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版 正 修

月 一 年 九 國 民 華 中

THE INCOME ACCOUNT
THE PROFIT AND LOSS ACCOUNT
THE SURPLUS APPROPRIATION ACCOUNT

PRESCRIBED BY
THE MINISTRY OF COMMUNICATIONS.

REVISED ISSUE

PEKING, CHINA.

January, 1920.



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THE INCOME ACCOUNT

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THE SURPLUS APPROPRIATION ACCOUNT

REVISED ISSUE

P E K I N G, J A N U A R Y, 1 9 2 0.

交通部飭第六百零九號

三月二日

爲通飭事統一鐵路會計關係重要除前頒各則例外茲訂定鐵路歲計帳盈虧帳盈虧撥補帳分類則例頒布施行

一鐵路會計中歲計帳分類則例盈虧帳分類則例盈虧撥補帳分類則例三種由統一鐵路會計會擬定詳由本部核准茲特公布施行照錄該項則例頒發各路並交鐵路會計司存案

Ministry of Communications,
Peking.

February 25, 1915.

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 rules for the classification of the Income Account, the Profit and Loss Account and Surplus Appropriation Account, prepared by the Commission on the Unification of Railway Accounts and Statistics, and recommended by that Commission for promulgation, are hereby approved; and a copy of the said Rules be sent to the Director of each Railway, and that a

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

一各路帳目自民國四年一月一日起須按照此項則例辦理

一各路局長對於此項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

附則例

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

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

IT IS FURTHER ORDERED, That beginning with January 1st 1915, the Income Account, Profit and Loss Account and Surplus Appropriation Account of the different 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
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定之鐵路
 歲計帳分類則例盈虧帳分類則例盈虧撥補帳分
 類則例正式議決詳請 部長核定飭行

會長	葉恭綽				
副會長	王景春				
顧問	亞當士				
參訂員	陳福頤	韓德森	陳振家	米杜敦	
	白克納	李懋勛	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 "Classifications of the Income, the Profit and Loss and the Surplus Appropriation Accounts," be presented to the Minister of Communications for promulgation.

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

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所訂各項要義已於該會詳文中叙明茲摘錄其文如左 凡鐵路收支既不得列入營業進款用款帳又非資本收支亦不得歸入資本帳是等款項又爲一年度內事實上所必有者應歸歲計帳處理之凡有價証券之收入利息之收入實業投資之盈虧應收應付之租金應繳之稅款爲產業運用於他事所發生者債款及政府資金利息爲債務

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:

These Classifications are 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.

The important points of these classifications are set forth in the Report of that Commission from which the following passages are extracted:—

關係所發生者兌換盈虧貨幣跌價因經濟界之影響而生者加以營業進款用款相抵盈虧之數是爲歲計帳與營業進款用款帳截然不容相混應列歲計帳者固不得濫列入營業進款用款帳應列營業進款用款帳者亦不得巧委諸歲計帳營業主管人員不能以歲計帳入款之多掩飭其營業進款之減少而濫邀營業進步之名亦不因歲計帳支出之鉅沒其節儉費用之功營業進款用款帳之結果表示鐵路業務上之盈虧歲計帳之結果表示本路一年度之盈絀歲計帳盈絀之數則轉入盈虧帳處理之

“The Classifications of Operating Revenues and Operating Expenses, which have already been promulgated, cover the revenues and expenses pertaining to operation. Other receipts and payments like those resulting from financial transactions or from the use of property for other purposes than operation, are liable to increase or decrease independently. Such increase or decrease of receipts and payments has an immediate effect upon the finances of the railway as a whole; but the railway operators have no control over it. Therefore such increase or decrease of revenues should not be mixed up with operating revenues and expenses; otherwise the revenue account would be so distorted as to lose its true meaning. Thus for the purpose of personalizing the year and separating operating revenues and expenses from other items the Classification of the Income Account is prepared. This Account includes all such items as income from securities, interest on debt, profits and

以前會計年度各種交易所發生之收支款目及其他雜項凡與本年度盈絀無關而適在本年度內處理者例如過期帳之註銷或銷後復行收回及出售資產所生之盈虧等類皆列入盈虧帳合以歲計帳盈虧之數是爲盈虧帳之結局所以計本年度之盈虧及本年度盈虧以外之款項者也盈虧帳之結果盈則有分配之用途虧則有彌補之方法於是有盈虧撥補帳之設此帳通歷年盈虧結果與本年度盈虧結果併記而表示截至本年度末盈虧情形及撥

losses on industrial investments, rents receivable or payable, taxes, losses and gains on exchange, discount on depreciated currency, and finally the net revenue or net loss of the year.

The balance of the Income Account is then transferred to the Profit and Loss Account, the object of which latter is to cover debit and credit entries arising out of the transactions of the previous years, or transactions covering a number of years. It includes such items as delayed income debits and credits, loss on property retired, profit on sale of assets, and the balances of the Income Account.

For the purpose of dealing with the surplus and deficits shown in the Profit and Loss Account, the Surplus Appropriation Account is prepared. The debit side of this account includes the deficit of the year and that of previous years, proprietors' profits, appropriations for additions and betterments, appropriations for the repayment of funded debt, discount extinguished through surplus, special appropriations to funds, miscellaneous appropriations, and remit-

用或彌補辦法斯帳實爲鐵路一年度營業最終結
穴之點其結數轉入總平準表則資產負債兩數平
衡而一路之帳全盤在握節節追尋瞭如指掌矣
此項則例經部核定通飭各路遵辦在案設於款目
界說等項遇有何等疑義時應卽函請本司解釋以
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

tances to the Government. The credit side of this account includes the surplus for the year and that from previous years as well as Government advances to cover losses. In other words, this account records the disposal of the results up to the end of the fiscal year under consideration and it is through this account that the policy of each line is seen.

By the order of the Minister, which appears above, these Classifications 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 the 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 to familiarize themselves thoroughly with these Classifications.

(Signed) CHING-CHUN WANG,

Director.

歲計帳分類則例

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鐵路歲計帳分類則例

總 則

歲計帳之借貸結餘即歲計帳說明書中所列本年度營業上經濟上各種交易盈虧之數歲計帳說明書專為披露本年度之狀態而設凡關於前年度各種交易之款目概不列入此帳

貸 方

第一項(歲-1)進款淨數 本年度營業進款帳貸方所登借貸之結數應列入此項

第二項(歲-2)有價證券之收入 凡由本路收入購置他路或其他營業發行之有價證券所得之進款應列入此項(按下列各目分別登記)

Classification of the Income Account

GENERAL NOTE

The balance of the debit and credit entries to this Account measures the loss or gain resulting from the operating and financial transactions of the fiscal period covered by an Income Account Statement, a statement which undertakes to personalize this period. No entries which pertain to the transactions of previous periods should be included in this account.

CREDITS.

- I-1. *Balance, Net Revenue*—This head should show the credit balance of the Revenue Account for the fiscal period concerned.
- I-2. *Income from Securities*—Under this head should be credited (distributed as provided below) amounts received from investing the proceeds of the railway in securities created by other railways or by non-railway undertakings.

第一目 (表-2-1) 關於股票之收入 凡股票收獲之紅利應列入此目

第二目 (表-2-2) 關於債券之收入 凡他路或其他營業所發行債票債股或他種債券所生之利息應列入此目又本路借與他路之定期借款或墊款按照合同所應得之收入亦應列入此目凡利息未到付息之期截算之數非可斷定其到期必付者不得列入

(附註) 凡欠據自發行日起一年或一年以後償還者為債券

第三項 (表-3) 利息 凡存儲銀行之活期存款定期

I-2-1. *Income from Shares*—Under this head should be credited amounts received as dividends on shares owned.

I-2-2. *Income from Funded Securities*—Under this head should be credited the interest on bonds, debenture stocks, or other forms of funded securities, whether created by a railway or by some other business undertaking; also returns which accrue on agreements in case of time loans or advances made by one line to another. Interest accrued should not be credited unless there is reasonable assurance that such interest will be paid.

NOTE—Funded securities cover evidence of indebtedness payable at a date not less than a year from the date of issue.

I-3. *Interest*—Under this head should be credited all sums received for interest whether on current bank balances, fixed deposits,

存款路款中提出定期存儲之款有指定用項者短期借款公積金準備還債金及其他類似各款所生之利息應列入此項又從欠戶收回欠帳之利息亦應列入此項

第四項(款-4)實業投資之盈利 凡產業運用屬於資產項下而不屬於運輸營業者其所得淨盈之數應列入此項又鐵路產業之運用於法律上或會計上為獨立存在者其所得盈利之數亦應列入此項凡因附屬營業所得之盈利不得列入此項

第五項(款-5)應收租金 凡出貨鐵路產業所應收

fixed deposits made from Railway funds for certain specific services, short term loans, reserve and sinking funds or any similar sources; also interest recovered from debtors on outstanding accounts.

I-4. *Profit on Industrial Investments*—Under this head should be credited the net profit which accrues from the operation of property carried as a capital asset but not used for transportation purposes, also the profit which accrues from the operation of any property that for any reason is given an independent legal or accounting existence. Profits arising from property operated as an Auxiliary Operation should not be credited under this head.

I-5. *Rents Receivable*—Under this head should be credited (distributed as provided below) all income accruing as rents receivable

之租金除應由進款帳支配之各種租金外應列入此項(按照下列各目分別登記)

第一目(歲-5-1)路線租金 凡本路資產中所有路線之一段租與他路獨用其應收之租金應列入此目至借用行駛權之收入應列入進款帳(歲-8)租金項下不得列入此目

第二目(歲-5-2)雜項租金 凡鐵路產業為鐵路所有而非為營業所用者例如耕地房屋等此種營業所生之租金(包括利息盈利兩種性質)應列入此目又出賃設備品機車運車舟楫或其他產業如所賃物件為承租人獨用而

from the rental of any portion of the property of a railway, except so far as such rental receipts are adjusted through the Revenue Account.

I-5-1. *Lease of Road*—Under this head should be credited the income that accrues from the grant to a foreign railway of the exclusive use of a portion of the track of a home railway included in its capital assets. Amounts received for Running Powers should not be credited under this head, but under “R-8. Rents”.

I-5-2. *Miscellaneous Rents*—Under this head should be credited the income that accrues from the rental (interest and profit) of property owned but not used for operating purposes, such as agricultural lands or

應收之租金在一千元以上者及其他租金之收入在欠債之路為代替利息費用者皆應列入此目

第六項(歲-6)兌換盈餘 凡兌換錢幣所有盈利其淨盈之數應列入此項

第七項(歲-7)雜項收入 凡各種收入應列歲計帳而未經特設項目者如此種收入確係屬於本年度歲計帳範圍之內應列入此項凡備金未經支領過期六個月者及材料與物品尚在舟車輸運未到本路以前者所得之盈利均列入此項

借 方

第八項(歲-8)虧損淨數 本年度進款帳借方所登

buildings; income arising from the loan of equipment, locomotives, cars, boats, or other like property provided the loan is for the exclusive use of the borrower and provided further that the amount of rent receivable exceeds \$1,000, and any other rental income which, on the part of the debtor railway, is in lieu of an interest charge.

- 1-6. *Exchange*—Under this head should be credited the net difference when it is a gain, arising from transactions involving the conversion of money from one currency to another.
- 1-7. *Miscellaneous*—Under this head should be credited all items of income properly creditable to the Income Account for which no specific provision is made if such items pertain to the fiscal year covered by the Income Account. Unclaimed wages outstanding for six months should be credited under this head, also gains on stores or materials in transit by rail or by sea prior to their arrival on the home line.

DEBITS.

- 1-8. *Balance, Net Loss*—This head should show the debit balance of

借貸之結數應列入此項

第九項 (歲-9) 長期債款之利息 凡欠債之路所發行或擔任之債票借券及他種債務所應付之利息及每年借款上所應付之用金皆應列入此項所列數目應為本年度截算應付之數而非付出之數

第十項 (歲-10) 短期債款之利息 凡尋常短期債款例如短期欠據(期限在一年以內者)銀行長支及過期之債款及未結之帳款等所應付之利息應列入此項凡短期欠據兌現折扣之數應作為利息列入此項所列之數應為本年度截算應付之數而非付出之數

the Revenue Account for the fiscal period concerned.

I-9. *Interest on funded Debt*—To this head should be charged the interest on bonds and debentures, or other forms of obligations issued or assumed by the debtor line, including commissions paid on the annual loan service. The amount charged should be the amount of one year's interest.

I-10. *Interest on Current Debt*—To this head should be charged interest on unfunded or current debt, such as short time notes (not exceeding a year), bank overdrafts, matured funded securities and open accounts. Discount on short time notes should be charged as interest to this account. The amount charged should be the amount accrued during the current fiscal year and not the amount paid.

第十一項 (該-11) 契約規定之官利 凡發行之股票持票人有積次優先取息之權者此種股票本年度截算應得息金之數應列入此項

第十二項 (該-12) 政府資金之利息 凡下列兩種資金本年度截算應得利息之數應照所定息率分別列入此項

(甲) 政府原來所出資本及陸續由公款墊撥之數其總數即總平準表 (平-1-3) 政府長期資金項下所列之數此項資本本年應得之利息列入此項

I-11. *Contractual dividends*—Under this head should be charged the interest accrued during the year on shares which have been issued with a cumulative preference interest right.

I-12. *Interest on Government Investments*—Under this head should be charged the interest accrued during the year at the rate agreed:—

- (1) On the original amount of the capital invested in the line by the Government together with any subsequent advances from Government funds the total of which is shown in the General Balance Sheet under "Permanent Government Investments B-1-3," and

(乙)本路累積所得之資金即總平準表(平-4-1)盈餘提出之增建產業及(平-4-2)盈餘提出之償還債款兩項下所列之數此項資金本年應得之利息列入此項

註解 如各路借款合同有與此項抵觸者無庸列入

第十三項(表-13)實業投資之虧損 凡產業運用屬於資產項下而不屬於運輸營業者其所生虧損之數應列入此項又鐵路產業之運用於法律上或會計上認為獨立存在者其所生虧損之數亦應列入此項凡因附屬營業運用產業所生之虧損不得列入此項

第十四項(表-14)分期消除債款之折扣 凡債款

(2) On the accumulated investments in the line in the form of "Additions to property through surplus B-4-1" and in Funded Debt retired through surplus B-4-2."

NOTE—These entries would not be made on those lines on which they would conflict with the terms of the loan agreement.

I-13. *Loss on Industrial Investments*—To this head should be charged losses arising from the operation of property carried as a capital asset, but not used for transportation purposes; also losses on the operation of any property that for any reason is given an independent legal or accounting existence. Losses on property operated as an Auxiliary Operation should not be charged to this head.

I-14. *Amortization of Discounts*—To this head should be charged such portion of the discount on funded obligations, as pertain to the fiscal year covered by the Income Account. The amount

之折扣屬於本年度歲計帳之部分者應列入此項所列數目應預算該項債券於繼續期限內必能到期消盡債券之折扣如債券於到期以前可以先行籌還者其每年折扣應照債券最長之期限核算

註解一 凡借款對於本金之分期消除有特別規定者此項借款折扣即應與分期償還本金同時起算若借款對於消除本金無特別規定者其分期消除借款折扣之起算日期應由交通部核定

註解二 凡各路並未備有分期償金表而分期償金業經登記者其算起日期之當否應由交通部核准批示

so charged should be a sum which, if continued during the life of the bond, will have extinguished the discount at maturity. In the case of option bonds, the annual charge should be computed on the longest period for which the bond can run.

NOTE 1.—For loans that make specific provision for amortization of the principal of the debt, the date for beginning the charge should be the same as that specified for beginning the amortization of the principal. For loans that make no provision for amortization of the principal of the debt, the date for beginning the amortization of the discount should be determined by the Ministry of Communications in such case.

NOTE 2.—In the case of those lines for which no amortization table has been provided and for which an entry for arrears of amortization has already been made, it is necessary that the Ministry should state whether the date from which the calculation has been made is correct.

第十五項 (歲-15) 稅金 凡繳納中央政府省政府及路線所經各地方之稅金應列入此項凡撥付政府之特別款項通常款項等不得作為稅金凡非運輸業務所用產業上之稅金應作為此種產業上之用款

(附註一)購料應付稅金關稅等項應加入物品原價不列此項

(附註二)凡運戶應納之釐金由路局擔任交納者應列入此帳

第十六項 (歲-16) 應付租金 凡運用非本路所有產業其應付之租金除應由進款帳支配之各項租金外應列入此項(按照下列各目分別登記)

I-15. *Taxes*—To this head should be charged all taxes payable to the localities through which the line runs, to the Provinces or to the Central Government. Special or current remittances to the Central Government are not to be construed as taxes. Taxes on property not used for transportation purposes should be treated as an expense attaching to such property.

NOTE 1.—Taxes, Customs duties, or any such payment should not be charged to this account but added to the price of the Stores.

NOTE 2.—Likin taxes paid by a railway in lieu of such taxes imposed on the shippers should also be charged to this account.

I-16. *Rents Payable*—To this head should be charged (distributed as provided below) all rents which accrue as rents payable because of the use of property not owned, except so far as rental payments are adjusted through the Revenue Account.

第一目(歲-16-1)租用路線 凡他路路線或其一部分由本路承租獨用者所應付之租金應列入此目凡借用行駛權所應付之款項不列入此目應列用款帳(用-1-13)租金項下

第二目(歲-16-2)雜項租金 凡租用產業非為營業所用者其租金(包括利息盈利兩種性質)應列此目又租用設備品機車運車舟楫及其他產業如所租物件為承租人獨用而應付之租金在一千元以上者及其他代替利息之付款皆應列入此目

I-16-1. *Lease of Road*—To this head should be charged amounts which accrue as rents payable for the exclusive use of a line, or portion of a line, which belongs to another railway. Amounts paid for Running Powers should not be charged to this head but to “E-1-13 Rents”.

I-16-2. *Miscellaneous Rents*—To this head should be charged the amounts due as rental (interest and profit) which accrue on property not used for operating purposes; on equipment, locomotives, cars, boats and other like property if borrowed for the exclusive use of the lessee, provided the amount of rent payable exceeds \$1,000, and any other payments made in lieu of interest charges.

第十七項 (歲-17) 貨幣跌價之折扣 凡因紙幣銀圓小洋銅幣及他種貨幣跌價此種貨幣用出時所虧損之總數應列入此項凡小幣漲價所盈收之總數應先除去然後將虧損淨數列入此項

第十八項 (歲-18) 兌換虧損 凡兌換金銀錢幣所受虧損其淨損之數應列入此項其匯兌經手人所有佣金亦應列入此項凡紙幣或輔幣等項之跌價應列入 (歲-17) 不得列入此項

第十九項 (歲-19) 雜項支出 凡各種支出應列歲計帳而未經特設項目者如此種數目確係屬於本年度歲計帳範圍之內諸如失竊及由水陸各路所運物品材料未運至本路以前途中所受之損失應列入此項

I-17. *Discount on Depreciated Currency*—To this head, should be charged the gross loss incurred in disposing of depreciated bank notes, dollar, small silver, copper and other coins received. It will be credited with the gross sums recovered from the public on account of premiums on small money &c. and the net loss only will then be extended.

I-18. *Exchange*—To this head should be charged the net difference, when it is a loss, arising from transactions involving the conversion of money from one currency to another. Brokerage on exchange transactions must also be charged to this head. Depreciation on currency such as on notes or subsidiary coins must not be charged to this head but to "I-17".

I-19. *Miscellaneous*—To this head should be charged all debit items properly included in an Income Account, for which no specific provision is made, if such items pertain to the fiscal year covered by the Income Account, such as losses of cash by theft, losses on stores of materials in transit by rail or sea prior to their arrival on the home line, &c.

鐵路盈虧帳分類則例

總則 盈虧帳之功用共有二端

(甲) 凡以前會計年度各種交易所發生之借方貸方各款目與本年度營業無關者皆列入此帳

(乙) 凡雜項盈虧款項若列入營業帳或歲計帳致失營業歲計等帳借貸相差之結餘本意者則應列入此帳

貸 方

第一項(盈-1) 本年結數 凡本年由營業上契約上各種交易所獲之淨利應列入此項所列之數即歲計帳借貸之結數

Classification of the Profit and Loss Account.

GENERAL NOTE

The Profit and Loss Account serves two purposes :—

(a) It covers debit and credit entries arising out of transactions of previous fiscal years, but which do not pertain to the operations of the current fiscal year; and

(b) It carries miscellaneous losses or gains which, if combined with the regular operating or income accounts would distort the meaning of the balances resulting from those accounts.

CREDITS

PL-1. *Balance of the year*—This head will show the net profit resulting from the operating and contractual transactions of the current year. The figure here inserted should be the Balance of the Income Account.

第二項(盈-2) **出售資產之盈利** 凡出售資產所得之贏餘應列入此項又如出售資產所得之數與此項資產上已積有折舊費之數相加大過於資本帳原來支出之數者亦應列入此項

第三項(盈4) **營業帳過期收入** 凡往年營業帳交易之款項為數較大滯延過久者例如荒帳已經註銷復行收回者及因結帳濡滯所生之匯兌盈餘費等皆應列入此項凡逾越年度常行懸記未清各種款目應分別列入營業進款用款等帳不得列入此項

PL-2. *Profit on Sale of Assets*—Under this head should be credited the surplus arising from the sale proceeds of property together with the amount (if any) accumulated for depreciation on such property, over the amount originally charged as Capital Expenditure.

PL-3. *Delayed Operating Credits*—Under this head should be credited amounts which belong to the *Revenue and Expense* transactions of previous years, provided the amounts are relatively large and the credits greatly delayed, such as amounts recovered on bad debts written-off and exchange gains on delayed settlements. Constantly recurring “lap-over” items should not be credited to this head, but to the appropriate heads under the *Operating Revenue and Expense Accounts*.

附註 凡登記本帳各款目應將相關營業帳各款目詳細註明

第四項 (盈4) 其他收項 凡營業帳以外之其他各帳轉入本帳各款目及資本增加之數不能作為本年進款者例如平準表支配帳及出售投資擔保品所獲盈利包工及供給材料之罰金與歸還長期借款之兌換盈餘等皆應列入此項

借 方

第五項 (盈-5) 本年結數 凡本年營業上契約上各種交易淨虧之數應列入此項所列之數即歲計帳借貸之結數

第六項 (盈-6) 出售資產之虧損 凡出售產業售價

NOTE.—All entries in this account should be made in such detail as to indicate the operating heads to which they pertain.

PL-4. *Miscellaneous Credits*—Under this head should be credited amounts transferred to Profit and Loss from other than *Revenue and Expense* accounts, and amounts which represent increases in resources not properly assignable to the income of the current year, such as adjustments of balance sheet accounts, profits derived from investment securities, *contractors' and suppliers' fines, and gains by exchange on redemption of funded debt.*

DEBITS.

PL-5. *Balance of the year*—This head will show the net loss resulting from the operating and contractual transactions of the current year. The figure inserted should be the balance of the Income Account.

PL-6. *Loss on property retired*—To this head should be charged all loss resulting from the sale of property, this loss to be measured

不及資本帳內所開之原價其相差之數應列入此項如所售之產業已積有折舊費應將此費與售價相加其總數與原價相差之數列入此項

註解 參考平準表第七項第四目未經註銷之廢棄產業

第七項 (盈7) 營業過期帳支出 凡往年營業帳交易款項為數較大滯延過久例如荒帳及因結帳所生之匯兌虧折等應列入此項凡常年懸記未清各種款目應分別列入營業進款用款各帳不得列入此項

附註 凡登記本帳各款目應將其相關之營業帳各款目註明

by the difference between the amount originally charged as Capital Expenditure for the property and the amount realized from the sale, together with amount (if any) accumulated for depreciation on such property.

NOTE.—See B-7-4“*Abandoned Property not charged off.*”

PL-7. *Delayed Operating Debits*—To this head should be charged amounts which pertain to the *Revenue and Expense* transactions of previous years provided such amounts are relatively large and the debits greatly delayed, such as bad debts and exchange losses arising on delayed settlements. Constantly recurring “lap-over” items, should not be debited to this head, but to the appropriate heads under *Operating Revenue and Expense Accounts*.

NOTE.—All entries in this account should be made in such detail as to indicate the operating heads to which they pertain.

第八項 (盈餘) 其他支項 凡從他帳轉入本帳各款
目及資產減少之數不能作為本年度歲計帳交
易者皆應列入此項

PL-8. *Miscellaneous Debits*—To this head should be charged amounts transferred to Profit and Loss from other accounts and amounts which represent a decrease in resources not properly assignable to the *income* transactions of the current year.

鐵路盈虧撥補帳分類則例

總則 凡盈虧帳所結剩本會計年度之盈餘與總平準表所載往年所剩未經撥用之盈餘相加即管理上可以撥用之數下列各條係撥補登記則例各項撥補帳目應按照此則例辦理

貸 方

第一項(撥-1)本年盈餘 凡由營業進款帳歲計帳盈虧帳所得盈餘應列入此項其所列之數即盈虧帳借方所登借貸之結數

第二項(撥-2)歷年積餘 凡歷年所積盈餘未經撥用之部分應列入此項其所列數目即上會計年

Classification of the Surplus Appropriation Account.

GENERAL NOTE

The surplus for the current fiscal year, as shown by the credit balance of the Profit and Loss Account, added to the free surplus shown on the General Balance Sheet for the previous fiscal year, will disclose the amount at the disposal of the management for appropriations. The following heads provide a classification of appropriations which should be observed in the accounts.

CREDITS.

- S-1. *Surplus for the year*—This head will show the surplus resulting from the transactions recorded in the Revenue Account, the Income Account, and the Profit and Loss Account. The figure inserted will be the Balance on the debit side of the Profit and Loss Account.
- S-2. *Surplus from previous years*—This head will show the unappropriated portion of the accumulated surplus of previous years.

度總平準表貸方所登借貸之結數

第三項(撥-3)政府息金之轉登 凡本年應按照訂定息率截算政府長期投資之利息及累積資金即(甲)盈餘提出之增建產業(平-4-1)(乙)盈餘提出之償還債款(平-4-2)之利息皆應列入此項之貸方此項貸方利息總數應與歲計帳所列政府資金之利息(歲-12)數目相符
(附註)政府資金之利息在歲計帳支出復轉帳在本項內收入者其用意在使進款中政府所可提用之各數歸併一處至政府與他人發生法律問題之解決非所計及

The figure inserted will be the balance on the credit side of the General Balance Sheet for the previous fiscal year.

- S-3. *Transfer of Government interest*—Under this head should be credited the interest accrued during the year at the agreed rate on the Permanent Government Investments and on the accumulated investments in the line in the form of “Additions to property through surplus B-4-1” and “Funded Debt retired through surplus B-4-2.” The total of the interest should agree with the amount charged in the Income Account under “Interest on Government Investments I-12.”

NOTE.—The provision made for charging interest on Government Investments in the Income Account, and of the cross entry of the amount so credited under this head, is made in order to group the amounts at the disposal of the Government arising out of revenue. It is not intended to decide any question of law that may arise between the Government and other parties.

借 方

第四項(撥-4)本年虧折 凡由本年營業進款帳歲計帳盈虧帳所生虧折之數應列入此項所列數目即盈虧帳貸方所登借貸之結數

第五項(撥-5)歷年積虧 凡歷年累積虧折之數應列入此項所列數目即上會計年度總平準表借方所登借貸之結數

DEBITS.

S-4. *Deficit for the year*—This head will show the deficit resulting from the transaction recorded in the Revenue Account, the Income Account and the Profit and Loss Account of the year. The figure inserted should be the balance on the credit side of the Profit and Loss Account.

S-5. *Deficit from previous years*—This head will show the accumulated deficits of previous years. The figure inserted should be the Balance on the debit side of the General Balance Sheet for the previous fiscal year.

第六項(接-6)**債券紅利** 凡按照借款合同所載條件債主所得攤分額外紅利之數應列入此項

第七項(接-7)**擴充產業之撥用** 凡為擴充或改良工程所撥用之數其用途為資本支出分類則例中所規定者應列入此項凡經核准之改良工程由現金帳開支者亦應作為改良擴充工程之撥用如盈餘撥用帳有盈餘時仍應列入此帳之內

S-6. *Bondholders' share of surplus*—To this head should be charged the proportion of the surplus profits which are payable to bondholders in accordance with the terms of Loan Agreements.

S-7. *Appropriations for Additions to Property*—This head should show the amounts appropriated for additions to or betterments of property, the cost of which is shown in the Classification of Capital Expenditures. Improvement work duly authorized paid for out of current cash should be construed as work done under an addition and betterment appropriation and the cost of such work should finally lodge in this account provided there is a surplus.

第八項(撥-8) **償還債款之撥用** 凡償還債款撥用之數應列入此項如該款由現金帳開支者亦應作為償還債款之撥用所用現金之數仍應列入此項

第九項(撥-9) **抵銷折扣之撥用** 凡為減輕或抵銷債款折扣由盈餘項下所撥用之數在歲計帳每年減銷此項折扣所應支之數(即歲-14)以外者應列入此項

第十項(撥-10) **公積特別撥用金** 凡撥用盈餘作

S-8. *Appropriations for repayment of funded debt*—This head should show the amount appropriated for the repayment of funded debt. The use of current cash for this purpose should be construed as an appropriation and the amount of cash so used should finally find lodgment in this account.

S-9. *Discount extinguished through surplus*—To this head should be charged appropriations made to reduce or extinguish the discount on funded obligations in excess of the amount annually charged for this purpose, under "I-14. Amortization of Discount on funded debt."

S-10. *Special Appropriations to funds*—This head should show the amounts appropriated from the surplus for sinking funds and

爲準備金及其他公積金之數應列入此項至撥用之多少得按照契約條件決定之或由鐵路主管職員以特別命令決定之

第十一項 (撥-11) 其他撥補 凡未經列入他項之各種撥用均應列入此項其撥解交通部之款項作爲教養鐵路員司子弟學校經費者亦應包括在內

第十二項 (撥-12) 撥付政府之數 凡付與政府各款項除暫時墊撥之款登入平準表 (平-7-1) 作爲資產者不計外其餘皆應列入此項並照下列各目分別登記

第一目 (撥-12-1) 現款

第二目 (撥-12-2) 軍事運輸轉帳

第三目 (撥-12-3) 其他

other reserve funds. The amounts thus appropriated may be determined in accordance with the terms of trust agreement or by special order of a duly authorized officer of the railway.

S-11. *Miscellaneous Appropriations*—This head should show appropriations made from the surplus not provided for elsewhere and should include remittances to the Ministry for the support of schools for the children of railway employees.

S-12. *Special remittances to Government*—This head should show all sums paid to the Government with the exception of temporary advances which are carried on the balance sheet as an asset (B-7-1).

S-12-1. *Cash Remittances.*

S-12-2. *Remittances made through Military transportation.*

S-12-3. *Other Remittances.*

歲計賬計算書

INCOME STATEMENT

借方
Dr.

貸方
Cr.

第一款 Part I.		歲計賬 INCOME ACCOUNT	
歲-8 虧損淨數 1-8. Balance Net Loss		歲-1 進款淨數 1-1. Balance, Net Revenue	
歲-9 長期債款之利息 1-9. Interest on funded Debt		歲-2 有價證券之收入 1-2. Income from securities	
歲-10 短期債款之利息 1-10. Interest on current Debt		歲-3 利息 1-3. Interest	
歲-11 契約規定之官利 1-11. Contractual Dividends		歲-4 實業投資之盈利 1-4. Profit on industrial investments	
歲-12 政府資金之利息 1-12. Interest on Government investment		歲-5 應收租金 1-5. Rents Receivable	
歲-13 實業投資之虧損 1-13. Loss on industrial investment		歲-6 兌換盈餘 1-5. Exchange, Net credit	
歲-14 分期消除債款之折扣 1-14. Amortization of discount on funded debt		歲-7 雜項收入 1-7. Miscellaneous credits	
歲-15 稅金 1-15. Taxes			
歲-16 應付租金 1-16. Rents Payable			
歲-17 貨幣跌價之折扣 1-17. Discount on depreciated Currency			
歲-18 兌換虧損 1-18. Exchange, Net debit			
歲-19 雜項支出 1-19. Miscellaneous debits			
總計 TOTAL		總計 TOTAL	
結數 Balance		結數 Balance	
總計 TOTAL		總計 TOTAL	

第二款 Part II.		盈 虧 賬 PROFIT AND LOSS ACCOUNT	
盈-5 本年結數 PL-5. Balance of the year		盈-1 本年結數 PL-1. Balance of the year	
盈-6 出售資產之虧損 PL-5. Loss on Property retired		盈-2 出售資產之盈利 PL-2. Profit on sale of assets	
盈-7 過期賬支出 PL-7. Delayed income, debits		盈-3 過期賬收入 PL-3. Delayed income, credits	
盈-8 其他支項 PL-8. Miscellaneous debits		盈-4 其他收項 PL-4. Miscellaneous credits	
總計 TOTAL		總計 TOTAL	
結數 Balance		結數 Balance	
總計 TOTAL		總計 TOTAL	

第三款

盈虧撥補賬

Part III.

SURPLUS APPROPRIATION ACCOUNT

撥-4 本年虧折 S-4. Deficit of the year		撥-1 本年盈餘 S-1. Surplus for the year	
撥-5 歷年積虧 S-5. Deficit from previous years		撥-2 歷年積餘 S-2. Surplus from previous years	
撥-6 債券紅利 S-6. Bondholders' share of surplus		撥-3 政府息金之轉登 S-3. Transfer of Government Interest	
撥-7 擴充產業之撥用 S-7. Appropriations for addi- tions to Propaty			
撥-8 償還債款之撥用 S-8. Appropriations for repay- ment of funded debt			
撥-9 抵銷折扣之撥用 S-9. Discount extinguished through surplus			
撥-10 公積特別撥用金 S-10. Special appropriations to funds			
撥-11 其他撥用 S-11. Miscellaneous appropria- tions			
撥-12 撥付政府之數 S-12. Special remittances to Government			
總計 TOTAL		總計 TOTAL	
盈餘數目轉入平準表 Surplus carried to Balance Sheet		虧折數目轉入平準表 Deficit carried to Balance Sheet	
總計 TOTAL		總計 TOTAL	

