

2018회계연도 합산재무제표



국 민 대 학 교

국민대학교 합산재무제표

2019-02-28

<합산대차대조표>

(단위 : 원)

과목		법인일반회계	학교회계	(내부거래제거)	합산대차대조표	
관, 항	목				당기	전기
(유동자산)		(193,738,728)	(64,574,156,148)	(0)	(64,767,894,876)	(64,032,542,856)
유동자금		191,653,038	63,454,788,360	0	63,646,441,398	61,772,199,637
	예금	191,653,038	63,454,788,360		63,646,441,398	61,772,199,637
기타유동자산		2,085,690	1,119,367,788	0	1,121,453,478	2,260,343,219
	미수금	1,487,620	803,744,868		805,232,488	2,010,973,359
	선급법인세	598,070	315,622,920		316,220,990	249,369,860
(투자외기타자산)		(195,084,600,965)	(97,328,081,626)	(165,734,254,157)	(126,678,428,434)	(128,773,555,066)
투자자산		195,054,771,965	0	(165,734,254,157)	29,320,517,808	29,820,517,808
	설치학교	165,734,254,157		(165,734,254,157)	0	0
	출자금	29,320,517,808			29,320,517,808	29,320,517,808
	기타투자자산				0	500,000,000
임의기금		0	94,345,948,546	0	94,345,948,546	96,453,575,178
	임의연구기금		5,298,380,154		5,298,380,154	7,416,060,645
	임의건축기금		48,045,592,178		48,045,592,178	43,936,308,167
	임의장학기금		20,711,350,579		20,711,350,579	20,836,543,300
	임의퇴직기금		406,879,754		406,879,754	399,881,823
	임의특정목적기금		19,883,745,881		19,883,745,881	23,864,781,243
기타자산		29,829,000	2,982,133,080	0	3,011,962,080	2,499,462,080
	전신전화보증금		633,080		633,080	633,080
	임차보증금	29,829,000	2,981,500,000		3,011,329,000	2,498,829,000
(고정자산)		(32,824,086)	(354,745,545,682)	(0)	(354,778,369,768)	(356,291,684,102)
유형고정자산		32,824,086	354,745,545,682	0	354,778,369,768	356,291,684,102
	토지		163,241,947,406		163,241,947,406	163,241,947,406
	건물		297,246,384,846		297,246,384,846	294,693,884,846
	건물감가상각누계액		(125,334,734,588)		(125,334,734,588)	(118,200,158,840)

과목		법인일반회계	학교회계	(내부거래제거)	합산대차대조표	
관, 항	목				당기	전기
	구축물		6,736,642,849		6,736,642,849	5,807,762,849
	구축물감가상각누계액		(4,956,296,797)		(4,956,296,797)	(4,745,976,188)
	기계기구	22,310,510	109,623,468,755		109,645,779,265	109,077,893,409
	기계기구감가상각누계액	(14,214,836)	(101,056,643,803)		(101,070,858,639)	(99,926,865,888)
	집기비품	7,601,700	13,942,829,493		13,950,431,193	13,587,063,519
	집기비품감가상각누계액	(4,825,952)	(12,370,115,768)		(12,374,941,720)	(11,908,765,278)
	차량운반구	25,330,000	351,458,580		376,788,580	411,220,400
	차량감가상각누계액	(3,377,336)	(351,458,580)		(354,835,916)	(411,220,400)
	도서		41,222,240,107		41,222,240,107	39,378,500,809
	도서감가상각누계액		(38,542,680,018)		(38,542,680,018)	(36,456,877,542)
	박물관유물		947,055,000		947,055,000	947,055,000
	건설가계정		4,045,448,200		4,045,448,200	796,220,000
	자산총계	195,311,163,779	516,647,783,456	(165,734,254,157)	546,224,693,078	549,097,782,024
(유동부채)		(2,361,030)	(60,688,361,345)	(0)	(60,690,722,375)	(60,739,568,098)
예수금		2,361,030	2,149,497,779	0	2,151,858,809	2,285,094,059
	일반예수금	2,361,030	284,295,090		286,656,120	268,499,630
	제세예수금		1,092,861,510		1,092,861,510	1,216,376,790
	생활관예수금		33,249,129		33,249,129	8,049,129
	부가세예수금		18,177,471		18,177,471	14,776,066
	기타예수금		720,914,579		720,914,579	777,392,444
선수금		0	58,453,858,906	0	58,453,858,906	58,316,856,968
	등록금선수금		52,419,053,750		52,419,053,750	52,355,422,500
	수강료선수금		4,604,851,022		4,604,851,022	4,828,576,599
	기타선수금		1,429,954,134		1,429,954,134	1,132,857,869
기타유동부채		0	85,004,660	0	85,004,660	137,617,071
	미지급금		85,004,660		85,004,660	137,617,071
(고정부채)		0	(52,500,000)	0	52,500,000	(50,000,000)
기타고정부채		0	52,500,000	0	52,500,000	50,000,000
	임대보증금		52,500,000		52,500,000	50,000,000
(기본금)		(195,308,802,749)	(455,906,922,111)	(165,734,254,157)	(485,481,470,703)	(488,308,213,926)

과목		법인일반회계	학교회계	(내부거래제거)	합산대차대조표	
관, 항	목				당기	전기
출연기본금		195,054,771,965	165,734,254,157	(165,734,254,157)	195,054,771,965	195,054,771,965
	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		0	94,345,948,546	0	94,345,948,546	96,453,575,178
	임의연구적립금		5,298,380,154		5,298,380,154	7,416,060,645
	임의건축적립금		48,045,592,178		48,045,592,178	43,936,308,167
	임의장학적립금		20,711,350,579		20,711,350,579	20,836,543,300
	임의퇴직적립금		406,879,754		406,879,754	399,881,823
	임의특정목적적립금		19,883,745,881		19,883,745,881	23,864,781,243
운영차액		254,030,784	195,826,719,408	0	196,080,750,192	196,799,866,783
	전기이월운영차액	459,492,766	196,340,374,017		196,799,866,783	211,638,733,204
	당기운영차액	Δ205,461,982	Δ513,654,609		Δ719,116,591	Δ14,838,866,421
부채 및 기본금 총계		195,311,163,779	516,647,783,456	(165,734,254,157)	546,224,693,078	549,097,782,024

<합산운영계산서>

과목		법인일반회계	학교회계	(내부거래제거)	합산운영계산서	
관, 항	목				당기	전기
(등록금수입)		(0)	(160,313,186,564)		(160,313,186,564)	(155,400,744,525)
등록금수입		0	148,836,319,350		148,836,319,350	142,802,605,850
	학부입학금		2,876,706,000		2,876,706,000	3,528,881,500
	대학원입학금		1,547,612,500		1,547,612,500	1,498,946,000
	학부수업료		113,434,725,500		113,434,725,500	107,265,047,650
	대학원수업료		30,977,275,350		30,977,275,350	30,509,730,700
수강료수입		0	11,476,867,214		11,476,867,214	12,598,138,675
	단기수강료		11,476,867,214		11,476,867,214	12,598,138,675
(전입및기부수입)		(5,600,000,000)	(44,151,928,113)	(4,610,000,000)	(45,141,928,113)	(38,796,691,360)
전입금수입		5,600,000,000	4,610,000,000	(4,610,000,000)	5,600,000,000	4,640,000,000
	법정부담금		4,610,000,000	(4,610,000,000)	0	0
	수익사업전입금	5,600,000,000			5,600,000,000	4,640,000,000

과목		법인일반회계	학교회계	(내부거래제거)	합산대차대조표	
관, 항	목				당기	전기
기부금수입		0	3,754,734,116		3,754,734,116	4,936,189,444
	일반기부금		1,367,563,184		1,367,563,184	1,685,704,285
	지정기부금		2,357,567,428		2,357,567,428	3,190,748,666
	현물기부금		29,603,504		29,603,504	59,736,493
국고보조금		0	34,087,193,997		34,087,193,997	28,086,648,916
	교육부		30,926,862,067		30,926,862,067	25,515,347,774
	기타국고지원		2,625,420,436		2,625,420,436	2,495,224,022
	지방자치단체		534,911,494		534,911,494	76,077,120
산학협력단및학교기업전입금		0	1,700,000,000		1,700,000,000	1,133,853,000
	산학협력단전입금		1,700,000,000		1,700,000,000	1,133,853,000
(교육부대수입)		(0)	(8,550,545,923)		(8,550,545,923)	(8,488,273,000)
	입시수수료수입		2,314,246,461		2,314,246,461	2,288,975,859
	증명·사용료수입		5,437,902,302		5,437,902,302	5,196,173,941
	기타교육부대수입		798,397,160		798,397,160	1,003,123,200
(교육외수입)		(20,983,933)	(2,749,261,677)		(2,770,245,610)	(1,976,327,555)
	예금이자수입	3,883,933	2,049,903,232		2,053,787,165	1,619,601,422
	기타교육외수입	17,100,000	699,358,445		716,458,445	356,726,133
운영수익총계		5,620,983,933	215,764,922,277	(4,610,000,000)	216,775,906,210	204,662,036,440
(보수)		(728,568,030)	(94,361,891,774)		(95,090,459,804)	(93,078,087,085)
	교원보수		70,574,698,284		70,574,698,284	69,005,080,228
	직원보수	728,568,030	23,787,193,490		24,515,761,520	24,073,006,857
(관리운영비)		(487,877,885)	(42,971,691,856)		(43,459,569,741)	(42,693,423,013)
	시설관리비	47,869,650	11,792,457,911		11,840,327,561	10,210,983,982
	일반관리비	59,998,604	7,822,136,963		7,882,135,567	7,017,257,641
	운영비	371,502,457	8,985,767,619		9,357,270,076	10,068,851,927
	감가상각비	8,507,174	14,371,329,363		14,379,836,537	15,396,329,463
(연구·학생경비)		(0)	(80,819,834,041)		(80,819,834,041)	(77,574,234,898)
	연구비		3,623,284,150		3,623,284,150	5,774,804,297
	학생경비		74,884,145,126		74,884,145,126	69,510,426,889
	입시관리비		2,312,404,765		2,312,404,765	2,289,003,712

과목		법인일반회계	학교회계	(내부거래제거)	합산대차대조표	
관, 항	목				당기	전기
(교육외비용)		(0)	(232,785,847)		(232,785,847)	(219,023,721)
	기타교육외비용		232,785,847		232,785,847	219,023,721
(전출금)		(4,610,000,000)	(0)	(4,610,000,000)	(0)	(0)
	법정부담전출금	4,610,000,000		(4,610,000,000)	0	0
	운영비용합계	5,826,445,915	218,386,203,518	(4,610,000,000)	219,602,649,433	213,564,768,717
기본금대체	제적립금대체		8,451,631,368		8,451,631,368	9,863,858,144
	운영차액대체		Δ10,559,258,000		Δ10,559,258,000	Δ3,927,724,000
	당기운영차액	Δ205,461,982	Δ513,654,609		Δ719,116,591	Δ14,838,866,421
	비용총계	5,620,983,933	215,764,922,277	(4,610,000,000)	216,775,906,210	204,662,036,440

<합산자금계산서>

과목		법인일반회계	학교회계	(내부거래제거)	합산자금계산서	
관, 항	목				당기	전기
(등록금수입)		(0)	(160,313,186,564)	(0)	(160,313,186,564)	(155,400,744,525)
	등록금수입		148,836,319,350		148,836,319,350	142,802,605,850
	수강료수입		11,476,867,214		11,476,867,214	12,598,138,675
(전입 및 기부수입)		(5,600,000,000)	(44,122,324,609)	(4,610,000,000)	(45,112,324,609)	(38,736,954,867)
	전입금수입	5,600,000,000	4,610,000,000	(4,610,000,000)	5,600,000,000	4,640,000,000
	경상비전입금				0	0
	법정부담금		4,610,000,000	(4,610,000,000)	0	0
	수익사업전입금	5,600,000,000			5,600,000,000	4,640,000,000
	기부금수입		3,725,130,612		3,725,130,612	4,876,452,951
	국고보조금수입		34,087,193,997		34,087,193,997	28,086,648,916
	산학협력단및학교기업전입금		1,700,000,000		1,700,000,000	1,133,853,000
(교육부대수입)			(8,550,545,923)		(8,550,545,923)	(8,488,273,000)
(교육외수입)		(3,883,933)	(2,243,848,649)		(2,247,732,582)	(1,950,436,646)
	운영수입합계	5,603,883,933	215,229,905,745	(4,610,000,000)	216,223,789,678	204,576,409,038
(투자및기타자산수입)			(11,059,258,000)		(11,059,258,000)	(3,927,724,000)
(고정자산매각수입)		(17,100,000)	(25,470,000)		(42,570,000)	(25,890,909)

과목		법인일반회계	학교회계	(내부거래제거)	합산대차대조표	
관, 항	목				당기	전기
(기타고정부채수입)			(2,500,000)		(2,500,000)	(0)
자산 및 부채수입 계		17,100,000	11,087,228,000	0	11,104,328,000	3,953,614,909
미사용 전기이월자금		(416,702,506)	(2,876,272,252)		(3,292,974,758)	(7,484,181,158)
자금수입총계		6,037,686,439	229,193,405,997	(4,610,000,000)	230,621,092,436	216,014,205,105
(보 수)		(728,568,030)	(94,361,891,774)	(0)	(95,090,459,804)	(93,078,087,085)
	교원보수		70,574,698,284		70,574,698,284	69,005,080,228
	직원보수	728,568,030	23,787,193,490		24,515,761,520	24,073,006,857
(관리운영비)		(479,370,711)	(31,600,362,493)	(0)	(32,079,733,204)	(27,297,093,550)
	시설관리비	47,869,650	11,792,457,911		11,840,327,561	10,210,983,982
	일반관리비	59,998,604	7,822,136,963		7,882,135,567	7,017,257,641
	운영비	371,502,457	11,985,767,619		12,357,270,076	10,068,851,927
(연구·학생경비)		(0)	(80,810,516,777)	(0)	(80,810,516,777)	(77,549,336,498)
	연구비		3,623,284,150		3,623,284,150	5,774,804,297
	학생경비	0	74,874,827,862		74,874,827,862	69,485,528,489
	교외장학금		29,660,482,867		29,660,482,867	25,935,551,749
	교내장학금		33,053,568,770		33,053,568,770	32,677,711,452
	실험실습비		4,136,071,988		4,136,071,988	4,130,832,533
	기타학생경비		8,024,704,237		8,024,704,237	6,741,432,755
	입시관리비		2,312,404,765		2,312,404,765	2,289,003,712
(교육외비용)			(118,085,847)		(118,085,847)	(141,273,721)
(전출금)		(4,610,000,000)		(4,610,000,000)	(0)	(0)
운영지출합계		5,817,938,741	206,890,856,891	(4,610,000,000)	208,098,795,632	198,065,790,854
(투자및기타자산지출)			(8,964,131,368)		(8,964,131,368)	(9,882,858,144)
(고정자산매입지출)		(28,370,000)	(9,452,622,935)		(9,480,992,935)	(4,772,581,349)
(고정부채상환)			(0)		(0)	(0)
자산 및 부채지출 계		28,370,000	18,416,754,303	0	18,445,124,303	14,655,439,493
미사용 차기이월자금		191,377,698	3,885,794,803	0	4,077,172,501	3,292,974,758
자금지출총계		6,037,686,439	229,193,405,997	(4,610,000,000)	230,621,092,436	216,014,205,105