

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 105 年 5 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 105 年 05 月 31 日

程式代碼：AC470
交易幣別：新臺幣元
列印日期：0105/06/07
列印頁次：1

| 會計科目 | | | 自行運用 | 委託經營 | 合計 | 百分比 |
|------------------------|-------|--|--------------------|--------------------|--------------------|---------|
| 名 稱 | 編號 | | | | | |
| 資產 | 1 | | 511,774,955,519.00 | 302,609,205,940.00 | 814,384,161,459.00 | 100.00% |
| 流動資產 | 11-12 | | 391,774,787,023.00 | 302,609,205,940.00 | 694,383,992,963.00 | 85.26% |
| 銀行存款 | 1102 | | 198,020,667,148.00 | 45,377,743,092.00 | 243,398,410,240.00 | 29.89% |
| 公平價值變動列入損益之金融資產－流動 | 1131 | | 136,624,593,009.00 | 248,482,473,493.00 | 385,107,066,502.00 | 47.29% |
| 公平價值變動列入損益之金融資產評價調整－流動 | 1132 | | 14,823,818,456.00 | 4,642,701,139.00 | 19,466,519,595.00 | 2.39% |
| 附賣回有價證券投資 | 1133 | | 2,144,000,000.00 | 0.00 | 2,144,000,000.00 | 0.26% |
| 持有至到期日金融資產－流動 | 1138 | | 37,623,996,284.00 | 0.00 | 37,623,996,284.00 | 4.62% |
| 應收退稅款 | 114A | | 0.00 | 105,625,981.00 | 105,625,981.00 | 0.01% |
| 應收收益 | 114C | | 0.00 | 392,692,729.00 | 392,692,729.00 | 0.05% |
| 應收利息 | 1151 | | 2,535,120,237.00 | 410,240,063.00 | 2,945,360,300.00 | 0.36% |
| 其他應收款 | 1178 | | 11,513,933.00 | 3,197,729,443.00 | 3,209,243,376.00 | 0.39% |
| 備抵呆帳－其他各項應收款 | 1179 | | -8,922,044.00 | 0.00 | -8,922,044.00 | 0.00% |
| 長期投資 | 14 | | 119,996,820,514.00 | 0.00 | 119,996,820,514.00 | 14.73% |
| 持有至到期日金融資產－非流動 | 1458 | | 119,996,820,514.00 | 0.00 | 119,996,820,514.00 | 14.73% |
| 其他資產 | 18 | | 3,347,982.00 | 0.00 | 3,347,982.00 | 0.00% |
| 暫付及待結轉帳項 | 1816 | | 3,347,982.00 | 0.00 | 3,347,982.00 | 0.00% |
| 資產合計 | 1A | | 511,774,955,519.00 | 302,609,205,940.00 | 814,384,161,459.00 | 100.00% |
| 負債 | 2 | | 2,394,317,348.00 | 10,369,807,164.00 | 12,764,124,512.00 | 1.57% |
| 流動負債 | 21-22 | | 766,248,755.00 | 5,815,957,441.00 | 6,582,206,196.00 | 0.81% |
| 應付代收欸 | 2145 | | 8,618,702.00 | 52,394.00 | 8,671,096.00 | 0.00% |
| 應付費用 | 2147 | | 6,400,000.00 | 232,691,730.00 | 239,091,730.00 | 0.03% |
| 其他應付款 | 2178 | | 751,230,053.00 | 5,326,786,404.00 | 6,078,016,457.00 | 0.75% |
| 公平價值變動列入損益之金融負債評價調整－流動 | 2262 | | 0.00 | 256,426,913.00 | 256,426,913.00 | 0.03% |
| 其他負債 | 28 | | 1,628,068,593.00 | 4,553,849,723.00 | 6,181,918,316.00 | 0.76% |
| 買賣損失準備 | 2807 | | 1,628,046,029.00 | 4,553,849,723.00 | 6,181,895,752.00 | 0.76% |
| 暫收及待結轉帳項 | 2825 | | 22,564.00 | 0.00 | 22,564.00 | 0.00% |
| 基金及餘絀 | 3 | | 766,552,296,752.00 | 35,067,740,195.00 | 801,620,036,947.00 | 98.43% |
| 基金 | 31 | | 727,764,371,463.00 | 0.00 | 727,764,371,463.00 | 89.36% |
| 勞工退休基金－本金 | 3101 | | 727,764,371,463.00 | 0.00 | 727,764,371,463.00 | 89.36% |
| 餘絀 | 33 | | 38,787,925,289.00 | 35,067,740,195.00 | 73,855,665,484.00 | 9.07% |
| 累積賸餘 | 3311 | | 33,839,851,286.00 | 29,538,685,823.00 | 63,378,537,109.00 | 7.78% |
| 本期餘絀(-) | 3319 | | 4,948,074,003.00 | 5,529,054,372.00 | 10,477,128,375.00 | 1.29% |
| 負債、基金及餘絀合計 | 3A | | 768,946,614,100.00 | 45,437,547,359.00 | 814,384,161,459.00 | 100.00% |

- 備註：(1)信託代理與保證資產(負債) 406,821,453 元 [即為保證品(存入保證品) 406,821,453 元]
(2)逾期外匯合約名目金額 34,089,687,252 元 [即為期收出售遠匯欸(期付遠匯欸) 34,089,687,252 元]
(3)賣出期貨契約價值 4,276,449,704 元 [即為待抵銷賣出期貨(賣出期貨) 4,276,449,704 元]，買入期貨契約價值 7,524,742,850 元 [買入期貨(待抵銷買入期貨) 7,524,742,850 元]
(4)利率交換合約名目金額 17,826,734,531 元 [即換入/換出利率交換(待抵銷換入/換出利率交換) 17,826,734,531 元]
(5)銀行存款(未含委託經營)部分係包含台幣存款 165,806,062,914 元、外幣存款美元 965,536,857.93 元、港幣 276,009.08 元、英鎊 1,300.73 元、歐元 14,631,677.72 元、人民幣 16,158,221.35 元、加拿大幣 0.18 元、澳幣 4,106,933.46 元、外幣存款折合新台幣 32,214,604,234 元，合計 198,020,667,148 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

舊制勞工退休基金
平衡表(自行運用及委託經營)
民國 105 年 05 月 31 日

程式代碼：AC470
交易幣別：新臺幣元
列印日期：0105/06/07
列印頁次：2

| | 會計科目 | | 自行運用 | 委託經營 | 合 計 | 百分比 |
|-----|------|--|------|------|-----|-----|
| 名 稱 | 編 號 | | | | | |

期日者，採折溢價攤銷評價。

(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，表達於短期票券項下。

(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-英商摩根大通銀行)。

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105年05月31日

交易幣別：新台幣元

| 會計科目 | | 自行運用 | 國內委託經營 | 國外委託經營 | 國內外委託經營 | 自行運用及委託經營 |
|------------------------|-------|--------------------|-------------------|--------------------|--------------------|--------------------|
| 名稱 | 編號 | | | | 合計 | 合計 |
| 資產 | 1 | 511,774,955,519.00 | 91,098,027,285.00 | 211,511,178,655.00 | 302,609,205,940.00 | 814,384,161,459.00 |
| 流動資產 | 11-12 | 391,774,787,023.00 | 91,098,027,285.00 | 211,511,178,655.00 | 302,609,205,940.00 | 694,383,992,963.00 |
| 銀行存款 | 1102 | 198,020,667,148.00 | 42,325,742,128.00 | 3,052,000,964.00 | 45,377,743,092.00 | 243,398,410,240.00 |
| 公平價值變動列入損益之金融資產－流動 | 1131 | 136,624,593,009.00 | 45,942,807,872.00 | 202,539,665,621.00 | 248,482,473,493.00 | 385,107,066,502.00 |
| 公平價值變動列入損益之金融資產評價調整－流動 | 1132 | 14,823,818,456.00 | 2,575,720,912.00 | 2,066,980,227.00 | 4,642,701,139.00 | 19,466,519,595.00 |
| 附賣回有價證券投資 | 1133 | 2,144,000,000.00 | 0.00 | 0.00 | 0.00 | 2,144,000,000.00 |
| 持有至到期日金融資產－流動 | 1138 | 37,623,996,284.00 | 0.00 | 0.00 | 0.00 | 37,623,996,284.00 |
| 應收退稅款 | 114A | 0.00 | 0.00 | 105,625,981.00 | 105,625,981.00 | 105,625,981.00 |
| 應收收益 | 114C | 0.00 | 0.00 | 392,692,729.00 | 392,692,729.00 | 392,692,729.00 |
| 應收利息 | 1151 | 2,535,120,237.00 | 40,370,883.00 | 369,869,180.00 | 410,240,063.00 | 2,945,360,300.00 |
| 其他應收款 | 1178 | 11,513,933.00 | 213,385,490.00 | 2,984,343,953.00 | 3,197,729,443.00 | 3,209,243,376.00 |
| 備抵呆帳-其他各項應收款 | 1179 | -8,922,044.00 | 0.00 | 0.00 | 0.00 | -8,922,044.00 |
| 長期投資 | 14 | 119,996,820,514.00 | 0.00 | 0.00 | 0.00 | 119,996,820,514.00 |
| 持有至到期日金融資產－非流動 | 1458 | 119,996,820,514.00 | 0.00 | 0.00 | 0.00 | 119,996,820,514.00 |
| 其他資產 | 18 | 3,347,982.00 | 0.00 | 0.00 | 0.00 | 3,347,982.00 |
| 暫付及待結轉帳項 | 1816 | 3,347,982.00 | 0.00 | 0.00 | 0.00 | 3,347,982.00 |
| 資產合計 | | 511,774,955,519.00 | 91,098,027,285.00 | 211,511,178,655.00 | 302,609,205,940.00 | 814,384,161,459.00 |
| 負債 | 2 | 2,394,317,348.00 | 2,894,865,540.00 | 7,474,941,624.00 | 10,369,807,164.00 | 12,764,124,512.00 |
| 流動負債 | 21-22 | 766,248,755.00 | 406,261,292.00 | 5,409,696,149.00 | 5,815,957,441.00 | 6,582,206,196.00 |
| 應付代收款 | 2145 | 8,618,702.00 | 52,394.00 | 0 | 52,394.00 | 8,671,096.00 |
| 應付費用 | 2147 | 6,400,000.00 | 9,832,453.00 | 222,859,277.00 | 232,691,730.00 | 239,091,730.00 |
| 其他應付款 | 2178 | 751,230,053.00 | 396,376,445.00 | 4,930,409,959.00 | 5,326,786,404.00 | 6,078,016,457.00 |
| 公平價值變動列入損益之金融負債－流動 | 2261 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 公平價值變動列入損益之金融負債評價調整－流動 | 2262 | 0.00 | 0.00 | 256,426,913.00 | 256,426,913.00 | 256,426,913.00 |
| 其他負債 | 28 | 1,628,068,593.00 | 2,488,604,248.00 | 2,065,245,475.00 | 4,553,849,723.00 | 6,181,918,316.00 |
| 買賣損失準備 | 2807 | 1,628,046,029.00 | 2,488,604,248.00 | 2,065,245,475.00 | 4,553,849,723.00 | 6,181,895,752.00 |
| 暫收及待結轉帳項 | 2825 | 22,564.00 | 0.00 | 0.00 | 0.00 | 22,564.00 |
| 基金及餘絀 | 3 | 766,552,296,752.00 | 2,083,989,105.00 | 32,983,751,090.00 | 35,067,740,195.00 | 801,620,036,947.00 |
| 基金 | 31 | 727,764,371,463.00 | 0.00 | 0.00 | 0.00 | 727,764,371,463.00 |
| 勞工退休基金-本金 | 3101 | 727,764,371,463.00 | 0.00 | 0.00 | 0.00 | 727,764,371,463.00 |
| 餘絀 | 33 | 38,787,925,289.00 | 2,083,989,105.00 | 32,983,751,090.00 | 35,067,740,195.00 | 73,855,665,484.00 |
| 累積賸餘 | 3311 | 33,839,851,286.00 | 1,347,260,994.00 | 28,191,424,829.00 | 29,538,685,823.00 | 63,378,537,109.00 |
| 本期餘絀(-) | 3319 | 4,948,074,003.00 | 736,728,111.00 | 4,792,326,261.00 | 5,529,054,372.00 | 10,477,128,375.00 |
| 負債、基金及餘絀合計 | | 768,946,614,100.00 | 4,978,854,645.00 | 40,458,692,714.00 | 45,437,547,359.00 | 814,384,161,459.00 |

製表



覆核



會計



主管



舊制勞工退休基金
收支餘絀表
民國 105 年 05 月

程式代碼：AC310
印製日：0105/06/07
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 | 25,389,198,000.00 | 3,855,053,921.00 | 2,115,764,000.00 | 1,739,289,921.00 | 14,221,493,353.00 | 10,578,820,000.00 | 3,642,673,353.00 | 134.43% |
| 利息收入 | 5,711,748,000.00 | 514,320,650.00 | 475,979,000.00 | 38,341,650.00 | 2,346,692,382.00 | 2,379,895,000.00 | -33,202,618.00 | 98.60% |
| 手續費收入 | 0.00 | 12,824,107.00 | 0.00 | 12,824,107.00 | 65,679,535.00 | 0.00 | 65,679,535.00 | - |
| 投資利益 | 19,677,420,000.00 | 561,581,071.00 | 1,639,785,000.00 | -1,078,203,929.00 | 2,585,582,206.00 | 8,198,925,000.00 | -5,613,342,794.00 | 31.54% |
| 金融資產評價利益 | 0.00 | 2,757,712,958.00 | 0.00 | 2,757,712,958.00 | 9,183,836,071.00 | 0.00 | 9,183,836,071.00 | - |
| 收回呆帳及逾期帳 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - |
| 什項收入 | 0.00 | 8,615,135.00 | 0.00 | 8,615,135.00 | 39,703,159.00 | 0.00 | 39,703,159.00 | - |
| 總支出 | 2,657,195,000.00 | -1,577,499,001.00 | 79,762,000.00 | -1,657,261,001.00 | 3,744,364,978.00 | 398,810,000.00 | 3,345,554,978.00 | 938.88% |
| 利息費用 | 0.00 | 10,527,278.00 | 0.00 | 10,527,278.00 | 37,057,848.00 | 0.00 | 37,057,848.00 | - |
| 手續費費用 | 224,377,000.00 | 17,287,759.00 | 18,700,000.00 | -1,412,241.00 | 80,519,749.00 | 93,500,000.00 | -12,980,251.00 | 86.12% |
| 提存買賣損失 | 1,700,080,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - |
| 金融負債評價損失 | 0.00 | 17,766,051.00 | 0.00 | 17,766,051.00 | 231,112,604.00 | 0.00 | 231,112,604.00 | - |
| 兌換損失 | 0.00 | -1,676,904,456.00 | 0.00 | -1,676,904,456.00 | 3,137,603,827.00 | 0.00 | 3,137,603,827.00 | - |
| 管理費用 | 732,738,000.00 | 53,824,267.00 | 61,062,000.00 | -7,237,733.00 | 258,069,815.00 | 305,310,000.00 | -47,240,185.00 | 84.53% |
| 什項費用 | 0.00 | 100.00 | 0.00 | 100.00 | 1,135.00 | 0.00 | 1,135.00 | - |
| 賸餘(-短絀) | 22,732,003,000.00 | 5,432,552,922.00 | 2,036,002,000.00 | 3,396,550,922.00 | 10,477,128,375.00 | 10,180,010,000.00 | 297,118,375.00 | 102.92% |

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105年05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 | 1,739,108,139.00 | 1,926,266,997.00 | 3,665,375,136.00 | 5,284,727,512.00 | 19,120,097,743.00 | 24,404,825,255.00 |
| 利息收入 | 11,804,665.00 | 119,143,021.00 | 130,947,686.00 | 82,440,608.00 | 626,523,308.00 | 708,963,916.00 |
| 手續費收入 | 0.00 | 8,518,769.00 | 8,518,769.00 | | 28,778,919.00 | 28,778,919.00 |
| 投資利益 | 265,638,257.00 | 1,300,078,756.00 | 1,565,717,013.00 | 3,740,621,687.00 | 6,012,012,807.00 | 9,752,634,494.00 |
| 金融資產評價利益 | 1,461,665,217.00 | -2,086,381,720.00 | -624,716,503.00 | 1,461,665,217.00 | 5,807,510,389.00 | 7,269,175,606.00 |
| 金融負債評價利益 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 兌換利益 | 0.00 | 2,576,398,626.00 | 2,576,398,626.00 | 0.00 | 6,607,378,821.00 | 6,607,378,821.00 |
| 什項收入 | 0.00 | 8,509,545.00 | 8,509,545.00 | 0.00 | 37,893,499.00 | 37,893,499.00 |
| 總支出 | 236,760,872.00 | 1,274,423,350.00 | 1,511,184,222.00 | 4,547,999,401.00 | 14,327,771,482.00 | 18,875,770,883.00 |
| 利息費用 | 0.00 | 10,527,278.00 | 10,527,278.00 | | 37,057,848.00 | 37,057,848.00 |
| 手續費費用 | 806,969.00 | 3,288,032.00 | 4,095,001.00 | 4,074,820.00 | 17,972,946.00 | 22,047,766.00 |
| 投資損失 | 462,960,848.00 | 611,693,149.00 | 1,074,653,997.00 | 4,484,831,916.00 | 3,967,668,788.00 | 8,452,500,704.00 |
| 金融資產評價損失 | -236,839,398.00 | 0.00 | -236,839,398.00 | 0.00 | 0.00 | 0.00 |
| 金融負債評價損失 | 0.00 | 17,766,051.00 | 17,766,051.00 | 0.00 | 231,112,604.00 | 231,112,604.00 |
| 兌換損失 | 0.00 | 587,157,026.00 | 587,157,026.00 | 0.00 | 9,874,982,146.00 | 9,874,982,146.00 |
| 管理費用 | 9,832,453.00 | 43,991,814.00 | 53,824,267.00 | 59,092,665.00 | 198,977,150.00 | 258,069,815.00 |
| 賸餘(短絀-) | 1,502,347,267.00 | 651,843,647.00 | 2,154,190,914.00 | 736,728,111.00 | 4,792,326,261.00 | 5,529,054,372.00 |

製表



覆核



會計



主管

