

彰化縣芳苑鄉總會計制度及普通公務會計制度

修正草案對照表

| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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<tr> <td> 其他負債</td> <td colspan="11"></td> </tr> <tr> <td>淨資產</td> <td colspan="11"></td> </tr> <tr> <td> 淨資產</td> <td colspan="11"></td> </tr> <tr> <td> 負債及淨資產合計</td> <td colspan="11"></td> </tr> </tbody> </table> <p>註：1. 表列本年度及上年度欄位資料，於實施首年度得僅表達本年度部分（以下格式涉有 2 年度者均同）。 2. 如有特別預算尚在執行中或已辦理決算等，本表應併入表達；其並應編製附錄相關表件。</p> | 科 目 | 公務機關 | | 特種基金-非營業部分 | | | | 特種基金-營業部分 | | 內部往來 | | 合計 | 本年度 | 上年度 | 本年度 | 上年度 | 本年度 | 上年度 | 特別收入基金 | 本年度 | 上年度 | 本年度 | 上年度 | 資產 | | | | | | | | | | | | 流動資產 | | | | | | | | | | | | 現金 | | | | | | | | | | | | 短期投資 | | | | | | | | | | | | 應收款項 | | | | | | | | | | | | 存貨 | | | | | | | | | | | | 預付款項 | | | | | | | | | | | | 其他流動資產 | | | | | | | | | | | | 非流動資產 | | | | | | | | | | | | 長期應收款項 | | | | | | | | | | | | 採權益法之股權投資 | | | | | | | | | | | | 其他投資 | | | | | | | | | | | | 土地、建築物及設備 | | | | | | | | | | | | 無形資產 | | | | | | | | | | | | 其他資產 | | | | | | | | | | | | 資產合計 | | | | | | | | | | | | 負債 | | | | | | | | | | | | 流動負債 | | | | | | | | | | | | 短期債務 | | | | | | | | | | | | 應付款項 | | | | | | | | | | | | 預收款項 | | | | | | | | | | | | 其他流動負債 | | | | | | | | | | | | 非流動負債 | | | | | | | | | | | | 長期債務 | | | | | | | | | | | | 負債準備 | | | | | | | | | | | | 其他負債 | | | | | | | | | | | | 淨資產 | | | | | | | | | | | | 淨資產 | | | | | | | | | | | | 負債及淨資產合計 | | | | | | | | | | | | <ol style="list-style-type: none"> 1. 配合普會制度第三十點會計科目之設計，「採權益法之股權投資」修正為「採權益法之投資」。 2. 配合中央政府整體資產負債表編製注意事項增列「押匯貼現、放款、基金」科目。 3. 本制度109年度配合會計法刪除第二十九條條文修正函頒實施，修正表下備註1之說明。 |
| 科 目 | | 公務機關 | | 特種基金-營業部分 | | | | 特種基金-非營業部分 | | | | 內部往來 | | | 合計 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 流動資產 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 現金 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 短期投資 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 長期債務 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 負債及淨資產合計 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| 附錄二 | 附錄二 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 格式 2 彰化縣芳苑鄉總會計 公務資本資產表 中華民國 年 月 日 單位：新臺幣元 <table border="1" data-bbox="853 387 1458 464"> <thead> <tr> <th>科 目</th> <th>本年度</th> <th>上年度</th> <th>科 目</th> <th>本年度</th> <th>上年度</th> </tr> </thead> <tbody> <tr> <td>長期投資</td> <td></td> <td></td> <td>資本資產總額</td> <td></td> <td></td> </tr> </tbody> </table> | 科 目 | 本年度 | 上年度 | 科 目 | 本年度 | 上年度 | 長期投資 | | | 資本資產總額 | | | 1. <u>本表刪除。</u> 2. 配合會計法刪除第二十九條條文，原資本資產科目整併至平衡表表達，爰刪除本表。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 長期投資 | | | 資本資產總額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 格式 3 彰化縣芳苑鄉總會計 公務長期負債表 中華民國 年 月 日 單位：新臺幣元 <table border="1" data-bbox="853 655 1458 732"> <thead> <tr> <th>科 目</th> <th>本年度</th> <th>上年度</th> <th>科 目</th> <th>本年度</th> <th>上年度</th> </tr> </thead> <tbody> <tr> <td>長期負債總額</td> <td></td> <td></td> <td>長期負債</td> <td></td> <td></td> </tr> </tbody> </table> | 科 目 | 本年度 | 上年度 | 科 目 | 本年度 | 上年度 | 長期負債總額 | | | 長期負債 | | | 1. <u>本表刪除。</u> 2. 配合會計法刪除第二十九條條文，原長期負債科目整併至平衡表表達，爰刪除本表。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 長期負債總額 | | | 長期負債 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 格式 1 彰化縣芳苑鄉總會計 公務機關歲入來源別累計表 中華民國 年度 單位：新臺幣元 <table border="1" data-bbox="212 919 824 986"> <thead> <tr> <th colspan="3">科 目</th> <th colspan="3">預 算 數</th> <th colspan="3">累 計 執 行 數</th> <th rowspan="2">比較增 減(-)數</th> </tr> <tr> <th>款</th> <th>項</th> <th>目</th> <th>原</th> <th>預</th> <th>合</th> <th>實</th> <th>應</th> <th>合</th> </tr> <tr> <td></td> <td></td> <td>名 稱</td> <td>原預算數</td> <td>預算增減數</td> <td>計</td> <td>現數</td> <td>收數</td> <td>計</td> <td></td> </tr> </thead> <tbody> <tr> <td>.</td> <td>.</td> <td>.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>註：會計報告與決算報告合併編製時，本報表名稱及格式等得配合決算編製規定辦理(以下各表件相同)。</p> | 科 目 | | | 預 算 數 | | | 累 計 執 行 數 | | | 比較增 減(-)數 | 款 | 項 | 目 | 原 | 預 | 合 | 實 | 應 | 合 | | | 名 稱 | 原預算數 | 預算增減數 | 計 | 現數 | 收數 | 計 | | . | . | . | | | | | | | | 格式 4 彰化縣芳苑鄉總會計 公務歲入來源別累計表 中華民國 年度 單位：新臺幣元 <table border="1" data-bbox="853 919 1458 986"> <thead> <tr> <th colspan="3">科 目</th> <th colspan="3">預 算 數</th> <th colspan="3">累 計 執 行 數</th> <th rowspan="2">比較增 減(-)數</th> </tr> <tr> <th>款</th> <th>項</th> <th>目</th> <th>原</th> <th>預</th> <th>合</th> <th>實</th> <th>應</th> <th>合</th> </tr> <tr> <td></td> <td></td> <td>名 稱</td> <td>原預算數</td> <td>預算增減數</td> <td>計</td> <td>現數</td> <td>收數</td> <td>計</td> <td></td> </tr> </thead> <tbody> <tr> <td>.</td> <td>.</td> <td>.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 科 目 | | | 預 算 數 | | | 累 計 執 行 數 | | | 比較增 減(-)數 | 款 | 項 | 目 | 原 | 預 | 合 | 實 | 應 | 合 | | | 名 稱 | 原預算數 | 預算增減數 | 計 | 現數 | 收數 | 計 | | . | . | . | | | | | | | | 本表序號變更，並酌修報表名稱，另將現行規定格式1之備註移至本表表達。 |
| 科 目 | | | 預 算 數 | | | 累 計 執 行 數 | | | 比較增 減(-)數 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 3</p> <p>彰化縣芳苑鄉總會計 公務機關融資調度累計表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="212 336 817 683"> <thead> <tr> <th>項 目</th> <th>預 算 數</th> <th>實 現 數</th> <th>比較增減(-)數</th> </tr> </thead> <tbody> <tr> <td>債務之舉借</td> <td></td> <td></td> <td></td> </tr> <tr> <td>債務之償還</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 項 目 | 預 算 數 | 實 現 數 | 比較增減(-)數 | 債務之舉借 | | | | 債務之償還 | | | | <p>格式 6</p> <p>彰化縣芳苑鄉總會計 公務融資調度累計表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="848 336 1453 683"> <thead> <tr> <th>項 目</th> <th>預 算 數</th> <th>實 現 數</th> <th>比較增減(-)數</th> </tr> </thead> <tbody> <tr> <td>債務之舉借</td> <td></td> <td></td> <td></td> </tr> <tr> <td>債務之償還</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 項 目 | 預 算 數 | 實 現 數 | 比較增減(-)數 | 債務之舉借 | | | | 債務之償還 | | | | <p>本表序號變更，並酌修報表名稱。</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 債務之償還 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 7</p> <p>彰化縣芳苑鄉總會計 公務機關歲出用途別累計表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="210 805 819 933"> <thead> <tr> <th colspan="3">科 目</th> <th rowspan="2">合計</th> <th colspan="5">經 常 支 出</th> <th colspan="4">資 本 支 出</th> </tr> <tr> <th>款</th> <th>項</th> <th>名 稱</th> <th>人事費</th> <th>業務費</th> <th>獎 補 助 費</th> <th>債務費</th> <th>小計</th> <th>業務費</th> <th>設備及投資</th> <th>獎 補 助 費</th> <th>小計</th> </tr> </thead> <tbody> <tr> <td colspan="3">合計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">機關名稱</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">業務計畫</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 科 目 | | | 合計 | 經 常 支 出 | | | | | 資 本 支 出 | | | | 款 | 項 | 名 稱 | 人事費 | 業務費 | 獎 補 助 費 | 債務費 | 小計 | 業務費 | 設備及投資 | 獎 補 助 費 | 小計 | 合計 | | | | | | | | | | | | | 機關名稱 | | | | | | | | | | | | | 業務計畫 | | | | | | | | | | | | | <p>格式 16</p> <p>彰化縣芳苑鄉總會計 公務歲出用途別累計表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="846 805 1447 933"> <thead> <tr> <th colspan="3">科 目</th> <th rowspan="2">合計</th> <th colspan="5">經 常 支 出</th> <th colspan="4">資 本 支 出</th> </tr> <tr> <th>款</th> <th>項</th> <th>名 稱</th> <th>人事費</th> <th>業務費</th> <th>獎 補 助 費</th> <th>債務費</th> <th>小計</th> <th>業務費</th> <th>設備及投資</th> <th>獎 補 助 費</th> <th>小計</th> </tr> </thead> <tbody> <tr> <td colspan="3">合計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">機關名稱</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">業務計畫</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 科 目 | | | 合計 | 經 常 支 出 | | | | | 資 本 支 出 | | | | 款 | 項 | 名 稱 | 人事費 | 業務費 | 獎 補 助 費 | 債務費 | 小計 | 業務費 | 設備及投資 | 獎 補 助 費 | 小計 | 合計 | | | | | | | | | | | | | 機關名稱 | | | | | | | | | | | | | 業務計畫 | | | | | | | | | | | | | <p>本表序號變更，並酌修報表名稱。</p> |
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| <p>格式 8</p> <p>彰化縣芳苑鄉總會計 公務機關平衡表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="217 1093 819 1394"> <thead> <tr> <th>科 目</th> <th>本年度</th> <th>上年度</th> <th>科 目</th> <th>本年度</th> <th>上年度</th> </tr> </thead> <tbody> <tr> <td>資產</td> <td></td> <td></td> <td>負債</td> <td></td> <td></td> </tr> <tr> <td>流動資產</td> <td></td> <td></td> <td>流動負債</td> <td></td> <td></td> </tr> <tr> <td>長期投資</td> <td></td> <td></td> <td>長期負債</td> <td></td> <td></td> </tr> <tr> <td>固定資產</td> <td></td> <td></td> <td>其他負債</td> <td></td> <td></td> </tr> <tr> <td>遞延資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>無形資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>淨資產</td> <td></td> <td></td> </tr> </tbody> </table> | 科 目 | 本年度 | 上年度 | 科 目 | 本年度 | 上年度 | 資產 | | | 負債 | | | 流動資產 | | | 流動負債 | | | 長期投資 | | | 長期負債 | | | 固定資產 | | | 其他負債 | | | 遞延資產 | | | | | | 無形資產 | | | | | | | | | 淨資產 | | | <p>格式 1</p> <p>彰化縣芳苑鄉總會計 公務平衡表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="857 1093 1447 1394"> <thead> <tr> <th>科 目</th> <th>本年度</th> <th>上年度</th> <th>科 目</th> <th>本年度</th> <th>上年度</th> </tr> </thead> <tbody> <tr> <td>資產</td> <td></td> <td></td> <td>負債</td> <td></td> <td></td> </tr> <tr> <td>流動資產</td> <td></td> <td></td> <td>流動負債</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>淨資產</td> <td></td> <td></td> </tr> </tbody> </table> <p>註：會計報告與決算報告合併編製時，本報表名稱及格式等得配合決算編製規定辦理（以下各表件均同）。</p> | 科 目 | 本年度 | 上年度 | 科 目 | 本年度 | 上年度 | 資產 | | | 負債 | | | 流動資產 | | | 流動負債 | | | | | | | | | | | | 淨資產 | | | <p>1. 本表序號變更。 2. 配合會計法刪除第二十九條條文，原資本資產及長期負債科目整併至平衡表表達，爰予修正本表內容，並酌修報表名稱。</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 9</p> <p>彰化縣芳苑鄉總會計 公務機關收入支出表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="219 331 824 678"> <thead> <tr> <th>科 目</th> <th>本年度</th> <th>上年度</th> </tr> </thead> <tbody> <tr><td>收入</td><td></td><td></td></tr> <tr><td>稅課收入</td><td></td><td></td></tr> <tr><td>罰款及賠償收入</td><td></td><td></td></tr> <tr><td>規費收入</td><td></td><td></td></tr> <tr><td>財產收益</td><td></td><td></td></tr> <tr><td>投資收益</td><td></td><td></td></tr> <tr><td>補助收入</td><td></td><td></td></tr> <tr><td>捐贈及贈與收入</td><td></td><td></td></tr> <tr><td>其他收入</td><td></td><td></td></tr> <tr><td>支出</td><td></td><td></td></tr> <tr><td>人事支出</td><td></td><td></td></tr> <tr><td>業務支出</td><td></td><td></td></tr> <tr><td>設備助支出</td><td></td><td></td></tr> <tr><td>財產損益</td><td></td><td></td></tr> <tr><td>投資損益</td><td></td><td></td></tr> <tr><td>利息費用及手續費</td><td></td><td></td></tr> <tr><td>折舊、折耗及攤銷</td><td></td><td></td></tr> <tr><td>其他支出</td><td></td><td></td></tr> <tr><td>收支餘絀</td><td></td><td></td></tr> </tbody> </table> | 科 目 | 本年度 | 上年度 | 收入 | | | 稅課收入 | | | 罰款及賠償收入 | | | 規費收入 | | | 財產收益 | | | 投資收益 | | | 補助收入 | | | 捐贈及贈與收入 | | | 其他收入 | | | 支出 | | | 人事支出 | | | 業務支出 | | | 設備助支出 | | | 財產損益 | | | 投資損益 | | | 利息費用及手續費 | | | 折舊、折耗及攤銷 | | | 其他支出 | | | 收支餘絀 | | | <p>格式 18</p> <p>彰化縣芳苑鄉總會計 公務收入支出彙計表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="855 331 1451 678"> <thead> <tr> <th>科 目</th> <th>本年度</th> <th>上年度</th> </tr> </thead> <tbody> <tr><td>收入</td><td></td><td></td></tr> <tr><td>稅課收入</td><td></td><td></td></tr> <tr><td>罰款及賠償收入</td><td></td><td></td></tr> <tr><td>：</td><td></td><td></td></tr> <tr><td>支出</td><td></td><td></td></tr> <tr><td>人事支出</td><td></td><td></td></tr> <tr><td>業務支出</td><td></td><td></td></tr> <tr><td>：</td><td></td><td></td></tr> <tr><td>收支餘絀</td><td></td><td></td></tr> </tbody> </table> | 科 目 | 本年度 | 上年度 | 收入 | | | 稅課收入 | | | 罰款及賠償收入 | | | ： | | | 支出 | | | 人事支出 | | | 業務支出 | | | ： | | | 收支餘絀 | | | <ol style="list-style-type: none"> 1. 本表序號變更。 2. 配合普會制度修正表格名稱。 3. 配合會計法刪除第二十九條條文，刪除購置(處分)資本資產及舉債(償還)長期負債相關收支科目，另配合普會制度第三十點會計科目之設計，增列折舊、折耗及攤銷、財產損失及投資收益、投資損失等科目。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 11</p> <p>彰化縣芳苑鄉總會計 公務機關長期投資、固定資產、遞耗資產及無形資產變動表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="212 343 817 667"> <thead> <tr> <th rowspan="2">科目</th> <th rowspan="2">取得成本 (1)</th> <th colspan="2">以前年度累計折舊 (耗) / 長期投資評價</th> <th colspan="2">本年度 成本變動</th> <th rowspan="2">本年度累計折舊(耗) / 長期投資評價變動數 (3)</th> <th rowspan="2">期末帳面金額 (1)+(2)+(3)+(4)+(5)</th> </tr> <tr> <th>增加數 (3)</th> <th>減少數 (4)</th> <th>增加數 (3)</th> <th>減少數 (4)</th> </tr> </thead> <tbody> <tr> <td>長期投資</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>土地</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>土地改良物</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>小計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>租賃資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>租賃權益改良</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>購建中國定資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>小計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>合計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 科目 | 取得成本 (1) | 以前年度累計折舊 (耗) / 長期投資評價 | | 本年度 成本變動 | | 本年度累計折舊(耗) / 長期投資評價變動數 (3) | 期末帳面金額 (1)+(2)+(3)+(4)+(5) | 增加數 (3) | 減少數 (4) | 增加數 (3) | 減少數 (4) | 長期投資 | | | | | | | | 土地 | | | | | | | | 土地改良物 | | | | | | | | ： | | | | | | | | 小計 | | | | | | | | 租賃資產 | | | | | | | | 租賃權益改良 | | | | | | | | 購建中國定資產 | | | | | | | | ： | | | | | | | | 小計 | | | | | | | | 合計 | | | | | | | | <p>格式 11</p> <p>彰化縣芳苑鄉總會計 公務資本資產變動表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="851 335 1456 678"> <thead> <tr> <th rowspan="2">科目</th> <th rowspan="2">取得成本 (1)</th> <th colspan="2">以前年度累計折舊 (耗) / 長期投資評價</th> <th colspan="2">本年度資本 資產成本變動</th> <th rowspan="2">本年度累計折舊(耗) / 長期投資評價變動數 (5)</th> <th rowspan="2">期末帳面金額 (1)+(2)+(3)+(4)+(5)</th> </tr> <tr> <th>增加數 (3)</th> <th>減少數 (4)</th> <th>增加數 (3)</th> <th>減少數 (4)</th> </tr> </thead> <tbody> <tr> <td>長期投資</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>土地</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>土地改良物</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>小計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>租賃資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>租賃權益改良</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>購建中國定資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>小計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>合計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 科目 | 取得成本 (1) | 以前年度累計折舊 (耗) / 長期投資評價 | | 本年度資本 資產成本變動 | | 本年度累計折舊(耗) / 長期投資評價變動數 (5) | 期末帳面金額 (1)+(2)+(3)+(4)+(5) | 增加數 (3) | 減少數 (4) | 增加數 (3) | 減少數 (4) | 長期投資 | | | | | | | | 土地 | | | | | | | | 土地改良物 | | | | | | | | ： | | | | | | | | 小計 | | | | | | | | 租賃資產 | | | | | | | | 租賃權益改良 | | | | | | | | 購建中國定資產 | | | | | | | | ： | | | | | | | | 小計 | | | | | | | | 合計 | | | | | | | | <p>配合會計法刪除第二十九條條文，資本資產表之資本資產將整併至平衡表之資產科目項下，已無設置資本資產類科目，爰表名修正為「長期投資、固定資產、遞耗資產及無形資產變動表」，並刪除表內有關資本資產相關文字。</p> |
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| <p>格式 12</p> <p>彰化縣芳苑鄉總會計 公務機關平衡表科目明細表(長期投資) 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="212 925 817 1260"> <thead> <tr> <th>科目及投資事業名稱</th> <th>投資成本</th> <th>評價調整</th> <th>合計</th> <th>股數</th> </tr> </thead> <tbody> <tr> <td>一、採權益法之投資</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(一) 公營事業</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> (事業名稱)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(二) 作業基金</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(三) 民營企業</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(四) 其他</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>二、其他長期投資</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(一) 民營企業</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(二) 其他</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 科目及投資事業名稱 | 投資成本 | 評價調整 | 合計 | 股數 | 一、採權益法之投資 | | | | | (一) 公營事業 | | | | | (事業名稱) | | | | | ： | | | | | (二) 作業基金 | | | | | ： | | | | | (三) 民營企業 | | | | | ： | | | | | (四) 其他 | | | | | ： | | | | | 二、其他長期投資 | | | | | (一) 民營企業 | | | | | ： | | | | | (二) 其他 | | | | | ： | | | | | <p>格式 12</p> <p>彰化縣芳苑鄉總會計 公務資本資產表科目明細表(長期投資) 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="851 901 1456 1236"> <thead> <tr> <th>科目及投資事業名稱</th> <th>投資成本</th> <th>評價調整</th> <th>合計</th> <th>股數</th> </tr> </thead> <tbody> <tr> <td>一、採權益法之股權投資</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(一) 公營事業</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> (事業名稱)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(二) 公營事業及其他</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> (事業名稱)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 科目及投資事業名稱 | 投資成本 | 評價調整 | 合計 | 股數 | 一、採權益法之股權投資 | | | | | (一) 公營事業 | | | | | (事業名稱) | | | | | ： | | | | | (二) 公營事業及其他 | | | | | (事業名稱) | | | | | ： | | | | | <p>配合會計法刪除第二十九條條文，原資本資產科目整併至平衡表表達，惟為瞭解政府各類投資事業情形，爰維持編製本表，並修正本表內容及報表名稱。</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| (二) 作業基金 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| (三) 民營企業 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|---------------|---------------|-----------------------------|-----------------------------|------|--|--|--|---|----------|--|--|------|--|--------|--|---|--|--|---|---|------------|---------------|---------------|-----------------------------|------|--|--|--|--|----------|--|--|--|--|--------|--|--|--|--|------------------------|
| | <p>格式 13</p> <p>彰化縣芳苑鄉總會計 公務資本資產表科目明細表(固定、遞耗、無形、其他資本資產) 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="853 336 1456 663"> <thead> <tr> <th>科 目</th> <th>合計</th> <th>機關名稱</th> <th>...</th> </tr> </thead> <tbody> <tr> <td>固定資產</td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> </tr> <tr> <td>遞耗資產</td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><small>註：本表納列表達各機關普通公務及各種公務相關部分，二者間尚有內部往來事項應加以沖銷。</small></p> | 科 目 | 合計 | 機關名稱 | ... | 固定資產 | | | | ： | | | | 遞耗資產 | | | | ： | | | | <p>1. <u>本表刪除。</u></p> <p>2. 配合會計法刪除第二十九條條文，原資本資產科目整併至平衡表表達，現行資本資產表明細表內容將於平衡表科目明細表表達，爰刪除本表。</p> | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 13</p> <p>彰化縣芳苑鄉總會計 公務機關長期負債變動表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="212 887 819 1227"> <thead> <tr> <th>項 目</th> <th>舉債數 (1)</th> <th>本年度增加數 (2)</th> <th>本年度減少數 (3)</th> <th>期末帳面金額 [(4)+(1)+(2)-(3)]</th> </tr> </thead> <tbody> <tr> <td>一、借款</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>二、融資租賃負債</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>三、負債準備</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 項 目 | 舉債數 (1) | 本年度增加數 (2) | 本年度減少數 (3) | 期末帳面金額 [(4)+(1)+(2)-(3)] | 一、借款 | | | | | 二、融資租賃負債 | | | | | 三、負債準備 | | | | | <p>格式 14</p> <p>彰化縣芳苑鄉總會計 公務長期負債變動表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="853 887 1456 1227"> <thead> <tr> <th>項 目</th> <th>舉債數 (1)</th> <th>本年度增加數 (2)</th> <th>本年度減少數 (3)</th> <th>期末帳面金額 [(4)+(1)+(2)-(3)]</th> </tr> </thead> <tbody> <tr> <td>一、借款</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>二、融資租賃負債</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>三、負債準備</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 項 目 | 舉債數 (1) | 本年度增加數 (2) | 本年度減少數 (3) | 期末帳面金額 [(4)+(1)+(2)-(3)] | 一、借款 | | | | | 二、融資租賃負債 | | | | | 三、負債準備 | | | | | <p>本表序號變更，並酌修報表名稱。</p> |
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| | <p>格式 15</p> <p>彰化縣芳苑鄉總會計 公務長期負債表科目明細表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="851 339 1458 675"> <thead> <tr> <th>科目名稱</th> <th>金額</th> </tr> </thead> <tbody> <tr> <td>長期借款 ：</td> <td></td> </tr> <tr> <td>應付租賃款 ：</td> <td></td> </tr> <tr> <td>負債準備 ：</td> <td></td> </tr> </tbody> </table> | 科目名稱 | 金額 | 長期借款 ： | | 應付租賃款 ： | | 負債準備 ： | | <ol style="list-style-type: none"> 1. 本表刪除。 2. 配合會計法刪除第二十九條條文，原長期負債科目整併至平衡表表達，現行長期負債表明細表內容將於平衡表科目明細表表達，又現行總決算編製手冊亦已編製債款目錄(長期借款部份)，與本表內容相同，為避免重複，爰刪除本表。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 14</p> <p>彰化縣芳苑鄉總會計 公務機關現金出納表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="215 946 822 1249"> <thead> <tr> <th>項</th> <th>目</th> <th>金額</th> </tr> </thead> <tbody> <tr> <td>一、</td> <td>上年度結存</td> <td></td> </tr> <tr> <td>二、</td> <td>收項</td> <td></td> </tr> <tr> <td>三、</td> <td>付項</td> <td></td> </tr> <tr> <td>四、</td> <td>本年度結存</td> <td></td> </tr> </tbody> </table> | 項 | 目 | 金額 | 一、 | 上年度結存 | | 二、 | 收項 | | 三、 | 付項 | | 四、 | 本年度結存 | | <p>格式 17</p> <p>彰化縣芳苑鄉總會計 公務現金出納表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="853 946 1460 1297"> <thead> <tr> <th>項</th> <th>目</th> <th>金額</th> </tr> </thead> <tbody> <tr> <td colspan="3">收項</td> </tr> <tr> <td>一、</td> <td>上期結存</td> <td></td> </tr> <tr> <td>二、</td> <td>本期收入</td> <td></td> </tr> <tr> <td></td> <td>收項總計</td> <td></td> </tr> <tr> <td colspan="3">付項</td> </tr> <tr> <td>一、</td> <td>本期支出</td> <td></td> </tr> <tr> <td>二、</td> <td>本期結存</td> <td></td> </tr> <tr> <td></td> <td>付項總計</td> <td></td> </tr> </tbody> </table> | 項 | 目 | 金額 | 收項 | | | 一、 | 上期結存 | | 二、 | 本期收入 | | | 收項總計 | | 付項 | | | 一、 | 本期支出 | | 二、 | 本期結存 | | | 付項總計 | | <ol style="list-style-type: none"> 1. 本表序號變更，並酌修報表名稱。 2. 茲因配合總決算編製作業手冊及實務上之作法，爰將本表項目予以酌修。 |
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| 二、 | 收項 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 三、 | 付項 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 四、 | 本年度結存 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 收項 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 一、 | 上期結存 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 二、 | 本期收入 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 付項 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 一、 | 本期支出 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 二、 | 本期結存 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 付項總計 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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| <p>附錄三</p> <p>格式 1</p> <p style="text-align: center;">彰化縣芳苑鄉總會計 ○○基金資產負債表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">科 目</th> <th style="width: 10%;">本年度</th> <th style="width: 10%;">上年度</th> <th style="width: 15%;">科 目</th> <th style="width: 10%;">本年度</th> <th style="width: 10%;">上年度</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>註：本表依基金別編製；如有多個基金再另彙編綜計表(以下格式均同)。</p> | 科 目 | 本年度 | 上年度 | 科 目 | 本年度 | 上年度 | | | | | | | <p>附錄五</p> <p>格式 1</p> <p style="text-align: center;">彰化縣芳苑鄉總會計 ○○基金資產負債表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">科 目</th> <th style="width: 10%;">本年度</th> <th style="width: 10%;">上年度</th> <th style="width: 15%;">科 目</th> <th style="width: 10%;">本年度</th> <th style="width: 10%;">上年度</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>註：本表依基金別編製；如有多個基金再另彙編綜計表(以下格式均同)。</p> | 科 目 | 本年度 | 上年度 | 科 目 | 本年度 | 上年度 | | | | | | | <p>序號變更。</p> <p>本表未修正。</p> |
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| <p>格式 2</p> <p>彰化縣芳苑鄉總會計 ○○基金主要業務計畫執行情形表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="212 1019 819 1369"> <thead> <tr> <th rowspan="2">項</th> <th rowspan="2">目</th> <th rowspan="2">單位</th> <th rowspan="2">預算數</th> <th rowspan="2">決算數</th> <th colspan="2">比較增減數</th> </tr> <tr> <th>增減數</th> <th>%</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 項 | 目 | 單位 | 預算數 | 決算數 | 比較增減數 | | 增減數 | % | | | | | | | | | <p>1. <u>本表新增</u>。</p> <p>2. 配合總會計制度第十三點增列特別收入基金主要業務計畫執行情形表格式。</p> | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 3</p> <p>彰化縣芳苑鄉總會計 ○○基金平衡表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="215 331 819 625"> <thead> <tr> <th>科 目</th> <th>本年度</th> <th>上年度</th> <th>科 目</th> <th>本年度</th> <th>上年度</th> </tr> </thead> <tbody> <tr> <td>資產</td> <td></td> <td></td> <td>負債</td> <td></td> <td></td> </tr> <tr> <td> 流動資產</td> <td></td> <td></td> <td> 流動負債</td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td> ：</td> <td></td> <td></td> </tr> <tr> <td> 長期投資</td> <td></td> <td></td> <td> 長期負債</td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td> ：</td> <td></td> <td></td> </tr> <tr> <td> 固定資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>淨資產</td> <td></td> <td></td> </tr> </tbody> </table> | 科 目 | 本年度 | 上年度 | 科 目 | 本年度 | 上年度 | 資產 | | | 負債 | | | 流動資產 | | | 流動負債 | | | ： | | | ： | | | 長期投資 | | | 長期負債 | | | ： | | | ： | | | 固定資產 | | | | | | ： | | | | | | | | | 淨資產 | | | <p>格式 1</p> <p>彰化縣芳苑鄉總會計 ○○基金平衡表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="882 331 1451 625"> <thead> <tr> <th>科 目</th> <th>本年度</th> <th>上年度</th> <th>科 目</th> <th>本年度</th> <th>上年度</th> </tr> </thead> <tbody> <tr> <td>資產</td> <td></td> <td></td> <td>負債</td> <td></td> <td></td> </tr> <tr> <td> 流動資產</td> <td></td> <td></td> <td> 流動負債</td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> <td> ：</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>基金餘額</td> <td></td> <td></td> </tr> </tbody> </table> <p>註：本表依基金別編製；如有多個基金再另彙編綜計表(以下格式均同)。</p> | 科 目 | 本年度 | 上年度 | 科 目 | 本年度 | 上年度 | 資產 | | | 負債 | | | 流動資產 | | | 流動負債 | | | ： | | | ： | | | | | | | | | | | | 基金餘額 | | | <ol style="list-style-type: none"> 1. 本表序號變更。 2. 配合會計法刪除第二十九條條文，原固定項目科目併入平衡表表達，爰修正本表內容，並刪除表下備註說明。 |
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| 固定資產 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | 淨資產 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | 基金餘額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>格式 2</p> <p>彰化縣芳苑鄉總會計 固定項目表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="851 890 1456 1260"> <thead> <tr> <th rowspan="2">基金名稱</th> <th colspan="3">資 產</th> <th>負 債</th> </tr> <tr> <th>合 計</th> <th>土 地</th> <th>...</th> <th>長期債務</th> </tr> </thead> <tbody> <tr> <td>○○基金</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 基金名稱 | 資 產 | | | 負 債 | 合 計 | 土 地 | ... | 長期債務 | ○○基金 | | | | | ： | | | | | <ol style="list-style-type: none"> 1. <u>本表刪除。</u> 2. 配合會計法刪除第二十九條條文，原固定項目科目併入平衡表表達，爰刪除本表。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | |
|---|------|-----|-----------|----|-----------|--|---|--|---|-----|-----|-----------|---|-----------|--|---|--|----------------|
| <p>格式 4</p> <p>彰化縣芳苑鄉總會計 ○○基金收入支出表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="244 309 815 635"> <thead> <tr> <th>項 目</th> <th>本年度</th> <th>上年度</th> </tr> </thead> <tbody> <tr> <td>收入</td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> </tr> <tr> <td>支出</td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> </tr> </tbody> </table> | 項 目 | 本年度 | 上年度 | 收入 | | | ： | | | 支出 | | | ： | | | | <p>1. <u>本表新增。</u></p> <p>2. 配合總會計制度第十三點增列特別收入基金收入支出表格式。</p> | |
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| <p>格式 5</p> <p>彰化縣芳苑鄉總會計 ○○基金現金流量表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="244 839 815 1165"> <thead> <tr> <th>項 目</th> <th>金 額</th> </tr> </thead> <tbody> <tr> <td>業務活動之現金流量</td> <td></td> </tr> <tr> <td>本期餘額(結起一)</td> <td></td> </tr> <tr> <td>：</td> <td></td> </tr> </tbody> </table> | 項 目 | 金 額 | 業務活動之現金流量 | | 本期餘額(結起一) | | ： | | <p>格式 4</p> <p>彰化縣芳苑鄉總會計 ○○基金現金流量表 中華民國 年度 單位：新臺幣元</p> <table border="1" data-bbox="860 839 1431 1165"> <thead> <tr> <th>項 目</th> <th>金 額</th> </tr> </thead> <tbody> <tr> <td>業務活動之現金流量</td> <td></td> </tr> <tr> <td>本期餘額(結起一)</td> <td></td> </tr> <tr> <td>：</td> <td></td> </tr> </tbody> </table> | 項 目 | 金 額 | 業務活動之現金流量 | | 本期餘額(結起一) | | ： | | <p>本表序號變更。</p> |
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| 修正規定 | 現行規定 | 說明 |
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| 附錄六 普通公務會計報告之格式 | 附錄六 普通公務會計報告之格式 | |
| <p>格式 1</p> <p style="text-align: center;">彰化縣芳苑鄉公所</p> <p style="text-align: center;">會計月報</p> <p style="text-align: center;">中華民國 年 月份</p> <p style="text-align: center;">主辦會計人員 鄉長</p> <p>註：1. 會計月報之表件為 A4 橫式橫書，兩面編印。 2. 請蓋主辦會計人員及鄉長職名章(該等印章並得以套印方式處理)。 3. 編列有特別預算者，應按月另編製會計月報。</p> | <p>格式 1</p> <p style="text-align: center;">彰化縣芳苑鄉公所</p> <p style="text-align: center;">會計月報</p> <p style="text-align: center;">中華民國 年 月份</p> <p style="text-align: center;">主辦會計人員 鄉長</p> <p>註：1. 會計月報之表件為 A4 橫式橫書，兩面編印。 2. 請蓋主辦會計人員及鄉長職名章(該等印章並得以套印方式處理)。 3. 編列有特別預算者，應按月另編製會計月報。</p> | 本表未修正。 |
| <p>格式 2</p> <p style="text-align: center;">目 次</p> <p>甲、預算執行報表</p> <p>一、歲入累計表.....○○</p> <p>二、經費累計表.....○○</p> <p>三、債務累計表.....○○</p> <p>四、以前年度歲入轉入數累計表.....○○</p> <p>五、以前年度歲出轉入數累計表.....○○</p> <p>六、以前年度債務轉入數累計表.....○○</p> <p>乙、會計報表</p> <p>壹、主要表</p> <p>二、平衡表.....○○</p> <p>三、收入支出表.....○○</p> <p>貳、附屬表</p> <p>二、平衡表科目明細表.....○○</p> <p>三、長期投資、固定資產、遞延資產及無形資產變動表.....○○</p> <p>三、長期負債變動表.....○○</p> <p>丙、參考表</p> <p>一、預算執行與會計收支對照表.....○○</p> <p>三、銀行(公庫)存款差額解釋表(依出納管理相關規定格式)○○</p> <p>三、財產增減結存表(依財產管理相關規定格式).....○○</p> | <p>格式 2</p> <p style="text-align: center;">目 次</p> <p>一、歲入累計表.....○○</p> <p>二、經費累計表.....○○</p> <p>三、債務累計表.....○○</p> <p>四、以前年度歲入轉入數累計表.....○○</p> <p>五、以前年度歲出轉入數累計表.....○○</p> <p>六、以前年度債務轉入數累計表.....○○</p> <p>七、平衡表.....○○</p> <p>八、資本資產表.....○○</p> <p>九、長期負債表.....○○</p> <p>十、平衡表科目明細表.....○○</p> <p>十一、資本資產變動表.....○○</p> <p>十二、長期負債變動表.....○○</p> <p>十三、收入支出彙計表.....○○</p> <p>十四、銀行(公庫)存款差額解釋表(依出納管理相關規定格式)○○</p> <p>十五、財產增減結存表(依財產管理相關規定格式).....○○</p> | <p>1. 會計法刪除第二十九條條文後，會計基礎(權責發生基礎)與預算基礎(現金基礎)不同：</p> <p>(1) 為利區分，爰會計報告目次增列「甲、預算執行報表」、「乙、會計報表」兩類別，並按各表件之性質或報導目的調整書表順序，序號配合變更。</p> <p>(2) 為利會計報告使用者瞭解預算執行報表中歲入、經費累計表與會計報表之收入支出表表達內容間相互關聯，爰增編預算執行與會計收支對照表，以勾稽轉換二者間之差異。</p> <p>2. 配合會計法刪除第二十九條條文，已不再另行設置資本資產帳與長期負債帳：</p> <p>(1) 現行資本資產表及長期負債表中有關長期投資、固定資產及長期負債等相關資訊將併入平衡表及其科目明細表中表達，爰刪除資本資產變動表及長期負債表，並將現行「資本資產變動表」之表名修正為「長期投資、固定資產、遞耗資產及無形資產變動表」。</p> <p>(2) 收入支出彙計表除刪除公務機關處分(購置)財產及舉借(償還)長期負債相關之收入(支出)外，另新增資產折舊、折耗及攤銷費用、投資及財產交易相關損益等科目。並為配合修正後會計收支之表達內涵已與現行編製基礎不同，爰將現行「收入支出彙計表」之表名修正為「收入支出表」。</p> |

| 修正規定 | | | | | | | | | | 現行規定 | | | | | | | | | | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 格式 4 彰化縣芳苑鄉公所 經費累計表 中華民國 年 月 日至 年 月 日 單位：新臺幣元 | | | | | | | | | | 格式 4 彰化縣芳苑鄉公所 經費累計表 中華民國 年 月 日至 年 月 日 單位：新臺幣元 | | | | | | | | | | 配合地方政府歲計會計資訊管理系統 鄉鎮市版系統(簡稱 CBA 2.0 鄉鎮市版) 及應業務實際需求，爰增加表下備註 6. 說明。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 6. 本表得視實際需求調整欄位。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 修正規定 | | 現行規定 | | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | 應收數 | 應收數 | 應收數 | 應收數 | 應收數 | 應收數 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | 款 | 項 | 目 | 節 | 代號及名稱 | (1) | (2) | (3) | (4) | (5)=(1)-(2)-(3)-(4) | (預付款) | | 款 | 項 | 目 | 節 | 代號及名稱 | (1) | (2) | (3) | (4) | (5)=(1)-(2)-(3)-(4) | (預付款) |
| | | | | | | 應付數 | 應付數 | 應付數 | 應付數 | 應付數 | 應付數 | | | | | | | 應付數 | 應付數 | 應付數 | 應付數 | 應付數 | 應付數 |
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| | | | | | | | | | | | | | | | | | | | | | | | |
| 格式 8 彰化縣芳苑鄉公所 以前年度債務轉入數累計表 中華民國 年 月 日至 年 月 日 單位：新臺幣元 | | | | | | | | | | 格式 8 彰化縣芳苑鄉公所 以前年度債務轉入數累計表 中華民國 年 月 日至 年 月 日 單位：新臺幣元 | | | | | | | | | | 酌修報表項目以年度表達。 | | | |
| 項 目 | | 以前年度 轉入數 | 減免 (註銷)數 | 實 現 數 | | 尚未執行數 | 項 目 | | 以前年度 轉入數 | 減免 (註銷)數 | 實 現 數 | | 尚未執行數 | | | | | | | | | | |
| | | (1) | (2) | 本月實現數 | 截至本月止 累計實現數 | (4)=(1)-(2)-(3) | | | (1) | (2) | 本月實現數 | 截至本月止 累計實現數 | (4)=(1)-(2)-(3) | | | | | | | | | | |
| XX年度債務之舉借 | | | | | | | 一、債務之舉借 | | | | | | | | | | | | | | | | |
| XX年度債務之償還 | | | | | | | 二、債務之償還 | | | | | | | | | | | | | | | | |

| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--------|------|------|----|------|----|--------|------|-----------|------|---|------|---|------|---|------|------|------|---|------|----|---|---|---|---|------|---|------|---|------|-----|---------|-----|---|-----|---|---|-------|--|---|--|---|--|------|--|-----|--|----|--|--------|--|---|--|--------|--|---|--|---|--|-----|--|-----|--|---|------|----|------|----|----|--|----|--|------|--|------|--|---|--|---|--|---|--|-----|--|---|--|---|--|---|--|---|--|-----|--|-----|--|---|
| <p>格式 9</p> <p>彰化縣芳苑鄉公所 平衡表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="230 323 808 635"> <thead> <tr> <th>科目名稱</th> <th>金額</th> <th>科目名稱</th> <th>金額</th> </tr> </thead> <tbody> <tr> <td>資產</td> <td></td> <td>負債</td> <td></td> </tr> <tr> <td>流動資產</td> <td></td> <td>流動負債</td> <td></td> </tr> <tr> <td> 提撥基金</td> <td></td> <td>短期借款</td> <td></td> </tr> <tr> <td> 票戶存款</td> <td></td> <td> 應付票款</td> <td></td> </tr> <tr> <td> 公庫存款</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td>長期負債</td> <td></td> </tr> <tr> <td>長期投資</td> <td></td> <td>長期借款</td> <td></td> </tr> <tr> <td> 採權益法之投資</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td>應付租賃款</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td>固定資產</td> <td></td> <td>淨資產</td> <td></td> </tr> <tr> <td> 土地</td> <td></td> <td> 資產負債淨額</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td> 資產負債淨額</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td>合 計</td> <td></td> <td>合 計</td> <td></td> </tr> </tbody> </table> | 科目名稱 | 金額 | 科目名稱 | 金額 | 資產 | | 負債 | | 流動資產 | | 流動負債 | | 提撥基金 | | 短期借款 | | 票戶存款 | | 應付票款 | | 公庫存款 | | ： | | ： | | 長期負債 | | 長期投資 | | 長期借款 | | 採權益法之投資 | | ： | | ： | | 應付租賃款 | | ： | | ： | | 固定資產 | | 淨資產 | | 土地 | | 資產負債淨額 | | ： | | 資產負債淨額 | | ： | | ： | | 合 計 | | 合 計 | | <p>格式 9</p> <p>彰化縣芳苑鄉公所 平衡表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="869 323 1447 635"> <thead> <tr> <th>科目名稱</th> <th>金額</th> <th>科目名稱</th> <th>金額</th> </tr> </thead> <tbody> <tr> <td>資產</td> <td></td> <td>負債</td> <td></td> </tr> <tr> <td>流動資產</td> <td></td> <td>流動負債</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td>淨資產</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td>合 計</td> <td></td> <td>合 計</td> <td></td> </tr> </tbody> </table> | 科目名稱 | 金額 | 科目名稱 | 金額 | 資產 | | 負債 | | 流動資產 | | 流動負債 | | ： | | ： | | ： | | 淨資產 | | ： | | ： | | ： | | ： | | 合 計 | | 合 計 | | <p>配合會計法刪除第二十九條條文，將另帳表達之資本資產及長期負債整併至平衡表，爰予修正。</p> |
| 科目名稱 | 金額 | 科目名稱 | 金額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 資產 | | 負債 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 流動資產 | | 流動負債 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 提撥基金 | | 短期借款 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 票戶存款 | | 應付票款 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 公庫存款 | | ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 固定資產 | | 淨資產 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 流動資產 | | 流動負債 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | <p>格式 10</p> <p>彰化縣芳苑鄉公所 資本資產表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="857 810 1435 1066"> <thead> <tr> <th>科目名稱</th> <th>金額</th> <th>科目名稱</th> <th>金額</th> </tr> </thead> <tbody> <tr> <td>長期投資</td> <td></td> <td>資本資產總額</td> <td></td> </tr> <tr> <td> 採權益法之股權投資</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td>固定資產</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td> 土地</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td>合 計</td> <td></td> </tr> <tr> <td>合 計</td> <td></td> <td>合 計</td> <td></td> </tr> </tbody> </table> <p>註：1. 各種目（除土地、非消耗性收藏品及傳承資產）列數，為計列長期投資評價，扣除累計折舊（耗）後之淨額。 2. 公務機關財產由基金代管，應配合財產目錄之編造列入本表，並備註各財產項目及金額。</p> | 科目名稱 | 金額 | 科目名稱 | 金額 | 長期投資 | | 資本資產總額 | | 採權益法之股權投資 | | ： | | ： | | ： | | 固定資產 | | ： | | 土地 | | ： | | ： | | ： | | ： | | 合 計 | | 合 計 | | 合 計 | | <p>1. <u>本表刪除。</u></p> <p>2. 配合會計法刪除第二十九條條文，將另帳表達之資本資產及長期負債整併至平衡表，爰刪除資本資產表。</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 採權益法之股權投資 | | ： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | <p>格式 11</p> <p>彰化縣芳苑鄉公所 長期負債表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="853 320 1456 568"> <thead> <tr> <th>科目名稱</th> <th>金額</th> <th>科目名稱</th> <th>金額</th> </tr> </thead> <tbody> <tr> <td>長期負債總額</td> <td></td> <td>長期負債</td> <td></td> </tr> <tr> <td></td> <td></td> <td> 長期借款</td> <td></td> </tr> <tr> <td></td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td></td> <td></td> <td> ：</td> <td></td> </tr> <tr> <td>合 計</td> <td></td> <td>合 計</td> <td></td> </tr> </tbody> </table> | 科目名稱 | 金額 | 科目名稱 | 金額 | 長期負債總額 | | 長期負債 | | | | 長期借款 | | | | ： | | | | ： | | 合 計 | | 合 計 | | <p>1. <u>本表刪除。</u></p> <p>2. 配合會計法刪除第二十九條條文，將另帳表達之資本資產及長期負債整併至平衡表，爰刪除長期負債表。</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 長期負債總額 | | 長期負債 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 長期借款 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 10</p> <p>彰化縣芳苑鄉公所 收入支出表 中華民國 年 月 日至 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="217 759 819 1158"> <thead> <tr> <th rowspan="2">科目名稱</th> <th colspan="2">金額</th> </tr> <tr> <th>本月數</th> <th>累計數</th> </tr> </thead> <tbody> <tr> <td>收入</td> <td></td> <td></td> </tr> <tr> <td> 稅課收入</td> <td></td> <td></td> </tr> <tr> <td> 罰款及賠償收入</td> <td></td> <td></td> </tr> <tr> <td> 經營收入</td> <td></td> <td></td> </tr> <tr> <td> 財產收益</td> <td></td> <td></td> </tr> <tr> <td> 投資收益</td> <td></td> <td></td> </tr> <tr> <td> 補助收入</td> <td></td> <td></td> </tr> <tr> <td> 孳息及贈與收入</td> <td></td> <td></td> </tr> <tr> <td> 其他收入</td> <td></td> <td></td> </tr> <tr> <td>支出</td> <td></td> <td></td> </tr> <tr> <td> 人事支出</td> <td></td> <td></td> </tr> <tr> <td> 業務支出</td> <td></td> <td></td> </tr> <tr> <td> 獎補助支出</td> <td></td> <td></td> </tr> <tr> <td> 財產損失</td> <td></td> <td></td> </tr> <tr> <td> 投資損失</td> <td></td> <td></td> </tr> <tr> <td> 利息費用及手續費</td> <td></td> <td></td> </tr> <tr> <td> 折舊、折耗及攤銷</td> <td></td> <td></td> </tr> <tr> <td> 其他支出</td> <td></td> <td></td> </tr> <tr> <td>收支餘結</td> <td></td> <td></td> </tr> </tbody> </table> | 科目名稱 | 金額 | | 本月數 | 累計數 | 收入 | | | 稅課收入 | | | 罰款及賠償收入 | | | 經營收入 | | | 財產收益 | | | 投資收益 | | | 補助收入 | | | 孳息及贈與收入 | | | 其他收入 | | | 支出 | | | 人事支出 | | | 業務支出 | | | 獎補助支出 | | | 財產損失 | | | 投資損失 | | | 利息費用及手續費 | | | 折舊、折耗及攤銷 | | | 其他支出 | | | 收支餘結 | | | <p>格式 15</p> <p>彰化縣芳苑鄉公所 收入支出彙計表 中華民國 年 月 日至 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="853 759 1456 1098"> <thead> <tr> <th rowspan="2">科目名稱</th> <th colspan="2">金額</th> </tr> <tr> <th>本月數</th> <th>累計數</th> </tr> </thead> <tbody> <tr> <td>收入</td> <td></td> <td></td> </tr> <tr> <td> 稅課收入</td> <td></td> <td></td> </tr> <tr> <td> 罰款及賠償收入</td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> </tr> <tr> <td>支出</td> <td></td> <td></td> </tr> <tr> <td> 人事支出</td> <td></td> <td></td> </tr> <tr> <td> 業務支出</td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> </tr> <tr> <td> ：</td> <td></td> <td></td> </tr> <tr> <td>收支餘結</td> <td></td> <td></td> </tr> </tbody> </table> <p>註：本表表達預算（含本年度及以前年度保留數）在本年度之實現數及應收款、應付款。</p> | 科目名稱 | 金額 | | 本月數 | 累計數 | 收入 | | | 稅課收入 | | | 罰款及賠償收入 | | | ： | | | ： | | | ： | | | 支出 | | | 人事支出 | | | 業務支出 | | | ： | | | ： | | | 收支餘結 | | | <p>1. 本表序號變更。</p> <p>2. 配合會計法刪除第二十九條條文，刪除購置(處分)資本資產及舉債(償還)長期負債相關收支科目，另配合普會制度第三十點會計科目之設計，增列折舊、折耗及攤銷、財產損失及投資收益、投資損失等科目。</p> <p>3. 配合上開修正，將表名修正為「收入支出表」，並刪除表下備註說明。</p> |
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| <p>格式 11</p> <p>彰化縣芳苑鄉公所 平衡表科目明細表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="210 1370 819 1422"> <thead> <tr> <th rowspan="2">日期</th> <th rowspan="2">摘要</th> <th colspan="2">金額</th> <th rowspan="2">備註</th> </tr> <tr> <th>小計</th> <th>合計</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 日期 | 摘要 | 金額 | | 備註 | 小計 | 合計 | | | | | | <p>格式 12</p> <p>彰化縣芳苑鄉公所 平衡表科目明細表 中華民國 年 月 日 單位：新臺幣元</p> <table border="1" data-bbox="853 1370 1456 1422"> <thead> <tr> <th rowspan="2">日期</th> <th rowspan="2">摘要</th> <th colspan="2">金額</th> <th rowspan="2">備註</th> </tr> <tr> <th>小計</th> <th>合計</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 日期 | 摘要 | 金額 | | 備註 | 小計 | 合計 | | | | | | <p>本表序號變更。</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 12</p> <p style="text-align: center;">彰化縣芳苑鄉公所 長期投資、固定資產、遞耗資產及無形資產變動表</p> <p style="text-align: center;">中華民國 年 月 日至 年 月 日 單位：新臺幣元</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">科 目</th> <th rowspan="2">取得成本 (1)</th> <th rowspan="2">以前年度累計折舊 (耗)/長期投資評價 (2)</th> <th colspan="2">本年度成本變動</th> <th rowspan="2">本年度累計折舊(耗) /長期投資評價變動數 (5)</th> <th rowspan="2">期末帳面金額 (6)=(1)-(2)+(3)- (4)-(5)</th> </tr> <tr> <th>增加數 (3)</th> <th>減少數 (4)</th> </tr> </thead> <tbody> <tr> <td>長期投資</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>土地</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>土地改良物</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>小 計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>租賃資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>租賃權益改良</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>購建中國定資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>小 計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>合 計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>註：1. 長期投資評價(長期投資評價變動數)欄位，當評價餘額大於取得成本(帳面金額)時以正數表達，當評價餘額小於取得成本(帳面金額)時以負數表達； 2. 表列本年度成本變動增加數之合計數，原則應與設備及投資預算等取得之財產合計數相互勾稽，如有差異時，應敘明差異原因及其金額。</p> | 科 目 | 取得成本 (1) | 以前年度累計折舊 (耗)/長期投資評價 (2) | 本年度成本變動 | | 本年度累計折舊(耗) /長期投資評價變動數 (5) | 期末帳面金額 (6)=(1)-(2)+(3)- (4)-(5) | 增加數 (3) | 減少數 (4) | 長期投資 | | | | | | | 土地 | | | | | | | 土地改良物 | | | | | | | ： | | | | | | | 小 計 | | | | | | | 租賃資產 | | | | | | | 租賃權益改良 | | | | | | | 購建中國定資產 | | | | | | | ： | | | | | | | 小 計 | | | | | | | 合 計 | | | | | | | <p>格式 13</p> <p style="text-align: center;">彰化縣芳苑鄉公所 資本資產變動表</p> <p style="text-align: center;">中華民國 年 月 日至 年 月 日 單位：新臺幣元</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">科 目</th> <th rowspan="2">取得成本 (1)</th> <th rowspan="2">以前年度累計折舊 (耗)/長期投資評價 (2)</th> <th colspan="2">本年度資本 資產成本變動</th> <th rowspan="2">本年度累計折舊(耗) /長期投資評價變動數 (5)</th> <th rowspan="2">期末帳面金額 (6)=(1)-(2)+(4)-(5)</th> </tr> <tr> <th>增加數 (3)</th> <th>減少數 (4)</th> </tr> </thead> <tbody> <tr> <td>長期投資</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>土地</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>土地改良物</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>小 計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>租賃資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>租賃權益改良</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>購建中國定資產</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>：</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>小 計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>合 計</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>註：1. 長期投資評價(長期投資評價變動數)欄位，當評價餘額大於取得成本(帳面金額)時以正數表達，當評價餘額小於取得成本(帳面金額)時以負數表達； 2. 表列本年度資本資產成本變動增加數之合計數，原則應與設備及投資預算等取得之財產合計數相互勾稽，如有差異時，應敘明差異原因及其金額。</p> | 科 目 | 取得成本 (1) | 以前年度累計折舊 (耗)/長期投資評價 (2) | 本年度資本 資產成本變動 | | 本年度累計折舊(耗) /長期投資評價變動數 (5) | 期末帳面金額 (6)=(1)-(2)+(4)-(5) | 增加數 (3) | 減少數 (4) | 長期投資 | | | | | | | 土地 | | | | | | | 土地改良物 | | | | | | | ： | | | | | | | 小 計 | | | | | | | 租賃資產 | | | | | | | 租賃權益改良 | | | | | | | 購建中國定資產 | | | | | | | ： | | | | | | | 小 計 | | | | | | | 合 計 | | | | | | | <p>1. 本表序號變更。</p> <p>2. 配合會計法刪除第二十九條條文，資本資產表之資本資產將整併至平衡表之資產科目項下，已無設置資本資產類科目，爰表名修正為「長期投資、固定資產、遞耗資產及無形資產變動表」，並刪除表內有關資本資產相關文字。</p> |
| 科 目 | | | | 取得成本 (1) | 以前年度累計折舊 (耗)/長期投資評價 (2) | | | 本年度成本變動 | | 本年度累計折舊(耗) /長期投資評價變動數 (5) | 期末帳面金額 (6)=(1)-(2)+(3)- (4)-(5) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 土地改良物 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>格式 13</p> <p style="text-align: center;">彰化縣芳苑鄉公所 長期負債變動表</p> <p style="text-align: center;">中華民國 年 月 日至 年 月 日 單位：新臺幣元</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>項 目</th> <th>舉債數 (1)</th> <th>本年度增加數 (2)</th> <th>本年度減少數 (3)</th> <th>期末帳面金額 (4)=(1)+(2)-(3)</th> </tr> </thead> <tbody> <tr> <td>一、借款</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>二、融資租賃負債</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>三、負債準備</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 項 目 | 舉債數 (1) | 本年度增加數 (2) | 本年度減少數 (3) | 期末帳面金額 (4)=(1)+(2)-(3) | 一、借款 | | | | | 二、融資租賃負債 | | | | | 三、負債準備 | | | | | <p>格式 14</p> <p style="text-align: center;">彰化縣芳苑鄉公所 長期負債變動表</p> <p style="text-align: center;">中華民國 年 月 日至 年 月 日 單位：新臺幣元</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>項 目</th> <th>舉債數 (1)</th> <th>本年度增加數 (2)</th> <th>本年度減少數 (3)</th> <th>期末帳面金額 (4)=(1)+(2)-(3)</th> </tr> </thead> <tbody> <tr> <td>一、借款</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>二、融資租賃負債</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>三、負債準備</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | 項 目 | 舉債數 (1) | 本年度增加數 (2) | 本年度減少數 (3) | 期末帳面金額 (4)=(1)+(2)-(3) | 一、借款 | | | | | 二、融資租賃負債 | | | | | 三、負債準備 | | | | | <p>本表序號變更。</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 項 目 | 舉債數 (1) | 本年度增加數 (2) | 本年度減少數 (3) | 期末帳面金額 (4)=(1)+(2)-(3) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 二、融資租賃負債 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 項 目 | 舉債數 (1) | 本年度增加數 (2) | 本年度減少數 (3) | 期末帳面金額 (4)=(1)+(2)-(3) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------------------|-------|---------|---------|---------|-----|-----|-----|----|---|------|-----|-----|------|--|---------|--|--|---------|--|---|--|--|----|--|-----|--|---------|-----|-----|----|---|---|-----|-----|-----|-----|--|------|--|-----|--|--|------|--|---|--|--|---|--|--|--|--|--|--|------|--|--|------|--|--|--|
| <p>格式 14</p> <p style="text-align: center;">彰化縣芳苑鄉公所 預算執行與會計收支對照表 中華民國 年 月 日至 年 月 日 單位：新臺幣元</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">預算項目</th> <th style="width: 25%;">預算執行數</th> <th style="width: 25%;">調整數</th> <th style="width: 25%;">會計收支</th> <th style="width: 25%;">會計科目</th> </tr> </thead> <tbody> <tr> <td colspan="3">收入</td> <td colspan="2">收入</td> </tr> <tr> <td>稅課收入</td> <td></td> <td></td> <td>稅課收入</td> <td></td> </tr> <tr> <td>罰款及賠償收入</td> <td></td> <td></td> <td>罰款及賠償收入</td> <td></td> </tr> <tr> <td colspan="3">：</td> <td colspan="2">：</td> </tr> <tr> <td colspan="3"> </td> <td colspan="2"> </td> </tr> <tr> <td colspan="3">支出</td> <td colspan="2">支出</td> </tr> <tr> <td>人事費</td> <td></td> <td></td> <td>人事支出</td> <td></td> </tr> <tr> <td>業務費</td> <td></td> <td></td> <td>業務支出</td> <td></td> </tr> <tr> <td colspan="3">：</td> <td colspan="2">：</td> </tr> <tr> <td colspan="3"> </td> <td colspan="2"> </td> </tr> <tr> <td colspan="3">合計餘貼</td> <td colspan="2">收支餘貼</td> </tr> </tbody> </table> <p><small>註：本表調整數應敘明調整項目及金額。</small></p> | 預算項目 | 預算執行數 | 調整數 | 會計收支 | 會計科目 | 收入 | | | 收入 | | 稅課收入 | | | 稅課收入 | | 罰款及賠償收入 | | | 罰款及賠償收入 | | ： | | | ： | | | | | | | 支出 | | | 支出 | | 人事費 | | | 人事支出 | | 業務費 | | | 業務支出 | | ： | | | ： | | | | | | | 合計餘貼 | | | 收支餘貼 | | | <p>1. <u>本表新增。</u></p> <p>2. 會計法刪除第二十九條條文後，會計基礎（權責發生基礎）與預算基礎（現金基礎）不同，爰增編預算執行與會計收支對照表以勾稽轉換二者間之差異。</p> |
| 預算項目 | 預算執行數 | 調整數 | 會計收支 | 會計科目 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 稅課收入 | | | 稅課收入 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 罰款及賠償收入 | | | 罰款及賠償收入 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 業務費 | | | 業務支出 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>附錄七 普通公務會計簿籍之格式</p> | <p>附錄七 普通公務會計簿籍之格式</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>格式 1</p> <p style="text-align: center;">彰化縣芳苑鄉公所 日記簿 第 頁 中華民國 年度 單位：新臺幣元</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">日期</th> <th colspan="2">傳 票</th> <th rowspan="2">會 計 科 目</th> <th rowspan="2">摘 要</th> <th colspan="2">金 額</th> </tr> <tr> <th>月</th> <th>日</th> <th>種 類</th> <th>號 數</th> <th>借 方</th> <th>貸 方</th> </tr> </thead> <tbody> <tr> <td colspan="8" style="height: 150px;"> </td> </tr> </tbody> </table> | 日期 | | 傳 票 | | 會 計 科 目 | 摘 要 | 金 額 | | 月 | 日 | 種 類 | 號 數 | 借 方 | 貸 方 | | | | | | | | | <p>格式 1</p> <p style="text-align: center;">彰化縣芳苑鄉公所 日記簿(資本資產日記簿、長期負債日記簿) 第 頁 中華民國 年度 單位：新臺幣元</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">日期</th> <th colspan="2">傳 票</th> <th rowspan="2">會 計 科 目</th> <th rowspan="2">摘 要</th> <th colspan="2">金 額</th> </tr> <tr> <th>月</th> <th>日</th> <th>種 類</th> <th>號 數</th> <th>借 方</th> <th>貸 方</th> </tr> </thead> <tbody> <tr> <td colspan="8" style="height: 150px;"> </td> </tr> </tbody> </table> <p><u>說明：本簿記錄屬資本資產類及長期負債類者，應註記其類別。</u></p> | 日期 | | 傳 票 | | 會 計 科 目 | 摘 要 | 金 額 | | 月 | 日 | 種 類 | 號 數 | 借 方 | 貸 方 | | | | | | | | | <p>配合會計法刪除第二十九條條文，原普通公務帳、資本資產帳及長期負債帳將予整併成一套帳，不再分別設置，爰予修正。</p> | | | | | | | | | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 總分類帳借方科目及代號 | 公 庫 雜 收 | 現金收入 | | | 單據 張 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 收款人 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 修正規定 | 現行規定 | 說明 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 至 止 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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