

作業基金平

中華民國102年

科 目	本年度決算核定數		上年度決算審定數		比較增減(-)	
	金 額	%	金 額	%	金 額	%
資產	3,696,479,788,489.75	100.00	3,651,745,022,844.60	100.00	44,734,765,645.15	1.23
流動資產	770,560,856,721.19	20.85	799,826,764,822.04	21.90	-29,265,908,100.85	3.66
現金	403,170,134,817.85	10.91	415,537,404,338.53	11.38	-12,367,269,520.68	2.98
流動金融資產	100,126,580,874.00	2.71	77,283,583,668.00	2.12	22,842,997,206.00	29.56
應收款項	184,200,481,995.56	4.98	203,661,118,638.10	5.58	-19,460,636,642.54	9.56
存貨	54,752,375,807.83	1.48	63,382,515,619.60	1.74	-8,630,139,811.77	13.62
預付款項	15,955,930,590.95	0.43	16,995,521,792.81	0.47	-1,039,591,201.86	6.12
短期貸墊款	12,355,352,635.00	0.33	22,966,620,765.00	0.63	-10,611,268,130.00	46.20
投資、長期應收款、貸墊款及準備金	689,205,213,405.38	18.64	656,535,806,055.38	17.98	32,669,407,350.00	4.98
長期投資	413,034,583,958.00	11.17	370,638,547,523.00	10.15	42,396,036,435.00	11.44
長期應收款	7,368,828,500.00	0.20	7,356,950,000.00	0.20	11,878,500.00	0.16
長期貸款	109,648,059,934.50	2.97	102,899,612,128.50	2.82	6,748,447,806.00	6.56
長期墊款	130,876,562,033.88	3.54	158,974,885,138.88	4.35	-28,098,323,105.00	17.67
準備金	28,277,178,979.00	0.76	16,665,811,265.00	0.46	11,611,367,714.00	69.67
固定資產	1,663,308,358,778.00	45.00	1,639,861,852,522.00	44.91	23,446,506,256.00	1.43
土地	572,704,557,270.00	15.49	566,306,205,587.00	15.51	6,398,351,683.00	1.13
土地改良物	432,037,188,762.00	11.69	381,127,512,874.00	10.44	50,909,675,888.00	13.36
房屋及建築	212,857,443,156.00	5.76	201,628,693,151.00	5.52	11,228,750,005.00	5.57
機械及設備	81,351,039,130.00	2.20	81,632,725,778.00	2.24	-281,686,648.00	0.35
交通及運輸設備	61,002,742,468.00	1.65	59,363,840,377.00	1.63	1,638,902,091.00	2.76
什項設備	40,321,547,905.00	1.09	39,819,717,148.00	1.09	501,830,757.00	1.26
租賃資產	11,133,383.00		17,160,983.00		-6,027,600.00	35.12
租賃權益改良	45,636,445.00		14,712,007.00		30,924,438.00	210.20
購建中固定資產	262,977,070,259.00	7.11	309,951,284,617.00	8.49	-46,974,214,358.00	15.16
遞耗資產	21,362,974.00		21,864,723.00		-501,749.00	2.29
農作物	10,595,873.00		12,344,481.00		-1,748,608.00	14.17
經濟動物	8,485,461.00		6,433,330.00		2,052,131.00	31.90
礦源	2,281,640.00		3,086,912.00		-805,272.00	26.09
無形資產	6,446,664,808.00	0.17	6,698,273,531.00	0.18	-251,608,723.00	3.76
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遞延借項	9,580,585,110.00	0.26	10,419,210,811.00	0.29	-838,625,701.00	8.05
遞延費用	9,580,585,110.00	0.26	10,419,210,811.00	0.29	-838,625,701.00	8.05
其他資產	557,356,746,693.18	15.08	538,381,250,380.18	14.74	18,975,496,313.00	3.52
非業務資產	6,009,218,061.18	0.16	6,061,802,101.18	0.17	-52,584,040.00	0.87
什項資產	551,347,528,632.00	14.92	532,319,448,279.00	14.58	19,028,080,353.00	3.57
待整理資產						
附設業務組織權益						
合 計	3,696,479,788,489.75	100.00	3,651,745,022,844.60	100.00	44,734,765,645.15	1.23

註：1. 信託代理與保證資產(負債)性質科目，本年度決算為 72,973,951,360.93 元，上年度決算為 88,461,568,112.66 元。
 2. 因擔保、保證或契約可能造成未來會計年度支出事項(包括或有負債)為 475,778,289,851 元。
 3. 本年度國民年金保險基金調整中央主管機關應補助保險費及應負擔款項之帳務處理，上年度決算數隨同重分類調整。
 4. 國立高級中等學校校務基金項下 12 所新北市境內學校本年度改隸新北市政府，為利比較，表內上年度決算審定數以一致基礎表達。

衡綜計表

12月31日

(依科目分列)

單位：新臺幣元

科 目	本年度決算核定數		上年度決算審定數		比較增減(-)	
	金 額	%	金 額	%	金 額	%
負債	1,644,834,779,430.59	44.50	1,643,885,308,672.94	45.02	949,470,757.65	0.06
流動負債	400,828,642,294.11	10.84	459,316,206,465.41	12.58	-58,487,564,171.30	12.73
短期債務	213,467,453,345.00	5.77	272,625,783,435.00	7.47	-59,158,330,090.00	21.70
應付款項	149,362,923,654.75	4.04	148,383,728,707.18	4.06	979,194,947.57	0.66
預收款項	37,856,422,382.36	1.02	38,306,694,323.23	1.05	-450,271,940.87	1.18
流動金融負債	141,842,912.00				141,842,912.00	
長期負債	323,709,635,368.00	8.76	349,539,889,667.00	9.57	-25,830,254,299.00	7.39
長期債務	323,709,635,368.00	8.76	349,539,889,667.00	9.57	-25,830,254,299.00	7.39
非流動金融負債						
其他負債	920,070,515,569.48	24.89	834,919,053,745.53	22.86	85,151,461,823.95	10.20
負債準備	307,727,262,849.00	8.32	209,168,512,064.00	5.73	98,558,750,785.00	47.12
什項負債	612,343,252,720.48	16.57	625,750,541,681.53	17.14	-13,407,288,961.05	2.14
遞延貸項	225,986,199.00	0.01	110,158,795.00		115,827,404.00	105.15
遞延收入	225,986,199.00	0.01	110,158,795.00		115,827,404.00	105.15
淨值	2,051,645,009,059.16	55.50	2,007,859,714,171.66	54.98	43,785,294,887.50	2.18
基金	1,491,331,476,475.36	40.34	1,459,390,494,697.76	39.96	31,940,981,777.60	2.19
基金	1,491,331,476,475.36	40.34	1,459,390,494,697.76	39.96	31,940,981,777.60	2.19
公積	239,122,898,745.99	6.47	234,858,913,974.91	6.43	4,263,984,771.08	1.82
資本公積	196,703,817,219.69	5.32	191,857,740,309.45	5.25	4,846,076,910.24	2.53
特別公積	42,419,081,526.30	1.15	43,001,173,665.46	1.18	-582,092,139.16	1.35
累積餘絀(-)	-66,059,084,107.50	-1.79	-42,886,097,951.32	-1.17	-23,172,986,156.18	54.03
累積賸餘	17,176,842,656.11	0.46	24,941,719,508.51	0.68	-7,764,876,852.40	31.13
累積短絀(-)	-83,235,926,763.61	-2.25	-67,827,817,459.83	-1.86	-15,408,109,303.78	22.72
淨值其他項目	387,249,717,945.31	10.48	356,496,403,450.31	9.76	30,753,314,495.00	8.63
金融商品未實現餘絀	206,040,486,602.00	5.57	178,665,571,369.00	4.89	27,374,915,233.00	15.32
累積換算調整數	-120,310.00		-177,851.00		57,541.00	32.35
未認列為退休金成本之淨損失	-21,131,337.00		-29,554,428.00		8,423,091.00	28.50
未實現重估增值	181,230,482,990.31	4.90	177,860,564,360.31	4.87	3,369,918,630.00	1.89
合 計	3,696,479,788,489.75	100.00	3,651,745,022,844.60	100.00	44,734,765,645.15	1.23

5. 本年度原教育部所屬國立國父紀念館(不含陽明山中山樓)改隸文化部所屬國立文化機構作業基金，至陽明山中山樓併入國立臺灣圖書館。配合前揭2館上年度財產移撥，爰「什項資產」及「什項負債」較上年度決算審定數分別增加6,467,300元。