲將
 擬訂之資本支出分類則例及其格式正式議決
 詳請 部長核定飭行

會長	葉恭綽			
副會長	王景春			
顧問	亞當士			
參訂員	陳福頤	韓德森	陳振家	米杜敦
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	葉瑞棻	孫遜	黃贊熙	

COMMISSION ON THE UNIFICATION OF RAILWAY ACCOUNTS AND STATISTICS.

Peking.

At a regular meeting of the Commission on the Unification of Railway Accounts and Statistics, held at its office in Peking, on the 27th day of May 1914, it was

RESOLVED that, according to Article 9 of the Regulations of this Commission, the Classification of "Capital Expenditures" with Forms and General Rules, be presented to the Minister of Communications for promulgation.

CHAIRMAN
Hon. Kung-Chao Yih

VICE-CHAIRMAN
Dr. Ching-Chun Wang

ADVISER
Dr. Henry C. Adams

ADVISORY MEMBERS: MEMBERS:

F. Y. Chen
W. Henderson
T. K. Tcheng
H. Middleton
H. Brickner
H. C. Lee
T. Chen
A. Louillet
B. Bellion

K. S. Tsang
J. T. Zhen
C. P. Yin
C. S. Liu
Souen-Souen
S. F. Yih
Y. C. Whang

[5]

引 言

溯自我國辦理鐵路以來因有特殊之困難兼以鐵路會計爲專門之學當時我國未甚注重故於造路之初未經規定統一會計法制各路於編製帳冊辦理統計皆各自爲政且非惟各路互相歧異而一路之會計統計又復歲有不同統一缺乏之害他姑不論而以各路辦理之成效無從比較內容難於明了爲尤甚又每因欲研究管理上之事務須調查資本支出或營業用款之主要科目時亦極難調查完備迨至路綫逐漸增多而缺乏統一會計之害遂亦日

INTRODUCTION.

On account of peculiar difficulties the Government failed to prescribe any uniform accounting laws in the past. The different railways were left to keep their accounts and make their statistics in their own way. Not only the accounts and statistics of the different railways were different, but those of the same line were often changed from year to year. Besides other serious disadvantages, the lack of uniformity made it impossible to compare the results of the different lines. In some cases it was also exceedingly difficult to get any adequate information concerning the principal items of Capital Expenditures or operating expenses, when such informations were needed for important administrative purposes.

The evils resulting from the lack of uniformity of accounts

烈部中雖對於鐵路會計之某某部分屢擬規訂統一法則而以種種原因迄無一成至民國二年朱公啓鈐任交通總長鑒諸已往極力提倡此舉飭擬辦法當經擬具詳奉核准遂有統一鐵路會計委員會之設以前路政局長葉公恭綽爲會長前京漢鐵路會辦王公景春爲副會長並派定各員襄助分起籌備統一會計各事先將資本支出分類則例擬定詳請部長覆核飭行至於該會內經過之事實與困難及其進行之情形觀該會之詳文可得其梗概茲錄其文如左

became more and more serious as the number of lines grew. Repeated efforts were taken now and then to prescribe uniform rules concerning certain features of railway accounting, but for various reasons nothing was accomplished.

The Honorable Chu Chi-Chien was seriously concerned over the matter when he became Minister of Communications in the second year of the Republic. Inquiries were made. A plan was submitted and approved. The Commission on the Unification of Railway Accounts and Statistics was organised, with the Hon. Yih Kung-Chao, the then Director General of Railways, as Chairman and Dr. Wang Ching-Chun, then Co-Director of the Peking-Hankow Railway as Vice-Chairman. The present issue of the Classification of Capital Expenditures is part of the work of that Commission which was presented to the Minister of Communications.

竊查本會於民國二年三月六日遵奉九十一號部令成立專以改良鐵路會計辦法及簿記格式統計報告使歸統一俾便考核比較爲宗旨在成立之始實以鐵路事業宏遠關係國家興衰其中會計一端既爲財產之斗衡更屬全路之綱領本部所管路電郵航出入款項均經國務會議通過認爲特別會計尤須審慎經理詳細稽核內以理國家之財務外以昭世界之信用現在各鐵路會計多按照借款合同掌諸洋員之手因中央無統一之法規即各以其經歷者爲矩矱此英彼法各

As to the efforts and problems which confronted that Commission, the passages from a report of that Commission are extracted:—

“When the Commission began its unification work last year, there were many difficulties which appeared insurmountable, chiefly among which may be mentioned the lack of precedence of such an undertaking and the oppositions from many directions. Since this is the first time in our railway history when unification of a fundamental problem on a large scale was taken up, which involved the modification of many existing practices of all the railways it was but natural that a good deal of apprehension prevailed at the time. It was only due to the firm stand taken by Minister Chu Chi-Chien and the continued support given by Minister Chow Tszu-Chi and the co-operation of all men taking part, that the Commission