

表 18 中央健康保險局資產負債表

中華民國九十二年底

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 2003

Unit : NT\$, %

金額Amount	百分比%
110,774,859,676.50	100.00
95,624,240,027.80	86.32
10,499,499,954.90	9.48
-	-
10,499,499,954.90	9.48
-	-
-	-
-	-
2,117,935,649.00	1.91
-	-
-	-
958,627,645.00	0.87
1,159,308,004.00	1.05
-	-
82,443,087,735.18	74.42
211,270.00	0.00
-	-
1,649,070.00	0.00
-	-
-	-
11,918,504.00	0.01
81,766,844,727.50	73.81
3,503,315,732.00	3.16
851,925,585.00	0.77
3,332,628,097.68	3.01
18,773,787.00	0.02
70,200,550.97	0.06
70,200,550.97	0.06
-	-
19,382,737.75	0.02
15,911,225.75	0.01
3,471,512.00	0.00
-	-
-	-
-	-
474,133,400.00	0.43
474,133,400.00	0.43

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)

中華民國九十二年底

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 vaule 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
購建中固定資產buys constructs the fixed asset

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

End of 2003

Unit : NT\$, %

金額Amount	百分比%
3,037,165,307.00	2.74
3,037,165,307.00	2.74
3,037,165,307.00	2.74
-	-
-	-
-	-
-	-
-	-
-	-
-	-
7,174,613,830.00	6.48
3,266,106,607.00	2.95
3,266,106,607.00	2.95
4,220,216.00	0.00
6,255,412.00	0.01
2,035,196.00	0.00
3,070,234,244.00	2.77
3,508,586,152.00	3.17
438,351,908.00	0.40
514,412,967.00	0.46
1,611,705,004.50	1.45
1,097,292,037.50	0.99
30,942,880.00	0.03
144,403,420.00	0.13
113,460,540.00	0.10
71,776,916.00	0.06
282,457,396.50	0.25
210,680,480.50	0.19
-	-
11,244,670.00	0.01
11,244,670.00	0.01
216,920,000.00	0.20

表 18 中央健康保險局資產負債表(續二)

中華民國九十二年底

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
allowance for vaule 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 2003

Unit : NT\$, %

金額Amount	百分比%
-	-
216,920,000.00	0.20
-	-
-	-
-	-
199,887,697.00	0.18
199,887,697.00	0.18
199,887,697.00	0.18
-	-
4,738,952,814.70	4.28
-	-
1,400,323.00	0.00
1,400,323.00	0.00
4,143,314,011.70	3.74
42,195,635.00	0.04
20,021,311,503.00	18.07
16,188,501,139.00	14.61
-	-
-	-
268,308,012.70	0.24
-	-
595,638,803.00	0.54
-	-
591,618,832.00	0.53
4,019,971.00	0.00
-	-
-	-
-	-
-	-
-	-
-	-
110,774,859,676.50	100.00
2,819,949,148.00	
34,553,274.00	
139,858,886.00	
2,645,536,988.00	

表 18 中央健康保險局資產負債表(續三)

中華民國九十二年底

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 2003

Unit : NT\$, %

金額Amount	百分比%
102,265,278,696.70	92.32
93,099,737,776.50	84.04
65,000,000,000.00	58.68
-	-
65,000,000,000.00	58.68
28,099,737,725.50	25.37
189,878,719.00	0.17
1,018,326.00	0.00
172,991,806.00	0.16
2,474,080,458.00	2.23
-	-
13,893,128.00	0.01
-	-
24,914,807,694.00	22.49
-	-
333,067,594.50	0.30
51.00	0.00
-	-
-	-
-	-
51.00	0.00
591,618,832.00	0.53
591,618,832.00	0.53
-	-
591,618,832.00	0.53
8,573,922,088.20	7.74
8,280,361,276.20	7.47
8,280,361,276.20	7.47
293,560,812.00	0.27
68,954,531.00	0.06
29,992,909.00	0.03
194,613,372.00	0.18
-	-
-	-
-	-

表 18 中央健康保險局資產負債表(續完)

中華民國九十二年底

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
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
收入公積additional paid-in revenue
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
資產增值準備capital surplus from assets
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
法定公積legal reserve
特別公積special reserve
未指撥保留盈餘retained earnings-unappropriated
累積盈餘accumulated profit
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
本期損益net income or loss for current period
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
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
應付保管品goods in custody payable
存入保證品deposits collaterals received
受託代收欸custodial collections committed

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

End of 2003

Unit : NT\$, %

金額Amount	百分比%
8,509,580,979.80	7.68
8,265,000,000.00	7.46
8,265,000,000.00	7.46
8,265,000,000.00	7.46
-	-
-	-
-	-
16,544,032.00	0.01
16,544,032.00	0.01
-	-
-	-
-	-
-	-
16,544,032.00	0.01
228,036,947.80	0.21
-	-
-	-
-	-
228,036,947.80	0.21
228,036,947.80	0.21
-	0.00
-	-
-	0.00
-	-
-	-
-	-
-	-
-	-
-	-
110,774,859,676.50	100.00
2,819,949,148.00	
34,553,274.00	
139,858,886.00	
2,645,536,988.00	