

表 18 中央健康保險局資產負債表

中華民國九十一年底

單位：新台幣元，%

資 產 Assets
名 稱 Content
資產assets
流動資產current assets
現金cash
庫存現金cash on hand
銀行存款cash in banks
可轉讓定期存單negotiable certificates of deposit
匯撥中現金cash in remittance
零用及週轉金imprest(petty)cash
短期投資short-term investments
有價證券marketable securities
買入承兌匯票bankers' acceptances purchased
買入商業本票commercial paper purchased
其他短期投資other short-term investments
備抵短期投資跌價損失allowance for reduction of short-term investments
應收款項receivables
應收票據notes receivable
備抵呆帳-應收票據allowance for uncollectible accounts-notes receivable
應收帳款accounts receivable
備抵呆帳-應收帳款allowance for uncollectible accounts-accounts receivable
應收收益earned revenue receivable
應收利息interest receivable
應收保費premiums receivable
備抵呆帳-應收保費allowance for uncollectible accounts-premiums receivable
託辦往來due from representative organizations
其他應收款other receivables
備抵呆帳-其他各項應收款allowance for uncollectible accounts-other receivables
存貨inventories
商(藥)品存貨merchandise(medicament)inventory
訂購材料prepayments for materials
預付款項prepayments
用品盤存office supplies
預付費用prepaid expenses
預付利息prepaid interest
預付稅款prepaid taxes
其他預付款other payments
短期墊款temporary payments for others
短期墊款temporary payments for others

備註：本表為審定後資產負債表。

Table 18 Balance Sheet of Bureau of National Health Insurance

End of 2002

Unit : NT\$, %

金額Amount	百分比%
103,740,091,791.44	100.00
90,439,653,944.44	87.18
9,850,595,613.90	9.50
-	-
9,850,595,613.90	9.50
-	-
-	-
-	-
1,197,102,897.00	1.15
-	-
-	-
309,797,370.00	0.30
887,305,527.00	0.86
-	-
78,944,313,100.38	76.10
103,957.00	0.00
-	-
2,467,889.20	0.00
-	-
-	-
7,210,854.00	0.01
80,254,654,474.50	77.36
5,227,398,126.00	5.04
1,101,203,264.00	1.06
2,845,904,904.68	2.74
39,834,117.00	0.04
61,434,097.86	0.06
61,434,097.86	0.06
-	-
213,106,435.30	0.21
15,086,243.30	0.01
198,020,192.00	0.19
-	-
-	-
-	-
173,101,800.00	0.17
173,101,800.00	0.17

Note :Balance Sheet of Bureau of National Health Insurance After Auditing.

表 18 中央健康保險局資產負債表(續一)

中華民國九十一年底

單位：新台幣元，%

名 稱Content
基金及長期投資funds and long-term investments
基金funds
安全準備基金reserve for stability fund
長期投資long-term investments
長期股權投資long-term equity investments
備抵長期股權投資損失
allowance for excess of cost over market value of long-term equity investments
長期債券投資long-term investments in bonds
不動產投資real estate investments
備抵不動產投資損失allowance for loss on investments in real estate
其他長期投資other long-term investments
備抵其它長期投資損失allowance for reduction of other long-term investments
固定資產property, plant, and equipment
土地land
土地land
土地改良物land improvements
土地改良物land improvements
累計折舊-土地改良物accumulated depreciation-land improvements
房屋及建築buildings
房屋及建築buildings
累計折舊-房屋及建築accumulated depreciation-buildings
機械及設備machinery and equipment
機械及設備machinery and equipment
累計折舊-機械及設備accumulated depreciation-machinery and equipment
交通及運輸設備transportation and communication equipment
交通及運輸設備transportation and communication equipment
累計折舊-交通及運輸設備
accumulated depreciation-transportation and communication equipment
什項設備miscellaneous equipment
什項設備miscellaneous equipment
累計折舊-什項設備accumulated depreciation-miscellaneous equipment
租賃權益改良leasehold improvements
租賃權益改良leasehold improvements
累計折舊-租賃權益改良accumulated depreciation-leasehold improvements
未完工程及訂購機件construction in progress and prepayments for equipment

Table 18 Balance Sheet of Bureau of National Health Insurance(Cont'd 1)

End of 2002

Unit : NT\$, %

金 額Amount	百分比%
2,285,747,688.00	2.20
2,285,747,688.00	2.20
2,285,747,688.00	2.20
-	-
-	-
-	-
-	-
-	-
-	-
-	-
7,292,992,475.00	7.03
3,266,106,607.00	3.15
3,266,106,607.00	3.15
4,513,976.00	0.00
6,255,412.00	0.01
1,741,436.00	0.00
3,120,140,731.00	3.01
3,487,399,132.00	3.36
367,258,401.00	0.35
501,508,185.00	0.48
1,576,497,486.00	1.52
1,074,989,301.00	1.04
36,833,257.00	0.04
146,029,157.00	0.14
109,195,900.00	0.11
80,923,719.00	0.08
275,914,161.50	0.27
194,990,442.50	0.19
-	-
11,244,670.00	0.01
11,244,670.00	0.01
282,966,000.00	0.27

表 18 中央健康保險局資產負債表(續二)

中華民國九十一年底

單位：新台幣元，%

名 稱	Content
未完工程	construction in progress
訂購機件	prepayments for equipment
租賃資產	leased assets
租賃資產	leased assets
累計折舊-租賃資產	accumulated depreciation-leased assets
無形資產	intangible assets
無形資產	intangible assets
電腦軟體	computer software cost
租賃權益	leasehold
其他資產	other assets
非營業資產	non-operating assets
閒置資產	idle assets
累計折舊-閒置資產	accumulated depreciation-idle assets
什項資產	miscellaneous assets
存出保證金	guarantee deposits paid
催收款項	overdue receivables
備抵呆帳-催收款項	allowance for uncollectible accounts overdue receivables
承受擔保品及殘餘物	collaterals and residuals taken over
備抵承受擔保品及殘餘物價值損失	allowance for value reduction of collaterals and residuals taken over
暫付及待結轉帳項	temporary payments and suspense accounts
存出保證品	collateral securities deposited
遞延資產	deferred assets
開辦費	organization costs
遞延退休金成本	deferred pension cost
其他遞延資產	other deferred assets
待整理資產	assets expect arrangement
追索債權	recourse encumbrance
待抵銷追索債權	recourse encumbrance expect offset
往來及兌換	current account and exchange
內部往來	current account with interiors
內部往來	current account with interiors
資 產 合 計	total assets
信託代理與保證資產	assets under trust,agency,and guaranty
保管品	goods in custody
保證品	collaterals received
應收代收款	custodial collections receivable

Table 18 Balance Sheet of Bureau of National Health Insurance(Cont'd 2)

End of 2002

Unit : NT\$, %

金 額Amount	百分比%
-	-
282,966,000.00	0.27
-	-
-	-
-	-
121,768,115.00	0.12
121,768,115.00	0.12
121,768,115.00	0.12
-	-
3,599,929,569.00	3.47
-	-
1,563,863.00	0.00
1,563,863.00	0.00
3,086,954,806.00	2.98
28,860,473.00	0.03
17,097,056,345.00	16.48
14,196,713,932.00	13.68
-	-
-	-
157,751,920.00	0.15
-	-
512,974,763.00	0.49
-	-
510,415,073.00	0.49
2,559,690.00	0.00
-	-
846,764.00	0.00
846,764.00	0.00
-	-
-	-
-	-
103,740,091,791.44	100.00
1,392,360,915.00	1.34
34,553,274.00	0.03
226,716,265.00	0.22
1,131,091,376.00	1.09

表 18 中央健康保險局資產負債表(續三)

中華民國九十一年底

單位：新台幣元，%

負	債 Liabilities
名	稱 Content
負債 liabilities	
流動負債 current liabilities	
短期債務 short-term debt	
銀行透支 bank overdraft	
短期借款 short-term borrowings	
應付款項 payables	
應付票據 notes payable	
應付帳款 accounts payable	
應付代收款 receipts under custody payable	
應付費用 accrued expenses payable	
應付稅款 income tax payable	
應付利息 accrued interest payable	
應付佣金 commission accrued payable	
應付保險給付 medical benefits payable	
託辦往來 due from representative organization	
其他應付款 other payables	
預收款項 advance receipts	
預收利息 interest in advance	
預收收入 revenue received in advance	
預收保費 premiums in advance	
其他預收款 other advance receipts	
長期負債 long-term liabilities	
長期債務 long-term debt	
應付租賃款 leased payable	
應計退休金負債 accrued pension liabilities	
其他負債 other liabilities	
營業及負債準備 operating and liabilities reserve	
安全準備 stability reserve	
什項負債 miscellaneous liabilities	
存入保證金 deposits received	
應付保管款 custody payable	
暫收及待結轉帳項 temporary receivables and suspense accounts	
往來及兌換 current account and exchange	
內部往來 current account with interiors	
內部往來 current account with interiors	

Table 18 Balance Sheet of Bureau of National Health Insurance(Cont'd 3)

End of 2002

Unit : NT\$, %

金額Amount	百分比%
95,221,274,569.79	91.79
85,601,845,511.99	82.52
50,000,000,000.00	48.20
-	-
50,000,000,000.00	48.20
35,601,845,460.99	34.32
164,184,681.00	0.16
867,855.00	0.00
181,735,163.00	0.18
3,773,220,274.00	3.64
-	-
14,462,029.00	0.01
-	-
30,985,950,341.00	29.87
-	-
481,425,117.99	0.46
51.00	0.00
-	-
-	-
-	-
51.00	0.00
555,159,315.00	0.54
555,159,315.00	0.54
-	-
555,159,315.00	0.54
9,064,269,742.80	8.74
8,663,233,624.20	8.35
8,663,233,624.20	8.35
401,036,118.60	0.39
72,050,997.00	0.07
23,853,680.00	0.02
305,131,441.60	0.29
-	-
-	-
-	-

表 18 中央健康保險局資產負債表(續完)

中華民國九十一年底

單位：新台幣元，%

業 主 權 益 Owners' Equity	
名	稱Content
業主權益owner's equity	
資本capital	
資本capital	資本capital
未收資本capital unreceived	未收資本capital unreceived
預收資本capital collected in advance	預收資本capital collected in advance
資本公積additional paid-in capital	
資本公積additional paid-in capital	資本公積additional paid-in capital
收入公積additional paid-in revenue	收入公積additional paid-in revenue
土地重估增值準備capital surplus from land revaluation	土地重估增值準備capital surplus from land revaluation
固定資產漲價補償準備capital surplus from fixed assets markup compensation	固定資產漲價補償準備capital surplus from fixed assets markup compensation
資產增值準備capital surplus from assets	資產增值準備capital surplus from assets
受贈公積donated surplus	受贈公積donated surplus
保留盈餘(或累積虧損)retained earnings (accumulated deficit)	
已指撥保留盈餘retained earnings appropriated	已指撥保留盈餘retained earnings appropriated
法定公積legal reserve	法定公積legal reserve
特別公積special reserve	特別公積special reserve
未指撥保留盈餘retained earnings-unappropriated	未指撥保留盈餘retained earnings-unappropriated
累積盈餘accumulated profit	累積盈餘accumulated profit
上期損益net income or loss for prior period	上期損益net income or loss for prior period
上年度損益整理net income or loss arrangement for prior year	上年度損益整理net income or loss arrangement for prior year
本期損益net income or loss for current period	本期損益net income or loss for current period
累積虧損accumulated loss	累積虧損accumulated loss
累積虧損accumulated loss	累積虧損accumulated loss
權益調整equity adjustments	
未實現長期股權投資損失unrealized loss on market value decline of long-term equity investments	未實現長期股權投資損失unrealized loss on market value decline of long-term equity investments
未實現長期股權投資損失unrealized loss on market value decline of long-term equity investments	未實現長期股權投資損失unrealized loss on market value decline of long-term equity investments
負債及業主權益合計total liabilities and owner's equity	
信託代理與保證負債assets under trust,agency,and guaranty	信託代理與保證負債assets under trust,agency,and guaranty
應付保管品goods in custody payable	應付保管品goods in custody payable
存入保證品deposits collaterals received	存入保證品deposits collaterals received
受託代收款custodial collections committed	受託代收款custodial collections committed

Table 18 Balance Sheet of Bureau of National Health Insurance(Cont'd 4)

End of 2002

Unit : NT\$, %

金額Amount	百分比%
8,518,817,221.65	8.21
8,265,000,000.00	7.97
8,265,000,000.00	7.97
8,265,000,000.00	7.97
-	-
-	-
-	-
9,702,545.00	0.01
9,702,545.00	0.01
-	-
-	-
-	-
-	-
9,702,545.00	0.01
244,114,676.65	0.24
-	-
-	-
-	-
244,114,676.65	0.24
244,114,676.65	0.24
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
103,740,091,791.44	100.00
1,392,360,915.00	1.34
34,553,274.00	0.03
226,716,265.00	0.22
1,131,091,376.00	1.09