

# 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 7 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 07 月 31 日**

程式代碼： AC470  
交易幣別： 新臺幣元  
列印日期： 0106/08/07  
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     | 521,285,168,740.00 | 404,596,822,663.00 | 925,881,991,403.00 | 100.00% |
| 流動資產                   |   | 11-12 | 377,270,474,379.00 | 404,596,822,663.00 | 781,867,297,042.00 | 84.45%  |
| 銀行存款                   |   | 1102  | 171,789,263,514.00 | 34,736,809,695.00  | 206,526,073,209.00 | 22.31%  |
| 公平價值變動列入損益之金融資產－流動     |   | 1131  | 144,280,316,146.00 | 332,303,419,569.00 | 476,583,735,715.00 | 51.47%  |
| 公平價值變動列入損益之金融資產評價調整－流動 |   | 1132  | 29,417,052,698.00  | 32,801,281,474.00  | 62,218,334,172.00  | 6.72%   |
| 持有至到期日金融資產－流動          |   | 1138  | 25,610,705,390.00  | 0.00               | 25,610,705,390.00  | 2.77%   |
| 應收退稅款                  |   | 114A  | 559,539.00         | 134,511,083.00     | 135,070,622.00     | 0.01%   |
| 應收收益                   |   | 114C  | 1,885,777,013.00   | 1,236,135,333.00   | 3,121,912,346.00   | 0.34%   |
| 應收利息                   |   | 1151  | 2,689,072,861.00   | 467,463,098.00     | 3,156,535,959.00   | 0.34%   |
| 其他應收款                  |   | 1178  | 1,604,312,743.00   | 2,917,202,411.00   | 4,521,515,154.00   | 0.49%   |
| 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    | 144,009,661,626.00 | 0.00               | 144,009,661,626.00 | 15.55%  |
| 持有至到期日金融資產－非流動         |   | 1458  | 144,009,661,626.00 | 0.00               | 144,009,661,626.00 | 15.55%  |
| 其他資產                   |   | 18    | 5,032,735.00       | 0.00               | 5,032,735.00       | 0.00%   |
| 暫付及待結轉帳項               |   | 1816  | 5,032,735.00       | 0.00               | 5,032,735.00       | 0.00%   |
| 資產合計                   |   | 1A    | 521,285,168,740.00 | 404,596,822,663.00 | 925,881,991,403.00 | 100.00% |
| 負債                     |   | 2     | 3,444,204,992.00   | 14,681,883,720.00  | 18,126,088,712.00  | 1.96%   |
| 流動負債                   |   | 21-22 | 649,666,268.00     | 7,513,905,463.00   | 8,163,571,731.00   | 0.88%   |
| 應付代收款                  |   | 2145  | 4,924,867.00       | 299,883.00         | 5,224,750.00       | 0.00%   |
| 應付費用                   |   | 2147  | 8,000,000.00       | 303,589,185.00     | 311,589,185.00     | 0.03%   |
| 其他應付款                  |   | 2178  | 636,741,401.00     | 7,492,357,809.00   | 8,129,099,210.00   | 0.88%   |
| 公平價值變動列入損益之金融負債評價調整－流動 |   | 2262  | 0.00               | -282,341,414.00    | -282,341,414.00    | -0.03%  |
| 其他負債                   |   | 28    | 2,794,538,724.00   | 7,167,978,257.00   | 9,962,516,981.00   | 1.08%   |
| 買賣損失準備                 |   | 2807  | 2,794,487,198.00   | 7,167,978,257.00   | 9,962,465,455.00   | 1.08%   |
| 暫收及待結轉帳項               |   | 2825  | 51,526.00          | 0.00               | 51,526.00          | 0.00%   |
| 基金及餘絀                  |   | 3     | 844,432,974,020.00 | 63,322,928,671.00  | 907,755,902,691.00 | 98.04%  |
| 基金                     |   | 31    | 780,792,316,059.00 | 0.00               | 780,792,316,059.00 | 84.33%  |
| 勞工退休基金－本金              |   | 3101  | 780,792,316,059.00 | 0.00               | 780,792,316,059.00 | 84.33%  |
| 餘絀                     |   | 33    | 63,640,657,961.00  | 63,322,928,671.00  | 126,963,586,632.00 | 13.71%  |
| 累積贖餘                   |   | 3311  | 46,357,270,775.00  | 39,103,379,491.00  | 85,460,650,266.00  | 9.23%   |
| 上期餘絀(-)                |   | 3313  | 12,734,043,897.00  | 15,992,475,565.00  | 28,726,519,462.00  | 3.10%   |
| 本期餘絀(-)                |   | 3319  | 4,549,343,289.00   | 8,227,073,615.00   | 12,776,416,904.00  | 1.38%   |
| 負債、基金及餘絀合計             |   | 3A    | 847,877,179,012.00 | 78,004,812,391.00  | 925,881,991,403.00 | 100.00% |

備註: (1)信託代理與保證資產(負債) 432,141,453 元 [即為保證品(存入保證品) 432,141,453 元]

(2)遠期外匯合約名目金額 81,122,255,322 元 [即為期收出售遠匯款(期付遠匯款) 81,122,255,322 元]

(3)賣出期貨契約價值 7,614,232,081 元 [即為待抵銷賣出期貨(賣出期貨) 7,614,232,081 元], 買入期貨契約價值 11,387,907,969 元 [買入期貨(待抵銷買入期貨) 11,387,907,969 元]

(4)利率交換合約名目金額66,864,811,081 元[即換入/換出利率交換(待抵銷換入/換出利率交換)66,864,811,081元]

(5)銀行存款(未含委託經營)部分係包含台幣存款162,938,166,945 元、外幣存款美元 183,088,850.65 元、港幣 1,228,680.93 元、英鎊 0.35 元、歐元 88,236,305.43 元、人民幣 19,919,399.59 元、加拿大幣 0.18 元、澳幣 2,700,428.70 元, 外幣存款折合新台幣 8,851,096,569 元, 合計171,789,263,514 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。

(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。

**舊制勞工退休基金**  
**平衡表(自行運用及委託經營)**  
**民國 106 年 07 月 31 日**

程式代碼：AC470  
 交易幣別：新臺幣元  
 列印日期：0106/08/07  
 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 |      |      |     |     |

- (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。

**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07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     | 521,285,168,740.00 | 105,029,236,321.00 | 299,567,586,342.00 | 404,596,822,663.00 | 925,881,991,403.00 |
| 流動資產                   | 11-12 | 377,270,474,379.00 | 105,029,236,321.00 | 299,567,586,342.00 | 404,596,822,663.00 | 781,867,297,042.00 |
| 銀行存款                   | 1102  | 171,789,263,514.00 | 20,672,708,783.00  | 14,064,100,912.00  | 34,736,809,695.00  | 206,526,073,209.00 |
| 公平價值變動列入損益之金融資產－流動     | 1131  | 144,280,316,146.00 | 72,813,929,655.00  | 259,489,489,914.00 | 332,303,419,569.00 | 476,583,735,715.00 |
| 公平價值變動列入損益之金融資產評價調整－流動 | 1132  | 29,417,052,698.00  | 10,467,818,902.00  | 22,333,462,572.00  | 32,801,281,474.00  | 62,218,334,172.00  |
| 持有至到期日金融資產－流動          | 1138  | 25,610,705,390.00  | 0.00               | 0.00               | 0.00               | 25,610,705,390.00  |
| 應收退稅款                  | 114A  | 559,539.00         | 0.00               | 134,511,083.00     | 134,511,083.00     | 135,070,622.00     |
| 應收收益                   | 114C  | 1,885,777,013.00   | 952,202,936.00     | 283,932,397.00     | 1,236,135,333.00   | 3,121,912,346.00   |
| 應收利息                   | 1151  | 2,689,072,861.00   | 12,300,972.00      | 455,162,126.00     | 467,463,098.00     | 3,156,535,959.00   |
| 其他應收款                  | 1178  | 1,604,312,743.00   | 110,275,073.00     | 2,806,927,338.00   | 2,917,202,411.00   | 4,521,515,154.00   |
| 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    | 144,009,661,626.00 | 0.00               | 0.00               | 0.00               | 144,009,661,626.00 |
| 持有至到期日金融資產－非流動         | 1458  | 144,009,661,626.00 | 0.00               | 0.00               | 0.00               | 144,009,661,626.00 |
| 其他資產                   | 18    | 5,032,735.00       | 0.00               | 0.00               | 0.00               | 5,032,735.00       |
| 暫付及待結轉帳項               | 1816  | 5,032,735.00       | 0.00               | 0.00               | 0.00               | 5,032,735.00       |
| 資產合計                   |       | 521,285,168,740.00 | 105,029,236,321.00 | 299,567,586,342.00 | 404,596,822,663.00 | 925,881,991,403.00 |
| 負債                     | 2     | 3,444,204,992.00   | 3,360,100,064.00   | 11,321,783,656.00  | 14,681,883,720.00  | 18,126,088,712.00  |
| 流動負債                   | 21-22 | 649,666,268.00     | 201,316,753.00     | 7,312,588,710.00   | 7,513,905,463.00   | 8,163,571,731.00   |
| 應付代收款                  | 2145  | 4,924,867.00       | 299,883.00         | 0                  | 299,883.00         | 5,224,750.00       |
| 應付費用                   | 2147  | 8,000,000.00       | 22,064,147.00      | 281,525,038.00     | 303,589,185.00     | 311,589,185.00     |
| 其他應付款                  | 2178  | 636,741,401.00     | 178,952,723.00     | 7,313,405,086.00   | 7,492,357,809.00   | 8,129,099,210.00   |
| 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               | -282,341,414.00    | -282,341,414.00    | -282,341,414.00    |
| 其他負債                   | 28    | 2,794,538,724.00   | 3,158,783,311.00   | 4,009,194,946.00   | 7,167,978,257.00   | 9,962,516,981.00   |
| 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  | 51,526.00          | 0.00               | 0.00               | 0.00               | 51,526.00          |
| 基金及餘絀                  | 3     | 844,432,974,020.00 | 17,011,164,686.00  | 46,311,763,985.00  | 63,322,928,671.00  | 907,755,902,691.00 |
| 基金                     | 31    | 780,792,316,059.00 | 0.00               | 0.00               | 0.00               | 780,792,316,059.00 |
| 勞工退休基金-本金              | 3101  | 780,792,316,059.00 | 0.00               | 0.00               | 0.00               | 780,792,316,059.00 |
| 餘絀                     | 33    | 63,640,657,961.00  | 17,011,164,686.00  | 46,311,763,985.00  | 63,322,928,671.00  | 126,963,586,632.00 |
| 累積盈餘                   | 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  | 4,549,343,289.00   | 3,687,469,104.00   | 4,539,604,511.00   | 8,227,073,615.00   | 12,776,416,904.00  |
| 負債、基金及餘絀合計             |       | 847,877,179,012.00 | 20,371,264,750.00  | 57,633,547,641.00  | 78,004,812,391.00  | 925,881,991,403.00 |

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 07 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<br>名稱 | 本年度<br>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 | 14,226,987,060.00 | 2,617,306,000.00 | 11,609,681,060.00 | 69,684,996,583.00 | 18,321,137,000.00 | 51,363,859,583.00 | 380.35%  |
| 利息收入       | 5,675,373,000.00  | 515,656,169.00    | 472,948,000.00   | 42,708,169.00     | 3,608,972,411.00  | 3,310,633,000.00  | 298,339,411.00    | 109.01%  |
| 手續費收入      | 0.00              | 15,222,977.00     | 0.00             | 15,222,977.00     | 93,446,767.00     | 0.00              | 93,446,767.00     | —        |
| 投資利益       | 25,732,294,000.00 | 4,822,477,995.00  | 2,144,358,000.00 | 2,678,119,995.00  | 33,358,627,793.00 | 15,010,504,000.00 | 18,348,123,793.00 | 222.24%  |
| 金融資產評價利益   | 0.00              | 8,757,116,867.00  | 0.00             | 8,757,116,867.00  | 32,073,218,308.00 | 0.00              | 32,073,218,308.00 | —        |
| 金融負債評價利益   | 0.00              | 111,867,391.00    | 0.00             | 111,867,391.00    | 473,203,275.00    | 0.00              | 473,203,275.00    | —        |
| 什項收入       | 0.00              | 4,645,661.00      | 0.00             | 4,645,661.00      | 77,528,029.00     | 0.00              | 77,528,029.00     | —        |
| 總支出        | 3,420,151,000.00  | 1,450,570,156.00  | 102,973,000.00   | 1,347,597,156.00  | 28,182,060,217.00 | 1,813,045,000.00  | 26,369,015,217.00 | 1554.40% |
| 利息費用       | 0.00              | 1,695,572.00      | 0.00             | 1,695,572.00      | 8,251,135.00      | 0.00              | 8,251,135.00      | —        |
| 手續費費用      | 257,894,000.00    | 23,374,895.00     | 21,492,000.00    | 1,882,895.00      | 128,278,381.00    | 150,436,000.00    | -22,157,619.00    | 85.27%   |
| 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              | 1,337,967,824.00  | 0.00             | 1,337,967,824.00  | 24,841,044,656.00 | 0.00              | 24,841,044,656.00 | —        |
| 管理費用       | 977,774,000.00    | 87,531,760.00     | 81,481,000.00    | 6,050,760.00      | 541,637,761.00    | 570,368,000.00    | -28,730,239.00    | 94.96%   |
| 什項費用       | 0.00              | 105.00            | 0.00             | 105.00            | 360.00            | 0.00              | 360.00            | —        |
| 賸餘(-短絀)    | 27,987,516,000.00 | 12,776,416,904.00 | 2,514,333,000.00 | 10,262,083,904.00 | 41,502,936,366.00 | 16,508,092,000.00 | 24,994,844,366.00 | 251.41%  |

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07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      | 3,764,610,173.00 | 7,257,020,795.00 | 11,021,630,968.00 | 14,219,489,061.00 | 52,174,561,523.00 | 66,394,050,584.00 |
| 利息收入     | 10,359,603.00    | 138,459,734.00   | 148,819,337.00    | 90,731,777.00     | 904,624,532.00    | 995,356,309.00    |
| 手續費收入    | 0.00             | 5,950,015.00     | 5,950,015.00      |                   | 39,150,173.00     | 39,150,173.00     |
| 投資利益     | 1,625,123,752.00 | 1,053,227,765.00 | 2,678,351,517.00  | 8,611,332,640.00  | 26,600,825,264.00 | 35,212,157,904.00 |
| 金融資產評價利益 | 2,129,126,818.00 | 5,453,225,846.00 | 7,582,352,664.00  | 5,517,424,644.00  | 17,833,653,792.00 | 23,351,078,436.00 |
| 金融負債評價利益 | 0.00             | 111,867,391.00   | 111,867,391.00    | 0.00              | 473,203,275.00    | 473,203,275.00    |
| 兌換利益     | 0.00             | 489,807,603.00   | 489,807,603.00    | 0.00              | 6,246,016,613.00  | 6,246,016,613.00  |
| 什項收入     | 0.00             | 4,482,441.00     | 4,482,441.00      | 0.00              | 77,087,874.00     | 77,087,874.00     |
| 總支出      | 77,141,069.00    | 2,717,416,284.00 | 2,794,557,353.00  | 1,956,827,466.00  | 40,217,673,938.00 | 42,174,501,404.00 |
| 利息費用     | 0.00             | 1,695,572.00     | 1,695,572.00      |                   | 8,251,135.00      | 8,251,135.00      |
| 手續費費用    | 513,188.00       | 8,552,523.00     | 9,065,711.00      | 4,850,127.00      | 40,582,536.00     | 45,432,663.00     |
| 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     | 54,563,734.00    | 427,691,627.00   | 482,255,361.00    | 1,252,014,975.00  | 8,667,189,571.00  | 9,919,204,546.00  |
| 兌換損失     | 0.00             | 2,214,008,949.00 | 2,214,008,949.00  | 0.00              | 29,507,666,488.00 | 29,507,666,488.00 |
| 管理費用     | 22,064,147.00    | 65,467,613.00    | 87,531,760.00     | 121,051,945.00    | 420,585,816.00    | 541,637,761.00    |
| 賸餘(短絀-)  | 3,687,469,104.00 | 4,539,604,511.00 | 8,227,073,615.00  | 12,262,661,595.00 | 11,956,887,585.00 | 24,219,549,180.00 |

製表

覆核

會計

主管