

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 6 月 30 日

第2頁  
單位：新台幣元

| 資產   | 科目名稱           | 編號   | 檢查號碼 | 金額          | %      | 負債及基金餘額     |      |      |             |         |
|------|----------------|------|------|-------------|--------|-------------|------|------|-------------|---------|
|      |                |      |      |             |        | 科目名稱        | 編號   | 檢查號碼 | 金額          | %       |
| 資產   |                |      |      |             |        |             |      |      |             |         |
| 流動資產 |                |      |      |             |        |             |      |      |             |         |
| 現金   | 銀行存款           | 111  | 6    | 47,837,563  | 41.74  | 應付款項        | 212  | 2    | 1,695,368   | 1.48%   |
|      | 零用及週轉金         | 1112 | 8    | 47,687,563  | 41.61  | 應付代收款       | 2123 | A    | 1,695,368   | 1.48%   |
|      | 應收款項           | 1113 | 5    | 150,000     | 0.13   | 預收款項        | 213  | 9    | 37,713      | 0.03%   |
|      | 應收帳款           | 1133 | 0    | 659,379     | 0.58   | 預收收入        | 2133 | 8    | 37,713      | 0.03%   |
|      | 預付款項           | 115  | 5    | 2,594,054   | 2.26   | 其他負債        | 22   | 6    | 109,492,218 | 95.54%  |
|      | 預付費用           | 1154 | 0    | 2,594,054   | 2.26   | 什項負債        | 221  | 3    | 11,808,039  | 10.30%  |
|      | 長期應收款項、貸墊款及準備金 | 12   | 6    | 9,230,700   | 8.05   | 存入保證金       | 2211 | 9    | 2,577,339   | 2.25%   |
|      |                |      |      |             |        | 應付退休及離職金    | 2213 | 2    | 9,230,700   | 8.05%   |
|      | 準備金            | 124  | 6    | 9,230,700   | 8.05   | 內部往來        | 222  | 0    | 97,684,179  | 85.24%  |
|      | 退休及離職準備金       | 1241 | 2    | 9,230,700   | 8.05   | 內部往來-福利服務計畫 | 2221 | 6    | 97,684,179  | 85.24%  |
|      | 信託代理與保證資產      |      | 5    | 54,276,729  | 47.36  | 信託代理與保證負債   |      | 2    | 54,276,729  | 47.36%  |
|      | 信託代理與保證資產      |      | 2    | 54,276,729  | 47.36  | 信託代理與保證負債   |      | 0    | 54,276,729  | 47.36%  |
|      | 保管品            |      | 1    | 53,576,729  | 46.75  | 應付保管品       |      | 2    | 53,576,729  | 46.75%  |
|      | 保證品            |      |      | 700,000     | 0.61   | 應付保證品       |      | 9    | 700,000     | 0.61%   |
|      |                |      |      |             |        | 基金餘額        | 3    | 8    | -50,903,603 | -44.42% |
|      |                |      |      |             |        | 累積餘絀(-)     | 31   | 6    | -50,903,603 | -44.42% |
|      |                |      |      |             |        | 累積短絀        | 312  | A    | -50,903,603 | -44.42% |
|      |                |      |      |             |        | 本期短絀        | 3122 | 4    | -50,903,603 | -44.42% |
| 合 計  |                |      |      | 114,598,425 | 100.00 | 合 計         |      |      | 114,598,425 | 100.00% |

附註：1. 保證品：係汰金營造工程(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6月份學員零用金1,343,650元、院生零用金37,784,006元，院生定存單等14,449,073元，合計53,576,729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 6 月 30 日止

第 8-1 頁  
單位：新台幣元

| 名 稱       | 科 目 | 符 號 | 檢 察 | 本月份發生數    |            |             | 本年度發生累計數   |            |             | 增 減<br>(-)% | 執行率 | 備 註 |
|-----------|-----|-----|-----|-----------|------------|-------------|------------|------------|-------------|-------------|-----|-----|
|           |     |     |     | 實 際 數     | 預 算 數      | 增 減<br>(-)% | 實 際 數      | 預 算 數      | 增 減<br>(-)% |             |     |     |
| 基金用途      |     |     |     | 9,504,322 | 11,019,000 | -13.75%     | 66,797,735 | 81,086,000 | -17.62%     | 82.38%      |     |     |
| 福利服務計畫    |     |     |     | 9,227,442 | 10,779,000 | -14.39%     | 61,045,866 | 73,329,000 | -16.75%     | 83.25%      |     |     |
| 用人費用      |     | 1   | 0   | 4,952,450 | 5,359,000  | -7.59%      | 40,697,652 | 46,761,000 | -12.97%     | 87.03%      |     |     |
| 正式員額薪資    |     | 11  | 8   | 3,418,338 | 3,721,000  | -8.13%      | 24,256,483 | 26,047,000 | -6.87%      | 93.13%      |     |     |
| 職員薪金      |     | 113 | 0   | 2,344,733 | 2,614,000  | -10.30%     | 16,741,248 | 18,298,000 | -8.51%      | 91.49%      |     |     |
| 員工工資      |     | 114 | 7   | 1,073,605 | 1,107,000  | -3.02%      | 7,515,235  | 7,749,000  | -3.02%      | 96.98%      |     |     |
| 聘僱及兼職人員薪資 |     | 12  | 6   | 532,835   | 544,000    | -2.05%      | 3,729,845  | 3,778,000  | -1.27%      | 98.73%      |     |     |
| 聘用人員薪金    |     | 121 | 4   | 465,019   | 472,000    | -1.48%      | 3,255,133  | 3,304,000  | -1.48%      | 98.52%      |     |     |
| 約僱職員薪金    |     | 122 |     | 67,816    | 72,000     | -5.81%      | 474,712    | 474,000    | 0.15%       | 100.15%     |     |     |
| 起時工作報酬    |     | 13  | 5   | 22,784    | 61,000     | -62.65%     | 127,023    | 179,000    | -29.04%     | 70.96%      |     |     |
| 加班費       |     | 131 | 2   | 7,824     | 15,000     | -47.84%     | 64,423     | 75,000     | -14.10%     | 85.90%      |     |     |
| 值班費       |     | 132 | 9   | 14,000    | 42,000     | -66.67%     | 56,900     | 84,000     | -32.26%     | 67.74%      |     |     |
| 膳食費       |     | 133 | 6   | 960       | 4,000      | -76.00%     | 5,700      | 20,000     | -71.50%     | 28.50%      |     |     |
| 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   | 372,265   | 471,000    | -20.96%     | 2,223,052  | 2,801,000  | -20.63%     | 79.37%      |     |     |
| 職員退休及離職金  |     | 161 | 6   | 235,036   | 261,000    | -9.95%      | 1,410,748  | 1,566,000  | -9.91%      | 90.09%      |     |     |
| 工具退休及離職金  |     | 162 | 4   | 137,229   | 210,000    | -34.65%     | 812,304    | 1,235,000  | -34.23%     | 65.77%      |     |     |
| 福利費       |     | 18  | 6   | 606,228   | 562,000    | 7.87%       | 2,448,955  | 2,503,000  | -2.16%      | 97.84%      |     |     |
| 分擔員工保險費   |     | 181 | 3   | 446,228   | 448,000    | -0.40%      | 1,990,784  | 1,933,000  | 2.99%       | 102.99%     |     |     |
| 傷病醫療費     |     | 183 | 7   | -         | -          | -           | 2,171      | -          | -           | -           |     |     |
| 其他福利費     |     | 18Y | 6   | 160,000   | 114,000    | 40.35%      | 456,000    | 570,000    | -20.00%     | 80.00%      |     |     |
| 服務費用      |     | 2   | 9   | 1,850,513 | 2,542,000  | -27.20%     | 9,365,946  | 13,368,000 | -29.94%     | 70.06%      |     |     |
| 水電費       |     | 21  | 7   | 283,965   | 338,000    | -15.99%     | 1,526,236  | 1,974,000  | -22.68%     | 77.32%      |     |     |
| 工作場所電費    |     | 212 | 2   | 205,725   | 204,000    | 0.85%       | 1,108,724  | 1,224,000  | -9.42%      | 90.58%      |     |     |
| 工作場所水費    |     | 214 | 6   | 53,978    | 99,000     | -45.48%     | 293,707    | 579,000    | -49.27%     | 50.73%      |     |     |

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 6 月 30 日止

第 8-2 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<br>(-)% | 執行率 | 備 註 |
|----------------------|-----|-----|-----------|-----------|-------------|-----------|-----------|-------------|-------------|-----|-----|
|                      |     |     | 實 際 數     | 預 算 數     | 增 減<br>(-)% | 實 際 數     | 預 算 數     | 增 減<br>(-)% |             |     |     |
| 氣體費                  | 217 | 8   | 24,262    | 35,000    | -30.68%     | 123,805   | 171,000   | -27.60%     | 72.40%      |     |     |
| 郵電費                  | 22  | 6   | 30,456    | 55,000    | -44.63%     | 180,171   | 330,000   | -45.40%     | 54.60%      |     |     |
| 郵費                   | 221 | 3   | 9,015     | 10,000    | -9.85%      | 45,770    | 60,000    | -23.72%     | 76.28%      |     |     |
| 電話費                  | 222 | 0   | 21,441    | 45,000    | -52.35%     | 134,401   | 270,000   | -50.22%     | 49.78%      |     |     |
| 旅運費                  | 23  | 4   | 43,243    | 52,000    | -16.84%     | 126,087   | 255,000   | -50.55%     | 49.45%      |     |     |
| 國內旅費                 | 231 | A   | 41,443    | 52,000    | -20.30%     | 118,887   | 252,000   | -52.82%     | 47.18%      |     |     |
| 貨物運費                 | 236 | 7   | 1,800     | -         | -           | 7,200     | 3,000     | 140.00%     | 240.00%     |     |     |
| 印刷裝訂與廣告費             | 24  | 2   | 300       | 19,000    | -98.42%     | 27,800    | 75,000    | -62.93%     | 37.07%      |     |     |
| 印刷及表訂費               | 241 | 9   | 300       | 19,000    | -98.42%     | 27,800    | 75,000    | -62.93%     | 37.07%      |     |     |
| 修理保養及保固費             | 25  | 0   | 214,560   | 256,000   | -16.19%     | 1,002,417 | 1,501,000 | -33.22%     | 66.78%      |     |     |
| 一般房屋修護費              | 252 | 5   | 55,730    | 44,000    | 26.66%      | 204,500   | 254,000   | -19.49%     | 80.51%      |     |     |
| 宿舍修護費                | 253 |     | -         | 10,000    | -100.00%    | 54,658    | 50,000    | 9.32%       | 109.32%     |     |     |
| 其他建築修護費              | 254 |     | 124,370   | 36,000    | 245.47%     | 361,780   | 206,000   | 75.62%      | 175.62%     |     |     |
| 機械及設備修護費             | 255 | 6   | 10,050    | 93,000    | -89.19%     | 121,485   | 553,000   | -78.03%     | 21.97%      |     |     |
| 交通及運輸設備修護費           | 256 | 4   | 2,610     | 25,000    | -89.56%     | 113,314   | 150,000   | -24.48%     | 75.54%      |     |     |
| 什項設備修護費              | 257 | A   | 21,800    | 48,000    | -54.58%     | 146,680   | 288,000   | -49.07%     | 50.93%      |     |     |
| 保險費                  | 26  | 8   | 6,816     | 7,000     | -2.63%      | 51,409    | 57,000    | -9.81%      | 90.19%      |     |     |
| 交通及運輸設備保險費           | 264 | 7   | 6,816     | 7,000     | -2.63%      | 16,409    | 17,000    | -3.48%      | 96.52%      |     |     |
| 責任保險費                | 268 |     | -         | -         | -           | 35,000    | 40,000    | -12.50%     | 87.50%      |     |     |
| 一般服務費                | 27  | 6   | 1,056,338 | 1,552,000 | -31.94%     | 5,655,906 | 8,106,000 | -30.23%     | 69.77%      |     |     |
| 外包費                  | 279 | 2   | 758,709   | 1,228,000 | -38.22%     | 3,811,672 | 6,124,000 | -37.76%     | 62.24%      |     |     |
| 義工服務費                | 27A | 6   | 770       | -         | -           | 9,330     | 11,000    | -15.18%     | 84.82%      |     |     |
| 計時與計件人員酬金            | 27D | 6   | 296,859   | 300,000   | -1.05%      | 1,830,904 | 1,871,000 | -2.14%      | 97.86%      |     |     |
| 體育活動費                |     |     | -         | 24,000    | -100.00%    | 4,000     | 100,000   | -96.00%     | 4.00%       |     |     |
| 專業服務費                | 28  | 5   | 211,285   | 253,000   | -16.49%     | 766,966   | 1,030,000 | -25.54%     | 74.46%      |     |     |
| 講評鐘點、稱費、出席<br>獎金及查詢費 | 285 | A   | 149,364   | 164,000   | -8.92%      | 494,413   | 600,000   | -17.60%     | 82.40%      |     |     |



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 6 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<br>(-)% | 執行率 | 備 註 |
|----------------------|-----|-----|---------|---------|-------------|-----------|-----------|-------------|-------------|-----|-----|
|                      |     |     | 實 際 數   | 預 算 數   | 增 減<br>(-)% | 實 際 數     | 預 算 數     | 增 減<br>(-)% |             |     |     |
| 購置機械及設備              | 514 | 4   | -       | -       | -           | 228,316   | 230,000   | -0.73%      | 99.27%      |     |     |
| 購置什項設備               | 516 | 8   | 873,404 | 782,000 | 11.69%      | 1,038,683 | 1,338,000 | -22.37%     | 77.63%      |     |     |
| 稅捐、規費(強制費)與繳庫        | 6   | 6   | 450     | -       | -           | 57,750    | 90,000    | -35.83%     | 64.17%      |     |     |
| 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   | 450     | -       | -           | 2,550     | 2,000     | 27.50%      | 127.50%     |     |     |
| 行政規費與強制費             | 661 | 2   | 450     | -       | -           | 2,550     | 2,000     | 27.50%      | 127.50%     |     |     |
| 汽車燃料使用費              | 663 | 6   | -       | -       | -           | -         | -         | -           | -           |     |     |
| 會費、捐助、補助、分攤、救濟與交流活動費 | 7   | 5   | 496,680 | 605,000 | -17.90%     | 3,320,235 | 3,654,000 | -9.13%      | 90.87%      |     |     |
| 會費                   | 71  | 3   | -       | -       | -           | 6,000     | 8,000     | -25.00%     | 75.00%      |     |     |
| 學術團體會費               | 712 | 7   | -       | -       | -           | 6,000     | 8,000     | -25.00%     | 75.00%      |     |     |
| 捐助、補助與獎勵             | 72  | A   | 483,740 | 529,000 | -8.56%      | 3,172,993 | 3,439,000 | -7.74%      | 92.26%      |     |     |
| 捐助個人                 | 721 | 8   | 483,740 | 529,000 | -8.56%      | 3,172,993 | 3,439,000 | -7.74%      | 92.26%      |     |     |
| 補貼(僱)、獎勵、慰問與救濟       | 74  | 7   | 12,940  | 76,000  | -82.97%     | 141,242   | 207,000   | -31.77%     | 68.23%      |     |     |
| 獎勵費用                 | 746 | A   | 8,940   | 20,000  | -55.30%     | 37,242    | 95,000    | -60.80%     | 39.20%      |     |     |
| 其他                   | 747 | 7   | 4,000   | 56,000  | -92.86%     | 104,000   | 112,000   | -7.14%      | 92.86%      |     |     |
| 其他                   | 9   | 3   | 25,534  | 93,000  | -72.54%     | 156,133   | 538,000   | -70.98%     | 29.02%      |     |     |
| 其他支出                 | 91  | A   | 25,534  | 93,000  | -72.54%     | 156,133   | 538,000   | -70.98%     | 29.02%      |     |     |
| 其他                   | 91Y | A   | 25,534  | 93,000  | -72.54%     | 156,133   | 538,000   | -70.98%     | 29.02%      |     |     |
| 公益彩券回饋金計畫            |     |     | 276,880 | 240,000 | 15.37%      | 5,751,869 | 7,757,000 | -25.85%     | 74.15%      |     |     |
| 購建固定資產、無形資產及長期投資     |     |     | 276,880 | 240,000 | 15.37%      | 5,751,869 | 7,757,000 | -25.85%     | 74.15%      |     |     |
| 購置固定資產               |     |     | 276,880 | 240,000 | 15.37%      | 5,751,869 | 7,757,000 | -25.85%     | 74.15%      |     |     |
| 擴充改良房屋建築及設備          |     |     | -       | -       | -           | 5,328,109 | 7,272,000 | -26.73%     | 73.27%      |     |     |



