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交通部規定
營業鐵路處理新設展長路線
及擴充改良路產會計則例

第二版

中國北京
民國四年十二月

Rules for the Treatment of New Lines and
Extensions and of Additions and Betterments

AS PRESCRIBED BY
THE MINISTRY OF COMMUNICATIONS

SECOND EDITION

PEKING

December 1915



交通部飭第二一九八號

三年十二月五日

爲通飭事統一鐵路會計事關重要亟應次第進行
茲訂定關於新設展長路綫及擴充改良支出則例
頒布施行

一鐵路會計中處理新設路綫展長路綫及擴充改
良支出則例一種由統一鐵路會計委員會擬定
詳由本部核准茲特公布施行照錄該項則例頒
行各路並交鐵路會計司存案

Ministry of Communications,
PEKING.

December 5th, 1914

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 Rules for the Treatment of New Lines and Extensions and of Additions and Betterments in the accounts of an operating railway, 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 Rules be sent to the Director of each Railway, and that a second copy be kept on file in the Department of Railway Accounts and Statistics

- 一此項則例以華英法三種文字公布惟在華文名詞未經確定以前暫以英文爲標準其餘兩種作爲譯文
- 一自民國四年一月一日起所有已經開始營業各路之資本帳中關於新設展長路綫及擴充改良之會計均應按照此項則例辦理
- 一各路首領對於上列各條之實行應負完全責任以上各節仰卽照辦並知照所屬各員一體遵照切切此飭

附則例

of the Ministry of Communications, both of which copies shall be deemed an original record thereof

IT IS FURTHER ORDERED, That the above named Rules for the Treatment of New Lines and Extensions and of Additions and Betterments in the accounts of an operating railway 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, beginning with January 1st, 1915, all the Capital accounts for new lines and extensions and additions and betterments, of the Operating Railways shall be kept according to the said Rules

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

(Signed) LIANG TUN YEN
Minister of Communications

Seal

民國三年十月二十二日統一鐵路會計委員會在交通部內開會經全體表決贊同左列之議決案
 議決案 按照本會簡章第九條茲將擬訂之營業鐵路處理新設展長路綫及擴充改良路產會計則例正式議決詳請 部長核定飭行

會長	葉恭綽				
副會長	王景春				
顧問	亞當士				
參訂員	陳福頤	韓德森	陳振家	米杜敦	
	白克納	李懋勳	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 "Rules for the Treatment of New Lines and Extensions and of Additions and Betterments" in the Accounts of an Operating Railway, be presented to the Minister of Communications for promulgation

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引 言

按會計公例凡擴充改良工程皆應於資本項下開支而尋常修理改築應作為營業用款惟實際上往往兩種工程之界限不易劃分開支款項因而舛誤其結果則誤算資本為淨贏反之則出入相抵之贏餘無故減短本則例之訂定經悉心參酌凡正當之收入皆列作進款凡增益資產原價之支出皆列作資本至擴充改良工程費用之分類則一依資本支出分類則例辦理以昭劃一本則例前經部核定通

INTRODUCTORY LETTER.

Department of Railway Accounts and Statistics,
Ministry of Communications
Peking, March 1, 1915

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

It is a well-known accounting principle that additions and betterments to property should be charged to capital, while repairs and alterations should be charged to operating expenses. In actual practice it often becomes difficult either to draw the line between the two Classes of work or to make the charges properly. The result will be on the one hand to mistake capital as revenue, or, on the other, to unduly reduce the net revenue at the disposal of the Railway. The main idea of these Rules is to credit revenue with all that is properly earned and to charge capital with the cost of all additions to the property.

飭各路遵辦在案凡各路主管會計職員應率同所屬人員將本則例熟加研究俾資遵守設於款目界說等項遇有何等疑義時應即函請本司解釋以期歸於一致

鐵路會計司

四年三月一日

An important feature of these Rules is that they make it possible for the charging of the expenditures for additions and betterments according to the Classification of Capital Expenditures. This will enable the total cost to date to be shown of the different classes of the property from the beginning of the road.

By the order of the Minister which appears above, these Rules 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 New Lines and Extensions and with Additions and Betterments to familiar themselves thoroughly with these Rules.

(Signed) Ching-Chun Wang,
Director

新設展長路綫及擴充改良路產會計則例
Rules for the Treatment of New lines and
Extensions & of Additions & Betterments.

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營業鐵路處理新設展長路綫及擴充改良路產會計則例

- 一則例之適用 凡鐵路建築一經告竣正式移交營業管理後所有展長路綫及擴充改良路產收支各款須牽動資本帳者應依左列規則處理之其原始建築帳正式結止之期即以借款利息由資本項下移歸營業項下開支之日爲定按照本則例之規定凡建築帳結止以後所增加之資本其應收應支之息金應歸歲計帳開列
- 二通則 凡關於新設路綫展長路綫及擴充改良各種用款應照資本支出分類則例分別歸納凡

Rules for the Treatment of New Lines and Extensions and of Additions and Betterments

IN THE ACCOUNTS OF AN OPERATING RAILWAY

- 1 *Application of Rules*—The following rules cover entries which affect the capital account because of new extensions and additions and betterments to the property of a Railway, subsequent to the formal transfer of a line to open-line management. The consideration which controls the date on which the original construction account is formally closed is the transfer of interest charges from the Capital to the Revenue Account. Under this rule, all interest received and paid on capital raised after the Construction Account is formally closed, must be shown in the Income Account.
- 2 *General Rule*—The expenditures incurred on new lines

資本支出分類則例中 通則所規定各條可以適用者均應依照辦理

凡關於新設路綫展長路綫或擴充改良之會計登記應將鐵路資產因此項工程而受淨增或淨減之情形表明換言之即謂此項新設路綫展長路綫或擴充改良各項工程若未廢棄原有財產則無須登入財產帳之貸方而此項新工程用款之全數悉歸財產帳之借方如有廢棄財產帳中從前登記之財產一件或數件則此項廢棄財產應按原來價值登入財產帳貸方一面按照估計價值移歸材料或按變賣價值收入現金其原價

and extensions as well as on additions and betterments should be allocated according to the "Classification of Capital Expenditures" The General Rules of the Classification of Capital Expenditures shall be followed for this Classification so far as they apply

The accounting records which pertain to new lines and extensions or additions and betterments should reflect the net increase or decrease in the assets of a Railway resulting from the work under construction This means that new lines and extensions (or additions and betterments) that involve no abandonment of property call for no credit in the property account The entire cost of such work should be charged to the property In the case, however, of new lines and extensions or additions and betterments that involve the abandonment of units of property previously charged to the property account, the

與估價或變價比較相差之數即歸營業用款帳列支

三新設路綫暨展長路綫 凡一切建築工程其結果在增加幹綫或枝綫之延長鐵路營業區域因而推廣者皆歸此項凡新設路綫之價格及因此新綫之所需而增添之車輛或設備品皆包括在此項之內

四擴充暨改良 凡一切建築工程致使鐵路資產增益或增加原有物產之效用或節儉而不展長幹綫枝綫者皆隸於此凡添置地畝房屋或機器或敷設第二軌道避車綫岔道或工業綫之價格及增益運輸營業所需添置之車輛暨設備品並

original cost of property abandoned should be credited to the property, the salvage on such units should be transferred to stores or to cash and the balance charged to Operating Expenses

3. *New Lines and Extensions*—Under this head are included all classes of construction work which result in an increase of the length of the main or branch lines and so extended the territory served by the Railway. The expenditures include the cost of the new lines and of any additional rolling-stock or equipment required for the purpose of these lines
4. *Additions and Betterments*—Under this head are included all classes of construction work which increase the assets of the Railway, without increasing the length of main or branch lines, or which increase the efficiency

普通路產一切改良工程用款皆包括在此項之內但其數須超過零小新工作之限額方得列入此項

凡僅屬修理性質之工程不得作為擴充改良看待凡關於更改現在財產之工程縱使因為擴充改良工程所興作者仍應歸入維持費列銷倘工程有關於更改及擴充兩項者即應分別登記以便表明各計若干其屬於更改者可歸維持費列銷其屬於擴充者當歸零小新工作或資本項下列銷當相度擴充情形分別辦理倘更換原有財產所增益資產需用之款超過零小新工作之限

or economy of property previously owned Such expenditures include additions to land, buildings or machinery, the cost of second tracks, loops, sidings and industrial lines together with any additional rolling-stock or equipment required for increasing traffic and all improvements on the general property of the Railway provided the enhancement exceeds the New Minor Works limit

Nothing which is solely of the nature of repairs to property is to be treated as additions and betterments Alterations of existing property even if they are made in connection with additions and betterments should be charged to maintenance The cost of works involving both alterations and additions should be so recorded as to show separately the respective amounts chargeable to maintenance for the alterations and to New Minor

額即應視為擴充改良用款倘未增益資產者即應按照營業用款分類則例分別歸納

五廢棄原有財產之準備 凡遇廢棄大宗財產如鐵路經交通部核准設有準備帳於財產實行廢棄之前將所宜準備之數於每產營年用款項下開支歸入該準備帳內至財產廢棄時即用此項所準備款額抵付或減少該項廢棄之數倘鐵路未設有準備帳者則此款須列入該年度營業用款帳或盈虧帳項下

六廢棄財產分攤列銷辦法 凡因改良工程所直接廢棄財產之數可歸營業用款列銷者其數倘

Works or Capital as the case may be for the additions Enhancements in excess of the New Minor Works limit resulting from the replacement of property should be treated as additions and betterments Replacements which do not involve any enhancement should be allocated according to the "Classification of Operating Expenses"

- 5 *Reserves for Abandonment of Property*—In the case of large improvements a Railway may, if so authorized by the Ministry of Communications, create a reserve by charges to Operating Expenses, prior to the date of abandonment which at the time of abandonment will meet or reduce the amount which otherwise will be charged to Operating Expenses or to Profit and Loss
- 6 *Distribution of Charges for Abandoned Property*—In case the amount chargeable to Operating Expenses for property

超過五萬元若歸一年列銷至使本年營業用款負擔過重如詳奉交通部核准得將此數暫行列入總平準表作為延期資產以後於營業用款帳內分起列銷倘此數不及五萬元者得由局長決定儘本年或分數年至多分至五年歸入營業用款列銷

附註 凡財產廢棄而無替代者應列入盈虧帳

七臨時監理費 凡在資本帳開支之各種工程無論該路綫係屬營業或尙在建築時代所有營業職員監理工程費不得於資本帳內開支但因此

abandoned directly in connection with the improvement work is in excess of \$50,000, and its inclusion in Operating Expenses for a single year would unduly burden the Expenses of that year, the Railway may, if so authorized by the Ministry of Communications, carry the amount in the General Balance Sheet as a deferred asset to be written off by subsequent charges to Operating Expenses. In case the sum chargeable to Operating Expenses is not more than \$50,000 the Managing Director may decide whether it is to be written off in the current year or by instalments spread over not more than 5 years.

NOTE—Property abandoned and not replaced should be written out of the accounts through Profit and Loss

7 *Incidental Supervision*—No charge should be made to Capital for supervision by the Revenue Staff on works

項工程須另添用職員工竣時可以裁撤者則此項所增之監理費得於資本帳內開支

八零小新工作 凡改良工程用款在二千元或二千元以下者不適用本則例此項用款已於營業用款分類則例中之零小新工作項下規定之凡將零小新工作各項小款合併計算希圖超過零小新工作限額而加入財產資本價格內者一律禁止

chargeable to Capital whether on an open line or line under construction unless the Capital works to be carried out render absolutely necessary the employment of additional Staff, which would be liable to be discharged on the completion of such work. In such cases the cost of the additional supervisory staff should be so charged.

- 8 *New Minor Works*—The Rules here laid down do not apply to improvements that cost \$2,000 or less. Provision for such improvements is made in the Classification of Operating Expenses under “New Minor Works”. The grouping of small items of expenses (which properly should be charged off to New Minor Works) so as to exceed the New Minor Works limit and add to the Capital cost of the Property is forbidden.

