

臺灣鐵路管理局

損 益 表

中華民國 95 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 號 碼 | | | 金 額 | % |
| 21,471,597,234.30 | 營業收入 | 41-47 | 5 | 20,906,956,983.50 | 21,032,392,000.00 | - 125,435,016.50 | 0.60 |
| 16,787,568,079.00 | 運輸收入 | 440-441 | 0 | 16,436,244,814.00 | 16,873,172,000.00 | - 436,927,186.00 | 2.59 |
| 15,660,064,166.00 | 客運收入 | 4401 | 6 | 15,301,191,970.00 | 15,573,172,000.00 | - 271,980,030.00 | 1.75 |
| - 29,310,822.00 | 客運收入折讓 | 4402 | 2 | - 29,841,624.00 | - | - 29,841,624.00 | |
| 1,156,814,735.00 | 貨運收入 | 4403 | 9 | 1,164,894,468.00 | 1,300,000,000.00 | - 135,105,532.00 | 10.39 |
| 4,684,029,155.30 | 其他營業收入 | 460 | 6 | 4,470,712,169.50 | 4,159,220,000.00 | 311,492,169.50 | 7.49 |
| 1,231,349,541.00 | 營業資產租金收入 | 4601 | 2 | 868,326,694.00 | 1,173,680,000.00 | - 305,353,306.00 | 26.02 |
| 138,952,797.45 | 代理收入 | 4607 | A | 228,130,460.57 | 175,599,000.00 | 52,531,460.57 | 29.92 |
| 84,137,831.95 | 代辦修造收入 | 4607(1) | A | 170,782,748.53 | 101,529,000.00 | 69,253,748.53 | 68.21 |
| 54,814,965.50 | 其他代辦收入 | 4607(9) | A | 57,347,712.04 | 74,070,000.00 | - 16,722,287.96 | 22.58 |
| 1,063,095,198.60 | 政府補助收入 | 4608 | 7 | 1,153,793,731.30 | - | 1,153,793,731.30 | |
| 2,250,631,618.25 | 其他營業收入 | 4609 | 3 | 2,220,461,283.63 | 2,809,941,000.00 | - 589,479,716.37 | 20.98 |
| 542,248,726.25 | 貨運服務收入 | 4609(5) | 3 | 593,109,536.63 | 1,040,941,000.00 | - 447,831,463.37 | 43.02 |
| 1,708,382,892.00 | 餐旅服務收入 | 4609(6) | 3 | 1,627,351,747.00 | 1,769,000,000.00 | - 141,648,253.00 | 8.01 |
| 25,546,158,840.27 | 營業成本 | 51-57 | 4 | 26,472,769,293.84 | 25,917,917,000.00 | 554,852,293.84 | 2.14 |
| 23,844,914,667.22 | 輸儲成本 | 540 | 9 | 24,774,713,772.46 | 24,072,093,000.00 | 702,620,772.46 | 2.92 |
| 4,699,131,137.86 | 站務費用 | 5405 | A | 5,030,920,109.05 | 4,599,407,000.00 | 431,513,109.05 | 9.38 |
| 13,793,572,111.30 | 維持費用 | 5407 | 3 | 14,086,079,211.78 | 14,091,392,000.00 | - 5,312,788.22 | 0.04 |
| 4,101,548,396.12 | 工務維持費用 | 5407(1) | 3 | 3,676,007,595.42 | 3,654,189,000.00 | 21,818,595.42 | 0.60 |
| 2,346,491,093.80 | 電務維持費用 | 5407(2) | 3 | 2,642,687,641.12 | 2,522,996,000.00 | 119,691,641.12 | 4.74 |
| 7,345,532,621.38 | 機務維持費用 | 5407(3) | 3 | 7,767,383,975.24 | 7,914,207,000.00 | - 146,823,024.76 | 1.86 |
| 5,352,211,418.06 | 行車費用 | 5408 | 0 | 5,657,714,451.63 | 5,381,294,000.00 | 276,420,451.63 | 5.14 |
| 1,701,244,173.05 | 其他營業成本 | 560 | 5 | 1,698,055,521.38 | 1,845,824,000.00 | - 147,768,478.62 | 8.01 |
| 33,171,233.73 | 代理費用 | 5607 | 0 | 55,861,850.02 | 61,561,000.00 | - 5,699,149.98 | 9.26 |
| 30,751,479.21 | 代辦修造費用 | 5607(1) | 0 | 53,865,384.57 | 48,831,000.00 | 5,034,384.57 | 10.31 |
| 2,419,754.52 | 其他代辦費用 | 5607(9) | 0 | 1,996,465.45 | 12,730,000.00 | - 10,733,534.55 | 84.32 |
| 1,668,072,939.32 | 其他營業成本 | 5609 | 2 | 1,642,193,671.36 | 1,784,263,000.00 | - 142,069,328.64 | 7.96 |
| 277,940,273.22 | 貨運服務費用 | 5609(5) | 2 | 328,698,752.06 | 314,860,000.00 | 13,838,752.06 | 4.40 |
| 1,390,132,666.10 | 餐旅服務費用 | 5609(6) | 2 | 1,313,494,919.30 | 1,469,403,000.00 | - 155,908,080.70 | 10.61 |
| - 4,074,561,605.97 | 營業毛利(毛損-) | 60 | 5 | - 5,565,812,310.34 | - 4,885,525,000.00 | - 680,287,310.34 | 13.92 |
| 1,051,514,031.71 | 營業費用 | 58 | 1 | 1,398,175,610.88 | 1,210,495,000.00 | 187,680,610.88 | 15.50 |
| 471,946,362.03 | 業務費用 | 581 | 9 | 769,485,328.74 | 595,417,000.00 | 174,068,328.74 | 29.23 |
| 471,946,362.03 | 業務費用 | 5811 | 5 | 769,485,328.74 | 595,417,000.00 | 174,068,328.74 | 29.23 |
| 530,596,457.68 | 管理費用 | 582 | 6 | 569,897,419.14 | 552,154,000.00 | 17,743,419.14 | 3.21 |
| 530,596,457.68 | 管理費用 | 5821 | 2 | 569,897,419.14 | 552,154,000.00 | 17,743,419.14 | 3.21 |
| 48,971,212.00 | 其他營業費用 | 583 | 3 | 58,792,863.00 | 62,924,000.00 | - 4,131,137.00 | 6.57 |
| 162,503.00 | 研究發展費用 | 5831 | 0 | 484,982.00 | 1,110,000.00 | - 625,018.00 | 56.31 |
| 48,808,709.00 | 員工訓練費用 | 5832 | 6 | 58,307,881.00 | 61,814,000.00 | - 3,506,119.00 | 5.67 |

臺灣鐵路管理局

損 益 表

中華民國 95 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 號 碼 | | | 金 額 | % |
| - 5,126,075,637.68 | 營業利益(損失-) | 61 | 3 | - 6,963,987,921.22 | - 6,096,020,000.00 | - 867,967,921.22 | 14.24 |
| 1,999,725,047.61 | 營業外收入 | 49 | A | 2,646,708,583.30 | 2,561,796,000.00 | 84,912,583.30 | 3.31 |
| 17,757,546.70 | 財務收入 | 490 | A | 276,689,705.00 | 1,160,000.00 | 275,529,705.00 | 23,752.56 |
| 8,530,641.70 | 利息收入 | 4901 | 7 | 9,189,547.00 | 1,160,000.00 | 8,029,547.00 | 692.20 |
| 9,226,905.00 | 投資利益 | 4905 | 2 | 267,500,158.00 | - | 267,500,158.00 | |
| 8,979,961.00 | 基金投資收入 | 4905(2) | 3 | 1,594,186.00 | - | 1,594,186.00 | |
| 246,944.00 | 長期投資收入 | 4905(3) | 9 | 265,905,972.00 | - | 265,905,972.00 | |
| 1,981,967,500.91 | 其他營業外收入 | 491-492 | 8 | 2,370,018,878.30 | 2,560,636,000.00 | - 190,617,121.70 | 7.44 |
| 493,456,845.80 | 財產交易利益 | 4911 | 4 | 1,933,745,831.80 | 2,500,000,000.00 | - 566,254,168.20 | 22.65 |
| 376,404.16 | 盤存盈餘 | 4912 | A | 122,002.11 | - | 122,002.11 | |
| 37,126,272.75 | 出售下腳收入 | 4921 | 1 | 52,825,885.10 | 20,000,000.00 | 32,825,885.10 | 164.13 |
| 71,450,806.20 | 賠償收入 | 4922 | 8 | 115,503,530.10 | 7,204,000.00 | 108,299,530.10 | 1,503.32 |
| 1,379,557,172.00 | 什項收入 | 4929 | 2 | 267,821,629.19 | 33,432,000.00 | 234,389,629.19 | 701.09 |
| 502,021,698.10 | 政府捐助收入 | 4929(0) | 2 | 127,838,591.80 | - | 127,838,591.80 | |
| 877,535,473.90 | 什項收入 | 4929(3) | 9 | 139,983,037.39 | 33,432,000.00 | 106,551,037.39 | 318.71 |
| 7,178,464,197.62 | 營業外費用 | 59 | 0 | 5,824,330,056.04 | 5,365,776,000.00 | 458,554,056.04 | 8.55 |
| 961,298,889.00 | 財務費用 | 590 | 0 | 1,337,335,428.24 | 1,740,000,000.00 | - 402,664,571.76 | 23.14 |
| 961,298,889.00 | 利息費用 | 5901 | 6 | 1,337,334,897.00 | 1,738,000,000.00 | - 400,665,103.00 | 23.05 |
| - | 兌換損失 | 5902 | 2 | 531.24 | 2,000,000.00 | - 1,999,468.76 | 99.97 |
| 6,217,165,308.62 | 其他營業外費用 | 591-592 | 7 | 4,486,994,627.80 | 3,625,776,000.00 | 861,218,627.80 | 23.75 |
| - | 盤存損失 | 5912 | 0 | - | 30,000.00 | - 30,000.00 | 100.00 |
| 1,660,138,172.74 | 資產報廢損失 | 5913 | 6 | 1,069,440,148.37 | 904,501,000.00 | 164,939,148.37 | 18.24 |
| 29,348,942.00 | 災害損失 | 5917 | 1 | 16,121,194.33 | 45,080,000.00 | - 28,958,805.67 | 64.24 |
| 4,527,678,193.88 | 什項費用 | 5929 | 1 | 3,401,433,285.10 | 2,676,165,000.00 | 725,268,285.10 | 27.10 |
| - 5,178,739,150.01 | 營業外利益(損失-) | 62 | 1 | - 3,177,621,472.74 | - 2,803,980,000.00 | - 373,641,472.74 | 13.33 |
| - 10,304,814,787.69 | 稅前純益(純損-) | 63 | 0 | - 10,141,609,393.96 | - 8,900,000,000.00 | - 1,241,609,393.96 | 13.95 |
| 23,471,322,281.91 | 收入總計 | 4 | 7 | 23,553,665,566.80 | 23,594,188,000.00 | - 40,522,433.20 | 0.17 |
| 33,776,137,069.60 | 支出總計 | 5 | 6 | 33,695,274,960.76 | 32,494,188,000.00 | 1,201,086,960.76 | 3.70 |
| - 10,304,814,787.69 | 本期純益(純損-) | 69 | 9 | - 10,141,609,393.96 | - 8,900,000,000.00 | - 1,241,609,393.96 | 13.95 |

臺灣鐵路管理局
盈虧撥補表

中華民國 95 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 號 碼 | | | 金 額 | % | |
| 虧損之部 | 73 | 9 | 33,697,330,212.28 | 31,850,906,000.00 | 1,846,424,212.28 | 5.80 | |
| 本期純損 | 7301 | 5 | 10,141,609,393.96 | 8,900,000,000.00 | 1,241,609,393.96 | 13.95 | |
| 累積虧損 | 7322 | 6 | 23,555,720,818.32 | 22,950,906,000.00 | 604,814,818.32 | 2.64 | |
| 填補之部 | 74 | 7 | 33,697,330,212.28 | 31,850,906,000.00 | 1,846,424,212.28 | 5.80 | |
| 事業機關負擔者 | 749 | 2 | 33,697,330,212.28 | 31,850,906,000.00 | 1,846,424,212.28 | 5.80 | |
| 撥用資本公積 | 7497 | 7 | - | 7,175,881,000.00 | 7,175,881,000.00 | 100.00 | |
| 待填補之虧損 | 7499 | 0 | 33,697,330,212.28 | 24,675,025,000.00 | 9,022,305,212.28 | 36.56 | |

臺灣鐵路管理局 現金流量表

中華民國 95 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 | | | % | |
| 營業活動之現金流量 | 80 | 3 | | | | | |
| 本期純益(純損－) | 801 | A | - 10,141,609,393.96 | - 8,900,000,000.00 | - 1,241,609,393.96 | 13.95 | |
| 調整非現金項目 | 802-809 | 8 | 5,801,061,579.12 | - 200,450,000.00 | 6,001,511,579.12 | 2,994.02 | |
| 提列備抵呆帳及損失 | 8021 | 4 | 4,488,916.40 | 22,140,000.00 | - 17,651,083.60 | 79.72 | |
| 折舊及折耗 | 8026 | 6 | 5,233,810,574.10 | 5,368,866,000.00 | - 135,055,425.90 | 2.52 | |
| 攤銷 | 8028 | 9 | 7,266,062.00 | 7,539,000.00 | - 272,938.00 | 3.62 | |
| 沖轉遞延負債 | 8032 | 8 | - 1,618,655,083.10 | - 337,022,000.00 | - 1,281,633,083.10 | 380.28 | |
| 處理資產損失(利益－) | 8036 | 3 | - 871,320,580.49 | - 1,610,499,000.00 | 739,178,419.51 | 45.90 | |
| 其他 | 8042 | 5 | 2,315,617,564.30 | - 1,292,885,000.00 | 3,608,502,564.30 | 279.10 | |
| 流動資產淨減(淨增－) | 8044 | 8 | 3,540,658,846.17 | - 475,589,000.00 | 4,016,247,846.17 | 844.48 | |
| 流動負債淨增(淨減－) | 8046 | A | - 2,810,804,720.26 | - 1,883,000,000.00 | - 927,804,720.26 | 49.27 | |
| 營業活動之淨現金流入(流出－) | 81 | 1 | - 4,340,547,814.84 | - 9,100,450,000.00 | 4,759,902,185.16 | 52.30 | |
| 投資活動之現金流量 | 82-84 | 0 | | | | | |
| 減少固定資產及遞延資產 | 831 | 5 | 1,139,097,998.65 | 488,000.00 | 1,138,609,998.65 | 233,321.72 | |
| 無形資產及其他資產淨減(淨增－) | 833 | 0 | 803,277,158.78 | 7,335,482,000.00 | - 6,532,204,841.22 | 89.05 | |
| 增加固定資產及遞耗資產 | 839 | 3 | - 5,323,439,833.78 | - 5,824,433,000.00 | 500,993,166.22 | 8.60 | |
| 投資活動之淨現金流入(流出－) | 85 | 4 | - 3,381,064,676.35 | 1,511,537,000.00 | - 4,892,601,676.35 | 323.68 | |
| 融資活動之現金流量 | 86-88 | 2 | | | | | |
| 短期債務淨增(淨減－) | 861 | 0 | 3,515,000,000.00 | 2,674,147,000.00 | 840,853,000.00 | 31.44 | |
| 其他負債淨增(淨減－) | 869 | 8 | 10,039,065.19 | - 88,400,000.00 | 98,439,065.19 | 111.36 | |
| 增加資本、公積及填補虧損 | 871 | 8 | 4,709,598,304.00 | 4,944,166,000.00 | - 234,567,696.00 | 4.74 | |
| 減少長期債務 | 873 | 2 | - 36,000,000.00 | - 36,000,000.00 | - | 0.00 | |
| 融資活動之淨現金流入(流出－) | 89 | 7 | 8,198,637,369.19 | 7,493,913,000.00 | 704,724,369.19 | 9.40 | |
| 匯率影響數 | 94 | 5 | - | - | - | | |
| 現金及約當現金之淨增(淨減－) | 97 | 0 | 477,024,878.00 | - 95,000,000.00 | 572,024,878.00 | 602.13 | |
| 期初現金及約當現金 | 98 | 8 | 305,181,252.16 | 541,739,000.00 | - 236,557,747.84 | 43.67 | |
| 期末現金及約當現金 | 99 | 6 | 782,206,130.16 | 446,739,000.00 | 335,467,130.16 | 75.09 | |

臺灣鐵路管理局
資 產 負 債 表

中華民國 95 年 12 月 31 日

單位：新臺幣元

| 科 目 | | 編 號 | 檢 查 號 碼 | 本 年 度 決 算 數 | 上 年 度 決 算 數 | 比 較 增 減 | | 備 註 |
|--------------------|--|----------------|------------|---------------------------|---------------------------|---------------------------|---------------|-----|
| | | | | | | 金 額 | % | |
| 資 產 | | 1 | 0 | 729,186,047,718.51 | 721,858,876,418.84 | 7,327,171,299.67 | 1.02 | |
| 流動資產 | | 11-12 | 8 | 10,030,331,121.60 | 13,104,789,318.12 | - 3,074,458,196.52 | 23.46 | |
| 現 金 | | 110 | 8 | 782,206,130.16 | 305,181,252.16 | 477,024,878.00 | 156.31 | |
| 庫存現金 | | 1101 | 4 | 420,001,422.00 | 2,918,693.00 | 417,082,729.00 | 14,290.05 | |
| 銀行存款 | | 1102 | A | 305,916,588.16 | 225,870,295.16 | 80,046,293.00 | 35.44 | |
| 匯撥中現金 | | 1104 | 3 | 5,863,778.00 | - | 5,863,778.00 | | |
| 零用及週轉金 | | 1105 | 0 | 50,424,342.00 | 76,392,264.00 | - 25,967,922.00 | 33.99 | |
| 應收款項 | | 114-117 | 7 | 1,978,912,591.68 | 4,074,089,831.37 | - 2,095,177,239.69 | 51.43 | |
| 應收票據 | | 1141 | 3 | 344,181.00 | 417,498.00 | - 73,317.00 | 17.56 | |
| 應收帳款 | | 1144 | 2 | 280,051,175.88 | 234,117,702.25 | 45,933,473.63 | 19.62 | |
| 備抵呆帳-應收帳款 | | 1145 | 9 | - 40,464.00 | 40,464.00 | - | 0.00 | |
| 應收收益 | | 114C | 4 | 91,395,334.00 | 88,817,172.00 | 2,578,162.00 | 2.90 | |
| 應收工程款 | | 1152 | 7 | 132,996,434.00 | 220,782,723.89 | - 87,786,289.89 | 39.76 | |
| 其他應收款 | | 1178 | 0 | 1,544,644,727.80 | 3,606,116,382.23 | - 2,061,471,654.43 | 57.17 | |
| 備抵呆帳-其他應收款 | | 1179 | 6 | - 70,478,797.00 | 76,121,183.00 | - 5,642,386.00 | 7.41 | |
| 存 貨 | | 120-123 | 6 | 3,966,876,469.16 | 5,265,060,504.99 | - 1,298,184,035.83 | 24.66 | |
| 未分配運什費 | | 1206 | 8 | 322,723,510.73 | 396,669,461.49 | - 73,945,950.76 | 18.64 | |
| 在製品 | | 120A | 3 | 401,096.45 | 925,076.17 | - 523,979.72 | 56.64 | |
| 製成品 | | 1211 | 0 | 120,750.00 | 121,450.00 | - 700.00 | 0.58 | |
| 在修品 | | 1212 | 6 | 21,348,111.20 | 20,884,577.25 | 463,533.95 | 2.22 | |
| 在建工程 | | 1213 | 2 | - | 1,396,836,650.39 | - 1,396,836,650.39 | 100.00 | |
| 物 料 | | 1227 | 5 | 3,572,166,899.11 | 3,388,329,754.22 | 183,837,144.89 | 5.43 | |
| 燃 料 | | 1228 | 1 | 50,116,101.67 | 61,293,535.47 | - 11,177,433.80 | 18.24 | |
| 預付款項 | | 125 | 2 | 3,302,335,930.60 | 3,460,457,729.60 | - 158,121,799.00 | 4.57 | |
| 用品盤存 | | 1252 | 5 | 190,263.00 | 126,026.00 | 64,237.00 | 50.97 | |
| 預付費用 | | 1253 | 1 | 12,596,190.00 | 7,057,569.00 | 5,538,621.00 | 78.48 | |
| 預付利息 | | 1255 | A | 4,467,100.00 | 4,000,000.00 | 467,100.00 | 11.68 | |
| 其他預付款 | | 1259 | 0 | 3,285,082,377.60 | 3,449,274,134.60 | - 164,191,757.00 | 4.76 | |
| 基金、投資及長期應收款 | | 14 | 2 | 8,000,561,040.00 | 8,000,561,040.00 | - | 0.00 | |
| 長期投資 | | 144-145 | 1 | 8,000,561,040.00 | 8,000,561,040.00 | - | 0.00 | |
| 採權益法之長期股權投資 | | 1441 | 8 | - | 24,227,348.00 | - 24,227,348.00 | 100.00 | |
| 採權益法之長期股權投資權益調整 | | 1443 | A | - | 24,227,348.00 | - 24,227,348.00 | 100.00 | |
| 以成本衡量之金融資產-非流動 | | 145C | 1 | 8,000,561,040.00 | 8,000,561,040.00 | - | 0.00 | |
| 固定資產 | | 15 | A | 641,639,064,450.83 | 626,664,771,694.00 | 14,974,292,756.83 | 2.39 | |
| 土 地 | | 150 | A | 427,070,032,418.10 | 428,943,620,689.10 | - 1,873,588,271.00 | 0.44 | |
| 土 地 | | 1501 | 7 | 11,708,705,156.40 | 11,687,273,811.70 | 21,431,344.70 | 0.18 | |
| 重估增值-土地 | | 1502 | 3 | 415,361,327,261.70 | 417,256,346,877.40 | - 1,895,019,615.70 | 0.45 | |
| 土地改良物 | | 151 | 8 | 99,103,936,293.10 | 88,554,329,724.30 | 10,549,606,568.80 | 11.91 | |
| 土地改良物 | | 1511 | 4 | 105,284,895,444.60 | 94,338,692,076.90 | 10,946,203,367.70 | 11.60 | |

臺灣鐵路管理局
資 產 負 債 表

中華民國 95 年 12 月 31 日

單位：新臺幣元

| 科 目 | | 編 號 | 檢 查 號 碼 | 本 年 度 決 算 數 | 上 年 度 決 算 數 | 比 較 增 減 | | 備 註 |
|------------------|----------------|----------------|------------|---------------------------|---------------------------|---------------------------|--------------|-----|
| | | | | | | 金 額 | % | |
| | 累計折舊-土地改良物 | 1513 | 7 | - 6,180,959,151.50 | - 5,784,362,352.60 | - 396,596,798.90 | 6.86 | |
| 房屋及建築 | | 152 | 5 | 11,042,038,912.20 | 10,928,427,419.60 | 113,611,492.60 | 1.04 | |
| | 房屋及建築 | 1521 | 1 | 16,530,743,188.10 | 16,108,122,570.00 | 422,620,618.10 | 2.62 | |
| | 累計折舊-房屋及建築 | 1523 | 4 | - 5,488,704,275.90 | - 5,179,695,150.40 | - 309,009,125.50 | 5.97 | |
| 機械及設備 | | 153 | 2 | 6,562,134,558.90 | 5,568,935,624.90 | 993,198,934.00 | 17.83 | |
| | 機械及設備 | 1531 | 9 | 14,742,224,980.60 | 12,920,338,157.80 | 1,821,886,822.80 | 14.10 | |
| | 累計折舊-機械及設備 | 1533 | 1 | - 8,180,090,421.70 | - 7,351,402,532.90 | - 828,687,888.80 | 11.27 | |
| 交通及運輸設備 | | 154 | 0 | 73,021,873,916.20 | 70,362,771,972.70 | 2,659,101,943.50 | 3.78 | |
| | 交通及運輸設備 | 1541 | 6 | 115,703,582,385.50 | 111,002,370,109.10 | 4,701,212,276.40 | 4.24 | |
| | 累計折舊-交通及運輸設備 | 1543 | 9 | - 42,681,708,469.30 | - 40,639,598,136.40 | - 2,042,110,332.90 | 5.02 | |
| 什項設備 | | 155 | 7 | 639,863,316.40 | 357,953,201.80 | 281,910,114.60 | 78.76 | |
| | 什項設備 | 1551 | 3 | 3,123,868,346.30 | 2,716,509,027.80 | 407,359,318.50 | 15.00 | |
| | 累計折舊-什項設備 | 1553 | 6 | - 2,484,005,029.90 | - 2,358,555,826.00 | - 125,449,203.90 | 5.32 | |
| 購建中固定資產 | | 157 | 1 | 24,775,558,115.43 | 22,621,871,515.70 | 2,153,686,599.73 | 9.52 | |
| | 未完工程 | 1571 | 8 | 18,330,107,096.43 | 16,451,008,227.70 | 1,879,098,868.73 | 11.42 | |
| | 訂購機件 | 1577 | 6 | 6,445,451,019.00 | 6,170,863,288.00 | 274,587,731.00 | 4.45 | |
| 累計減損-固定資產 | | 15X | A | - 576,373,079.50 | - 673,138,454.10 | 96,765,374.60 | 14.38 | |
| | 累計減損-固定資產 | 15X1 | 7 | - 576,373,079.50 | - 673,138,454.10 | 96,765,374.60 | 14.38 | |
| 無形資產 | | 17 | 7 | 58,323,528,052.00 | 63,234,640,684.60 | - 4,911,112,632.60 | 7.77 | |
| 無形資產 | | 170 | 7 | 58,323,528,052.00 | 63,234,640,684.60 | - 4,911,112,632.60 | 7.77 | |
| | 商標權 | 1701 | 3 | 15,000.00 | 25,000.00 | - 10,000.00 | 40.00 | |
| | 電腦軟體 | 1708 | 8 | 23,690,052.00 | 18,846,723.00 | 4,843,329.00 | 25.70 | |
| | 遞延退休金成本 | 1711 | A | 58,299,823,000.00 | 63,215,768,961.60 | - 4,915,945,961.60 | 7.78 | |
| 其他資產 | | 18 | 5 | 11,192,563,054.08 | 10,854,113,682.12 | 338,449,371.96 | 3.12 | |
| 非營業資產 | | 180 | 5 | 10,785,179,275.50 | 10,524,709,694.50 | 260,469,581.00 | 2.47 | |
| | 閒置及委託處分資產 | 1801 | 1 | 4,490,841,981.10 | 4,103,223,337.20 | 387,618,643.90 | 9.45 | |
| | 累計折舊-閒置資產 | 1802 | 8 | - 1,695,428.70 | - 59,050,199.80 | 57,354,771.10 | 97.13 | |
| | 累計減損-閒置及委託處分資產 | 1803 | 4 | - 4,370,748.50 | - | 4,370,748.50 | 0.00 | |
| | 其他非營業資產 | 1808 | 6 | 6,371,608,815.10 | 6,480,536,557.10 | - 108,927,742.00 | 1.68 | |
| | 累計減損-其他非營業資產 | 180A | 9 | - 71,205,343.50 | - | 71,205,343.50 | 0.00 | |
| 什項資產 | | 181-182 | 2 | 407,383,778.58 | 329,403,987.62 | 77,979,790.96 | 23.67 | |
| | 存出保證金 | 1811 | 9 | 14,527,026.00 | 10,732,892.00 | 3,794,134.00 | 35.35 | |
| | 催收款項 | 1812 | 5 | 607,904,685.00 | 604,865,143.00 | 3,039,542.00 | 0.50 | |
| | 備抵呆帳-催收款項 | 1813 | 1 | - 353,848,269.00 | - 352,549,490.00 | - 1,298,779.00 | 0.37 | |
| | 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 | 102,457,554.28 | 30,012,660.32 | 72,444,893.96 | 241.38 | |
| | 代管資產 | 1825 | 1 | 34,402,782.30 | 34,402,782.30 | - | 0.00 | |
| 資 產 總 計 | | | | 729,186,047,718.51 | 721,858,876,418.84 | 7,327,171,299.67 | 1.02 | |

臺灣鐵路管理局
資 產 負 債 表

中華民國 95 年 12 月 31 日

單位：新臺幣元

| 科 目 | | 編 號 | 檢 查 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 | 1 | 445,413,231.00 | 420,773,568.00 | 24,639,663.00 | | |
| | 保證品 | 1864 | 4 | 445,413,231.00 | 420,773,568.00 | 24,639,663.00 | | |
| 負 債 | | 2 | 9 | 274,181,772,959.59 | 258,573,424,887.76 | 15,608,348,071.83 | 6.04 | |
| 流動負債 | | 21-22 | 7 | 96,342,016,774.37 | 95,420,686,434.63 | 921,330,339.74 | 0.97 | |
| 短期債務 | | 210 | 7 | 82,508,000,000.00 | 78,993,000,000.00 | 3,515,000,000.00 | 4.45 | |
| | 短期借款 | 2102 | 0 | 81,122,000,000.00 | 78,957,000,000.00 | 2,165,000,000.00 | 2.74 | |
| | 應付商業本票 | 2103 | 6 | 1,350,000,000.00 | - | 1,350,000,000.00 | | |
| | 應付到期長期負債 | 2107 | 5 | 36,000,000.00 | 36,000,000.00 | - | 0.00 | |
| 應付款項 | | 214-217 | 6 | 12,503,900,782.21 | 13,669,608,723.07 | - 1,165,707,940.86 | 8.53 | |
| | 應付帳款 | 2144 | 1 | 4,122,020,025.24 | 5,859,514,564.43 | - 1,737,494,539.19 | 29.65 | |
| | 應付代收款 | 2145 | 8 | 2,143,949,093.86 | 1,227,703,210.15 | 916,245,883.71 | 74.63 | |
| | 應付費用 | 2147 | A | 5,909,771,776.37 | 6,338,057,693.52 | - 428,285,917.15 | 6.76 | |
| | 應付稅款 | 2148 | 7 | 96,446,040.37 | 48,076,252.97 | 48,369,787.40 | 100.61 | |
| | 暫估應付機料款 | 214A | 0 | 26,000,000.00 | 26,000,000.00 | - | 0.00 | |
| | 應付利息 | 2151 | 0 | 61,354,237.00 | 39,831,221.00 | 21,523,016.00 | 54.04 | |
| | 應付代收保險費 | 2172 | A | 38,017,533.00 | 37,822,080.00 | 195,453.00 | 0.52 | |
| | 其他應付款 | 2178 | 9 | 106,342,076.37 | 92,603,701.00 | 13,738,375.37 | 14.84 | |
| 預收款項 | | 225 | 1 | 1,330,115,992.16 | 2,758,077,711.56 | - 1,427,961,719.40 | 51.77 | |
| | 預收收入 | 2253 | A | 197,757,431.60 | 272,395,825.60 | - 74,638,394.00 | 27.40 | |
| | 預收工程款 | 2257 | 6 | 2,475,599,798.96 | 2,177,134,659.96 | 298,465,139.00 | 13.71 | |
| | 在建工程 | 2258 | 2 | 1,580,928,124.40 | - | 1,580,928,124.40 | 0.00 | |
| | 其他預收款 | 2259 | 9 | 237,686,886.00 | 308,547,226.00 | - 70,860,340.00 | 22.97 | |
| 長期負債 | | 25 | 0 | 69,093,351,006.00 | 70,297,243,684.00 | - 1,203,892,678.00 | 1.71 | |
| 長期債務 | | 250-251 | 0 | 69,093,351,006.00 | 70,297,243,684.00 | - 1,203,892,678.00 | 1.71 | |
| | 長期借款 | 2504 | 5 | 15,077,285.00 | 51,077,285.00 | - 36,000,000.00 | 70.48 | |
| | 應計退休金負債 | 2517 | 1 | 69,078,273,721.00 | 70,246,166,399.00 | - 1,167,892,678.00 | 1.66 | |
| 其他負債 | | 28 | 4 | 108,746,405,179.22 | 92,855,494,769.13 | 15,890,910,410.09 | 17.11 | |
| 什項負債 | | 282-283 | 9 | 852,955,944.72 | 842,916,879.53 | 10,039,065.19 | 1.19 | |
| | 存入保證金 | 2821 | 5 | 448,722,215.00 | 392,197,687.00 | 56,524,528.00 | 14.41 | |
| | 應付保管款 | 2822 | 1 | 17,971,519.00 | 15,853,215.00 | 2,118,304.00 | 13.36 | |
| | 暫收及待結轉帳項 | 2825 | A | 351,859,428.42 | 400,463,195.23 | - 48,603,766.81 | 12.14 | |
| | 應付代管資產 | 2835 | 8 | 34,402,782.30 | 34,402,782.30 | - | 0.00 | |
| 遞延負債 | | 284 | 3 | 107,893,449,234.50 | 92,012,577,889.60 | 15,880,871,344.90 | 17.26 | |
| | 遞延收入 | 2841 | 0 | 107,893,449,234.50 | 92,012,577,889.60 | 15,880,871,344.90 | 17.26 | |

臺灣鐵路管理局
資 產 負 債 表

中華民國 95 年 12 月 31 日

單位：新臺幣元

| 科 目 | | 編 號 | 檢 查 號 碼 | 本 年 度 決 算 數 | 上 年 度 決 算 數 | 比 較 增 減 | | 備 註 |
|---------------|--|---------|------------|---------------------|---------------------|---------------------|----------|-----|
| | | | | | | 金 額 | % | |
| 業主權益 | | 3 | 8 | 455,004,274,758.92 | 463,285,451,531.08 | - 8,281,176,772.16 | 1.79 | |
| 資本 | | 31 | 6 | 85,397,252,555.50 | 80,827,463,555.50 | 4,569,789,000.00 | 5.65 | |
| 資本 | | 310 | 6 | 85,397,252,555.50 | 80,827,463,555.50 | 4,569,789,000.00 | 5.65 | |
| 資本 | | 3101 | 2 | 85,397,252,555.50 | 80,827,463,555.50 | 4,569,789,000.00 | 5.65 | |
| 資本公積 | | 32 | 4 | 251,693,516.00 | 111,791,712.00 | 139,901,804.00 | 125.15 | |
| 資本公積 | | 320 | 4 | 251,693,516.00 | 111,791,712.00 | 139,901,804.00 | 125.15 | |
| 收入公積 | | 3202 | 7 | - | - | - | 0.00 | |
| 土地重估增值準備 | | 3203 | 3 | - | - | - | 0.00 | |
| 固定資產漲價補償準備 | | 3204 | 0 | - | - | - | 0.00 | |
| 受贈公積 | | 3206 | 2 | 143,801,804.00 | 3,900,000.00 | 139,901,804.00 | 3,587.23 | |
| 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 | - 33,697,330,212.28 | - 23,555,720,818.32 | - 10,141,609,393.96 | 43.05 | |
| 累積虧損 | | 332 | 7 | - 33,697,330,212.28 | - 23,555,720,818.32 | - 10,141,609,393.96 | 43.05 | |
| 累積虧損 | | 3321 | 3 | - 33,697,330,212.28 | - 23,555,720,818.32 | - 10,141,609,393.96 | 43.05 | |
| 業主權益其他項目 | | 34 | A | 403,052,658,899.70 | 405,901,917,081.90 | - 2,849,258,182.20 | 0.70 | |
| 未認列為退休金成本之淨損失 | | 343 | 2 | - 1,369,597,052.00 | - | - 1,369,597,052.00 | 0.00 | |
| 未認列為退休金成本之淨損失 | | 3431 | 9 | - 1,369,597,052.00 | - | - 1,369,597,052.00 | 0.00 | |
| 未實現重估增值 | | 344 | 0 | 387,563,210,724.66 | 389,042,871,854.86 | - 1,479,661,130.20 | 0.38 | |
| 未實現重估增值 | | 3441 | 6 | 387,563,210,724.66 | 389,042,871,854.86 | - 1,479,661,130.20 | 0.38 | |
| 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 | | | | 729,186,047,718.51 | 721,858,876,418.84 | 7,327,171,299.67 | 1.02 | |
| 附註： | | | | | | | | |
| 信託代理與保證負債 | | 286-288 | 8 | 445,413,231.00 | 420,773,568.00 | 24,639,663.00 | | |
| 存入保證品 | | 2864 | 3 | 445,413,231.00 | 420,773,568.00 | 24,639,663.00 | | |