

2017회계연도 합산 재무제표



국 민 대 학 교

1. 2017회계연도 합산자금계산서

가. 수입

(단위 : 원)

과 목	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
등록금수입	-	155,400,744,525	-	155,400,744,525	158,914,475,864
입학금		5,027,827,500		5,027,827,500	5,052,679,000
수업료		137,774,778,350		137,774,778,350	141,872,770,800
수강료수입		12,598,138,675		12,598,138,675	11,989,026,064
전입금 및 기부금	4,640,000,000	38,616,954,867	4,520,000,000	38,736,954,867	39,368,376,777
전입금수입	4,640,000,000	5,653,853,000	4,520,000,000	5,773,853,000	4,824,118,000
경상비전입금				-	-
법정부담금		4,520,000,000	4,520,000,000	-	-
산학협력단전입금		1,133,853,000		1,133,853,000	524,118,000
수익사업전입	4,640,000,000			4,640,000,000	4,300,000,000
기부금	-	4,876,452,951		4,876,452,951	5,891,637,398
국고보조금		28,086,648,916		28,086,648,916	28,652,621,379
교육부대수입		8,488,273,000		8,488,273,000	8,607,799,973
교육외수입	25,679,804	1,924,756,842		1,950,436,646	2,196,554,618
운영수입 합계	4,665,679,804	204,430,729,234	4,520,000,000	204,576,409,038	209,087,207,232
투자외기타자산수입		3,927,724,000		3,927,724,000	5,305,464,363
고정자산매각수입		25,890,909		25,890,909	4,700,000
자산및 부채 수입계	-	3,953,614,909	-	3,953,614,909	5,310,164,363
미사용전기이월자금	1,419,992,560	6,064,188,598		7,484,181,158	8,509,448,655
자금수입 총계	6,085,672,364	214,448,532,741	4,520,000,000	216,014,205,105	222,906,820,250

나. 지출

(단위 : 원)

과 목	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
보수	723,569,830	92,354,517,255	-	93,078,087,085	91,085,845,175
교원보수		69,005,080,228		69,005,080,228	67,961,690,652
직원보수	723,569,830	23,349,437,027		24,073,006,857	23,124,154,523
관리운영비	420,006,558	26,877,086,992	-	27,297,093,550	26,103,419,594
시설관리비	33,779,170	10,177,204,812		10,210,983,982	10,179,009,929
일반관리비	44,165,596	6,973,092,045		7,017,257,641	6,706,442,046
운영비	342,061,792	9,726,790,135		10,068,851,927	9,217,967,619
연구. 학생경비	-	77,549,336,498	-	77,549,336,498	79,381,515,487
연구비		5,774,804,297		5,774,804,297	6,189,490,434
학생경비	-	69,485,528,489	-	69,485,528,489	70,982,108,007
교외장학금		25,935,551,749		25,935,551,749	27,403,479,135
교내장학금		32,677,711,452		32,677,711,452	32,808,999,870
실험실습비		4,130,832,533		4,130,832,533	4,228,988,949
기타학생경비		6,741,432,755		6,741,432,755	6,540,640,053
입시관리비		2,289,003,712		2,289,003,712	2,209,917,046
교육외비용		141,273,721		141,273,721	218,678,503
전출금	4,520,000,000		4,520,000,000	-	-
예비비				-	-
운영지출 합계	5,663,576,388	196,922,214,466	4,520,000,000	198,065,790,854	196,789,458,759
투자및기타자산지출		9,882,858,144		9,882,858,144	12,983,900,922
고정자산매입지출	5,393,470	4,767,187,879		4,772,581,349	5,649,279,411
유동부채상환				-	-
고정부채상환				-	-
자산및부채지출계	5,393,470	14,650,046,023	-	14,655,439,493	18,633,180,333
미사용차기이월금	416,702,506	2,876,272,252		3,292,974,758	7,484,181,158
자금지출 총계	6,085,672,364	214,448,532,741	4,520,000,000	216,014,205,105	222,906,820,250

2. 2017회계연도 합산대차대조표

가. 자 산

(단위 : 원)

과 목	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
유동자산	419,092,166	63,613,450,690	-	64,032,542,856	67,115,957,080
유동자금	411,329,626	61,360,870,011		61,772,199,637	65,045,424,850
기타유동자산	7,762,540	2,252,580,679	-	2,260,343,219	2,070,532,230
선급금				-	-
미수금	3,809,810	2,007,163,549		2,010,973,359	1,787,674,620
선급법인세	3,952,730	245,417,130		249,369,860	282,857,610
기타유동자산				-	-
투자자산	195,054,771,965	500,000,000	165,734,254,157	29,820,517,808	29,820,517,808
설치학교	165,734,254,157		165,734,254,157	-	-
출자금	29,320,517,808			29,320,517,808	29,320,517,808
기타투자자산		500,000,000		500,000,000	500,000,000
기타자산	29,829,000	2,469,633,080	-	2,499,462,080	2,480,462,080
전신전화보증금		633,080		633,080	633,080
임차보증금	29,829,000	2,469,000,000		2,498,829,000	2,479,829,000
임의기금	-	96,453,575,178	-	96,453,575,178	90,517,441,034
임의연구기금		7,416,060,645		7,416,060,645	8,817,895,914
임의건축기금		43,936,308,167		43,936,308,167	34,851,608,408
임의장학기금		20,836,543,300		20,836,543,300	22,926,684,022
임의퇴직기금		399,881,823		399,881,823	394,120,112
임의기타기금		23,864,781,243		23,864,781,243	23,527,132,578
고정자산	12,961,260	356,278,722,842	-	356,291,684,102	366,958,344,123
유형고정자산	12,961,260	356,278,722,842	-	356,291,684,102	366,958,344,123
토지		163,241,947,406		163,241,947,406	163,241,947,406
건물		294,693,884,846		294,693,884,846	294,693,884,846
(건물감가상각누계액)		(118,200,158,840)		(118,200,158,840)	(110,667,276,747)
건축물		5,807,762,849		5,807,762,849	5,807,762,849
(건축물감가상각누계액)		(4,745,976,188)		(4,745,976,188)	(4,598,130,580)
기계기구	25,098,510	109,052,794,899		109,077,893,409	109,383,311,945

과 목	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
(기계기구감가상각누계액)	(16,433,338)	(99,910,432,550)		(99,926,865,888)	(98,273,467,743)
집기비품	7,601,700	13,579,461,819		13,587,063,519	13,531,537,966
(집기비품감가상각누계액)	(3,305,612)	(11,905,459,666)		(11,908,765,278)	(11,133,153,424)
차량운반구	59,761,820	351,458,580		411,220,400	511,284,020
(차량운반구감가상각누계액)	(59,761,820)	(351,458,580)		(411,220,400)	(487,588,036)
도서		39,378,500,809		39,378,500,809	37,651,351,920
(도서감가상각누계액)		(36,456,877,542)		(36,456,877,542)	(34,326,120,299)
박물관유물		947,055,000		947,055,000	942,555,000
건설가계정		796,220,000		796,220,000	680,445,000
자산 총계	195,516,654,391	519,315,381,790	165,734,254,157	549,097,782,024	556,892,722,125

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나. 부채와 기본금

(단위 : 원)

과 목	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
유동부채	2,389,660	60,737,178,438	-	60,739,568,098	59,631,775,922
일반예수금	2,196,220	266,303,410		268,499,630	259,668,790
제세예수금	193,440	1,216,183,350		1,216,376,790	1,338,783,390
생활관예수금		8,049,129		8,049,129	8,049,129
부가세예수금		14,776,066		14,776,066	10,167,350
기타예수금		777,392,444		777,392,444	814,413,007
등록선수금		58,316,856,968		58,316,856,968	57,046,233,446
미지급금		137,617,071		137,617,071	154,460,810
기타유동부채		-		-	-
고정부채	-	50,000,000	-	50,000,000	50,000,000
임대보증금		50,000,000		50,000,000	50,000,000
부채합계	2,389,660	60,787,178,438	-	60,789,568,098	59,681,775,922
기본금	195,514,264,731	458,528,203,352	165,734,254,157	488,308,213,926	497,210,946,203
출연기본금	195,054,771,965	165,734,254,157	165,734,254,157	195,054,771,965	195,054,771,965
법인(설립자기본금)	165,734,254,157	165,734,254,157	165,734,254,157	165,734,254,157	165,734,254,157
기타기본금	29,320,517,808			29,320,517,808	29,320,517,808
임의적립금	-	96,453,575,178	-	96,453,575,178	90,517,441,034
임의연구적립금		7,416,060,645		7,416,060,645	8,817,895,914
임의건축적립금		43,936,308,167		43,936,308,167	34,851,608,408
임의장학적립금		20,836,543,300		20,836,543,300	22,926,684,022
임의퇴직적립금		399,881,823		399,881,823	394,120,112
임의기타적립금		23,864,781,243		23,864,781,243	23,527,132,578
운영차액	459,492,766	196,340,374,017	-	196,799,866,783	211,638,733,204
전기이월운영차액	1,474,889,028	210,163,844,176		211,638,733,204	226,302,906,805
당기운영차액	-1,015,396,262	-13,823,470,159		-14,838,866,421	-14,664,173,601

부채와 기본금 총계	195,516,654,391	519,315,381,790	165,734,254,157	549,097,782,024	556,892,722,125
	195,516,654,391	519,315,381,790	165,734,254,157	549,097,782,024	556,892,722,125
	-	-	-	-	-

3. 2017회계연도 합산운영계산서

가. 운영수익

(단위:원)

운영수익	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
등록금수입	-	155,400,744,525	-	155,400,744,525	158,914,475,864
입학금		5,027,827,500		5,027,827,500	5,052,679,000
수업료		137,774,778,350		137,774,778,350	141,872,770,800
단기수강료		12,598,138,675		12,598,138,675	11,989,026,064
전입금 및 기부금	4,640,000,000	38,676,691,360	4,520,000,000	38,796,691,360	39,556,724,363
전입금수입	4,640,000,000	5,653,853,000	4,520,000,000	5,773,853,000	4,824,118,000
경상비전입금				-	-
법정부담금		4,520,000,000	4,520,000,000	-	-
자산전입금				-	-
산학협력단전입금		1,133,853,000		1,133,853,000	524,118,000
수익사업전입금	4,640,000,000			4,640,000,000	4,300,000,000
기부금 수입	-	4,936,189,444	-	4,936,189,444	6,079,984,984
일반기부금		1,685,704,285		1,685,704,285	-
지정기부금		3,190,748,666		3,190,748,666	6,079,984,984
연구기부금				-	-
현물기부금		59,736,493		59,736,493	-
국고보조금	-	28,086,648,916	-	28,086,648,916	28,652,621,379
교육부		25,515,347,774		25,515,347,774	26,531,303,651
기타국고지원		2,495,224,022		2,495,224,022	2,028,680,348
지방자치단체		76,077,120		76,077,120	92,637,380
기타보조금				-	-
교육부대수입	-	8,488,273,000	-	8,488,273,000	8,607,799,973
입시수수료 수입	-	2,288,975,859	-	2,288,975,859	2,209,826,495
입학원서대				-	-

운영수익	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
수험료		2,288,975,859		2,288,975,859	2,209,826,495
증명·사용료수입	-	5,196,173,941	-	5,196,173,941	5,365,691,789
증명료		59,552,000		59,552,000	61,063,010
대여료 및 사용료		5,136,621,941		5,136,621,941	5,304,628,779
교육부대수입	-	1,003,123,200	-	1,003,123,200	1,032,281,689
논문심사수입		249,100,000		249,100,000	268,600,000
기타교육부대수입		754,023,200		754,023,200	763,681,689
교육외 수입	25,679,804	1,950,647,751	-	1,976,327,555	2,201,254,618
교육외 수입	25,667,634	1,593,933,788	-	1,619,601,422	1,837,057,585
예금이자	25,667,634	1,593,933,788		1,619,601,422	1,837,057,585
임대료수입				-	-
배당금 수입				-	-
기타교육외 수입	12,170	356,713,963	-	356,726,133	364,197,033
잡수입	12,170	330,823,054		330,835,224	359,497,033
투자유가증권처분이익				-	-
투자유가증권평가충당금환입				-	-
고정자산처분이익		25,890,909		25,890,909	4,700,000
외환차익				-	-
운영수입 총계	4,665,679,804	204,516,356,636	4,520,000,000	204,662,036,440	209,280,254,818

나. 운영비용

(단위:원)

운영비용	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
보수	723,569,830	92,354,517,255	-	93,078,087,085	91,085,845,175
교원보수	-	69,005,080,228	-	69,005,080,228	67,961,690,652
교원급여		29,513,200,237		29,513,200,237	28,695,476,968
교원상여금		17,322,114,300		17,322,114,300	17,492,525,360
교원제수당		9,557,812,970		9,557,812,970	9,261,227,142
교원법정부담금		4,430,724,939		4,430,724,939	4,223,510,499
시간강의료		6,731,884,900		6,731,884,900	6,763,097,560
특별강의료		1,272,510,142		1,272,510,142	1,481,952,472
교원퇴직금		176,832,740		176,832,740	43,900,651
조교인건비				-	-
직원보수	723,569,830	23,349,437,027	-	24,073,006,857	23,124,154,523
직원급여	380,789,820	6,301,693,750		6,682,483,570	6,456,656,030
직원상여금	291,709,470	5,247,371,950		5,539,081,420	5,327,450,710
직원제수당		3,193,872,055		3,193,872,055	2,902,416,690
직원법정부담금	45,685,860	2,493,635,647		2,539,321,507	2,334,407,896
임시직 인건비		5,115,082,848		5,115,082,848	5,014,966,602
노임		463,574,970		463,574,970	424,614,060
직원퇴직금	5,384,680	534,205,807		539,590,487	663,642,535
관리운영비	437,506,236	42,255,916,777	-	42,693,423,013	42,742,471,579
시설관리비	33,779,170	10,177,204,812	-	10,210,983,982	10,179,009,929
건축물관리비		4,347,029,740		4,347,029,740	4,795,149,309
장비관리비		627,855,510		627,855,510	657,424,252
조경관리비		449,844,380		449,844,380	275,626,500
박물관관리비		7,233,550		7,233,550	7,442,575
시설용역비		4,080,565,570		4,080,565,570	3,856,246,602

운영비용	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
보험료	2,157,970	326,202,224		328,360,194	333,181,991
리스임차료	31,621,200	142,350,254		173,971,454	80,980,820
기타시설 관리비		196,123,584		196,123,584	172,957,880
일반관리비	44,165,596	6,973,092,045	-	7,017,257,641	6,706,442,046
여비교통비	3,516,432	1,532,700,304		1,536,216,736	1,239,102,008
차량유지비	30,431,504	72,340,876		102,772,380	105,003,071
소모품비	5,768,020	313,183,908		318,951,928	377,774,711
인쇄출판비	132,000	308,657,190		308,789,190	428,099,878
난방비		629,174,973		629,174,973	588,497,570
전기.수도료		3,411,905,420		3,411,905,420	3,417,137,010
통신비	1,972,760	188,688,099		190,660,859	182,566,012
제세공과금	1,146,600	445,979,874		447,126,474	256,463,211
지급수수료	1,198,280	70,461,401		71,659,681	111,798,575
운영비	342,061,792	9,726,790,135	-	10,068,851,927	9,217,967,619
복리후생비	22,593,650	891,479,725		914,073,375	1,004,831,988
교육훈련비	126,000	827,991,957		828,117,957	899,199,849
일반용역비	111,833,535	3,375,975,079		3,487,808,614	2,608,210,946
업무추진비	122,045,722	176,973,264		299,018,986	309,879,446
홍보비		1,510,843,062		1,510,843,062	1,691,114,637
회의비	27,996,200	166,825,269		194,821,469	182,471,056
행사비	37,931,810	1,507,395,198		1,545,327,008	1,262,465,178
기타운영비	19,534,875	1,269,306,581		1,288,841,456	1,259,794,519
감가상각비	17,499,678	15,378,829,785	-	15,396,329,463	16,639,051,985
유형고정자산감가상각비	17,499,678	15,378,829,785		15,396,329,463	16,639,051,985
무형고정자산감가상각비				-	-
연구·학생경비	-	77,574,234,898	-	77,574,234,898	79,436,554,842

운영비용	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
연구비	-	5,774,804,297	-	5,774,804,297	6,189,490,434
연구비		5,731,725,756		5,731,725,756	6,054,531,610
연구관리비		43,078,541		43,078,541	134,958,824
학생경비	-	69,510,426,889	-	69,510,426,889	71,037,147,362
교외장학금		25,935,551,749		25,935,551,749	27,403,479,135
교내장학금		32,677,711,452		32,677,711,452	32,808,999,870
실험실습비		4,146,556,933		4,146,556,933	4,284,028,304
논문심사료		251,270,000		251,270,000	268,820,000
학생지원비		6,400,170,696		6,400,170,696	6,149,548,552
기타학생경비		99,166,059		99,166,059	122,271,501
입시관리비	-	2,289,003,712	-	2,289,003,712	2,209,917,046
입시수당		1,149,067,830		1,149,067,830	1,029,893,400
입시경비		1,139,935,882		1,139,935,882	1,180,023,646
교육외비용	-	219,023,721	-	219,023,721	1,430,949,264
지급이자	-	-	-	-	-
지급이자		-		-	-
기타교육외비용	-	219,023,721	-	219,023,721	1,430,949,264
잡손실		141,273,721		141,273,721	218,678,503
투자유가증권처분손실				-	-
투자유가증권평가손실				-	-
고정자산처분손실				-	-
전기오류수정손실		77,750,000		77,750,000	1,212,270,761
전출금	4,520,000,000	-	4,520,000,000	-	-
경상비 전출금				-	-
법정부담전출금	4,520,000,000		4,520,000,000	-	-
자산전출금			-	-	-

운영비용	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
교내전출금				-	-
운영비용합계	5,681,076,066	212,403,692,651	4,520,000,000	213,564,768,717	214,695,820,860
기본금대체액	-	9,863,858,144	-	9,863,858,144	12,454,071,922
법인대체액				-	-
기타기본금대체액				-	-
제적립금대체액		9,863,858,144		9,863,858,144	12,454,071,922
운영차액대체		-3,927,724,000		-3,927,724,000	-3,205,464,363
당기운영차액	-1,015,396,262	-13,823,470,159		-14,838,866,421	-14,664,173,601
운영비용총계	4,665,679,804	204,516,356,636	4,520,000,000	204,662,036,440	209,280,254,818

4,665,679,804

204,516,356,636

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