

交通部頒定
鐵路資本支出分類規則例

中華民國九年一月

修正版

CLASSIFICATION
OF
CAPITAL EXPENDITURES

PRESCRIBED BY
THE MINISTRY OF COMMUNICATIONS

REVISED ISSUE

Peking, China
January, 1920.

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CLASSIFICATION OF CAPITAL EXPENDITURES



Part I. Construction Accounts,

Part II. Financial Accounts.

Peking, January, 1920.

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

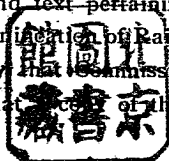
Ministry of Communications, Peking.

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]

(南)

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正司一併存案

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品一切支出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

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.**

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 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 員 亞當士
 參 訂 員 陳福頤 韓德森 陳振家 米杜敦
 白克納 李懋勛 石 琛 盧 葉
 白 良 陳同壽 任傳榜 劉景山
 會 員 曾廣勳 孫 遜 黃贊熙
 葉瑞棻

**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.

<i>CHAIRMAN</i>	<i>ADVISORY MEMBERS:</i>	<i>MEMBERS:</i>
Hon. Kung-Chao Yih	F. Y. Chen	K. S. Tsang
<i>VICE-CHAIRMAN</i>	W. Henderson	J. T. Zhen
Dr. Ching-Chun Wang	T. K. Tcheng	C. P. Yin
<i>ADVISER</i>	H. Middleton	C. S. Liu
Dr. Henry C. Adams	H. Brickner	Souen-Souen
	H. C. Lee	S. F. Yih
	T. Cheu	Y. C. Whang
	A. Louillet	
	B. Bellion	

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册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 organized, 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卽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歧若欲藉此以審訂辦路成績之優劣及款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日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况令各路局取新棄舊舍異從同更必多所詭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日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 investigation 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
員以便共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 known that one of the most important part of railway management, is railway finance, that the key to railway finance is railway 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 that 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章也按工程用款自屬建築之大宗而籌借資本及償還資本之需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

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 of so

當會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

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 railway 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 stages of our railway development, we may avoid similar disadvantages.

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

出租地之分別也蓋以各種租地於路段長短原無比較而其進款復不恃人力若不另爲提出不特建築資本不清而營業情形亦易混淆一曰大工廠與鐵路之分離蓋工廠爲另一種之營業路局能爲之他人亦能爲之而鐵路應用物件本工廠能製之他工廠亦能製之故須另行登記以觀該廠辦法之如何及物件製購之孰得凡此所見均本諸各國之經驗鑑於本國之事實作根本之計畫爲未雨之綢繆此會計科目一經釐定於路事之或優或劣辦事人之孰費孰省不難一目了然

other difficulties. For instance, the different languages used by our railways, which appears in itself a trifling matter, was the occasion of many difficulties not found in other countries. On account of the loan agreements and established habits of the different railways, we had to use three languages in our discussion i. e. Chinese, English and French. As some of our members only know one or two of the three languages, considerable difficulty and delay resulted.

Since these classifications are for Government Railways, the Chinese language naturally should be made authoritative. Here, we found another trouble, in that the scientific terms in Chinese are not standardized. Thus we sometimes found a railway transaction or a particular article was known by three or four different names in the different railways. Hence, we are compelled to adopt provisionally the English terms as standard pending the unification and

然現將所訂各項譯成漢法文字亦經詳加審正
必以文質相宜語意顯豁應用稽核無不適宜爲
指歸是否有當統希

鑒核惟此項建築會計關係緊要証諸中外往事
其理畢見美國鐵路之設所有建築營業各用款
素無分別今以須明此項之故乃另行調查估計
至糜鉅款三四千萬元之譜中國各路雖曾特立
此項自較美國爲當惟款目尙有不清稽核匪易
著手而近日商辦各路效果未見嘗起爭端推厥
原因亦以建築資本會計不良之所致迨至商力

standardization of the Chinese terms. These are only few of the many peculiar difficulties which do not obtain elsewhere.

On account of peculiar difficulties and in order to meet local requirements, many points had to be compromised. Hence the present code is not perfect. But it is believed to be a good accounting code, and if properly enforced, it will do much to ensure the realization of sound business principles in the administration of Chinese Railways. Not only every head and every item in the new accounts have been thoroughly discussed and revised, but practically every word has been carefully considered. Moreover, this uniform system is not the work of any one man, but represents the crystallized opinion of the best qualified men now available in practically all China.

不及收歸國有復不能確定其用費之若干况現在隴秦豫海漢粵川以及張綏同成寧湘等路或已繼續動工或即指日興築須用建築帳目更覺其殷故本會各員詳加討論先將建築帳目議決以便實行至營業帳目現已議定大綱計分營業進款維持路線修理機件與夫總務車務廠務養路各出款以及各分處會計報告之格式公積之規則等類一俟編製成篇修正完善即當陸續詳報其他如營業盈餘財產損益週年平準各項帳目及統計報告與夫一切重要法規約計本年九月均可全部告成一律完畢至此項統一會計法

But the value of a uniform system of accounts, or any other system lies more in the proper enforcement and application than in the degree of perfection of the system itself. In fact China has been often criticised on account of her failure to enforce the rules which she promulgates. In as much as railway accounting is closely related to sound railway management, and in view of the bearing that sound railway management has on the establishment of national credit, it is difficult to overemphasize the importance of this system of uniform railway accounting; and since this is the first step in the standardization of railway practice, thus starting a movement which, if successful, will be felt far beyond railway circles, it is hoped that effective measures will be taken for the proper administration of this system of accounts."

規訂定頒行之後中央尤須有各項準備以監督各路實行始不致前功盡棄當就愚見所及續行分別條陳以備

部長採擇所有本會組織進行情形及議決鐵路建築帳目辦法理合詳請

部長鑒察

批示遵行謹詳

此項分類則例經部覆核通飭各路遵辦在案設於款目界說等項遇有疑點可函請本司詳加解釋以期歸於一致

交通部鐵路會計司識

By the order of the Minister, 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 Department of
Railway Accounts and Statistics.

資本支出分類則例
CLASSIFICATION OF CAPITAL EXPENDITURES.

第一款 建築賬

Part I. CONSTRUCTION ACCOUNTS

資-1 總務費

C-1. GENERAL EXPENDITURES:—... .. Page 37

資-1-1 督辦公所

C-1-1. Directorate General. 37

資-1-2 工程管理局

C-1-2. Direction:— 38

資-1-2-1 薪水及公費

C-1-2-1. Salaries and Allowances.

資-1-2-2 其他費用

C-1-2-2. Other Expenditures.

資-1-3 工程處

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鐵路會計規則

資本支出分類則例

總 則

一 購買路線等事

路線由購買而得者或經人包築者應暫將原價另帳登記一俟可按本分類則例記帳時即應將暫設之帳註銷凡購買之路線須用估價法分別記帳其經人包築之路綫應由包工按照本分類

Classification of Capital Expenditures.

General Rules.

1. *Lines purchased &c.*—In the case of lines purchased or built by contract, the original cost should, in the first instance, be debited to a suitable temporary heading which will be relieved as soon as the charges can be allocated in accordance with this classification. In the case of lines purchased, the distribution should be made by means of a valuation statement. In the case of lines built by contract, the Contractors shall record their

則例分別記帳

二材料運輸

(甲)運赴本路 凡材料未到本路材料廠之前所有一切海運河運及經過他路所需之舟車等運費均應加入材料原價內凡保險費碼頭費延期費駁船費及經理行用等費亦應仿此加入材料實價內

(乙)運赴各分處 凡建築材料由此廠運至彼

expenditures under the headings laid down.

2. *Transportation of Stores.*

To the line—All charges for the transportation of stores and materials by sea or river, over other lines, by boats, carts or any other means *prior* to delivery at one of the recognized stores depôts of the line, must be added to the price of the stores. Similarly all charges for insurance, wharfage, demurrage lighterage, &c., and the cost of commissions paid must also be added to the price of the stores.

To District or sub-Depôts—In cases where construction ma-

廠者所需水陸運輸費應按百分法推算加入百材料實價內其實在運費應暫入懸掛帳下其分數并應按照本則例清理之

凡於路綫未經通車營業之前需用建築列車運輸材料赴各分廠者所有運輸費應按照下開第三條之規定計算之凡運輸材料經過本路已經通車營業之路段應將運費分配於所關工程項下

(丙)運赴各工程地點凡由材料廠運赴各工程地點之材料其運輸費應記入所關工程項下

materials require to be sent forward from one store to another by water or road transport, the cost of such transportation is to be covered by a percentage charge added to the price of the stores. The actual transport charges will be cleared through a Suspense Account and the percentage adjusted as required.

When the transport to such Depôts is effected by construction trains, before the line or any section of it, is opened to traffic, charges will be made as provided in Rule 3. Construction Trains.

When the transportation is effected by the railway itself over a section which has been opened to traffic a freight charge will be made and distributed over the works concerned.

To Site of Works—Charges for transportation of stores from

三建築列車

建築列車所需一切費用如司機火夫車守制動夫等工資及煤柴油脂與各種消耗品費均應記入所關工程項下

四材料遺失

材料在各工程地點遺失者應記入所關工程項下其在材料總管所轄各廠內遺失者應記入第一項第十一目雜項內

depôts to the site of works must be charged to the works concerned.

3. *Construction Trains*—The entire cost of running construction trains including wages of drivers, firemen, guards, brakemen, &c., and of fuel, lubricants and other running stores must be charged to the works concerned.
4. *Losses of Stores*—Stores lost at the site of works must be charged to the works concerned. Losses of stores from depôts under the control of the Chief Storekeeper must be charged to the head “C-I-II. Unclassified”.

五變賣機件等

凡機件器具及其他材料之折舊價值應列入所關工程項下之貸方者應即退還材料總管變賣其殘廢材料毋庸運輸者應由工程司就地變賣之

六工程登記簿

凡緊要工程之價值在二千元以上者應逐項詳細登記其在二千元以下者可併記之其工程登記簿各應存分段工程司處保管之

-
5. *Sales of Plant &c.*—Plant, tools and other material whose depreciated value is to be credited to the works concerned must, as far as possible, be returned to the Chief Storekeeper and be sold by him. Scrap material not worth transporting should be sold by the Engineer at the site of the work concerned.
 6. *Register of Works*—Detailed costs should be kept for all important items or sub-heads of a work. But all items or sub-heads costing \$2,000 each and less may be grouped together. Registers of Works shall be kept in each District Engineer's Office.

七 利息

凡建築工程非有異常之耽擱時所付利息一項應自路綫告竣之日或自政府指定之日或自借款合同所訂日期起停止記入資本帳內應記入歲計帳內

八 通車

於建築時期內如路段有通車營業者即當設備營業帳

-
7. *Interest*—From the date on which the whole mileage to be constructed is completed (provided construction be not unduly delayed) or from such other date as may be fixed by the Government or in accordance with the terms of Loan Agreements, “Interest” will cease to be debited to the “Capital Expenditures” of a line, and should, thereafter become a charge upon the “Income Account”
8. *Open Line*—During Construction, as soon as any section of the line is opened to traffic, a Revenue Account should be kept.

資本支出分類則例

第一款 建築帳

第一項 [資-1] 總務費 凡關於建築上一切資本支出不能歸入他項者均歸入此項

第一目 [資-1-1] 督辦 凡督辦處薪水公費及辦公費等與交通部所發尋常部飭規定之經費或特別部飭規定之特別費以及督辦處

Classification of Capital Expenditures.

Part. I. Construction Accounts.

C-I. GENERAL EXPENDITURES:—

Under this main head are included all capital expenditures incidental to the construction of a railway as a whole, as distinguished from expenditures that may be charged to particular works.

C-I-I. *Directorate General*—Under this head should be charged amounts paid to the Directorate General, including all salaries, allowances, office expenditures &c., of the Director General and his office. These charges should include payments made under permanent orders issued by the Ministry of Communications and also payments made

關於路務諮詢專家所需之臨時費用一併歸入此目

第二目 [資-1-2-] 工程管理局 凡管理局或管理分局爲管理或監察鐵路之建築所有一切支出均記入此目(照以下各節分配之)交通部或督辦所發通飭規定之用費及爲特別事件所發特飭規定之支出以及部派查帳員及其附屬員役之薪費一併歸入此目

under special orders issued to meet special contingencies, as well as fees paid for expert advice or special services for the benefit of the Directorate General.

C-1-2. *Direction*—Under this head should be charged (distributed as provided below) amounts paid for the support of the Directors' office or branch offices, responsible for the supervisory or executive administration of construction work. These charges should include payments made under permanent orders issued by the Ministry of Communications or the Director General of the Railway, and also payments made under special orders issued to meet special contingencies. The Government Auditor and his staff should be charged to this head.

- √ 第一節 [資-I-2-1] 薪水及公費 凡員司薪水
房租旅費及其他公費並夫役工資公費及
諮詢專家所需之臨時費用一併歸入此目
- √ 第二節 [資-I-2-2] 其他費用 凡關於工程管
理局之各種費用與第三目第二節至第四
節相同者均歸入此節
- 註解參照第三目所列之註解
-

C-1-2-1. *Salaries and Allowances*—Under this head should be charged amounts paid for salaries, house, traveling and other allowances of officers, subordinates and clerks, wages and allowances of watchmen, office boys, coolies, messengers &c., on the staff; also fees paid for expert services or advice.

C-1-2-2. *Other Expenditures*—Under this head should be charged all items of expenditure similar to those specified under the heads “C-1-3-2” to “C-1-3-4” inclusive, so far as they pertain to “Direction”.

NOTE—(See notes under “C-1-3”).

第三目 (資-I-3) 工程處

第一節 (資-I-3-1) 薪水及公費

凡總工程司暨其他工程司 (電汽工程司亦在其內) 工程司屬員繪圖師繪圖生司事電報生之薪水房租旅費及其他公費並看守夫搖車夫轎夫等之工資及諮詢專家所需之臨時費用一併歸入此節

第二節 [資-I-3-2] 住屋 凡建築時員司所用住屋並非為通車營業時所用者其建築費或購買費均歸入此節

第三節 [資-I-3-3] 辦公室 凡建築時所用辦公室並非為通車營業時所用者其建築費

C-I-3-Engineering :—

C-I-3-1. *Salaries and Allowances*—Under this head should be charged amounts paid for salaries, house, travelling and other allowances of the Engineer-in-Chief and other Engineer officers (including Electrical Engineers), subordinates, draftsmen, tracers, clerks and telegraph operators, wages of watchmen, trolley and chair coolies, etc., on the staff; also fees paid for expert or professional services or advice.

C-I-3-2. *Quarters*—Under this head should be charged the cost of dwelling houses erected or acquired for the staff employed during construction and not required for open line purposes.

C-I-3-3. *Office Accommodation*—Under this head should be charged the cost of offices erected, acquired or rented for general purposes connected with the construction of the line and not required for open

購買費或租用等費均歸入此節

第四節 [資-1-3-4] 辦公費用 凡工程司辦公室所有各項雜費如暖屋熱氣燈火水書籍圖冊文具電報郵票傢具打字機照像器具藍印器具等以及建築時電報處所用文具紙張等項均歸入此節

註解一 凡專為某項工程所用之稽查監工等薪水及暫用住屋或辦公室與辦公費應在該工程項下開支不得記入以上各節

line work.

C-1-3-4. *Office Expenditures*—Under this head should be charged miscellaneous expenditures connected with the working of Engineers' offices such as heating, lighting, water &c., books, maps, stationery, telegrams, postage, &c., office furniture, typewriters, photographic and blue-print outfits and the like; also cost of operating telegraph lines used for construction purposes, such as stationery, tape &c.

NOTE 1—Salaries of inspectors or foremen, cost of temporary quarters or of office accommodation and office expenditures, if incurred for a particular work, are chargeable to the work concerned and not to the heads provided above.

註解二 凡鐵路應付之租金應照房租公費開支

註解三 建築工竣後凡變賣物產所得之款或物產之價值撥歸入通車營業之用者應分別列入住屋辦公室或辦公費內

第四目 [資-1-4] 機務處 凡建築時所有廠務總管副總管監工及繪圖師繪圖生等一切費用均歸入此目(照以下各節分配之)

第一節 [資-1-4-1] 薪水及公費 所有關於機

NOTE 2—Rent for quarters paid by the Railway should be charged in the same way as a house allowance.

NOTE 3—On the completion of construction, the amounts received from the sale of the property or the value of such property transferred for open line purposes, should be credited to “Quarters”, “Office Accommodation” or “Office Expenditures”, respectively.

C-1-4. *Locomotive*—Under this head should be charged (distributed as provided below) the entire cost of the Locomotive Department, which includes the Superintendent, his Assistants, Foremen and office staff including draftsmen and tracers, during construction.

C-1-4-1. *Salaries and Allowances*—Under this head should

務處之各種費用與第三目第一節相同者均歸入此節

第二節 [資-1-4-2] 其他費用 所有關於機務處之各種費用與第三目第二節至第四節相同者均歸入此節

註解參照第三目所列之註解

第五目 [資-1-5] 車務處 凡建築時所有車務處關於選定車站地點及備置車場或管理行車等事特設之專員(其他屬員在內)並車站員司一切費用均歸入此目(照以下各

be charged all items of expenditure similar to those specified under the head "C-1-3-1", so far as they pertain to "Locomotive".

C-1-4-2. *Other Expenditures*—Under this head should be charged all items of expenditure similar to those specified under the heads "C-1-3-2" to "C-1-3-4" inclusive, so far as they pertain to "Locomotive".

NOTE—(See notes under "C-1-3").

C-1-5. *Traffic*—Under this head should be charged (distributed as provided below) the entire cost of the Traffic Department which includes the Traffic Officer (and his office staff) attached to a railway under construction, either for the purpose of giving technical advice re the location of stations and laying out of station yards or for the working

節分配之)

第一節 [資-1-5-1] **薪水及公費** 所有關於車務處之各種費用與第三目第一節相同者均歸入此節

第二節 [資-1-5-2] **其他費用** 所有關於車務處之各種費用與第三目第二節至第四節相同者均歸入此節

註解一 所有務機處與車務處行車人員一切費用均歸入所關工程項下

註解二 參照第三目所列之註解

of trains during construction; also the cost of the Station staff.

C-1-5-1. *Salaries and Allowances*—Under this head should be charged all items of expenditure similar to those specified under the head “C-1-3-1”, so far as they pertain to Traffic”.

C-1-5-2. *Other Expenditures*—Under this head should be charged all items of expenditure similar to those specified under the heads “C-1-3-2” to “C-1-3-4” inclusive, so far as they pertain to “Traffic”.

NOTE 1—The entire cost of the Locomotive and Traffic train staff should be charged to the works concerned.

NOTE 2—(See notes under “C-1-3.”).

- 第六目** [資-I-6] **電務處** 凡建築時所有電務處關於建築及維持電報電話等綫特設之專員及其屬員一切費用均歸入此目（照以下各節分配之）此種工程如由電氣工程師兼理則應將其薪水之一部份歸入此目
- 第一節** [資-I-6-1] **薪水及公費** 所有關於電務處之各種費用與第三目第一節相同者均歸入此節
- 第二節** [資-I-6-2] **其他費用** 所有關於電務處之各種費用與第三目第二節至第四節

C-1-6. *Telegraph*—Under this head should be charged (distributed as provided below) the entire cost of the Telegraph Department, which includes the officer and his staff employed for building and maintaining the telegraph and telephone lines during construction. This head should be charged with a share of the Electrical Engineer's salary, if that officer is entrusted with the work.

C-1-6-1. *Salaries and Allowances*—Under this head should be charged all items of expenditure similar to those specified under the head "C-1-3-1", so far as they pertain to "Telegraph".

C-1-6-2. *Other Expenditures*—Under this head should be charged all items of expenditure similar to those specified under the heads "C-1-3-2" to "C-1-3-4"

相同者均歸入此節

註解一 建築時電報生薪水歸帳辦法應參照

第三目第一節

註解二 參照第三日所列之註解

第七目 [資-1-7] 會計處 凡會計處如總會計副會計分段會計巡行查帳員點驗材料員及司事等一切費用均歸入此目（照以下名節分配之）設總會計所負責任除稽核帳目外尚管理現金則管庫或收支員及其屬員均作爲會計處職員否則視管庫收支各

inclusive, so far as they pertain to "Telegraph".

NOTE 1—For allocation of the wages of operators during construction see "C-1-3-1".

NOTE 2—(See notes under "C-1-3")

C-1-7, *Audit and Accounts*—Under this head should be charged (distributed as provided below) the entire cost of the Accounts Department. In this Department are included the Chief Accountant and his Assistants, Divisional Accountants, Travelling Inspectors, Stock Verifiers, Clerks &c. Should the Chief Accountant be responsible for cash as well as for audits, the Treasurer or Cashier and subordinates should be considered as members of the Accounts Department, otherwise provision should be made for the Treasurer and his staff to meet the facts in the case.

員隸屬機關分別歸帳

第一節 [資-1-7-1] 薪水及公費 所有關於會計處之各種費用與第三目第一節相同者均歸入此節

第二節 [資-1-7-2] 其他費用 所有關於會計處之各種費用與第三目第二節至第四節相同者均歸入此節

註解 參照第三目所列之註解

第八目 [資-1-8] 材料處 凡建築時關於材料處一切用費均歸入此目（照以下各節分配

C-1-7-1. *Salaries and Allowances*—Under this head should be charged all items of expenditure similar to those specified under the head “C-1-3-1”, so far as they pertain to “Audit and Accounts”.

C-1-7-2. *Other Expenditures*—Under this head should be charged all items of expenditure similar to those specified under the heads “C-1-3-2” to “C-1-3-4” inclusive, so far as they pertain to “Audit and Accounts”.

NOTE—(See notes under “C-1-3”)

C-1-8. *Stores*—Under this head should be charged (distributed as provided below) the entire cost of the Stores Department organized and administered for the benefit of construction work.

之)

第一節 [資-1-8-1] 薪水及公費 所有關於材料處之各種費用與第三目第一節相同者均歸入此節

第二節 [資-1-8-2] 其他費用 所有關於材料處之各種費用與第三目第二節至第四節相同者均歸入此節

註解 參照第三目所列之註解

第九目 [資-1-9] 醫藥及衛生費 凡建築時所需醫藥衛生等一切費用均歸入此目其設有

C-1-8-1. *Salaries and Allowances*—Under this head should be charged all items of expenditure similar to those specified under the head “C-1-3-1”, so far as they pertain to “Stores”,

C-1-8-2. *Other Expenditures*—Under this head should be charged all items of expenditure similar to those specified under the heads “C-1-3-2” to “C-1-3-4” inclusive, so far as they pertain to “Stores”.

NOTE:—(See notes under “C-1-3”).

C-1-9. *Medical and Sanitation*—Under this head should be charged (distributed as provided below) the amounts paid for the support of the Medical and Sanitary Department, if there be such an organization, and the amounts paid for medical attendance and sanitation

醫藥處及衛生處者其維持費亦應歸入此目(照以下各節分配之)

第一節 [資-1-9-1] 薪水及公費 所有關於醫藥及衛生等之各種費用與第三目第一節相同者均歸入此節

第二節 [資-1-9-2] 其他費用 所有關於醫藥及衛生等之各種費用與第三目第二節至第四節相同者以及各種醫術儀器之費用均歸入此節

第三節 [資-1-9-3] 醫藥及醫院 凡建築時員

work during construction.

C-1-9-1. *Salaries and Allowances*—Under this head should be charged all items of expenditure similar to those specified under the head “C-1-3-1”, so far as they pertain to “Medical and Sanitation”.

C-1-9-2. *Other Expenditures*—Under this head should be charged all items of expenditure similar to those specified under the heads “C-1-3-2” to “C-1-3-4” inclusive, so far as they pertain to “Medical and Sanitation”, also the cost of instruments.

C-1-9-3. *Medicines and Hospitals*—Under this head should be charged the cost of all medicines used for the

司在醫院內或醫院外所用醫藥費及臨時醫院野外醫院帳幕醫院與醫院房屋租金以及私立醫院之養病費與捐費均歸入此節

第四節 [資-I-9-4] 衛生費 凡建築時之衛生事務(薪費不在此內)如預防疾病及傳染病等費用均歸入此節如有特別大宗支出須另立專帳登記之

註解 參照第三目所列之註解

第十目 [資-I-10] 警務處 凡建築時保護鐵路

benefit of employees during the construction, whether in hospitals or out-door attendance; cost of temporary hospitals, field hospital or tents used as hospitals, rent of buildings for hospitals, also subscriptions to and fees for patients in private hospitals.

C-I-9-4. *Sanitation*—Under this head should be charged the cost of all sanitation work (exclusive of salaries and allowances) the purpose of which is the prevention of disease or the control of epidemics. In case of large works, or of expenditures of large amounts for a particular service a separate memorandum record should be made.

NOTE—(See notes under “C-I-3”).

C-I-10. *Police*—Under this head should be charged the costs

財產之警察員司及偵探等之薪水及公費並制服設備品及其他費用均歸入此目如有借用地方警察保護之處所需撥還費用均一併歸入此目

註解一 看守夫費不得記入此目

註解二 參照第三目所列之註解

✓ 第十一目 [資-I-II] 雜項 凡建築時所有應歸本款之資本費用而不能列入以上目節者如材料總管所轄材料分處之材料損失建築時所付之保險費及由資本項下付出之關

incurred during construction for the protection of property against theft and other forms of depredation including salaries, allowances, uniforms, equipment and other expenditures of police officers and men, and detectives. In case of such contributions to the Government for police protection, such expenditures should also be charged under this head.

NOTE 1—Watchmen should not be included under this head.

NOTE 2—(See notes under “C-I-3”).

C-I-II. *Unclassified*—Under this head should be charged all expenditures properly classified on account of construction for which no provision is made in any of the foregoing heads. The following expenditures are to be

稅與各種稅金並有利於建築之慶典教育等費均歸入此目但有特別大宗支出時須另立專帳登記之

第十二目 [資-1-12] 國外支出 凡在國外聘請工程顧問及採辦員之薪水及借款公司因辦理關於鐵路各部份之事務在國外所設辦公處之費用暨在國外襄助中國鐵路辦理事務之專家所需之臨時經費均歸入此目

included: Losses on stores at depôts under the control of the Chief Storekeeper; insurance paid during construction; customs duties, taxes of all sorts paid out of capital; cost of ceremonies and of education for the benefit of construction. In case of expenditure of large amounts for a particular service a separate memorandum record should be made.

C-1-12. *Expenditures Abroad*—Under this head should be charged the cost of regular salaries paid to Consulting Engineers and Purchasing Agents residing out of China and the cost of administrative or office establishments maintained by Loan Syndicates at their head quarters abroad for the purpose of transacting business connected with the Railway concerned, irrespective of the Department

註解 凡付借款公司或其他採辦員代購國外材料經理費若能分別確定則須加入材料正價內但所付經理費總數應於建築總值表中另行記載以便考核且須將國外與國內所購材料經理費分別記載

第二項 [資-2] 籌辦費

第一目 [資-2-1] 企業者之測勘費 凡在借款合同未定之前所有借款公司之初次測勘經

benefited; also the cost of fees paid for professional or expert opinions or services given abroad in connection with Chinese Railways.

NOTE—Commission payable to the finance corporation or other purchasing agents for services performed in purchasing stores or materials abroad, when such commission is clearly ascertainable, should be added to the purchase price of the stores, but the total of the commission so paid should be recorded as a memo under the schedule giving the total cost of the Construction Accounts. A subdivision should be made in this memo to distinguish between commissions paid on materials purchased abroad and locally.

C-2. PRELIMINARY EXPENDITURES:—

C-2-I. *Promoter's Survey Expenditures*—Under this head should be charged payments made to the loan syndicates to

費及零星費用與建築時實地測量之前應
付政府或他項機關之經費均歸入此目

第二目 [資-2-2] 測量器及設備品凡測量儀器如
轉鏡儀經緯儀水平儀桿鍊斧鉞等及野宿設
備品如棚帳傢具書籍燈盞等並轉運所需之
轎船車騎騾馬等費均歸入此目

cover the cost of preliminary surveys and other minor expenditures prior to the conclusion of the loan agreement; or to the Government or other parties prior to commencement of active construction surveys.

C-2-2. *Instruments and Equipment* — Under this head should be charged all expenditures for surveying instruments, such as transits, theodolites, levelling instruments, rods, chains, axes, etc., expenditures for camp equipment, such as tents, camp furniture, books, lamps; expenditures for transportation purposes, such as cost of sedan chairs, carts, boats and live-stock, such as horses, mules etc.

第三目 (資2-3) 測勘費

凡測量所用工程司、測量師、書記生、繪圖員、繪圖生等之薪水、旅費及隨從測量隊之測地夫、役船夫、車夫等之工資、繪圖費、估算費、辦公雜費、如文具、紙張、郵票等費、臨時雇用夫役費用、並雇用轎船、舟車等費、遷移棚帳費、勘線定樁費、去除障礙費及其他同類費用、軍警保護費、委員譯員及其隨從人員等費均一併歸入此目。

第三項 [資-3] 購地

C-2-3. *Survey Expenditures*—Under this head should be charged all salaries and travelling allowances paid to engineers, surveyors, clerks, draftsmen, tracers, etc. employed on the survey; all amounts paid to coolies, boatmen, carters etc. regularly employed on survey work who move with survey parties; the cost of preparing plans and estimates and petty office expenditures such as stationery, postage, etc.; also the amounts paid to coolies not regularly employed on survey parties. Under this head should also be included the hire of sedan chairs, carts, boats, etc. and cost of moving camps, pegs used for marking the alignment, scrub clearances, etc., along the line of the survey, and other items of a similar nature. The cost of police and military protection should be charged under this head, when such protection is necessary for the survey party, also amounts paid to Wei Yuans, interpreters, and their staff for assisting the survey party.

C-3. LAND:—

C-3-1. *Land in Service*—Under this head should be charged

- 第一目 [資-3-1] 購地 凡路基路線應用土地如路基及通行權（其寬廣須視挖填之高低及斜度定之不論常用或暫用）其購買費或租費與路旁取土坑與堆土堤車站及終站之空地車站出路及其他因建築或營業所需之土地各費應列入此目又需用地之附屬品如房屋樹木青苗井池及其他物產之購買費或遷移費附近用地之物產損失賠償費並暫設界址等費均一併歸入此目
- 第二目 [資-3-2] 遷墳 凡鐵路給與地主遷移鐵

the cost or rent of land required either permanently or temporarily for railway purposes, such as road bed and right of way (width conformable to depths and slopes of excavation and embankment); borrow pits and waste banks adjoining the right of way; station and terminal grounds; land used for ingress from station grounds; and for any other purposes for which land is used in construction or the operation of railways. Under this head should be included payments for houses, trees, crops, wells or other properties situated on the land purchased, and the cost of removing the same if necessary, also compensation for damage, loss or injury caused to properties adjacent to the land acquired; also the cost of labour or other expenditures made for temporarily marking the boundaries of land acquired.

C-3-2. *Removal of Graves*—Under this head should be charged all amounts paid to owners for removing graves and

路收用地界內之墳塚牌費或由路局代遷
費用均歸入此目

第三目 [資-3-3] 事務費 凡地畝課購地員及料
理賠償事務人員等之薪水旅費及在地畝
課內自製圖樣又曬藍圖紙之費用暨公用
文具郵電費及其他因購地發生之費用與
中保等費均一併歸入此目

第四目 [資-3-4] 不動產 除路基車站辦公處或
終站空地等需用地外其他收買餘地費均

monuments from within the boundaries of land acquired for railway purposes; also the cost of such removals if done by the Railway.

C-3-3. *Establishment*—Under this head should be charged salaries and travelling allowances of all employees in the Land Office organized for the purpose of purchasing land, or for making settlements of claims for compensation; cost of preparing plans and blue-prints if made in the Land Office, records in support of title &c.; office expenditure including stationery, postage &c.; legal and other similar expenditures connected with the acquisition of land; commission paid to outside parties for negotiating the purchase of land.

C-3-4. *Real Estate*—Under this head should be charged the cost of land acquired in excess of or in addition to that actually necessary for road bed, stations, offices or ter-

歸入此目但無論何項土地均應照原價先行記入第三項第一目俟工程告竣將各工程實用地段之畝數除出外其餘非建築或營業實用之地始按照原價轉入此目若已經轉入復作為建築及營業之用則仍須轉入第三項第一目

註解一 凡第三項第一目所購入房屋為營業鐵路永遠使用者應即估價轉入第十一項車站及房屋內

minal grounds &c. In the first instance, the cost of all land should be charged to major head "C-3-1" above, but when the work of construction has been completed and the actual areas of land required for immediate service have been determined the value of the land not so required should be transferred to this major head. The cost of such portions of land as may, in the first instance, be transferred to this head but which are subsequently brought into service, must be retransferred to major head "C-3-1" above.

NOTE 1—In the case of buildings purchased and charged to "C-3-1" which are permanently required for open line purposes, the value of such buildings should be estimated and transferred to "C-11 STATIONS AND BUILDINGS".

註解二 凡第三項第四目之費用須會計處收有購地圖樣及詳細估計之價值後始能登記至用地與不動產畝數應分別登記購地冊內

註解三 建築時所有員司寄宿處辦公所材料處之暫用房屋等價值或租金應分別歸入第一項總務費內

註解四 凡因製造材料採石開鑛鑽孔之用暫時所需土地之原價及購印稅與開鑛權之費用均應暫行另登相當帳內後分別歸入所關各該種工程項下

NOTE 2—It is understood that major head “C-3-4” will only be brought into use if proper land plans with detailed valuations are placed at the disposal of the Accounts Department. The respective areas in “Service” and in “Real Estate” should be recorded in the Register of Land.

NOTE 3—The rent or cost of buildings temporarily required for the accommodation of the staff or for offices, store buildings &c., for general construction purposes should be charged to the proper account under “C-1 GENERAL EXPENDITURES”.

NOTE 4—The cost of land temporarily required for the manufacture of materials, also the acquisition of materials, by quarrying, mining, boring, or other operations, and payments for royalties, mining rights &c., connected with the same should be charged to appropriate clearing accounts, and finally charged off to the work concerned or in case one work only is concerned, finally charged to the work.

註解五 永久界址標誌費應歸入第七項第一
目界址及標誌內

第四項_[資-4]路基築造

第一目_[資-4-1]土工 凡建造砌道土堤站場之
挖掘費用造坡度鋪平車床滌清芟除種樹
修整砌道及土堤之斜度砌道及積水池之
側溝溝渠等費取土坑取土之費爲保護此
種土工之舖草費植樹費（如此可使廢物
之堤岸在鐵路界綫之外）及搬運廢物等
費均應一併歸入此目

第二目_[資-1-2]鑿石 凡炸石鑿石及搬運碎石
等費均歸入此目

NOTE 5—Permanent boundary marks should be charged
to the head “C-7-1 Boundaries and Signs”.

C-4. FORMATION:—

C-4-1. *Earthwork*—Under this head should be charged the
cost of excavation in the formation of cuttings, embank-
ments and station yards, grading and surfacing road bed,
clearing and grubbing, dressing slopes of cuttings and
embankments, side-drains in cuttings and catch water
drains, cost of material taken from borrow pits; turfing
and tree planting for protecting such earthwork; (amounts
paid for privilege of making waste banks outside the
right of way and other similar items); also the cost of
transporting material for filling and removal of spoil.

C-4-2. *Rock Cutting*—Under this head should be charged the

第三目〔資-4-3〕堤垣 凡爲保護堤工石工軌道所築之堤垣或其他石工砌石拋石基礎工程等費以及濱近湖海江河因保護軌道或堤工所築之破浪堤樞稜障隔窗板一切建築費均歸入此目

第四目〔資-4-4〕小河 凡建築時所有改移河道開濬小河水流水路等費均歸入此目

第五目〔資-4-5〕道路 凡接通鐵路房屋車站船埠之往來道路不論在路界內外其修築費由鐵路擔任全部或一部者又爲建築路綫改移官道並建設行人便道與橋下甬道及種樹等費均歸入此目

cost of blasting, cutting and removal of rock in cuttings.
C-4-3. *Walling*—Under this head should be charged the cost of retaining walls or other masonry, pitching or riprap for the protection of sunk track, embankments or cuttings, also the cost of breakwaters, cribbing, spurs, bulkheads, etc., built to protect the track or embankments from erosion along the seashore or banks of lakes or rivers.

C-4-4. *Creeks*—Under this head should be charged all expenditures for the diversion of creeks, streams and canals incidental to the construction of the railway.

C-4-5. *Roads*—Under this head should be charged the cost of roads to railway buildings, stations, wharves, etc., built in whole or in part from railway funds whether on railway land or not; the cost of diversion of roads incidental to the construction of the lines and the cost of making footpaths and towpaths under bridges; also cost of tree planting.

註解一 站場與道路等土工之原價及數量應
在工程冊內分別記載

註解二 凡因接聯橋梁或他項尋常工程建築
分路之費應歸入所關工程項下其為特別原
因改移路線之重大工程可作為暫用鐵路另
帳登記但無論尋常特別工程應每次視其原
因如何分別記載

註解三 關於建築大橋所需縮小河身之填築
工程應歸入第六項第一目〔資-6-I〕大橋目內

第五項〔資-5〕隧道

NOTE 1—The cost and quantities of earthwork in station yards and roads should be separately recorded in the Register of Works.

NOTE 2—Divisions of the railway in connection with bridges or other works are chargeable to the works concerned; but important diversions of the line for special purposes should be considered as temporary railways and separately accounted for. Each case should be considered on its own merits according to the purpose for which it is required.

NOTE 3—Training works connected with the construction of large bridges should be charged to the head "C-6-I. Major Bridges".

C-5. TUNNELS :—

C-5-1. *Excavation*—Under this head should be charged the

第一目 [資-5-1] 掘鑿 凡開設隧道所有掘鑿與搬輸工料費用及工程中所用材料費工資等費並所需木架假設工作等費均歸入此目

第二目 [資-5-2] 鑿石 凡炸石鑿石搬運碎石及所需木架假設工作並其他石工等費均歸入此目

第三目 [資-5-3] 敷砌 凡隧道挖成後一切洞內敷砌工程如拱架軟墊所用木石鋼鐵磚灰沙土鐵釘支柱合土等費均歸入此目

cost of excavating and removing earth in the formation of tunnels. It includes the cost of all labour and material used in the work, also the cost of scaffolding and false-work required for the work.

C-5-2. *Rock Cutting*—Under this head should be charged the cost of blasting, cutting and removal of rock, including scaffolding or other false-work, and of other expenditures incident to the rock work.

C-5-3. *Lining*—Under this head should be charged all costs connected with the lining of the tunnel after the completion of excavation including the cost of timber used for centering, packing &c., also the cost of material used, such as steel, brick, cement, sand, lime, spikes, braces, concrete &c.

第四項 [資-5-4] **其他費用** 凡各機件吸水機汽機等原價及隧道所用之阻水隄與壓氣地脚圈之費用暨其他普通費用不能列入第五項第一目第二目或第三目者及開設隧道時暫用軌道微改路線并暫用斜坡升降機等費均歸入此目但工程完竣遇機件變賣或移歸別用時其價值應收入此目

註解一 凡易毀壞之器具機件及零星物件應分別歸入第五項第一目第二目或第三目不得歸入第四目

C-5-4. *Other Expenditures*—Under this head should be charged the cost of all machinery, pumps, engines and the like; cost of cofferdams and pneumatic caissons necessary for tunnel work, as also all other charges of a general nature which cannot be specifically allocated to the heads “C-5-1”, “C-5-2” or “C-5-3” above. Temporary tracks, minor diversions of the railway and rope inclines required for temporary use during the the construction of tunnels should be charged to this head. Sums realized from the sale or transfer of all plant &c., charged to this head should be credited to this head.

NOTE 1—Perishable articles of tools and plant and articles of small value should be finally charged off to minor heads “C-5-1”, “C-5-2” and “C-5-3” and not to minor head “C-5-4”.

註解二 凡由隧道挖出之土石等移作他項建築工程用者應按照其普通價率列入所關工程項下開支同時將此種物料所得原價收入於本項第一目或第二目

註解三 隧道工程告竣後凡鋪設軌道其工費須列入所關各工程項下開支不得列入本項各目

註解四 隧道兩端有須挖掘之處應將所需費用分別工程性質歸入本項第一目或第二目

第六項_[資-6] **橋工** 凡於河道山谷街市或他鐵路

NOTE 2—In case material excavated from tunnels whether earth or rock, is used for construction purposes, a credit for the cost of such material should be made to "C-5-1" or to "C-5-2" above and a corresponding charge made to the heads concerned at the ordinary rates obtaining in the neighbourhood.

NOTE 3—The cost of surfacing and of track laid through the tunnel for the purpose of giving passage to the trains after the completion of the tunnel should not be charged under this head, but to the heads concerned.

NOTE 4—The cost of making the cuttings approaching either end of the tunnel should be charged under "C-5-1. Excavation" or "C-5-2. Rock Cutting" according to the character of the work.

C-6. BRIDGEWORK—Under this head should be charged (distributed as provided below) the cost of bridges,

上建設橋梁棧道橋支架橋水溝以便敷設軌道者不論爲架空構造地下構造矯揉工程棧障碎石堤岸等其橋臺橋脚支柱護墩轉動橋梁之機器護軌洩水溝之磚石工與翼牆翼閘木堰破冰隄限制河流或保護橋脚之建設並油漆工料等費均歸入此項（照以下各目分配之）

第一目 [資-6-1] 大橋 凡橋梁淨長（即兩橋臺之距離）至二十公尺（六十英尺）以外者爲大橋

第二目 [資-6-1] 小橋 凡橋梁淨長（即兩橋臺

viaducts, trestles, culverts &c., erected to carry track over water courses, ravines, streets or other railways, both sub-structure and super-structure, training works, spurs and pitching connected therewith. Abutments, piers, supports, draw and pier protection; machinery to operate bridges, guard rails, masonry ends and wing walls for culverts, cost of wing dams, cribs, ice breakers, devices for regulating the current of streams or protecting piers; also labour and material used in painting structures.

C-6-1. *Major Bridges*—A major bridge is a bridge having a clear opening (between abutments) of 20 metres (or 60 feet) and over.

C-6-2. *Minor Bridges*—A minor bridge is a bridge having a clear opening (between abutments) of not less than 2 metres

之距離) 至二公尺(六英尺)以外及二十公尺(六十英尺)以內爲小橋

第三目 [資-6-3] 水溝及涵洞 凡各種構造淨長

在二公尺(六英尺)以內者爲水溝及涵洞

註解一 凡各種構造專備路軌渡過他軌河道運河小溪或道路者應稱橋梁或水溝

註解二 凡各種構造專備他路路軌官路運河行人便道在本路軌道上面渡過者應稱天橋其費用歸入第七項第二目但天橋或甬道之在車站者應歸入第十一項第二目

註解三 機件可以搬移而不僅用於一橋者其

(or 6 feet) and less than 20 metres (or 60 feet).

C-6-3. *Culverts and Drains*—Under this head should be included all structures having an opening of less than 2 metres (or 6 feet).

NOTE 1—Any structure provided for carrying track over other tracks, streams, canals, creeks or roads should be considered a bridge or culvert.

NOTE 2—Any structure provided for taking other railway tracks, public roads, canals or footways, across the railway should be considered an overbridge and be charged to the head "C-7-2"; but overbridges and sub-ways at stations are chargeable to the head "C-11-2".

NOTE 3—The cost of portable plant which may be used on more than one bridge must be charged to the

原價歸入第十四項第一目此外物料如修造橋梁所需阻水隄之木樁等將來如用於他橋或送還材料廠者應照折舊價值分別轉入各該賬內

註解四 如橋梁上除軌道外當設備馬車牲畜或行人等道路者所需額外費用應於逐條橋樑項下分別記載

第七項_[資-7]路線保衛

第一目_[資-7-1]界址與標誌 凡爲劃清線路及車站界線以防他人侵入之柵欄圍牆柵圍籬笆及永久界址之原價及記里碑距離標

head "C-14-1". Other material such as piles used for making cofferdams &c., at a bridge should, when used on another bridge or returned to stores, be transferred at their depreciated value.

NOTE 4—The extra cost of providing for cart, animal or foot traffic should be separately shown for each bridge.

C-7. LINE PROTECTION :—

C-7-1. *Boundaries and Signs*—Under this head should be charged the cost of all fences, walls, palings, hedges, permanent boundary marks and other means employed for the demarcation of the land occupied by the line, stations &c., and for prevention of trespass on the same. It

誌斜度標誌及表記電杆之號數等費均歸
入此目

第二目〔資-7-2〕道叉 凡爲經過官道運河或便
道所修之天橋及軌叉護軌柵門杆閘轉欄
柵夫住屋平填過路並信號警報標誌牌及
其他關於此項用具等費均歸入此目

註解 總機廠及其他廠處所設柵欄等之費用
均歸入所關各廠處項下

第八項〔資-8〕電報及電話 凡電報電話之建設費

includes the cost of mile posts, distance marks and other marks or signs, gradient posts and the numbering of telegraph posts.

C-7-2. *Road Crossings*—Under this head should be charged the cost of overbridges for taking public roads, canals or footways across the railway; the cost of level crossings, guard rails, gates, bars, turnstiles, gatekeepers' lodges, approaches and other similar items; also the cost of signals, alarms, signboards or other appliances connected with the working of the same.

NOTE—Fences &c., constructed around the "Central Mechanical Works" and other works of a similar nature should be charged to the heads concerned.

C-8. TELEGRAPHS AND TELEPHONES—Under this head should be charged all cost of erecting telegraph

如電線電杆磁托電機及其他物料等并物料運費均歸入此項

註解一 建築橋梁時期與原電接連之暫設水陸綫其費用均歸入橋梁項下

註解二 專為建築工程暫設電線之特別費及維持費應歸入所關各工程項下

註解三 凡安設電線於未通車之先所有關於建築工程使用者除本項所列外其餘費用均歸入第一項第三目

第九項_[資-9]軌道

and telephone lines required for open line working, such as the cost of cables, poles, wires, insulators, instruments and other material used; and also the cost of transportation.

NOTE 1—The cost of temporary lines or tables laid across a river to enable the permanent line to be worked during the construction of a bridge should be charged to the bridge.

NOTE 2—Special expenditure incurred for the erection of temporary lines required for construction purposes only and the cost of maintaining the same are chargeable to the works concerned.

NOTE 3—If any part of the permanent lines is erected and worked for the benefit of construction before the railway is opened, the cost of working same should be charged to the head "C-1-3".

C-9. TRACK :—

- 第一目 [資-9-1] 軌枕 凡幹路支路岔道橋梁隧道工廠車站船埠等所用軌枕及橋上軌枕費並所需各種查驗保存等費均歸入此目
- 第二目 [資-9-2] 鋼軌及釘配各件 凡第九項第一目所開幹路支路各處所用之鋼軌魚尾板及螺門螺蓋軌道釘墊椅及其他釘配各件並所需查驗費均歸入此目
- 第三目 [資-9-3] 鋪軌 凡軌枕鋼軌配件之鋪設轉運釘配等費並易損之器如起重柱千斤

C-9-1. *Sleepers*—Under this head should be charged the cost of all sleepers and bridge ties in the main or branch lines, sidings, bridges, tunnels, minor workshops, station yards, wharves, piers &c. To this head should also be charged the cost of inspection and preservation by whatever process.

C-9-2. *Rails and Fastenings*—Under this head should be charged the cost of rails, fishplates, fish bolts and nuts, dog spikes, chairs and other fastenings used in the main line &c., as detailed in the head "C-9-1" above, including the cost of inspection.

C-9-3. *Track laying*—Under this head should be charged all expenditures connected with the transportation to site and laying of sleepers, rails and fastenings; also the cost

積鐵挺釘道錘軌尺螺鉗旋擺鏟鶴嘴大小
筐籃等費均歸入此目

第四目 [資-3-4] 鋪路基 凡第九項第一目所指
各幹路支路等所用之碎石費均歸入此目
其工料費與鋪路費如能劃清時分別記之
註解一 軌尖及軌叉所需特別軌枕等費應歸
入第十項第一目
註解二 總機廠範圍內所設軌道之費用應歸
入第十二項第一目

of spiking and adjusting rails and fastenings; and the cost of all perishable tools and appurtenances used for these purposes, such as track jacks, crowbars, levers, spiking hammers, gauges, wrenches, shovels, picks, baskets and the like.

C-9-4. *Ballasting*—Under this head should be charged the entire cost of ballast laid in the main line &c., as detailed in minor head “C-9-1” above. Wherever practicable the cost of material and the cost of laying should be separately recorded.

NOTE 1—The cost of special sleepers required for points and crossings must be charged to the head “C-10-1”.

NOTE 2—The cost of track within the boundaries of the Central Mechanical Works must be charged to the head “C-12-1”.

註解三 鋪石工程應以公里(或英里)爲計算
之單位

第十項 [資-10] 號誌及轉轍器 凡因保護列車調
車過車行動之安全所需各種信號器具費
均歸入此項(照以下各目分配之)

第一目 [資-10-1] 軌尖及軌叉 凡鋪設軌尖軌叉
護軌橫杆柄闌夫柵車欄與轉轍器及其他
轉轍物料並特別軌枕等費均歸入此目

第二目 [資-10-2] 號誌及互鎖機 凡設備互鎖機
及其他完全號誌機具如閉塞號誌西瑪夫

NOTE 3—The unit to be adopted is one kilometre (one
mile) of ballasting complete.

C-10. SIGNALS AND SWITCHES—Under this head
should be charged (distributed as provided below) all
apparatus for signalling and effecting the safe move-
ment, marshalling and passing of trains.

C-10-1. *Points and Crossings*—Under this head should be
charged all expenditures for the provision and laying of
points, crossings, guard rails, lever handles, pointsmen's
boxes, scotch blocks, switchlocks and other switch mate-
rials; special sleepers, and other accessories for same.

C-10-2. *Signals and Interlocking gear*—Under this head should
be charged all expenditures for the provision of inter-
locking and other signal apparatus complete, such as

號誌杆橫杆燈線或關於升降及互鎖之軌尖與軌上所用警鞭號誌等並車站內外及眺樓所用之軌閘燈崗舍又號誌鈴等費均歸入此目

第三目〔資-10-3〕電簽器具 凡關於清路所裝電氣路簽一切費用均歸入此目

第十一項〔資-11〕車站及房屋

第一目〔資-11-1〕總局房屋 總局辦公所佔用之房屋及電燈電鈴煤氣燈所用之裝具與電線又升降機自來水管排水管導暖具及其

blocksignals, semaphores, signal posts, arms and lamps, rodding, wiring or other appliances connected with the raising, lowering and interlocking of signals with points and ground signals; switch lamps, cabins, whether at stations or otherwise and towers, and signal bells.

C-10-3. *Electric Staff apparatus*—Under this head should be charged all expenditures for installing the electric train staff system complete for giving liné clear.

C-II. STATIONS AND BUILDINGS :—

C-11-1. *Head Office buildings*—Under this head should be charged the cost of buildings devoted to head office purposes; the cost of fittings and wiring for electric or gas lights and electric bells, lifts, water and drainage systems,

其他不可移動之裝具與傢具等均歸入此目

第二目〔資-11-2〕車站房屋 凡車站所需旅館及售票房候車室飲食室堆棧郵務房電報房月台月台棚月台間之天橋與甬路廁所排水管自來水管煤氣管穢水管及在車站或辦公所內接連各處之建築又電燈電鈴煤氣燈所用之裝具及電線並各種永久裝具車站標誌及各房屋特設不可移動之傢具並導暖裝具等費均歸入此目

heating installations and other immovable fixtures, also furniture.

C-11-2. *Station buildings*—Under this head should be charged the cost of hotels and buildings for station purposes, such as booking offices, waiting and refreshment rooms, goods-sheds, post and telegraph offices; cost of platforms, and platform roofing, overbridges and sub-ways between platforms, latriner, drainage, water, gas and sewer pipes and connections in station yards or offices; cost of fitting and wiring for electric and gas lights and electric bells; cost of all permanent fittings, station signs and immovable furniture specially made to suit a particular building; also the cost of heating installations.

C-11-3. *Minor Workshops and Store buildings*—Under this head

第三目_[資-11-3]小工廠及材料所 凡建造各處之機車廠機車房客車廠他種工廠不在第十二項總機器廠內開支者及此種房屋內各機器之永久基礎並烟囪地坑及其他構成房屋內完全部份之建築等並辦公所圍牆及附屬房屋等又關於附屬工廠之材料所及普通材料所等費均歸入此目

第四目_[資-11-4]員司住房 凡通車後所僱員司住宿之房屋養路工程班夫之小屋及可供員司學習休息等之校舍憩息室病院藥房

should be charged the cost of building engine sheds, round houses, carriage sheds and workshops for all departments not included under major head "C-12. CENTRAL MECHANICAL WORKS", cost of permanent foundations for machinery in such buildings; cost of chimneys, pits and other structures forming an integral part of such buildings. It also includes cost of all offices, out-buildings, enclosure walls &c; and cost of all store buildings, and store yards either connected with such workshops or for general purposes.

C-11-4. *Staff Quarters*—Under this head should be charged the cost of providing quarters for the residence of the staff employed on the open line including permanent-way gangmen's huts; cost of buildings for the instruction,

並關於房屋所需之工作如附屬房屋水井
柵欄道路自來水生光生熱等與衛生所用
之各種裝具費均歸入此目

第五目〔資-11-5〕車站屬具 凡汽機在車站裝水
裝煤所需一切機器及其置配如水井積水
池水管水塔水池吸水機水池屋煤台等又
轉動及擦抹車輛所需之件如轉車盤三角
道煤灰坑驗車坑等又調車或倒車（凡可
記入第十項第一目者如軌尖及軌叉等不
在其內）所需之件如移車盤水力機器絞

amusement or general accomodation of the staff, such as schools, recreation rooms, hospitals, dispensaries; cost of all out-buildings, wells, fences, roads and other works required in connection therewith; also the cost of all fittings (fixtures) for water, lighting, heating and sanitation.

C-11-5. *Station Appurtenances*—Under this head should be charged the cost of all machinery and arrangements in use at stations for watering and fuelling of engines, such as wells, reservoirs, piping, pumps, water columns and tanks, tank houses and fuel stages, turning and cleaning of rolling stock such as turntables, triangles, ashpits and carriage examining pits, shunting or transfer of rolling-stock from one line to another (except points and crossings which are chargeable to the head "C-10-1") such

盤絞車止車器暨裝卸過磅所需之件如月
台起重機秤量機裝貨表費均歸入此目

註解一 凡車站辦公所小工廠員司住房及車
站屬具之費用應逐站分別登記如房屋並無
一定之用者則將房屋分類登記仍將各房屋
各用具分別詳載

註解二 建築時員司暫需住房及辦公所之費
用應歸入第一項總務費惟爲某種工程特設
之辦公所費用應歸入所關工程項下

as traversers, hydraulic machinery, capstans, winches and buffer stops, and loading, unloading and weighing of goods, such as platform cranes, weigh-bridges and loading guages.

NOTE 1—The cost of station and office buildings, minor workshops, staff quarters, station appurtenances &c., should be kept separately by stations or by groups of buildings where not intended specially for any definite purpose, each individual building, structure or appliance appearing as a distinct item with its own separate quantities and cost clearly shown.

NOTE 2—The cost of temporary quarters and offices erected for the use of the staff employed during construction should be charged under the head "C-1 GENERAL EXPENDITURES", unless such offices are erected specially for a particular work in which case their cost is chargeable to the work concerned.

註解三 凡軌道鋪在各小工廠等界址以內者
所需費用應歸入第九項軌道項下

註解四 凡爲車輛小修理所設小工廠附屬於
機車廠者所需費用應歸入機車廠項下

註解五 凡爲建築所設之暫時工廠不得在此
項內開支者則應歸入所關工程項下

註解六 凡房屋周圍種植樹木如係在建築期
內其費用應列入各該房屋項下

第十二項 [資12] 總機器廠

第一目 [資12-1] 房屋及裝修品 凡爲通車營業 後建造裝配修理車輛及其他機器工作所

NOTE 3—Lines of rail laid within the boundaries of minor workshops &c., should be charged to the head "C-9 TRACK".

NOTE 4—Cost of small workshops attached to engine sheds for carrying out petty repairs to rolling-stock should be treated as part of the engine shed.

NOTE 5—Cost of temporary workshops for construction purposes are not chargeable under this head but to the work concerned.

NOTE 6—The cost of planting trees around buildings, etc. should be charged to the same head of account as the cost of buildings, etc. if the planting is done during the period of construction.

用之緊要工廠如裝車配車模型油漆木工鑄鐵及打鐵等廠機器馬力房水塔等與其他同類房屋亦爲此總機廠所需者重笨器具或機器之永久基礎及總機廠內之辦公所與其傢具附屬房屋材料所材料場員司住房與軌道等所需費用及植樹費均歸入此目如尚有同類之緊要工廠亦應列入此目

第二目^[資-12-2]機器及器具 凡總機器廠所用一切機器重笨器具儀器及用具及裝配油漆工料等費與各廠初次之設備品如機器

C-12. CENTRAL MECHANICAL WORKS:—

C-12-1. *Buildings and Fixtures*—Under this head should be charged the cost of the main group of workshops, intended for the construction, erection or repair of rolling stock, or for other mechanical work required for open line purposes, including all erecting, fitting, pattern, paint and carpenter's shops, foundries, smithies, powerhouses, water towers, etc., and other buildings of a similar nature for the works; the cost of all permanent foundations for heavy tools or machinery; cost of offices and office furniture, out-buildings, store buildings, store yards, staff quarters, and track required for the purposes of the workshops and within the boundary of the works; also cost of tree planting. If there be more than one main group of such workshops they should be also charged under this head.

所用皮帶與必需之零星器具所有費用均歸入此目

註解一 各項重笨機器器具軌道房屋及各種構造應將數目價值逐一分別登記

註解二 凡上列各工廠地基畝數之價值應另行登記附在總機廠帳內

第十三項 [資13] 特別機廠 凡因製造本路機件或為他路與外人製造機件而設之特別機廠其建造費與裝配費均歸入此項（照以下各目分配）為管理得當起見此項所列

C-12-2. *Machinery and Tools*—Under this head should be charged the cost of all machinery, heavy tools, instruments and appliances of all kinds required in connection with the "Central Mechanical Works" including cost of labour and material in erecting, fitting, painting &c., of the same; and the cost of belting required for machines and necessary hand tools for the first equipment of the shops.

NOTE 1—The cost of each building or structure, large heavy tools, machine and track should be separately recorded each with its own quantities and cost.

NOTE 2—A memorandum of the cost of land used for the site or sites of such workshops should kept under this head.

C-13. **SPECIAL MECHANICAL WORKS**—Under this head should be charged (distributed as provided below) the cost of constructing and equipping Special Mechanical Works, designed for the output of products used by the railway or sold to other railways and outside parties. The works to be here included are such as call for

各種工作應分別另立專帳本項第一目專指發光與馬力房之建築費但各路如有其他同類之廠如注射廠製磚廠或造橋廠等應於帳內另設專目分別登記此種工廠費用之分類應與發光與發力廠所分者相同

第一目 [資13-1] 發光廠及馬力房

第一節 [13-1-1] 房屋及裝修品除總機器廠各房屋外所有製造發光或機器馬力所需煤氣電氣之各房屋暨重笨器具機器或其他

clearance accounting for proper administration. The text provided below covers construction expenditures for Power and Light Works only, but in case lines have other works of this class, such as injecting plants, brickworks or bridgeworks, other heads with proper index numbers should be provided in the accounts. The classification of charges for such works should be similar to those provided for Light and Power.

C-13-1. *Light and Power Works*:—

C-13-1-1. *Buildings and Fixtures*—Under this head should be charged the cost of buildings intended or used for the manufacture of gas, or the generation of electricity, whether for lighting or power purposes except that for “Central Mechanical Works”; the cost of permanent

用具等之永久基礎辦公所傢具附屬房屋
材料所員司住房並軌道及植樹等費用均
歸入此節

第二節 [資-13-1-2] 機器及器具 凡製造發光
與發電力所用各種機器器具儀器及用具
等傳遞電力費用暨各種裝具電表及其他
用具等費用亦均歸入此節

第二目 [資-13-2] 注射廠

foundations for heavy tools, machinery or other appliances and the cost of offices and office furniture, out-buildings, store buildings, staff quarters and track etc., required for the Works; also the cost of tree planting.

C-13-1-2. *Machinery and Tools*—Under this head should be charged the cost of all machinery, tools, instruments and appliances of all kinds necessary for the manufacture of light or electrical power; also the cost of electric transmission including all fixtures, meters or appliances of every sort required for the delivery of light or power to the place where it is consumed.

C-13-2. *Injecting Works.*

第三目〔資-13-3〕裝配橋梁廠

註解一 凡上列各工廠地基畝數之價值應另行登記附在特別機廠帳內

註解二 此外如有特別工廠費用應另立專目登記之

第十四項〔資-14〕機件

第一目〔資-14-1〕建築用 凡建築時除易損壞之零星小件應歸入所關各項工程外所用工程機件及儀器之原價及購用汽船摩托船及其他小船民船並各船傢具設備品駁船

C-13-3. *Bridge building Works.*

NOTE 1—A memorandum of the cost of land used for the site or sites of such workshops should be kept under this head.

NOTE 2—Separate major heads should be opened for any other special works which may be found necessary

C-14. PLANT :—

C-14-1. *Construction*—Under this head should be charged the cost of all engineers' plant and instruments required for construction purposes except perishable tools and plant and articles of small value which should be charged to the work concerned; also the cost of steam, motor and other launches, houseboats and their furniture and equipment, lighters, pontoons, boats &c., purchased and used

平底浮船小船等及以上各件之修理費均歸入此目凡路工告竣後移交材料廠或營業路線〔資14-2〕目下時所有機件應按照其折舊價值收入本目在本目借方結餘之數即為建築時機件消耗之費用

第二目〔資-14-2〕通車(營業路綫)

第一節〔資-14-2-1〕工程 凡工程處及各工廠整備通車工作所用之器具機器儀器搖車平車各種用具野宿設備品及牲畜等費用均歸入此節

in connection with construction; also the cost of repairs to the above during construction. On the completion of construction this head should be credited with the depreciated value of plant turned over to the Stores or to "open line" under "C-14-2". The balance remaining at debit of this head will represent the value of plant consumed during construction.

C-14-2. *Open Line*:—

C-14-2-1. *Engineering*—Under this head should be charged the cost of tools, machinery, instruments, trollies, mud wagons, appliances of all kinds, camp equipment and live-stock &c., required for the Engineering Department or for engineers' workshops for open line work.

第二節 [資14-2-2] 機車客貨車 凡通車後機車小修理廠機車廠或客貨車小修理廠客貨車廠初次所備之器具機器儀器及各種用具等費均歸入此節

第三節 [資-14-2-3] 小汽船及小船 凡爲通車而不爲營業所用之小汽船汽油船及其他小船民船並各船傢具設備品又駁船平底浮船小船等費用均歸入此節

第四節 [資-14-2-4] 車站及辦公所傢具 凡通車後車站及永久辦公所校舍病院等所需

C-14-2-2. *Locomotive, Carriage and Wagon*—Under this head should be charged the cost of tools, machinery, instruments and appliances of all kinds required for the first equipment for open line purposes of minor locomotive workshops and engine sheds, or for minor carriage and wagon workshops and sheds.

C-14-2-3. *Launches and Boats*—Under this head should be charged the cost of steam, motor and other launches, houseboats, including their furniture and equipment, lighters, pontoons, boats &c., required for open line purposes and not for public traffic.

C-14-2-4. *Station and Office furniture*—Under this head should be charged the cost of all movable furniture for stations and permanent offices of the open line,

之傢具及設備品並印字機印票機等費用均歸入此節

註解一 凡易損器具與機件及零星小件移交他項工程或退回材料廠時應按照其折舊價值記入所關工程項下

註解二 總機器廠與特別機廠所用器具機器裝具等物應記入第十二款總機器廠或第十三款特別機廠項內不得歸入本項機件帳內

註解三 各處特設之永久裝具如票房所用櫃台或壁櫥等類應歸入所關房屋帳內不得歸入本項

including such items as furniture and equipment for schools, hospitals &c., and printing machines and ticket-printing plant &c.

NOTE 1—The depreciated value of perishable tools and plant, and articles of small value should be credited to the work concerned when transferred to other work or returned to Stores.

NOTE 2—Tools, machinery, fixtures and the like required for Central and Special Mechanical Works are not to be included under "C-14. PLANT", but should be charged to the heads "C-12. CENTRAL MECHANICAL WORKS" or "C-13. SPECIAL MECHANICAL WORKS".

NOTE 3—Permanent fixtures specially made for a particular building, for example, a fixed counter in a ticket office, or a wall cupboard, should be charged to the building concerned and not to this head.

註解四 在建築時所有臨時辦公所需用木器傢具之費用應歸入第一項總務費帳內如以後移交營業路線仍應按照折舊價值記入該項

第十五項 [資-15] 車輛

第一目 [資-15-1] 機車 凡營業路線所用各種各式機車煤水車配件及其裝配費用均歸入此目

第二目 [資-15-2] 客車 凡運客所用車輛客運業務所用之郵車行李車守車車上發光發熱所需之裝具各車所用之制動機掛鉤機繩

NOTE 4—The cost of furniture required for temporary offices during construction should be charged to the head "C-1. GENERAL EXPENDITURES" and the depreciated value of such furniture should be credited to the same head if retained for open line purposes.

C-15 ROLLING-STOCK:—

C-15-1. *Locomotives*—Under this head should be charged the cost of all classes and patterns of locomotives, engines and tenders and their appurtenances required for open line work, including cost of erection.

C-15-2. *Carriages*—Under this head should be charged the cost of vehicles fitted for the transportation of passengers; postal, baggage and guard vans or other cars designed to be used in the passenger service; fixtures for heating

索及其他能使車輛組成列車部分之用具
等所需費用均歸入此目

第三目〔資-15-3〕貨車 凡運貨所用車輛及石車
敞車特製煤車平車油車火藥車守車與車
上制動機掛鉤機及其他能使車輛組成列
車部分之用具與初次置備之油布罩繩索
鎖鑰等各費用均歸入此目

第四目〔資-15-4〕汽油車 凡運輸所用軌道上或
常路上所用各種汽油車之費用均歸入此
目

and lighting cars ; also brakes, couplers, cords and other appliances required in order that a car may be made a part of a train.

C-15-3. *Goods Wagons*—Under this head should be charged the cost of all vehicles designed for the purpose of transporting goods, including the cost of ballast cars, gondola cars, specially designed coal cars, rail carriers, oil tank cars, powder cars and brake vans ; also cost of brakes, couplers, and other appliances required in order that a car may be made a part of a train and tarpaulins, ropes, padlocks &c., provided as part of the first equipment.

C-15-4. *Motor Vehicles*—Under this head should be charged the cost of both rail and road motor cars of all descriptions for traffic purposes.

第五目 [資-15-5] 發光發熱設備品

凡客車所用發光發熱發冷之電池磨電機火爐風扇等物並其他同類之用具能在各車上互相移用者所有費用均歸入此目

第六目 [資-15-6] 業務設備品 凡查驗車醫藥車發薪車驗重車材料車援急車水車及業務用之起重車並常路汽油車所有費用均歸入此目

註解一 工程司所用汽油壓車應列入第十四項第二目第一節內

註解二 凡特備工程處或普通事項所用之車

C-15-5. *Lighting and Heating Equipment*—Under this head should be charged the cost of batteries, dynamos, stoves, fans, etc., for lighting, heating, or cooling passenger cars, and other similar appliances which can be moved from one vehicle to another at will.

C-15-6. *Service Equipment*—Under this head should be charged the cost of inspection, medical, cash and pay, weight testing, store, accident and water tank cars; also travelling cranes and road motors for service use only.

NOTE 1—Engineers' motor trollies should be charged to the head "C-14-2-1. Engineering."

NOTE 2—Special wagon stock provided for the Engineering Department or for general purposes which is capable of being hauled on an ordinary train must be classified under the head "ROLLING-STOCK".

輛能由尋常列車拖載者應列入此項至於平車等類不能由尋常列車拖載者應列入機件項內

第十六項 [資-16] 維持費

第一目 [資-16-1] 路工及各種建設 凡永久工程自購買或建築之日起至移交營業路線之日止除車輛外所有維持費均歸入此目其數目應照營業費用則例所規定者核定之

第二目 [資-16-2] 車輛 凡建築所用車輛自購買

Items such as mud-wagons &c., of type which cannot be hauled on an ordinary train must be charged to the head "PLANT"

C-16. MAINTENANCE:—

C-16-1. *Way and Works*—Under this head should be charged the cost of maintaining up to standard, permanent works of all kinds (except rolling-stock) from the time of purchase or construction to the date when such works are transferred to open line work. The amount charged under this head should be determined according to the rules laid down in the classification of "OPERATING EXPENSES".

C-16-2. *Rolling-stock*—Under this head should be charged the cost of maintaining up to standard, rolling-stock used for

之日起至移交營業路線之日止所有維持費均歸入此目其數目應照營業費用則例所規定者核定之又建築工程所需暫時擴充或改修等費與營業路線無關者應歸入此目又路工告竣後車輛移交營業路線之前應先將機車車輛修理完備還復其原來狀態所有費用應歸入此目又建築時車輛有毀壞者不論其已否補足原額所有損失

construction work from the date of purchase to the date when it is transferred to the open line. The amounts charged under this head should be determined according to the rules laid down in the Classification of "OPERATING EXPENSES". Any expenditure for temporary additions or alterations required for construction work, but which will not ultimately benefit open line work should be charged to construction under this head. On the completion of construction and before rolling-stock is transferred to the open line, locomotives and vehicles should be put in thorough repair so as to bring them up to standard and the cost incurred on that account should be debited to this head. In case rolling-stock is destroyed during construction, the loss sustained should be charged

應歸入此目 凡專為建築購買之車輛售出時所有虧折之數亦歸入此目但應仿照第十五項車輛所定各目分別登記

- 註解一 按照營業用款則例第四項第二目第二節第四項第三目第二節第四項第四目第二節第四項第七目第二節各種折舊細則之解釋凡建築時所用之車輛其折舊費不得歸入資本支出惟應作為在建築帳未經正式結算以前之車輛營業維持用款無論營業帳開始於建築時代或在建築時代之後凡該帳一經開始即當計算此項折舊費
- 註解二 凡各路對於車輛折舊費未經按照註解一之規定辦理者應即更正之

to this head "C-16-2 Rolling-stock" whether the stock is replaced or not. In case rolling-stock purchased solely for construction purpose is sold, the loss sustained should be charged to this head. Sub-heads should be kept for this to correspond with the major heads under "C-15. ROLLING-STOCK".

NOTE 1—For the interpretation of the depreciation rules as stated under E-4-2-2, E-4-3-2, E-4-4-2, E-4-7-2, (Operating Expenses) it is to be understood that no depreciation on rolling stock used in construction work should be charged as capital expenditures but depreciation should be charged as a maintenance expense on rolling stock used for revenue purposes before formal closing of the construction account, such depreciation to begin with the date of the opening of a Revenue Account whether commenced during the Construction period or subsequent thereto.

NOTE 2—In case of railways for which the charge for depreciation on rolling stock has not been made in accordance with the ruling as stated in **NOTE 1**, the necessary readjustments should be made.

第十七項 [資-17] 船塢船港船埠 凡掘鑿工程石
磚工程木料埠頭平底浮船水步等與房屋
烟囪支柱及其他建築能組成船塢船港船
埠之完全部分者暨港門轉橋起重機及其
他裝卸貨物所用設備品修浚港口架設木
堰填寔打樁築造圍堰吸水撤水以及運輸
材料等費用均歸入此項 主辦該項工程
之工程師應規定船塢船港船埠之界址並
將圖表通告會計處長所有界址內資本項
下各工程除第九項軌道及第十項號誌及

C-17. DOCK, HARBOURS AND WHARVES— Under this head should be charged the cost of excavation, masonry, brickworks, timber jetties, pontoons or landing stages; or buildings, chimneys, columns and other structures forming an integral part of docks, harbours and wharves; the cost of entrance gates, swing bridges, cranes, or other similar equipment designed for loading or unloading freight; also the cost of dredging, cribbing, filling, piling, building cofferdams, pumping or baling water etc., and the cost of transporting material to site. The engineer in charge of such works shall set up fixed boundaries of Docks, Harbours and Wharves which he shall advise to the Chief Accountant with plans, and the cost of all capital works, except C-9 Track and C-10 Signals and Switches situated within such boundaries shall be considered a debit to this head. The cost of track, signals and switches laid within the limits of "Docks, Harbours and Wharves" should, in the first instance, be charged to "C-9 Track" and "C-10 Signals and Switches" respectively. If, however, "Docks Harbours and Wharves" be treated

軌閘另行開支外其餘均歸入此項凡船塢船港船埠界內所有軌道之費用應先歸入第九項軌道帳內如船塢船港船埠等自起始時或嗣後作為附屬營業則該項軌道費用應轉入此項

註解一 大宗工程應將各項分別登記之

註解二 所用地畝之費用應分別註冊附在本項帳內

第十八項 [資-18] 航渡設備品

第一目 [資-18-1] 汽船 凡營業路線所用汽船及船上一切設備品不論為海行或河行除渡

subsequently or from the commencement as an "Auxiliary Operation" the cost of track and signals and switches should be transferred to this head.

NOTE 1—Large items of work should have their costs separately recorded.

NOTE 2—A memo of the cost of the land used for the site should be kept under this head.

C-18. FLOATING EQUIPMENT ;—

C-18-1. *Steamers*—Under this head should be charged the cost of steamships and their equipment required for open line purposes whether for ocean going or river service, except that of steamships used for ferry purposes.

務所用汽船外所有費用均歸入此目

第二目^[資-18-2]渡船 凡渡過河湖港汊所備渡船及其設備品專為運輸與尋常車務相關之客貨車輛或列車之用者所需費用均歸入此目

第三目^[資-18-3]小船及航具 凡營業路線所用一切航渡設備品如拖船汽船躉船挖泥船駁船浮水起重機平底浮船等專為營業而設不應記入本項以上兩目者所有費用均歸入此目

註解 本項第一第二兩目其機器與船身應分別登記之

C-18-2. *Ferries*—Under this head should be charged the cost of ferry steamers and their equipment used for transporting passengers, goods, cars, or entire trains across rivers, lakes, or narrow estuaries in connection with the ordinary train service.

C-18-3. *Boats and Floats*—Under this head should be charged the cost of all floating equipment required for open line purposes not properly charged under major heads “C-18-1” and “C-18-2” above, such as tug-boats, launches, barges, dredgers, lighters, floating cranes, pontoons &c., required for public traffic.

NOTE—In case of charges to major heads “C-18-1” and “C-18-2” above, the cost of machinery should be kept separate from the cost of hull in the construction records.

第二類 建築以外收支賬

第十九項 [資-19] 建築時利息 凡建築時無論其爲合同借款他種借款政府墊款銀行透支各款之已付或應付利息均歸入此項其銀行存款之已得或應得利息卽收入此項

第二十項 [資-20] 匯兌 又凡建築時國內或國外匯兌上所有損益應分別歸入此項並表示損益之結餘

註解一 如有其他需要節目均可加入此處

Part II. Financial Accounts.

C-19. INTEREST DURING CONSTRUCTION—Under this head, should be charged interest paid or accrued during the construction period, whether such interest accrues on bonded or other obligations, on advances by the Government or on overdrafts on bank accounts. To this head should be credited the amount of interest received and accrued on bank deposits.

C-20. EXCHANGE—Under this head should be shown as debit or credit entries the differences for exchange on foreign or domestic drafts and bills, or any other form of exchange incident to construction.

NOTE 1—Here add any other heads needed.

註解二 債款之折扣與籌募費經應歸入平準表

第七項第三目未經消滅之債款折扣

建築帳收入 凡建築時所收房租地租或其他種租款及其他雜項收入不能歸入指定之工程帳內者暨路綫未經正式通車營業前所收客貨運價均歸入此項如此種所收爲偶然進款應將收入毛數歸入此項但路綫之一部分如於建築帳未曾正式結算以前已設有營業帳者應將淨數歸入此項凡

NOTE 2—Discounts and Flotation charges on loans should be charged under the head of B-7-3 "Unextinguished Discount on Funded Debt".

RECEIPTS ON CAPITAL ACCOUNT—Under this head should be credited all rents realized during construction from houses, lands, or other properties and other miscellaneous receipts which cannot be credited to the cost of specific works; also revenue derived from the transportation of passengers or goods before the line is formally transferred to open line management. In case such revenue accrues from casual services rendered, it is the gross revenue that should be credited to this head; but in case a separate operating account is kept which covers the working of any section of the line before the arbitrary date fixed for the formal closing of the construction account, it is the net revenue accruing from such services that should be credited to this head. The consideration

同借款息金由資本帳轉入營業帳內開支
時即為建築帳正式結算之日

註解 本項總數須由本則例規定之建築帳總
數及建築以外收支帳總數內減去之其所餘
之數即為財產之原價應轉入平準表

which controls the date on which the construction account is formally closed is the transfer of interest charges from Capital to Revenue Account.

NOTE—The total under this head should be deducted from the total of construction and financial charges for which provision is made in this Classification. The remainder will be the cost of the property to be carried to the "General Balance Sheet".



中華國有鐵路資本支出報告

CHINESE GOVERNMENT RAILWAYS.

路 局

Line.

STATEMENT of *Capital Expenditures.*

年 月

for the month of _____ 19____

各項類別 Main heads.	本月 During the month.	本年 During the year.	自開工 起算 From com- mencement of operations to date.
	\$ cts.	\$ cts.	\$ cts.
第一欸 建築賬			
<i>Part I. Construction Accounts</i>			
資-1 總務費 C-1. General Expenditures.			
資-2 籌辦費 C-2. Preliminary Expenditures.			
資-3 購地 C-3. Land.			
資-4 路基築造 C-4. Formation.			
資-5 隧道 C-5. Tunnels.			
資-6 橋工 C-6. Bridgework.			
資-7 路線保衛 C-7. Line Protection.			
資-8 電報及電話 C-8. Telegraphs and Telephones.			
資-9 軌道 C-9. Track.			
資-10 號誌及軌閘 C-10. Signals and Switches.			
資-11 車站及房屋 C-11. Stations and Buildings.			
接下 carried over			

各項類別 Main heads	本月 During the month.	本年 During the year.	自開工 起算 From com- mencement of operations to date.
	\$ cts.	\$ cts.	\$ cts.
承上 brought forward.			
資-12 總機器廠 C-12. Central Mechanical Works.			
資-13 特別機廠 C-13. Special Mechanical Works.			
資-14 機件 C-14. Plant.			
資-15 車輛 C-15. Rolling-stock.			
資-16 維持費 C-16. Maintenance.			
資-17 船塢船港及船埠 C-17. Docks, Harbours and Wharves.			
資-18 浮水設備品 C-18. Floating Equipment.			
第一款總計 TOTAL Part I.			
第二款建築以外收支賬 Part II. <i>Financial Accounts.</i>			
資-19 建築時利息 C-19. Interest during construction.			
債票利息 Interest on Bonds.			
銀行利息 Bank Interest.			
總計(淨數) TOTAL (net)			
接下 Carried over			

各項類別 Main heads.	本月 During the month.	本年 During the year.	自開工起算 From commencing date of operations to date.
承上 brought forward	\$ cts.	\$ cts.	\$ cts.
總計 (淨數) TOTAL (net)			
賣-20 兌換 C-20. Exchange.			
如有他項可記此處 (here add any other heads needed)			
第二款總計 TOTAL Part II.			
第一第二兩段總計 TOTAL Parts I and II.			
減去 Deduct			
建築賬收入 Receipts on Capital Account.			
財產原價之總計 TOTAL cost of property transferred to			
歸入平準表 Balance-Sheet.			

年 月 日

Dated, _____

總 會 計
Chief-Accountant.

中華國有鐵路資本支出詳細報告 CHINESE GOVERNMENT RAILWAYS.

路 局

Line.

DETAILED STATEMENT of *Capital Expenditures.*

年 月

for the month of _____ 19____

各 賬 類 別 Classified heads.	總 數 TOTALS for		
	目 Minor heads.	項 Major heads.	款 Main heads.
	\$	\$	\$
	cts.	cts.	cts.
第一 款 建築 賬			
<i>Part I. Construction Accounts.</i>			
資-1 總務費			
C-1. GENERAL EXPENDITURES.			
資-1-1 督辦公所			
C-1-1. Directorate General.			
資-1-2 總管理處			
C-1-2. Direction.			
資-1-2-1 薪水及公費			
C-1-2-1. Salaries and allowances.			
資-1-2-2 其他費用			
C-1-2-2. Other expenditures.			
資-1-3 工程處			
C-1-3. Engineering.			
資-1-3-1 薪水及公費			
C-1-3-1. Salaries and allowances.			
資-1-3-2 住屋			
C-1-3-2. Quarters.			
資-1-3-3 辦公所			
C-1-3-3. Office accommodation.			
資-1-3-4 辦公費用			
C-1-3-4. Office expenditures.			
資-1-4 機車處			
C-1-4. Locomotive.			
資-1-4-1 薪水及公費			
C-1-4-1. Salaries and allowances.			
接 下 carried over			

各賬類別 Classified heads.	總數 TOTALS for		
	目 Minor heads.	項 Major heads.	款 Main heads.
承上 brought forward.	\$ cts.	\$ cts.	\$ cts.
資-1-4 機車處 C-1-4. Locomotive(continued)			
資-1-4-2 其他費用 C-1-4-2. Other expenditures.			
資-1-5 車務處 C-1-5. Traffic.			
資-1-5-1 薪水及公費 C-1-5-1. Salaries and allowances.			
資-1-5-2 其他費用 C-1-5-2. Other expenditures.			
資-1-6 電務處 C-1-6. Telegraph.			
資-1-6-1 薪水及公費 C-1-6-1. Salaries and allowances.			
資-1-6-2 其他費用 C-1-6-2. Other expenditures.			
資-1-7 會計處 C-1-7. Audit and Accounts.			
資-1-7-1 薪水及公費 C-1-7-1. Salaries and allowances.			
資-1-7-2 其他費用 C-1-7-2. Other expenditures.			
資-1-8 材料處 C-1-8. Stores.			
資-1-8-1 薪水及公費 C-1-8-1. Salaries and allowances.			
接下 carried over			

各 賬 類 別 Classified heads.	總 數 TOTALS for		
	目 Minor heads.	項 Major heads.	款 Main heads.
承上 brought forward.	\$ cts.	\$ cts.	\$ cts.
資-1-8 材料處 C-1-8. Stores (continued)			
資-1-8-2 其他費用 C-1-8-2. Other expenditures.			
資-1-9 醫藥處及衛生處 C-1-9. Medical and Sanitation.			
資-1-9-1 薪水及公費 C-1-9-1. Salaries and allowances.			
資-1-9-2 其他費用 C-1-9-2. Other expenditures.			
資-1-9-3 醫藥及醫院 C-1-9-3. Medicines and Hospitals.			
資-1-9-4 衛生費 C-1-9-4. Sanitation.			
資-1-10 警務處 C-1-10. Police.			
資-1-11 雜項 C-1-11. Unclassified.			
資-1-12 外洋支出 C-1-12. Expenditures Abroad.			
資-2 籌辦費 C-2. PRELIMINARY EXPENDITURES.			
資-2-1 企業者測勘費 C-2-1. Promoter's Survey Expenditures.			
資-2-2 測量器及設備品 C-2-2. Instruments and Equipment.			
接 下 carried over			

各 賬 類 別 Classified heads.	總 數 TOTALS for		
	目 Minor heads.	項 Major heads.	款 Main heads.
承上 brought forward.	\$ cts.	\$ cts.	\$ cts.
資-2 籌辦費 C-2. PRELIMINARY EXPENDITURES. (continued)			
資-2-3 測勘費 C-2-3. Survey Expenditures.			
資-3 購地 C-3. LAND.			
資-3-1 需用地 C-3-1. Land in Service.			
資-3-2 遷墳 C-3-2. Removal of Graves.			
資-3-3 事務費 C-3-3. Establishment.			
資-3-4 不動產 C-3-4. Real Estate,			
資-4 路基築造 C-4. FORMATION.			
資-4-1 土工 C-4-1. Earthwork.			
資-4-2 鑿石 C-4-2. Rock Cutting.			
資-4-3 牆垣 C-4-3. Walling.			
資-4-4 溝渠 C-4-4. Creeks.			
接 下 carried over			

各 賬 類 別 Classified heads.	總 數 TOTALS for					
	自 Minor heads.		項 Major heads.		款 Main heads.	
	\$	cts.	\$	cts.	\$	cts.
承 上 brought forward.						
資-4 路基築造 C-4. FORMATION (continued)						
資-4-5 道路 C-4-5. Roads.						
資-5 隧道 C-5. TUNNELS.						
資-5-1 掘鑿 C-5-1. Excavation.						
資-5-2 鑿石 C-5-2. Rock Cutting.						
資-5-3 敷砌 C-5-3. Lining.						
資-5-4 其他費用 C-5-4. Other expenditures						
資-6 橋工 C-6. BRIDGEWORK.						
資-6-1 大橋 C-6-1. Major Bridges.						
資-6-2 小橋 C-6-2. Minor Bridges.						
資-6-3 水溝及涵洞 C-6-3. Culverts and Drains.						
接 下 carried over						

各 賬 類 別 Classified heads.	總 數 TOTALS for		
	目 Minor heads.	項 Major heads.	款 Main heads.
承上 brought forward.	\$ cts.	\$ cts.	\$ cts.
資-7 路線保衛 C-7. LINE PROTECTION.			
資-7-1 界址及標誌 C-7-1. Boundaries and Signs.			
資-7-2 道叉 C-7-2. Road Crossings.			
資-8 電報及電話 C-8. TELEGRAPHS AND TELEPHONES.			
資-9 軌道 C-9. TRACK.			
資-9-1 軌枕 C-9-1. Sleepers.			
資-9-2 鋼軌及配件 C-9-2. Rails and Fastenings.			
資-9-3 鋪軌 C-9-3. Track laying.			
資-9-4 鋪路基 C-9-4. Ballasting.			
資-10 號誌及軌閘 C-10. SIGNALS AND SWITCHES.			
資-10-1 軌尖及軌叉 C-10-1. Points and Crossings.			
資-10-2 號誌及互鎖機 C-10-2. Signals and Interlocking gear.			
資-10-3 電籤器具 C-10-3. Electric Staff apparatus.			
接下 carried over			

各 賬 類 別 Classified heads.	總 數 TOTALS for		
	目 Minor heads.	項 Major heads.	款 Main heads.
承上 brought forward.	\$ cts.	\$ cts.	\$ cts.
資-11 車站及房屋 C-11. STATIONS AND BUILDINGS.			
資-11-1 總局房屋 C-11-1. Central Office buildings.			
資-11-2 車站房屋 C-11-2. Station buildings.			
資-11-3 小工廠及材料所 C-11-3. Minor Workshops and Store Buildings			
資-11-4 員司住屋 C-11-4. Staff Quarters.			
資-11-5 車站屬具 C-11-5. Station Appurtenances.			
資-12 總機器廠 C-12. CENTRAL MECHANICAL WORKS.			
資-12-1 房屋及裝修品 C-12-1. Buildings and Fixtures.			
資-12-2 機器及器具 C-12-2. Machinery and Tools.			
資-13 特別機廠 C-13. SPECIAL MECHANICAL WORKS.			
資-13-1 發光及發力廠 C-13-1. Light and Power Works.			
資-13-1-1 房屋及裝修品 C-13-1-1. Buildings and Fixtures.			
資-13-1-2 機器及器具 C-13-1-2. Machinery and Tools.			
資-13-2 注射工廠 C-13-2. Injecting Works.			
資-13-3 造橋工廠 C-13-3. Bridge building Works.			
接下 carried over			

各 賬 類 別 Classified heads.	數 總 TOTALS for		
	目 Minor heads.	項 Major heads.	款 Main heads.
承上 brought forward.	\$ cts.	\$ cts.	\$ cts.
資-14 機件 C-14. PLANT.			
資-14-1 建築用 C-14-1. Construction.			
資-14-2 通車 C-14-2. Open Line.			
資-14-2-1 工程用 C-14-2-1. Engineering.			
資-14-2-2 機車及客車貨車用 C-14-2-2. Locomotive, Carriage and Wagon.			
資-14-2-3 小汽船及小船用 C-14-2-3. Launches and Boats.			
資-14-2-4 車站及辦公所傢具 C-14-2-4. Station & Office furniture.			
資-15 車輛 C-15. ROLLING-STOCK.			
資-15-1 機車 C-15-1. Locomotive.			
資-15-2 客車 C-15-2. Carriage.			
資-15-3 貨車 C-15-3. Goods Wagons.			
資-15-4 汽油車 C-15-4. Motor Vehicles.			
資-15-5 發光及發熱設備品 C-15-5. Light and Heating Equipment.			
接下 carried over			

各 賬 類 別 Classified heads.	總 數 TOTALS for					
	目 Minor heads.		項 Major heads.		款 Main heads.	
	\$	cts.	\$	cts.	\$	cts.
承上 brought forward.						
資-15 車輛 C-15. ROLLING-STOCK (continued)						
資-15-6 業務設備品 C-15-6. Service Equipment.						
資-16 維持費 C-16. MAINTENANCE.						
資-16-1 路工及各種建設 C-16-1. Way and Works.						
資-16-2 車輛 C-16-2. Rolling-stock.						
資-17 船塢船港及船埠 C-17. DOCKS, HARBOURS & WHARVES.						
資-18 浮水設備品 C-18. FLOATING EQUIPMENT.						
資-18-1 汽船 C-18-1. Steamers.						
資-18-2 渡船 C-18-2. Ferries.						
資-18-3 小船及浮具 C-18-3. Boats and Floats.						
第一'款建築賬之總計 TOTAL Part I. Construction Accounts.						

日 月 年

Dated

Chief Accountant

總 會 計

