

私立學校教職員退休撫卹離職資遣儲金  
資產負債表  
中華民國114年09月30日

單位：新臺幣元

| 項 目                     | 本月變動數          | 累計數             | 預算數            | 達成率%   | 項 目         | 本月變動數          | 累計數             | 預算數             | 達成率%      |
|-------------------------|----------------|-----------------|----------------|--------|-------------|----------------|-----------------|-----------------|-----------|
| 資產                      |                |                 |                |        | 負債          |                |                 |                 |           |
| 流動資產                    | 1,243,880,981  | 103,898,259,626 | 93,308,097,000 | 111.35 | 流動負債        | 789,320,701    | 849,618,386     | 157,374,000     | 539.87    |
| 現金及約當現金                 | 4,457,563,800  | 8,478,433,064   | 5,595,728,000  | 151.52 | 應付款項        | 7,254,014      | 12,757,573      | 18,700,000      | 68.22     |
| 流動金融資產                  | -3,129,462,526 | 95,400,113,304  | 87,556,143,000 | 108.96 | 應付帳款        | 4,590,806      | 4,590,806       | 0               | -         |
| 按攤銷後成本衡量之金融資產-流動        | 0              | 6,179,130,000   | 0              | -      | 應付費用        | 200            | 200             | 0               | -         |
| 透過餘絀按公允價值衡量之金融資產-流動     | -4,053,185,203 | 80,266,568,544  | 82,487,479,000 | 97.31  | 應付信託管理費     | 2,663,008      | 8,166,567       | 18,700,000      | 43.67     |
| 透過餘絀按公允價值衡量之金融資產評價調整-流動 | 923,722,677    | 8,954,414,760   | 5,068,664,000  | 176.66 | 預收款         | 504,795,608    | 540,196,750     | 128,701,000     | 419.73    |
| 應收款項                    | -84,220,293    | 19,285,677      | 156,226,000    | 12.34  | 預收提撥款       | 109,950,706    | 139,397,654     | 66,399,000      | 209.94    |
| 應收帳款                    | -53,228,544    | 398,905         | 6,464,000      | 6.17   | 預收提撥款-準備金   | 394,844,902    | 400,799,096     | 62,302,000      | 643.32    |
| 應收利息                    | 0              | 0               | 700,000        | 0.00   | 其他流動負債      | 277,271,079    | 296,664,063     | 9,973,000       | 2,974.67  |
| 應收收益                    | 0              | 0               | 0              | -      | 暫收款         | 266,991,983    | 275,030,913     | 2,375,000       | 11,580.25 |
| 應收股利                    | -23,098,173    | 4,951,827       | 0              | -      | 應付退撫離資費     | 10,279,096     | 21,633,150      | 7,598,000       | 284.72    |
| 應收退稅款                   | 0              | 134,473         | 15,071,000     | 0.89   | 負債總計        | 789,320,701    | 849,618,386     | 157,374,000     | 539.87    |
| 應收海外退稅款                 | 0              | 106,130         | 0              | -      |             |                |                 |                 |           |
| 其他應收款                   | -7,893,576     | 13,694,342      | 133,991,000    | 10.22  | 淨值          |                |                 |                 |           |
| 預付款項                    | 0              | 427,581         | 0              | -      | 委託人權益       | -1,107,715,998 | 100,494,959,773 | 96,337,649,000  | 104.32    |
| 預付退休資遣金                 | 0              | 427,581         | 0              | -      | 委託人權益-本金    | -397,242,989   | 78,641,852,578  | 78,276,339,000  | 100.47    |
| 基金、投資及準備金               | 0              | 0               | 3,200,000,000  | 0.00   | 教職員提撥款(備註1) | 470,272,674    | 96,214,709,361  | 97,825,933,000  | 98.35     |
| 非流動金融資產                 | 0              | 0               | 3,200,000,000  | 0.00   | 教職員提撥款-分期請領 | 1,318,864,400  | 10,263,165,059  | 7,980,418,000   | 128.60    |
| 按攤銷後成本衡量之金融資產-非流動       | 0              | 0               | 3,200,000,000  | 0.00   | 增額提撥款       | 111,959,096    | 8,469,664,767   | 8,759,660,000   | 96.69     |
|                         |                |                 |                |        | 退撫離資款(備註2)  | -2,297,690,359 | -36,292,053,158 | -36,277,119,000 | 100.04    |
|                         |                |                 |                |        | 在職年金保險      | -648,800       | -13,633,451     | -12,553,000     | 108.61    |
|                         |                |                 |                |        | 委託人權益-孳息    | -710,473,009   | 21,853,107,195  | 18,061,310,000  | 120.99    |
|                         |                |                 |                |        | 累積餘絀        | 1,562,276,278  | 2,553,681,467   | 13,074,000      | 19,532.52 |
|                         |                |                 |                |        | 累積賸餘(短絀-)   | 0              | 14,330,298      | 13,074,000      | 109.61    |
|                         |                |                 |                |        | 本期賸餘(短絀-)   | 1,562,276,278  | 2,539,351,169   | 0               | -         |
|                         |                |                 |                |        | 淨值總計        | 454,560,280    | 103,048,641,240 | 96,350,723,000  | 106.95    |
| 資產總計                    | 1,243,880,981  | 103,898,259,626 | 96,508,097,000 | 107.66 | 負債及淨值總計     | 1,243,880,981  | 103,898,259,626 | 96,508,097,000  | 107.66    |

備註：1.本月教職員提撥款係教職員提撥173,766,782元、學校提撥150,081,336元及學校主管機關提撥146,424,556元。

2.本月退撫離資款係退休案953件，金額共計2,462,248,130元；資遣案26件，金額共計29,672,987元；撫卹案1件，金額共計50,271元，離職案282件，金額共計171,263,913元；增額提撥297,957,431元及60歲返還6,717,169元，減計孳息670,219,542元。

3.配合會計制度修訂，會計科目重分類，將無活絡市場之債務工具投資-非流動(係指12個月以上存期之定期存款)調整至按攤銷後成本衡量之金融資產-非流動，預算科目配合調整。