

勞動部勞動基金運用局

勞工退休基金(舊制)

會計月報

中華民國 106 年 11 月份

主辦會計人員



基金主持人



勞工退休基金(舊制)

會計月報目次

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舊制勞工退休基金
平衡表(自行運用及委託經營)
民國 106 年 11 月 30 日

程式代碼： AC470
交易幣別： 新臺幣元
列印日期： 0106/12/07
列印頁次： 1

| 會計科目 | | | | | | |
|------------------------|---|-------|--------------------|--------------------|--------------------|---------|
| 名 | 稱 | 編號 | 自行運用 | 委託經營 | 合 計 | 百分比 |
| 資產 | | 1 | 517,704,377,660.00 | 430,385,825,814.00 | 948,090,203,474.00 | 100.00% |
| 流動資產 | | 11-12 | 376,085,169,504.00 | 430,385,154,168.00 | 806,470,323,672.00 | 85.06% |
| 銀行存款 | | 1102 | 165,689,409,562.00 | 27,858,552,738.00 | 193,547,962,300.00 | 20.41% |
| 公平價值變動列入損益之金融資產－流動 | | 1131 | 133,871,747,600.00 | 354,817,369,317.00 | 488,689,116,917.00 | 51.54% |
| 公平價值變動列入損益之金融資產評價調整－流動 | | 1132 | 27,439,326,922.00 | 38,388,753,465.00 | 65,828,080,387.00 | 6.94% |
| 持有至到期日金融資產－流動 | | 1138 | 46,438,411,328.00 | 0.00 | 46,438,411,328.00 | 4.90% |
| 應收退稅款 | | 114A | 559,539.00 | 129,012,275.00 | 129,571,814.00 | 0.01% |
| 應收收益 | | 114C | 8,323,900.00 | 424,883,031.00 | 433,206,931.00 | 0.05% |
| 應收利息 | | 1151 | 2,595,906,322.00 | 541,835,744.00 | 3,137,742,066.00 | 0.33% |
| 其他應收款 | | 1178 | 48,069,856.00 | 8,224,747,598.00 | 8,272,817,454.00 | 0.87% |
| 備抵呆帳－其他各項應收款 | | 1179 | -6,585,525.00 | 0.00 | -6,585,525.00 | 0.00% |
| 長期投資 | | 14 | 141,606,364,887.00 | 0.00 | 141,606,364,887.00 | 14.94% |
| 持有至到期日金融資產－非流動 | | 1458 | 141,606,364,887.00 | 0.00 | 141,606,364,887.00 | 14.94% |
| 無形資產 | | 17 | 0.00 | 671,646.00 | 671,646.00 | 0.00% |
| 電腦軟體 | | 1708 | 0.00 | 671,646.00 | 671,646.00 | 0.00% |
| 其他資產 | | 18 | 12,843,269.00 | 0.00 | 12,843,269.00 | 0.00% |
| 暫付及待結轉帳項 | | 1816 | 12,843,269.00 | 0.00 | 12,843,269.00 | 0.00% |
| 資產合計 | | 1A | 517,704,377,660.00 | 430,385,825,814.00 | 948,090,203,474.00 | 100.00% |
| 負債 | | 2 | 3,237,034,987.00 | 18,970,873,995.00 | 22,207,908,982.00 | 2.34% |
| 流動負債 | | 21-22 | 442,544,027.00 | 11,802,895,738.00 | 12,245,439,765.00 | 1.29% |
| 應付代收款 | | 2145 | 1,437,452.00 | 104,671.00 | 1,542,123.00 | 0.00% |
| 應付費用 | | 2147 | 8,000,000.00 | 398,471,170.00 | 406,471,170.00 | 0.04% |
| 其他應付款 | | 2178 | 433,106,575.00 | 11,404,319,897.00 | 11,837,426,472.00 | 1.25% |
| 其他負債 | | 28 | 2,794,490,960.00 | 7,167,978,257.00 | 9,962,469,217.00 | 1.05% |
| 買賣損失準備 | | 2807 | 2,794,487,198.00 | 7,167,978,257.00 | 9,962,465,455.00 | 1.05% |
| 暫收及待結轉帳項 | | 2825 | 3,762.00 | 0.00 | 3,762.00 | 0.00% |
| 基金及餘絀 | | 3 | 847,107,879,436.00 | 78,774,415,056.00 | 925,882,294,492.00 | 97.66% |
| 基金 | | 31 | 780,652,528,105.00 | 0.00 | 780,652,528,105.00 | 82.34% |
| 勞工退休基金－本金 | | 3101 | 780,652,528,105.00 | 0.00 | 780,652,528,105.00 | 82.34% |
| 餘絀 | | 33 | 66,455,351,331.00 | 78,774,415,056.00 | 145,229,766,387.00 | 15.32% |
| 累積賸餘 | | 3311 | 46,357,270,775.00 | 39,103,379,491.00 | 85,460,650,266.00 | 9.01% |
| 上期餘絀(-) | | 3313 | 12,734,043,897.00 | 15,992,475,565.00 | 28,726,519,462.00 | 3.03% |
| 本期餘絀(-) | | 3319 | 7,364,036,659.00 | 23,678,560,000.00 | 31,042,596,659.00 | 3.27% |
| 負債、基金及餘絀合計 | | 3A | 850,344,914,423.00 | 97,745,289,051.00 | 948,090,203,474.00 | 100.00% |

備註: (1)信託代理與保證資產(負債) 365,541,453 元 [即為保證品(存入保證品) 365,541,453 元]

(2)遠期外匯合約名目金額 80,047,695,846 元 [即為期收出售遠匯款(期付遠匯款) 80,047,695,846 元]

(3)賣出期貨契約價值 11,317,707,087 元 [即為待抵銷賣出期貨(賣出期貨) 11,317,707,087 元]，買入期貨契約價值 11,960,142,555 元 [買入期貨(待抵銷買入期貨) 11,960,142,555 元]

(4)利率交換合約名目金額76,124,867,454 元[即換入/換出利率交換(待抵銷換入/換出利率交換)76,124,867,454元]

(5)銀行存款(未含委託經營)部分係包含台幣存款156,542,125,216 元、外幣存款美元 217,207,098.69 元、港幣 38,907,654.98 元、英鎊 0.35 元、歐元 31,142,685.89 元、人民幣 16,224,878.79 元、加拿大幣 0.18 元、澳幣 56,976,326.77 元，外幣存款折合新台幣 9,147,284,346 元，合計165,689,409,562 元。

(6)股票之續後評價，係依我國「財務會計準則公報第34號」第92條第1項規定，於每月終按月終收盤價作為公平價值計算。

(7)受益憑證之續後評價，係依我國「財務會計準則公報第34號」第92條第1項規定，於每月終按全部投資總淨值作為公平價值。

(8)債券之續後評價，屬公平價值變動列入損益之金融資產者，係依我國「財務會計準則公報第34號」第92條第1項規定，於每月終就OTC百元參考價按全部投資總淨值作為公平價值；屬持有至到期日者，採折溢價攤銷評價。

舊制勞工退休基金
平衡表(自行運用及委託經營)
 民國 106 年 11 月 30 日

程式代碼： AC470
 交易幣別： 新臺幣元
 列印日期： 0106/12/07
 列印頁次： 2

| 會計科目 | | | | | |
|---|---|-----------|-----------|-----------|-----|
| 名 | 稱 | 編號 | 自行運用 | 委託經營 | 合 計 |
| | | | | | 百分比 |
| (9)短期票券之續後評價，係依我國「財務會計準則公報第34號」第92條第1項規定，採買進成本加計至計算日止之應計利息評價。 (10)期貨之續後評價，係依我國「財務會計準則公報第34號」第92條第1項規定，採計算日之結算價格評價。 (11)遠期外匯合約之續後評價，係依我國「財務會計準則公報第34號」第92條第1項規定，採計算日之評估匯率評價。 (12)委託經營資料來源:本基金委託保管銀行(國內-臺灣銀行，國外-美商摩根大通銀行)。 (13)以持有至到期日金融資產－非流動之公債提存擔保金額為7,500,000元。 (14)買入選擇權契約價值3,549,839,404元[即買入選擇權(待抵銷買入選擇權)3,549,839,404元]。 | | | | | |
| 製表 | | 覆核 | 會計 | 主管 | |

舊制勞工退休基金
平衡表(含自行運用及國內外委託經營)

民國106年11月30日

交易幣別：新台幣元

| 會計科目 | | | | | | |
|------------------------|-------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 名稱 | 編號 | 自行運用 | 國內委託經營 | 國外委託經營 | 國內外委託經營 合計 | 自行運用及委託經營 合計 |
| 資產 | 1 | 517,704,377,660.00 | 110,551,747,110.00 | 319,834,078,704.00 | 430,385,825,814.00 | 948,090,203,474.00 |
| 流動資產 | 11-12 | 376,085,169,504.00 | 110,551,747,110.00 | 319,833,407,058.00 | 430,385,154,168.00 | 806,470,323,672.00 |
| 銀行存款 | 1102 | 165,689,409,562.00 | 19,878,206,947.00 | 7,980,345,791.00 | 27,858,552,738.00 | 193,547,962,300.00 |
| 公平價值變動列入損益之金融資產－流動 | 1131 | 133,871,747,600.00 | 77,429,821,054.00 | 277,387,548,263.00 | 354,817,369,317.00 | 488,689,116,917.00 |
| 公平價值變動列入損益之金融資產評價調整－流動 | 1132 | 27,439,326,922.00 | 12,354,648,134.00 | 26,034,105,331.00 | 38,388,753,465.00 | 65,828,080,387.00 |
| 持有至到期日金融資產－流動 | 1138 | 46,438,411,328.00 | 0.00 | 0.00 | 0.00 | 46,438,411,328.00 |
| 應收退稅款 | 114A | 559,539.00 | 0.00 | 129,012,275.00 | 129,012,275.00 | 129,571,814.00 |
| 應收收益 | 114C | 8,323,900.00 | 0.00 | 424,883,031.00 | 424,883,031.00 | 433,206,931.00 |
| 應收利息 | 1151 | 2,595,906,322.00 | 20,683,716.00 | 521,152,028.00 | 541,835,744.00 | 3,137,742,066.00 |
| 其他應收款 | 1178 | 48,069,856.00 | 868,387,259.00 | 7,356,360,339.00 | 8,224,747,598.00 | 8,272,817,454.00 |
| 備抵呆帳-其他各項應收款 | 1179 | -6,585,525.00 | 0.00 | 0.00 | 0.00 | -6,585,525.00 |
| 長期投資 | 14 | 141,606,364,887.00 | 0.00 | 0.00 | 0.00 | 141,606,364,887.00 |
| 持有至到期日金融資產－非流動 | 1458 | 141,606,364,887.00 | 0.00 | 0.00 | 0.00 | 141,606,364,887.00 |
| 無形資產 | 17 | 0.00 | 0.00 | 671,646.00 | 671,646.00 | 671,646.00 |
| 電腦軟體 | 1708 | 0.00 | 0.00 | 671,646.00 | 671,646.00 | 671,646.00 |
| 其他資產 | 18 | 12,843,269.00 | 0.00 | 0.00 | 0.00 | 12,843,269.00 |
| 暫付及待結轉帳項 | 1816 | 12,843,269.00 | 0.00 | 0.00 | 0.00 | 12,843,269.00 |
| 資產合計 | | 517,704,377,660.00 | 110,551,747,110.00 | 319,834,078,704.00 | 430,385,825,814.00 | 948,090,203,474.00 |
| 負債 | 2 | 3,237,034,987.00 | 4,429,488,984.00 | 14,541,385,011.00 | 18,970,873,995.00 | 22,207,908,982.00 |
| 流動負債 | 21-22 | 442,544,027.00 | 1,270,705,673.00 | 10,532,190,065.00 | 11,802,895,738.00 | 12,245,439,765.00 |
| 應付代收款 | 2145 | 1,437,452.00 | 104,671.00 | 0 | 104,671.00 | 1,542,123.00 |
| 應付費用 | 2147 | 8,000,000.00 | 25,028,907.00 | 373,442,263.00 | 398,471,170.00 | 406,471,170.00 |
| 其他應付款 | 2178 | 433,106,575.00 | 1,245,572,095.00 | 10,158,747,802.00 | 11,404,319,897.00 | 11,837,426,472.00 |
| 其他負債 | 28 | 2,794,490,960.00 | 3,158,783,311.00 | 4,009,194,946.00 | 7,167,978,257.00 | 9,962,469,217.00 |
| 買賣損失準備 | 2807 | 2,794,487,198.00 | 3,158,783,311.00 | 4,009,194,946.00 | 7,167,978,257.00 | 9,962,465,455.00 |
| 暫收及待結轉帳項 | 2825 | 3,762.00 | 0.00 | 0.00 | 0.00 | 3,762.00 |
| 基金及餘絀 | 3 | 847,107,879,436.00 | 21,462,969,667.00 | 57,311,445,389.00 | 78,774,415,056.00 | 925,882,294,492.00 |
| 基金 | 31 | 780,652,528,105.00 | 0.00 | 0.00 | 0.00 | 780,652,528,105.00 |
| 勞工退休基金-本金 | 3101 | 780,652,528,105.00 | 0.00 | 0.00 | 0.00 | 780,652,528,105.00 |
| 餘絀 | 33 | 66,455,351,331.00 | 21,462,969,667.00 | 57,311,445,389.00 | 78,774,415,056.00 | 145,229,766,387.00 |
| 累積贖餘 | 3311 | 46,357,270,775.00 | 4,748,503,091.00 | 34,354,876,400.00 | 39,103,379,491.00 | 85,460,650,266.00 |
| 上期餘絀(-) | 3313 | 12,734,043,897.00 | 8,575,192,491.00 | 7,417,283,074.00 | 15,992,475,565.00 | 28,726,519,462.00 |
| 本期餘絀(-) | 3319 | 7,364,036,659.00 | 8,139,274,085.00 | 15,539,285,915.00 | 23,678,560,000.00 | 31,042,596,659.00 |
| 負債、基金及餘絀合計 | | 850,344,914,423.00 | 25,892,458,651.00 | 71,852,830,400.00 | 97,745,289,051.00 | 948,090,203,474.00 |

製表

覆核

會計

主管

舊制勞工退休基金
收支餘絀表
民國 106 年 11 月

程式代碼：AC310
印製日：0106/12/07
列印頁次：1
幣別單位：新臺幣元

| 會計科目 名稱 | 本年度 法定預算數 | 本月份數 | | | 本月底止本年累計數 | | | |
|------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|----------|
| | | 實際數 | 預算數 | 比較增減(-)數 | 實際數 | 預算數 | 比較增減(-)數 | 達成百分比 |
| 總收入 | 31,407,667,000.00 | 2,929,157,270.00 | 2,617,306,000.00 | 311,851,270.00 | 91,368,647,741.00 | 28,790,361,000.00 | 62,578,286,741.00 | 317.36% |
| 利息收入 | 5,675,373,000.00 | 554,952,373.00 | 472,948,000.00 | 82,004,373.00 | 5,808,432,334.00 | 5,202,425,000.00 | 606,007,334.00 | 111.65% |
| 手續費收入 | 0.00 | 12,709,883.00 | 0.00 | 12,709,883.00 | 145,653,237.00 | 0.00 | 145,653,237.00 | — |
| 投資利益 | 25,732,294,000.00 | 6,585,143,330.00 | 2,144,358,000.00 | 4,440,785,330.00 | 49,453,498,827.00 | 23,587,936,000.00 | 25,865,562,827.00 | 209.66% |
| 金融資產評價利益 | 0.00 | -3,812,601,799.00 | 0.00 | -3,812,601,799.00 | 35,873,826,384.00 | 0.00 | 35,873,826,384.00 | — |
| 金融負債評價利益 | 0.00 | -416,675,375.00 | 0.00 | -416,675,375.00 | 0.00 | 0.00 | 0.00 | — |
| 什項收入 | 0.00 | 5,628,858.00 | 0.00 | 5,628,858.00 | 87,236,959.00 | 0.00 | 87,236,959.00 | — |
| 總支出 | 3,420,151,000.00 | 2,109,945,618.00 | 102,973,000.00 | 2,006,972,618.00 | 31,599,531,620.00 | 2,224,937,000.00 | 29,374,594,620.00 | 1420.24% |
| 利息費用 | 0.00 | 1,077,113.00 | 0.00 | 1,077,113.00 | 22,818,038.00 | 0.00 | 22,818,038.00 | — |
| 手續費費用 | 257,894,000.00 | 18,771,001.00 | 21,492,000.00 | -2,720,999.00 | 210,834,895.00 | 236,404,000.00 | -25,569,105.00 | 89.18% |
| 提存買賣損失 | 2,184,483,000.00 | 0.00 | 0.00 | 0.00 | 2,662,847,924.00 | 1,092,241,000.00 | 1,570,606,924.00 | 243.80% |
| 兌換損失 | 0.00 | 1,995,509,101.00 | 0.00 | 1,995,509,101.00 | 27,782,282,884.00 | 0.00 | 27,782,282,884.00 | — |
| 管理費用 | 977,774,000.00 | 94,588,313.00 | 81,481,000.00 | 13,107,313.00 | 920,747,189.00 | 896,292,000.00 | 24,455,189.00 | 102.73% |
| 什項費用 | 0.00 | 90.00 | 0.00 | 90.00 | 690.00 | 0.00 | 690.00 | — |
| 賸餘(-短絀) | 27,987,516,000.00 | 819,211,652.00 | 2,514,333,000.00 | -1,695,121,348.00 | 59,769,116,121.00 | 26,565,424,000.00 | 33,203,692,121.00 | 224.99% |

製表

覆核

會計

主管

舊制勞工退休基金
收支餘絀表(國內外委託經營)

民國106年11月

交易幣別：新台幣元

| 會計科目 | 本月金額 | | | 累計金額 | | |
|----------|----------------|------------------|------------------|-------------------|-------------------|-------------------|
| | 國內委託經營 | 國外委託經營 | 合計 | 國內委託經營 | 國外委託經營 | 合計 |
| 總收入 | 593,404,440.00 | 6,156,382,776.00 | 6,749,787,216.00 | 19,484,825,519.00 | 69,445,857,033.00 | 88,930,682,552.00 |
| 利息收入 | 9,960,744.00 | 171,203,955.00 | 181,164,699.00 | 131,555,641.00 | 1,566,154,660.00 | 1,697,710,301.00 |
| 手續費收入 | 0.00 | 5,875,379.00 | 5,875,379.00 | | 59,747,341.00 | 59,747,341.00 |
| 投資利益 | 667,781,181.00 | 6,353,973,692.00 | 7,021,754,873.00 | 11,949,016,002.00 | 37,080,967,232.00 | 49,029,983,234.00 |
| 金融資產評價利益 | -84,337,485.00 | -351,806,110.00 | -436,143,595.00 | 7,404,253,876.00 | 21,725,158,412.00 | 29,129,412,288.00 |
| 金融負債評價利益 | 0.00 | -416,675,375.00 | -416,675,375.00 | 0.00 | 0.00 | 0.00 |
| 兌換利益 | 0.00 | 389,461,688.00 | 389,461,688.00 | 0.00 | 8,928,583,820.00 | 8,928,583,820.00 |
| 什項收入 | 0.00 | 4,349,547.00 | 4,349,547.00 | 0.00 | 85,245,568.00 | 85,245,568.00 |
| 總支出 | 270,400,463.00 | 2,631,642,588.00 | 2,902,043,051.00 | 2,770,358,943.00 | 46,489,288,044.00 | 49,259,646,987.00 |
| 利息費用 | 0.00 | 1,077,113.00 | 1,077,113.00 | | 22,818,038.00 | 22,818,038.00 |
| 手續費費用 | 1,102,450.00 | 5,227,505.00 | 6,329,955.00 | 8,164,906.00 | 67,848,570.00 | 76,013,476.00 |
| 提存買賣損失 | 0.00 | 0.00 | 0.00 | 578,910,419.00 | 1,573,398,392.00 | 2,152,308,811.00 |
| 投資損失 | 244,269,106.00 | 573,692,697.00 | 817,961,803.00 | 1,963,314,244.00 | 10,452,520,758.00 | 12,415,835,002.00 |
| 兌換損失 | 0.00 | 1,982,085,867.00 | 1,982,085,867.00 | 0.00 | 33,671,924,471.00 | 33,671,924,471.00 |
| 管理費用 | 25,028,907.00 | 69,559,406.00 | 94,588,313.00 | 219,969,374.00 | 700,777,815.00 | 920,747,189.00 |
| 賸餘(短絀-) | 323,003,977.00 | 3,524,740,188.00 | 3,847,744,165.00 | 16,714,466,576.00 | 22,956,568,989.00 | 39,671,035,565.00 |

製表

覆核

會計

主管