

交通部頒定
鐵路資本支出分類規則

中華民國十六年一月
第五版

CLASSIFICATION
OF
CAPITAL EXPENDITURES

PRESCRIBED BY
THE MINISTRY OF COMMUNICATIONS

FIFTH ISSUE

PEKING, CHINA

January, 1927.

交通部頒定
鐵路資本支出分類例

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January, 1927.

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局長及其他主管人員一體遵照實力奉行切切此飭

附資本帳分類則例

**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

一鐵路資本帳分類則例現由本部設立之統一鐵路會計委員會編定齊妥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司一併存案

一此項分類則例以中英法三種文字公布惟在中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品一切支出之款均須按照此項資本帳分類則例處理之

一各路所有民國四年一月一日以前建築或設備品一切支出之舊帳亦須按照此項資本帳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

一各路局長對於此分類則例之實行應負完全責任

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.

一、關於本會之宗旨及組織

本會之宗旨在促進我國經濟之發展及提高國民生活之水準

本會之組織由會員及職員組成

本會之經費由會員繳納及社會捐助

本會之辦事處設於本市

本會之業務範圍包括經濟研究、政策建議及社會服務

本會之成立旨在為我國經濟之發展及國民生活之提高貢獻力量

本會之組織架構如下：

一、會員：凡對本會宗旨有興趣者均可加入

二、職員：由會員選舉產生，負責本會之日常運作

三、顧問：由社會知名人士擔任，提供專業建議

四、秘書處：負責本會之行政及文書工作

五、研究部：負責經濟研究及政策建議

六、服務部：負責社會服務及對外聯絡

七、財務部：負責本會之財務管理

八、法律部：負責本會之法律事務

九、宣傳部：負責本會之宣傳及公關工作

十、其他部門：根據需要設立

本會之組織架構圖如下：

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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例之議決案
議決案第七十條茲按照本會簡章第九條將
擬訂之資本帳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 杜米敦
白克納 李懋勛 石琛 盧葉
白良
會員 曾廣勳 陳同壽 任傳榜 劉景山
葉瑞葵 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:

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

MEMBERS:

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

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制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弊他姑不論而以各路辦理之成效無從比較內容難於明瞭爲尤甚又每因研究管理上之事務而欲調查資本支出或營業用款之主要科目時亦極難得適當之參證

迨至路綫逐漸增多對於會計統一之訂定遂愈覺

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

其不容少緩部中雖對於鐵路會計中之各部分屢擬規訂統一法則而以種種原因未能實行

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途籌備統一會計各事先將資本帳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欸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政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

不相侔而報部帳冊則又係展轉譯造愈覺紛岐
若欲藉此以審訂辦路成績之優劣及欸項支出
之當否極屬爲難是故統一辦法 前總長朱毅
然舉辦於先周前總長復竭力維持於後明定章
程預擬手續斟酌既當著著進行惟茲事體大措
置稍有不慎則簡率難以圖功 恭綽景春 忝任會
長副會長當卽勉竭愚薄切實研求復舉派參訂
員會員辦事員練習員等襄贊其事而取材之道
則有數端一曰學識鐵路會計既關重要頭緒且
極紛繁一切編製管理胥有深邃之學術存焉

has been able to carry out its programme so far.

The first question which confronted us, was how to find proper men to do the work, in so far as the contemplated unification would involve the change of existing practices of the different railways and would also have to be suitable to local conditions. On the other hand, since the requirements of the Finance and Auditing Departments have to be kept constantly in view, we thought it of necessity to have men who are familiar with the requirements of the Central Government as well as with the work. With these points in view, we, therefore, recommended the appointment of a number of the members of the Ministry interested in accounting and the Chief Accountants of the different railways as members of the Commission, with the hope that local practices of the railways and the requirements of the Central Government may both receive

以歐美學校對於鐵路會計嘗設專科若非研究有素萬不能取舍得宜一曰經驗中國路事已歷二十餘年無論辦理是否得法亦必有其獨到之處及特具之點此次從事改良若只將外人之良法移而植之吾國則不啻削足適履何能應用況令各路局取新棄舊舍異從同更必多所諉卸故必須有人焉身歷其境洞悉癥結而後對症發藥方克收功一曰政治鐵道者交通之一部也而交通者又政治之一部也此次整頓會計復於國家財政息息相通故須有從事政治熟悉部務之人

their due attention.

In order to enable these men of the Ministry to get a clear insight of local conditions so as to understand and appreciate the local accounting problems of the railways, we first of all sent two of the members to each one of the railways to make a thorough investigating of the organization and working of the railways. In so far as Japan is our neighbour with a similar language, and has perhaps, gone through similar difficulties in adopting and unifying her railway accounting system, her experience was, therefore, to be of value to us. So we also sent two members, versed in Japanese, to make a study of the organization and working of the South Manchurian Railway.

To take advantage of the experience of other countries, we also engaged Dr. Henry C. Adams, the Expert in Charge of

相助爲理始無扞格故本會舉派各員半係畢業在西洋會計法政專家半係部中及路上之員司兼任而各路總會計華洋各員均任爲本會參訂員以便公同討論從事改革所有統一法規均經其手造將來自不能諉爲難行復特聘美國哲學博士前美國會計統計總裁亞當士爲顧問俾以其世界之眼光二十餘年之閱歷處中立之地位解決吾人之可否於各員委派既定之後即將此一切學識經驗政治思想冶於一爐庶於此事之進行思已過半旋即派遣各員分赴京漢京張京

Railway Accounts and Statistics of the United States Government, as Adviser, so as to get the benefit of both Scientific and independent guidance.

After these preparatory works were done, the Commission began its first formal meeting in October 1913. It has had three Sessions, having held more than seventy meetings. Gradually the difficulties have become less. The discussions in the meetings have been marked with harmony and co-operation and the work has been progressing with great rapidity.

It is well know that one of the most important part of railway management, is railway finance, that the key to railway finance is railways accounting, and that the essential part of sound railway accounting is a proper classification of all incomes and outgoings of the railway. The railway business being so extensive, multifarious

奉津浦滬甯以及南滿鐵路調查其舊有會計之辦法及各該路事之沿革編作報告供諸本會計於去年八九月間各調查員均已陸續回京嗣於十一月十九日起開正式討論會議此中經歷復有困難推厥原因半在會計法之煩瑣此類統一事業又係初次舉行半在言語不同及我國科學名詞之複雜而各方面亦有因憚於改革固持已見之時幸其仰體

部長整頓會計必令統一之決心並以會長等及顧問按照學理本乎事實詳爲解釋亦均能從長

and complicated in nature, it is only by a proper classification of all its expenses and revenue that the management may be able to get hold of the situation and to develop the property properly. By the guidance and proper enforcement of a good system of classifications, the management can compare the few headings of expenditures and the few figures of revenue in deciding its policy and practice.

Since there were many new railways under construction and that these railways were in need of more adequate classification or rules to guide them in their allocation of their construction expenditures, the first question taken up was the classification of capital expenditures, with the hope these new roads may adopt these uniform classifications before they go too far, thus saving the trouble of re-arranging their accounts later.

By taking local conditions into constant consideration and by

計議折衷辦理計今已開會三期共計七十餘次
業將建築應用會計法規一切大綱細目報告格
式普通規則均經規定完畢理合遵照本會簡章
第九條編造報告詳請

部長採擇施行至此項建築帳目之規定與各路
舊用帳目精粗不同之點亦有數端謹就其顯易
者分別陳明一就建築帳之大體分工程用費與
資本用費爲二事也按工程用欸自屬建築之大
宗而籌借資本及償還資本亦關重要即將來國
家經濟有餘建築各路不待外資而按諸適當會

careful examination of practices abroad, the Commission has drafted the Classifications of Capital Expenditures. This is divided into two parts, the first one covers construction accounts and the second deals with financial accounts. Special emphasis has been made to make these classifications practicable and suitable to our conditions; and to allocate the expenditures in such a simple and systematic manner as to enable the Government or the railway managements to see at a glance the cost of the different principal features of the property.

This new classification besides bringing about uniformity which itself is a very important thing, will enable the Government to see at a glance the different classes of expenditures in a scientific manner, and will also enable the Government to know what and how each railway costs her. We may appreciate the importance

計辦法亦應將此項資本計算利息則建築用款之多寡方能作明確之比較一建築時之薪水工費與其他用款分爲二也各路辦事必期得人而尸位素餐實爲財政之大害茲將此款規定詳明毫無假借此弊可不禁自滅一國有物料及進口物料之分晰也中國工藝尙未發達建築鐵路之物料均係購自外國是則利益未收而漏卮已見上下交困有由然也雖此事不能固執於目前然不能不思所挽救於日後茲將此兩項分別詳明一則使人注意一則比較進步一路用地與出租

of so recording such costs by seeing the disadvantages which have resulted from the lack of such records in other countries. For instance, the United States failed to unify her railways accounts early enough, and this delay is now costing her some 30 to 40' million dollars in her effort to find out the value of her railways. China also had some similar experience, although on a much smaller scale, in that in the absence of adequate accounts she finds considerable difficulty to fix the prices of private railways, which she tries to purchase back from the Companies. In fact the principal cause of the failure of our private railways and big business in general, is the lack of proper accounting. By adopting and enforcing a uniform classification at this stage of our railway development we may avoid similar disadvantages.

In the course of our effort to unify the accounts we found many