

表 39 中央健康保險局資產負債表

中華民國97年底

單位：新台幣元,%

資 產	97年底 End of 2008	96年底 End of 2007
名 稱		
資產	151,259,077,102	143,830,458,806
流動資產	137,637,846,751	127,582,670,248
現金	10,844,593,243	8,402,865,686
庫存現金	-	-
銀行存款	10,844,593,243	8,402,865,686
可轉讓定期存單	-	-
匯撥中現金	-	-
零用及週轉金	-	-
流動金融資產	2,811,118,289	7,079,717,475
附買回有價證券投資	-	-
買入匯款	-	-
其他金融資產-流動	2,811,118,289	7,079,717,475
其他金融資產評價調整-流動	-	-
應收款項	123,302,621,939	111,519,921,855
應收票據	59,600	856,112
備抵呆帳-應收票據	-	-
應收帳款	229,944	310,790
備抵呆帳-應收帳款	995	1,776
應收收益	77,400	110,600
應收利息	1,632,282,534	914,943,364
應收保費	118,524,566,214	107,791,398,108
備抵呆帳-應收保費	3,063,544,434	3,113,117,239
託辦往來	1,388,675,693.00	-
其他應收款	4,832,690,798	5,953,065,343
備抵呆帳-其他各項應收款	12,414,814	27,643,446
存貨	49,593,283	54,239,396
商(藥)品存貨	49,593,283	54,239,396
訂購材料	-	-
預付款項	109,932,997	16,120,051
用品盤存	30,067,424	14,381,670
預付費用	79,865,573	1,738,381
預付利息	-	-
預付稅款	-	-
其他預付款	-	-
短期墊款	519,987,000	509,805,784
短期墊款	519,987,000	509,805,784

備註：本表為審定後資產負債表。

Table 39 Balance Sheet of Bureau of National Health Insurance

End of 2008

Unit : NT\$, %

增減率 %	Assets	
	Content	
5.16	Assets	
7.88	Current Assets	
29.06	Cash	
-	Cash on Hand	
29.06	Cash on Deposit	
-	Negotiable Certificates of Deposit	
-	Cash in Remittance	
-	Imprest (Petty) Cash	
(60.29)	Current Financial Assets	
-	Attached Investment on Buying Back Stock and Bond	
-	Remittance Purchased	
(60.29)	Other Current Financial Assets-Current	
-	Other Adjustments for Change in Value of Investment-Current	
10.57	Receivables	
(93.04)	Notes Receivable	
-	Allowance for Uncollectible Accounts-Notes Receivable	
(26.01)	Accounts Receivable	
(43.98)	Allowance for Uncollectible Accounts-Accounts Receivable	
(30.02)	Earned Revenue Receivable	
78.40	Interest Receivable	
9.96	Premiums Receivable	
(1.59)	Allowance for Uncollectible Accounts-Premiums Receivable	
-	Due from Representative Organizations	
(18.82)	Other Receivables	
(55.09)	Allowance for Uncollectible Accounts-Other Receivables	
(8.57)	Inventories	
(8.57)	Merchandise (Medicament) Inventory	
-	Prepayments for Materials	
581.96	Prepayments	
109.07	Office Supplies	
4,494.25	Prepaid Expenses	
-	Prepaid Interest	
-	Prepaid Taxes	
-	Other Payments	
2.00	Temporary Payments for Others	
2.00	Temporary Payments for Others	

Note :Balance sheet of Bureau of National Health Insurance after auditing.

表 39 中央健康保險局資產負債表（續一）

中華民國97年底

單位：新台幣元,%

名 稱	97年底 End of 2008	96年底 End of 2007
基金及長期投資	1,436,316,917	2,121,925,721
基金	1,436,316,917	2,121,925,721
安全準備基金	1,436,316,917	2,121,925,721
長期投資	-	-
採權益法之長期股權投資	-	-
累計減損-採權益法之長期股權投資	-	-
不動產投資	-	-
累計折舊-不動產投資	-	-
備供出售金融資產評價調整-非流動	-	-
持有至到期日金融資產-非流動	-	-
其他長期投資	-	-
固定資產	6,928,774,147	6,964,399,535
土地	3,359,011,289	3,343,180,399
土地	3,359,011,289	3,343,180,399
土地改良物	2,751,416	3,045,176
土地改良物	6,255,412	6,255,412
累計折舊-土地改良物	3,503,996	3,210,236
房屋及建築	2,799,940,010	2,802,649,470
房屋及建築	3,557,019,895	3,488,487,850
累計折舊-房屋及建築	757,079,885	685,838,380
機械及設備	598,737,376	669,355,958
機械及設備	1,930,110,394	1,864,187,352
累計折舊-機械及設備	1,331,373,018	1,194,831,394
交通及運輸設備	57,925,255	50,770,440
交通及運輸設備	174,559,718	172,209,755
累計折舊-交通及運輸設備	116,634,463	121,439,315
什項設備	47,433,855	51,898,455
什項設備	271,445,597	269,290,985
累計折舊-什項設備	224,011,742	217,392,530
租賃權益改良	947,846	1,104,607
租賃權益改良	5,000,086	4,077,327
累計折舊-租賃權益改良	4,052,240	2,972,720
購建中固定資產	62,027,100	42,395,030

Table 39 Balance Sheet of Bureau of National Health Insurance (Cont'd 1)

End of 2008

Unit : NT\$, %

增減率 %	Content
(32.31)	Funds and Long-Term Investments
(32.31)	Funds
(32.31)	Reserve for Stability Fund
-	Long-Term Investments
-	Long-Term Investments at Equity
-	Accumulated Impairment-Long-Term Investments at Equity
-	Real Estate Investments
-	Accumulated Depreciation-Real Estate Investments
-	Aadjustments for Change in Value of Investent in Available-for-Sale-Noncurrent
-	Financial Asset in Held-to-Maturity-Noncurrent
-	Other Long-Term Investments
(0.51)	Property, Plant, and Equipment
0.47	Land
0.47	Land
(9.65)	Land Improvements
0.00	Land Improvements
9.15	Accumulated Depreciation-Land Improvements
(0.10)	Buildings
1.96	Buildings
10.39	Accumulated Depreciation-Buildings
(10.55)	Machinery and Equipment
3.54	Machinery and Equipment
11.43	Accumulated Depreciation-Machinery and Equipment
14.09	Transportation and Communication Equipment
1.36	Transportation and Communication Equipment
(3.96)	Accumulated Depreciation-Transportation and Communication Equipment
(8.60)	Miscellaneous Equipment
0.80	Miscellaneous Equipment
3.04	Accumulated Depreciation-Miscellaneous Equipment
(14.19)	Leasehold Improvements
22.63	Leasehold Improvements
36.31	Accumulated Depreciation-Leasehold Improvements
46.31	Buys Constructs the Fixed Asset

表 39 中央健康保險局資產負債表（續二）

中華民國97年底

單位：新台幣元,%

名 稱	97年底 End of 2008	96年底 End of 2007
未完工程	-	11,288,960
訂購機件	62,027,100	31,106,070
租賃資產	-	-
租賃資產	-	-
累計折舊-租賃資產	-	-
無形資產	173,428,454	1,223,559,617
無形資產	173,428,454	1,223,559,617
電腦軟體	159,941,001	263,044,874
租賃權益	-	-
遞延退休金成本	13,487,453	960,514,743
其他資產	5,082,710,833	5,937,903,685
非營業資產	187,679,458	187,679,458
閒置及委託處分資產	187,679,458	187,679,458
累計折舊-閒置資產	-	-
什項資產	4,894,634,757	5,749,714,699
存出保證金	47,272,099	46,637,772
催收款項	19,001,937,058	20,505,689,929
備抵呆帳-催收款項	14,212,648,362	14,826,707,175
承受擔保品及殘餘物	-	-
累計減損-承受擔保品及殘餘物	-	-
暫付及待結轉帳項	58,073,962	24,094,173
存出保證品	-	-
遞延資產	396,618	509,528
其他遞延資產	396,618	509,528
待整理資產	-	-
追索債權	-	-
待抵銷追索債權	-	-
往來及兌換	-	-
內部往來	-	-
內部往來	-	-
資產合計	151,259,077,102	143,830,458,806
信託代理與保證資產	6,600,232,406	8,936,863,525
保管品	15,859,588	20,408,430
保證品	296,633,904	267,568,699
應收代收款	6,287,738,914	8,648,886,396

Table 39 Balance Sheet of Bureau of National Health Insurance (Cont'd 2)

End of 2008

Unit : NT\$, %

增減率 %	Content
(100.00)	Construction in Progress
99.41	Prepayments for Equipment
-	Leased Assets
-	Leased Assets
-	Accumulated Depreciation-Leased Assets
(85.83)	Intangible Assets
(85.83)	Intangible Assets
(39.20)	Computer Software Cost
-	Leasehold
(98.60)	Deferred Pension Cost
(14.40)	Other Assets
0.00	Non-Operating Assets
0.00	Idled and Outsourced Asset
-	Accumulated Depreciation-Idle Assets
(14.87)	Miscellaneous Assets
1.36	Guarantee Deposits Paid
(7.33)	Overdue Receivables
(4.14)	Allowance for Uncollectible Accounts Overdue Receivables
-	Collaterals and Residuals Taken Over
-	Accumulated Impairment-Collaterals and Residuals Taken Over
141.03	Temporary Payments and Suspense Accounts
-	Collateral Securities Deposited
(22.16)	Deferred Assets
(22.16)	Other Deferred Assets
-	Assets Expect Arrangement
-	Recourse Encumbrance
-	Recourse Encumbrance Expect Offset
-	Current Account and Exchange
-	Current Account with Interiors
-	Current Account with Interiors
5.16	Total Assets
(26.15)	Assets Under Trust, Agency, and Guaranty
(22.29)	Goods in Custody
10.86	Collaterals Received
(27.30)	Custodial Collections Receivable

表 39 中央健康保險局資產負債表（續三）

中華民國97年底

單位：新台幣元,%

負 債	97年底 End of 2008	96年底 End of 2007
名 稱		
負債	168,641,699,866	147,389,609,686
流動負債	168,532,879,320	146,298,686,511
短期債務	95,500,000,000	83,000,000,000
銀行透支	-	-
短期借款	95,500,000,000	83,000,000,000
應付款項	73,032,879,320	63,298,686,511
應付票據	112,199,538	111,807,441
應付帳款	4,800	309,526
應付代收款	165,840,511	152,183,445
應付費用	1,908,529,276	1,985,789,720
應付稅款	-	-
應付利息	44,788,327	47,223,615
應付佣金	-	-
應付保險給付	70,510,296,843	59,560,312,886
託辦往來	-	871,150,137
其他應付款	291,220,025	569,909,741
預收款項	-	-
預收利息	-	-
預收收入	-	-
預收保費	-	-
其他預收款	-	-
長期負債	13,487,453	960,514,743
長期債務	13,487,453	960,514,743
應付租賃款	-	-
應計退休金負債	13,487,453	960,514,743
其他負債	95,333,093	130,408,432
營業及負債準備	-	-
安全準備	-	-
什項負債	95,333,093	130,408,432
存入保證金	40,745,750	45,487,168
應付保管款	29,503,755	43,033,516
暫收及待結轉帳項	25,083,588	41,887,748
遞延負債	-	-
遞延收入	-	-
往來及兌換	-	-
內部往來	-	-
內部往來	-	-

Table 39 Balance Sheet of Bureau of National Health Insurance (Cont'd 3)

End of 2008

Unit : NT\$, %

增減率 %	Liabilities
	Content
14.42	Liabilities
15.20	Current Liabilities
15.06	Short-Term Debt
-	Bank Overdraft
15.06	Short-Term Borrowings
15.38	Payables
0.35	Notes Payable
(98.45)	Accounts Payable
8.97	Receipts Under Custody Payable
(3.89)	Accrued Expenses Payable
-	Income Tax Payable
(5.16)	Accrued Interest Payable
-	Commission Accrued Payable
18.38	Medical Benefits Payable
(100.00)	Due from Representative Organization
(48.90)	Other Payables
-	Advance Receipts
-	Interest in Advance
-	Revenue Received in Advance
-	Premiums in Advance
-	Other Advance Receipts
(98.60)	Long-Term Liabilities
(98.60)	Long-Term Debt
-	Leased Payable
(98.60)	Accrued Pension Liabilities
(26.90)	Other Liabilities
-	Operating and Liabilities Reserve
-	Stability Reserve
(26.90)	Miscellaneous Liabilities
(10.42)	Deposits Received
(31.44)	Custody Payable
(40.12)	Temporary Receivables and Suspense Accounts
-	Deferred Liabilities
-	Deferred Revenue
-	Current Account and Exchange
-	Current Account with Interiors
-	Current Account with Interiors

表 39 中央健康保險局資產負債表（續完）

中華民國97年底

單位：新台幣元,%

業 主 權 益	97年底 End of 2008	96年底 End of 2007
名 稱		
業主權益	(17,382,622,765)	(3,559,150,880)
資本	8,716,517,000	8,716,517,000
資本	8,716,517,000	8,716,517,000
資本	8,716,517,000	8,716,517,000
未收資本	-	-
預收資本	-	-
預收資本	-	-
資本公積	199,910,305	150,549,532
資本公積	199,910,305	150,549,532
土地重估增值準備	-	-
資產增值準備	-	-
受贈公積	199,910,305	150,549,532
保留盈餘（或累積虧損）	(26,299,050,070)	(12,426,217,412)
已指撥保留盈餘	-	-
法定公積	-	-
特別公積	-	-
未指撥保留盈餘	-	-
累積盈餘	-	-
上期損益	-	-
上年度損益整理	-	-
本期損益	-	-
累積虧損	(26,299,050,070)	(12,426,217,412)
累積虧損	(26,299,050,070)	(12,426,217,412)
權益調整	-	-
金融商品未實現損益	-	-
金融商品未實現損益	-	-
負債及業主權益合計	151,259,077,102	143,830,458,806
信託代理與保證負債	6,600,232,406	8,936,863,525
應付保管品	15,859,588	20,408,430
存入保證品	296,633,904	267,568,699
受託代收款	6,287,738,914	8,648,886,396

Table 39 Balance Sheet of Bureau of National Health Insurance (Cont'd)

End of 2008

Unit : NT\$, %

增減率 %	Owners' Equity
	Content
388.39	Owner's Equity
0.00	Capital
0.00	Capital
0.00	Capital
-	Capital Unreceived
-	Capital Collected in Advance
-	Capital Collected in Advance
32.79	Additional Paid-in Capital
32.79	Additional Paid-in Capital
-	Capital Surplus from Land Revaluation
-	Capital Surplus from Assets
32.79	Donated Surplus
(111.64)	Retained Earnings (Accumulated Deficit)
-	Retained Earnings Appropriated
-	Legal Reserve
-	Special Reserve
-	Retained Earnings-Unappropriated
-	Accumulated Profit
-	Net Income or Loss for Prior Period
-	Net Income or Loss Arrangement for Prior Year
-	Net Income or Loss for Current Period
(111.64)	Accumulated Loss
(111.64)	Accumulated Loss
-	Equity Adjustments
-	Unrealized Gain or Loss on Financial Instrument
-	Unrealized Gain or Loss on Financial Instrumen
5.16	Total Liabilities and Owner's Equity
(26.15)	Assets Under Trust, Agency, and Guaranty
(22.29)	Goods in Custody Payable
10.86	Deposits Collaterals Received
(27.30)	Custodial Collections Committed