

臺中市地方教育發展基金查核意見表

基金來源、用途及餘絀部分

中華民國 105年度

單位：新臺幣元

| 上年度決算數 | 科 目 | 可用預算數 | 原列決算數 | 修 正 數 | | 決算核定數 |
|-----------------------|-------------|-----------------------|-----------------------|-------|----|-----------------------|
| | | | | 增加 | 減少 | |
| 39,940,149,875 | 基金來源 | 41,247,787,000 | 42,110,850,086 | - | - | 42,110,850,086 |
| 12,850,770 | 徵收及依法分配收入 | 290,000 | 5,040,775 | - | - | 5,040,775 |
| 12,850,770 | 違規罰款收入 | 290,000 | 5,040,775 | - | - | 5,040,775 |
| 44,999,758 | 勞務收入 | 43,658,000 | 40,608,715 | - | - | 40,608,715 |
| 44,999,758 | 服務收入 | 43,658,000 | 40,608,715 | - | - | 40,608,715 |
| 17,084,925 | 財產收入 | 9,856,000 | 18,816,609 | - | - | 18,816,609 |
| 7,174,780 | 財產處分收入 | 1,335,000 | 6,553,086 | - | - | 6,553,086 |
| 1,250,776 | 租金收入 | 806,000 | 906,773 | - | - | 906,773 |
| 2,777,615 | 權力金收入 | 2,321,000 | 7,110,255 | - | - | 7,110,255 |
| 5,343,814 | 利息收入 | 5,064,000 | 3,701,128 | - | - | 3,701,128 |
| 537,940 | 其他財產收入 | 330,000 | 545,367 | - | - | 545,367 |
| 39,428,028,543 | 政府撥入收入 | 40,882,817,000 | 41,495,348,378 | - | - | 41,495,348,378 |
| 36,921,833,894 | 公庫撥款收入 | 38,521,002,000 | 38,969,969,092 | - | - | 38,969,969,092 |
| 2,506,194,649 | 政府其他撥入收入 | 2,361,815,000 | 2,525,379,286 | - | - | 2,525,379,286 |
| 296,676,178 | 教學收入 | 291,285,000 | 329,452,278 | - | - | 329,452,278 |
| 296,676,178 | 學雜費收入 | 291,285,000 | 329,452,278 | - | - | 329,452,278 |
| 140,509,701 | 其他收入 | 19,881,000 | 221,583,331 | - | - | 221,583,331 |
| 4,581,322 | 受贈收入 | 15,882,000 | 18,103,162 | - | - | 18,103,162 |
| 135,928,379 | 雜項收入 | 3,999,000 | 203,480,169 | - | - | 203,480,169 |
| 40,928,762,535 | 基金用途 | 42,643,583,350 | 41,421,268,628 | - | - | 41,421,268,628 |
| 1,863,247,668 | 高中及高職教育計畫 | 1,827,847,000 | 1,898,416,126 | - | - | 1,898,416,126 |
| 25,907,664,444 | 國民教育計畫 | 25,706,165,000 | 25,930,612,779 | - | - | 25,930,612,779 |
| 2,298,042,579 | 學前教育計畫 | 2,668,795,000 | 3,152,853,944 | - | - | 3,152,853,944 |
| 153,566,869 | 特殊教育計畫 | 166,368,000 | 127,101,172 | - | - | 127,101,172 |
| 121,773,781 | 社會教育計畫 | 122,005,000 | 117,219,923 | - | - | 117,219,923 |
| 923,701,187 | 體育及衛生教育計畫 | 784,387,000 | 999,753,817 | - | - | 999,753,817 |
| 7,965,161 | 其他教育計畫 | 7,597,000 | 8,166,715 | - | - | 8,166,715 |
| 7,774,865,757 | 一般行政管理計畫 | 8,644,532,000 | 7,629,322,267 | - | - | 7,629,322,267 |
| 1,877,935,089 | 建築及設備計畫 | 2,715,887,350 | 1,557,821,885 | - | - | 1,557,821,885 |
| -988,612,660 | 本期賸餘(短絀-) | -1,395,796,350 | 689,581,458 | - | - | 689,581,458 |
| 3,673,703,047 | 期初基金餘額 | 3,223,907,000 | 2,685,090,387 | - | - | 2,685,090,387 |
| 2,685,090,387 | 期末基金餘額 | 1,828,110,650 | 3,374,671,845 | - | - | 3,374,671,845 |

臺中市地方教育發展基金查核意見表

現金流量部分

中華民國 105年度

單位：新臺幣元

| 上年度決算數 | 科 目 | 預算數 | 原列決算數 | 修 正 數 | | 決算核定數 |
|---------------------|-----------------------------|---------------------|--------------------|-------|----|--------------------|
| | | | | 增加 | 減少 | |
| | 業務活動之現金流量 | | | | | |
| -988,612,660 | 本期賸餘（短絀－） | -378,605,000 | 689,581,458 | - | - | 689,581,458 |
| 667,005,069 | 調整非現金項目 | -232,388,000 | 75,128,189 | - | - | 75,128,189 |
| -348,703,030 | 流動資產淨減（淨增－） | 2,667,000 | 241,730,323 | - | - | 241,730,323 |
| 1,015,708,099 | 流動負債淨增（淨減－） | -235,055,000 | -166,602,134 | - | - | -166,602,134 |
| -321,607,591 | 業務活動之淨現金流 入（流出－） | -610,993,000 | 764,709,647 | | | 764,709,647 |
| | 其他活動之現金流量 | | | | | |
| - | 減少其他資產 | 3,701,000 | 71,960,008 | - | - | 71,960,008 |
| - | 減少其他資產 | 3,701,000 | 71,960,008 | - | - | 71,960,008 |
| 427,840 | 增加短期債務及其他負債 | 18,789,000 | - | - | - | - |
| 427,840 | 增加其他負債 | 18,789,000 | - | - | - | - |
| -14,022,084 | 增加其他資產 | -20,200,000 | - | - | - | - |
| -14,022,084 | 增加其他資產 | -20,200,000 | - | - | - | - |
| - | 減少短期債務及其他負債 | -46,490,000 | -651,307 | - | - | -651,307 |
| - | 減少其他負債 | -46,490,000 | -651,307 | - | - | -651,307 |
| -13,594,244 | 其他活動之淨現金流 入（流出－） | -44,200,000 | 71,308,701 | | | 71,308,701 |
| -335,201,835 | 現金及約當現金之淨增（淨 減－） | -655,193,000 | 836,018,348 | | | 836,018,348 |
| 8,232,861,180 | 期初現金及約當現金 | 7,630,606,000 | 7,897,659,345 | | | 7,897,659,345 |
| 7,897,659,345 | 期末現金及約當現金 | 6,975,413,000 | 8,733,677,693 | | | 8,733,677,693 |

臺中市地方教育發展基金查核意見表

資產負債及基金餘額部分

中華民國 105年度

單位：新臺幣元

| 上年度決算數 | 科 目 | 預算數 | 原列決算數 | 修正數 | | 決算核定數 |
|-----------------------|-------------------|-----------------------|-----------------------|-----|----|-----------------------|
| | | | | 增加 | 減少 | |
| 42,756,898,782 | 資產 | 42,043,990,000 | 54,374,720,679 | - | - | 54,374,720,679 |
| 8,352,583,807 | 流動資產 | 7,078,967,000 | 8,946,871,832 | - | - | 8,946,871,832 |
| 7,897,659,345 | 現金 | 6,975,413,000 | 8,733,677,693 | - | - | 8,733,677,693 |
| 7,897,659,345 | 銀行存款 | 6,975,413,000 | 8,733,677,693 | - | - | 8,733,677,693 |
| 7,897,659,345 | 銀行存款 | 6,975,413,000 | 8,733,677,693 | - | - | 8,733,677,693 |
| 351,561,455 | 應收款項 | 55,441,000 | 104,462,568 | - | - | 104,462,568 |
| 351,561,455 | 應收收益 | 55,431,000 | 104,462,568 | - | - | 104,462,568 |
| - | 應收利息 | 10,000 | - | - | - | - |
| 103,363,007 | 預付款項 | 48,113,000 | 108,731,571 | - | - | 108,731,571 |
| 103,363,007 | 預付費用 | 48,113,000 | 108,731,571 | - | - | 108,731,571 |
| 131,864,128 | 投資、長期應收款項、貸墊款及準備金 | 65,926,000 | 139,056,503 | - | - | 139,056,503 |
| 131,864,128 | 準備金 | 65,926,000 | 139,056,503 | - | - | 139,056,503 |
| 131,864,128 | 退休及離職準備金 | 65,926,000 | 139,056,503 | - | - | 139,056,503 |
| 34,272,450,847 | 其他資產 | 34,899,097,000 | 45,288,792,344 | - | - | 45,288,792,344 |
| 34,272,450,847 | 什項資產 | 34,899,097,000 | 45,288,792,344 | - | - | 45,288,792,344 |
| 105,675 | 存出保證金 | 104,000 | 104,175 | - | - | 104,175 |
| 200,341,346 | 暫付及待結轉帳項 | 203,251,000 | 128,382,838 | - | - | 128,382,838 |
| 34,072,003,826 | 代管資產 | 34,695,742,000 | 45,160,305,331 | - | - | 45,160,305,331 |
| 42,756,898,782 | 資產合計 | 42,043,990,000 | 54,374,720,679 | - | - | 54,374,720,679 |
| - | 備忘科目: | - | - | - | - | - |
| 189,433,248 | 信託代理與保證資產 | 166,537,000 | 179,150,741 | - | - | 179,150,741 |
| 189,433,248 | 信託代理與保證資產 | 166,537,000 | 179,150,741 | - | - | 179,150,741 |
| 189,433,248 | 保證品 | 166,537,000 | 179,150,741 | - | - | 179,150,741 |
| 40,071,808,395 | 負債 | 39,198,688,000 | 51,000,048,834 | - | - | 51,000,048,834 |
| 5,600,107,658 | 流動負債 | 4,208,018,000 | 5,433,505,524 | - | - | 5,433,505,524 |
| 5,600,086,854 | 應付款項 | 4,208,018,000 | 5,433,505,524 | - | - | 5,433,505,524 |
| 4,051,795,483 | 應付代收款 | 3,130,515,000 | 4,348,743,058 | - | - | 4,348,743,058 |
| 1,519,656,779 | 應付費用 | 1,077,492,000 | 1,065,179,405 | - | - | 1,065,179,405 |
| 18,466,121 | 應付工程款 | 11,000 | 17,169,938 | - | - | 17,169,938 |
| 10,168,471 | 其他應付款 | - | 2,413,123 | - | - | 2,413,123 |
| 20,804 | 預收款項 | - | - | - | - | - |
| 20,804 | 預收收入 | - | - | - | - | - |
| 34,471,700,737 | 其他負債 | 34,990,670,000 | 45,566,543,310 | - | - | 45,566,543,310 |
| 34,471,700,737 | 什項負債 | 34,990,670,000 | 45,566,543,310 | - | - | 45,566,543,310 |
| 267,671,077 | 存入保證金 | 228,985,000 | 267,181,476 | - | - | 267,181,476 |
| 161,706 | 應付保管款 | 17,000 | - | - | - | - |
| 131,864,128 | 應付退休及離職金 | 65,926,000 | 139,056,503 | - | - | 139,056,503 |
| 34,072,003,826 | 應付代管資產 | 34,695,742,000 | 45,160,305,331 | - | - | 45,160,305,331 |
| - | 暫收及待結轉帳項 | - | - | - | - | - |
| 2,685,090,387 | 基金餘額 | 2,845,302,000 | 3,374,671,845 | - | - | 3,374,671,845 |
| 2,685,090,387 | 基金餘額 | 2,845,302,000 | 3,374,671,845 | - | - | 3,374,671,845 |
| 2,685,090,387 | 基金餘額 | 2,845,302,000 | 3,374,671,845 | - | - | 3,374,671,845 |
| 2,685,090,387 | 累積餘額 | 2,845,302,000 | 3,374,671,845 | - | - | 3,374,671,845 |
| 42,756,898,782 | 負債及基金餘額合計 | 42,043,990,000 | 54,374,720,679 | - | - | 54,374,720,679 |
| - | 備忘科目: | - | - | - | - | - |
| 189,433,248 | 信託代理與保證負債 | 166,537,000 | 179,150,741 | - | - | 179,150,741 |
| 189,433,248 | 信託代理與保證負債 | 166,537,000 | 179,150,741 | - | - | 179,150,741 |
| 189,433,248 | 應付保證品 | 166,537,000 | 179,150,741 | - | - | 179,150,741 |