

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 12 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) [損益結轉後]
民國 105 年 12 月 31 日

程式代碼：AC470
交易幣別：新臺幣元
列印日期：0106/01/10
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 | 482,611,314,886.00 | 377,230,182,500.00 | 859,841,497,386.00 | 100.00% |
| 流動資產 | 11-12 | 343,261,196,458.00 | 377,230,182,500.00 | 720,491,378,958.00 | 83.79% |
| 銀行存款 | 1102 | 158,374,508,002.00 | 44,874,970,249.00 | 203,249,478,251.00 | 23.64% |
| 公平價值變動列入損益之金融資產－流動 | 1131 | 139,068,963,609.00 | 320,098,769,923.00 | 459,167,733,532.00 | 53.40% |
| 公平價值變動列入損益之金融資產評價調整－流動 | 1132 | 20,694,912,826.00 | 9,450,203,038.00 | 30,145,115,864.00 | 3.51% |
| 持有至到期日金融資產－流動 | 1138 | 22,387,814,666.00 | 0.00 | 22,387,814,666.00 | 2.60% |
| 應收退稅款 | 114A | 11,046.00 | 95,523,370.00 | 95,534,416.00 | 0.01% |
| 應收收益 | 114C | 0.00 | 382,196,077.00 | 382,196,077.00 | 0.04% |
| 應收利息 | 1151 | 2,369,553,115.00 | 490,763,909.00 | 2,860,317,024.00 | 0.33% |
| 其他應收款 | 1178 | 372,018,719.00 | 1,837,755,934.00 | 2,209,774,653.00 | 0.26% |
| 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 | 138,850,138,428.00 | 0.00 | 138,850,138,428.00 | 16.15% |
| 持有至到期日金融資產－非流動 | 1458 | 138,850,138,428.00 | 0.00 | 138,850,138,428.00 | 16.15% |
| 其他資產 | 18 | 499,980,000.00 | 0.00 | 499,980,000.00 | 0.06% |
| 暫付及待結轉帳項 | 1816 | 499,980,000.00 | 0.00 | 499,980,000.00 | 0.06% |
| 資產合計 | 1A | 482,611,314,886.00 | 377,230,182,500.00 | 859,841,497,386.00 | 100.00% |
| 負債 | 2 | 2,351,222,751.00 | 11,609,436,938.00 | 13,960,659,689.00 | 1.62% |
| 流動負債 | 21-22 | 67,272,306.00 | 6,593,767,492.00 | 6,661,039,798.00 | 0.77% |
| 應付代收款 | 2145 | 6,832,567.00 | 295,324.00 | 7,127,891.00 | 0.00% |
| 應付費用 | 2147 | 4,862,382.00 | 366,114,368.00 | 370,976,750.00 | 0.04% |
| 其他應付款 | 2178 | 55,577,357.00 | 6,036,495,939.00 | 6,092,073,296.00 | 0.71% |
| 公平價值變動列入損益之金融負債評價調整－流動 | 2262 | 0.00 | 190,861,861.00 | 190,861,861.00 | 0.02% |
| 其他負債 | 28 | 2,283,950,445.00 | 5,015,669,446.00 | 7,299,619,891.00 | 0.85% |
| 買賣損失準備 | 2807 | 2,283,948,085.00 | 5,015,669,446.00 | 7,299,617,531.00 | 0.85% |
| 暫收及待結轉帳項 | 2825 | 2,360.00 | 0.00 | 2,360.00 | 0.00% |
| 基金及餘絀 | 3 | 805,693,420,354.00 | 40,187,417,343.00 | 845,880,837,697.00 | 98.38% |
| 基金 | 31 | 758,035,065,644.00 | 0.00 | 758,035,065,644.00 | 88.16% |
| 勞工退休基金－本金 | 3101 | 753,021,227,487.00 | 0.00 | 753,021,227,487.00 | 87.58% |
| 勞工退休基金－收益 | 3101 | 5,013,838,157.00 | 0.00 | 5,013,838,157.00 | 0.58% |
| 餘絀 | 33 | 47,658,354,710.00 | 40,187,417,343.00 | 87,845,772,053.00 | 10.22% |
| 累積盈餘 | 3311 | 47,658,354,710.00 | 40,187,417,343.00 | 87,845,772,053.00 | 10.22% |
| 負債、基金及餘絀合計 | 3A | 808,044,643,105.00 | 51,796,854,281.00 | 859,841,497,386.00 | 100.00% |

備註：(1)信託代理與保證資產(負債) 321,041,453 元 [即為保證品(存入保證品) 321,041,453 元]
 (2)遠期外匯合約名目金額 80,795,610,923 元 [即為期收出售遠匯款(期付遠匯款) 80,795,610,923 元]
 (3)賣出期貨契約價值 11,232,111,894 元 [即為待抵銷賣出期貨(賣出期貨) 11,232,111,894 元]，買入期貨契約價值 9,211,916,558 元 [買入期貨(待抵銷買入期貨) 9,211,916,558 元]
 (4)利率交換合約名目金額 23,221,802,502 元 [即換入/換出利率交換(待抵銷換入/換出利率交換) 23,221,802,502 元]
 (5)銀行存款(未含委託經營)部分係包含台幣存款 148,927,468,121 元、外幣存款美元 140,945,706.97 元、港幣 1,228,680.93 元、英鎊 0.35 元、歐元 131,652,899.67 元、人民幣 27,667,187.04 元、加拿大幣 0.18 元、澳幣 12,243,342.46 元，外幣存款折合新台幣 9,447,039,881 元，合計 158,374,508,002 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) [損益結轉後]
 民國 105 年 12 月 31 日

程式代碼：AC470
 交易幣別：新臺幣元
 列印日期：0106/01/10
 列印頁次：2

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

- (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。

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12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 | 482,611,314,886.00 | 118,993,468,283.00 | 258,236,714,217.00 | 377,230,182,500.00 | 859,841,497,386.00 |
| 流動資產 | 11-12 | 343,261,196,458.00 | 118,993,468,283.00 | 258,236,714,217.00 | 377,230,182,500.00 | 720,491,378,958.00 |
| 銀行存款 | 1102 | 158,374,508,002.00 | 38,012,102,965.00 | 6,862,867,284.00 | 44,874,970,249.00 | 203,249,478,251.00 |
| 公平價值變動列入損益之金融資產－流動 | 1131 | 139,068,963,609.00 | 75,928,024,168.00 | 244,170,745,755.00 | 320,098,769,923.00 | 459,167,733,532.00 |
| 公平價值變動列入損益之金融資產評價調整－流動 | 1132 | 20,694,912,826.00 | 4,950,394,258.00 | 4,499,808,780.00 | 9,450,203,038.00 | 30,145,115,864.00 |
| 持有至到期日金融資產－流動 | 1138 | 22,387,814,666.00 | 0.00 | 0.00 | 0.00 | 22,387,814,666.00 |
| 應收退稅款 | 114A | 11,046.00 | 0.00 | 95,523,370.00 | 95,523,370.00 | 95,534,416.00 |
| 應收收益 | 114C | 0.00 | 0.00 | 382,196,077.00 | 382,196,077.00 | 382,196,077.00 |
| 應收利息 | 1151 | 2,369,553,115.00 | 11,517,562.00 | 479,246,347.00 | 490,763,909.00 | 2,860,317,024.00 |
| 其他應收款 | 1178 | 372,018,719.00 | 91,429,330.00 | 1,746,326,604.00 | 1,837,755,934.00 | 2,209,774,653.00 |
| 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 | 138,850,138,428.00 | 0.00 | 0.00 | 0.00 | 138,850,138,428.00 |
| 持有至到期日金融資產－非流動 | 1458 | 138,850,138,428.00 | 0.00 | 0.00 | 0.00 | 138,850,138,428.00 |
| 其他資產 | 18 | 499,980,000.00 | 0.00 | 0.00 | 0.00 | 499,980,000.00 |
| 暫付及待結轉帳項 | 1816 | 499,980,000.00 | 0.00 | 0.00 | 0.00 | 499,980,000.00 |
| 資產合計 | | 482,611,314,886.00 | 118,993,468,283.00 | 258,236,714,217.00 | 377,230,182,500.00 | 859,841,497,386.00 |
| 負債 | 2 | 2,351,222,751.00 | 4,046,099,034.00 | 7,563,337,904.00 | 11,609,436,938.00 | 13,960,659,689.00 |
| 流動負債 | 21-22 | 67,272,306.00 | 1,466,226,142.00 | 5,127,541,350.00 | 6,593,767,492.00 | 6,661,039,798.00 |
| 應付代收款 | 2145 | 6,832,567.00 | 295,324.00 | 0 | 295,324.00 | 7,127,891.00 |
| 應付費用 | 2147 | 4,862,382.00 | 12,135,267.00 | 353,979,101.00 | 366,114,368.00 | 370,976,750.00 |
| 其他應付款 | 2178 | 55,577,357.00 | 1,453,795,551.00 | 4,582,700,388.00 | 6,036,495,939.00 | 6,092,073,296.00 |
| 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 | 190,861,861.00 | 190,861,861.00 | 190,861,861.00 |
| 其他負債 | 28 | 2,283,950,445.00 | 2,579,872,892.00 | 2,435,796,554.00 | 5,015,669,446.00 | 7,299,619,891.00 |
| 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 | 2,360.00 | 0.00 | 0.00 | 0.00 | 2,360.00 |
| 基金及餘絀 | 3 | 805,693,420,354.00 | 5,149,654,002.00 | 35,037,763,341.00 | 40,187,417,343.00 | 845,880,837,697.00 |
| 基金 | 31 | 758,035,065,644.00 | 0.00 | 0.00 | 0.00 | 758,035,065,644.00 |
| 勞工退休基金-本金 | 3101 | 753,021,227,487.00 | 0.00 | 0.00 | 0.00 | 753,021,227,487.00 |
| 勞工退休基金-收益 | | 5,013,838,157.00 | 0.00 | 0.00 | 0.00 | 5,013,838,157.00 |
| 餘絀 | 33 | 47,658,354,710.00 | 5,149,654,002.00 | 35,037,763,341.00 | 40,187,417,343.00 | 87,845,772,053.00 |
| 累積賸餘 | 3311 | 47,658,354,710.00 | 5,149,654,002.00 | 35,037,763,341.00 | 40,187,417,343.00 | 87,845,772,053.00 |
| 負債、基金及餘絀合計 | | 808,044,643,105.00 | 9,195,753,036.00 | 42,601,101,245.00 | 51,796,854,281.00 | 859,841,497,386.00 |

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 12 月

程式代碼：AC310
印製日：0106/01/09
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 | 5,474,202,284.00 | 2,115,795,000.00 | 3,358,407,284.00 | 39,323,961,790.00 | 25,389,198,000.00 | 13,934,763,790.00 | 154.88% |
| 利息收入 | 5,711,748,000.00 | 502,475,010.00 | 475,980,000.00 | 26,495,010.00 | 5,877,498,269.00 | 5,711,748,000.00 | 165,750,269.00 | 102.90% |
| 手續費收入 | 0.00 | 11,047,908.00 | 0.00 | 11,047,908.00 | 145,345,898.00 | 0.00 | 145,345,898.00 | - |
| 投資利益 | 19,677,420,000.00 | 842,334,862.00 | 1,639,785,000.00 | -797,450,138.00 | 13,345,368,779.00 | 19,677,420,000.00 | -6,332,051,221.00 | 67.82% |
| 金融資產評價利益 | 0.00 | 4,081,657,627.00 | 0.00 | 4,081,657,627.00 | 19,862,432,340.00 | 0.00 | 19,862,432,340.00 | - |
| 收回呆帳及過期帳 | 30,000.00 | 0.00 | 30,000.00 | -30,000.00 | 0.00 | 30,000.00 | -30,000.00 | 0.00% |
| 什項收入 | 0.00 | 36,686,877.00 | 0.00 | 36,686,877.00 | 93,316,504.00 | 0.00 | 93,316,504.00 | - |
| 總支出 | 2,657,195,000.00 | -2,630,127,474.00 | 929,784,000.00 | -3,559,911,474.00 | 9,822,673,431.00 | 2,657,195,000.00 | 7,165,478,431.00 | 369.66% |
| 利息費用 | 0.00 | 1,703,209.00 | 0.00 | 1,703,209.00 | 58,215,029.00 | 0.00 | 58,215,029.00 | - |
| 手續費費用 | 224,377,000.00 | 16,164,012.00 | 18,685,000.00 | -2,520,988.00 | 212,833,087.00 | 224,377,000.00 | -11,543,913.00 | 94.86% |
| 提存買賣損失 | 1,700,080,000.00 | 719,898,819.00 | 850,040,000.00 | -130,141,181.00 | 1,117,721,779.00 | 1,700,080,000.00 | -582,358,221.00 | 65.75% |
| 金融負債評價損失 | 0.00 | -87,869,490.00 | 0.00 | -87,869,490.00 | 165,547,552.00 | 0.00 | 165,547,552.00 | - |
| 兌換損失 | 0.00 | -3,350,839,981.00 | 0.00 | -3,350,839,981.00 | 7,539,737,668.00 | 0.00 | 7,539,737,668.00 | - |
| 管理費用 | 732,738,000.00 | 70,815,882.00 | 61,059,000.00 | 9,756,882.00 | 728,616,296.00 | 732,738,000.00 | -4,121,704.00 | 99.44% |
| 什項費用 | 0.00 | 75.00 | 0.00 | 75.00 | 2,020.00 | 0.00 | 2,020.00 | - |
| 賸餘(-短絀) | 22,732,003,000.00 | 8,104,329,758.00 | 1,186,011,000.00 | 6,918,318,758.00 | 29,501,288,359.00 | 22,732,003,000.00 | 6,769,285,359.00 | 129.78% |

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12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 | 365,559,837.00 | 7,990,296,944.00 | 8,355,856,781.00 | 11,463,979,853.00 | 39,289,678,933.00 | 50,753,658,786.00 |
| 利息收入 | 13,024,174.00 | 127,540,427.00 | 140,564,601.00 | 158,820,382.00 | 1,507,849,144.00 | 1,666,669,526.00 |
| 手續費收入 | 0.00 | 5,769,678.00 | 5,769,678.00 | | 74,539,312.00 | 74,539,312.00 |
| 投資利益 | 83,075,400.00 | 1,241,904,967.00 | 1,324,980,367.00 | 7,468,820,908.00 | 13,385,083,452.00 | 20,853,904,360.00 |
| 金融資產評價利益 | 269,460,263.00 | 2,868,365,367.00 | 3,137,825,630.00 | 3,836,338,563.00 | 8,240,338,942.00 | 12,076,677,505.00 |
| 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 | 3,708,703,438.00 | 3,708,703,438.00 | 0.00 | 15,991,199,980.00 | 15,991,199,980.00 |
| 什項收入 | 0.00 | 38,013,067.00 | 38,013,067.00 | 0.00 | 90,668,103.00 | 90,668,103.00 |
| 總支出 | 298,047,789.00 | 1,504,609,808.00 | 1,802,657,597.00 | 6,817,592,479.00 | 31,006,592,517.00 | 37,824,184,996.00 |
| 利息費用 | 0.00 | 1,703,209.00 | 1,703,209.00 | | 58,215,029.00 | 58,215,029.00 |
| 手續費費用 | 878,471.00 | 5,021,439.00 | 5,899,910.00 | 12,276,266.00 | 55,372,613.00 | 67,648,879.00 |
| 提存買賣損失 | 91,268,644.00 | 239,617,125.00 | 330,885,769.00 | 91,268,644.00 | 370,551,079.00 | 461,819,723.00 |
| 投資損失 | 193,832,237.00 | 592,740,674.00 | 786,572,911.00 | 6,557,613,147.00 | 8,094,902,464.00 | 14,652,515,611.00 |
| 金融資產評價損失 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 金融負債評價損失 | 0.00 | -87,869,490.00 | -87,869,490.00 | 0.00 | 165,547,552.00 | 165,547,552.00 |
| 兌換損失 | 0.00 | 694,649,406.00 | 694,649,406.00 | 0.00 | 21,689,821,906.00 | 21,689,821,906.00 |
| 管理費用 | 12,068,437.00 | 58,747,445.00 | 70,815,882.00 | 156,434,422.00 | 572,181,874.00 | 728,616,296.00 |
| 賸餘(短絀-) | 67,512,048.00 | 6,485,687,136.00 | 6,553,199,184.00 | 4,646,387,374.00 | 8,283,086,416.00 | 12,929,473,790.00 |

製表



覆核



會計



主管

