

臺灣鐵路管理局

損 益 表

中華民國 99 年度

單位：新臺幣元

| 上年度決算數             | 科 目       |         |            | 本年度決算數             | 本年度預算數             | 比較增減               |       |
|--------------------|-----------|---------|------------|--------------------|--------------------|--------------------|-------|
|                    | 名 稱       | 編 號     | 檢 查<br>號 碼 |                    |                    | 金 額                | %     |
| 19,567,696,258.64  | 營業收入      | 41-47   | 5          | 19,512,757,000.96  | 21,720,570,000.00  | - 2,207,812,999.04 | 10.16 |
| 14,345,005,788.00  | 運輸收入      | 440-441 | 0          | 15,623,516,925.00  | 16,029,390,000.00  | - 405,873,075.00   | 2.53  |
| 13,483,723,671.00  | 客運收入      | 4401    | 6          | 14,652,084,167.00  | 14,802,573,000.00  | - 150,488,833.00   | 1.02  |
| - 25,045,358.00    | 客運收入折讓    | 4402    | 2          | - 25,900,323.00    | - 28,573,000.00    | 2,672,677.00       | 9.35  |
| 886,327,475.00     | 貨運收入      | 4403    | 9          | 997,333,081.00     | 1,255,390,000.00   | - 258,056,919.00   | 20.56 |
| 5,222,690,470.64   | 其他營業收入    | 460     | 6          | 3,889,240,075.96   | 5,691,180,000.00   | - 1,801,939,924.04 | 31.66 |
| 2,245,158,058.00   | 營業資產租金收入  | 4601    | 2          | 1,774,307,107.00   | 2,539,481,000.00   | - 765,173,893.00   | 30.13 |
| 160,541,493.14     | 代理收入      | 4607    | A          | 190,979,667.66     | 161,000,000.00     | 29,979,667.66      | 18.62 |
| 89,212,521.46      | 代辦修造收入    | 4607(1) | A          | 126,232,297.69     | 83,000,000.00      | 43,232,297.69      | 52.09 |
| 71,328,971.68      | 其他代辦收入    | 4607(9) | A          | 64,747,369.97      | 78,000,000.00      | - 13,252,630.03    | 16.99 |
| 1,278,470,835.00   | 政府補助收入    | 4608    | 7          | 1,202,367,338.20   | 1,309,483,000.00   | - 107,115,661.80   | 8.18  |
| 1,538,520,084.50   | 其他營業收入    | 4609    | 3          | 721,585,963.10     | 1,681,216,000.00   | - 959,630,036.90   | 57.08 |
| 58,474,668.50      | 貨運服務收入    | 4609(5) | 3          | 67,670,349.10      | 83,880,000.00      | - 16,209,650.90    | 19.32 |
| 1,480,045,416.00   | 餐旅服務收入    | 4609(6) | 3          | 653,915,614.00     | 1,597,336,000.00   | - 943,420,386.00   | 59.06 |
| 25,678,937,668.94  | 營業成本      | 51-57   | 4          | 25,312,381,223.79  | 27,169,057,000.00  | - 1,856,675,776.21 | 6.83  |
| 23,886,893,888.50  | 輸儲成本      | 540     | 9          | 24,366,113,295.55  | 25,200,076,000.00  | - 833,962,704.45   | 3.31  |
| 4,711,514,773.03   | 站務費用      | 5405    | A          | 4,659,902,309.58   | 4,884,557,000.00   | - 224,654,690.42   | 4.60  |
| 13,511,724,362.73  | 維持費用      | 5407    | 3          | 13,858,623,409.92  | 14,371,435,000.00  | - 512,811,590.08   | 3.57  |
| 3,299,071,649.81   | 工務維持費用    | 5407(1) | 3          | 3,335,246,467.32   | 3,649,886,000.00   | - 314,639,532.68   | 8.62  |
| 2,645,371,316.04   | 電務維持費用    | 5407(2) | 3          | 2,889,179,145.15   | 2,784,191,000.00   | 104,988,145.15     | 3.77  |
| 7,567,281,396.88   | 機務維持費用    | 5407(3) | 3          | 7,634,197,797.45   | 7,937,358,000.00   | - 303,160,202.55   | 3.82  |
| 5,663,654,752.74   | 行車費用      | 5408    | 0          | 5,847,587,576.05   | 5,944,084,000.00   | - 96,496,423.95    | 1.62  |
| 1,792,043,780.44   | 其他營業成本    | 560     | 5          | 946,267,928.24     | 1,968,981,000.00   | - 1,022,713,071.76 | 51.94 |
| 479,827,517.70     | 營業資產出租費用  | 5601    | 1          | 483,091,998.40     | 556,691,000.00     | - 73,599,001.60    | 13.22 |
| 56,343,234.54      | 代理費用      | 5607    | 0          | 62,477,273.79      | 69,395,000.00      | - 6,917,726.21     | 9.97  |
| 54,965,643.23      | 代辦修造費用    | 5607(1) | 0          | 61,577,874.80      | 67,607,000.00      | - 6,029,125.20     | 8.92  |
| 1,377,591.31       | 其他代辦費用    | 5607(9) | 0          | 899,398.99         | 1,788,000.00       | - 888,601.01       | 49.70 |
| 1,255,873,028.20   | 其他營業成本    | 5609    | 2          | 400,698,656.05     | 1,342,895,000.00   | - 942,196,343.95   | 70.16 |
| 38,278,058.00      | 貨運服務費用    | 5609(5) | 2          | 39,307,450.00      | 45,522,000.00      | - 6,214,550.00     | 13.65 |
| 1,217,594,970.20   | 餐旅服務費用    | 5609(6) | 2          | 361,391,206.05     | 1,297,373,000.00   | - 935,981,793.95   | 72.14 |
| - 6,111,241,410.30 | 營業毛利(毛損-) | 60      | 5          | - 5,799,624,222.83 | - 5,448,487,000.00 | - 351,137,222.83   | 6.44  |
| 911,340,375.38     | 營業費用      | 58      | 1          | 897,736,956.19     | 1,034,846,000.00   | - 137,109,043.81   | 13.25 |
| 338,257,868.42     | 業務費用      | 581     | 9          | 335,093,708.03     | 374,556,000.00     | - 39,462,291.97    | 10.54 |
| 338,257,868.42     | 業務費用      | 5811    | 5          | 335,093,708.03     | 374,556,000.00     | - 39,462,291.97    | 10.54 |
| 520,600,434.96     | 管理費用      | 582     | 6          | 508,781,637.16     | 599,614,000.00     | - 90,832,362.84    | 15.15 |
| 520,600,434.96     | 管理費用      | 5821    | 2          | 508,781,637.16     | 599,614,000.00     | - 90,832,362.84    | 15.15 |

臺灣鐵路管理局

損 益 表

中華民國 99 年度

單位：新臺幣元

| 上年度決算數              | 科 目        |         |            | 本年度決算數              | 本年度預算數             | 比較增減               |        |
|---------------------|------------|---------|------------|---------------------|--------------------|--------------------|--------|
|                     | 名 稱        | 編 號     | 檢 查<br>號 碼 |                     |                    | 金 額                | %      |
| 52,482,072.00       | 其他營業費用     | 583     | 3          | 53,861,611.00       | 60,676,000.00      | - 6,814,389.00     | 11.23  |
| 217,019.00          | 研究發展費用     | 5831    | 0          | 147,555.00          | 577,000.00         | - 429,445.00       | 74.43  |
| 52,265,053.00       | 員工訓練費用     | 5832    | 6          | 53,714,056.00       | 60,099,000.00      | - 6,384,944.00     | 10.62  |
| - 7,022,581,785.68  | 營業利益(損失-)  | 61      | 3          | - 6,697,361,179.02  | - 6,483,333,000.00 | - 214,028,179.02   | 3.30   |
| 1,766,409,100.37    | 營業外收入      | 49      | A          | 1,848,616,708.35    | 2,299,250,000.00   | - 450,633,291.65   | 19.60  |
| 3,659,236.00        | 財務收入       | 490     | A          | 320,053.00          | 176,000.00         | 144,053.00         | 81.85  |
| 3,024,208.00        | 利息收入       | 4901    | 7          | 38,657.00           | -                  | 38,657.00          |        |
| 635,028.00          | 投資收益       | 4905    | 2          | 281,396.00          | 176,000.00         | 105,396.00         | 59.88  |
| -                   | 基金投資收入     | 4905(2) | 3          | 69,717.00           | -                  | 69,717.00          |        |
| 635,028.00          | 長期投資收入     | 4905(3) | 9          | 211,679.00          | 176,000.00         | 35,679.00          | 20.27  |
| 1,762,749,864.37    | 其他營業外收入    | 491-492 | 8          | 1,848,296,655.35    | 2,299,074,000.00   | - 450,777,344.65   | 19.61  |
| 1,292,456,765.00    | 財產交易利益     | 4911    | 4          | 1,414,035,358.80    | 2,169,867,000.00   | - 755,831,641.20   | 34.83  |
| 30,818,563.28       | 賠償收入       | 4922    | 8          | 43,208,371.00       | 6,965,000.00       | 36,243,371.00      | 520.36 |
| 439,474,536.09      | 什項收入       | 4929    | 2          | 391,052,925.55      | 122,242,000.00     | 268,810,925.55     | 219.90 |
| 6,254,588,772.99    | 營業外費用      | 59      | 0          | 5,390,594,475.10    | 5,712,626,000.00   | - 322,031,524.90   | 5.64   |
| 699,017,055.00      | 財務費用       | 590     | 0          | 587,617,550.00      | 1,082,519,000.00   | - 494,901,450.00   | 45.72  |
| 699,017,055.00      | 利息費用       | 5901    | 6          | 587,617,550.00      | 1,082,518,000.00   | - 494,900,450.00   | 45.72  |
| -                   | 兌換損失       | 5902    | 2          | -                   | 1,000.00           | - 1,000.00         | 100.00 |
| 5,555,571,717.99    | 其他營業外費用    | 591-592 | 7          | 4,802,976,925.10    | 4,630,107,000.00   | 172,869,925.10     | 3.73   |
| 909,605,167.96      | 資產報廢損失     | 5913    | 6          | 1,112,196,330.77    | 950,616,000.00     | 161,580,330.77     | 17.00  |
| 30,462,798.50       | 災害損失       | 5917    | 1          | 17,095,300.31       | 17,800,000.00      | - 704,699.69       | 3.96   |
| 4,615,503,751.53    | 什項費用       | 5929    | 1          | 3,673,685,294.02    | 3,661,691,000.00   | 11,994,294.02      | 0.33   |
| - 4,488,179,672.62  | 營業外利益(損失-) | 62      | 1          | - 3,541,977,766.75  | - 3,413,376,000.00 | - 128,601,766.75   | 3.77   |
| - 11,510,761,458.30 | 稅前純益(純損-)  | 63      | 0          | - 10,239,338,945.77 | - 9,896,709,000.00 | - 342,629,945.77   | 3.46   |
| 21,334,105,359.01   | 收入總計       | 4       | 7          | 21,361,373,709.31   | 24,019,820,000.00  | - 2,658,446,290.69 | 11.07  |
| 32,844,866,817.31   | 支出總計       | 5       | 6          | 31,600,712,655.08   | 33,916,529,000.00  | - 2,315,816,344.92 | 6.83   |
| - 11,510,761,458.30 | 本期純益(純損-)  | 69      | 9          | - 10,239,338,945.77 | - 9,896,709,000.00 | - 342,629,945.77   | 3.46   |

註：行政院主計處依財務會計準則第10號「存貨之會計處理準則」規定修正部分四級會計科目，本年度預算數配合重分類如下：

1. 「其他營業外收入」科目項下「出售下腳收入」24,000千元，分別重分類減列「維持費用—工務維持費用」13,920千元、「維持費用—電務維持費用」2,880千元、「維持費用—機務維持費用」7,200千元。
2. 「其他營業外收入」科目項下「出售呆廢料」200,000千元，分別重分類減列「維持費用—工務維持費用」85,683千元、「維持費用—電務維持費用」27,317千元、「維持費用—機務維持費用」87,000千元。
3. 「其他營業外費用」科目項下「盤存損失」30千元，分別重分類減列「維持費用—工務維持費用」10千元、「維持費用—電務維持費用」10千元、「維持費用—機務維持費用」10千元。
4. 「其他營業外費用」科目項下「存貨報廢損失」15,000千元，如數重分類增列「維持費用—機務維持費用」。

臺灣鐵路管理局  
盈虧撥補表

中華民國 99 年度

單位：新臺幣元

| 科 目     |      |            | 決 算 數             | 預 算 數             | 比 較 增 減          |      | 備 註 |
|---------|------|------------|-------------------|-------------------|------------------|------|-----|
| 名 稱     | 編 號  | 檢 查<br>號 碼 |                   |                   | 金 額              | %    |     |
| 虧損之部    | 73   | 9          | 81,938,261,734.91 | 80,649,470,000.00 | 1,288,791,734.91 | 1.60 |     |
| 本期純損    | 7301 | 5          | 10,239,338,945.77 | 9,896,709,000.00  | 342,629,945.77   | 3.46 |     |
| 累積虧損    | 7322 | 6          | 71,698,922,789.14 | 70,752,761,000.00 | 946,161,789.14   | 1.34 |     |
| 填補之部    | 74   | 7          | 81,938,261,734.91 | 80,649,470,000.00 | 1,288,791,734.91 | 1.60 |     |
| 事業機關負擔者 | 749  | 2          | 81,938,261,734.91 | 80,649,470,000.00 | 1,288,791,734.91 | 1.60 |     |
| 撥用資本公積  | 7497 | 7          | -                 | -                 | -                | 0.00 |     |
| 待填補之虧損  | 7499 | 0          | 81,938,261,734.91 | 80,649,470,000.00 | 1,288,791,734.91 | 1.60 |     |

**臺灣鐵路管理局**  
**現金流量表**

中華民國 99 年度

單位：新臺幣元

| 項 目                    |              |          | 決 算 數                    | 預 算 數                    | 比較增減                    |              |
|------------------------|--------------|----------|--------------------------|--------------------------|-------------------------|--------------|
| 名 稱                    | 編號           | 檢查號碼     |                          |                          | 金 額                     | %            |
| <b>營業活動之現金流量</b>       | <b>80</b>    | <b>3</b> |                          |                          |                         |              |
| 本期純益(純損-)              | 801          | A        | 10,239,338,945.77        | 9,896,709,000.00         | 342,629,945.77          | 3.46         |
| 調整非現金項目                | 802-809      | 8        | 4,574,834,386.32         | 5,707,978,000.00         | 1,133,143,613.68        | 19.85        |
| 提列備抵呆帳及損失              | 8021         | 4        | -                        | 20,030,000.00            | 20,030,000.00           | 100.00       |
| 折舊、折耗及減損               | 8026         | 6        | 5,458,184,294.70         | 5,400,005,000.00         | 58,179,294.70           | 1.08         |
| 攤銷                     | 8028         | 9        | 1,620,933,047.00         | 11,745,000.00            | 1,632,678,047.00        | 13,901.05    |
| 沖轉遞延負債                 | 8032         | 8        | -                        | 1,768,199,000.00         | 1,768,199,000.00        | 100.00       |
| 處理資產損失(利益-)            | 8036         | 3        | 301,839,028.03           | 1,219,251,000.00         | 917,411,971.97          | 75.24        |
| 其他                     | 8042         | 5        | 2,559,469,842.98         | 2,735,578,000.00         | 176,108,157.02          | 6.44         |
| 流動資產淨減(淨增-)            | 8044         | 8        | 1,434,042,426.31         | 306,070,000.00           | 1,740,112,426.31        | 568.53       |
| 流動負債淨增(淨減-)            | 8046         | A        | 86,005,250.02            | 222,000,000.00           | 308,005,250.02          | 138.74       |
| <b>營業活動之淨現金流入(流出-)</b> | <b>81</b>    | <b>1</b> | <b>5,664,504,559.45</b>  | <b>4,188,731,000.00</b>  | <b>1,475,773,559.45</b> | <b>35.23</b> |
| <b>投資活動之現金流量</b>       | <b>82-84</b> | <b>0</b> |                          |                          |                         |              |
| 減少固定資產及遞延資產            | 831          | 5        | 867,981,419.83           | 3,475,000.00             | 864,506,419.83          | 24,877.88    |
| 無形資產及其他資產淨減(淨增-)       | 833          | 0        | 723,806,221.50           | 2,172,046,000.00         | 1,448,239,778.50        | 66.68        |
| 增加固定資產及遞耗資產            | 839          | 3        | 8,259,923,558.74         | 9,988,512,000.00         | 1,728,588,441.26        | 17.31        |
| <b>投資活動之淨現金流入(流出-)</b> | <b>85</b>    | <b>4</b> | <b>6,668,135,917.41</b>  | <b>7,812,991,000.00</b>  | <b>1,144,855,082.59</b> | <b>14.65</b> |
| <b>融資活動之現金流量</b>       | <b>86-88</b> | <b>2</b> |                          |                          |                         |              |
| 短期債務淨增(淨減-)            | 861          | 0        | 2,144,891,247.00         | 3,142,963,000.00         | 998,071,753.00          | 31.76        |
| 其他負債淨增(淨減-)            | 869          | 8        | 86,891,430.86            | 88,400,000.00            | 175,291,430.86          | 198.29       |
| 增加資本、公積及填補虧損           | 871          | 8        | 10,317,121,000.00        | 8,977,159,000.00         | 1,339,962,000.00        | 14.93        |
| <b>融資活動之淨現金流入(流出-)</b> | <b>89</b>    | <b>7</b> | <b>12,548,903,677.86</b> | <b>12,031,722,000.00</b> | <b>517,181,677.86</b>   | <b>4.30</b>  |
| 匯率影響數                  | 94           | 5        | -                        | -                        | -                       | -            |
| 現金及約當現金之淨增(淨減-)        | 97           | 0        | 216,263,201.00           | 30,000,000.00            | 186,263,201.00          | 620.88       |
| 期初現金及約當現金              | 98           | 8        | 473,842,825.14           | 743,744,000.00           | 269,901,174.86          | 36.29        |
| 期末現金及約當現金              | 99           | 6        | 690,106,026.14           | 773,744,000.00           | 83,637,973.86           | 10.81        |

**臺灣鐵路管理局**  
**資 產 負 債 表**

中華民國 99 年 12 月 31 日

單位：新臺幣元

| 科 目            |     | 編 號     | 檢 查<br>號 碼 | 本 年 度 決 算 數        | 上 年 度 決 算 數        | 比 較 增 減          |        | 備 註 |
|----------------|-----|---------|------------|--------------------|--------------------|------------------|--------|-----|
| 名 稱            | 金 額 |         |            |                    |                    | %                |        |     |
| 資 產            |     | 1       | 0          | 719,555,872,912.63 | 716,960,325,801.00 | 2,595,547,111.63 | 0.36   |     |
| 流動資產           |     | 11-12   | 8          | 9,399,520,261.97   | 7,885,402,003.59   | 1,514,118,258.38 | 19.20  |     |
| 現 金            |     | 110     | 8          | 690,106,026.14     | 473,842,825.14     | 216,263,201.00   | 45.64  |     |
| 庫存現金           |     | 1101    | 4          | 8,232,906.00       | 66,844,267.00      | 58,611,361.00    | 87.68  |     |
| 銀行存款           |     | 1102    | A          | 626,615,472.14     | 354,383,434.14     | 272,232,038.00   | 76.82  |     |
| 匯撥中現金          |     | 1104    | 3          | 388,500.00         | 1,096,000.00       | 707,500.00       | 64.55  |     |
| 零用及週轉金         |     | 1105    | 0          | 54,869,148.00      | 51,519,124.00      | 3,350,024.00     | 6.50   |     |
| 流動金融資產         |     | 113     | 0          | 3,750,000,000.00   | -                  | 3,750,000,000.00 | 0.00   |     |
| 有價證券           |     | 113Y    | 6          | 3,750,000,000.00   | -                  | 3,750,000,000.00 | 0.00   |     |
| 應收款項           |     | 114-117 | 7          | 569,772,978.80     | 2,146,806,539.31   | 1,577,033,560.51 | 73.46  |     |
| 應收票據           |     | 1141    | 3          | 208,000,000.00     | 105,144,000.00     | 102,856,000.00   | 97.82  |     |
| 應收帳款           |     | 1144    | 2          | 140,061,563.00     | 46,100,665.90      | 93,960,897.10    | 203.82 |     |
| 備抵呆帳-應收帳款      |     | 1145    | 9          | 40,464.00          | 40,464.00          | -                | 0.00   |     |
| 應收收益           |     | 114C    | 3          | 113,207,787.00     | 329,498,059.00     | 216,290,272.00   | 65.64  |     |
| 應收工程款          |     | 1152    | 7          | 5,159,608.00       | 125,461,761.00     | 120,302,153.00   | 95.89  |     |
| 其他應收款          |     | 1178    | 0          | 103,384,484.80     | 1,540,644,507.41   | 1,437,260,022.61 | 93.29  |     |
| 備抵呆帳-其他應收款     |     | 1179    | 6          | -                  | 1,990.00           | 1,990.00         | 100.00 |     |
| 存 貨            |     | 120-123 | 6          | 3,501,928,442.03   | 4,037,825,395.54   | 535,896,953.51   | 13.27  |     |
| 未分配運什費         |     | 1206    | 4          | 361,789,469.23     | 384,585,963.12     | 22,796,493.89    | 5.93   |     |
| 製成品            |     | 1211    | 0          | -                  | 116,900.00         | 116,900.00       | 100.00 |     |
| 在修品            |     | 1212    | 6          | 11,283,132.72      | 17,303,193.99      | 6,020,061.27     | 34.79  |     |
| 在建工程           |     | 1213    | 2          | 167,261,490.55     | -                  | 167,261,490.55   | 0.00   |     |
| 預收工程款          |     | 1214    | 9          | 36,421,412.00      | -                  | 36,421,412.00    | 0.00   |     |
| 物 料            |     | 1227    | 5          | 2,928,540,208.08   | 3,615,038,244.76   | 686,498,036.68   | 18.99  |     |
| 燃 料            |     | 1228    | 1          | 69,475,553.45      | 20,781,093.67      | 48,694,459.78    | 234.32 |     |
| 預付款項           |     | 125     | 2          | 887,712,815.00     | 1,226,927,243.60   | 339,214,428.60   | 27.65  |     |
| 用品盤存           |     | 1252    | 5          | 137,734.00         | 79,169.00          | 58,565.00        | 73.97  |     |
| 預付費用           |     | 1253    | 1          | 32,743,046.00      | 36,084,447.00      | 3,341,401.00     | 9.26   |     |
| 預付利息           |     | 1255    | 4          | 4,000,000.00       | 4,000,000.00       | -                | 0.00   |     |
| 其他預付款          |     | 125Y    | 9          | 850,832,035.00     | 1,186,763,627.60   | 335,931,592.60   | 28.31  |     |
| 基金、投資及長期應收款    |     | 14      | 2          | 4,000,561,040.00   | 4,000,561,040.00   | -                | 0.00   |     |
| 長期投資           |     | 144-145 | 1          | 4,000,561,040.00   | 4,000,561,040.00   | -                | 0.00   |     |
| 以成本衡量之金融資產-非流動 |     | 145C    | 5          | 4,000,561,040.00   | 4,000,561,040.00   | -                | 0.00   |     |
| 固定資產           |     | 15      | A          | 654,761,096,101.06 | 648,888,214,589.31 | 5,872,881,511.75 | 0.91   |     |
| 土 地            |     | 150     | A          | 424,908,645,864.60 | 425,412,046,307.80 | 503,400,443.20   | 0.12   |     |
| 土 地            |     | 1501    | 7          | 14,816,679,306.20  | 13,252,935,139.70  | 1,563,744,166.50 | 11.80  |     |
| 重估增值-土地        |     | 1502    | 3          | 410,091,966,558.40 | 412,159,111,168.10 | 2,067,144,609.70 | 0.50   |     |
| 土地改良物          |     | 151     | 8          | 105,025,075,582.60 | 102,604,020,817.40 | 2,421,054,765.20 | 2.36   |     |
| 土地改良物          |     | 1511    | 4          | 113,060,112,985.30 | 110,147,618,763.90 | 2,912,494,221.40 | 2.64   |     |
| 累計折舊-土地改良物     |     | 1513    | 7          | 8,035,037,402.70   | 7,543,597,946.50   | 491,439,456.20   | 6.51   |     |

**臺灣鐵路管理局**  
**資 產 負 債 表**

中華民國 99 年 12 月 31 日

單位：新臺幣元

| 科 目            |         | 編號 | 檢查<br>號碼            | 本 年 度 決 算 數         | 上 年 度 決 算 數        | 比 較 增 減 |  | 備註 |
|----------------|---------|----|---------------------|---------------------|--------------------|---------|--|----|
| 名 稱            | 金額      |    |                     |                     |                    | %       |  |    |
| 房屋及建築          | 152     | 5  | 11,320,602,019.30   | 11,392,140,745.70   | - 71,538,726.40    | 0.63    |  |    |
| 房屋及建築          | 1521    | 1  | 17,866,476,339.50   | 17,697,198,026.70   | 169,278,312.80     | 0.96    |  |    |
| 累計折舊-房屋及建築     | 1523    | 4  | - 6,545,874,320.20  | - 6,305,057,281.00  | - 240,817,039.20   | 3.82    |  |    |
| 機械及設備          | 153     | 2  | 5,586,094,144.30    | 5,911,852,150.40    | - 325,758,006.10   | 5.51    |  |    |
| 機械及設備          | 1531    | 9  | 16,940,499,476.90   | 16,431,848,581.60   | 508,650,895.30     | 3.10    |  |    |
| 累計折舊-機械及設備     | 1533    | 1  | - 11,354,405,332.60 | - 10,519,996,431.20 | - 834,408,901.40   | 7.93    |  |    |
| 交通及運輸設備        | 154     | 0  | 79,651,357,186.70   | 75,825,463,193.50   | 3,825,893,993.20   | 5.05    |  |    |
| 交通及運輸設備        | 1541    | 6  | 131,204,851,456.80  | 124,855,546,199.70  | 6,349,305,257.10   | 5.09    |  |    |
| 累計折舊-交通及運輸設備   | 1543    | 9  | - 51,553,494,270.10 | - 49,030,083,006.20 | - 2,523,411,263.90 | 5.15    |  |    |
| 什項設備           | 155     | 7  | 436,633,255.60      | 447,279,285.50      | - 10,646,029.90    | 2.38    |  |    |
| 什項設備           | 1551    | 3  | 3,231,032,069.00    | 3,164,272,577.90    | 66,759,491.10      | 2.11    |  |    |
| 累計折舊-什項設備      | 1553    | 6  | - 2,794,398,813.40  | - 2,716,993,292.40  | - 77,405,521.00    | 2.85    |  |    |
| 購建中固定資產        | 157     | 1  | 28,409,061,127.46   | 27,871,785,168.51   | 537,275,958.95     | 1.93    |  |    |
| 未完工程           | 1571    | 8  | 22,131,039,813.46   | 17,888,282,531.51   | 4,242,757,281.95   | 23.72   |  |    |
| 預付工程及土地款       | 1572    | 4  | 1,700,072,589.00    | 709,206,563.00      | 990,866,026.00     | 139.71  |  |    |
| 訂購機件           | 1577    | 6  | 4,577,948,725.00    | 9,274,296,074.00    | - 4,696,347,349.00 | 50.64   |  |    |
| 累計減損-固定資產      | 15X     | A  | - 576,373,079.50    | - 576,373,079.50    | -                  | 0.00    |  |    |
| 累計減損-固定資產      | 15X1    | 7  | - 576,373,079.50    | - 576,373,079.50    | -                  | 0.00    |  |    |
| 無形資產           | 17      | 7  | 40,397,374,475.00   | 44,878,816,755.00   | - 4,481,442,280.00 | 9.99    |  |    |
| 無形資產           | 170     | 7  | 40,397,374,475.00   | 44,878,816,755.00   | - 4,481,442,280.00 | 9.99    |  |    |
| 商標權            | 1701    | 3  | 318,500.00          | 313,500.00          | 5,000.00           | 1.59    |  |    |
| 電腦軟體           | 1708    | 8  | 35,640,975.00       | 32,486,255.00       | 3,154,720.00       | 9.71    |  |    |
| 遞延退休金成本        | 1711    | A  | 40,361,415,000.00   | 44,846,017,000.00   | - 4,484,602,000.00 | 10.00   |  |    |
| 其他資產           | 18      | 5  | 10,997,321,034.60   | 11,307,331,413.10   | - 310,010,378.50   | 2.74    |  |    |
| 非營業資產          | 180     | 5  | 10,940,780,304.70   | 11,241,498,933.70   | - 300,718,629.00   | 2.68    |  |    |
| 閒置及委託處分資產      | 1801    | 1  | 5,368,602,612.80    | 5,364,442,815.80    | 4,159,797.00       | 0.08    |  |    |
| 累計減損-閒置及委託處分資產 | 1803    | 4  | - 4,071,067.80      | - 8,683,238.50      | 4,612,170.70       | 53.12   |  |    |
| 其他非營業資產        | 1808    | 6  | 5,630,580,129.10    | 5,946,281,673.10    | - 315,701,544.00   | 5.31    |  |    |
| 累計減損-其他非營業資產   | 180A    | 9  | - 54,331,369.40     | - 60,542,316.70     | 6,210,947.30       | 10.26   |  |    |
| 什項資產           | 181-182 | 2  | 56,540,729.90       | 65,832,479.40       | - 9,291,749.50     | 14.11   |  |    |
| 存出保證金          | 1811    | 9  | 7,648,104.00        | 6,250,598.00        | 1,397,506.00       | 22.36   |  |    |
| 催收款項           | 1812    | 5  | 275,996,567.06      | 276,248,878.06      | - 252,311.00       | 0.09    |  |    |
| 備抵呆帳-催收款項      | 1813    | 1  | - 271,980,896.06    | - 272,177,782.06    | 196,886.00         | 0.07    |  |    |
| 承受擔保品及殘餘物      | 1814    | 8  | 1,940,000.00        | 1,940,000.00        | -                  | 0.00    |  |    |
| 暫付及待結轉帳項       | 1816    | A  | 42,935,192.00       | 45,093,844.00       | - 2,158,652.00     | 4.79    |  |    |
| 代管資產           | 1825    | 1  | 1,762.90            | 8,476,941.40        | - 8,475,178.50     | 99.98   |  |    |
| 資 產 總 計        |         |    | 719,555,872,912.63  | 716,960,325,801.00  | 2,595,547,111.63   | 0.36    |  |    |

**臺灣鐵路管理局**  
**資 產 負 債 表**

中華民國 99 年 12 月 31 日

單位：新臺幣元

| 科 目        |          | 編 號      | 檢 查<br>號 碼                | 本 年 度 決 算 數               | 上 年 度 決 算 數              | 比 較 增 減     |  | 備 註 |
|------------|----------|----------|---------------------------|---------------------------|--------------------------|-------------|--|-----|
| 名 稱        | 金 額      |          |                           |                           |                          | %           |  |     |
| 附註：        |          |          |                           |                           |                          |             |  |     |
| 信託代理與保證資產  | 186-188  | 9        | 3,603,315,750.00          | 1,049,283,215.00          | 2,554,032,535.00         |             |  |     |
| 保證品        | 1864     | 4        | 3,603,315,750.00          | 1,049,283,215.00          | 2,554,032,535.00         |             |  |     |
| <b>負 債</b> | <b>2</b> | <b>9</b> | <b>298,454,135,619.84</b> | <b>284,934,677,551.74</b> | <b>13,519,458,068.10</b> | <b>4.74</b> |  |     |
| 流動負債       | 21-22    | 7        | 111,376,111,985.69        | 108,254,241,682.45        | 3,121,870,303.24         | 2.88        |  |     |
| 短期債務       | 210      | 7        | 101,490,000,000.00        | 99,345,108,753.00         | 2,144,891,247.00         | 2.16        |  |     |
| 短期借款       | 2102     | 0        | 101,490,000,000.00        | 80,930,000,000.00         | 20,560,000,000.00        | 25.40       |  |     |
| 應付商業本票     | 2103     | 6        | -                         | 18,420,000,000.00         | -18,420,000,000.00       | 100.00      |  |     |
| 應付商業本票折價   | 2104     | 2        | -                         | 4,891,247.00              | 4,891,247.00             | 100.00      |  |     |
| 應付款項       | 214-217  | 6        | 8,575,432,164.88          | 7,350,397,208.01          | 1,225,034,956.87         | 16.67       |  |     |
| 應付帳款       | 2144     | 1        | 631,836,947.34            | 528,389,870.01            | 103,447,077.33           | 19.58       |  |     |
| 應付代收款      | 2145     | 8        | 343,072,988.86            | 288,290,514.86            | 54,782,474.00            | 19.00       |  |     |
| 應付費用       | 2147     | A        | 5,430,992,056.49          | 5,435,994,568.49          | -5,002,512.00            | 0.09        |  |     |
| 應付稅款       | 2148     | 7        | 28,606,126.37             | 106,762,258.37            | -78,156,132.00           | 73.21       |  |     |
| 應付工程款      | 2149     | 3        | 1,920,338,595.17          | 857,354,288.91            | 1,062,984,306.26         | 123.98      |  |     |
| 應付利息       | 2151     | 0        | 23,398,669.00             | 17,109,105.00             | 6,289,564.00             | 36.76       |  |     |
| 應付代收保險費    | 2172     | A        | 39,568,977.00             | 37,723,721.00             | 1,845,256.00             | 4.89        |  |     |
| 其他應付款      | 2178     | 9        | 157,617,804.65            | 78,772,881.37             | 78,844,923.28            | 100.09      |  |     |
| 預收款項       | 225      | 1        | 1,310,679,820.81          | 1,558,735,721.44          | -248,055,900.63          | 15.91       |  |     |
| 預收收入       | 2253     | A        | 89,154,317.60             | 129,191,056.60            | -40,036,739.00           | 30.99       |  |     |
| 預收工程款      | 2257     | 6        | 2,173,745,897.40          | 2,038,356,347.83          | 135,389,549.57           | 6.64        |  |     |
| 在建工程       | 2258     | 2        | 1,197,817,829.19          | 831,878,047.99            | 365,939,781.20           | 43.99       |  |     |
| 其他預收款      | 2259     | 9        | 245,597,435.00            | 223,066,365.00            | 22,531,070.00            | 10.10       |  |     |
| 長期負債       | 25       | 0        | 72,012,748,148.00         | 63,921,724,136.00         | 8,091,024,012.00         | 12.66       |  |     |
| 長期債務       | 250-251  | 0        | 72,012,748,148.00         | 63,921,724,136.00         | 8,091,024,012.00         | 12.66       |  |     |
| 應計退休金負債    | 2517     | 1        | 72,012,748,148.00         | 63,921,724,136.00         | 8,091,024,012.00         | 12.66       |  |     |
| 其他負債       | 28       | 4        | 115,065,275,486.15        | 112,758,711,733.29        | 2,306,563,752.86         | 2.05        |  |     |
| 什項負債       | 282-283  | 9        | 2,410,465,686.55          | 2,323,574,255.69          | 86,891,430.86            | 3.74        |  |     |
| 存入保證金      | 2821     | 5        | 665,311,688.00            | 562,115,193.00            | 103,196,495.00           | 18.36       |  |     |
| 應付保管款      | 2822     | 1        | 19,454,148.00             | 17,641,424.00             | 1,812,724.00             | 10.28       |  |     |
| 暫收及待結轉帳項   | 2825     | A        | 1,725,698,087.65          | 1,735,340,697.29          | -9,642,609.64            | 0.56        |  |     |
| 應付代管資產     | 2835     | 8        | 1,762.90                  | 8,476,941.40              | -8,475,178.50            | 99.98       |  |     |
| 遞延負債       | 284      | 3        | 112,654,809,799.60        | 110,435,137,477.60        | 2,219,672,322.00         | 2.01        |  |     |
| 遞延收入       | 2841     | 0        | 112,654,809,799.60        | 110,435,137,477.60        | 2,219,672,322.00         | 2.01        |  |     |

**臺灣鐵路管理局**  
**資 產 負 債 表**

中華民國 99 年 12 月 31 日

單位：新臺幣元

| 科 目          |     | 編 號     | 檢 查<br>號 碼 | 本 年 度 決 算 數         | 上 年 度 決 算 數         | 比 較 增 減             |        | 備 註 |
|--------------|-----|---------|------------|---------------------|---------------------|---------------------|--------|-----|
| 名 稱          | 金 額 |         |            |                     |                     | %                   |        |     |
| 業主權益         |     | 3       | 8          | 421,101,737,292.79  | 432,025,648,249.26  | - 10,923,910,956.47 | 2.53   |     |
| 資 本          |     | 31      | 6          | 113,493,423,963.50  | 103,176,302,963.50  | 10,317,121,000.00   | 10.00  |     |
| 資 本          |     | 310     | 6          | 113,493,423,963.50  | 103,176,302,963.50  | 10,317,121,000.00   | 10.00  |     |
| 資 本          |     | 3101    | 2          | 113,493,423,963.50  | 103,176,302,963.50  | 10,317,121,000.00   | 10.00  |     |
| 資本公積         |     | 32      | 4          | 1,884,980,213.40    | 1,061,795,783.90    | 823,184,429.50      | 77.53  |     |
| 資本公積         |     | 320     | 4          | 1,884,980,213.40    | 1,061,795,783.90    | 823,184,429.50      | 77.53  |     |
| 受贈公積         |     | 3206    | 2          | 1,777,088,501.40    | 953,904,071.90      | 823,184,429.50      | 86.30  |     |
| 其他資本公積       |     | 3209    | 1          | 107,891,712.00      | 107,891,712.00      | -                   | 0.00   |     |
| 保留盈餘(或累積虧損)  |     | 33      | 2          | - 81,938,261,734.91 | - 71,698,922,789.14 | - 10,239,338,945.77 | 14.28  |     |
| 累積虧損         |     | 332     | 7          | - 81,938,261,734.91 | - 71,698,922,789.14 | - 10,239,338,945.77 | 14.28  |     |
| 累積虧損         |     | 3321    | 3          | - 81,938,261,734.91 | - 71,698,922,789.14 | - 10,239,338,945.77 | 14.28  |     |
| 業主權益其他項目     |     | 34      | A          | 387,661,594,850.80  | 399,486,472,291.00  | - 11,824,877,440.20 | 2.96   |     |
| 未認為退休金成本之淨損失 |     | 343     | 2          | - 12,256,532,295.00 | - 2,077,532,079.00  | - 10,179,000,216.00 | 489.96 |     |
| 未認為退休金成本之淨損失 |     | 3431    | 9          | - 12,256,532,295.00 | - 2,077,532,079.00  | - 10,179,000,216.00 | 489.96 |     |
| 未實現重估增值      |     | 344     | 0          | 383,059,081,918.76  | 384,704,959,142.96  | - 1,645,877,224.20  | 0.43   |     |
| 未實現重估增值      |     | 3441    | 6          | 383,059,081,918.76  | 384,704,959,142.96  | - 1,645,877,224.20  | 0.43   |     |
| 固定資產漲價補償準備   |     | 345     | 7          | 16,859,045,227.04   | 16,859,045,227.04   | -                   | 0.00   |     |
| 固定資產漲價補償準備   |     | 3451    | 3          | 16,859,045,227.04   | 16,859,045,227.04   | -                   | 0.00   |     |
| 負債及業主權益總計    |     |         |            | 719,555,872,912.63  | 716,960,325,801.00  | 2,595,547,111.63    | 0.36   |     |
| 附註：          |     |         |            |                     |                     |                     |        |     |
| 信託代理與保證負債    |     | 286-288 | 8          | 3,603,315,750.00    | 1,049,283,215.00    | 2,554,032,535.00    |        |     |
| 存入保證品        |     | 2864    | 3          | 3,603,315,750.00    | 1,049,283,215.00    | 2,554,032,535.00    |        |     |