

94 年營造業經濟概況調查摘要報告

94 年營造業經營概況調查之對象為從事營造業經主管機關核准登記有案者，且於 94 年底仍繼續營業之綜合營造業、專業營造業及土木包工業，調查結果摘要如下：

- (一) 94 年底繼續營業之營造業共計 12,682 家。
- 以等級別分析，以丙等綜合營造業最多占 46.3%，土木包工業占 31.1% 次之，甲等綜合營造業占 12.5% 再次之，專業營造業因 93 年底才開始登記，故僅占 0.4% 最少。
- 以地區別分析，以北部地區最多占 33.2%，中部地區占 31.5% 次之，南部地區占 29.4% 再次之。
- 以組織型態別分析，以公司組織居多占 68.0%，獨資或合夥占 32.0%。
- 以員工人數別分析，以 9 人以下之小型或微型營造業最多占 66.0%，10～19 人的營造業占 18.3% 次之，20～49 人的營造業 11.9% 再次之，三者合計已超過九成六，而 50 人以上之中大型營造業僅 3.8%。
- 以收入總額別分析，以未滿 1,000 萬元的營造業占 51.4% 最多，1,000 萬元～未滿 2,000 萬元的營造業占 18.4% 次之，2,000 萬元～未滿 5,000 萬元的營造業占 16.3% 再次之，三者合計超過八成六，另外 30 億元以上大型營造業只有 10 家，卻占全體收入的 14.2%。
- 以生產總額別分析，未滿 1,000 萬元的營造業占 49.9% 最多，1,000 萬元～未滿 2,000 萬元的營造業占 18.6%，2,000 萬元～未滿 5,000 萬元占 16.3%，三者合計占八成五。
- 以實際運用資產別分析，未滿 600 萬元的營造業家數占 39.5% 最多，600 萬元～未滿 1,000 萬元占 12.8%，1,000 萬元～未滿 2,000 萬元的營造業占 15.3%，2,000 萬元～未滿 5,000 萬元占 14.4%，四者合計占八成二。值得一提的是 10 億元以上營造業家數合計僅 141 家約占 1.1%，卻擁有所有資源一半以上。
- (二) 94 年底營造業之從業員工人數(包括受雇職員、工人，但不含發包同業

所僱用者)約 16 萬 6 千人,其中工員(指工程技術工及普通工)人數 10 萬 2,411 人,為職員人數的 1.7 倍。另外每月最常使用 1 萬 5,689 位派遣勞工。

- (三) 94 年營造業全年勞動報酬支出為 1,009 億 8,805 萬 3 仟元,專業營造業平均每企業全年勞動報酬達 1 億 1,131 萬 4 仟元居冠,94 年營造業平均每企業全年勞動報酬為 796 萬 3 仟元,與 93 年的 804 萬沒有太大變化。
- (四) 94 年營造業全年收入總額為 5,009 億 2,020 萬元,較 93 年增加,以甲等綜合營造業占的 56.8%最高。其中營業收入 4,865 億 1,322 萬 6 仟元,占收入總額之 97.1%。
- (五) 94 年營造業全年各項支出總額為 5,297 億 6,343 萬 3 仟元,較 93 年增加,其中營業支出為 5,126 億 9,502 萬 3 仟元,占全年支出總額之 96.8%。各等級中,以甲等綜合營造業占全年支出總額 59.0%為最多。
- (六) 94 年底營造業實際運用資產淨額 1 兆 1,106 億 445 萬 7 仟元,較 93 年增加,且大部分為流動資產,而 94 年甲等綜合營造業實際運用資產淨額達 8,453 億 8,824 萬 7 仟元居冠。
- (七) 94 年營造業生產總額為 5,525 億 8,102 萬元,較 93 年之 5,292 億 2,710 萬元略升。
- (八) 94 年底營造業使用土地總面積為 114 萬 4,522 平方公尺,而平均每企業所使用土地面積為 90.2 方公尺,平均每員工使用土地面積為 6.9 平方公尺。
- (九) 94 年底營造業使用建築物樓地板總面積為 123 萬 727 平方公尺,平均每企業所使用建築物樓地板面積為 97.0 平方公尺,平均每員工使用建築物樓地板面積為 7.4 平方公尺。
- (十) 94 年全年各項工程施工價值為 5,442 億 7,674 萬 7 仟元,較 93 年增加,甲等綜合營造業約占五成七居冠。
- (十一) 各項營建工程收入約 5,281 億 8,535 萬 3 仟元,以公共工程比例最高。

(十二)	94年營造業全年實際耗用材料價值為3,317億9,030萬4千元，較93年增加；其中由廠方自行採購的部分有占91.8%，由顧客及營造同業提供的部分占8.2%。平均每企業全年實際耗用材料價值為2,616萬2千元。
(十三)	94年底營造業存貨及存料價值為4,500億6,413萬2千元。臺閩地區存貨及存料週轉率為108.1%，較93年增加。
(十四)	94年底營造業整體負債及淨值總額1兆677億7,492萬5千元。其中負債占76.7%，淨值占23.3%。平均每企業負債及淨值總額為8,419萬6千元。
(十五)	94年營造業整體之財務結構，流動比率為116.8%，負債比率為76.7%，固定資產適合率為33.9%，自有資本率為25.5%。
(十六)	94年營造業純益率由93年的2.8%略升為2.9%，持續上升中，而以土木包工業的純益率最高達7.9%。
(十七)	94年營造業總資產週轉率為43.5%，較93年上升，且有隨資產規模之增加而總資產週轉率下降的狀況。
(十八)	94年營造業勞動裝備率為668萬5千元，較93年高；其中甲等綜合營造業之勞動裝備率為1,478萬4千元，遠遠大於其他等級之營造業。
(十九)	94年臺閩地區營造業之勞動生產力為332萬6千元，較93年明顯上揚；其中以甲等綜合營造業及專業營造業之勞動生產力居冠。
(二十)	94年營造業平均每元勞動報酬生產總額為5.5元，較93年的5.1元略微增加。
(廿一)	94年營造業自有資產占實際運用資產的96.1%，和93年相較變動並不大。
(廿二)	94年營造業資本生產力為49.8%，較93年的47.9%增加，且其隨營造業等級成反比。
(廿三)	94年營造業實際運用資產獲利率為1.3%，較93年的1.2%上升，其中以土木包工業之實際運用資產獲利率13.1%為最高。

Economic Survey of Construction Industry in Taiwan, 2005 Executive Summary

The population of the 2005 Economic Survey of Construction Industry in Taiwan included all R.O.C. Comprehensive Construction Companies, Specialty Construction Companies and Civil Engineering Contractors which registered with the supervisory organization and continued to do business at the end of 2005. The survey period covered from January 1, 2005 through December 31, 2005. The survey results are summarized as follows:

1. There were 12,682 construction companies at the end of 2005

Analyzing based on grade level, we found that the “Grade C Construction Companies” had more number of companies (46.3%) than any other grades, followed by “Civil Engineering Contractors” (31.1%), and then “Grade A Comprehensive Construction Companies” (12.5%). Only 0.4% were “Specialty Construction Companies” since the registration for them just began at the end of 2004.

Observing based on region, we found that more companies were located in the North Region (33.2%), followed by Central Region (31.5%) and South Region (29.4%).

By type of organization, majority of them were companies (68.0%); only 32.0% were individual proprietorships or partnerships.

By number of employees, majority (66.0%) of them were small firms with only 9 or under employees, followed by 10-19 employees (18.3%), and 20-49 employees (11.9%); and only 3.8% had 50 or over employees.

Analyzing based on the total revenue, there were 51.4% with annual revenue under NT\$10,000,000, followed by NT\$10,000,000~20,000,000 (18.4%) and NT\$20,000,000~50,000,000 (16.3%). Only 10 construction companies had annual revenue over and above NT\$3,000,000,000; however, they accounted for 14.2% of

the total revenue of the whole construction industry.

By total value of production, 49.9% had annual value of production lower than NT\$10,000,000, followed by NT\$10,000,000~20,000,000(18.6%) and NT\$20,000,000~ 50,000,000(16.3%). In other words, 85% of construction companies had annual value of production under NT\$50,000,000.

Analyzing based on the value of actual assets in operation, 39.5% had the value of actual assets in operation less than NT\$6,000,000, followed by NT\$6,000,000~ 10,000,000(12.8%), NT\$10,000,000~20,000,000(15.3%) and NT\$20,000,000~ 50,000,000 (14.4%). Therefore, 82% of construction companies had the value of actual assets in operation less than NT\$50,000,000. Noticeably, only 141 companies, accounted for 1.1%, had the value of actual assets in operation over and above NT\$1,000,000,000; however, together they owned more than half of the total resources of the industry.

2. The number of employees (including staff employees and laborers, but excluding those hired by subcontractors) in the construction industry was around 166,000 with 102,411 laborers at the end of 2005. The number of laborers (technical and manual laborers) was 1.7 times of the number of staff employees. In addition, most often, there were 15,689 dispatched laborers per month.
3. The 2005 annual expenditures on labor costs amounted to NT\$100,988,053,000 in the construction industry. The average 2005 annual expenditures on labor costs per specialty construction company was the highest, NT\$111,314,000. And the average 2005 annual expenditures on labor costs per company in the construction industry was NT\$7,963,000, no significant change from NT\$8,040,000 of year 2004.
4. The 2005 total revenue of the construction industry was NT\$500,920,200,000, which was more than that of the year 2004. Grade A Comprehensive Construction Companies had the highest total revenue among the different grades of construction companies, accounted for 56.8% of the total revenue. Among the total

revenue, NT\$486,513,226,000 was the business revenue, accounted for 97.1% of the total revenue.

5. The 2005 annual total expenditures of the construction industry were NT \$529,763,433,000, more than that of the year 2004. The business expenditures were NT \$512,695,023,000, accounted for 96.8% of the total expenditures. Grade A Comprehensive Construction Companies had the largest total expenditures among the different grades of construction companies, accounted for 59.0% of the total expenditures of the industry.
6. The net value of actual assets in operation in the construction industry at the end of 2005 was NT\$111,064,457,000, which was more than that of the year 2004. And the majority of the actual assets were liquid assets. Grade A Comprehensive Construction Companies had the net value of actual assets in operation of NT \$845,388,247,000, more than any other grade construction companies.
7. The 2005 annual total value of production was NT\$552,581,020,000, slightly increased from the year 2004 (NT\$529,227,100,000).
8. The total area of the land used by the construction industry at the end of 2005 was 1,144,522 square meters. The average area of the land used by each company was 90.2 square meters and average area of land used by each employee was 6.9 square meters.
9. The total floor area of the buildings used by the construction industry was 1,230,727 square meters at the end of 2005. The average floor area of buildings used by each company was 97.0 square meters and used by each employee was 7.4 square meters.
10. The 2005 annual total value of construction work was NT\$544,276,747,000, increased from year 2004. The Grade A Comprehensive Construction Companies accounted for 57% of it.
11. The total revenue of all construction work was NT\$528,185,353,000, and the

- revenue of public work construction accounted for the highest proportion of it.
12. The 2005 annual actual value of materials used by the construction industry was NT\$331,790,304,000, increased from the year 2004. 91.8% was procured by the construction companies themselves, 8.2% provided by customers or other construction companies. Average actual value of materials used by each company was NT\$26,162,000.
 13. The total stock and unused materials of the construction industry at the end of 2005 was NT\$450,064,132,000. The stock turnover rate for the construction industry in Taiwan-Fujian area was 108.1% which increased from the year 2004.
 14. The 2005 annual total amount of liabilities and net worth was NT\$167,774,925,000 with 76.7% liabilities and 23.3% net worth. The average amount of liabilities and net-worth per company was NT\$84,196,000.
 15. As for the 2005 annual financial structure of the construction industry, liquidity ratio was 116.8% ; the liability ratio was 76.7% ; the fixed assets adequacy ratio was 33.9% ; and the self-capital ratio was 25.5%.
 16. The 2005 annual net profit margin of the construction industry was 2.9%, increased from 2.8% of the year 2004. And the net profit margin of Civil Engineering Contractors was the highest (7.9%).
 17. The 2005 annual total asset turnover rate for the construction industry was 43.5% which was higher than that of the year 2004. And the total asset turnover rate decreased when the asset amount increased.
 18. The 2005 annual labor facility rate for the construction industry in Taiwan-Fujian area was NT\$ 6,685,000 which was more than that of the year 2004. The labor facility rate of Grade A Comprehensive Construction Companies was NT\$14,784,000 which was much more than other grades of construction companies.
 19. The 2005 annual labor productivity for the construction industry in Taiwan-Fujian

area was NT\$3,326,000 which increased significantly over that of the year 2004. The Grade A Comprehensive Construction Companies and the specialty Construction Companies had the top labor productivity in the whole construction industry.

20. The 2005 annual total value of production on every dollar spent in labor cost for the construction industry in Taiwan- Fujian area was NT\$5.5, increased slightly from NT\$5.1 of the year 2004.
21. The 2005 annual self-owned assets accounted for 96.1% of the actual assets in operation in the construction industry, not much different from that of the year 2004.
22. The 2005 annual capital productivity for the construction industry in Taiwan- Fujian area was 49.8%, increased from 47.9% of the year 2004. The higher the construction company' s grades (Grade A is the highest grade), the lower the capital productivity.
23. The 2005 annual profit rate of actual assets in operation for the construction industry in Taiwan-Fujian area was 1.3%, increased from 1.2% of the year 2004. The Civil Engineering Contractors with 13.1% profit rate of actual assets in operation was the highest among all grades of construction companies.