

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 11 月 30 日

單位：新台幣元

第2頁

| 資產 | 科目名稱 | 編號 | 檢查號碼 | 金額 | % | 負債及基金餘額 | | 金額 | % | |
|----------------|------|------|------|-------------|--------|-------------|------|----|-------------|---------|
| | | | | | | 科目名稱 | 編號 | | | 檢查號碼 |
| 資產 | | | | 146,668,120 | 100.00 | 負債 | 2 | 9 | 227,273,674 | 154.96% |
| 流動資產 | | | | 83,055,334 | 56.63 | 流動負債 | 21 | 7 | 1,691,040 | 1.15% |
| 現金 | | 111 | 6 | 80,185,675 | 54.67 | 應付款項 | 212 | 2 | 1,612,921 | 1.10% |
| 銀行存款 | | 1112 | 8 | 80,035,675 | 54.57 | 應付代收款 | 2123 | A | 1,612,921 | 1.10% |
| 零用及週轉金 | | 1113 | 5 | 150,000 | 0.10 | 預收款項 | 213 | 9 | 78,119 | 0.05% |
| 應收款項 | | 113 | 0 | 340,939 | 0.23 | 預收收入 | 2133 | 8 | 78,119 | 0.05% |
| 應收帳款 | | 1133 | 0 | 340,939 | 0.23 | 其他負債 | 22 | 6 | 171,586,216 | 117.00% |
| 預付款項 | | 115 | 5 | 2,528,720 | 1.72 | 什項負債 | 221 | 3 | 12,170,037 | 8.30% |
| 預付費用 | | 1154 | 0 | 2,528,720 | 1.72 | 存入保證金 | 2211 | 9 | 2,543,669 | 1.73% |
| 長期應收款項、貸墊款及準備金 | | 12 | 6 | 9,626,368 | 6.56 | 應付退休及離職金 | 2213 | 2 | 9,626,368 | 6.56% |
| 準備金 | | 124 | 6 | 9,626,368 | 6.56 | 內部往來 | 222 | 0 | 159,426,179 | 108.70% |
| 退休及離職準備金 | | 1241 | 2 | 9,626,368 | 6.56 | 內部往來-福利服務計畫 | 2221 | 6 | 159,426,179 | 108.70% |
| 信託代理與保證資產 | | | 5 | 53,986,418 | 36.81 | 信託代理與保證負債 | | 2 | 53,986,418 | 36.81% |
| 信託代理與保證資產 | | | 2 | 53,986,418 | 36.81 | 信託代理與保證負債 | | 0 | 53,986,418 | 36.81% |
| 保管品 | | | 1 | 53,286,418 | 36.33 | 應付保管品 | | 2 | 53,286,418 | 36.33% |
| 保證品 | | | | 700,000 | 0.48 | 應付保證品 | | 9 | 700,000 | 0.48% |
| | | | | | | 基金餘額 | 3 | 8 | -80,605,554 | -54.96% |
| | | | | | | 累積餘絀(-) | 31 | 6 | -80,605,554 | -54.96% |
| | | | | | | 累積短絀 | 312 | A | -80,605,554 | -54.96% |
| | | | | | | 本期短絀 | 3122 | 4 | -80,605,554 | -54.96% |
| 合計 | | | | 146,668,120 | 100.00 | 合計 | | | 146,668,120 | 100.00% |

附註：1. 保證品：係金營造工程(有)建物結構補強定存單300,000元，梅景股份有限公司熟食採購履約保證定存單400,000元

附註：2. 代管11月份學員財物1,518,140元、院生財物51,768,278元，合計53,286,418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 11 月 30 日止

第 8-1 頁
單位：新台幣元

| 科 目 | 符 號 | 檢 察 | 本月份發生數 | | 增 減 (-)% | 本年度發生累計數 | | 增 減 (-)% | 執行率 | 備 註 |
|-----------|-----|-----|-----------|-----------|-------------|-------------|-------------|-------------|---------|-----|
| | | | 實 際 數 | 預 算 數 | | 實 際 數 | 預 算 數 | | | |
| 基金用途 | | | 9,545,504 | 9,767,000 | -2.27% | 114,728,622 | 138,111,000 | -16.93% | 83.07% | |
| 福利服務計畫 | | | 9,244,038 | 9,767,000 | -5.35% | 106,710,607 | 129,230,000 | -17.43% | 82.57% | |
| 用人費用 | | | 4,780,804 | 5,326,000 | -10.24% | 65,106,584 | 73,371,000 | -11.28% | 88.74% | |
| 正式員額薪資 | 11 | 8 | 3,371,037 | 3,731,000 | -9.65% | 41,284,055 | 44,662,000 | -7.61% | 92.39% | |
| 職員薪金 | 113 | 0 | 2,364,852 | 2,616,000 | -9.60% | 28,666,942 | 31,370,000 | -8.62% | 91.38% | |
| 員工工資 | 114 | 7 | 1,006,185 | 1,115,000 | -9.76% | 12,597,113 | 13,292,000 | -5.23% | 94.77% | |
| 聘僱及兼職人員薪資 | 12 | 6 | 532,835 | 553,000 | -3.65% | 6,394,020 | 6,487,000 | -1.43% | 98.57% | |
| 聘用人員薪金 | 121 | 4 | 455,019 | 481,000 | -3.32% | 5,580,228 | 5,673,000 | -1.64% | 98.36% | |
| 約僱職員薪金 | 122 | | 67,816 | 72,000 | -5.81% | 813,792 | 814,000 | -0.03% | 99.97% | |
| 超時工作報酬 | 13 | 5 | 14,083 | 19,000 | -25.88% | 236,089 | 318,000 | -25.76% | 74.24% | |
| 加班費 | 131 | 2 | 13,603 | 15,000 | -9.31% | 154,239 | 150,000 | 2.83% | 102.83% | |
| 值班費 | 132 | 9 | - | - | - | 69,200 | 128,000 | -45.94% | 54.06% | |
| 誤餐費 | 133 | 6 | 480 | 4,000 | -88.00% | 12,650 | 40,000 | -68.38% | 31.63% | |
| 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 | 353,196 | 466,000 | -24.21% | 4,194,296 | 5,131,000 | -18.26% | 81.74% | |
| 職員退休及離職金 | 161 | 6 | 224,732 | 261,000 | -13.90% | 2,586,786 | 2,871,000 | -9.90% | 90.10% | |
| 員工退休及離職金 | 162 | 4 | 128,464 | 205,000 | -37.33% | 1,607,510 | 2,260,000 | -28.87% | 71.13% | |
| 福利費 | 18 | 6 | 509,653 | 557,000 | -8.50% | 5,105,830 | 5,320,000 | -4.03% | 95.97% | |
| 分擔員工保險費 | 181 | 3 | 396,328 | 443,000 | -10.54% | 4,025,061 | 4,148,000 | -2.96% | 97.04% | |
| 傷疾醫療費 | 183 | 7 | - | - | - | 23,171 | 32,000 | -27.59% | 72.41% | |
| 其他福利費 | 18Y | 6 | 113,325 | 114,000 | -0.59% | 1,057,598 | 1,140,000 | -7.23% | 92.77% | |
| 服務費用 | 2 | 9 | 1,649,343 | 2,430,000 | -32.13% | 19,198,632 | 25,587,000 | -24.97% | 75.63% | |
| 水電費 | 21 | 7 | 294,516 | 334,000 | -11.82% | 3,498,788 | 3,644,000 | -3.98% | 96.02% | |
| 工作場所電費 | 212 | 2 | 196,414 | 204,000 | -3.72% | 2,651,755 | 2,244,000 | 18.17% | 118.17% | |
| 工作場所水費 | 214 | 6 | 59,731 | 96,000 | -37.78% | 579,806 | 1,059,000 | -45.25% | 54.75% | |

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 11 月 30 日止

第 8-2

單位：新台幣

| 科目 | 符號 | 檢 察 | 本月份發生數 | | | 本年度發生累計數 | | | 執行率 | 備 註 |
|------------------|-----|-----|-----------|-----------|-------------|------------|------------|-------------|---------|-----|
| | | | 實 際 數 | 預 算 數 | 增 減 (-)% | 實 際 數 | 預 算 數 | 增 減 (-)% | | |
| 氣體費 | 217 | 8 | 38,371 | 34,000 | 12.86% | 267,227 | 341,000 | -21.63% | 78.37% | |
| 郵電費 | 22 | 6 | 31,855 | 55,000 | -42.08% | 342,653 | 605,000 | -43.36% | 56.64% | |
| 郵費 | 221 | 3 | 9,015 | 10,000 | -9.85% | 93,215 | 110,000 | -15.26% | 84.74% | |
| 電話費 | 222 | 0 | 22,840 | 45,000 | -49.24% | 249,438 | 495,000 | -49.61% | 50.39% | |
| 旅運費 | 23 | 4 | 29,524 | 50,000 | -40.95% | 338,894 | 505,000 | -32.89% | 67.11% | |
| 國內旅費 | 231 | A | 27,724 | 50,000 | -44.55% | 328,094 | 502,000 | -34.64% | 65.36% | |
| 貨物運費 | 236 | 7 | 1,800 | - | - | 10,800 | 3,000 | 260.00% | 360.00% | |
| 印刷表訂與廣告費 | 24 | 2 | 1,700 | 14,000 | -87.86% | 83,858 | 145,000 | -42.17% | 57.83% | |
| 印刷及裝訂費 | 241 | 9 | 1,700 | 14,000 | -87.86% | 83,858 | 145,000 | -42.17% | 57.83% | |
| 修理保養及保固費 | 25 | 0 | 49,750 | 249,000 | -80.02% | 2,374,383 | 2,746,000 | -13.53% | 86.47% | |
| 一般房屋修護費 | 252 | 5 | 700 | 42,000 | -98.33% | 420,923 | 464,000 | -9.28% | 90.72% | |
| 宿舍修護費 | 253 | | 26,250 | 8,000 | 228.13% | 162,833 | 90,000 | 80.93% | 180.93% | |
| 其他建築修護費 | 254 | | 6,100 | 34,000 | -82.06% | 670,768 | 376,000 | 78.40% | 178.40% | |
| 機械及設備修護費 | 255 | 6 | 7,100 | 92,000 | -92.28% | 454,575 | 1,013,000 | -55.13% | 44.87% | |
| 交通及運輸設備修護費 | 256 | 4 | 2,800 | 25,000 | -88.80% | 220,894 | 275,000 | -19.67% | 80.33% | |
| 什項設備修護費 | 257 | A | 6,800 | 48,000 | -85.83% | 444,390 | 528,000 | -15.84% | 84.16% | |
| 保險費 | 26 | 8 | 23,569 | - | - | 86,109 | 64,000 | 34.55% | 134.55% | |
| 交通及運輸設備保險費 | 264 | 7 | - | - | - | 27,540 | 24,000 | 14.75% | 114.75% | |
| 責任保險費 | 268 | | 23,569 | - | - | 58,569 | 40,000 | 46.42% | 146.42% | |
| 一般服務費 | 27 | 6 | 1,065,679 | 1,539,000 | -30.76% | 10,835,053 | 15,813,000 | -31.48% | 68.52% | |
| 外包費 | 279 | 2 | 766,560 | 1,224,000 | -37.37% | 7,483,335 | 12,244,000 | -38.88% | 61.12% | |
| 養工服務費 | 27A | 6 | 2,260 | - | - | 17,070 | 23,000 | -25.78% | 74.22% | |
| 計時與計件人員酬金 | 27D | 6 | 296,859 | 296,000 | 0.29% | 3,315,783 | 3,351,000 | -1.05% | 98.95% | |
| 體育活動費 | | | - | 19,000 | -100.00% | 18,865 | 195,000 | -90.33% | 9.67% | |
| 專業服務費 | 28 | 5 | 150,170 | 183,000 | -17.94% | 1,593,782 | 1,995,000 | -20.11% | 79.89% | |
| 講課鐘點、稿費、出席審查及查詢費 | 285 | A | 69,370 | 109,000 | -36.36% | 1,006,704 | 1,145,000 | -12.08% | 87.92% | |

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 11 月 30 日止

第 8-3 頁
單位：新台幣元

| 科 目 | 符 號 | 檢 察 | 本月份發生數 | | | 本年度發生累計數 | | | 增 減 (-)% | 執行率 | 備 註 |
|------------------|-----|-----|-----------|-----------|-------------|------------|------------|-------------|-------------|-----|-----|
| | | | 實 際 數 | 預 算 數 | 增 減 (-)% | 實 際 數 | 預 算 數 | 增 減 (-)% | | | |
| 委託檢驗(定)試驗認證費 | 287 | 6 | 45,000 | - | - | 109,995 | 66,000 | 66.66% | 166.66% | | |
| 委託考選訓練費 | 288 | 3 | 35,800 | 37,000 | -3.24% | 193,813 | 373,000 | -48.04% | 51.98% | | |
| 電子計算機軟體服務費 | 28A | 5 | - | 37,000 | -100.00% | 283,270 | 411,000 | -31.68% | 68.92% | | |
| 公共關係費 | 29 | 3 | 2,580 | 6,000 | -57.00% | 45,112 | 70,000 | -35.55% | 64.45% | | |
| 公共關係費 | 291 | 0 | 2,580 | 6,000 | -57.00% | 45,112 | 70,000 | -35.55% | 64.45% | | |
| 材料及用品費 | 3 | 8 | 1,850,326 | 1,359,000 | 36.15% | 13,781,055 | 15,304,000 | -9.95% | 90.05% | | |
| 使用材料費 | 31 | 6 | 25,319 | 87,000 | -70.90% | 509,817 | 962,000 | -47.00% | 53.00% | | |
| 燃料 | 312 | A | 25,319 | 87,000 | -70.90% | 509,817 | 962,000 | -47.00% | 53.00% | | |
| 用品消耗 | 32 | 5 | 1,825,007 | 1,272,000 | 43.48% | 13,271,238 | 14,342,000 | -7.47% | 92.53% | | |
| 辦公(事務)用品 | 321 | 2 | 16,029 | 36,000 | -55.48% | 264,091 | 397,000 | -33.48% | 66.52% | | |
| 報章什誌 | 322 | 9 | 3,060 | 5,000 | -38.80% | 50,954 | 59,000 | -13.64% | 86.36% | | |
| 農業與園藝用品及環境美化費 | 323 | 6 | - | 8,000 | -100.00% | 171,568 | 160,000 | 7.23% | 107.23% | | |
| 服裝 | 325 | A | 884,000 | - | - | 915,000 | 1,016,000 | -9.94% | 90.06% | | |
| 食品 | 326 | 8 | 761,583 | 968,000 | -21.32% | 8,686,122 | 9,682,000 | -10.29% | 89.71% | | |
| 醫療用品(非醫療院所使用) | 328 | 3 | 29,875 | 33,000 | -9.47% | 572,311 | 584,000 | -2.00% | 98.00% | | |
| 其他 | 327 | 5 | 130,460 | 222,000 | -41.23% | 2,611,192 | 2,444,000 | 6.84% | 106.84% | | |
| 租金、債權與利息 | 4 | 7 | 13,700 | 19,000 | -27.89% | 123,300 | 174,000 | -29.14% | 70.86% | | |
| 機器租金 | 43 | 2 | 13,700 | 19,000 | -27.89% | 123,300 | 174,000 | -29.14% | 70.86% | | |
| 機械及設備租金 | 432 | 6 | 13,700 | 19,000 | -27.89% | 123,300 | 174,000 | -29.14% | 70.86% | | |
| 購建固定資產、無形資產及長期投資 | 5 | 6 | 372,500 | - | - | 1,640,853 | 7,234,000 | -77.32% | 22.68% | | |
| 購置固定資產 | 51 | 5 | 372,500 | - | - | 1,640,853 | 7,234,000 | -77.32% | 22.68% | | |
| 擴充改良房屋建築及設備 | 513 | 6 | 262,500 | - | - | 263,854 | 2,680,000 | -90.15% | 9.85% | | |

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 11 月 30 日止

第 8-4 頁
單位：新台幣元

| 科 目 | 符 號 | 檢 察 | 本月份發生數 | | | 本年度發生累計數 | | | 增 減 (-)% | 執行率 | 備 註 |
|--------------------------|-----|-----|---------|---------|-------------|-----------|-----------|-------------|-------------|-----|-----|
| | | | 實 際 數 | 預 算 數 | 增 減 (-)% | 實 際 數 | 預 算 數 | 增 減 (-)% | | | |
| 購置機械及設備 | 514 | 4 | 22,000 | - | - | 250,316 | 2,809,000 | -91.09% | 8.91% | | |
| 購置交通及運輸設備 | | | 88,000 | - | - | 88,000 | - | - | - | | |
| 購置什項設備 | 516 | 8 | - | - | - | 1,038,683 | 1,745,000 | -40.48% | 59.52% | | |
| 稅捐、規費(強制費)與繳庫 | 6 | 6 | -4,950 | - | - | 102,780 | 139,000 | -26.06% | 73.94% | | |
| 消費與行為稅 | 64 | 8 | - | - | - | 55,200 | 88,000 | -37.27% | 62.73% | | |
| 使用牌照稅 | 646 | 2 | - | - | - | 55,200 | 88,000 | -37.27% | 62.73% | | |
| 規費 | 66 | 5 | -4,950 | - | - | 47,580 | 51,000 | -6.71% | 93.29% | | |
| 行政規費與強制費 | 661 | 2 | -4,950 | - | - | 6,300 | 4,000 | 57.50% | 157.50% | | |
| 汽車燃料使用費 | 663 | 6 | - | - | - | 41,280 | 47,000 | -12.17% | 87.83% | | |
| 會費、捐助、補助、分攤、 救濟與交流活動費 | 7 | 5 | 554,994 | 544,000 | 2.02% | 6,141,264 | 6,438,000 | -4.61% | 95.39% | | |
| 會費 | 71 | 3 | - | - | - | 16,000 | 16,000 | - | 100.00% | | |
| 學術團體會費 | 712 | 7 | - | - | - | 16,000 | 16,000 | - | 100.00% | | |
| 捐助、補助與獎勵 | 72 | A | 550,130 | 529,000 | 3.99% | 5,890,792 | 6,084,000 | -3.18% | 96.82% | | |
| 捐助個人 | 721 | 8 | 550,130 | 529,000 | 3.99% | 5,890,792 | 6,084,000 | -3.18% | 96.82% | | |
| 補貼(饋)、獎勵、慰問與 救濟 | 74 | 7 | 4,864 | 15,000 | -67.57% | 234,472 | 338,000 | -30.63% | 69.37% | | |
| 獎勵費用 | 746 | A | 4,864 | 15,000 | -67.57% | 76,472 | 170,000 | -55.02% | 44.98% | | |
| 其他 | 74Y | 7 | - | - | - | 158,000 | 168,000 | -5.95% | 94.05% | | |
| 其他 | 9 | 3 | 27,321 | 89,000 | -69.30% | 616,139 | 983,000 | -37.32% | 62.68% | | |
| 其他支出 | 91 | A | 27,321 | 89,000 | -69.30% | 616,139 | 983,000 | -37.32% | 62.68% | | |
| 其他 | 91Y | A | 27,321 | 89,000 | -69.30% | 616,139 | 983,000 | -37.32% | 62.68% | | |
| 公益彩券回饋金計畫 | | | 301,466 | - | - | 8,018,015 | 8,881,000 | -9.72% | 90.28% | | |
| 購建固定資產、無形資產及 長期投資 | | | 301,466 | - | - | 8,018,015 | 8,881,000 | -9.72% | 90.28% | | |
| 購置固定資產 | | | 301,466 | - | - | 8,018,015 | 8,881,000 | -9.72% | 90.28% | | |
| 擴充改良房屋建築及設 備 | | | 301,466 | - | - | 6,986,155 | 7,272,000 | -3.93% | 96.07% | | |

衛生福利部雲林教養院

社會福利基金

基金來源明細表

中華民國 103 年 1 月 1 日至 103 年 11 月 30 日止

第 7 頁
單位：新台幣元

| 名 稱 | 符 號 | 檢 察 號 碼 | 本 月 份 發 生 數 | | | 本 年 度 發 生 累 計 數 | | | 備 考 |
|-----------|------|------------|-------------|-----------|----------|-----------------|------------|----------|-----|
| | | | 實 際 數 | 預 算 數 | 增 減 (-)% | 實 際 數 | 預 算 數 | 增 減 (-)% | |
| 基金來源 | 4 | 7 | 1,881,547 | 3,409,000 | -44.81% | 34,123,068 | 37,553,000 | -9.13% | |
| 徵收收入 | 41 | 6 | - | - | - | - | - | - | |
| 健康福利捐分配收入 | 417 | 6 | - | - | - | - | - | - | |
| 券務收入 | 43 | 2 | 1,829,527 | 3,384,000 | -45.94% | 33,698,783 | 37,224,000 | -9.47% | |
| 服務收入 | 431 | 9 | 1,829,527 | 3,384,000 | -45.94% | 33,698,783 | 37,224,000 | -9.47% | |
| 財產收入 | 45 | 8 | - | - | - | 16,622 | - | - | |
| 利息收入 | 454 | 7 | - | - | - | 16,622 | - | - | |
| 其他財產收入 | 45Y | | - | - | - | - | - | - | |
| 政府撥入收入 | 46 | 6 | - | - | - | - | - | - | |
| 國庫撥款收入 | 462 | A | - | - | - | - | - | - | |
| 政府其他撥入收入 | | | - | - | - | - | - | - | |
| 其他收入 | 4Y | 6 | 52,020 | 25,000 | 108.08% | 407,663 | 329,000 | 23.91% | |
| 雜項收入 | 4YV | 3 | 52,020 | 25,000 | 108.08% | 407,663 | 329,000 | 23.91% | |
| 捐贈收入 | 4YV1 | | 300 | - | - | 2,500 | 5,000 | -50.00% | |
| 收回以前年度歲出 | 4YV5 | | - | - | - | 3,000 | - | - | |
| 訓練成果收入 | 4YV6 | | 12,261 | - | - | 69,062 | 75,000 | -7.92% | |
| 罰款收入 | 4YV7 | | 17,735 | - | - | 72,843 | - | - | |
| 員工宿舍使用收入 | 4YV3 | | 21,724 | 25,000 | -13.10% | 260,258 | 249,000 | 4.52% | |
| 其他雜項收入 | 4YV4 | | - | - | - | - | - | - | |
| 合計 | | | 1,881,547 | 3,409,000 | -44.81% | 34,123,068 | 37,553,000 | -9.13% | |