

壹、編製說明

一、編製目的

本月報蒐集相關總體經濟數據與本局經管各勞動基金之運用情形，做為政府釐定勞工退休政策之參據，自103年2月起按月彙編。

二、統計表內容

本月報內容包括總體經濟與基金財務統計二大部分，蒐集國內金融及經濟指標、國內公開發行公司股票及債券發行概況、國際主要國家貨幣匯率及主要股價指數，以及本局經管新、舊制勞工退休基金、勞工保險基金、就業保險基金、職業災害保護專款、積欠工資墊償基金與國民年金保險基金等基金運用資料。

三、資料來源

由本局各業務相關單位及臺灣銀行提供彙編。

四、凡例

- 1、本月報各項資料說明及附註等，均註明於統計表下端。
- 2、本月報部分數值，由於尾數進位關係，總數與細數之間，容或未能完全吻合。
- 3、本月報所用之各種分類原則，均依據實務需要研訂，不作為法令依據。
- 4、本月報所用時間如稱「年」者係為日曆年，即自當年1月1日至12月31日止；如稱「年度」者係為會計年度，即自上年7月1日至當年6月30日止。惟依照87年10月29日修正公布之新預算法第12條規定，政府會計年度由7月制（每年7月1日至翌年6月30日）調整為曆年制（每年1月1日至12月31日）。並自88年7月起編製88年下半年及89年度（即88年7月1日至89年12月31日，統計表內簡約為89年度）1次18個月之預算，以資銜接。
- 5、本報告所用符號意義如下：
 - 0：表示數字不及半單位
 - …：表示數值不明或尚未產生資料
 - ：表示無數值
 - ：表示無意義數值

p : 表示初步估計數

r : 表示修正數

f : 表示預測數

五、本月報用詞定義如下：

1、短期票券：係指期限在一年以內之票券，其種類如下：

- (1) 國庫券
- (2) 銀行可轉讓定期存單
- (3) 央行儲蓄券
- (4) 銀行承兌匯票
- (5) 商業本票

2、勞工退休基金收支表：

- (1) 作業收入：係指勞工退休基金運用收入。
- (2) 作業外收入：舊制勞工退休基金係指收回呆帳及過期帳、什項收入；新制勞工退休基金係指滯納金收入。
- (3) 作業支出：係指勞工退休基金運用支出。
- (4) 作業外支出：舊制勞工退休基金係指「什項支出」；新制勞工退休基金係指「提存備抵呆帳及損失-滯納金」。
- (5) 餘絀：係指勞工退休基金運用收支賸餘。
- (6) 基金運用餘額：係指各運用項目帳列成本，不含在途存款、調撥帳戶存款及金融資產評價調整數
- (7) 淨值：係資產負債表中之資產減負債之餘數。
- (8) 自 95 年 1 月 1 日起依財務會計準則第 34 號公報編製基金會計報告。

I 、 Introductory Notes

A. The purpose of publishing

This Monthly Investment Statistics contains relevant macro economic data and highlights of administration of Labor Funds. Since February 2014, it has been published monthly.

B. Table of contents

This Monthly Investment Statistics includes statistics on macro economic, and the finance of labor funds. It contains domestic financial and economic indicators, highlights of equity and bond issuance by public companies, the foreign exchange rate in major countries, indices in major stock markets, highlights of administration of Labor Pension Fund, Labor Retirement Fund, Labor Insurance Fund, Employment Insurance Fund, Special Fund for Protecting Worker of Occupational Accidents, The Arrear Wage Payment Fund, and National Pension Insurance Fund.

C. Data source

The data are derived from the Bank of Taiwan, Bureau of Labor Funds.

D. Notes

- a. Explanatory notes and sources of data are given at the bottom of each table.
- b. Figures may not add up to the total because of rounding.
- c. The various classified principle of the data are set up according to the actual situation, not for enactment purpose.
- d. Where duration is referred to as the “year”, it means the calendar year that covers a period from January 1 to December 31. Where duration is referred to as the “FY”, it means the fiscal year that covers a period from July 1 of last year to June 30 of this year. In line with the amendments to the Budget Law announced and promulgated on October 29, 1998, according to Article 12 of the new Budget Law, the government fiscal year has been changed from being based on a July system (beginning on July 1 of each year and ending on June 30 of the following year) to being based on the calendar year (January 1 to December 31 of each year). FY2000 is from July 1, 1999 to December 31, 2000 includes this 18-month period.
- e. The following symbols are used :
 - 0 : less than a half unit
 - ... : figure not available
 - : none
 - : emptiness figure
 - P : preliminary figure
 - r : revised figure

f : forecaster figure

E. The following phrases are used :

a. Short-Term Bills :

Refer to the bill of term within one year, its categories are as follows:

- 1 、 Treasury Bill
- 2 、 Negotiable Certificates of Deposit
- 3 、 Saving Bond of Central Bank
- 4 、 Bankers' Acceptances
- 5 、 Commercial Paper

b. Income and Expense of Labor Pension or Retirement Fund :

- 1 、 Operating income : Refer to the utilization income of labor pension or retirement fund.
- 2 、 Non-operating income : Refer to evicting bad debt 、 overdue debt and miscellaneous income of old labor retirement fund ; refer to income of late fees of new labor pension fund.
- 3 、 Operating expense : Refer to the utilization expense of labor pension or retirement fund.
- 4 、 Non-operating expense : Refer to miscellaneous expense of old labor retirement fund ; refer to charging allowance for bad debt and loss of late fees of new labor pension fund.
- 5 、 Surplus / Deficit : Refer to the utilization surplus or deficit of labor pension or retirement fund.
- 6 、 Fund utilization balance : Refer to the account row cost of each utilization item, exclude deposit in transit, transfer deposit and adjustments for change in value of investment.
- 7 、 Net worth : It is the remainder that the assets reduce the liability in the balance sheet.
- 8 、 The fund accounting report have been drawn up according to No.34th communique of the Financial Accounting Standards since January 1, 2006.