

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 115 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

一、平衡表	1-3
二、收支餘絀表	4-5

舊制勞工退休基金
平衡表(自行運用及委託經營)
民國 115 年 05 月 31 日

程式代碼： AS470
交易幣別： 新臺幣元
列印日期： 0115/06/05
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	849,410,140,490.00	965,327,981,608.00	1,814,738,122,098.00	100.00%
流動資產		11	755,891,491,958.00	965,324,048,217.00	1,721,215,540,175.00	94.85%
現金		1101	64,512,110,138.00	31,037,723,858.00	95,549,833,996.00	5.27%
銀行存款		110102	64,512,110,138.00	31,037,723,858.00	95,549,833,996.00	5.27%
流動金融資產		1102	683,683,963,617.00	909,316,959,598.00	1,593,000,923,215.00	87.78%
透過餘絀按公允價值衡量之金融資產－流動		110201	131,694,324,723.00	626,531,523,847.00	758,225,848,570.00	41.78%
透過餘絀按公允價值衡量之金融資產評價調整－流動		110202	363,497,236,511.00	282,785,435,751.00	646,282,672,262.00	35.61%
按攤銷後成本衡量之金融資產－流動		110216	87,599,022,383.00	0.00	87,599,022,383.00	4.83%
其他金融資產－流動		110298	100,893,380,000.00	0.00	100,893,380,000.00	5.56%
應收款項		1103	7,695,418,203.00	24,969,364,761.00	32,664,782,964.00	1.80%
應收退稅款		110312	0.00	515,575,905.00	515,575,905.00	0.03%
應收收益		110313	135,022,140.00	1,094,351,423.00	1,229,373,563.00	0.07%
應收利息		110314	3,608,836,589.00	1,006,196,543.00	4,615,033,132.00	0.25%
其他應收款		110398	3,956,652,249.00	22,353,240,890.00	26,309,893,139.00	1.45%
備抵呆帳－其他各項應收款		110399	-5,092,775.00	0.00	-5,092,775.00	0.00%
投資、長期應收款、貸墊款及準備金		12	93,512,381,758.00	0.00	93,512,381,758.00	5.15%
非流動金融資產		1202	93,512,381,758.00	0.00	93,512,381,758.00	5.15%
按攤銷後成本衡量之金融資產－非流動		120216	89,929,561,758.00	0.00	89,929,561,758.00	4.96%
其他金融資產－非流動		120298	3,582,820,000.00	0.00	3,582,820,000.00	0.20%
無形資產		17	0.00	3,933,391.00	3,933,391.00	0.00%
無形資產		1701	0.00	3,933,391.00	3,933,391.00	0.00%
電腦軟體		170102	0.00	3,933,391.00	3,933,391.00	0.00%
其他資產		18	6,266,774.00	0.00	6,266,774.00	0.00%
什項資產		1807	6,266,774.00	0.00	6,266,774.00	0.00%
暫付及待結轉帳項		180705	6,266,774.00	0.00	6,266,774.00	0.00%
資產合計		1A	849,410,140,490.00	965,327,981,608.00	1,814,738,122,098.00	100.00%
負債		2	13,849,412,842.00	62,456,556,607.00	76,305,969,449.00	4.20%
流動負債		21	117,425,447.00	35,375,121,757.00	35,492,547,204.00	1.96%
應付款項		2102	117,425,447.00	35,375,121,757.00	35,492,547,204.00	1.96%
應付代收款		210203	1,445,363.00	144,237.00	1,589,600.00	0.00%
應付費用		210205	2,400,000.00	809,170,615.00	811,570,615.00	0.04%
其他應付款		210298	113,580,084.00	34,565,806,905.00	34,679,386,989.00	1.91%
其他負債		28	13,731,987,395.00	27,081,434,850.00	40,813,422,245.00	2.25%
負債準備		2802	13,731,936,408.00	27,081,434,850.00	40,813,371,258.00	2.25%
投資損失準備		280291	13,731,936,408.00	27,081,434,850.00	40,813,371,258.00	2.25%
什項負債		2807	50,987.00	0.00	50,987.00	0.00%
暫收及待結轉帳項		280705	50,987.00	0.00	50,987.00	0.00%
淨值		3	1,348,529,797,742.00	389,902,354,907.00	1,738,432,152,649.00	95.80%
基金		31	950,582,646,176.00	0.00	950,582,646,176.00	52.38%
勞工退休基金		3111	950,582,646,176.00	0.00	950,582,646,176.00	52.38%
勞工退休基金－本金		311101	950,582,646,176.00	0.00	950,582,646,176.00	52.38%
累積餘絀		33	397,947,151,566.00	389,902,354,907.00	787,849,506,473.00	43.41%
累積賸餘		3301	397,947,151,566.00	389,902,354,907.00	787,849,506,473.00	43.41%
累積賸餘		330101	222,289,392,051.00	178,394,943,378.00	400,684,335,429.00	22.08%
本期賸餘		330108	175,657,759,515.00	211,507,411,529.00	387,165,171,044.00	21.33%

舊制勞工退休基金
平衡表(自行運用及委託經營)
民國 115 年 05 月 31 日

程式代碼： AS470
交易幣別： 新臺幣元
列印日期： 0115/06/05
列印頁次： 2

會計科目	編號	自行運用	委託經營	合計	百分比
負債、基金及賸餘合計	3A	1,362,379,210,584.00	452,358,911,514.00	1,814,738,122,098.00	100.00%

備註: (1)信託代理與保證資產(負債) 408,492,453 元 [即為保證品(應付保證品) 408,492,453 元]
 (2)遠期外匯合約名目金額 66,341,541,387 元 [即為期收出售遠匯款(期付遠匯款) 66,341,541,387 元]
 (3)賣出期貨契約價值 23,078,899,877 元 [即為待抵銷賣出期貨(賣出期貨) 23,078,899,877 元]，買入期貨契約價值 29,192,100,896 元 [買入期貨(待抵銷買入期貨) 29,192,100,896 元]
 (4)利率交換合約名目金額87,531,936,598 元[即換入/換出利率交換(待抵銷換入/換出利率交換)87,531,936,598元]
 (5)買入選擇權契約價值1,105,501,400 元[即買入選擇權(待抵銷買入選擇權)1,105,501,400元]
 (6)銀行存款(未含委託經營)部分係包含台幣存款 57,716,406,626 元、外幣存款美元 205,220,562.42 元、日幣 1.00 元、英鎊 0.06 元、歐元 9,710,515.86 元、澳幣 97.32 元，外幣存款折合新台幣 6,795,703,512 元，合計 64,512,110,138 元。
 (7)其他金融資產-流動係3個月至1年內之定期存款及附賣回有價證券投資，其他金融資產-非流動係1年以上之定期存款。
 (8)股票之續後評價，係依我國「企業會計準則公報第15號」第36條第1項規定，於每月終按月終收盤價作為公允價值計算。
 (9)受益憑證之續後評價，係依我國「企業會計準則公報第15號」第36條第1項規定，於每月終按全部投資總淨值作為公允價值。
 (10)債券之續後評價，屬透過餘絀按公允價值衡量之金融資產者，係依我國「企業會計準則公報第15號」第36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允價值；屬按攤銷後成本衡量者，採有效利息法按攤銷後成本衡量。
 (11)短期票券之續後評價，係依我國「企業會計準則公報第15號」第36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。
 (12)期貨之續後評價，係依我國「企業會計準則公報第15號」第36條第1項規定，採計算日之結算價格評價。
 (13)遠期外匯合約之續後評價，係依我國「企業會計準則公報第15號」第36條第1項規定，採計算日結算匯率評價。
 (14)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)。

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115年5月31日

交易幣別：新臺幣元

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 合計	自行運用及委託經營 合計
名	稱	編號					
資產		1	849,410,140,490.00	368,461,930,419.00	596,866,051,189.00	965,327,981,608.00	1,814,738,122,098.00
流動資產		11	755,891,491,958.00	368,461,930,419.00	596,862,117,798.00	965,324,048,217.00	1,721,215,540,175.00
現金		1101	64,512,110,138.00	16,710,850,253.00	14,326,873,605.00	31,037,723,858.00	95,549,833,996.00
銀行存款		110102	64,512,110,138.00	16,710,850,253.00	14,326,873,605.00	31,037,723,858.00	95,549,833,996.00
流動金融資產		1102	683,683,963,617.00	349,734,707,978.00	559,582,251,620.00	909,316,959,598.00	1,593,000,923,215.00
透過餘絀按公允價值衡量之金融資產－流動		110201	131,694,324,723.00	151,439,675,943.00	475,091,847,904.00	626,531,523,847.00	758,225,848,570.00
透過餘絀按公允價值衡量之金融資產評價調整－流動		110202	363,497,236,511.00	198,295,032,035.00	84,490,403,716.00	282,785,435,751.00	646,282,672,262.00
按攤銷後成本衡量之金融資產－流動		110216	87,599,022,383.00	0.00	0.00	0.00	87,599,022,383.00
其他金融資產－流動		110298	100,893,380,000.00	0.00	0.00	0.00	100,893,380,000.00
應收款項		1103	7,695,418,203.00	2,016,372,188.00	22,952,992,573.00	24,969,364,761.00	32,664,782,964.00
應收退稅款		110312	0.00	0.00	515,575,905.00	515,575,905.00	515,575,905.00
應收收益		110313	135,022,140.00	2,913,298.00	1,091,438,125.00	1,094,351,423.00	1,229,373,563.00
應收利息		110314	3,608,836,589.00	57,165,873.00	949,030,670.00	1,006,196,543.00	4,615,033,132.00
其他應收款		110398	3,956,652,249.00	1,956,293,017.00	20,396,947,873.00	22,353,240,890.00	26,309,893,139.00
備抵呆帳-其他各項應收款		110399	-5,092,775.00	0.00	0.00	0.00	-5,092,775.00
投資、長期應收款、貸墊款及準備金		12	93,512,381,758.00	0.00	0.00	0.00	93,512,381,758.00
非流動金融資產		1202	93,512,381,758.00	0.00	0.00	0.00	93,512,381,758.00
按攤銷後成本衡量之金融資產－非流動		120216	89,929,561,758.00	0.00	0.00	0.00	89,929,561,758.00
其他金融資產－非流動		120298	3,582,820,000.00	0.00	0.00	0.00	3,582,820,000.00
無形資產		17	0.00	0.00	3,933,391.00	3,933,391.00	3,933,391.00
無形資產		1701	0.00	0.00	3,933,391.00	3,933,391.00	3,933,391.00
電腦軟體		170102	0.00	0.00	3,933,391.00	3,933,391.00	3,933,391.00
其他資產		18	6,266,774.00	0.00	0.00	0.00	6,266,774.00
什項資產		1807	6,266,774.00	0.00	0.00	0.00	6,266,774.00
暫付及待結轉帳項		180705	6,266,774.00	0.00	0.00	0.00	6,266,774.00
資產合計			849,410,140,490.00	368,461,930,419.00	596,866,051,189.00	965,327,981,608.00	1,814,738,122,098.00
負債		2	13,849,412,842.00	14,466,499,899.00	47,990,056,708.00	62,456,556,607.00	76,305,969,449.00
流動負債		21	117,425,447.00	2,518,359,972.00	32,856,761,785.00	35,375,121,757.00	35,492,547,204.00
應付款項		2102	117,425,447.00	2,518,359,972.00	32,856,761,785.00	35,375,121,757.00	35,492,547,204.00
應付代收款		210203	1,445,363.00	144,237.00		144,237.00	1,589,600.00
應付費用		210205	2,400,000.00	177,534,631.00	631,635,984.00	809,170,615.00	811,570,615.00
其他應付款		210298	113,580,084.00	2,340,681,104.00	32,225,125,801.00	34,565,806,905.00	34,679,386,989.00
其他負債		28	13,731,987,395.00	11,948,139,927.00	15,133,294,923.00	27,081,434,850.00	40,813,422,245.00
負債準備		2802	13,731,936,408.00	11,948,139,927.00	15,133,294,923.00	27,081,434,850.00	40,813,371,258.00
投資損失準備		280291	13,731,936,408.00	11,948,139,927.00	15,133,294,923.00	27,081,434,850.00	40,813,371,258.00
什項負債		2807	50,987.00	0.00	0.00	0.00	50,987.00
暫收及待結轉帳項		280705	50,987.00	0.00	0.00	0.00	50,987.00
淨值		3	1,348,529,797,742.00	263,865,818,645.00	126,036,536,262.00	389,902,354,907.00	1,738,432,152,649.00
基金		31	950,582,646,176.00	0.00	0.00	0.00	950,582,646,176.00
勞工退休基金		3111	950,582,646,176.00	0.00	0.00	0.00	950,582,646,176.00
勞工退休基金－本金		311101	950,582,646,176.00	0.00	0.00	0.00	950,582,646,176.00
累積餘絀		33	397,947,151,566.00	263,865,818,645.00	126,036,536,262.00	389,902,354,907.00	787,849,506,473.00
累積賸餘		3301	397,947,151,566.00	263,865,818,645.00	126,036,536,262.00	389,902,354,907.00	787,849,506,473.00
累積賸餘		330101	222,289,392,051.00	98,603,634,994.00	79,791,308,384.00	178,394,943,378.00	400,684,335,429.00
本期賸餘		330108	175,657,759,515.00	165,262,183,651.00	46,245,227,878.00	211,507,411,529.00	387,165,171,044.00
負債及淨值合計			1,362,379,210,584.00	278,332,318,544.00	174,026,592,970.00	452,358,911,514.00	1,814,738,122,098.00

舊制勞工退休基金
收支餘絀表
民國 115 年 05 月

程式代碼： AS310
印製日： 0115/06/05
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	32,926,514,000.00	97,051,716,107.00	2,743,878,000.00	94,307,838,107.00	388,331,457,123.00	13,719,390,000.00	374,612,067,123.00	2830.53%
投資業務收入	31,868,562,000.00	100,779,139,247.00	2,655,715,000.00	98,123,424,247.00	385,999,201,972.00	13,278,575,000.00	372,720,626,972.00	2906.93%
兌換賸餘	0.00	-4,042,102,533.00	0.00	-4,042,102,533.00	962,261,635.00	0.00	962,261,635.00	—
手續費收入	0.00	27,887,414.00	0.00	27,887,414.00	125,000,356.00	0.00	125,000,356.00	—
存款利息收入	1,057,952,000.00	252,053,778.00	88,163,000.00	163,890,778.00	1,115,366,036.00	440,815,000.00	674,551,036.00	253.02%
雜項收入	0.00	34,738,201.00	0.00	34,738,201.00	129,627,124.00	0.00	129,627,124.00	—
總支出	3,626,796,000.00	329,842,037.00	121,827,000.00	208,015,037.00	1,166,286,079.00	609,135,000.00	557,151,079.00	191.47%
投資業務成本	1,461,929,000.00	329,842,037.00	121,827,000.00	208,015,037.00	1,166,285,904.00	609,135,000.00	557,150,904.00	191.47%
提存投資損失	2,164,867,000.00	0.00	0.00	0.00	0.00	0.00	0.00	—
雜項費用	0.00	0.00	0.00	0.00	175.00	0.00	175.00	—
賸餘(-短絀)	29,299,718,000.00	96,721,874,070.00	2,622,051,000.00	94,099,823,070.00	387,165,171,044.00	13,110,255,000.00	374,054,916,044.00	2953.15%

舊制勞工退休基金

收支餘絀表(國內外委託經營)

民國115年05月

交易幣別：新臺幣元

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	32,070,257,405.00	7,561,947,394.00	39,632,204,799.00	165,711,925,154.00	47,097,587,990.00	212,809,513,144.00
投資業務收入	32,056,923,456.00	11,209,423,321.00	43,266,346,777.00	165,640,205,221.00	46,787,805,721.00	212,428,010,942.00
兌換賸餘	0.00	-3,722,319,371.00	-3,722,319,371.00	0.00	0.00	0.00
手續費收入	0.00	21,042,459.00	21,042,459.00	0.00	94,392,055.00	94,392,055.00
存款利息收入	13,333,949.00	19,067,584.00	32,401,533.00	69,923,402.00	87,804,197.00	157,727,599.00
雜項收入	0.00	34,733,401.00	34,733,401.00	1,796,531.00	127,586,017.00	129,382,548.00
總支出	177,859,290.00	338,414,402.00	516,273,692.00	449,741,503.00	852,360,112.00	1,302,101,615.00
投資業務成本	177,859,290.00	138,121,868.00	315,981,158.00	449,741,503.00	652,067,578.00	1,101,809,081.00
兌換短絀	0.00	200,292,534.00	200,292,534.00	0.00	200,292,534.00	200,292,534.00
本期賸餘(短絀-)	31,892,398,115.00	7,223,532,992.00	39,115,931,107.00	165,262,183,651.00	46,245,227,878.00	211,507,411,529.00