

交通部規定
鐵路總平準表分類則例

第二版

中國北京
民國四年十二月

Classification
OF
The General Balance Sheet
Accounts of Railways

AS PRESCRIBED BY
THE MINISTRY OF COMMUNICATIONS

SECOND ISSUE

PEKING, CHINA,
December, 1915.



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The General Balance Sheet
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SECOND 第二版
PEKING 北京
藏書

December, 1915.

交通部飭第八八三號

三月二十八日

爲飭知事統一鐵路會計關係重要除前頒各則例
外茲訂定鐵路總平準表分類則例頒布施行

一鐵路會計中總平準表分類則例由統一鐵路會
計會擬定詳由本部核准茲特公布施行照錄該
則例頒發各路並交鐵路會計司存案

MINISTRY OF COMMUNICATIONS.

PEKING.

March 28, 1915.

TO THE DIRECTORS OF CHINESE GOVERNMENT RAILWAYS: :

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

IT IS ORDERED, That the Rules for the Classification of the General Balance Sheet Accounts, prepared by the Commission on the Unification of Railway Accounts and Statistics, and recommended by that Commission for promulgation, is hereby approved; and a copy of the said Rules be sent to the Director of each Railway, and that a

一此項則例以華英法三種文字公布惟在華文名詞未經確定以前暫以英文爲標準其餘兩種作爲譯文

一各路帳目自民國四年一月一日起須按照此項則例辦理

一各路首領人員對於此項則例之實行應負完全責任

以上各節仰卽照辦並知照所屬各員一體遵照切切此飭

附則例

second copy be kept on file in the Department of Railway Accounts and Statistics of the Ministry of Communications, both of which copies shall be deemed an original record thereof.

IT IS FURTHER ORDERED, That the above named Rules be promulgated in Chinese, English and French but pending the standardisation of technical terms in Chinese the English shall, until otherwise ordered, be accepted as the standard, while the other versions are to be interpretations.

IT IS FURTHER ORDERED, That beginning with January 1st, 1915 the General Balance Sheet Accounts of all Railways shall be prepared according to the said Rules.

IT IS FURTHER ORDERED, That the Director of each Railway shall be responsible for the execution of this order.

(Signed) LIANG

YEH

MAI

Seal:

Ministers of Communications.

民國三年十月二十二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 按照本會簡章第九條茲將擬訂之鐵路總平準表分類則例正式議決詳請 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
	白克納	李懋助	石 琛	盧 葉
	白 良			
會 員	曾廣勤	陳同壽	任傳榜	劉景山
	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 22nd day of October 1914, it was

RESOLVED that, according to Article 9 of the Regulations of this Commission, the "Classification of General Balance Sheet Accounts," 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

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 C. P. Yin
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 Souen-Souen
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 Y. C. Whang

引 言

本則例係由統一鐵路會計委員會議決經本部核定通飭各路遵辦在案查總平準表所以表示各帳清結之日全路之經濟狀況及鐵路開始截至該日各種交易之結果者也此表爲各項帳目最終歸結之點此表編定則一期間之帳目爲一結束資產負

INTRODUCTORY LETTER.

Department of Railway Accounts and Statistics,
Ministry of Communications.

Peking, April 1, 1915.

To the Directors and Officers in charge of
Railway Accounts and Statistics :

This Classification is based upon the recommendations of the Commission on the Unification of Railway Accounts and Statistics.

The purpose of the General Balance Sheet is to show first the financial status of the entire line on the day on which all the accounts are closed; and second the result of all the transactions that have taken place from the time the Railway came into existence to the day on which the accounts are

債之數平衡債權債務之關係瞭如指掌矣凡各路
主管會計職員應率同所屬人員將本則例熟加研
究俾資遵守設於款目界說等項遇有何等疑義時
應卽函請本司解釋以期歸于一致

鐵路會計司

中華民國四年四月一日

closed. It is the resumé of all accounts. Assets and Liabilities are balanced, and the financial position of the railway is then made clear.

By the order of the Ministers which appears above, this Classification shall be followed by both the Government and private railways. In case there should arise any doubt as to the interpretation of any Heads or items, inquiry should be addressed to this Department so that all questions may be answered in a uniform manner.

The attention of accounting officers is called to the importance of requiring all employees who are assigned to accounting work in connection with the General Balance Sheet to familiar themselves thoroughly with this Classification.

(Signed) Ching-Chun Wang,

Director.

總 平 準 表 分 類 則 例

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鐵路總平準表分類則例

總則

總平準表者所以表示鐵路各帳清結之日全路之經濟狀況及該路開始營業截至該日所有經濟上營業上各種交易之結果者也其資產負債兩方因產業估價或重定價值而有變更者不得直接登入平準表應分別按其性質由歲計帳或由盈虧帳轉入平準表本分類則例中所規定之項目或為帳目或為多數帳目中借貸之結數二者之區別可於字句中得之

Classification of the General Balance Sheet Accounts.

GENERAL NOTE.

The General Balance Sheet is a statement which shows the financial position of the Railway on the date to which the accounts are closed, and the result of all financial and operating transactions from the beginning of the line to that date. Changes in assets and liabilities which result from inventory or re-valuation of property, should not be brought directly on the balance sheet but should pass through the *Income Account* or the *Profit and Loss Account* as may be proper for the case in hand.

Some of the heads provided for in this classification are accounts, some are balances of many accounts; the distinction between these kinds of heads is recognised by the wording of the text.

負債或稱貸方結餘

第一項 (平¹) 資本負債 凡關於產業上之資本負債或爲業主之資金或爲債券及他種借入之資金應按照下列各目分別記入此項

第一目 (平¹⁻¹) 股份 凡代表產業股東權利各票據之票面價值應列入此目凡對於分潤紅利無優先權之尋常股及有優先權之優先股皆爲股分凡認股時交款之收據及換領股票之證據皆應視同股份

第二目 (平¹⁻²) 股份之增價 凡代表資本各種

LIABILITIES or CREDIT BALANCES.

B-1. *Capital Liabilities*—This head will show (distributed as provided below) the capital liabilities which rest upon the property, whether in the form of proprietors' investments or investments represented by bonds and other forms of indebtedness.

B-1-1. *Shares*—This head will show the par value of all securities which stand for a proprietary interest in the property. Under shares are included ordinary shares which have no preference in the distribution of dividends, preferred shares which have such preference. Receipts for payments made on subscription and certificates held for conversion should be classed as shares.

B-1-2. *Premium on Shares*—This head will show the credit balance of the discount and premium

股份折扣及增價之專帳內登記之貸方結數應列入此目

第三目 (平1-3) 政府長期資金 凡鐵路移交營業管理以前政府因建築工程所出各種資金無論其爲現金地畝或他種資產應將總數列入此目又移交營業管理以後因新設路綫展長路綫擴充改良等工程所出之長期墊款非由本路常年進款或盈餘中開支者皆應列入此目

第四目 (平1-4) 抵押債券 凡未到期之各種抵

accounts for the several classes of capital stock.

B-1-3. *Permanent Government Investments*—To this head will be charged the total of the funds whether in money, land, or other assets, furnished by the Government for construction purposes prior to the transfer of the line to the operating organization for open line management; also permanent advances, if not made from the current revenues or from the accumulated surplus of the railway, for new extensions and for additions and betterments to the property subsequent to such transfer

B-1-4 *Mortgage Bonds*—This head will show the total par value of all unmatured mortgage and loan indebtedness, issued by the Government, the

押及借款債券由政府或鐵路或其代理人所發行於編定平準表之日尙未償還或取銷者此種債券券面價值之總數應列入此目凡認借時交款之收據及換領債券之證據皆應視同債券

第五目 (平1-5) 其他有擔保之債款 除抵押債券外所有各種債款如以設備品或以信用或以歲入爲擔保之債券及其他有擔保之債款等券面價值之總數皆應列入此目

(附註)欠據期限一年或不及一年者應作爲應付短期往來欠項

railway, or their agents, and not retired or cancelled at the date of statement. Receipts for payments made on subscriptions and certificates held for conversion should be classed as bonds.

B-1-5 *Other Secured Indebtedness*—This head will show the total par value of all forms of funded indebtedness other than mortgage bonds, such as, equipment, trust obligations, income bonds and all miscellaneous secured obligations.

NOTE—Notes which have a year or less to run are classed as bills payable.

第二項 (平2) 營業負債 凡關於營業隨時發生各種之往來負債應按照下列各目分別列入此項所有一切往來欠項均應留意包括總平準表之內不得遺漏

第一目 (平2-1) 債款及匯票 凡各種債款未經付清之結數應列入此目

第二目 (平2-2) 車務帳應付之結數 凡綜計各路聯合車務進款各帳照貸方結數本路應付他路之淨數或應付其他運輸公司例如輪船公司電報公司等之淨數皆應按照下列各節分別列入此目

B-2. *Working Liabilities*—This head will show (distributed as provided below) the various sorts of liabilities incident to the operation of a railway which may currently lie against a line. Care should be taken to include all current liabilities in every General Balance Sheet.

B-2-1. *Loans and Bills of Exchange*—This head will show the balances representing the obligations outstanding in the form of loans.

B-2-2. *Traffic Balance Payable*—This head will show (distributed as provided below) the net amounts payable to Railways having a net credit balance in the total of the accounts representing inter-line earnings and to transportation agencies, such as steamship and telegraph lines, &c.

第一節(平2-2-1) 國有鐵路

第二節(平2-2-2) 商辦公司

(附註)凡外國國有鐵路亦列商辦公司節
內

第三目(平2-3) 未償之到期欠項 凡通常已經
稽核之單據帳目及薪資備資單於編定平準
表之日未經付楚者應列入此目

第四目(平2-4) 其他應付之帳目 凡應付帳目
未經上列各分類規定者應按照下列各節分
別列入此目

第一節(平2-4-1) 他路

第二節(平2-4-2) 零星借主

B-2-2-1. *Government Railway*

B-2-2-2. *Private Companies.*

NOTE—Private companies include foreign
government railways

B-2-3. *Matured Liabilities Unpaid*—This head will
show the amount of current audited vouchers or
accounts and audited pay-rolls unpaid on the date
of the balance sheet statement.

B-2-4. *Other Accounts Payable*—This head will show
(distributed as provided below) all accounts pay-
able for which no specific provision has been made
in the foregoing heads.

B-2-4-1. *Other Railways.*

B-2-4-2. *Sundry Creditors.*

第三項 (平³) 未來之貸項 凡關於支配帳目之負債應按照下列各目分別列入此項所列之數應爲此種負債之虛價而非現價

第一目 (平³⁻¹) 政府暫墊款 凡政府爲本路營業所墊付之款應列入此目又或爲本路截算應付息金及他種費用所墊付之款而政府方面於是添有一種資產者其所墊付之款亦應列入此目

第二目 (平³⁻²) 營業準備金 凡開支營業用款帳所設之準備金如火險準備金等其結數應列入此目

B-3. *Deferred Credit Items*—This head will show (distributed as provided below) liabilities which represent transactions in the process of adjustment. The nominal value and not the present value of this class of liabilities should be given

B-3-1. *Temporary Advances from the Government*—This head will show the amount of money advanced by the Government for the operation of the Railway, or to meet interest or other charges which accrue against the Railway thus creating an asset in favour of the Government.

B-3-2. *Operating Reserves*—This head will show the balances representing reserves created by charges to operating expenses such as fire insurances' reserves and the like.

第三目 (平3-3) 折舊準備金 凡由營業用款開支車輛及其他產業之特設折舊準備金應列入此目之貸方又凡此種產業或毀壞或棄置無論其已屆棄置時代與否此種產業之原價與所贖廢料之價相差之數應列入此目之借方

第四目 (平3-4) 救濟金 凡由保管人或局長收管之路員救濟金及其相類之欸如保管人或局長爲鐵路執行此事使此種款項由鐵路可擔責任者此種救濟金及其相類款項之現金及所購置之票券之原價應列入此目

B-3-3. *Depreciation Reserves*—Under this head should be credited the amounts charged to Operating Expenses to cover the depreciation of rolling-stock or other property for which a special depreciation reserve is created; and to this account should be charged an amount equal to the difference between the original cost and the scrap value of any such property destroyed, sold or otherwise retired from service, whether prematurely retired or not.

B-3-4. *Liability on account of Provident Funds*—This head will show the amount of cash and cost of securities in the hands of trustees or directors of employees' provident funds and the like when such trustees or directors are acting for the Railway in such a manner as to make the Railway liable for the funds.

第五目 (平3-5) 其他未來貸項 凡貸項未經上
列各項目規定者如擔保儲款及路員罰款等
類皆列入此目

第四項 (平-4) 累積盈餘 凡平準表編定之日資產
與負債相差之數應按照下列各目分別列入此
項所列之數即本路組織及建築以來所積之盈
餘之數

第一目 (平4-1) 盈餘提出之增建產業 凡由歲
入中提出擴充改良及購置新產等費之總數
應列入此目此種擴充改良及新產之原價即
包括於資本支出分類則例中所規定產業之
原價之中

B-3-5. *Miscellaneous Deferred Credits*—This head will show credit items for which no other provision is made above, such as security deposits, employees' fines, &c.

B-4. *Balance-Accumulated Surplus*—The amount stated under this head is the difference between assets and liabilities on the date of the balance sheet. It stands for the surplus accumulated since the organization and construction of the Railway. The analysis of this amount calls for its distribution as provided below.

B-4-1. *Additions to Property through Surplus*—This head will show the total of money set aside from income, and expended for the improvement of the property, or in the acquisition of new property, the cost of which is included in the cost of property as defined in the Classification of Capital Expenditures.

第二目 (平4-2) 盈餘提出之償還債款 凡以路產抵押各種債款之本金已經分期償還之總數應列入此目此種分期償還辦法或由公積金開支或直接由本目開支皆可惟此兩種辦法皆應另設專帳登記凡退還債款各種手續不得經過此帳

第三目 (平4-3) 公積金 凡盈虧撥補帳所確定之公積款項未經支用之結數又如保管人所收管爲公積或償債所用資金所產生之款項及其他款項應列入此目

B-4-2. *Funded Debt Retired through Surplus*—This head will show the total of moneys expended for the amortization of the principal of the funded obligations and loans lying on the property of the Railway, whether such amortization is accomplished through a sinking fund or by a direct charge to this head; but separate accounts should be kept for the two methods of amortizing funded obligations. Refunding transactions should not be passed through this account.

B-4-3. *Funded Reserves*—This head will show the unexpended balances in accounts to which are credited definite appropriations of surplus, as also accretions (if any) from investments held by trustees for sinking or redemption funds, or any other miscellaneous funds.

第四目 (平4-4) 未經支用之盈餘 凡未經列入
以上三目所賸累積盈餘之數應列入此目此
賬貸方所列之數即代表現金或易於變價之
產業或 (平5-2) 項下所列有形之產業
資產或稱借方結餘

第五項 (平5) 資金資產 凡鐵路運用行使之各種
產業應按賬目上所登之價值照下列各目分別
列入此項

第一目 (平5-1) 路線及設備品之原價 凡按照
資本支出分類則例所規定之各項產業原價
之總數應列入此目其原價應包括新設路綫

B-4-4. *Free Surplus*—This head shows the remainder of the accumulated Surplus, after deducting the amount covered by the three foregoing heads. It should be represented on the credit side of the account by cash or convertible property or in physical property carried under the head "B-5-2".

ASSETS or DEBIT BALANCES.

B-5. *Investment Assets*—This head will show (distributed as provided below) the book value of the property operated and administered by the Railway.

B-5-1. *Cost of Road and Equipment*—This head will show the total cost of property covered by the charges to the accounting heads for which provision is made in the Classification of Capital Expenditures, such cost to include the cost of new

展長路綫及擴充改良工程之原價與原來建築工程之原價

第二目 (平5-2) 其他有形產業之原價 除資本支出分類則例中規定以外各種有形產業之原價無論此種產業係由借款開支或由累積盈餘開支皆應列入此目

第三目 (平5-3) 無形資產之原價 凡本路所收執之各種股票債券擔保儲款之收據及其他欠款證據之原價無論其為資金之一種或為擔保債務之款皆應列入此目凡保管人所收管之各種証券由指定準備金所購置者不得列入此目

extensions and of additions and betterments as well as the cost of original construction.

B-5-2. *Cost of Other Physical Property*—Under this head should be included the cost of all physical property other than property included in the Classification of Capital Expenditures, whether payment for such property be made out of the proceeds of loans or from the accumulated surplus.

B-5-3. *Cost of Non-physical Assets*—This head will show the cost of all shares, bonds, security deposit receipts or other evidence of indebtedness held by the railway, whether as an investment, or for guaranteeing the service of loans. Securities held by trustees of funds set aside for a definite purpose should not be included under this head.

第六項 (平6) **營業資產** 凡營業發達之路所備各種營業資產應按照下列各目分別列入此項惟此種資產無論可由尋常交易中清結賬目或由售賣或由營業變價總之非易於變成現金者不得列入此賬凡有疑問之各款目或為未經支配適當者或為停滯過久者應轉入相當之懸掛賬

第一目 (平6-1) **現金** 凡財政經理人所收管之各款項或銀行中淨存之數隨時可以支用者或擔保儲款以外之定期儲款及已經登入平準表貸方之現金而尚未送到者皆應列入此目

B-6. *Working Assets*—This head will show (distributed as provided below) the various sorts of assets kept by a prosperous railway for open-line purposes. Nothing should be included except such items as are readily convertible into cash either through settlements in the ordinary course of business, through sales, or through operation. Questionable items awaiting adjustments or items unduly delayed should be transferred to an appropriate suspense account.

B-6-1. *Cash*—This head will show funds in the hands of financial agents, net balances in banks available for use on demand, or fixed deposits exclusive of security deposit receipts, and cash in transit for which credit has been given on the date of the Balance Sheet.

第二目 (平6-2) 債款及匯票 凡可以收回之各種往來債款票據及其他隨時可收或一年以內定期可以收回之欠據應按帳目中所登價值列入此目

第三目 (平6-3) 車務帳應收之結數 凡綜計各路聯合車務進款各帳照借方之結數本路應向他路或其他營業公司例如輪船公司電報公司等收回之淨數應按照下列各節分別列入此目又本路運輸項下應收回之進款已經截算之數亦列入此目

第一節 (平6-3-1) 國有鐵路

B-6-2. *Loans and Bills of Exchange*—To this head should be credited the book value of all collectable obligations in the form of loans and bills or other evidences of money receivable on demand or within a period not exceeding one year.

B-6-3. *Traffic Balance Receivable*—This head will show (distributed as provided below) the net amounts receivable from Railways against which there is a net debit balance in the total of the accounts representing interline revenues from other transportation agencies, such as steamship and telegraph lines, also from home line transportation on which revenues are accrued.

B-6-3-1. *Government Railways*.

第二節 (平6-3-2) 商辦公司

第三節 (平6-3-3) 本路

(附註)凡外國政府鐵路亦列入商辦公司節內

第四目 (平6-4) 其他應收之帳目 凡已經稽核之帳目認爲可以收回之款項而未經上列各項目規定者應按照下列各節分別列入此目

第一節 (平6-4-1) 他路

第二節 (平6-4-2) 零星欠戶

第五目 (平6-5) 材料 凡所存未用材料如路綫及機器房用料燃料文具等應照原價列入此目如有折舊金應於原價中除去

B-6-3-2. *Private Companies.*

B-6-3-3. *Home Line.*

NOTE—Private Companies include foreign government railways.

B-6-4. *Other Accounts Receivable*—This head will show (distributed as provided below) the amount due on audited accounts considered good for which no special provision is made in the forgoing heads

B-6-4-1. *Other Railways.*

B-6-4-2. *Sundry Debtors.*

B-6-5. *Stores*—This head will show the balance represented by the cost, less depreciation, if any, of all material on hand and unapplied, such as road and shop material, fuel, stationery, &c.

第七項 (平7) 未來之借項 凡尚在支配之資產應按照下列各目分別列入此項此種款項一經配定即為現金之增加或營業進款淨數之增加或負債之增加所列之數應為此種資產契約上之虛價而非現價

第一目 (平7-1) 暫時墊付政府之款 凡由累積盈餘或常年盈餘中暫時墊付政府之款項由政府承認為欠項在政府方面作為欠負鐵路之負債者應列入此目其他應付政府之款項應由盈餘開支

第二目 (平7-2) 預付款項 凡經常費用應行開

B-7. *Deferred Debit Items*—This head will show (distributed as provided below) assets which represent transactions in the process of adjustment. When such transactions are completed, the result will be an increase of cash, an increase of net operating revenue, or an increase of liabilities. The nominal contract value, and not the “present value” of this class of assets should be given.

B-7-1 *Temporary Advances to Government*—This head should include advances to the Government out of current or accumulated surplus, for which the Government acknowledges indebtedness, thus creating a liability on the part of the Government in favour of the Railway. Other payments to or in favour of the Government will reduce the surplus.

B-7-2 *Payments made in advance*—This head will

支日期以前先行交付各款項之結數例如先期交付之保險金零用帳之預付款項或工程材料等項先期交付之款或先期交付之租金須屆指定租期滿限時始行登入租金帳者皆應列入此目凡此帳所登之款目係先付整數款項然後按照年月分別轉入各帳

第三目 (平7-3) 未經消滅之債款折扣 凡各種債券折扣及增價之專帳內借方登記淨差之總數應列入此目

第四目 (平7-4) 未經註銷之廢棄產業 凡因擴充改良工程而增進資產時所有因該項工程

show the balance of unexpended payments made in advance of the time when properly chargeable as current expenses, such as insurance premiums paid in advance of their accrual, cash advances for imprests, payments in advance for work or material, or rents prepaid but not charged to rental accounts until the consummation of specified rental periods. It is through this account that lump sum payments are distributed to the month or the year to which they pertain.

B-7-3. *Unextinguished Discount on Funded Debt*—This head should show the total of the net debit balances in the discount and premiums accounts for all classes of funded obligations.

B-7-4. *Abandoned Property not charged off*—This head

而廢棄之產業之結數於編定平準表之日未經開支者應列入此目廢棄產業帳其性質與懸掛帳相似惟因所棄產業為數過大若於一年中開支必將使本年營業用款負擔過重故用廢棄產業帳暫時存記凡產業廢棄并無他種產業補替者應由盈虧帳開支

第五目 (平7-5) 特別積款 凡折舊準備金公積金保險金救濟金醫院準備金等特別積金貸方結數應列入此目凡此項所列準備金皆經交與保管人收管其結數為編定平準表之日所存現金及所收管之証券登記帳目上之價

will show the balance, not written off at the date of statement, of property abandoned in connection with additions and betterments work which results in an increase of the capital assets. The abandoned property account is of the nature of a suspense account and is to be used only in case the amount of property abandoned in connection with additions and betterments work, is so large as to unduly burden the operating expenses of the year in which the abandonment takes place were the entire amount to be charged off during that year. Property abandoned and not replaced should be charged off through Profit and Loss.

B-7-5. *Special Funds*—This head will show the balances standing to the credit of special funds, such as depreciation funds, sinking funds, insurance funds, provident funds, hospital funds and the like. The funds here considered are such as are assigned to trustees for management, and the

值每種積金皆應設有專帳
(附註)凡準備款額不歸保管人收管亦不由
鐵路通常資產中分出特別資產者自與上項
各種積金不同不得視同一例

第六目 (平7-6) 其他未來借項 凡懸掛帳中未
經支配之各種借方結數或須俟探問確實始
能清算者如製造帳之結數等應列入此目又
借項之未經上列各項目規定者亦列入此目

balance is composed of cash and the book value of securities held by the trustees at the date of the statement. A separate account should be kept for each fund.

NOTE—These funds should be distinguished from reserves, which are administered without the intervention of a trustee, and for which no specific asset is separated from the general assets of the Railway.

B-7-6. *Miscellaneous Deferred Debits*—Under this head will be shown the debit balance of all unadjusted transactions for which suspense accounts have been raised, or which can not be entirely cleared until further information is obtained, such as the balances of manufacture accounts &c; also, any debit items for which no provision is made in the classification of balance sheet assets.

註解 凡陸軍部運輸費掛帳之結數雖經歸入營業進款惟此項運輸帳之清結輒需時日所有結數不歸 (平6-3) 車務帳應收之結數項下應即登記 (平7-6) 其他未來借項之內
第八項 (平8) 累積虧折

NOTE—Balances due for charges on account of transportation on behalf of the Ministry of War when credited to revenue, should not be carried through B-6-3 traffic Balances Receivable but should be at once charged to this head for the reason that settlement of these transport accounts is usually delayed.

B-8. *Balance—Accumulated Deficit.*

中 華 國 有 鐵 路

C. G. R.

鐵 路

Railway

總 平 準 表

General Balance Sheet.

年 月 日

For the year ending 191

借方
Dr.

資產或稱借方結餘
ASSETS OR DEBIT BALANCES.

負債或稱貸方結餘
LIABILITIES OR CREDIT BALANCES

貸方
Cr.

年初結數 Balance at Beginning of Year.	項 別 Heads of Classification	年終結數 Balance at Close of Year.	增		減		年初結數 Balance at Beginning of Year.	項 別 Heads of Classification	年終結數 Balance at Close of Year.	增		減	
			元	角分	元	角分				元	角分	元	角分
	平-5 資金資產 B-5. Investment Assets.						平-1 資本負債 B-1. Capital Liabilities.						
	平-5-1 路線及設備品之原價 B-5-1. COST OF ROAD AND EQUIPMENT.						平-1-1 股份 B-1-1. SHARES						
	平-5-2 其他有形產業之原價 B-5-2. COST OF OTHER PHYSICAL PROPERTY.						平-1-2 股份之增價 B-1-2. PREMIUM ON SHARES.						
	平-5-3 無形資產之原價 B-5-3. COST OF NON- PHYSICAL ASSETS.						平-1-3 政府長期資金 B-1-3. PERMANENT GOVERN- MENT INVESTMENT.						
	資金資產共計 TOTAL Investment Assets.						平-1-4 抵押債券 B-1-4. MORTGAGE BONDS.						
	平-6 營業資產 B-6. Working Assets.						平-1-5 其他有擔保之債款 B-1-5. OTHER SECURED INDEBTEDNESS						
	平-6-1 現金 B-6-1. CASH.						資本負債共計 TOTAL Capital Liabilities.						
	平-6-2 債款及匯票 B-6-2. LOANS AND BILLS OF EXCHANGE.						平-2 營業負債 B-2. Working Liabilities.						
	平-6-3 車務帳應收之結數 B-6-3. TRAFFIC BALANCES RECEIVABLE.						平-2-1 債款及匯票 B-2-1. LOANS AND BILLS OF EXCHANGE.						
	平-6-3-1 國有鐵路 B-6-3-1. Government Railways.						平-2-2 車務帳應付之結數 B-2-2. TRAFFIC BALANCE PAYABLE.						
	平-6-3-2 商辦公司 B-6-3-2. Private Com- panies.						平-2-2-1 國有鐵路 B-2-2-1. Government Railways.						
	平-6-3-3 本路 B-6-3-3. Home Line.						平-2-2-2 商辦公司 B-2-2-2. Private Companies						
	平-6-4 其他應收之帳目 B-6-4. OTHER ACCOUNTS RECEIVABLE.						平-2-3 未償之到期欠項 B-2-3. MATURED LIABILITIES UNPAID						
	平-6-4-1 他路 B-6-4-1. Other Railways.						平-2-4 其他應付之帳目 B-2-4. OTHER ACCOUNTS PAYABLE.						
	平-6-4-2 零星欠戶 B-6-4-2. Sundry Debtors.						平-2-4-1 他路 B-2-4-1. Other Railways.						
	平-6-5 材料 B-6-5. STORES.						平-2-4-2 零星借主 B-2-4-2. Sundry Creditors.						
	營業資產共計 TOTAL Working Assets						營業負債共計 TOTAL Working Liabilities						
	平-7 未來之借項 B-7. Deferred Debit Items.						平-3 未來之貸項 B-3. Deferred Credit Items.						
	平-7-1 暫時墊付政府之款 B-7-1. TEMPORARY ADVAN- CES TO GOVERNMENT.						平-3-1 政府暫墊款 B-3-1. TEMPORARY ADVANCES FROM GOVERNMENT						
	平-7-2 預付款項 B-7-2. PAYMENTS MADE IN ADVANCE.						平-3-2 營業準備金 B-3-2. OPERATING RESERVES						
	平-7-3 未經消滅之債款折扣 B-7-3. UNEXTINGUISHED DISCOUNTS ON FUNDED DEBT.						平-3-3 折舊準備金 B-3-3. DEPRECIATION RESERVES.						
	平-7-4 未經註消之廢棄產業 B-7-4. ABANDONED PROPER- TY NOT CHARGED OFF.						平-3-4 救濟金 B-3-4. LIABILITY ON ACCOUNT OF PROVIDENT FUNDS						
	平-7-5 特別積款 B-7-5. SPECIAL FUNDS.						平-3-5 其他未來貸項 B-3-5. MISCELLANEOUS DEFERRED CREDITS.						
	平-7-6 其他未來借項 B-7-6. MISCELLANEOUS DEFERRED DEBITS.						未來之貸項共計 TOTAL Deferred Credits.						
	未來之借項共計 TOTAL Deferred Debits.						平-4 累積盈餘 B-4. Balance—Accumulated Surplus						
	平-8 累積虧折 B-8. Balance— Accumulated Deficit.						平-4-1 盈餘提出之增建產業 B-4-1. ADDITIONS TO PROPER- TY THROUGH SURPLUS						
							平-4-2 盈餘提出之償還債款 B-4-2. FUNDED DEBT RETIRED THROUGH SURPLUS						
							平-4-3 公積金 B-4-3. FUNDED RESERVES						
							平-4-4 未經支用之盈餘 B-4-4. FREE SURPLUS.						
							累積盈餘共計 TOTAL Accumulated Surplus.						

年 月 日

Date, _____

總會計 Chief Accountant

局長 Director

副局長 Associate Director

