

衛生福利部雲林教養院

社會福利基金

平 衡 表

中華民國 103 年 4 月 30 日

第2頁

單位:新台幣元

| 資 產            |      |         | 金 額         | %      | 負 債 及 基 金 餘 額 |      |         | 金 額         | %       |
|----------------|------|---------|-------------|--------|---------------|------|---------|-------------|---------|
| 科 目 名 稱        | 編 號  | 檢 查 號 碼 |             |        | 科 目 名 稱       | 編 號  | 檢 查 號 碼 |             |         |
| 資產             | 1    | 0       | 101,690,902 | 100.00 | 負債            | 2    | 9       | 144,200,184 | 141.80% |
| 流動資產           | 11   | 8       | 37,522,355  | 36.90  | 流動負債          | 21   | 7       | 1,739,119   | -1.71%  |
| 現金             | 111  | 6       | 34,223,655  | 33.65  | 應付款項          | 212  | 2       | 1,575,100   | 1.55%   |
| 銀行存款           | 1112 | 8       | 34,073,655  | 33.51  | 應付代收款         | 2123 | A       | 1,575,100   | 1.55%   |
| 零用及週轉金         | 1113 | 5       | 150,000     | 0.15   | 預收款項          | 213  | 9       | 164,019     | 0.16%   |
| 應收款項           | 113  | 0       | 762,616     | 0.75   | 預收收入          | 2133 | 8       | 164,019     | 0.16%   |
| 應收帳款           | 1133 | 0       | 762,616     | 0.75   | 其他負債          | 22   | 6       | 87,320,746  | 85.87%  |
| 預付款項           | 115  | 5       | 2,536,084   | 2.49   | 什項負債          | 221  | 3       | 11,572,567  | 11.38%  |
| 預付費用           | 1154 | 0       | 2,536,084   | 2.49   | 存入保證金         | 2211 | 9       | 2,544,339   | 2.50%   |
| 長期應收款項、貸墊款及準備金 | 12   | 6       | 9,028,228   | 8.88   | 應付退休及離職金      | 2213 | 2       | 9,028,228   | 8.88%   |
| 準備金            | 124  | 6       | 9,028,228   | 8.88   | 內部往來          | 222  | 0       | 75,748,179  | 74.49%  |
| 退休及離職準備金       | 1241 | 2       | 9,028,228   | 8.88   | 內部往來-福利服務計畫   | 2221 | 6       | 75,748,179  | 74.49%  |
| 信託代理與保證資產      |      | 5       | 55,140,319  | 54.22  | 信託代理與保證負債     |      | 2       | 55,140,319  | 54.22%  |
| 信託代理與保證資產      |      | 2       | 55,140,319  | 54.22  | 信託代理與保證負債     |      | 0       | 55,140,319  | 54.22%  |
| 保管品            |      | 1       | 54,440,319  | 53.54  | 應付保管品         |      | 2       | 54,440,319  | 53.54%  |
| 保證品            |      |         | 700,000     | 0.69   | 應付保證品         |      | 9       | 700,000     | 0.69%   |
|                |      |         |             |        | 基金餘額          | 3    | 8       | -42,509,282 | -41.80% |
|                |      |         |             |        | 累積餘絀(-)       | 31   | 6       | -42,509,282 | -41.80% |
|                |      |         |             |        | 累積短絀          | 312  | A       | -42,509,282 | -41.80% |
|                |      |         |             |        | 本期短絀          | 3122 | 4       | -42,509,282 | -41.80% |
| 合 計            |      |         | 101,690,902 | 100.00 | 合 計           |      |         | 101,690,902 | 100.00% |

附註 :2. 代管4月份學員零用金1,332,572元、院生零用金38,672,577元,院生定存單等14,435,170元,合計54,440,319元。



衛生福利部雲林教養院

社會福利基金

基金用途明細表

中華民國 103 年 1 月 1 日至 103 年 4 月 30 日止

第 8-1 頁

單位：新台幣元

| 科<br>目<br>名 | 符<br>稱<br>號 | 檢<br>察 | 本月份發生數      |             |                | 本年度發生累計數    |             |                | 執行率     | 備<br>考 |
|-------------|-------------|--------|-------------|-------------|----------------|-------------|-------------|----------------|---------|--------|
|             |             |        | 實<br>際<br>數 | 預<br>算<br>數 | 增<br>減<br>(-)% | 實<br>際<br>數 | 預<br>算<br>數 | 增<br>減<br>(-)% |         |        |
| 基金用途        |             |        | 8,410,912   | 10,321,000  | -18.51%        | 47,539,279  | 59,369,000  | -19.93%        | 80.07%  |        |
| 福利服務計畫      |             |        | 8,371,532   | 9,907,000   | -15.50%        | 42,171,790  | 52,047,000  | -18.97%        | 81.03%  |        |
| 用人費用        | 1           | 0      | 4,895,257   | 5,302,000   | -7.67%         | 30,863,932  | 36,100,000  | -14.50%        | 85.50%  |        |
| 正式員額薪資      | 11          | 8      | 3,439,704   | 3,721,000   | -7.56%         | 17,367,284  | 18,605,000  | -6.65%         | 93.35%  |        |
| 職員薪金        | 113         | 0      | 2,366,099   | 2,614,000   | -9.48%         | 11,999,259  | 13,070,000  | -8.19%         | 91.81%  |        |
| 工員工資        | 114         | 7      | 1,073,605   | 1,107,000   | -3.02%         | 5,368,025   | 5,535,000   | -3.02%         | 96.98%  |        |
| 聘僱及兼職人員薪資   | 12          | 6      | 532,835     | 539,000     | -1.14%         | 2,664,175   | 2,695,000   | -1.14%         | 98.86%  |        |
| 聘用人員薪金      | 121         | 4      | 465,019     | 472,000     | -1.48%         | 2,325,095   | 2,360,000   | -1.48%         | 98.52%  |        |
| 約僱職員薪金      | 122         |        | 67,816      | 67,000      | 1.22%          | 339,080     | 335,000     | 1.22%          | 101.22% |        |
| 超時工作報酬      | 13          | 5      | 22,785      | 19,000      | 19.92%         | 94,643      | 99,000      | -4.40%         | 95.60%  |        |
| 加班費         | 131         | 2      | 22,545      | 15,000      | 50.30%         | 48,603      | 45,000      | 8.01%          | 108.01% |        |
| 值班費         | 132         | 9      | -           | -           | -              | 42,900      | 42,000      | 2.14%          | 102.14% |        |
| 誤餐費         | 133         | 6      | 240         | 4,000       | -94.00%        | 3,140       | 12,000      | -73.83%        | 26.17%  |        |
| 獎金          | 15          | A      | -           | -           | -              | 7,912,294   | 11,453,000  | -30.92%        | 69.08%  |        |
| 考績獎金        | 151         | 8      | -           | -           | -              | 1,953,810   | 5,004,000   | -60.96%        | 39.04%  |        |
| 年終獎金        | 152         | 6      | -           | -           | -              | 5,958,484   | 6,449,000   | -7.61%         | 92.39%  |        |
| 退休及卹償金      | 16          | 9      | 431,348     | 466,000     | -7.44%         | 1,481,509   | 1,864,000   | -20.52%        | 79.48%  |        |
| 職員退休及離職金    | 161         | 6      | 238,641     | 261,000     | -8.57%         | 943,663     | 1,044,000   | -9.61%         | 90.39%  |        |
| 工員退休及離職金    | 162         | 4      | 192,707     | 205,000     | -6.00%         | 537,846     | 820,000     | -34.41%        | 65.59%  |        |
| 福利費         | 18          | 6      | 468,585     | 557,000     | -15.87%        | 1,344,027   | 1,384,000   | -2.89%         | 97.11%  |        |
| 分擔員工保險費     | 181         | 3      | 404,585     | 443,000     | -8.67%         | 1,133,856   | 1,042,000   | 8.82%          | 108.82% |        |
| 傷病醫藥費       | 183         | 7      | -           | -           | -              | 2,171       | -           | -              | -       |        |
| 其他福利費       | 18Y         | 6      | 64,000      | 114,000     | -43.86%        | 208,000     | 342,000     | -39.18%        | 60.82%  |        |
| 服務費用        | 2           | 9      | 1,702,386   | 2,430,000   | -29.94%        | 5,377,764   | 8,396,000   | -35.95%        | 64.05%  |        |
| 水電費         | 21          | 7      | 259,479     | 334,000     | -22.31%        | 982,376     | 1,302,000   | -24.55%        | 75.45%  |        |
| 工作場所電費      | 212         | 2      | 180,340     | 204,000     | -11.60%        | 714,432     | 816,000     | -12.45%        | 87.55%  |        |
| 工作場所水費      | 214         | 6      | 46,857      | 96,000      | -51.19%        | 191,872     | 384,000     | -50.03%        | 49.97%  |        |

衛生福利部雲林教養院

社會福利基金

基金用途明細表

中華民國 103 年 1 月 1 日至 103 年 4 月 30 日止

第 8-2 頁

單位:新台幣元

| 科<br>目<br>名          | 本月份發生數      |        |             | 本年度發生累計數    |                |             | 執行率       | 備<br>考   |             |                |
|----------------------|-------------|--------|-------------|-------------|----------------|-------------|-----------|----------|-------------|----------------|
|                      | 符<br>稱<br>號 | 檢<br>察 | 實<br>際<br>數 | 預<br>算<br>數 | 增<br>減<br>(-)% | 實<br>際<br>數 |           |          | 預<br>算<br>數 | 增<br>減<br>(-)% |
| 氣體費                  | 217         | 8      | 32,282      | 34,000      | -5.05%         | 76,072      | 102,000   | -25.42%  | 74.58%      |                |
| 郵電費                  | 22          | 6      | 32,102      | 55,000      | -41.63%        | 118,098     | 220,000   | -46.32%  | 53.68%      |                |
| 郵費                   | 221         | 3      | 9,035       | 10,000      | -9.65%         | 27,140      | 40,000    | -32.15%  | 67.85%      |                |
| 電話費                  | 222         | 0      | 23,067      | 45,000      | -48.74%        | 90,958      | 180,000   | -49.47%  | 50.53%      |                |
| 旅運費                  | 23          | 4      | 28,210      | 50,000      | -43.58%        | 54,467      | 153,000   | -64.40%  | 35.60%      |                |
| 國內旅費                 | 231         | A      | 28,210      | 50,000      | -43.58%        | 50,867      | 150,000   | -66.09%  | 33.91%      |                |
| 貨物運費                 | 236         | 7      | -           | -           | -              | 3,600       | 3,000     | 20.00%   | 120.00%     |                |
| 印刷裝訂與廣告費             | 24          | 2      | 7,700       | 14,000      | -45.00%        | 19,850      | 42,000    | -52.74%  | 47.26%      |                |
| 印刷及裝訂費               | 241         | 9      | 7,700       | 14,000      | -45.00%        | 19,850      | 42,000    | -52.74%  | 47.26%      |                |
| 修理保養及保固費             | 25          | 0      | 123,180     | 249,000     | -50.53%        | 367,252     | 996,000   | -63.13%  | 36.87%      |                |
| 一般房屋修護費              | 252         | 5      | -           | 42,000      | -100.00%       | 6,900       | 168,000   | -95.89%  | 4.11%       |                |
| 宿舍修護費                | 253         |        | -           | 8,000       | -100.00%       | 48,708      | 32,000    | 52.21%   | 152.21%     |                |
| 其他建築修護費              | 254         |        | 2,700       | 34,000      | -92.06%        | 48,930      | 136,000   | -64.02%  | 35.98%      |                |
| 機械及設備修護費             | 255         | 6      | 18,500      | 92,000      | -79.89%        | 65,600      | 368,000   | -82.17%  | 17.83%      |                |
| 交通及運輸設備修護費           | 256         | 4      | 67,430      | 25,000      | 169.72%        | 93,704      | 100,000   | -6.30%   | 93.70%      |                |
| 什項設備修護費              | 257         | A      | 34,550      | 48,000      | -28.02%        | 103,410     | 192,000   | -46.14%  | 53.86%      |                |
| 保險費                  | 26          | 8      | -           | -           | -              | 44,593      | 50,000    | -10.81%  | 89.19%      |                |
| 交通及運輸設備保險費           | 264         | 7      | -           | -           | -              | 9,593       | 10,000    | -4.07%   | 95.93%      |                |
| 責任保險費                | 268         |        | -           | -           | -              | 35,000      | 40,000    | -12.50%  | 87.50%      |                |
| 一般服務費                | 27          | 6      | 1,120,880   | 1,539,000   | -27.17%        | 3,489,163   | 5,015,000 | -30.43%  | 69.57%      |                |
| 外包費                  | 279         | 2      | 824,021     | 1,224,000   | -32.68%        | 2,244,093   | 3,672,000 | -38.89%  | 61.11%      |                |
| 義工服務費                | 27A         | 6      | -           | -           | -              | 8,560       | 11,000    | -22.18%  | 77.82%      |                |
| 計時與計件人員酬金            | 27D         | 6      | 296,859     | 296,000     | 0.29%          | 1,236,510   | 1,275,000 | -3.02%   | 96.98%      |                |
| 體育活動費                |             |        | -           | 19,000      | -100.00%       | -           | 57,000    | -100.00% | -           |                |
| 專業服務費                | 28          | 5      | 128,735     | 183,000     | -29.65%        | 283,651     | 594,000   | -52.25%  | 47.75%      |                |
| 講課鐘點、稿費、出席<br>審查及查詢費 | 285         | A      | 60,800      | 109,000     | -44.22%        | 202,096     | 327,000   | -38.20%  | 61.80%      |                |



衛生福利部雲林教養院

社會福利基金

基金用途明細表

中華民國 103 年 1 月 1 日至 103 年 4 月 30 日止

第 8-4 頁  
單位:新台幣元

| 科<br>目<br>名              | 符<br>稱<br>號 | 檢<br>察 | 本月份發生數      |             |                | 本年度發生累計數    |             |                | 執行率     | 備<br>考 |
|--------------------------|-------------|--------|-------------|-------------|----------------|-------------|-------------|----------------|---------|--------|
|                          |             |        | 實<br>際<br>數 | 預<br>算<br>數 | 增<br>減<br>(-)% | 實<br>際<br>數 | 預<br>算<br>數 | 增<br>減<br>(-)% |         |        |
| 購置機械及設備                  | 514         | 4      | -           | -           | -              | -           | -           | -              | -       |        |
| 購置什項設備                   | 516         | 8      | 25,279      | 26,000      | -2.77%         | 25,279      | 26,000      | -2.77%         | 97.23%  |        |
| 稅捐、規費(強制費)與繳庫            | 6           | 6      | 55,200      | 88,000      | -37.27%        | 57,300      | 90,000      | -36.33%        | 63.67%  |        |
| 消費與行為稅                   | 64          | 8      | 55,200      | 88,000      | -37.27%        | 55,200      | 88,000      | -37.27%        | 62.73%  |        |
| 使用牌照稅                    | 646         | 2      | 55,200      | 88,000      | -37.27%        | 55,200      | 88,000      | -37.27%        | 62.73%  |        |
| 規費                       | 66          | 5      | -           | -           | -              | 2,100       | 2,000       | 5.00%          | 105.00% |        |
| 行政規費與強制費                 | 661         | 2      | -           | -           | -              | 2,100       | 2,000       | 5.00%          | 105.00% |        |
| 汽車燃料使用費                  | 663         | 6      | -           | -           | -              | -           | -           | -              | -       |        |
| 會費、捐助、補助、分攤、<br>救濟與交流活動費 | 7           | 5      | 506,120     | 544,000     | -6.96%         | 2,258,543   | 2,505,000   | -9.84%         | 90.16%  |        |
| 會費                       | 71          | 3      | -           | -           | -              | -           | 8,000       | -100.00%       | -       |        |
| 學術團體會費                   | 712         | 7      | -           | -           | -              | -           | 8,000       | -100.00%       | -       |        |
| 捐助、補助與獎助                 | 72          | A      | 503,320     | 529,000     | -4.85%         | 2,180,093   | 2,381,000   | -8.44%         | 91.56%  |        |
| 捐助個人                     | 721         | 8      | 503,320     | 529,000     | -4.85%         | 2,180,093   | 2,381,000   | -8.44%         | 91.56%  |        |
| 補貼(償)、獎勵、慰問與<br>救濟       | 74          | 7      | 2,800       | 15,000      | -81.33%        | 78,450      | 116,000     | -32.37%        | 67.63%  |        |
| 獎勵費用                     | 746         | A      | 2,800       | 15,000      | -81.33%        | 26,450      | 60,000      | -55.92%        | 44.08%  |        |
| 其他                       | 74Y         | 7      | -           | -           | -              | 52,000      | 56,000      | -7.14%         | 92.86%  |        |
| 其他                       | 9           | 3      | 14,459      | 89,000      | -83.75%        | 94,536      | 356,000     | -73.44%        | 26.56%  |        |
| 其他支出                     | 91          | A      | 14,459      | 89,000      | -83.75%        | 94,536      | 356,000     | -73.44%        | 26.56%  |        |
| 其他                       | 91Y         | A      | 14,459      | 89,000      | -83.75%        | 94,536      | 356,000     | -73.44%        | 26.56%  |        |
| 公益彩券回饋金計畫                |             |        | 39,380      | 414,000     | -90.49%        | 5,367,489   | 7,322,000   | -26.69%        | 73.31%  |        |
| 購建固定資產、無形資產及<br>長期投資     |             |        | 39,380      | 414,000     | -90.49%        | 5,367,489   | 7,322,000   | -26.69%        | 73.31%  |        |
| 購置固定資產                   |             |        | 39,380      | 414,000     | -90.49%        | 5,367,489   | 7,322,000   | -26.69%        | 73.31%  |        |
| 擴充改良房屋建築及設<br>備          |             |        | -           | 364,000     | -100.00%       | 5,328,109   | 7,272,000   | -26.73%        | 73.27%  |        |

