

榮民工程股份有限公司
資 產 負 債 表
中 華 民 國 95 年 12 月 31 日

單位：新臺幣元

科 目	本 年 度 決 算 數	上 年 度 決 算 數	比 較 增 減 數	
			金 額	%
資產	92,268,316,732.84	93,143,024,788.71	-874,708,055.87	-0.94
流動資產	68,570,701,926.84	68,095,340,724.41	475,361,202.43	0.70
現金	1,922,559,808.00	1,789,534,745.27	133,025,062.73	7.43
庫存現金	84,092.00	320,242.50	-236,150.50	-73.74
銀行存款	1,834,448,222.00	1,739,940,115.58	94,508,106.42	5.43
零用及週轉金	88,027,494.00	49,274,387.19	38,753,106.81	78.65
流動金融資產	1,638,583,124.00	1,528,400,973.00	110,182,151.00	7.21
備供出售金融資產-流動	279,273,263.00	279,273,263.00		0.00
備供出售金融資產評價調整-流動	110,637,361.00	0.00	110,637,361.00	
以成本衡量之金融資產-流動	1,248,672,500.00	1,249,127,710.00	-455,210.00	-0.04
應收款項	6,886,171,331.00	7,864,319,366.58	-978,148,035.58	-12.44
應收票據	7,515,700.00	16,490,001.00	-8,974,301.00	-54.42
應收帳款	2,516,567,058.00	2,441,857,592.84	74,709,465.16	3.06
減：備抵呆帳－應收帳款	1,065,405.00	2,129,108.00	-1,063,703.00	-49.96
留抵稅額	13,475,850.00		13,475,850.00	
應收利息	35,420,752.00	34,919,202.00	501,550.00	1.44
應收工程款	2,936,167,961.00	3,919,053,800.00	-982,885,839.00	-25.08
其他應收款	1,378,089,415.00	1,454,127,878.74	-76,038,463.74	-5.23
存貨	57,522,918,058.84	56,317,059,966.99	1,205,858,091.85	2.14
在途貨品	0.00	150,000.00	-150,000.00	100.00
製成品	116,199,077.00	178,218,639.62	-62,019,562.62	-34.80
在建工程	215,300,638,812.95	198,169,072,706.46	17,131,566,106.49	8.64
減：預收工程款	158,318,050,400.71	142,519,000,381.22	15,799,050,019.49	11.09
營建及加工品	375,348,671.00	375,348,671.00	0.00	0.00
原料	257,309,214.60	322,097,719.38	-64,788,504.78	-20.11
減：備抵存貨跌價損失	208,527,316.00	208,827,388.25	-300,072.25	-0.14
預付款項	247,627,423.00	211,409,666.39	36,217,756.61	17.13
用品盤存	188,650.00	255,650.00	-67,000.00	-26.21
預付費用	226,995,939.00	194,291,298.57	32,704,640.43	16.83
預付稅款	20,442,834.00	16,862,717.82	3,580,116.18	21.23
短期墊款	194,798,770.00	171,347,775.18	23,450,994.82	13.69
短期墊款	194,798,770.00	171,347,775.18	23,450,994.82	13.69
其他流動資產	158,043,412.00	213,268,231.00	-55,224,819.00	-25.89
遞延所得稅資產-流動	158,043,412.00	213,268,231.00	-55,224,819.00	-25.89
基金、投資及長期應收款	1,822,613,928.00	1,548,718,060.62	273,895,867.38	17.69
長期投資	1,822,613,928.00	1,548,718,060.62	273,895,867.38	17.69
採權益法之長期股權投資	1,560,025,579.00	1,256,060,579.00	303,965,000.00	24.20
採權益法之長期股權投資權益調整	453,876,574.00	483,945,706.62	-30,069,132.62	-6.21
減：累計減損-採權益法之長期股權投資	191,288,225.00	191,288,225.00	0.00	
固定資產	16,758,482,578.00	17,317,582,732.05	-559,100,154.05	-3.23
土地	14,334,664,941.00	14,819,957,532.64	-485,292,591.64	-3.27
土地	13,846,081,528.00	14,320,730,479.43	-474,648,951.43	-3.31
重估增值－土地	488,583,413.00	499,227,053.21	-10,643,640.21	-2.13
土地改良物	227,434,429.00	54,378,581.30	173,055,847.70	318.24
土地改良物	253,625,545.00	77,183,604.90	176,441,940.10	228.60
減：累計折舊－土地改良物	26,191,116.00	22,805,023.60	3,386,092.40	14.85
房屋及建築	1,557,874,232.00	848,901,503.80	708,972,728.20	83.52
房屋及建築	2,059,496,734.00	1,354,724,888.70	704,771,845.30	52.02
減：累計折舊－房屋及建築	501,622,502.00	505,823,384.90	-4,200,882.90	-0.83

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			金 額	%
機械及設備	610,225,118.00	568,420,000.70	41,805,117.30	7.35
機械及設備	1,778,441,766.00	2,122,503,948.90	-344,062,182.90	-16.21
減：累計折舊－機械及設備	1,168,216,648.00	1,554,083,948.20	-385,867,300.20	-24.83
交通及運輸設備	25,966,982.00	26,203,528.20	-236,546.20	-0.90
交通及運輸設備	353,150,481.00	487,051,278.00	-133,900,797.00	-27.49
減：累計折舊－交通及運輸設備	327,183,499.00	460,847,749.80	-133,664,250.80	-29.00
什項設備	2,316,876.00	2,934,082.60	-617,206.60	-21.04
什項設備	38,590,539.00	47,101,935.70	-8,511,396.70	-18.07
減：累計折舊－什項設備	36,273,663.00	44,167,853.10	-7,894,190.10	-17.87
購建中固定資產	0.00	996,787,502.81	-996,787,502.81	100.00
未完工程	0.00	996,787,502.81	-996,787,502.81	100.00
無形資產	38,527,860.00	242,683,609.00	-204,155,749.00	-84.12
無形資產	38,527,860.00	242,683,609.00	-204,155,749.00	-84.12
專利權	188,502.00	168,159.00	20,343.00	12.10
特許權	36,851,883.00	33,244,951.00	3,606,932.00	10.85
電腦軟體	839,391.00	1,899,998.00	-1,060,607.00	-55.82
租賃權益	648,084.00	690,681.00	-42,597.00	-6.17
遞延退休金成本	0.00	206,679,820.00	-206,679,820.00	100.00
其他資產	5,077,990,440.00	5,938,699,662.63	-860,709,222.63	-14.49
非營業資產	300,562,016.00	747,913,631.60	-447,351,615.60	-59.81
閒置及委託處分資產	334,491,309.00	400,713,144.60	-66,221,835.60	-16.53
減：累計折舊－閒置資產	330,335,555.00	395,490,398.00	-65,154,843.00	-16.47
出借出租資產	296,406,262.00	742,690,885.00	-446,284,623.00	-60.09
什項資產	3,976,045,015.00	4,427,793,332.03	-451,748,317.03	-10.20
存出保證金	3,390,008,737.00	4,069,831,609.03	-679,822,872.03	-16.70
催收款項	1,268,753,282.00	1,045,505,215.05	223,248,066.95	21.35
減：備抵呆帳－催收款項	682,717,004.00	687,543,492.05	-4,826,488.05	-0.70
遞延資產	801,383,409.00	762,992,699.00	38,390,710.00	5.03
遞延所得稅資產	801,383,409.00	746,158,590.00	55,224,819.00	7.40
其他遞延資產	0.00	16,834,109.00	-16,834,109.00	100.00
資產合計	92,268,316,732.84	93,143,024,788.71	-874,708,055.87	-0.94
負債	91,007,024,432.29	91,365,697,046.33	-358,672,614.04	-0.39
流動負債	65,632,740,137.79	50,684,173,105.08	14,948,567,032.71	29.49
短期債務	56,124,366,617.00	39,825,716,023.24	16,298,650,593.76	40.92
銀行透支	1,676,373,641.00	288,802,124.24	1,387,571,516.76	480.46
短期借款	35,138,401,605.00	24,013,493,000.00	11,124,908,605.00	46.33
應付商業本票	9,730,000,000.00	10,440,000,000.00	-710,000,000.00	-6.80
減：應付商業本票折價	16,255,295.00	14,912,433.00	1,342,862.00	9.00
應付到期長期負債	9,595,846,666.00	5,098,333,332.00	4,497,513,334.00	88.22
應付款項	2,657,735,395.00	3,484,945,014.54	-827,209,619.54	-23.74
應付帳款	985,034,245.00	1,435,848,429.08	-450,814,184.08	-31.40
應付代收款	492,733,183.00	475,782,104.12	16,951,078.88	3.56
應付費用	699,301,152.00	899,060,588.36	-199,759,436.36	-22.22
應付稅款	0.00	92,726,404.00	-92,726,404.00	100.00
應付利息	47,454,636.00	33,427,475.00	14,027,161.00	41.96
其他應付款	433,212,179.00	548,100,013.98	-114,887,834.98	-20.96

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			金 額	%
預收款項	6,850,638,125.79	7,373,512,067.30	-522,873,941.51	-7.09
預收貨款	309,515,769.00	60,440,898.00	249,074,871.00	412.10
預收收入	0.00	594,918.00	-594,918.00	100.00
預收工程款	71,785,796,071.62	89,818,592,812.33	-18,032,796,740.71	-20.08
減：在建工程	65,246,932,849.83	82,508,496,332.03	-17,261,563,482.20	-20.92
其他預收款	2,259,135.00	2,379,771.00	-120,636.00	-5.07
長期負債	22,462,962,141.00	37,862,507,650.94	-15,399,545,509.94	-40.67
長期債務	22,462,962,141.00	37,862,507,650.94	-15,399,545,509.94	-40.67
長期借款	21,811,141,702.00	37,050,578,604.00	-15,239,436,902.00	-41.13
估計應付土地增值稅	38,896,744.00	37,218,865.94	1,677,878.06	4.51
應計退休金負債	612,923,695.00	774,710,181.00	-161,786,486.00	-20.88
其他負債	2,911,322,153.50	2,819,016,290.31	92,305,863.19	3.27
營業及負債準備	64,692,038.00	73,005,730.78	-8,313,692.78	-11.39
工程保固準備	64,692,038.00	73,005,730.78	-8,313,692.78	-11.39
什項負債	2,825,693,025.50	2,723,431,343.53	102,261,681.97	3.75
存入保證金	702,213,725.00	685,309,402.80	16,904,322.20	2.47
應付保管款	2,123,479,300.50	2,038,121,940.73	85,357,359.77	4.19
遞延負債	20,937,090.00	22,579,216.00	-1,642,126.00	-7.27
遞延收入	20,937,090.00	22,579,216.00	-1,642,126.00	-7.27
業主權益	1,261,292,300.55	1,777,327,742.38	-516,035,441.83	-29.03
資本	8,610,601,270.00	8,614,777,070.00	-4,175,800.00	-0.05
資本	8,610,601,270.00	8,614,777,070.00	-4,175,800.00	-0.05
資本	8,610,601,270.00	8,614,777,070.00	-4,175,800.00	-0.05
資本公積	11,868,001.00	11,868,001.30	-0.30	—
資本公積	11,868,001.00	11,868,001.30	-0.30	—
受贈公積	479,490.00	479,490.30	-0.30	—
其他資本公積	11,388,511.00	11,388,511.00	0.00	—
保留盈餘(累積虧損—)	-7,565,240,734.45	-6,909,075,509.46	-656,165,224.99	9.50
累積虧損	-7,565,240,734.45	-6,909,075,509.46	-656,165,224.99	9.50
累積虧損	-7,565,240,734.45	-6,909,075,509.46	-656,165,224.99	9.50
業主權益其他項目	204,063,764.00	59,758,180.54	144,305,583.46	241.48
金融商品未實現損益	110,637,361.00	0.00		
金融商品未實現損益	110,637,361.00			
累積換算調整數	-98,636,154.00	-144,625,894.22	45,989,740.22	-31.80
累積換算調整數	-98,636,154.00	-144,625,894.22	45,989,740.22	-31.80
未實現重估價值	192,062,557.00	204,384,074.76	-12,321,517.76	-6.03
未實現重估增值	192,062,557.00	204,384,074.76	-12,321,517.76	-6.03
負債及業主權益合計	92,268,316,732.84	93,143,024,788.71	-874,708,055.87	-0.94

備註：1.信託代理與保證資產(負債)為10,279,279,828元。

2.經由銀行開發各項承作工程擔保保證金額為新台幣89億2,913萬9,369元，美金2,136萬7,380元。

3.上年度決算數依行政院主計處最新修訂之會計科目辦理重分類。