

550
鐵道部頒定
鐵路營業進款分類例

第六版
中華民國十八年六月

Classification
OF
Operating Revenues

PRESCRIBED BY
THE MINISTRY OF RAILWAYS

SIXTH ISSUE

NANKING, CHINA.

June, 1929.

上海图书馆藏书



鐵道部頒定

鐵路營業進款分類規則

第六版

中華民國十八年六月

**CLASSIFICATION
OF
OPERATING REVENUES**

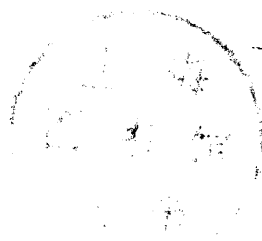
**PRESCRIBED BY
THE MINISTRY OF RAILWAYS**

SIXTH ISSUE

NANKING, CHINA.

June, 1929.

1546426



交通部飭第二一九一號

民國三年十二月五日

爲通飭事統一鐵路會計關係至爲重要正在籌備進行
除資本支出分類則例業經頒布施行外茲訂定營業進
款分類則例頒布施行

一營業進款分類則例由本部統一鐵路會計委員會擬
定呈由本部核准茲特公布施行照錄該項分類則例
頒行各路並交鐵路會計司存案

Ministry of Communications. Peking

December 5, 1914.

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 Classification of Operating Revenues 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 each Chinese Railway and that a 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.

一此項分類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

一各路於所頒分類則例原定各節之下得自行酌量再行詳細分條以不失所頒分類則例之統系爲限所添各條應先詳部由鐵路會計司存案

一此項分類則例施行後六個月內除遵用此項則例外路局認爲必要時得繼續併用該路原有之會計體例或其一部分以資與往年比較

IT IS FURTHER ORDERED, That the above named Classification of Operating Revenues be promulgated in Chinese, English and French, but pending the standardization of technical terms in Chinese, 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 any railway may further subdivide any sub-heads, *provided* that such sub-divisions do not impair the integrity of the accounts hereby prescribed, and a copy of such sub-divisions be first filed in the Department of Railway Accounts and Statistics.

IT IS FURTHER ORDERED, That in order that the basis of comparison with previous years be not destroyed, any such Railway may during the six months from the time that the said Classification becomes effective, keep and maintain, in addition to the operating

一自民國四年一月一日起各路營業進款帳目均須按

照所頒分類則例界說辦理

一各路局長對於此項分類則例之實行應負完全責任

以上各節仰即照辦並知照所屬各員一體遵照切切

此飭

revenue accounts hereby prescribed, such portion or portions of its present accounts with respect to operating revenue items as may be deemed desirable by any such railway for the purpose of such comparison.

IT IS FURTHER ORDERED, That, beginning with January 1st 1915, all the Operating Revenue accounts of the Chinese Railways shall be kept according to the rules, classification, and definitions embodied in the above named Classification of Operating Revenues.

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

(Signed) LIANG
YIH
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定之營業進款分類則例及其格式正式議決詳請部長核定飭行

會 長 葉恭綽

副會長 王景春

顧問 亞當士

參訂員 陳福頤 韓德森 陳振家 米杜敦
 白克納 李懋勛 石 琛 盧 葉
 白 良

會 員 曾廣勳 陳同壽 任傳榜 劉景山
 葉瑞葵 孫 遜 黃贊熙

**COMMISSION ON THE UNIFICATION OF RAILWAY
 ACCOUNTS AND STATISTICS.
 PEKING**

At a regular meeting of the Commission on the Unification of Railway Accounts and Statistics, held at its Office in Peking, on the 22nd day of October 1914, it was.

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

CHAIRMEN:
 Hon. Kung-Chao Yih.

VICE-CHAIRMEN
 Dr. Ching-Chun Wang

ADVISER
 Dr. Henry C. Adams.

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

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

引 言

本則例係由統一鐵路會計委員會議決該會參訂員會員係由交通部會計職員及國有各鐵路總會計組織而成該會於民國二年至三年開議多次所訂各項皆根據各國學術上經驗上研究所得並參酌中國情形審慎議定

本則例要義已於該會呈文中叙明凡鐵路營業進款大率可分二類一爲運輸業務之進款即運載貨物旅客所得二爲運輸業務以外而與運輸相連各種營業之進款均應於會計中劃分明確者此次所訂則例即本此旨而

INTRODUCTORY LETTER.

Ministry of Communications.

Department of Railway

Accounts and Statistics,

Peking, 8th February, 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 members of which included the Accounting Officers of the Ministry of Communications and the Chief Accountants of the Government Railways. In making its recommendation, that Commission gave careful consideration to the existing conditions in China and the experience and scientific investigations of other countries.

於營業用款分類則例中所認定之要義尤加注意凡進款分類中各項目率與用款分類中各項目配置適當彼此呼應其目的在使各種進款所需用費之多寡得以明顯

運輸業務之進款更分爲數項一爲運載旅客之進款此即統計中核算每人每哩所得進款之根據二爲運載旅客之列車於運載旅客以外所得之進款此項與上項併計即爲核算每旅客列車每哩所得進款之根據三爲運輸貨物之進款此即核算每噸貨物每哩所得進款及每貨運列車每哩所得進款之根據運輸業務以外之進款

The idea behind this Classification, as stated in the Report of that Commission "is to group the different kinds of revenues in such a manner as to show : first, what revenues the railway gets by its services as a transportation agent that is by carrying passengers and goods ; and second, what it gets by rendering auxiliary service in connection with, but in addition to, the functions as such an agent. Attention has been paid to the principle underlying the Classification of Operating Expenses by allocating the revenues with due reference to the allocation of the corresponding items of expenses. This will help to ascertain the relative costs of the different kinds of revenues."

"Under transportation revenue, it will be seen that the main heads are so drawn as to show : first, the amount earned from the transportation of passengers, from which may be computed the revenue per passenger per mile ; second, the amount earned from other services of passenger trains, which with the first, from the basis for computing the revenue per train mile ; and third, the amount earned from the transportation of goods upon which should be based the computation of revenue per ton per mile and of revenue per goods-train per mile. In addition to the transportation of

更分六項例如電報及磚瓦廠旅館注木廠等附屬營業之進款皆爲劃分項目最後凡各路交換車輛所收之進款亦自爲一項綜計要項凡十一而鐵路營業進款之總數皆已備載此項則例經部核定通飭各路遵辦在案設於款目界說等項遇有疑點應即函請本司解釋以期歸於一致凡各路主管會計職員尤應率同所屬人員將本則例熟加研究俾資遵守

鐵 路 會 計 司

民 國 四 年 二 月 八 日

revenue are given six main heads, which show, separately, the revenue from services other than transportation, such as telegrams, etc., and that from auxiliary operations, such as brick works, hotels, injecting plants, etc., At the end are shown the revenue earned from the interchange of rolling-stock. The total of the eleven main heads gives the "Total Operating Revenues" for the period under consideration."

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 attention of accounting officers is called to the importance of requiring all employees who are assigned to accounting work in connection with operating revenues to familiarize themselves thoroughly with this Classification.

(Signed) CHING-CHUN WANG

Director.

此
页
空
白

鐵路會計規則

營業進款分類則例

第一款 運輸進款

運輸進款 運輸進款包括旅客貨運渡船三項業務之收入其本路運輸之收入暨聯運本路應得之分數及浮收各費留待將來索償者皆在其內但下列各款應由該項收入中除去

稽核時審定浮收各費

核准補償費

特別加價

應付他路運價契約內所包括之拖費運費及送貨脚

Classification of Operating Revenues

1. Transportation Revenue.

Under "Transportation Revenue" are included amounts earned by the passenger service, the goods service, and the ferry service. It covers amounts received for local traffic, the home line proportion of amounts received for joint traffic and overcharges which latter are held subject to claim. From such receipts should be deducted overcharges allowed on audit, authorized allowances and localized arbitraries; amounts paid for completing a haul covered by the tariff contract and for cartage for delivery, also uncollectible undercharges determined after delivery is made provided such fact is ascertained prior to date of closing of the accounts for the current fiscal year.

力本年結帳期前運送貨物交卸以後查出短收之運費無從索取者

核准補償費 凡由營業進款提撥之數以補償運價表內所包括之業務不由鐵路供應者謂之核准償補費此項補償費無論聯運或本路運輸皆應照運價表所收之進款內扣除倘屬於聯運則此項補償費須得聯運各路許可既經許可則應自所得進款內先行扣除然後再行派分各路

特別加價 倘某路於運輸有特異之損失或有非常鉅款之建築因而予以一種特別加價以資補償者名爲特定加價凡本路運輸上非對於此項特異受損或需鉅

An "authorized allowance" is an allowance made out of accrued revenue in order to compensate a service covered by railway tariff but not rendered by a railway. Such an allowance should be deducted from the revenue that accrues under the tariff whether on joint or local traffic. In the case of joint traffic an authorized allowance requires the consent or acquiescence of all the railways concerned, and if authorized should be deducted from the revenue accrued before distribution is made to the railways concerned.

A "localized arbitrary" is a special credit allowed to a railway to cover some peculiar disability or to compensate some unusually expensive piece of construction. No deduction from accrued revenues for such an arbitrary is required on local traffic unless a

款之建築物有特別會計者此項特款無須由所生之進款內扣除但聯絡運輸應將此項特款扣去俾得各路派分之實數

回扣者即運貨人運送其自有之貨物所減應付之運費也若貨物屬於第三人其所減應付之運費即作為回用第一項(進-1)客運業務 旅客 凡專車快車尋常客車及客貨雜車所載旅客之進款應歸此項收入並照下列各目分配之

第一目(進-1)尋常 除下開第二目至第八目所列各目不計外凡按尋常價率載送旅客所得之進款應歸此目收入凡出售來回票(除遊覽票外)所得之進款亦歸此目收入

separate accounting record is made for the disability or piece of construction considered, but such a reduction should be made for joint traffic in order to arrive at the amount to be distributed.

A "Rebate" is a deduction from the rate paid by a shipper handling his own goods. Deductions from rates paid to shippers of goods belonging to third parties are to be treated as commissions.

B-1. PASSENGER SERVICE—PASSENGERS:—

This head should be credited (distributed as provided below) with revenue from Passengers conveyed by special, express, ordinary passenger or mixed trains.

R-1-1. *Ordinary* This head should be credited with revenue earned by carrying passengers at usual or normal tariff rates except as provided in sub-heads below "R-1-2" to "R-1-8" inclusive. Revenue from the sale of return tickets (except Excursion) should be credited under this head.

第二目 (進-1-2) 政府 凡載送政府之行政陸軍海軍警務各官員差役持有政府執照准予減價者其所得之進款應歸此目收入

第一節 (進-1-2-1) 屬於行政者

第二節 (進-1-2-2) 屬於軍事者

第三目 (進-1-3) 優待票 凡按路局定章減價售與鐵路員役及其自己家屬之客票其所得之進款應歸此目收入

第四目 (進-1-4) 遊覽票 凡減價售與演戲團學校運動會休假日旅行團及其他類似結團旅行者其所得之

R-1-2. *Government*—This head should be credited with revenue earned by carrying officials or servants of the Government in all Civil, Military, Navy or Police Departments when travelling with special Government certificates entitling them to reduced fares.

R-1-2-1. *Civil*

R-1-2-2. *Military*

R-1-3. *Privilege*—This head should be credited with revenue derived from the sale of tickets issued to members of the railway staff at reduced rates for their personal use or for the use of their own immediate households, under rules laid down by the Railway Administration.

R-1-4. *Excursion*—This head should be credited with revenue derived from the sale of tickets at reduced

進款應歸此目收入凡於指定某日某車減價出售客票所得之進款亦應歸此目收入

第五目(進-1-5) 補價票 凡旅客乘車未購客票或持用票面損壞或日期不符之客票或乘過票面載明之地點或越等乘車或越坐高等列車以及持用票面損壞或日期不符或因別種情形不得適用所持之免票等類其所收之罰款應歸此目收入

附註 凡遇以上情事所有向旅客按照尋常價率所

fares granted to theatre parties, schools, sports teams, holiday parties or other similar groups of passengers travelling together; also from the sale of tickets at reduced fares to the public for trips made on particular dates and by particular trains.

R-1-5. *Excess Fares*—This head should be credited with the penalty charges collected from passengers travelling without tickets, with tickets defaced or wrongly dated, beyond destination shown on tickets in superior class, in superior train and with free passes defaced or wrongly dated or otherwise not available for the journey.

NOTE—Collections made at normal or ordinary tariff rates from passengers under the above mentioned conditions, whether accompanied by penalty

收之數無論有無附加罰款可先行列入此目但嗣後仍應轉入尋常目內

第六目(進-1-6)睡車票 凡旅客乘坐睡車所繳之附加費應歸此目收入

第七目(進-1-7)特別費 凡旅客乘坐特別快車及購買座位票所繳之附加費應歸此目收入

附註 凡遇以上情事所有向旅客按照尋常價率所收之數無論有無附加特別費可先行列入此目但嗣後仍應轉入尋常目內

charges or not, may, if convenient, be credited, in the first instance, to this head, but should subsequently be transferred to the head "Ordinary" above.

R-1-6. *Sleeper Charges*—This head should be credited with extra charges for travelling in a Sleeping Car.

R-1-7. *Special Charges*—This head should be credited with extra charges for travelling by express trains and place tickets.

NOTE—Collections made at normal or ordinary tariff rates from passengers under the above mentioned conditions, whether accompanied by special charges or not, may, if convenient, be credited, in the first instance, to this head, but should subsequently be transferred to the head "Ordinary"

第八目(進-1-8)定期票 凡出售定期票俾票面上記名之人得於指定期間及指定路程以內不計次數隨時往返者其所得之進款應歸入此目收入

第二項 (進-2) 客運業務 其他 凡由客運業務所發生之進款非由旅客票價或罰款或旅客特別待遇之費用發生而在貨運業務範圍以外者應歸入此項收入並照下列各目分配之

第一目(進-2-1) 行李 凡運送旅客隨帶逾額之行李所得之進款應歸此目收入照下開各節分配之行李

R-1-8. *Season tickets*—This head should be credited with the revenue earned from the sale of tickets issued for a definite period of time, for unlimited use over a specified distance by the person or persons named on the ticket.

R-2. *PASSENGER SERVICE—OTHER*:—

This head should be credited (distributed as provided below) with all revenues which accrue to the Passenger Service as distinct from the Goods Service, but which do not arise from the application of passenger tariffs, passenger penalty charges or charges for special passenger accommodation.

R-2-1. *Baggage*—This head should be credited (distributed as provided below) with the revenue from the conveyance of baggage in excess of the usual free allowance when accompanied by passengers. Baggage

由貨車裝運而照運貨價率納費者不得列入此目

第一節 (進-2-1-1) 公眾

第二節 (進-2-1-2) 政府

第二目 (進-2-2) 包裹 凡運送包裹在規定之重量及體積以內者其所得之進款應歸此目收入並照下開各節分配之倘有超過定限者應視為貨物運輸

第一節 (進-2-2-1) 公眾

forwarded by goods trains at goods tariff rates must not be included.

R-2-1-1. *Public.*

R-2-1-2. *Government.*

R-2-2. *Parcels*—This head should be credited (distributed as provided below) with the revenue from the conveyance of parcels of certain maximum weight and dimensions. If in excess of these limits the consignments will be carried as Goods traffic.

R-2-2-1 *Public.*

第二節 (進-2-2-2) 本路

第三目 (進-2-3) 車輛及動物 凡以旅客列車運送馬車手推車轎車肩輿人力車小兒車兩輪腳踏車三輪腳踏車汽車等類以及野畜家畜禽鳥所得之進款應歸此目收入並照下開各節分配之

第一節 (進-2-3-1) 公衆

第二節 (進-2-3-2) 政府

第四目 (進-2-4) 專車 凡由專開列車及租用花車所得之進款應歸此目收入照下開各節分配之此目收

R-2-2-2. *Railway Service.*

R-2-3. *Carriages and Animals*—This head should be credited (distributed as provided below) with the revenue from the transportation of carriages, barrows, Chinese carts, sedan chairs, rickshaws, perambulators, bicycles, tricycles, motor vehicles, etc.; also domestic or wild animals and birds, when forwarded by Passenger Trains.

R-2-3-1. *Public.*

R-2-3-2. *Government.*

R-2-4. *Special Trains*—This head should be credited (distributed as provided below) with revenue from special trains or for private saloon cars. Separate

入應將專車花車兩項總數分別登記但乘坐租用車輛之旅客所繳納之尋常票價（車租在外）應列入（第一項第一目）尋常目內或（第一項第二目）政府目內各按性質分別之

第一節（進-2-4-1）公衆

第二節（進-2-4-2）政府

附註 專開列車所行公里數應特行記載以備參攷

第五目（進-2-5）郵運業務 凡由運送郵件及租用郵車所得之進款應歸此目收入

totals should be kept of earnings from special trains and from private saloon car hire, but the regular fares paid by passengers in private cars (exclusive of the car hire) should be credited to "R-1-1. Ordinary" or to "R-1-2. Government" as the case may be.

R-2-4-1. *Public.*

R-2-4-2. *Government.*

NOTE—A record of the train kilometrage for special trains should be kept.

R-2-5. *Postal Service*—This head should be credited with revenue from the conveyance of all mail matter and from the hire of postal cars.

第六目 (進-2-6) 裝卸力 凡裝卸行李包裹及其他各項同類物品所得之進款應歸入此目

第七目 (進-2-7) 貨幣凡由客車載運貨幣所得之進款應歸入此目照下列各節分配之貨幣凡黃金元寶銀塊鈔票及金銀銅各幣皆包括在內。

第一節 (進-2-7-1) 公衆

第二節 (進-2-7-2) 政府

第八目 (進-2-8) 其他 凡由載運靈柩尸骸所得之進款及其他各種收入所不能列入以前各目者均歸入此目

R-2-6. *Handling Receipts*—This head should be credited with the revenue from coolie hire for loading and unloading baggages, parcels and similar articles.

R-2-7. *Specie*—This head should be Credited (distributed as provided below) with the revenue from the conveyance of specie by passenger trains. Specie will include gold or silver sycee, bullion, bank notes, and gold, silver or Copper coins, etc.

R-2-7-1. *Public*.

R-2-7-2. *Government*.

R-2-8. *Miscellaneous*—This head should be credited with revenue from the conveyance of coffins and corpses and generally with any other receipts which cannot be credited to any of the foregoing heads.

第三項 (進-3) 貨運業務 貨物 凡由貨車或客貨列車照尋常或特別價率發給貨單輸運各種貨物所得之進款應歸入此項並照下開各目分配之

第一目 (進-3-1) 普通貨物 各站輸運一切通常貨物如農產動物產礦產森林產製造品牲畜等類所得之進款應歸此目收入照下開公衆政府兩節分別登記至鑛務及煤油等公司租用車輛按減輕價率拖送者其租金亦歸此目收入

第一節 (進-3-1-1) 公衆

第二節 (進-3-1-2) 政府

註解 凡鐵路運送牲畜其每頭重量均須載入提貨單內又爲統計起見各種牲畜之重量均須歸入牲畜品表內

R-3. *GOODS SERVICE—GOODS:—*

This head should be credited (distributed as provided below) with revenue from transportation of all manner of Goods carried by goods or mixed trains with an ordinary goods invoice, at ordinary tariff or special tariff rates.

R-3-1. *General Merchandise*—This head should be credited (distributed as provided below) with the revenue earned by transportation from station to station of all kinds of General Merchandise including Agricultural Products, Animal Products, Mineral Products, Forest Products, Manufactures, Livestock, etc., divided into "Public" and "Government"; also rental of cars to be subsequently hauled at reduced rates for Mining and Oil Companies etc.

R-3-1-1. *Public.*

R-3-1-2. *Government.*

NOTE:—Livestock when accepted per capita should be weighed and the weight be given in the invoices. All livestock are to be weighed, and for statistical purposes, should be included under animal products.

第二目(進-3-2)他路材料 凡由運輸他路一切材料如車輛軌枕鋼軌配件機器及各種貯備物品材料等類所得之進款應歸此目收入

第三目(進-3-3)本路材料 凡運輸本路自用貯備之材料其運費無論按延噸公里或租價計算本位應均歸此目收入並照下開各節分配之

第一節(進-3-3-1)建築用材料 凡擴充改良項下所運材料亦在此節之內

第二節(進-3-3-2)營業用材料

第三節(進-3-3-3)機車處用煤

R-3-2. *Material for other Railways*—This head should be credited with the revenue earned by the transportation for other railways of all kinds of materials such as rolling-stock, sleepers, rails, fastenings, machinery, stores, etc.

R-3-3. *Service Stores*—This head should be credited (distributed as provided below) with the transportation charges on stores and materials transported for the Railway's own use whether computed on a ton kilometre or rental basis.

R-3-3-1. *Materials for Construction* (including Additions and Betterments.)

R-3-3-2. *Material for Revenue.*

R-3-3-3. *Coal for Locomotive Department.*

第四項 (進-4) 貨運業務 其他 凡由貨運業務所發生一切進款非由各站間按照運貨價目運貨所發生而不在客運業務範圍以內者應歸此項收入並照下開各目分配之

第一目 (進-4-1) 調車 凡各站間運輸以外按照特約或特別運價表所運價率在車站或岔道處調車所收進款應歸此目收入

第二目 (進-4-2) 裝卸力 凡由裝卸貨物夫力所得之進款應歸此目收入

第三目 (進-4-3) 延期費 凡由儲藏費及延期費所得之進款應歸此目收入此費並非運費其性質為延攔貨車之罰金至此外所有零星收入亦應列入此目

R-4. *GOODS SERVICE—OTHER:—*

This head should be credited (distributed as provided below) with all revenue which accrues from the Goods Service, as distinguished from the Passenger Service, but which do not arise from the application of tariffs for transportation from station to station.

R-4-1. *Shunting*—This head should be credited with the revenue from shunting at stations and sidings at rates fixed by special agreements or tariffs for services rendered in addition to transportation from Station to Station.

R-4-2. *Handling Receipts*—This head should be credited with the revenue from coolie hire for loading and unloading goods.

R-4-3. *Demurrage*—This head should be credited with revenue from charges for storage and demurrage, Demurrage is not a charge for transportation but is of the nature of a fine for delay in the use of goods wagons. Other miscellaneous receipts should also be credited under this head.

第五項 (進-5) 渡船業務 凡小輪船及渡船為運送旅客行李及貨物所得之進款無論由鐵路運輸以外所發生者或為特定津貼金由鐵路運輸所得進款內扣除者均應歸此項收入凡航海船隻或屬於輔助營業範圍以內之船隻其所得進款則不在此內

第二款 其他營業進款

第六項 (進-6) 電報 凡代人發遞電信之進款暨代中華國有電報局轉遞電信所得之過綫費以及暫行借用電綫物產所收入之費均歸此項收入

R-5. *FERRY SERVICE*:—

This head should be credited with the earnings of launches and ferries used in transporting passengers, baggage and goods, whether such earnings accrue from traffic independent of rail transportation or represent an arbitrary deducted from the earnings of rail traffic. This head should not include the earnings of sea going vessels when making sea voyages or of any vessels treated as Auxiliary Operations.

11. Other Operating Revenue

R-6. *TELEGRAPH*:—

This head should be credited with the revenue from telegraph business transacted by the Railway for others, and receipts from the Chinese Government Telegraph Administration for transmission of telegrams over the railway line; also amounts received for the temporary use of telegraph property.

第七項 (進-7) 總機廠贏利 凡總機廠爲他路或公衆代造工作所得之贏利與所有一部分之監理費利息及因工作而生之機器耗損費均歸入此項

第八項 (進-8) 租金 凡關於營業所用之房屋地基及各種物產如車站房屋貨棧岔道碼頭船塢住屋柵廠等類由鐵路維持者其所得之租金應歸此項收入凡他路在本路享有行駛列車之權利者其所付之費亦應歸此項如有房屋或房屋中之一部分非屬於營業之用而其租金爲數甚微其維持之費又未便與鐵路所用之一部分劃開者其租金亦歸此項收入

R-7. *PROFIT OF CENTRAL MECHANICAL WORKS:—*

This head should be credited with the profit on all work done by the Central Mechanical Works for other railways or for the public, which will include recoveries of percentage charges for supervision, and interest and wear and tear of machinery on the cost of the work done.

R-8. *RENTS:—*

This head should be credited with rents of building, land and other property such as station premises, godowns, sidings; wharves, docks, private houses, sheds, etc., used in connection with operation and maintained by the railway. Amounts received for Running Powers should also be credited under this head. Rents of buildings or parts of building not used for operating purposes, where the rent is inconsiderable and the expense of maintenance cannot be conveniently separated from the expense of the portion used by the railway should be credited to this head. In all cases in which the loan of equipment such as rolling stock,

凡各種設備品之租借如車輛機件機器航渡等項專歸租借之路所用每項租金不過千元者應將所付租金全數登入此目貸方若租金超過千元以上內括利息與盈利之數應登入(歲-5-2) 雜項租金之貸方如有餘數為維持折舊等費亦歸入此目

附註一 按千元之限制係適用於租借時期不過一年或一年內之一部分者此項年度以歷書年度為準并以每歷書一年為單位即使租借合同之時介乎兩年之間亦須按單位分別計算此項限制於每租借合同所載之全部設備品亦得適用

plant and machinery, floating equipment etc. is for the exclusive use of the borrower, this head will be credited in full with all rents received, when the rental does not exceed the sum of \$1,000 in each case. If the rental exceeds \$1,000 that part of it which represents Interest and Profit will be credited to the head 1-5-2 Miscellaneous Rents, and the balance, if any, representing Maintenance and Depreciation to this head

NOTE 1—The limit of \$1,000 must be applied to the entire period of the loan provided it does not exceed the period of the calendar year or a part thereof. For this purpose, each calendar year will be treated as a separate unit, even though the contract for the loan may begin in one calendar year and end in another. The limit will also be applied so as to include the whole of the equipment loaned as provided for in each contract or agreement.

附註二 凡非營業所用之房屋而其租金爲數甚鉅者則維持費必須審定即由租金項下扣除其淨餘之數應轉入歲計帳內凡非營業所用之地基如農業用地之類其租金應歸歲計帳收入

附註三 凡物產爲兩路或數路所合用者其所發生之利息並贏利(普通稱租金)不應列入本項應歸歲計帳租金項下收入

第九項 (進-9) 雜項進款 凡下開各目進款應歸此項收入

NOTE 2—Rents of buildings not used for operating purposes where the rent is considerable, the maintenance expenses must be ascertained and deducted from the rent, and the net amount realized should be carried to Income Account. Rents of land not used for operating purposes such as agricultural land, etc., should be credited to Income Account.

NOTE 3—In the case of property used jointly by two or more railways the interest and profits (usually called rent) accruing from such property should not be credited under this head but under "Rents Receivable" in the Income Account.

R-9. *INCIDENTAL REVENUE*:—

This head should be credited (distributed as provided below) with revenue from:—

第一目 (進-9-1) 廣告 凡所收車上車站或軌旁空地之廣告費及其他廣告之進款均歸此目收入

第二目 (進-9-2) 車站車上之特許利益 凡由站內及車上特許利益所得之進款應歸此目收入凡行李房存放行李之收入月台票小販執照售報執照馬車捐人力車捐秤貨費及包辦膳車人繳納各費均包括在內

第三目 (進-9-3) 無主物及沒收物之變價

第四目 (進-9-4) 材料售賣之贏利 凡以材料賣與路員或局外之人所得之贏利與總機廠外所有鐵路工廠營業之贏利或監理費又點驗存料所得逾額之數與保險材料所得之贏利均應歸此目收入

R-9-1 *Advertising*--This head should be credited with revenue from advertising on trains and at stations or on railway ground alongside the track or other advertising revenue.

R-9-2. *Station and train privileges*--This head should be credited with the revenue from all station and train privileges, which include baggage room receipts for storage of baggage, platform tickets, hawkers' licenses, newspaper vendors' fees, carriage and rickshaw licenses, fees for weighing cargo, fees from dining car caterers, etc.

R-9-3. *Sales of Unclaimed and Confiscated Goods.*

R-9-4. *Profits on Stores Transactions*--This head should be credited with the profits from sales of stores to railway employees or outside parties, also with all profits or supervision charges on work done in Railway workshops, etc. other than in Central Mechanical Workshops, and with excesses found in stocktaking. Differences being gains on stores insured will be credited to this head.

附註 凡材料之短失均應歸入營業用款所規定各項下

第五目 (進-9-5) 其他 凡貨物裝車超過限量及運貨填報不實之罰款租用油布之租金旅客行李之保險費包裹保險費收款交貨包裹之佣金各種廢物以及蘆葦青草樹枝樹木水等類之變價均歸此目收入

附註 凡工程處機車處其他各處以及總機廠出售一切廢物按其性質不能由其所隸屬之工作項下收回者亦包括於廢物變價內

NOTE—All deficiencies found in stocktaking should be charged to the heads provided in the Classification of Operating Expenses.

R-9-5 *Miscellaneous*—This head includes fines for overloading and for incorrect declaration of cargo, hire of tarpaulins, insurance on passengers' baggage, insurance on parcels, sales of waste products, Commission on C. O. D. reeds, grass, tree-branches and trees, water, etc.

NOTE Sales of waste products include sales of all kinds of scrap from the Engineering, Locomotive, and other departments and from the Central Mechanical Works, which from their nature cannot be credited to the individual jobs from which they come.

第十項 (進-10) 附屬營業 凡在鐵路普通營業以外各種廠局之營業或別項事業所得純淨之進款應歸此項收入並照下開各目分別之。

第一目 (進-10-1) 磚廠

第二目 (進-10-2) 汽船

第三目 (進-10-3) 發光廠及馬力房

第四目 (進-10-4) 注木廠

第五目 (進-10-5) 旅館

第六目 (進-10-6) 船塢船港及船埠

第七目 (進-10-7) 橋工廠

第八目 (進-10-8) 其他

附註一 凡在鐵路運輸範圍以外另營別項事業者應歸此項另立一目收入

R-10. *AUXILIARY OPERATIONS:*

This head should be credited with all net revenue received from the operation of works or businesses which are treated separately from the ordinary operations of the railway. Such revenue may be received from:—

R-10-1—Brickworks,

R-10-2—Steamships,

R-10-3—Light and Powers Works,

R-10-4—Injecting plants,

R-10-5—Hotels,

R-10-6—Docks, Harbours and Wharves,

R-10-7—Bridgeworks,

R-10-8—Miscellaneous.

NOTE 1—If any business other than railway transportation be undertaken it should be included under this heading as a separate item.

附註二 上開各項營業應均分別各立專帳表明各項收支之數

進-11. 互用車輛 凡與他路互相通用客車及貨車其收付相抵結餘之數應歸此項收入依照下列二目分別入

第一目 (進-11-1) 客車

第二目 (進-11-2) 貨車

附註一 對於他路往來收付之全數應另列清單表明此項結數之來源

附註二 凡借用之車輛(機車客車及貨車)其收付各款應作為租金歸入歲計帳內

NOTE 2—Separate detailed account should be kept for each undertaking to show the items forming the expenses and earnings.

R-11. INTERCHANGE OF ROLLING STOCK:—

Under this head should be shown the credit balance resulting from the exchange of passenger cars and goods wagons, classified under the following minor heads:—

R-11-1—Passenger Cars.

R-11-2—Goods Wagons.

NOTE 1—A separate memorandum should be made to show the details of gross receipts from, and payments to, each line from which the net figure results.

NOTE 2—Payments and receipts for rolling stock (locomotives, passenger cars, and goods wagons) for the exclusive use of the borrower, if any, should be treated as rents and entered into INCOME ACCOUNT.

中 華 國 有 鐵 路

C. G. R.

綫

Line.

營 業 進 款 報 告

STATEMENT OF OPERATING REVENUES.

民 國 年 月 日

for the month of _____ 19

項 別 MAIN HEADS.	月 During the month.		年 During the year.	
	\$	cts.	\$	cts.
第一款 運輸進款				
I. Transportation Revenue.				
進-1 客運業務—旅客 R-1. Passenger Service—Passengers.				
進-2 客運業務—其他 R-2. Passenger Service—Other.				
進-3 貨運業務—貨物 R-3. Goods Service—Goods.				
進-4 貨運業務—其他 R-4. Goods Service—Other.				
進-5 渡船業務 R-5. Ferry Service.				
第一款合計 TOTAL I				
第二款 其他營業進款				
II. Other Operating Revenue.				
進-6 電報 R-6. Telegraph.				
接後頁 Carried over.				

目 別 Classified heads.	合 計 Totals for					
	節 Minor heads		目 Major heads		項 Main heads	
	\$	cts.	\$	cts.	\$	cts.
接前頁 Brought forward.						
進-7 總機廠贏利 R-7. Profit of Central Mechanical Works.						
進-8 租金 R-8. Rents.						
進-9 雜項進款 R-9. Incidental Revenue.						
第二款合計 TOTAL II.						
III. 進-10 附屬營業 R-10. Auxiliary Operations.						
IV. 進-11 互用車輛 R-11. Interchange of Rolling-stock.						
營業進款總計 Total Operating Revenues.						

民國 年 月 日

Dated,

.....
局長 Director

.....
總會計 Chief Accountant

.....
副局長 Associate Director.

中 華 國 有 鐵 路

C. G. R.

綫

Line.

營 業 進 款 詳 細 計 算 書

DETAILED STATEMENT OF OPERATING REVENUES

民 國 年 月 日

for the month of 19

目 別 Classified heads.	合 計 Totals for					
	節 Minor heads		目 Major heads		項 Main heads	
	\$	cts.	\$	cts.	\$	cts.
第一款 運輸進款 <i>1. Transportation Revenue.</i>						
進-1 旅客業務—旅客 R-1. Passenger Service—Passengers.						
進-1-1 尋常 R-1-1. Ordinary.						
進-1-2 政府 R-1-2. Government.						
進-1-2-1 屬於行政者 R-1-2-1. Civil.						
進-1-2-2 屬於軍事者 R-1-2-2. Military.						
進-1-3 優待票 R-1-3. Privilege.						
進-1-4 游覽票 R-1-4. Excursion.						
進-1-5 補價票 R-1-5. Excess Fares.						
進-1-6 睡車票 R-1-6. Sleeper Charges.						
接後頁 Carried over.						

目 別 Classified heads.	合 計 Totals for					
	節 Minor heads		目 Major heads		項 Main heads	
接前頁 Brought forward.	\$	cts.	\$	cts.	\$	cts.
進-1-7 特別費 R-1-7. Special Charges.						
進-1-8 定期票 R-1-8. Season Tickets						
進-2 旅客業務—其他 R-2. Passenger Service—Other.						
進-2-1 行李 R-2-1. Baggage.						
進-2-1-1 公眾 R-2-1-1. Public.						
進-2-1-2 政府 R-2-1-2. Government.						
進-2-2 包裹 R-2-2. Parcels.						
進-2-2-1 公眾 R-2-2-1. Public.						
進-2-2-2 本路 R-2-2-2. Railway Service.						
進-2-3 車輛及動物 R-2-3. Carriage and Animals.						
進-2-3-1 公眾 R-2-3-1. Public.						
進-2-3-2 政府 R-2-3-2. Government.						
進-2-4 專車 R-2-4. Special Trains.						
進-2-4-1 公眾 R-2-4-1. Public.						
進-2-4-2 政府 R-2-4-2. Government.						
接後頁 Carried over.						

目 別 Classified heads.	合 計 Totals for					
	節 Minor heads.		目 Major heads.		項 Main heads.	
	\$	cts.	\$	cts.	\$	cts.
接前頁 Brought forward.						
進-2-5 郵運業務 R-2-5. Postal Service						
進-2-6 裝卸力 R-2-6. Handling Receipts.						
進-2-7 貨幣 R-2-7. Specie.						
進-2-7-1 公衆 R-2-7-1. Public.						
進-2-7-2 政府 R-2-7-2. Government.						
進-2-8 其他 R-2-8. Miscellaneous.						
進-3 貨運業務—貨物 R-3. Goods Service—Goods.						
進-3-1 通常貨物 R-3-1. General Merchandise.						
進-3-1-1 公衆 R-3-1-1. Public.						
進-3-1-2 政府 R-3-1-2. Government.						
進-3-2 他路材料 R-3-2. Materials for other Railways.						
進-3-3 本路材料 R-3-3. Service Stores.						
進-3-3-1 建築用材料 R-3-3-1. Materials for Construction						
進-3-3-2 營業用材料 R-3-3-2. Materials for Revenue.						
進-3-3-3 機車處用煤 R-3-3-3. Coal for Locomotive Department.						
接後頁 Carried over.						

目 別 Classified heads.	合 計 Totals for					
	節 Minor heads.		目 Major heads		項 Main heads.	
	\$	cts.	\$	cts.	\$	cts.
接前頁 Brought forward.						
進-4 貨運業務--其他 R-4. Goods Service--Other.						
進-4-1 調車 R-4-1. Shunting.						
進-4-2 裝卸力 R-4-2. Handling Receipts.						
進-4-3 延期費 R-4-3. Demurrage.						
進-5 渡船業務 R-5. Ferry Service.						
第一款共計 TOTAL I.						
第二款 其他營業進款 II. <i>Other Operating Revenue.</i>						
進-6 電報 R-6. Telegraph.						
進-7 總機廠贏利 R-7. Profit of Central Mechanical Works.						
進-8 租金 R-8. Rents.						
進-9 雜項進款 R-9. Incidental Revenue.						
進-9-1 廣告 R-9-1. Advertising.						
進-9-2 站上車上特許之利益 R-9-2. Station and Train Privileges						
進-9-3 無主物及沒收物之變價 R-9-3. Sales of unclaimed and con- fiscated goods.						
接後頁 Carried over.						

目 別 Classified heads.	合 計 Totals for					
	節 Minor heads.		目 Major heads.		項 Main heads.	
	\$	cts.	\$	cts.	\$	ts.
接前頁 Brought forward.						
進-9-4 材料轉賣之贏利 R-9-4. Profits on Stores transactions.						
進-9-5 其他 R-9-5. Miscellaneous.						
第二款共計 TOTAL II.						
進-10. 附屬營業 III. R-10. Auxiliary Operations.						
進-10-1 磚廠 R-10-1. Brickworks.						
進-10-2 汽船事務 R-10-2. Steamship Lines.						
進-10-3 發光廠及馬力房 R-10-3. Light and Power works.						
進-10-4 注木廠 R-10-4. Injecting Plants.						
進-10-5 旅館 R-10-5. Hotels.						
進-10-6 船塢船港及船埠 R-10-6. Docks, Harbours and Wharves						
進-10-7 橋工廠 R-10-7. Bridgeworks.						
進-10-8 其他 R-10-8. Miscellaneous.						
進-11 互用車輛 IV. R-11 Interchange of Rolling-stock. 鐵路 Railway.						
借方 Debits.						
貸方 Credits.						
接後頁 Carried over.						

目 別 Classified heads.	合 計 Totals for					
	節 Minor heads		目 Major heads		項 Main heads	
	\$	cts.	\$	cts.	\$	cts.
接 前 頁 Brought forward.						
..... 鐵 路 Railway.						
借 方 Debits:						
貸 方 Credits. _____						
..... 鐵 路 Railway.						
借 方 Debits.						
貸 方 Credits. _____						
總 計 Grand Total						

民 國 年 月 日

Dated

.....
局 長 Director.

.....
總 會 計 Chief Accountant.

.....
副 局 長 Associate Diector.

營業進款分類則例

Classification of Operating Revenues.

第一款 運輸進款

I. TRANSPORTATION REVENUE.

進-1 旅客業務—旅客

R-1. Passenger Service-Passengers.	11
進-1-1 尋常	
R-1-1. Ordinary.	11
進-1-2 政府	
R-1-2. Government.	12
進-1-2-1 屬於行政者	
R-1-2-1. Civil.	12
進-1-2-2 屬於軍事者	
R-1-2-2. Military.	12
進-1-3 優待票	
R-1-3. Privilege.	12
進-1-4 游覽票	
R-1-4. Excursion.	12
進-1-5 補價票	
R-1-5. Excess Fares.	13
進-1-6 睡車票	
R-1-6. Sleeper Charges.	14
進-1-7 特別費	
R-1-7. Special Charges.	14
進-1-8 定期票	
R-1-8. Season Tickets.	15

進-2 旅客業務—其他

R-2. Passenger Service-Other.	15
進-2-1 行李	
R-2-1 Baggage.	15
進-2-1-1 公眾	
R-2-1-1. Public	16
進-2-1-2 政府	
R-2-1-2. Government.	16
進-2-2 包裹	
R-2-2. Parcels.	16
進-2-2-1 公眾	
R-2-2-1. Public.	16
進-2-2-2 本路	
R-2-2-2. Railway Service.	17
進-2-3 車輛及動物	
R-2-3. Carriages and Animals.	17
進-2-3-1 公眾	
R-2-3-1. Public.	17
進-2-3-2 政府	
R-2-3-2. Government.	17
進-2-4 專車	
R-2-4. Special Trains	17
進-2-4-1 公眾	
R-2-4-1. Public.	18
進-2-4-2 政府	
R-2-4-2. Government.	18
進-2-5 郵運業務	
R-2-5. Postal Service.	18
進-2-6 裝卸力	
R-2-6. Handling Receipts	19
進-2-7 貨幣	
R-2-7. Specie.	19
進-2-7-1 公眾	
R-2-7-1. Public.	19
進-2-7-2 政府	
R-2-7-2. Government.	19
進-2-8 其他	
R-2-8. Miscellaneous.	19

進-3 貨運業務—貨物

R-3. Goods Service—Goods.	19
進-3-1 普通貨物	
R-3-1. General Merchandise.	19
進-3-1-1 公衆	
R-3-1-1. Public.	20
進-3-1-2 政府	
R-3-1-2. Government.	20
進-3-2 他路材料	
R-3-2. Materials for other Railways.	20
進-3-3 本路材料	
R-3-3. Service Stores.	21
進-3-3-1 建築用材料	
R-3-3-1. Materials for construction.	21
進-3-3-2 營業用材料	
R-3-3-2. Materials for Revenue.	21
進-3-3-3 機車處用煤	
R-3-3-3. Coal for Locomotive Department.	21

進-4 貨運業務—其他

R-4. Good Service—Other.	21
進-4-1 調車	
R-4-1. Shunting.	22
進-4-2 裝卸力	
R-4-2. Handling Receipts.	22
進-4-3 延期費	
R-4-3. Demurrage.	22

進-5 渡船業務

R-5. Ferry Service.	23
--------------------------	----

第二款 其他營業進款

II. OTHER OPERATING REVENUE.

進-6 電報

R-6. Telegraph. 23

進-7 總機廠贏利

R-7. Profit of Central Mechanical Works. 24

進-8 租金

R-8. Rents. 24

進-9 雜項進款

R-9. Incidental Revenue. 26

進-9-1 廣告

R-9-1. Advertising. 27

進-9-2 站上車上之特許利益

R-9-2. Station and Train Privileges. 27

進-9-3 無主物及沒收物之變賣

R-9-3. Sales of unclaimed and confiscated goods. 27

進-9-4 材料轉賣之贏利

R-9-4. Profits on Stores transactions 27

進-9-5 其他

R-9-5. Miscellaneous. 28

進-10 附屬營業

R-10. Auxiliary Operations. 29

進-10-1 磚廠

R-10-1. Brickworks. 29

進-10-2 汽船事務

R-10-2. Steamship Lines. 29

進-10-3	發光廠及馬力房									
R-10-3.	Light and Power Works.	...	...	...	...	...	...	...	...	29
進-10-4	注木廠									
R-10-4.	Injecting Plants.	...	...	...	...	...	...	...	...	29
進-10-5	旅館									
R-10-5.	Hotels.	...	...	...	...	...	...	...	...	29
進-10-6	船塢船港及船埠									
R-10-6.	Docks, Harbours and Wharves.	...	...	...	...	...	...	...	...	29
進-10-7	橋工									
R-10-7.	Bridgeworks.	...	...	...	...	...	...	...	...	29
進-10-8	其他									
R-10-8.	Miscellaneous.	...	...	...	...	...	...	...	...	30
進-11	互用車輛									
R-11.	Interchange of Rolling-stock.	...	...	...	...	...	...	...	...	30

2002

上海图书馆藏书



A541 212 0021 1813B

