

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 4 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 04 月 30 日

程式代碼： AC470
交易幣別： 新臺幣元
列印日期： 0106/05/08
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 | 512,689,885,086.00 | 382,264,492,209.00 | 894,954,377,295.00 | 100.00% |
| 流動資產 | | 11-12 | 367,681,413,826.00 | 382,264,492,209.00 | 749,945,906,035.00 | 83.80% |
| 銀行存款 | | 1102 | 181,356,330,796.00 | 38,991,789,564.00 | 220,348,120,360.00 | 24.62% |
| 公平價值變動列入損益之金融資產－流動 | | 1131 | 117,227,018,318.00 | 314,703,051,484.00 | 431,930,069,802.00 | 48.26% |
| 公平價值變動列入損益之金融資產評價調整－流動 | | 1132 | 21,159,473,729.00 | 22,615,137,131.00 | 43,774,610,860.00 | 4.89% |
| 持有至到期日金融資產－流動 | | 1138 | 44,950,368,664.00 | 0.00 | 44,950,368,664.00 | 5.02% |
| 應收退稅款 | | 114A | 559,539.00 | 115,163,838.00 | 115,723,377.00 | 0.01% |
| 應收收益 | | 114C | 0.00 | 353,019,155.00 | 353,019,155.00 | 0.04% |
| 應收利息 | | 1151 | 2,890,027,027.00 | 441,245,987.00 | 3,331,273,014.00 | 0.37% |
| 其他應收款 | | 1178 | 104,221,278.00 | 5,045,085,050.00 | 5,149,306,328.00 | 0.58% |
| 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 | 145,007,064,254.00 | 0.00 | 145,007,064,254.00 | 16.20% |
| 持有至到期日金融資產－非流動 | | 1458 | 145,007,064,254.00 | 0.00 | 145,007,064,254.00 | 16.20% |
| 其他資產 | | 18 | 1,407,006.00 | 0.00 | 1,407,006.00 | 0.00% |
| 暫付及待結轉帳項 | | 1816 | 1,407,006.00 | 0.00 | 1,407,006.00 | 0.00% |
| 資產合計 | | 1A | 512,689,885,086.00 | 382,264,492,209.00 | 894,954,377,295.00 | 100.00% |
| 負債 | | 2 | 2,898,000,743.00 | 13,560,421,207.00 | 16,458,421,950.00 | 1.84% |
| 流動負債 | | 21-22 | 614,049,420.00 | 8,544,751,761.00 | 9,158,801,181.00 | 1.02% |
| 應付代收款 | | 2145 | 10,153,751.00 | 130,114.00 | 10,283,865.00 | 0.00% |
| 應付費用 | | 2147 | 8,000,000.00 | 278,953,702.00 | 286,953,702.00 | 0.03% |
| 其他應付款 | | 2178 | 595,895,669.00 | 8,309,107,329.00 | 8,905,002,998.00 | 1.00% |
| 公平價值變動列入損益之金融負債評價調整－流動 | | 2262 | 0.00 | -43,439,384.00 | -43,439,384.00 | 0.00% |
| 其他負債 | | 28 | 2,283,951,323.00 | 5,015,669,446.00 | 7,299,620,769.00 | 0.82% |
| 買賣損失準備 | | 2807 | 2,283,948,085.00 | 5,015,669,446.00 | 7,299,617,531.00 | 0.82% |
| 暫收及待結轉帳項 | | 2825 | 3,238.00 | 0.00 | 3,238.00 | 0.00% |
| 基金及餘絀 | | 3 | 833,315,221,463.00 | 45,180,733,882.00 | 878,495,955,345.00 | 98.16% |
| 基金 | | 31 | 783,879,390,931.00 | 0.00 | 783,879,390,931.00 | 87.59% |
| 勞工退休基金－本金 | | 3101 | 783,879,390,931.00 | 0.00 | 783,879,390,931.00 | 87.59% |
| 餘絀 | | 33 | 49,435,830,532.00 | 45,180,733,882.00 | 94,616,564,414.00 | 10.57% |
| 累積積餘 | | 3311 | 46,357,270,775.00 | 39,103,379,491.00 | 85,460,650,266.00 | 9.55% |
| 本期餘絀(-) | | 3319 | 3,078,559,757.00 | 6,077,354,391.00 | 9,155,914,148.00 | 1.02% |
| 負債、基金及餘絀合計 | | 3A | 836,213,222,206.00 | 58,741,155,089.00 | 894,954,377,295.00 | 100.00% |

備註: (1)信託代理與保證資產(負債) 333,541,453 元 [即為保證品(存入保證品) 333,541,453 元]

(2)遠期外匯合約名目金額 76,325,032,838 元 [即為期收出售遠匯款(期付遠匯款) 76,325,032,838 元]

(3)賣出期貨契約價值 12,907,149,163 元 [即為待抵銷賣出期貨(賣出期貨) 12,907,149,163 元]，買入期貨契約價值 11,815,192,072 元 [買入期貨(待抵銷買入期貨) 11,815,192,072 元]

(4)利率交換合約名目金額65,887,886,126 元[即換入/換出利率交換(待抵銷換入/換出利率交換)65,887,886,126元]

(5)銀行存款(未含委託經營)部分係包含台幣存款166,648,005,216 元、外幣存款美元 350,607,937.08 元、港幣 1,228,680.93 元、英鎊 0.35 元、歐元 117,680,981.98 元、人民幣 2,144,109.55 元、加拿大幣 0.18 元、澳幣 9,973,132.50 元，外幣存款折合新台幣 14,708,325,580 元，合計181,356,330,796 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。

(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。

舊制勞工退休基金
平衡表(自行運用及委託經營)
民國 106 年 04 月 30 日

程式代碼：AC470
 交易幣別：新臺幣元
 列印日期：0106/05/08
 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 | | | | | |

- (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。

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04月30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 | 512,689,885,086.00 | 121,232,949,391.00 | 261,031,542,818.00 | 382,264,492,209.00 | 894,954,377,295.00 |
| 流動資產 | 11-12 | 367,681,413,826.00 | 121,232,949,391.00 | 261,031,542,818.00 | 382,264,492,209.00 | 749,945,906,035.00 |
| 銀行存款 | 1102 | 181,356,330,796.00 | 33,370,075,688.00 | 5,621,713,876.00 | 38,991,789,564.00 | 220,348,120,360.00 |
| 公平價值變動列入損益之金融資產－流動 | 1131 | 117,227,018,318.00 | 77,781,157,713.00 | 236,921,893,771.00 | 314,703,051,484.00 | 431,930,069,802.00 |
| 公平價值變動列入損益之金融資產評價調整－流動 | 1132 | 21,159,473,729.00 | 9,628,275,906.00 | 12,986,861,225.00 | 22,615,137,131.00 | 43,774,610,860.00 |
| 持有至到期日金融資產－流動 | 1138 | 44,950,368,664.00 | 0.00 | 0.00 | 0.00 | 44,950,368,664.00 |
| 應收退稅款 | 114A | 559,539.00 | 0.00 | 115,163,838.00 | 115,163,838.00 | 115,723,377.00 |
| 應收收益 | 114C | 0.00 | 0.00 | 353,019,155.00 | 353,019,155.00 | 353,019,155.00 |
| 應收利息 | 1151 | 2,890,027,027.00 | 28,723,531.00 | 412,522,456.00 | 441,245,987.00 | 3,331,273,014.00 |
| 其他應收款 | 1178 | 104,221,278.00 | 424,716,553.00 | 4,620,368,497.00 | 5,045,085,050.00 | 5,149,306,328.00 |
| 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 | 145,007,064,254.00 | 0.00 | 0.00 | 0.00 | 145,007,064,254.00 |
| 持有至到期日金融資產－非流動 | 1458 | 145,007,064,254.00 | 0.00 | 0.00 | 0.00 | 145,007,064,254.00 |
| 其他資產 | 18 | 1,407,006.00 | 0.00 | 0.00 | 0.00 | 1,407,006.00 |
| 暫付及待結轉帳項 | 1816 | 1,407,006.00 | 0.00 | 0.00 | 0.00 | 1,407,006.00 |
| 資產合計 | | 512,689,885,086.00 | 121,232,949,391.00 | 261,031,542,818.00 | 382,264,492,209.00 | 894,954,377,295.00 |
| 負債 | 2 | 2,898,000,743.00 | 3,715,360,262.00 | 9,845,060,945.00 | 13,560,421,207.00 | 16,458,421,950.00 |
| 流動負債 | 21-22 | 614,049,420.00 | 1,135,487,370.00 | 7,409,264,391.00 | 8,544,751,761.00 | 9,158,801,181.00 |
| 應付代收款 | 2145 | 10,153,751.00 | 130,114.00 | 0 | 130,114.00 | 10,283,865.00 |
| 應付費用 | 2147 | 8,000,000.00 | 16,256,397.00 | 262,697,305.00 | 278,953,702.00 | 286,953,702.00 |
| 其他應付款 | 2178 | 595,895,669.00 | 1,119,100,859.00 | 7,190,006,470.00 | 8,309,107,329.00 | 8,905,002,998.00 |
| 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 | -43,439,384.00 | -43,439,384.00 | -43,439,384.00 |
| 其他負債 | 28 | 2,283,951,323.00 | 2,579,872,892.00 | 2,435,796,554.00 | 5,015,669,446.00 | 7,299,620,769.00 |
| 買賣損失準備 | 2807 | 2,283,948,085.00 | 2,579,872,892.00 | 2,435,796,554.00 | 5,015,669,446.00 | 7,299,617,531.00 |
| 暫收及待結轉帳項 | 2825 | 3,238.00 | 0.00 | 0.00 | 0.00 | 3,238.00 |
| 基金及餘絀 | 3 | 833,315,221,463.00 | 10,317,753,372.00 | 34,862,980,510.00 | 45,180,733,882.00 | 878,495,955,345.00 |
| 基金 | 31 | 783,879,390,931.00 | 0.00 | 0.00 | 0.00 | 783,879,390,931.00 |
| 勞工退休基金-本金 | 3101 | 783,879,390,931.00 | 0.00 | 0.00 | 0.00 | 783,879,390,931.00 |
| 餘絀 | 33 | 49,435,830,532.00 | 10,317,753,372.00 | 34,862,980,510.00 | 45,180,733,882.00 | 94,616,564,414.00 |
| 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 |
| 本期餘絀(-) | 3319 | 3,078,559,757.00 | 5,569,250,281.00 | 508,104,110.00 | 6,077,354,391.00 | 9,155,914,148.00 |
| 負債、基金及餘絀合計 | | 836,213,222,206.00 | 14,033,113,634.00 | 44,708,041,455.00 | 58,741,155,089.00 | 894,954,377,295.00 |

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 04 月

程式代碼：AC310
印製日：0106/09/13
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 | 6,129,824,324.00 | 2,617,305,000.00 | 3,512,519,324.00 | 36,054,807,131.00 | 10,469,220,000.00 | 25,585,587,131.00 | 344.39% |
| 利息收入 | 5,675,373,000.00 | 524,453,645.00 | 472,947,000.00 | 51,506,645.00 | 2,036,352,289.00 | 1,891,788,000.00 | 144,564,289.00 | 107.64% |
| 手續費收入 | 0.00 | 12,116,397.00 | 0.00 | 12,116,397.00 | 51,203,073.00 | 0.00 | 51,203,073.00 | — |
| 投資利益 | 25,732,294,000.00 | 853,460,435.00 | 2,144,358,000.00 | -1,290,897,565.00 | 20,058,760,516.00 | 8,577,432,000.00 | 11,481,328,516.00 | 233.86% |
| 金融資產評價利益 | 0.00 | 4,653,678,553.00 | 0.00 | 4,653,678,553.00 | 13,629,494,996.00 | 0.00 | 13,629,494,996.00 | — |
| 金融負債評價利益 | 0.00 | 71,654,315.00 | 0.00 | 71,654,315.00 | 234,301,245.00 | 0.00 | 234,301,245.00 | — |
| 什項收入 | 0.00 | 14,460,979.00 | 0.00 | 14,460,979.00 | 44,695,012.00 | 0.00 | 44,695,012.00 | — |
| 總支出 | 3,420,151,000.00 | 1,450,961,536.00 | 102,971,000.00 | 1,347,990,536.00 | 26,898,892,983.00 | 411,884,000.00 | 26,487,008,983.00 | 6530.70% |
| 利息費用 | 0.00 | 202,213.00 | 0.00 | 202,213.00 | 4,810,594.00 | 0.00 | 4,810,594.00 | — |
| 手續費費用 | 257,894,000.00 | 18,895,831.00 | 21,490,000.00 | -2,594,169.00 | 68,344,176.00 | 85,960,000.00 | -17,615,824.00 | 79.51% |
| 提存買賣損失 | 2,184,483,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | — |
| 兌換損失 | 0.00 | 1,356,915,180.00 | 0.00 | 1,356,915,180.00 | 26,531,381,125.00 | 0.00 | 26,531,381,125.00 | — |
| 管理費用 | 977,774,000.00 | 74,948,312.00 | 81,481,000.00 | -6,532,688.00 | 294,356,923.00 | 325,924,000.00 | -31,567,077.00 | 90.31% |
| 什項費用 | 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | 0.00 | 165.00 | — |
| 賸餘(-短絀) | 27,987,516,000.00 | 4,678,862,788.00 | 2,514,334,000.00 | 2,164,528,788.00 | 9,155,914,148.00 | 10,057,336,000.00 | -901,421,852.00 | 91.04% |

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04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 | 1,305,068,491.00 | 3,692,950,271.00 | 4,998,018,762.00 | 6,454,216,640.00 | 33,616,708,837.00 | 40,070,925,477.00 |
| 利息收入 | 13,774,965.00 | 128,432,794.00 | 142,207,759.00 | 55,537,644.00 | 508,830,667.00 | 564,368,311.00 |
| 手續費收入 | 0.00 | 5,020,889.00 | 5,020,889.00 | | 21,198,938.00 | 21,198,938.00 |
| 投資利益 | 494,975,607.00 | 699,910,770.00 | 1,194,886,377.00 | 1,720,797,348.00 | 21,948,739,751.00 | 23,669,537,099.00 |
| 金融資產評價利益 | 796,317,919.00 | 2,505,327,769.00 | 3,301,645,688.00 | 4,677,881,648.00 | 8,487,052,445.00 | 13,164,934,093.00 |
| 金融負債評價利益 | 0.00 | 71,654,315.00 | 71,654,315.00 | 0.00 | 234,301,245.00 | 234,301,245.00 |
| 兌換利益 | 0.00 | 268,150,355.00 | 268,150,355.00 | 0.00 | 2,372,077,064.00 | 2,372,077,064.00 |
| 什項收入 | 0.00 | 14,453,379.00 | 14,453,379.00 | 0.00 | 44,508,727.00 | 44,508,727.00 |
| 總支出 | 345,037,276.00 | 1,303,510,896.00 | 1,648,548,172.00 | 884,966,359.00 | 33,108,604,727.00 | 33,993,571,086.00 |
| 利息費用 | 0.00 | 202,213.00 | 202,213.00 | | 4,810,594.00 | 4,810,594.00 |
| 手續費費用 | 852,245.00 | 7,261,559.00 | 8,113,804.00 | 2,963,862.00 | 21,875,923.00 | 24,839,785.00 |
| 投資損失 | 327,928,634.00 | 160,656,476.00 | 488,585,110.00 | 818,413,004.00 | 7,207,034,247.00 | 8,025,447,251.00 |
| 兌換損失 | 0.00 | 1,076,698,733.00 | 1,076,698,733.00 | 0.00 | 25,644,116,533.00 | 25,644,116,533.00 |
| 管理費用 | 16,256,397.00 | 58,691,915.00 | 74,948,312.00 | 63,589,493.00 | 230,767,430.00 | 294,356,923.00 |
| 賸餘(短絀-) | 960,031,215.00 | 2,389,439,375.00 | 3,349,470,590.00 | 5,569,250,281.00 | 508,104,110.00 | 6,077,354,391.00 |

製表

覆核

會計

主管