

教育部所屬機構作業基金

平衡表

中華民國109年12月31日

科 目	本年度決算數		上年度決算數		比 較 增 減	
	金 額	%	金 額	%	金 額	%
資產	21,988,076,376.00	100.00	22,124,041,536.00	100.00	-135,965,160.00	-0.61
流動資產	2,205,153,156.00	10.03	2,086,345,093.00	9.43	118,808,063.00	5.69
現金	1,284,114,245.00	5.84	1,218,848,056.00	5.51	65,266,189.00	5.35
銀行存款	1,281,998,645.00	5.83	1,217,702,456.00	5.50	64,296,189.00	5.28
零用及週轉金	2,115,600.00	0.01	1,145,600.00	0.01	970,000.00	84.67
流動金融資產	660,589,835.00	3.00	645,568,076.00	2.92	15,021,759.00	2.33
其他金融資產－流動	660,589,835.00	3.00	645,568,076.00	2.92	15,021,759.00	2.33
應收款項	104,696,113.00	0.48	103,084,586.00	0.47	1,611,527.00	1.56
應收帳款	2,496,500.00	0.01	53,405.00	0.00	2,443,095.00	4,574.66
應收收益	55,746,387.00	0.25	60,088,758.00	0.27	-4,342,371.00	-7.23
應收利息	3,619,945.00	0.02	4,874,844.00	0.02	-1,254,899.00	-25.74
其他應收款	42,833,281.00	0.19	38,067,579.00	0.17	4,765,702.00	12.52
存貨	5,350,445.00	0.02	5,494,918.00	0.02	-144,473.00	-2.63
商品存貨	5,350,445.00	0.02	5,494,918.00	0.02	-144,473.00	-2.63
預付款項	148,052,700.00	0.67	112,576,851.00	0.51	35,475,849.00	31.51
用品盤存	798,456.00	0.00	445,861.00	0.00	352,595.00	79.08
預付費用	140,279,390.00	0.64	104,815,315.00	0.47	35,464,075.00	33.83
進項稅額	8,810.00	0.00	0.00	0.00	8,810.00	
留抵稅額	6,966,044.00	0.03	7,315,675.00	0.03	-349,631.00	-4.78
短期貸墊款	2,349,818.00	0.01	772,606.00	0.00	1,577,212.00	204.14
短期墊款	2,349,818.00	0.01	772,606.00	0.00	1,577,212.00	204.14
投資、長期應收款、貸墊款及準備金	338,826,204.00	1.54	338,255,982.00	1.53	570,222.00	0.17
非流動金融資產	200,804,137.00	0.91	200,415,736.00	0.91	388,401.00	0.19
備供出售金融資產－非流動	197,739,138.00	0.90	197,651,593.00	0.89	87,545.00	0.04
備供出售金融資產評價調整－非流動	2,764,999.00	0.01	2,764,143.00	0.01	856.00	0.03
以成本衡量之金融資產－非流動	300,000.00	0.00	0.00	0.00	300,000.00	
其他長期投資	85,097,702.00	0.39	85,097,702.00	0.38	0.00	0.00
長期信託投資	85,097,702.00	0.39	85,097,702.00	0.38	0.00	0.00
準備金	52,924,365.00	0.24	52,742,544.00	0.24	181,821.00	0.34
退休及離職準備金	49,050,221.00	0.22	48,859,004.00	0.22	191,217.00	0.39
其他準備金	3,874,144.00	0.02	3,883,540.00	0.02	-9,396.00	-0.24
不動產、廠房及設備	3,155,021,475.00	14.35	3,326,082,209.00	15.03	-171,060,734.00	-5.14
土地改良物	21,370,821.00	0.10	25,480,057.00	0.12	-4,109,236.00	-16.13
土地改良物	47,667,148.00	0.22	47,667,148.00	0.22	0.00	0.00
累計折舊－土地改良物	-26,296,327.00	-0.12	-22,187,091.00	-0.10	-4,109,236.00	18.52
房屋及建築	782,999,196.00	3.56	770,473,230.00	3.48	12,525,966.00	1.63
房屋及建築	858,852,857.00	3.91	825,508,570.00	3.73	33,344,287.00	4.04
累計折舊－房屋及建築	-75,853,661.00	-0.34	-55,035,340.00	-0.25	-20,818,321.00	37.83

科目	本年度決算數		上年度決算數		比較增減	
	金額	%	金額	%	金額	%
負債	13,772,165,146.00	62.63	13,940,961,812.00	63.01	-168,796,666.00	-1.21
流動負債	342,184,400.00	1.56	309,051,539.00	1.40	33,132,861.00	10.72
應付款項	107,384,290.00	0.49	86,633,350.00	0.39	20,750,940.00	23.95
應付代收款	30,370,439.00	0.14	28,011,469.00	0.13	2,358,970.00	8.42
應付費用	65,301,304.00	0.30	45,373,702.00	0.21	19,927,602.00	43.92
應付稅款	8,234.00	0.00	19,722.00	0.00	-11,488.00	-58.25
應付工程款	724,376.00	0.00	1,858,632.00	0.01	-1,134,256.00	-61.03
其他應付款	10,979,937.00	0.05	11,369,825.00	0.05	-389,888.00	-3.43
預收款項	234,800,110.00	1.07	222,418,189.00	1.01	12,381,921.00	5.57
預收收入	211,274,476.00	0.96	213,891,925.00	0.97	-2,617,449.00	-1.22
銷項稅額	12,843.00	0.00	0.00	0.00	12,843.00	
其他預收款	23,512,791.00	0.11	8,526,264.00	0.04	14,986,527.00	175.77
其他負債	13,429,980,746.00	61.08	13,631,910,273.00	61.62	-201,929,527.00	-1.48
遞延負債	35,874,374.00	0.16	37,154,590.00	0.17	-1,280,216.00	-3.45
遞延收入	35,874,374.00	0.16	37,154,590.00	0.17	-1,280,216.00	-3.45
什項負債	13,394,106,372.00	60.92	13,594,755,683.00	61.45	-200,649,311.00	-1.48
存入保證金	105,456,398.00	0.48	95,731,940.00	0.43	9,724,458.00	10.16
應付退休及離職金	49,050,221.00	0.22	48,859,004.00	0.22	191,217.00	0.39
暫收及待結轉帳項	4,216,819.00	0.02	87,796,543.00	0.40	-83,579,724.00	-95.20
應付代管資產	13,235,382,934.00	60.19	13,362,368,196.00	60.40	-126,985,262.00	-0.95
淨值	8,215,911,230.00	37.37	8,183,079,724.00	36.99	32,831,506.00	0.40
基金	5,678,609,628.00	25.83	5,394,366,675.00	24.38	284,242,953.00	5.27
基金	5,678,609,628.00	25.83	5,394,366,675.00	24.38	284,242,953.00	5.27
基金	5,678,609,628.00	25.83	5,394,366,675.00	24.38	284,242,953.00	5.27
公積	4,324,056,497.00	19.67	4,429,109,803.00	20.02	-105,053,306.00	-2.37
資本公積	4,324,056,497.00	19.67	4,429,109,803.00	20.02	-105,053,306.00	-2.37
受贈公積	1,406,546,084.00	6.40	1,511,599,390.00	6.83	-105,053,306.00	-6.95
其他資本公積	2,917,510,413.00	13.27	2,917,510,413.00	13.19	0.00	0.00
累積餘絀	-1,789,519,894.00	-8.14	-1,643,160,897.00	-7.43	-146,358,997.00	8.91
累積短絀	-1,789,519,894.00	-8.14	-1,643,160,897.00	-7.43	-146,358,997.00	8.91
累積短絀	-1,789,519,894.00	-8.14	-1,643,160,897.00	-7.43	-146,358,997.00	8.91
淨值其他項目	2,764,999.00	0.01	2,764,143.00	0.01	856.00	0.03
累積其他綜合餘絀	2,764,999.00	0.01	2,764,143.00	0.01	856.00	0.03
備供出售金融資產未實現餘絀	2,764,999.00	0.01	2,764,143.00	0.01	856.00	0.03

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中華民國109年12月31日

科 目	本年度決算數		上年度決算數		比 較 增 減	
	金 額	%	金 額	%	金 額	%
機械及設備	482,921,048.00	2.20	477,589,772.00	2.16	5,331,276.00	1.12
機械及設備	3,193,657,657.00	14.52	3,165,349,263.00	14.31	28,308,394.00	0.89
累計折舊－機械及設備	-2,710,736,609.00	-12.33	-2,687,759,491.00	-12.15	-22,977,118.00	0.85
交通及運輸設備	54,700,184.00	0.25	58,728,760.00	0.27	-4,028,576.00	-6.86
交通及運輸設備	740,229,187.00	3.37	673,538,198.00	3.04	66,690,989.00	9.90
累計折舊－交通及運輸設備	-685,529,003.00	-3.12	-614,809,438.00	-2.78	-70,719,565.00	11.50
什項設備	1,780,798,895.00	8.10	1,842,515,367.00	8.33	-61,716,472.00	-3.35
什項設備	5,254,499,159.00	23.90	5,274,901,221.00	23.84	-20,402,062.00	-0.39
累計折舊－什項設備	-3,473,700,264.00	-15.80	-3,432,385,854.00	-15.51	-41,314,410.00	1.20
購建中固定資產	32,231,331.00	0.15	151,295,023.00	0.68	-119,063,692.00	-78.70
未完工程	11,857,095.00	0.05	120,405,528.00	0.54	-108,548,433.00	-90.15
預付工程及土地款	0.00	0.00	3,441,024.00	0.02	-3,441,024.00	-100.00
訂購機件及設備款	20,374,236.00	0.09	27,448,471.00	0.12	-7,074,235.00	-25.77
投資性不動產	2,289,950,407.00	10.41	2,347,491,235.00	10.61	-57,540,828.00	-2.45
投資性不動產	2,289,950,407.00	10.41	2,347,491,235.00	10.61	-57,540,828.00	-2.45
投資性不動產	2,917,510,413.00	13.27	2,917,510,413.00	13.19	0.00	0.00
累計折舊－投資性不動產	-627,560,006.00	-2.85	-570,019,178.00	-2.58	-57,540,828.00	10.09
無形資產	75,585,125.00	0.34	60,088,824.00	0.27	15,496,301.00	25.79
無形資產	75,585,125.00	0.34	60,088,824.00	0.27	15,496,301.00	25.79
專利權	547,582.00	0.00	384,132.00	0.00	163,450.00	42.55
電腦軟體	74,404,414.00	0.34	58,965,591.00	0.27	15,438,823.00	26.18
其他無形資產	633,129.00	0.00	739,101.00	0.00	-105,972.00	-14.34
其他資產	13,923,540,009.00	63.32	13,965,778,193.00	63.12	-42,238,184.00	-0.30
遞延資產	661,816,211.00	3.01	557,281,239.00	2.52	104,534,972.00	18.76
遞延費用	661,816,211.00	3.01	557,281,239.00	2.52	104,534,972.00	18.76
什項資產	13,261,723,798.00	60.31	13,408,496,954.00	60.61	-146,773,156.00	-1.09
存出保證金	1,566,000.00	0.01	1,202,000.00	0.01	364,000.00	30.28
催收款項	7,704,343.00	0.04	7,704,343.00	0.03	0.00	0.00
暫付及待結轉帳項	17,070,521.00	0.08	37,222,415.00	0.17	-20,151,894.00	-54.14
代管資產	15,542,993,165.00	70.69	15,459,099,733.00	69.87	83,893,432.00	0.54
累計折舊－代管資產	-2,307,610,231.00	-10.49	-2,096,731,537.00	-9.48	-210,878,694.00	10.06
合 計	21,988,076,376.00	100.00	22,124,041,536.00	100.00	-135,965,160.00	-0.61

附 註：

1. 信託代理與保證資產科目,本年度決算數為 \$208,791,650.00及上年度決算數為 \$238,337,903.00
2. 信託代理與保證負債科目,本年度決算數為 \$208,791,650.00及上年度決算數為 \$238,337,903.00
3. 信託代理與保證資產(負債)科目包含廠商履約保證之定期存單、保證金及保固金等。
4. 代管資產包含土地40億2,427萬6,816元(包含珍貴不動產1億8,566萬2,089元)、土地改良物1億5,288萬5,098元、房屋及建築113億5,742萬4,003元(包含珍貴不動產6,828萬8,163元)、機械及設備766萬791元、什項設備27萬1,457元、電腦軟體47萬5,000元。
5. 珍貴動產2億5,647萬6,955元。

