

國軍退除役官兵輔導委員會 函

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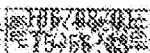
附件：如主旨(附件1 A51020000P0000000_1060063066_Attach1.PDF)

主旨：檢送本會榮民醫療作業基金105年度附屬單位決算相關審
定表1份，請查照。

說明：依據審計部106年7月26日台審部三字第1063001071號函
辦理。

正本：各榮民總醫院(含各分院)

副本：本會會計處



臺中榮民總醫院



臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

收支餘絀決算表

中華民國105年度

單位：新臺幣元

科 目	本年度預算數		本年度決算數		比較增減		上年度決算數	
	金額	%	金額	%	金額	%	金額	%
業務收入	11,082,644,000	100.00	12,839,697,825	100.00	1,757,053,825	15.85	11,863,876,329	100.00
醫療收入	10,526,580,000	94.98	12,283,222,294	95.67	1,756,642,294	16.69	11,349,827,155	95.67
門診醫療收入	6,209,470,000	56.03	7,135,903,713	55.58	926,433,713	14.92	6,533,890,659	55.07
住院醫療收入	5,429,098,000	48.99	6,242,251,324	48.62	813,153,324	14.98	5,862,984,265	49.42
其他醫療收入	69,120,000	0.62	74,633,226	0.58	5,513,226	7.98	74,280,506	0.63
減：醫療折讓(-)	1,162,920,000	10.49	1,153,759,775	8.99	-9,160,225	-0.79	1,105,651,806	9.32
減：醫療優待免費(-)	18,188,000	0.16	15,806,194	0.12	-2,381,806	-13.10	15,676,469	0.13
其他業務收入	556,064,000	5.02	556,475,531	4.33	411,531	0.07	514,049,174	4.33
臨床教學研究補助收入	277,450,000	2.50	277,450,000	2.16			269,129,000	2.27
其他補助收入	208,834,000	1.88	169,961,340	1.32	-38,872,660	-18.61	189,199,030	1.59
雜項業務收入	69,780,000	0.63	109,064,191	0.85	39,284,191	56.30	55,721,144	0.47
業務成本與費用	11,217,391,000	101.22	12,749,901,085	99.30	1,532,510,085	13.66	11,780,714,474	99.30
醫療成本	9,462,385,000	85.38	10,970,370,500	85.44	1,507,985,500	15.94	10,001,216,834	84.30
門診醫療成本	4,265,623,000	38.49	4,655,391,353	36.26	389,768,353	9.14	4,590,818,267	38.70
住院醫療成本	5,099,692,000	46.02	6,191,961,622	48.23	1,092,269,622	21.42	5,305,767,830	44.72
其他醫療成本	97,070,000	0.88	123,017,525	0.96	25,947,525	26.73	104,630,737	0.88
其他業務成本	42,298,000	0.38	74,305,497	0.58	32,007,497	75.67	44,099,516	0.37
雜項業務成本	42,298,000	0.38	74,305,497	0.58	32,007,497	75.67	44,099,516	0.37
管理及總務費用	471,973,000	4.26	457,013,985	3.56	-14,959,015	-3.17	475,213,805	4.01
管理費用及總務費用	471,973,000	4.26	457,013,985	3.56	-14,959,015	-3.17	475,213,805	4.01
研究發展及訓練費用	1,240,735,000	11.20	1,248,211,103	9.72	7,476,103	0.60	1,260,184,319	10.62
研究發展費用	617,989,000	5.58	652,803,208	5.08	34,814,208	5.63	619,870,931	5.22
訓練費用	622,746,000	5.62	595,407,895	4.64	-27,338,105	-4.39	640,313,388	5.40
業務賸餘(短絀-)	-134,747,000	-1.22	89,796,740	0.70	224,543,740	-166.64	83,161,855	0.70

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

收支餘絀決算表

中華民國105年度

單位：新臺幣元

科目	本年度預算數		本年度決算數		比較增減		上年度決算數	
	金額	%	金額	%	金額	%	金額	%
業務外收入	455,447,000	4.11	544,258,673	4.24	88,811,673	19.50	443,740,380	3.74
財務收入	15,740,000	0.14	23,965,976	0.19	8,225,976	52.26	27,266,858	0.23
利息收入	15,740,000	0.14	23,965,976	0.19	8,225,976	52.26	27,266,858	0.23
其他業務外收入	439,707,000	3.97	520,292,697	4.05	80,585,697	18.33	416,473,522	3.51
財產交易賸餘								
資產使用及權利金收入	126,030,000	1.14	150,052,848	1.17	24,022,848	19.06	136,592,215	1.15
受託經營賸餘								
受贈收入			251,157	0.00	251,157		343,118	0.00
賠(補)償收入								
違規罰款收入	3,217,000	0.03	5,995,848	0.05	2,778,848	86.38	3,656,358	0.03
收回呆帳			51,374	0.00	51,374		72,487	0.00
雜項收入	310,460,000	2.80	363,941,470	2.83	53,481,470	17.23	275,809,344	2.32
業務外費用	11,310,000	0.10	129,846,347	1.01	118,536,347	1,048.07	146,248,206	1.23
其他業務外費用	11,310,000	0.10	129,846,347	1.01	118,536,347	1,048.07	146,248,206	1.23
財產交易短絀								
受託經營短絀								
雜項費用	11,310,000	0.10	129,846,347	1.01	118,536,347	1,048.07	146,248,206	1.23
業務外賸餘(短絀-)	444,137,000	4.01	414,412,326	3.23	-29,724,674	-6.69	297,492,174	2.51
本期賸餘(短絀-)	309,390,000	2.79	504,209,066	3.93	194,819,066	62.97	380,654,029	3.21

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

餘絀撥補決算表

中華民國105年度

單位：新臺幣元

項 目	本 年 度 預 算 數		本 年 度 決 算 數		比 較 增 減		上 年 度 決 算 數	
	金 額	%	金 額	%	金 額	%	金 額	%
賸餘之部	593,179,000	100.00	961,407,718	100.00	368,228,718	62.08	667,198,652	100.00
本期賸餘	309,390,000	52.16	504,209,066	52.44	194,819,066	62.97	380,654,029	57.05
前期未分配賸餘	283,789,000	47.84	457,198,652	47.56	173,409,652	61.11	286,544,623	42.95
公積轉列數								
分配之部	388,000,000	65.41	388,000,000	40.36			210,000,000	31.47
填補累積短絀								
提存公積	388,000,000	65.41	388,000,000	40.36			210,000,000	31.47
賸餘撥充基金數								
解繳國庫淨額								
其他依法分配數								
未分配賸餘	205,179,000	34.59	573,407,718	59.64	368,228,718	179.47	457,198,652	68.53
短絀之部								
本期短絀								
前期待填補之短絀								
填補之部								
撥用賸餘								
撥用公積								
折減基金								
國庫撥款								
待填補之短絀								

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

現金流量決算表

中華民國105年度

單位：新臺幣元

項 目	預 算 數	決 算 數	比 較 增 減	
			金 額	%
業務活動之現金流量				
本期賸餘(短絀-)	309,390,000	504,209,066	194,819,066	62.97
調整非現金項目	399,659,000	526,663,440	127,004,440	31.78
業務活動之淨現金流入(流出-)	709,049,000	1,030,872,506	321,823,506	45.39
投資活動之現金流量				
減少流動金融資產及短期貸墊款		227,358,975	227,358,975	
減少投資、長期應收款、貸墊款及準備金				
減少固定資產及遞耗資產				
減少無形資產、遞延借項及其他資產	1,609,000	1,733,311	124,311	7.73
其他投資活動之現金流入				
增加流動金融資產及短期貸墊款		-224,238,688	-224,238,688	
增加投資、長期應收款、貸墊款及準備金				
增加固定資產及遞耗資產	-1,358,051,000	-999,180,948	358,870,052	-26.43
增加無形資產、遞延借項及其他資產	-15,009,000	-21,253,718	-6,244,718	41.61
其他投資活動之現金流出				
投資活動之淨現金流入(流出-)	-1,371,451,000	-1,015,581,068	355,869,932	-25.95
融資活動之現金流量				
增加短期債務、流動金融負債、其他負債及遞延貸項	195,919,000	500,768,501	304,849,501	155.60
增加長期負債				
增加基金、公積及填補短絀				
其他融資活動之現金流入				
減少短期債務、流動金融負債、其他負債及遞延貸項	-25,580,000	-268,132,683	-242,552,683	948.21
減少長期負債				
減少基金及公積				
賸餘分配款				
其他融資活動之現金流出				
融資活動之淨現金流入(流出-)	170,339,000	232,635,818	62,296,818	36.57
現金及約當現金之淨增(淨減-)	-492,063,000	247,927,256	739,990,256	-150.39
期初現金及約當現金	2,600,710,000	3,250,228,317	649,518,317	24.97
期末現金及約當現金	2,108,647,000	3,498,155,573	1,389,508,573	65.90

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

現金流量決算表

中華民國105年度

註：不影響現金流量之投資及融資活動

1. 受贈固定資產與受贈公積同額增加13,825,311元，包括機械及設備8,466,251元，交通及運輸設備1,661,500元，什項設備3,697,560元。
2. 提撥約聘僱人員離職金及專戶孳息，退休及離職準備金與應付退休及離職金同額增加32,133,146元；支付約聘僱人員離職金，退休及離職準備金與應付退休及離職金同額減少45,912,039元。
3. 代管資產與應付代管資產同額增加11,778,911元，同額減少11,149,431元。
4. 賸餘提存公積388,000,000元。
5. 依105年申報地價調增帳面價值，土地與未實現重估增值同額增加587,365,705元。
6. 撥出固定資產至埔里分院，機械及設備帳面價值(原值25,669,844元，累計折舊25,351,094元)與基金同額減少318,750元。

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

平 衡 表

中華民國105年12月31日

單位：新臺幣元

科 目	本 年 度 決 算 數		上 年 度 決 算 數		比 較 增 減	
	金 額	%	金 額	%	金 額	%
資產	14,507,995,087	100.00	13,019,239,575	100.00	1,488,755,512	11.44
流動資產	6,516,850,468	44.92	6,157,217,923	47.29	359,632,545	5.84
現金	3,498,155,573	24.11	3,250,228,317	24.96	247,927,256	7.63
庫存現金	8,857	0.00	2,834	0.00	6,023	212.53
銀行存款	3,496,961,716	24.10	3,249,100,483	24.96	247,861,233	7.63
零用金及週轉金	1,185,000	0.01	1,125,000	0.01	60,000	5.33
應收款項	2,470,679,414	17.03	2,207,913,010	16.96	262,766,404	11.90
應收帳款						
備抵呆帳-應收帳款(-)						
應收醫療帳款	4,344,615,977	29.95	4,947,374,966	38.00	-602,758,989	-12.18
備抵醫療折讓(-)	1,910,526,418	13.17	2,766,707,403	21.25	-856,180,985	-30.95
備抵呆帳-應收醫療帳款(-)	509,333	0.00	509,333	0.00		
應收利息						
其他應收款	37,099,188	0.26	27,754,780	0.21	9,344,408	33.67
備抵呆帳-其他各項應收款(-)						
存貨	296,067,044	2.04	444,100,233	3.41	-148,033,189	-33.33
物料	1,942,454	0.01	1,769,626	0.01	172,828	9.77
醫療用品	294,124,590	2.03	442,330,607	3.40	-148,206,017	-33.51
預付款項	237,820,051	1.64	237,727,690	1.83	92,361	0.04
預付貨款	130,900	0.00	4,500	0.00	126,400	2,808.89
用品盤存	2,186,741	0.02	1,759,136	0.01	427,605	24.31
預付費用	234,984,832	1.62	230,725,469	1.77	4,259,363	1.85
進項稅額						
其他預付款	517,578	0.00	5,238,585	0.04	-4,721,007	-90.12
短期貸墊款	14,128,386	0.10	17,248,673	0.13	-3,120,287	-18.09
短期墊款	14,128,386	0.10	17,248,673	0.13	-3,120,287	-18.09
投資、長期應收款、貸墊款及準備金	111,894,447	0.77	125,673,340	0.97	-13,778,893	-10.96
長期投資	19,200,000	0.13	19,200,000	0.15		
以成本衡量之金融資產-非流動	19,200,000	0.13	19,200,000	0.15		
準備金	92,694,447	0.64	106,473,340	0.82	-13,778,893	-12.94
退休及離職準備金	92,694,447	0.64	106,473,340	0.82	-13,778,893	-12.94
其他準備金						
固定資產	7,706,758,586	53.12	6,523,192,484	50.10	1,183,566,102	18.14
土地	1,993,253,724	13.74	1,405,888,019	10.80	587,365,705	41.78
土地	1,993,253,724	13.74	1,405,888,019	10.80	587,365,705	41.78
土地改良物	528,768	0.00	616,896	0.00	-88,128	-14.29
土地改良物	29,438,323	0.20	29,438,323	0.23		
累計折舊-土地改良物(-)	28,909,555	0.20	28,821,427	0.22	88,128	0.31
房屋及建築	2,994,430,159	20.64	3,100,081,471	23.81	-105,651,312	-3.41
房屋及建築	5,028,056,570	34.66	5,028,056,570	38.62		
累計折舊-房屋及建築(-)	2,033,626,411	14.02	1,927,975,099	14.81	105,651,312	5.48

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

平 衡 表

中華民國105年12月31日

單位：新臺幣元

科 目	本 年 度 決 算 數		上 年 度 決 算 數		比 較 增 減	
	金 額	%	金 額	%	金 額	%
機械及設備	1,434,259,759	9.89	1,385,892,646	10.64	48,367,113	3.49
機械及設備	5,705,531,472	39.33	5,560,993,032	42.71	144,538,440	2.60
累計折舊-機械及設備(-)	4,271,271,713	29.44	4,175,100,386	32.07	96,171,327	2.30
交通及運輸設備	22,241,253	0.15	20,408,525	0.16	1,832,728	8.98
交通及運輸設備	86,316,082	0.59	80,127,022	0.62	6,189,060	7.72
累計折舊-交通及運輸設備(-)	64,074,829	0.44	59,718,497	0.46	4,356,332	7.29
什項設備	104,201,475	0.72	110,270,746	0.85	-6,069,271	-5.50
什項設備	331,327,506	2.28	318,674,593	2.45	12,652,913	3.97
累計折舊-什項設備(-)	227,126,031	1.57	208,403,847	1.60	18,722,184	8.98
租賃資產						
租賃資產						
累計折舊-租賃資產(-)						
租賃權益改良						
租賃權益改良						
累計折舊-租賃權益改良(-)						
購建中固定資產	1,157,843,448	7.98	500,034,181	3.84	657,809,267	131.55
未完工程	1,152,481,139	7.94	409,983,972	3.15	742,497,167	181.10
預付工程及土地款			60,139,849	0.46	-60,139,849	-100.00
訂購機件及設備款	5,362,309	0.04	29,910,360	0.23	-24,548,051	-82.07
無形資產	48,143,811	0.33	45,944,058	0.35	2,199,753	4.79
無形資產	48,143,811	0.33	45,944,058	0.35	2,199,753	4.79
專利權	3,105,862	0.02	2,392,017	0.02	713,845	29.84
電腦軟體	45,037,949	0.31	43,552,041	0.33	1,485,908	3.41
其他無形資產						
遞延借項						
遞延費用						
遞延費用						
其他資產	124,347,775	0.86	167,211,770	1.28	-42,863,995	-25.63
非業務資產						
委託處分資產						
什項資產	124,347,775	0.86	167,211,770	1.28	-42,863,995	-25.63
存出保證金	15,000	0.00	684,700	0.01	-669,700	-97.81
存出保證品						
催收款項	44,480,771	0.31	44,922,919	0.35	-442,148	-0.98
備抵呆帳-催收款項(-)	29,997,899	0.21	31,185,683	0.24	-1,187,784	-3.81
暫付及待結轉帳項	4,075,730	0.03	47,645,141	0.37	-43,569,411	-91.45
代管資產	105,774,173	0.73	105,144,693	0.81	629,480	0.60
累計折舊-代管資產(-)						
受託經營權益						
其他什項資產						
合 計	14,507,995,087	100.00	13,019,239,575	100.00	1,488,755,512	11.44

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

平 衡 表

中華民國105年12月31日

單位：新臺幣元

科 目	本 年 度 決 算 數		上 年 度 決 算 數		比 較 增 減	
	金 額	%	金 額	%	金 額	%
負債	3,734,559,271	25.74	3,350,885,091	25.74	383,674,180	11.45
流動負債	1,586,219,832	10.93	1,421,988,900	10.92	164,230,932	11.55
應付款項	1,583,780,148	10.92	1,419,878,317	10.91	163,901,831	11.54
應付票據						
應付帳款	23,007,242	0.16	23,259,434	0.18	-252,192	-1.08
應付代收款	204,747,524	1.41	206,813,893	1.59	-2,066,369	-1.00
應付費用	156,825,544	1.08	151,819,997	1.17	5,005,547	3.30
應付稅款	674,642	0.00	693,358	0.01	-18,716	-2.70
應付利息						
應付工程款	51,603,457	0.36	22,034,402	0.17	29,569,055	134.19
應付繳庫數						
其他應付款	1,146,921,739	7.91	1,015,257,233	7.80	131,664,506	12.97
預收款項	2,439,684	0.02	2,110,583	0.02	329,101	15.59
預收收入	2,439,684	0.02	2,110,583	0.02	329,101	15.59
預收定金						
銷項稅額						
其他預收款						
長期負債						
長期債務						
應付租賃款						
其他負債	2,148,339,439	14.81	1,928,896,191	14.82	219,443,248	11.38
什項負債	2,148,339,439	14.81	1,928,896,191	14.82	219,443,248	11.38
存入保證金	155,817,310	1.07	137,706,670	1.06	18,110,640	13.15
應付保管款	11,501	0.00	32,286	0.00	-20,785	-64.38
應付退休及離職金	92,694,447	0.64	106,473,340	0.82	-13,778,893	-12.94
應付代管資產	105,774,173	0.73	105,144,693	0.81	629,480	0.60
暫收及待結轉帳項	1,794,042,008	12.37	1,579,539,202	12.13	214,502,806	13.58
其他什項負債						
淨值	10,773,435,816	74.26	9,668,354,484	74.26	1,105,081,332	11.43
基金	6,844,311,078	47.18	6,844,629,828	52.57	-318,750	0.00
基金	6,844,311,078	47.18	6,844,629,828	52.57	-318,750	0.00
基金	6,844,311,078	47.18	6,844,629,828	52.57	-318,750	0.00
公積	1,545,595,600	10.65	1,143,770,289	8.79	401,825,311	35.13
資本公積	134,755,600	0.93	120,930,289	0.93	13,825,311	11.43
受贈公積	134,755,600	0.93	120,930,289	0.93	13,825,311	11.43
其他資本公積						
特別公積	1,410,840,000	9.72	1,022,840,000	7.86	388,000,000	37.93
特別公積	1,410,840,000	9.72	1,022,840,000	7.86	388,000,000	37.93
累積餘絀	573,407,718	3.95	457,198,652	3.51	116,209,066	25.42
累積賸餘	573,407,718	3.95	457,198,652	3.51	116,209,066	25.42
累積賸餘	573,407,718	3.95	457,198,652	3.51	116,209,066	25.42
累積短絀						
累積短絀						
淨值其他項目	1,810,121,420	12.48	1,222,755,715	9.39	587,365,705	48.04
未實現重估增值	1,810,121,420	12.48	1,222,755,715	9.39	587,365,705	48.04
未實現重估增值	1,810,121,420	12.48	1,222,755,715	9.39	587,365,705	48.04
合 計	14,507,995,087	100.00	13,019,239,575	100.00	1,488,755,512	11.44

註：「信託代理與保證資產(負債)」科目，本年度決算數276,552,044元，均為保證品(應付保證品)；上年度決算數269,901,292元，均為保證品(應付保證品)。

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

業務收入明細表

中華民國105年度

單位：新臺幣元

科目	預算數	決算數	比較增減		備註
			金額	%	
業務收入	11,082,644,000	12,839,697,825	1,757,053,825	15.85	
醫療收入	10,526,580,000	12,283,222,294	1,756,642,294	16.69	
門診醫療收入	6,209,470,000	7,135,903,713	926,433,713	14.92	門診病患人次較預計增加。
住院醫療收入	5,429,098,000	6,242,251,324	813,153,324	14.98	住院病患人次較預計增加。
其他醫療收入	69,120,000	74,633,226	5,513,226	7.98	
減：醫療折讓	1,162,920,000	1,153,759,775	-9,160,225	-0.79	
減：醫療優待免費	18,188,000	15,806,194	-2,381,806	-13.10	實際符合優免條件之人數較預計為低。
其他業務收入	556,064,000	556,475,531	411,531	0.07	
臨床教學研究補助收入	277,450,000	277,450,000			
其他補助收入	208,834,000	169,961,340	-38,872,660	-18.61	衛福部補助人員培訓較預計減少。
雜項業務收入	69,780,000	109,064,191	39,284,191	56.30	支援其他醫療院所業務較預計增加，支援收入增加。

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

醫療成本明細表

中華民國105年度

單位：新臺幣元

科 目	預 算 數	決 算 數	比 較 增 減		備 註
			金 額	%	
醫療成本	9,462,385,000	10,970,370,500	1,507,985,500	15.94	
門診醫療成本	4,265,623,000	4,655,391,353	389,768,353	9.14	
用人費用	1,263,322,000	1,331,252,964	67,930,964	5.38	
正式員額薪資	440,684,000	399,722,541	-40,961,459	-9.29	
聘僱及兼職人員薪資	33,363,000	21,090,418	-12,272,582	-36.79	
超時工作報酬	51,624,000	58,376,926	6,752,926	13.08	
獎金	544,285,000	666,804,753	122,519,753	22.51	
退休及卹償金	102,185,000	98,768,088	-3,416,912	-3.34	
福利費	91,110,000	86,405,424	-4,704,576	-5.16	
提繳費	71,000	84,814	13,814	19.46	
服務費用	382,538,000	386,962,602	4,424,602	1.16	
水電費	39,117,000	28,766,794	-10,350,206	-26.46	
郵電費	1,844,000	2,246,599	402,599	21.83	
旅運費	195,000	105,529	-89,471	-45.88	
印刷裝訂與廣告費	3,829,000	4,133,195	304,195	7.94	
修理保養及保固費	52,103,000	54,884,920	2,781,920	5.34	
保險費	111,000	168,772	57,772	52.05	
一般服務費	85,636,000	91,809,466	6,173,466	7.21	
專業服務費	199,703,000	204,847,327	5,144,327	2.58	
材料及用品費	2,422,282,000	2,728,717,451	306,435,451	12.65	
使用材料費	4,132,000	2,220,977	-1,911,023	-46.25	
用品消耗	5,170,000	10,708,854	5,538,854	107.13	
商品及醫療用品	2,412,980,000	2,715,787,620	302,807,620	12.55	
租金與利息	30,789,000	35,555,804	4,766,804	15.48	
機器租金	26,505,000	28,109,962	1,604,962	6.06	
交通及運輸設備租金	3,528,000	6,679,897	3,151,897	89.34	
什項設備租金	756,000	765,945	9,945	1.32	
折舊、折耗及攤銷	160,811,000	165,126,917	4,315,917	2.68	
房屋折舊	33,712,000	34,590,240	878,240	2.61	
機械及設備折舊	119,345,000	121,592,872	2,247,872	1.88	
交通及運輸設備折舊	1,671,000	2,342,859	671,859	40.21	
什項設備折舊	6,083,000	6,600,946	517,946	8.51	
稅捐與規費(強制費)	1,193,000	1,067,559	-125,441	-10.51	
消費與行為稅	938,000	894,287	-43,713	-4.66	

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

醫療成本明細表

中華民國105年度

單位：新臺幣元

科 目	預 算 數	決 算 數	比 較 增 減		備 註
			金 額	%	
規費	255,000	173,272	-81,728	-32.05	
會費、捐助、補助、分攤、救助 (濟)與交流活動費	4,688,000	5,568,262	880,262	18.78	
會費	4,688,000	5,568,262	880,262	18.78	
短絀、賠償與保險給付		1,139,794	1,139,794		
各項短絀		1,139,794	1,139,794		
住院醫療成本	5,099,692,000	6,191,961,622	1,092,269,622	21.42	住院醫療收入較 預計增加，成本 相對增加。
用人費用	2,078,988,000	1,979,119,897	-99,868,103	-4.80	
正式員額薪資	713,692,000	644,134,770	-69,557,230	-9.75	
聘僱及兼職人員薪資	167,942,000	106,114,309	-61,827,691	-36.81	
超時工作報酬	81,432,000	108,712,629	27,280,629	33.50	
獎金	780,414,000	803,373,574	22,959,574	2.94	
退休及卹償金	226,015,000	214,975,925	-11,039,075	-4.88	
福利費	109,443,000	101,748,973	-7,694,027	-7.03	
提繳費	50,000	59,717	9,717	19.43	
服務費用	695,924,000	732,954,951	37,030,951	5.32	
水電費	77,449,000	66,037,369	-11,411,631	-14.73	
郵電費	1,877,000	1,949,779	72,779	3.88	
旅運費	130,000	68,220	-61,780	-47.52	
印刷裝訂與廣告費	3,729,000	3,822,651	93,651	2.51	
修理保養及保固費	89,746,000	110,126,744	20,380,744	22.71	
保險費	108,000	189,204	81,204	75.19	
一般服務費	65,867,000	64,898,491	-968,509	-1.47	
專業服務費	457,018,000	485,862,493	28,844,493	6.31	
材料及用品費	2,058,358,000	3,198,169,112	1,139,811,112	55.37	
使用材料費	7,459,000	5,475,332	-1,983,668	-26.59	
用品消耗	17,389,000	63,482,577	46,093,577	265.07	
商品及醫療用品	2,033,510,000	3,129,211,203	1,095,701,203	53.88	
租金與利息	21,526,000	29,744,810	8,218,810	38.18	
機器租金	20,029,000	29,153,039	9,124,039	45.55	
交通及運輸設備租金	892,000	31,800	-860,200	-96.43	
什項設備租金	605,000	559,971	-45,029	-7.44	
折舊、折耗及攤銷	240,360,000	246,677,883	6,317,883	2.63	

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

醫療成本明細表

中華民國105年度

單位：新臺幣元

科	目	預 算 數	決 算 數	比 較 增 減		備 註
				金 額	%	
	房屋折舊	49,271,000	50,554,152	1,283,152	2.60	
	機械及設備折舊	179,017,000	182,389,310	3,372,310	1.88	
	交通及運輸設備折舊	1,999,000	2,803,255	804,255	40.23	
	什項設備折舊	10,073,000	10,931,166	858,166	8.52	
	稅捐與規費(強制費)	554,000	614,723	60,723	10.96	
	消費與行為稅	272,000	266,378	-5,622	-2.07	
	規費	282,000	348,345	66,345	23.53	
	會費、捐助、補助、分攤、救助(濟)與交流活動費	3,982,000	3,014,578	-967,422	-24.29	
	會費	3,982,000	3,014,578	-967,422	-24.29	
	短絀、賠償與保險給付		1,665,668	1,665,668		
	各項短絀		1,665,668	1,665,668		
	其他醫療成本	97,070,000	123,017,525	25,947,525	26.73	主要係分攤外包費較預計增加。
	用人費用	33,834,000	31,308,941	-2,525,059	-7.46	
	正式員額薪資	15,501,000	13,993,005	-1,507,995	-9.73	
	超時工作報酬	518,000	450,786	-67,214	-12.98	
	獎金	10,183,000	10,024,422	-158,578	-1.56	
	退休及卹償金	6,088,000	5,424,482	-663,518	-10.90	
	福利費	1,544,000	1,416,246	-127,754	-8.27	
	服務費用	31,478,000	52,702,337	21,224,337	67.43	
	水電費	2,343,000	2,103,853	-239,147	-10.21	
	郵電費	44,000	45,944	1,944	4.42	
	旅運費	3,000		-3,000	-100.00	
	印刷裝訂與廣告費	66,000	92,891	26,891	40.74	
	修理保養及保固費	3,975,000	5,749,799	1,774,799	44.65	
	保險費	12,000	9,474	-2,526	-21.05	
	一般服務費	25,021,000	44,608,784	19,587,784	78.29	
	專業服務費	14,000	91,592	77,592	554.23	
	材料及用品費	28,481,000	35,503,575	7,022,575	24.66	
	使用材料費	92,000	76,322	-15,678	-17.04	
	用品消耗	28,389,000	35,427,253	7,038,253	24.79	
	折舊、折耗及攤銷	3,221,000	3,414,331	193,331	6.00	
	房屋折舊	1,122,000	1,141,032	19,032	1.70	

臺中榮民總醫院作業基金—臺中榮民總醫院(本院)

醫療成本明細表

中華民國105年度

單位：新臺幣元

科	目	預 算 數	決 算 數	比 較 增 減		備 註
				金 額	%	
	機械及設備折舊	177,000	180,297	3,297	1.86	
	交通及運輸設備折舊	24,000	33,507	9,507	39.61	
	什項設備折舊	1,898,000	2,059,495	161,495	8.51	
	會費、捐助、補助、分攤、救助 (濟)與交流活動費	56,000	88,341	32,341	57.75	
	會費	56,000	88,341	32,341	57.75	

註：1. 一般服務費內含契僱人力30人(行政人員)，計時與計件人員酬金預算數12,510,000元，決算數19,993,218元。專業服務費內含契僱人力1,110人(醫師55人、護理人員814人、其他醫事人員176人、非醫事技術人員65人)，專技人員酬金預算數641,512,000元，決算數674,910,174元。

2. 修理保養及保固費內含勞務承攬人力，環境及設備維護保養67人，相關費用預算數33,464,000元，決算數51,570,268元；一般服務費內含勞務承攬人力，其中環境及設備維護保養79人，相關費用預算數60,210,000元，決算數48,432,970元；醫療行政雜務287人，相關費用預算數86,780,000元，決算數89,122,030元；安全維護警衛勤務9人，相關費用無預算數，決算數3,303,753元。

國軍退除役官兵輔導委員會
榮民醫療作業基金
收支餘絀決算表(審定數)

中華民國105年度

單位：新臺幣元

科 目	臺北榮民總醫院本院分	蘇澳及員山分院	桃園分院	新竹分院	五里、龍林及臺東分院	臺北榮民總醫院作業基金	臺中榮民總醫院本院分	嘉義及澎湖總醫院本院分	埔里分院	臺中榮民總醫院作業基金	高雄榮民總醫院本院	屏東分院	臺南分院	高雄榮民總醫院作業基金	民 醫 療 作 業 基 金
業務收入	20,791,949,122	1,154,133,829	1,286,789,520	857,928,619	2,013,514,072	26,104,316,162	12,839,697,825	2,154,928,944	934,275,624	15,928,902,393	8,607,977,301	734,928,058	851,557,279	10,184,460,638	52,227,679,193
醫療收入	19,695,463,052	924,517,780	1,147,985,061	703,884,329	1,586,765,229	24,058,615,451	12,283,222,294	1,831,777,977	797,476,270	14,912,476,541	8,266,329,491	631,493,386	691,105,407	9,588,928,284	48,560,020,276
門診醫療收入	9,993,431,286	421,542,851	812,199,648	426,174,515	649,169,015	12,301,517,315	7,135,903,713	930,868,523	466,111,319	8,532,980,555	4,714,368,830	264,723,137	360,518,134	5,339,610,101	26,174,107,971
住院醫療收入	11,522,074,766	578,570,076	442,542,141	338,410,734	976,258,724	13,857,866,441	6,242,251,324	1,076,145,041	404,531,061	7,722,927,426	4,521,892,580	395,922,136	375,545,926	5,293,360,642	26,874,144,509
其他醫療收入	217,307,200	77,886,064	22,024,461	31,244,546	137,376,937	495,839,208	74,633,226	74,431,390	32,834,914	181,899,530	59,825,030	33,008,298	30,182,105	114,015,403	781,754,141
減：醫療折讓(-)	1,935,389,489	130,841,749	124,453,608	82,667,814	166,979,559	2,440,332,219	1,153,759,775	228,351,962	92,612,744	1,474,724,481	1,007,130,452	52,775,994	70,004,163	1,129,910,609	5,044,967,309
減：醫療優待免費(-)	101,960,711	22,639,462	4,327,581	6,277,652	9,059,888	146,265,294	15,806,194	21,412,015	13,388,280	50,606,489	13,626,497	9,384,161	5,136,595	28,147,253	225,019,036
其他業務收入	1,096,486,070	229,616,049	138,804,459	154,045,290	426,748,943	2,045,700,711	556,475,531	323,150,967	136,799,354	1,916,425,852	341,647,810	103,432,672	160,451,872	605,532,354	3,667,658,917
臨床教學研究補助收入	545,478,000					545,478,000	277,450,000			277,450,000	202,106,000			202,106,000	1,025,034,000
其他補助收入	432,767,461	227,221,579	131,224,542	151,257,518	424,467,667	1,366,938,767	169,961,340	311,910,329	133,966,000	614,937,669	97,415,977	102,335,067	159,297,595	359,048,699	2,340,925,095
雜項業務收入	118,240,609	2,394,470	7,579,917	2,787,772	2,281,176	133,263,944	109,064,191	12,140,638	2,833,354	124,038,183	42,125,833	1,097,586	1,154,277	44,377,695	301,659,822
業務成本與費用	20,671,034,319	1,156,057,315	1,279,504,426	855,322,513	2,019,257,337	25,981,175,910	12,749,901,085	2,152,274,658	934,403,071	15,836,578,814	8,987,031,491	729,827,529	843,002,740	10,559,861,760	52,377,616,484
醫療成本	17,379,818,003	1,052,089,885	1,171,176,512	734,339,303	1,814,646,619	22,152,070,322	10,970,379,500	1,949,141,317	799,926,144	13,719,437,961	7,645,243,513	671,356,820	758,677,324	9,975,277,687	44,946,785,940
門診醫療成本	7,845,813,141	385,701,059	707,402,773	307,350,764	850,140,106	9,896,407,843	4,655,391,353	749,515,622	359,295,633	5,764,202,608	3,912,065,391	241,079,681	348,486,093	4,501,631,165	20,162,241,616
住院醫療成本	9,352,605,335	609,071,034	444,667,945	399,253,633	1,033,620,998	11,839,208,945	6,191,981,622	1,139,684,320	410,405,886	7,742,051,828	3,669,144,206	408,088,126	387,324,286	4,464,554,618	24,045,815,391
其他醫療成本	181,399,527	57,317,792	19,115,794	27,734,906	130,885,515	416,453,534	123,017,525	59,941,375	30,224,625	21,318,525	64,043,916	22,191,013	22,856,945	109,091,874	738,728,933
其他業務成本	170,885,132	2,373,187	9,760,794	3,194,545	2,291,895	188,505,553	74,305,497	5,145,793	2,655,868	82,107,158	40,587,714	1,288,713	1,436,131	43,312,558	313,925,269
雜項業務成本	170,885,132	2,373,187	9,760,794	3,194,545	2,291,895	188,505,553	74,305,497	5,145,793	2,655,868	82,107,158	40,587,714	1,288,713	1,436,131	43,312,558	313,925,269
管理及總務費用	931,875,335	85,470,955	61,497,850	98,737,253	198,527,438	1,377,108,831	457,013,985	142,667,997	106,150,543	705,832,525	374,890,329	39,522,497	57,497,244	471,910,070	2,554,851,426
管理費用及總務費用	931,875,335	85,470,955	61,497,850	98,737,253	198,527,438	1,377,108,831	457,013,985	142,667,997	106,150,543	705,832,525	374,890,329	39,522,497	57,497,244	471,910,070	2,554,851,426
研究發展及訓練費用	2,188,455,849	16,123,288	37,069,270	18,051,412	3,791,385	2,263,491,294	1,248,211,103	55,319,551	25,670,516	1,329,201,170	926,309,935	17,659,499	25,392,041	969,361,475	4,562,953,849
研究發展費用	1,376,033,389	11,208,451	16,481,926	16,582,695	2,193,116	1,422,469,577	652,803,208	2,904,174	9,634,093	665,341,475	294,281,316	3,311,284	14,928,257	312,520,857	2,400,351,909
訓練費用	812,422,460	4,914,837	20,587,344	1,468,717	1,598,269	840,991,627	595,407,895	52,415,377	16,036,423	663,859,695	632,028,619	14,348,215	10,463,784	659,840,618	2,161,691,940
業務撥款(短絀)-	120,914,803	-1,923,486	7,285,094	2,607,106	-5,743,265	123,140,252	89,796,740	2,654,286	-127,447	92,323,579	-379,054,190	5,098,529	8,554,539	-365,401,122	-149,937,291
業務外收入	1,191,265,491	82,246,062	35,406,336	68,374,109	123,079,921	1,500,371,919	544,238,673	77,254,192	22,256,628	643,769,493	579,376,645	26,517,216	42,504,264	648,398,125	2,792,539,537
財務收入	73,659,696	5,420,880	4,792,036	4,116,080	6,683,581	96,672,275	23,965,976	6,978,256	4,907,428	35,851,662	34,461,173	1,498,637	6,136,763	42,096,573	174,620,510
利息收入	73,659,696	5,420,880	4,792,036	4,116,080	6,683,581	96,672,275	23,965,976	6,978,256	4,907,428	35,851,662	34,461,173	1,498,637	6,136,763	42,096,573	174,620,510
其他業務外收入	1,117,605,793	76,825,182	30,614,300	64,258,029	114,396,340	1,403,699,644	520,269,697	70,275,934	17,349,200	607,917,831	544,915,472	25,018,579	36,367,501	606,301,552	2,617,919,027
財產交易撥款															
資產使用及權利金收入	310,446,822	3,436,297	9,865,003	1,089,249	3,460,620	329,308,991	150,052,849	3,793,955	2,314,689	156,161,492	105,961,717	2,888,319	6,909,656	115,869,692	600,330,175
受託經營撥款	20,647,874					20,647,874								20,647,874	
受贈收入	778,000		9,900	508,560	103,000	1,399,480	251,157		120,000	371,157	201,190		201,190	1,571,807	
鴉(補)撥收入	123,785					123,785					31,006		31,006	154,791	
違規罰款收入	15,408,549	646,085	367,800	605,747	181,466	17,209,647	5,995,848	780,256	1,368,562	8,144,666	5,127,627	235,652	145,145	5,606,624	30,862,937
收回呆帳			14,170			14,170	51,374		105,873	157,247	159,859		159,859	331,276	
雜項收入	770,200,783	72,740,800	20,357,427	62,045,473	110,651,254	1,035,995,717	363,941,470	66,701,723	13,440,076	443,083,269	433,433,973	21,794,608	29,312,700	484,541,181	1,963,620,167
業務外費用	169,762,010	56,123,232	38,914,528	40,486,560	94,933,241	400,219,571	129,846,347	74,026,478	11,084,048	214,956,873	24,832,112	18,382,716	30,303,475	73,518,303	688,694,747
其他業務外費用	169,762,010	56,123,232	38,914,528	40,486,560	94,933,241	400,219,571	129,846,347	74,026,478	11,084,048	214,956,873	24,832,112	18,382,716	30,303,475	73,518,303	688,694,747
財產交易短絀	806,026					806,026								806,026	
受託經營短絀															
雜項費用	168,955,984	56,123,232	38,914,528	40,486,560	94,933,241	399,413,545	129,846,347	74,026,478	11,084,048	214,956,873	24,832,112	18,382,716	30,303,475	73,518,303	687,888,721
業務外撥款(短絀)-	1,021,503,481	26,122,830	-3,508,192	27,887,549	28,146,680	1,100,152,348	414,412,326	3,227,714	11,172,580	428,812,620	554,544,533	8,134,500	12,200,789	574,879,822	2,103,844,790
本期撥款(短絀)-	1,142,418,284	24,199,344	3,776,902	30,494,655	22,403,415	1,223,292,600	504,209,066	5,882,000	11,045,133	521,136,199	175,490,343	13,233,029	20,755,328	289,478,700	1,953,907,499

國軍退役官兵輔導委員會
榮民醫療作業基金
餘絀撥補決算表(審定數)

中華民國105年度

單位：新臺幣元

科 目	臺北榮民總醫院本院分	基隆及貢山院	桃園分院	新竹分院	五里、鳳林及臺東分院	臺北榮民總醫院作業基金	臺中榮民總醫院本院分	嘉義及澎湖院	埔里分院	臺中榮民總醫院作業基金	高雄榮民總醫院本院	屏東分院	臺南分院	高雄榮民總醫院作業基金	榮民醫療作業基金
騰餘之部	2,498,247,439	129,762,758	86,510,166	69,133,630	87,704,445	2,871,358,438	961,407,718	266,744,298	24,342,566	1,252,494,582	802,201,160	80,350,328	223,187,784	1,105,739,272	5,229,592,292
本期騰餘	1,142,418,284	24,199,344	3,776,902	30,494,855	22,403,415	1,223,292,800	504,209,066	5,882,000	11,045,133	521,136,199	175,490,343	13,233,029	20,755,328	208,478,700	1,953,907,489
前期未分配騰餘	1,355,829,155	105,563,414	82,733,264	38,638,975	65,301,030	1,648,065,638	457,198,652	260,862,298	13,297,433	731,358,383	626,710,817	67,117,299	202,432,456	896,280,572	3,275,684,793
公積轉列數															
分配之部	200,000,000					200,000,000	388,000,000			388,000,000					588,000,000
填補累積短絀															
提存公積	200,000,000					200,000,000	388,000,000			388,000,000					588,000,000
賸餘撥充基金數															
解繳國庫淨額															
其他依法分配數															
未分配騰餘	2,298,247,439	129,762,758	86,510,166	69,133,630	87,704,445	2,671,358,438	573,407,718	266,744,298	24,342,566	864,494,582	802,201,160	80,350,328	223,187,784	1,105,739,272	4,641,592,292
短絀之部															
本期短絀															
前期待填補之短絀															
填補之部															
撥用騰餘															
撥用公積															
折減基金															
國庫撥款															
待填補之短絀															

國軍退除役官兵輔導委員會
榮民醫療作業基金

現金流量決算表(審定數)

中華民國105年度

單位：新臺幣元

項 目	臺北榮民 總醫院本院分	蘇澳及員山 院	桃園分院	新竹分院	五里、鳳林及 臺東分院	臺北榮民總醫 院作業基金	臺中榮民 總醫院本院分	嘉義及潭陽 院	埔里分院	臺中榮民總醫 院作業基金	高雄榮民 總醫院本院	屏東分院	臺南分院	高雄榮民總醫 院作業基金	榮民醫 療基金
業務活動之現金流量															
本期盈餘(短絀)	1,142,418,284	24,199,344	3,775,902	30,494,655	22,403,415	1,223,292,600	504,209,066	5,882,000	11,045,133	521,136,199	175,460,343	13,233,029	20,755,326	209,478,700	1,953,907,499
調整非現金項目	6,335,064,898	101,516,127	50,863,164	5,823,426	63,591,244	6,556,858,859	526,663,440	228,464,473	-23,813,070	731,314,843	473,781,264	-37,585,568	31,726,049	467,923,756	7,756,087,457
業務活動之淨現金流入(流出)	7,477,483,182	125,715,471	54,640,066	36,318,081	85,994,659	7,780,151,459	1,030,872,506	234,346,473	-12,767,937	1,252,451,042	649,271,607	-24,352,539	52,483,377	677,402,455	9,710,904,956
投資活動之現金流量															
減少流動金融資產及短期貸墊款	20,621,754	3,317,934			139,438,258	163,377,947	227,358,975	31,113,759	14,765,805	273,238,539	22,905,625	23,139,445		46,045,070	482,561,556
減少投資、長期應收款、貸墊款及準備金															
減少固定資產及遞耗資產															
減少無形資產、遞延借項及其他資產	1,755,122,852	109,354,126	184,809,246	98,971,438	20,391,934	2,168,649,406	1,733,311	343,783,929	360,841	345,878,081	10,673,259	412,823	17,600,265	28,866,367	2,543,413,854
其他投資活動之現金流入															
增加流動金融資產及短期貸墊款	-21,933,886	-6,197,471			-138,701,899	-166,833,356	-224,238,688	-43,961,669	-17,016,858	-285,237,214	-29,623,510	-24,196,273		-53,809,783	-505,880,353
增加投資、長期應收款、貸墊款及準備金															
增加固定資產及遞耗資產	-1,478,303,315	-31,831,422	-66,710,025	-17,840,690	-33,767,461	-1,626,452,623	-999,180,948	-54,363,272	-37,621,945	-1,091,196,165	-264,810,099	-22,109,680	-32,391,029	-339,310,808	-3,068,959,796
增加無形資產、遞延借項及其他資產	-1,782,036,064	-166,772,322	-188,542,926	-145,143,930	-76,926,831	-2,359,422,073	-21,253,718	-364,407,555	-16,306,433	-401,967,706	-26,266,471	-2,732,132	-19,597,542	-50,566,245	-2,811,986,024
其他投資活動之現金流出															
投資活動之淨現金流入(流出)	-1,506,528,649	-92,129,155	-70,443,705	-64,013,092	-89,566,098	-1,822,680,899	-1,015,581,068	-87,864,807	-55,818,590	-1,159,284,465	-308,921,196	-25,475,817	-34,388,386	-368,785,399	-3,350,750,763
融資活動之現金流量															
增加短期債務、流動金融負債、其他負債及遞延貸項	16,816,575,635	839,731,394	148,635,164	762,022,725	656,226,864	19,224,191,802	500,768,501	1,771,423,131	755,895,953	3,028,067,585	101,477,697	61,599,366	21,129,544	184,206,627	22,436,486,014
增加長期負債															
增加基金、公積及填補短絀					29,549,410	29,549,410					500,000			500,000	30,149,410
其他融資活動之現金流入															
減少短期債務、流動金融負債、其他負債及遞延貸項	-20,472,387,495	-866,785,414	-123,677,403	-744,058,643	-668,810,869	-22,875,689,624	-268,132,683	-1,793,660,360	-714,472,088	-2,776,265,131	-331,207,572	-15,419,747	-23,019,436	-369,646,755	-26,021,611,510
減少長期負債															
減少基金及公積															
撥發分配款															
其他融資活動之現金流出															
融資活動之淨現金流入(流出)	-3,655,811,860	-27,034,020	25,957,761	17,964,082	17,065,625	-3,821,858,412	232,635,818	-22,237,229	41,423,855	251,822,454	-229,737,153	46,178,639	-1,889,892	-185,447,406	-3,555,483,364
現金及約當現金之淨增(淨減)	2,315,142,473	6,552,286	10,154,122	-9,730,929	13,494,186	2,335,612,148	247,927,256	124,224,437	-27,162,662	344,969,031	110,613,258	-3,848,707	16,205,089	123,169,650	2,803,770,829
期初現金及約當現金	11,962,788,044	717,650,015	725,810,637	669,748,889	1,529,880,219	15,605,877,804	3,250,228,317	1,287,617,196	609,482,564	5,147,338,077	4,175,747,632	353,674,675	954,090,133	5,483,512,440	26,236,728,321
期末現金及約當現金	14,277,930,517	724,202,311	735,964,759	660,017,960	1,543,374,405	17,941,489,952	3,498,155,573	1,411,841,633	582,329,902	5,492,327,108	4,286,360,890	350,025,968	970,295,232	5,606,682,090	29,040,498,150

國軍退役官兵輔導委員會
榮民醫療作業基金

平衡表(審定數)

中華民國105年12月31日

單位：新臺幣元

科 目	臺北榮民 總醫院本院分	蘇澳及員山 院	桃園分院	新竹分院	五里、觀林及 臺東分院	臺北榮民總醫 院作業基金	臺中榮民 總醫院本院分	嘉義及潭橋 院	埔里分院	臺中榮民總醫 院作業基金	高雄榮民 總醫院本院	屏東分院	臺南分院	高雄榮民總醫 院作業基金	榮民醫 療作 業基 金
資產	43,811,368,866	1,880,020,528	1,978,476,521	1,856,541,696	3,857,068,034	53,383,475,645	14,507,995,087	3,781,314,567	1,678,711,434	19,968,021,088	12,581,546,269	1,071,284,591	1,893,207,326	15,526,038,186	88,877,534,919
流動資產	19,560,692,164	922,159,812	1,038,111,556	879,861,212	1,768,619,511	24,169,444,255	6,516,850,468	1,859,223,903	786,931,146	9,163,005,517	5,991,138,809	467,563,808	1,105,043,289	7,563,765,906	40,896,215,678
現金	14,277,930,517	724,202,311	735,964,759	680,017,960	1,543,374,405	17,941,489,952	3,498,155,573	1,411,841,633	582,329,902	5,492,327,109	4,286,380,890	350,025,868	970,295,232	5,606,862,090	29,040,489,150
庫存現金							8,857								8,857
銀行存款	14,275,119,517	723,241,311	735,964,759	680,017,960	1,543,364,405	17,937,707,952	3,486,961,716	1,411,841,633	582,329,902	5,491,133,251	4,285,452,890	349,850,988	970,251,732	5,605,356,590	29,034,166,793
零用金及找換金	2,811,000	961,000			10,000	3,782,000	1,185,000			1,185,000	908,000	375,000	43,500	1,326,500	6,293,500
應收款項	4,346,516,191	141,897,535	264,061,126	198,907,045	129,820,289	5,081,202,786	2,470,679,414	370,874,463	180,627,079	3,022,180,956	1,590,450,372	108,757,820	118,305,333	1,809,543,625	9,912,927,367
應收帳款															
備抵呆帳-應收帳款(-)															
應收醫療帳款	7,230,878,398	230,983,397	304,622,528	189,687,102	281,315,072	8,237,486,497	4,344,615,977	495,352,556	176,980,837	5,016,949,369	2,218,433,816	115,518,142	125,154,613	2,459,106,571	15,713,542,427
備抵醫療折讓(-)	3,031,162,728	103,541,050	44,743,465	23,941,200	149,734,755	3,353,123,199	1,910,526,418	138,374,441	11,645,196	2,060,546,057	665,189,739	20,841,839	15,532,997	701,564,575	6,115,233,839
備抵呆帳-應收醫療帳款(-)		3,698,194	1,951,295		2,272,756	8,122,247	509,333		529,469	1,038,802		6,069,242		6,069,242	15,230,291
應收利息	28,095,878					28,095,878		167,427		167,427	20,123,028			20,123,028	48,386,333
其他應收款	118,704,053	18,353,382	6,133,358	49,752,712	512,730	193,456,835	37,099,188	19,572,529	15,620,909	72,492,626	17,083,267	12,460,858	8,713,717	38,257,843	304,207,304
備抵呆帳-其他應收款(-)				16,580,969		16,580,969		5,843,607		5,843,607		310,000		310,000	22,744,576
存貨	367,780,891	10,113,199	11,082,201	9,187,405	18,093,444	416,257,140	296,067,044	26,812,844	6,358,711	329,238,599	90,954,844	4,020,210	6,162,230	101,137,284	846,633,023
物料	10,703,452					10,703,452	1,942,454		111,770	2,054,224	3,204,736			3,204,736	15,962,412
醫療用品	367,077,439	10,113,199	11,082,201	9,187,405	18,093,444	405,553,688	294,124,580	26,812,844	6,246,941	327,184,375	87,750,108	4,020,210	6,162,230	97,932,548	830,670,611
預付款項	565,553,382	43,067,230	27,003,470	11,748,202	71,682,820	710,956,104	237,820,051	14,455,357	14,455,357	276,101,365	8,517,068	10,917,896	10,250,494	29,685,458	1,015,841,827
預付貨款			6,528,559			6,528,559	130,900			130,900					6,559,459
用品盤存	1,471,344		473,563	7,749		1,952,656	2,186,741	585,104	1,475,036	4,246,891	1,704,065	1,545,610	94,449	3,344,124	9,543,661
預付費用	555,092,038	14,758,896	20,001,348	11,740,453	5,744,951	607,327,896	234,984,832	23,240,953	12,937,017	271,162,702	6,813,003	8,899,926	10,033,845	25,745,774	904,236,162
進項稅額															
其他預付款		28,308,334			65,937,869	94,248,203	517,578		43,304	580,882		473,360	122,200	595,590	95,402,645
短期貸墊款	11,911,183	2,879,537			5,648,553	20,439,273	14,128,386	25,869,006	3,160,097	43,157,489	14,855,835	1,861,814		16,717,449	80,314,211
短期墊款	11,911,183	2,879,537			5,648,553	20,439,273	14,128,386	25,869,006	3,160,097	43,157,489	14,855,835	1,861,814		16,717,449	80,314,211
投資、長期應收款、貸墊款及 準備金	212,479,163	7,250,460	3,293,658	3,612,470	12,259,489	238,895,269	111,894,447	47,433,287	3,811,598	163,139,332	90,309,523	3,307,784	3,263,144	96,880,451	498,915,052
長期投資	19,200,000	6,400,000	3,200,000	3,200,000	9,600,000	41,600,000	19,200,000	6,400,000	3,200,000	28,800,000	19,200,000	3,200,000	3,200,000	25,600,000	96,000,000
以成本衡量之金融資產-非 流動	19,200,000	6,400,000	3,200,000	3,200,000	9,600,000	41,600,000	19,200,000	6,400,000	3,200,000	28,800,000	19,200,000	3,200,000	3,200,000	25,600,000	96,000,000
準備金	193,279,163	850,480	93,658	412,470	2,659,489	197,295,269	92,694,447	41,033,287	611,598	134,338,332	71,109,523	167,784	63,144	71,280,451	402,915,052
退休及離職準備金	193,279,163	850,480	93,658	412,470	2,659,489	197,295,269	92,694,447	226,226	611,598	93,532,271	71,109,523	107,794	63,144	71,280,451	362,107,891
其他準備金								40,807,061		40,807,061					40,807,061
固定資產	23,276,435,002	220,495,200	143,669,711	76,960,878	315,570,454	24,033,131,245	7,706,758,586	308,337,589	137,316,174	8,152,406,349	6,333,666,029	91,593,116	105,830,074	6,531,089,219	38,716,625,813
土地	12,624,342,510	54,506,347			78,335,922	12,757,184,779	1,993,253,724		12,658,207	2,005,911,931	1,480,456,120	1,338,813		1,461,794,933	16,224,891,643
土地	12,624,342,510	54,506,347			78,335,922	12,757,184,779	1,993,253,724		12,658,207	2,005,911,931	1,460,456,120	1,338,813		1,461,794,933	16,224,891,643
土地改良物	29,747,090	108,463	2,974,171	89,915	126,579	33,048,207	528,768	2,309,223		2,837,991	10,104,058		181,347	10,265,405	46,171,603
土地改良物	65,610,381	650,000	5,042,745	420,350	2,381,000	74,104,476	29,438,323	2,634,084		32,072,407	161,974,185		548,975	162,523,140	268,700,023
累計折舊-土地改良物(-)	35,863,301	541,537	2,068,574	330,436	2,252,422	41,056,269	28,909,555	324,861		29,234,416	151,870,107		387,628	152,237,735	222,528,420
房屋及建築	6,642,154,228	54,565,693	9,043,155	5,469,437	47,123,675	6,758,356,188	2,994,430,158	43,028,614	1,082,392	3,038,541,165	3,704,029,505	283,424	51,246	3,704,284,175	13,501,181,528
房屋及建築	11,554,534,384	66,298,768	20,241,367	5,680,000	72,731,295	11,718,485,814	5,028,056,570	63,655,993	1,248,148	5,092,960,711	5,574,479,371	381,497	551,436	5,575,412,304	22,387,858,829
累計折舊-房屋及建築(-)	4,912,380,156	11,733,075	11,198,212	210,583	25,607,620	4,961,129,626	2,033,626,411	20,627,379	165,756	2,054,419,546	1,870,449,806	179,073	500,190	1,871,128,129	8,886,677,301
機械及設備	2,395,107,346	89,319,076	119,260,016	55,895,503	145,108,136	2,805,801,079	1,434,259,759	232,943,856	101,651,074	1,768,654,689	998,036,349	78,269,124	93,213,094	1,189,521,587	5,744,177,335
機械及設備	10,704,648,002	462,424,122	480,484,241	319,302,010	494,370,634	12,461,229,009	5,705,531,472	1,033,617,405	373,426,667	7,112,575,544	5,622,652,398	292,962,837	454,749,374	6,370,384,709	25,944,189,262
累計折舊-機械及設備(-)	8,308,540,654	373,105,046	361,204,225	263,315,507	349,262,498	9,655,427,930	4,271,271,713	800,673,549	271,775,593	5,343,720,855	4,624,613,049	214,713,813	361,536,280	5,200,863,142	20,200,011,927

國軍退除役官兵輔導委員會
榮民醫療作業基金

平衡表(審定數)

中華民國105年12月31日

單位：新臺幣元

科 目	臺北榮民 總醫院本院分	蘇澳及員山 院	桃園分院	新竹分院	五里、觀林及 臺東分院	臺北榮民總醫 院作業基金	臺中榮民 總醫院本院分	嘉義及潭橋 院	埔里分院	臺中榮民總醫 院作業基金	高雄榮民 總醫院本院	屏東分院	臺南分院	高雄榮民總醫 院作業基金	榮民醫 療作 業基 金
交通及運輸設備	77,983,408	9,201,031	376,952	4,876,165	14,487,386	106,924,942	22,241,253	14,656,534	9,095,950	45,993,737	21,095,860	1,147,758	7,884,006	30,127,664	183,046,343
交通及運輸設備	362,486,162	41,602,441	3,380,747	14,799,911	32,470,517	454,748,778	86,316,082	36,444,746	17,063,937	139,824,765	124,961,418	9,835,970	21,610,747	156,208,135	750,782,678
累計折舊-交通及運輸設備(-)	284,502,754	32,401,410	3,013,795	9,923,746	17,983,131	347,824,836	64,074,829	21,788,212	7,967,987	93,831,028	103,865,558	8,488,172	13,726,741	126,080,471	587,736,335
什項設備	164,501,854	11,386,010	11,895,417	10,538,868	29,871,646	228,293,795	104,201,475	15,399,362	11,140,551	130,741,388	96,937,693	9,284,882	4,500,381	110,732,956	469,768,139
什項設備	2,417,308,103	52,684,728	37,328,638	46,184,282	80,030,881	2,633,536,832	331,327,506	102,618,838	50,141,541	484,087,885	873,658,423	34,822,368	17,520,537	926,001,326	4,043,625,843
累計折舊-什項設備(-)	2,252,806,239	41,298,718	25,333,221	35,645,424	50,159,235	2,405,242,837	227,126,031	87,219,476	39,000,950	353,346,497	776,720,730	25,527,484	13,020,156	815,268,370	3,573,857,704
租賃資產											10,106,430			10,106,430	10,106,430
租賃資產											11,229,366			11,229,366	11,229,366
累計折舊-租賃資產(-)											1,122,936			1,122,936	1,122,936
租賃權益改良		1,408,580				1,408,580									1,408,580
租賃權益改良		2,230,100				2,230,100									2,230,100
累計折舊-租賃權益改良(-)		821,520				821,520									821,520
購建中固定資產	1,341,598,564				515,111	1,342,113,675	1,157,843,448		1,682,000	1,159,525,448	32,897,014	1,339,075		34,236,089	2,535,875,212
未完工程	1,336,568,564				515,111	1,337,073,675	1,152,481,138		1,682,000	1,154,163,139	32,897,014	1,339,075		34,236,089	2,525,472,903
預付工程款及土地款															
訂購機件及設備款	5,040,000					5,040,000	5,362,309			5,362,309					10,402,309
無形資產	80,395,236	670,199	16,076,026	2,019,125	7,717,055	106,877,841	48,143,811	3,678,393	813,588	52,635,782	59,133,083	2,310,978	5,795,981	67,240,042	226,753,475
無形資產	80,395,236	670,199	16,076,026	2,019,125	7,717,055	106,877,841	48,143,811	3,678,393	813,588	52,635,792	59,133,083	2,310,978	5,795,981	67,240,042	226,753,475
專利權	4,271,033					4,271,033	3,105,862			3,105,862	193,610			193,610	7,570,505
電腦軟體	76,124,203	670,199	16,076,026	2,019,125	7,717,055	102,606,808	45,037,949	3,678,393	813,588	49,529,930	58,929,620	2,310,978	5,795,981	67,036,579	219,173,117
其他無形資產											9,853			9,853	9,853
遞延債項	40,586,770	19,831,852	37,697,240	106,197,396	204,313,258	225,345,353	15,730,625	241,075,978	21,802,042	21,802,042	21,802,042	21,802,042	21,802,042	21,802,042	467,191,278
遞延費用	40,586,770	19,831,852	37,697,240	106,197,396	204,313,258	225,345,353	15,730,625	241,075,978	21,802,042	21,802,042	21,802,042	21,802,042	21,802,042	21,802,042	467,191,278
遞延費用	40,586,770	19,831,852	37,697,240	106,197,396	204,313,258	225,345,353	15,730,625	241,075,978	21,802,042	21,802,042	21,802,042	21,802,042	21,802,042	21,802,042	467,191,278
其他資產	681,367,301	688,858,067	757,493,718	856,390,771	1,646,704,120	4,630,813,977	124,347,775	1,337,296,042	734,114,303	2,195,758,120	87,298,825	484,886,863	673,274,838	1,245,260,526	8,071,832,623
非業務資產	566,547					566,547									566,547
委託處分資產	566,547					566,547									566,547
存出保證金	680,800,754	888,858,067	757,493,718	856,390,771	1,646,704,120	4,630,247,430	124,347,775	1,337,296,042	734,114,303	2,195,758,120	87,298,825	484,886,863	673,274,838	1,245,260,526	8,071,266,076
存出保證金	100,467,500	182,500	180,400	1,500	5,011,400	105,853,300	15,000	262,800	35,000	312,800	916,032	92,400	3,400	1,011,832	107,177,932
備收款項	46,828,349	15,927,963	6,135,659	7,034,850	49,142,871	125,069,691	44,480,771	7,685,270	1,228,049	53,394,090	26,564,006	1,558,334	4,483,280	32,605,620	211,088,401
備收款項-備收款項(-)	45,184,200	14,410,217	4,198,657	6,750,320	26,719,942	97,264,336	29,997,869	5,511,003	1,227,234	36,736,136	22,061,696	861,230	4,385,786	27,308,702	161,309,174
暫付及待結轉帳項	65,343,406	8,798,122	4,976,289	11,895,870	11,234,187	102,241,874	4,075,730	24,071,650		28,147,380	685,750		2,685,189	3,370,939	133,760,193
代管資產	192,103,271	996,323,695	1,046,818,635	1,066,406,897	2,386,412,060	5,687,068,256	105,774,173	1,825,284,413	1,054,910,101	2,985,968,687	81,194,723	878,245,375	810,366,882	1,769,806,990	10,442,534,225
累計折舊-代管資產(-)		317,963,996	296,427,608	222,186,026	777,376,456	1,613,954,086		514,497,088	320,831,613	835,328,701		394,348,016	139,878,127	534,226,143	2,983,508,930
受託經營權益	321,242,429					321,242,429									321,242,429
其他什項資產															
合 計	43,811,368,866	1,880,020,528	1,975,476,521	1,856,541,696	3,857,068,034	53,383,475,845	14,507,995,087	3,781,314,567	1,676,711,434	19,968,021,088	12,561,546,269	1,071,284,591	1,893,207,326	15,526,038,186	88,877,534,919

國軍退除役官兵輔導委員會
榮民醫療作業基金

平衡表(審定數)

中華民國105年12月31日

單位：新臺幣元

科 目	臺北榮民 總醫院本院分	蘇澳及員山 院 分 院	桃園分院	新竹分院	五里、觀林及 臺東分院	臺北榮民總醫 院作業基金	臺中榮民 總醫院本院分	嘉義及潭橋 院 分 院	埔里分院	臺中榮民總醫 院作業基金	高雄榮民 總醫院本院	屏東分院	臺南分院	高雄榮民總醫 院作業基金	榮民醫療 作業基金
負債	10,681,541,920	1,029,787,716	1,046,302,926	1,107,252,219	2,198,060,757	16,062,945,529	3,734,559,271	2,001,607,860	1,959,130,199	6,795,297,330	2,925,343,021	632,269,328	1,000,261,250	4,557,873,599	27,416,116,468
流動負債	6,087,844,187	250,936,164	221,168,727	147,867,549	531,615,905	7,239,432,543	1,586,219,832	386,564,839	180,443,556	2,153,228,329	1,553,026,267	128,297,496	241,071,424	1,923,395,187	11,316,056,059
應付款項	6,082,202,412	245,604,257	220,889,610	144,403,883	520,537,774	7,213,637,936	1,583,780,148	382,670,177	175,175,820	2,141,626,145	1,551,963,001	124,940,825	240,702,324	1,917,806,950	11,272,870,031
應付帳款	2,383,848,719	45,827,388	42,574,587	26,527,201	15,661,575	2,514,439,470	23,007,242	67,867,456	20,615,103	111,689,801	242,201,184	40,544,848	25,139,470	307,885,503	2,934,014,774
應付代收款	937,635,121	20,922,467	26,927,702	22,008,731	199,690,476	1,267,194,469	204,747,524	54,421,674	16,946,010	276,115,408	119,539,304	12,826,053	25,087,472	157,452,829	1,640,762,736
應付費用	317,619,569	146,847,278	151,367,321	95,867,951	305,185,721	1,016,907,840	156,825,544	260,380,847	137,414,707	554,621,098	364,275,672	57,627,713	190,475,382	612,378,687	2,183,907,705
應付稅款	2,346,160	83,193			2,428,353		674,642			67,464	495,511		27,587	523,106	3,627,103
應付工程款	189,545,357				189,545,357		51,603,457			51,803,457	1,750,023			1,750,023	242,896,837
其他應付款	2,251,207,486	31,923,931			2,263,131,417		1,146,921,739			1,146,921,739	823,701,307	13,914,413		837,615,720	4,267,668,676
預收款項	5,641,775	5,331,927	279,117	3,463,657	11,078,131	25,794,607	2,439,684	3,894,662	5,267,838	11,602,184	1,063,266	4,356,871	369,100	5,789,237	43,186,026
預收收入					11,066,131	15,428,596	2,439,684	1,777,774		4,217,458			325,394	325,394	19,971,450
預收定金	3,528,507	4,362,467				3,528,507					1,063,266			1,063,266	4,581,773
其他預收款	2,113,268	969,460	279,117	3,463,657	12,000	6,837,502		2,116,888	5,267,838	7,384,726		4,356,871	43,706	4,400,577	18,622,805
長期負債											10,722,088			10,722,088	10,722,088
應付租賃款											10,722,088			10,722,088	10,722,088
其他負債	4,593,697,733	778,851,532	825,134,199	959,384,670	1,666,444,852	8,823,512,986	2,148,339,439	1,615,043,021	878,686,541	4,642,069,001	1,361,594,686	502,971,832	759,189,826	2,623,756,324	16,089,338,311
什項負債	4,593,697,733	778,851,532	825,134,199	959,384,670	1,666,444,852	8,823,512,986	2,148,339,439	1,615,043,021	878,686,541	4,642,069,001	1,361,594,686	502,971,832	759,189,826	2,623,756,324	16,089,338,311
存入保證金	229,297,244	15,158,821	11,765,345	14,102,365	20,458,791	280,782,568	165,817,310	33,486,466	10,987,989	200,291,765	150,567,445	9,503,440	16,801,701	176,872,586	667,946,917
應付保管款	514,772	4,644,634	1,056,079	3,150,000	4,871,866	14,237,371	11,501	5,724,570	4,112,306	9,846,377	7,110	2,948,976	926,122	3,882,208	27,967,956
應付退休及離職金	193,279,163	850,480	93,858	412,470	2,659,498	197,295,289	92,694,447	226,226	611,588	93,532,271	71,109,523	107,784	63,144	71,280,451	362,107,991
應付代管資產	192,103,271	678,359,699	750,391,027	844,214,671	1,608,036,604	4,073,104,472	105,774,173	1,310,787,325	734,078,488	2,150,639,986	81,194,723	483,697,369	670,486,755	1,235,580,837	7,458,325,295
暫收及待結轉帳項	3,978,503,293	79,837,898	61,828,090	97,504,964	28,013,593	2,445,687,826	1,794,042,008	224,011,373	115,600,243	2,133,653,624	1,058,715,865	6,514,273	42,619,885	1,107,850,023	7,487,191,475
其他什項負債					2,405,480	2,405,480		40,807,061	13,295,917	54,102,978			28,290,219	28,290,219	84,798,677
淨值	33,129,826,946	850,232,812	932,173,595	749,289,486	1,659,067,277	37,320,530,116	10,773,435,816	1,779,706,707	619,581,235	13,172,723,758	9,636,203,248	439,015,263	892,946,076	10,968,164,587	61,461,418,461
基金	26,872,142,271	354,133,696	528,433,341	410,925,566	597,685,585	28,763,320,459	6,844,311,078	959,252,074	211,689,805	8,015,252,957	8,024,125,809	156,438,916	511,330,000	8,691,894,725	45,470,468,141
基金	26,872,142,271	354,133,696	528,433,341	410,925,566	597,685,585	28,763,320,459	6,844,311,078	959,252,074	211,689,805	8,015,252,957	8,024,125,809	156,438,916	511,330,000	8,691,894,725	45,470,468,141
公積	1,172,270,623	366,336,358	317,230,088	269,230,290	973,094,525	3,098,161,884	1,545,595,600	553,710,335	377,823,020	2,477,128,955	89,504,067	202,226,019	158,428,292	450,158,378	6,025,449,217
資本公積	772,270,623	366,336,358	317,230,088	269,230,290	973,094,525	2,698,161,884	134,755,600	553,710,335	377,823,020	1,066,288,955	89,504,067	202,226,019	158,428,292	450,158,378	4,214,609,217
受贈公積															
特別公積	400,000,000				400,000,000		1,410,840,000			1,410,840,000					1,610,840,000
特別公積	400,000,000				400,000,000		1,410,840,000			1,410,840,000					1,610,840,000
累積餘額	2,298,247,439	129,762,758	86,510,166	69,133,630	87,704,445	2,671,358,438	573,407,718	266,744,298	24,342,586	864,494,582	802,201,160	80,350,328	223,187,784	1,105,739,272	4,641,592,292
累積餘額	2,298,247,439	129,762,758	86,510,166	69,133,630	87,704,445	2,671,358,438	573,407,718	266,744,298	24,342,586	864,494,582	802,201,160	80,350,328	223,187,784	1,105,739,272	4,641,592,292
累積餘額	2,298,247,439	129,762,758	86,510,166	69,133,630	87,704,445	2,671,358,438	573,407,718	266,744,298	24,342,586	864,494,582	802,201,160	80,350,328	223,187,784	1,105,739,272	4,641,592,292
淨值其他項目	2,787,166,613				522,722	2,787,689,335	1,810,121,420		5,725,844	1,815,847,264	720,372,212			720,372,212	5,323,908,811
未實現重估增值	2,787,166,613				522,722	2,787,689,335	1,810,121,420		5,725,844	1,815,847,264	720,372,212			720,372,212	5,323,908,811
未實現重估增值	2,787,166,613				522,722	2,787,689,335	1,810,121,420		5,725,844	1,815,847,264	720,372,212			720,372,212	5,323,908,811
合 計	43,811,368,866	1,880,020,528	1,978,476,521	1,856,541,696	3,857,068,034	53,383,475,645	14,507,995,087	3,781,314,567	1,678,711,434	19,968,021,088	12,561,546,269	1,071,284,991	1,893,207,326	15,526,038,186	88,877,534,919