

# 2019회계연도 합산 재무제표



국 민 대 학 교

# 1. 2019회계연도 합산자금계산서

## 가. 수입

(단위 : 원)

과 목	당 기 금 액				전기금액 (2018)
	법인회계	학교회계	내부거래	당기계	
등록금수입	-	163,558,279,334	-	163,558,279,334	160,313,186,564
입학금		3,649,008,000		3,649,008,000	4,424,318,500
수업료		149,297,679,800		149,297,679,800	144,412,000,850
수강료수입		10,611,591,534		10,611,591,534	11,476,867,214
전입금 및 기부금	6,150,000,000	44,155,192,939	4,860,000,000	45,445,192,939	45,112,324,609
전입금수입	6,150,000,000	5,940,000,000	4,860,000,000	7,230,000,000	7,300,000,000
경상비전입금				-	-
법정부담금		4,860,000,000	4,860,000,000	-	-
산학협력단전입금		1,080,000,000		1,080,000,000	1,700,000,000
수익사업전입	6,150,000,000			6,150,000,000	5,600,000,000
기부금	-	3,833,153,818		3,833,153,818	3,725,130,612
국고보조금		34,382,039,121		34,382,039,121	34,087,193,997
교육부대수입		8,742,525,659		8,742,525,659	8,550,545,923
교육외수입	166,272	2,527,400,392		2,527,566,664	2,247,732,582
운영수입 합계	6,150,166,272	218,983,398,324	4,860,000,000	220,273,564,596	216,223,789,678
투자및기타자산수입	14,914,500	10,123,928,000		10,138,842,500	11,059,258,000
고정자산매각수입		6,720,000		6,720,000	42,570,000
유동부채입금				-	-
고정부채입금				-	2,500,000
자산및 부채 수입계	14,914,500	10,130,648,000	-	10,145,562,500	11,104,328,000
미사용전기이월자금	191,377,698	3,885,794,803		4,077,172,501	3,292,974,758
<b>자금수입 총계</b>	<b>6,356,458,470</b>	<b>232,999,841,127</b>	<b>4,860,000,000</b>	<b>234,496,299,597</b>	<b>230,621,092,436</b>

나. 지출

(단위: 원)

과 목	당 기 금 액				전기금액 (2018)
	법인회계	학교회계	내부거래	당기계	
<b>보수</b>	834,151,080	95,824,280,732	-	96,658,431,812	95,090,459,804
교원보수		71,977,238,665		71,977,238,665	70,574,698,284
직원보수	834,151,080	23,847,042,067		24,681,193,147	24,515,761,520
<b>관리운영비</b>	498,932,737	30,391,821,310	-	30,890,754,047	32,079,733,204
시설관리비	51,060,100	13,527,002,966		13,578,063,066	11,840,327,561
일반관리비	47,442,672	7,794,022,141		7,841,464,813	7,882,135,567
운영비	400,429,965	9,070,796,203		9,471,226,168	12,357,270,076
<b>연구. 학생경비</b>	-	80,733,719,306	-	80,733,719,306	80,810,516,777
연구비		3,697,162,461		3,697,162,461	3,623,284,150
학생경비	-	74,818,100,045	-	74,818,100,045	74,874,827,862
교외장학금		29,454,181,457		29,454,181,457	29,660,482,867
교내장학금		32,754,099,815		32,754,099,815	33,053,568,770
실험실습비		3,765,145,147		3,765,145,147	4,136,071,988
기타학생경비		8,844,673,626		8,844,673,626	8,024,704,237
입시관리비		2,218,456,800		2,218,456,800	2,312,404,765
<b>교육외비용</b>		114,795,883		114,795,883	118,085,847
<b>전출금</b>	4,860,000,000		4,860,000,000	-	-
<b>예비비</b>				-	-
<b>운영지출 합계</b>	6,193,083,817	207,064,617,231	4,860,000,000	208,397,701,048	208,098,795,632
투자외기타자산지출		7,085,945,380		7,085,945,380	8,964,131,368
고정자산매입지출	4,540,400	15,408,942,977		15,413,483,377	9,480,992,935
유동부채상환				-	-
고정부채상환				-	-
<b>자산및부채지출계</b>	4,540,400	22,494,888,357	-	22,499,428,757	18,445,124,303
미사용차기이월금	158,834,253	3,440,335,539		3,599,169,792	4,077,172,501
<b>자금지출 총계</b>	<b>6,356,458,470</b>	<b>232,999,841,127</b>	<b>4,860,000,000</b>	<b>234,496,299,597</b>	<b>230,621,092,436</b>

## 2. 2019회계연도 합산대차대조표

### 가. 자 산

(단위 : 원)

과 목	당 기 금 액				전기금액 (2018)
	법인회계	학교회계	내부거래	당기계	
<b>유동자산</b>	<b>161,606,473</b>	<b>60,713,625,741</b>	-	<b>60,875,232,214</b>	<b>64,767,894,876</b>
유동자금	155,269,533	58,416,960,236		58,572,229,769	63,646,441,398
기타유동자산	6,336,940	2,296,665,505	-	2,303,002,445	1,121,453,478
선급금				-	-
미수금	6,311,380	1,887,845,700		1,894,157,080	805,232,488
선급법인세	25,560	338,810,950		338,836,510	316,220,990
기타유동자산		70,008,855		70,008,855	-
<b>투자자산</b>	<b>195,054,771,965</b>	-	<b>165,734,254,157</b>	<b>29,320,517,808</b>	<b>29,320,517,808</b>
설치학교	165,734,254,157		165,734,254,157	-	-
출자금	29,320,517,808			29,320,517,808	29,320,517,808
기타투자자산				-	-
<b>기타자산</b>	<b>14,914,500</b>	<b>7,232,133,080</b>	-	<b>7,247,047,580</b>	<b>3,011,962,080</b>
전신전화보증금		633,080		633,080	633,080
임차보증금	14,914,500	7,231,500,000		7,246,414,500	3,011,329,000
<b>임의기금</b>	-	<b>87,057,965,926</b>	-	<b>87,057,965,926</b>	<b>94,345,948,546</b>
임의연구기금		4,303,044,423		4,303,044,423	5,298,380,154
임의건축기금		48,673,395,639		48,673,395,639	48,045,592,178
임의장학기금		19,049,468,047		19,049,468,047	20,711,350,579
임의퇴직기금		414,610,469		414,610,469	406,879,754
임의특정목적기금		14,617,447,348		14,617,447,348	19,883,745,881
<b>고정자산</b>	<b>26,886,067</b>	<b>356,412,119,811</b>	-	<b>356,439,005,878</b>	<b>354,778,369,768</b>
<b>유형고정자산</b>	<b>26,886,067</b>	<b>356,412,119,811</b>	-	<b>356,439,005,878</b>	<b>354,778,369,768</b>
토지		163,241,947,406		163,241,947,406	163,241,947,406
건물		298,059,384,846		298,059,384,846	297,246,384,846
(건물감가상각누계액)		(132,581,150,277)		(132,581,150,277)	(125,334,734,588)
건축물		6,815,842,849		6,815,842,849	6,736,642,849
(건축물감가상각누계액)		(5,113,342,759)		(5,113,342,759)	(4,956,296,797)
기계기구	16,727,260	111,150,778,124		111,167,505,384	109,645,779,265

과 목	당 기 금 액				전기금액 (2018)
	법인회계	학교회계	내부거래	당기계	
(기계기구감가상각누계액)	(11,763,924)	(102,522,630,322)		(102,534,394,246)	(101,070,858,639)
집기비품	12,142,100	14,670,162,595		14,682,304,695	13,950,431,193
(집기비품감가상각누계액)	(7,106,029)	(12,777,811,874)		(12,784,917,903)	(12,374,941,720)
차량운반구	25,330,000	351,458,580		376,788,580	376,788,580
(차량운반구감가상각누계액)	(8,443,340)	(351,458,580)		(359,901,920)	(354,835,916)
도서		43,083,745,527		43,083,745,527	41,222,240,107
(도서감가상각누계액)		(40,563,937,504)		(40,563,937,504)	(38,542,680,018)
박물관유물		947,055,000		947,055,000	947,055,000
건설가계정		12,002,076,200		12,002,076,200	4,045,448,200
<b>자산 총계</b>	<b>195,258,179,005</b>	<b>511,415,844,558</b>	<b>165,734,254,157</b>	<b>540,939,769,406</b>	<b>546,224,693,078</b>

나. 부채와 기본금

(단위 : 원)

과 목	당 기 금 액				전기금액 (2018)
	법인회계	학교회계	내부거래	당기계	
<b>유동부채</b>	<b>2,772,220</b>	<b>57,273,290,202</b>	-	<b>57,276,062,422</b>	<b>60,690,722,375</b>
일반예수금	2,772,220	306,444,800		309,217,020	286,656,120
제세예수금		1,314,353,940		1,314,353,940	1,092,861,510
생활관예수금		26,649,129		26,649,129	33,249,129
부가세예수금		18,526,679		18,526,679	18,177,471
기타예수금		662,098,346		662,098,346	720,914,579
등록선수금		54,840,641,008		54,840,641,008	58,453,858,906
미지급금		104,576,300		104,576,300	85,004,660
기타유동부채		-		-	-
<b>고정부채</b>	<b>-</b>	<b>52,500,000</b>	<b>-</b>	<b>52,500,000</b>	<b>52,500,000</b>
임대보증금		52,500,000		52,500,000	52,500,000
<b>부채합계</b>	<b>2,772,220</b>	<b>57,325,790,202</b>	<b>-</b>	<b>57,328,562,422</b>	<b>60,743,222,375</b>
<b>기본금</b>	<b>195,255,406,785</b>	<b>454,090,054,356</b>	<b>165,734,254,157</b>	<b>483,611,206,984</b>	<b>485,481,470,703</b>
<b>출연기본금</b>	<b>195,054,771,965</b>	<b>165,734,254,157</b>	<b>165,734,254,157</b>	<b>195,054,771,965</b>	<b>195,054,771,965</b>
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
<b>임의적립금</b>	<b>-</b>	<b>87,057,965,926</b>	<b>-</b>	<b>87,057,965,926</b>	<b>94,345,948,546</b>
임의연구적립금		4,303,044,423		4,303,044,423	5,298,380,154
임의건축적립금		48,673,395,639		48,673,395,639	48,045,592,178
임의장학적립금		19,049,468,047		19,049,468,047	20,711,350,579
임의퇴직적립금		414,610,469		414,610,469	406,879,754
임의특정목적적립금		14,617,447,348		14,617,447,348	19,883,745,881
<b>운영차액</b>	<b>200,634,820</b>	<b>201,297,834,273</b>	<b>-</b>	<b>201,498,469,093</b>	<b>196,080,750,192</b>
전기이월운영차액	254,030,784	195,826,719,408		196,080,750,192	196,799,866,783
당기운영차액	-53,395,964	5,471,114,865		5,417,718,901	-719,116,591
<b>부채와 기본금 총계</b>	<b>195,258,179,005</b>	<b>511,415,844,558</b>	<b>165,734,254,157</b>	<b>540,939,769,406</b>	<b>546,224,693,078</b>

### 3. 2019회계연도 합산운영계산서

#### 가. 운영수익

(단위:원)

운영수익	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
등록금수입	-	163,558,279,334	-	163,558,279,334	160,313,186,564
입학금		3,649,008,000		3,649,008,000	4,424,318,500
수업료		149,297,679,800		149,297,679,800	144,412,000,850
단기수강료		10,611,591,534		10,611,591,534	11,476,867,214
전입금 및 기부금	6,150,000,000	44,207,013,045	4,860,000,000	45,497,013,045	45,141,928,113
전입금수입	6,150,000,000	5,940,000,000	4,860,000,000	7,230,000,000	7,300,000,000
경상비전입금				-	-
법정부담금		4,860,000,000	4,860,000,000	-	-
자산전입금				-	-
산학협력단전입금		1,080,000,000		1,080,000,000	1,700,000,000
수익사업전입금	6,150,000,000			6,150,000,000	5,600,000,000
기부금 수입	-	3,884,973,924	-	3,884,973,924	3,754,734,116
일반기부금		1,381,265,910		1,381,265,910	1,367,563,184
지정기부금		2,451,887,908		2,451,887,908	2,357,567,428
연구기부금		-		-	-
현물기부금		51,820,106		51,820,106	29,603,504
국고보조금	-	34,382,039,121	-	34,382,039,121	34,087,193,997
교육부		32,403,342,861		32,403,342,861	30,926,862,067
기타국고지원		1,721,511,720		1,721,511,720	2,625,420,436
지방자치단체		257,184,540		257,184,540	534,911,494
기타보조금				-	-
교육부대수입	-	8,742,525,659	-	8,742,525,659	8,550,545,923
입시수수료 수입	-	2,218,759,800	-	2,218,759,800	2,314,246,461
입학원서대				-	-
수험료		2,218,759,800		2,218,759,800	2,314,246,461

운영수익	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
증명·사용료수입	-	5,745,025,000	-	5,745,025,000	5,437,902,302
증명료		59,769,300		59,769,300	69,866,300
대여료 및 사용료		5,685,255,700		5,685,255,700	5,368,036,002
교육부대수입	-	778,740,859	-	778,740,859	798,397,160
논문심사수입		255,420,000		255,420,000	233,700,000
기타교육부대수입		523,320,859		523,320,859	564,697,160
교육외 수입	166,272	2,606,022,522	-	2,606,188,794	2,770,245,610
교육외 수입	166,272	2,203,727,588	-	2,203,893,860	2,053,787,165
예금이자	166,272	2,203,727,588		2,203,893,860	2,053,787,165
임대료수입				-	-
배당금 수입				-	-
기타교육외 수입	-	402,294,934	-	402,294,934	716,458,445
잡수입		395,574,934		395,574,934	281,619,279
투자유가증권처분이익		6,720,000		6,720,000	-
투자유가증권평가충당금환입				-	-
고정자산처분이익				-	42,570,000
전기오류수정이익				-	392,269,166
<b>운영수입 총계</b>	<b>6,150,166,272</b>	<b>219,113,840,560</b>	<b>4,860,000,000</b>	<b>220,404,006,832</b>	<b>216,775,906,210</b>



나. 운영비용

(단위:원)

운영비용	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
보수	834,151,080	95,824,280,732	-	96,658,431,812	95,090,459,804
교원보수	-	71,977,238,665	-	71,977,238,665	70,574,698,284
교원급여		31,505,549,555		31,505,549,555	29,841,494,761
교원상여금		17,505,501,090		17,505,501,090	17,176,823,640
교원제수당		11,799,230,301		11,799,230,301	10,860,887,454
교원법정부담금		4,927,839,436		4,927,839,436	4,601,341,020
시간강의료		4,642,426,998		4,642,426,998	6,258,827,952
특별강의료		1,491,623,800		1,491,623,800	1,504,209,470
교원퇴직금		105,067,485		105,067,485	331,113,987
조교인건비		-		-	-
직원보수	834,151,080	23,847,042,067	-	24,681,193,147	24,515,761,520
직원급여	429,286,160	6,543,365,710		6,972,651,870	6,764,929,110
직원상여금	338,927,460	5,448,518,210		5,787,445,670	5,617,969,260
직원제수당		3,291,891,793		3,291,891,793	3,255,922,565
직원법정부담금	61,322,020	2,659,394,790		2,720,716,810	2,610,163,594
임시직 인건비		5,299,068,965		5,299,068,965	5,210,545,724
노임		304,946,899		304,946,899	428,705,207
직원퇴직금	4,615,440	299,855,700		304,471,140	627,526,060
관리운영비	509,411,156	44,247,184,858	-	44,756,596,014	43,459,569,741
시설관리비	51,060,100	13,527,002,966	-	13,578,063,066	11,840,327,561
건축물관리비		6,798,362,072		6,798,362,072	5,463,277,881
장비관리비		591,892,541		591,892,541	617,916,580
조경관리비		509,126,130		509,126,130	422,903,255
박물관관리비		7,084,380		7,084,380	6,583,115
시설용역비		4,867,624,501		4,867,624,501	4,519,648,390
보험료	2,028,460	308,148,538		310,176,998	325,802,164

운영비용	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
리스임차료	49,031,640	230,052,576		279,084,216	279,961,151
기타시설 관리비		214,712,228		214,712,228	204,235,025
<b>일반관리비</b>	<b>47,442,672</b>	<b>7,794,022,141</b>	-	<b>7,841,464,813</b>	<b>7,882,135,567</b>
여비교통비	622,600	2,357,752,766		2,358,375,366	2,540,148,653
차량유지비	36,958,712	74,858,163		111,816,875	117,754,953
소모품비	6,508,560	366,905,337		373,413,897	361,620,460
인쇄출판비	84,000	374,514,163		374,598,163	297,279,957
난방비		596,241,750		596,241,750	580,907,990
전기.수도료		3,357,230,980		3,357,230,980	3,411,889,720
통신비	1,864,680	180,922,679		182,787,359	171,593,472
제세공과금	582,240	348,957,753		349,539,993	271,040,367
지급수수료	821,880	136,638,550		137,460,430	129,899,995
<b>운영비</b>	<b>400,429,965</b>	<b>9,070,796,203</b>	-	<b>9,471,226,168</b>	<b>9,357,270,076</b>
복리후생비	22,814,660	1,146,672,524		1,169,487,184	1,038,048,989
교육훈련비	830,000	1,064,467,265		1,065,297,265	1,081,312,634
일반용역비	167,645,004	1,958,309,058		2,125,954,062	2,500,868,627
업무추진비	91,998,283	143,956,274		235,954,557	307,626,202
홍보비		1,870,348,930		1,870,348,930	1,366,762,175
회의비	26,225,780	190,396,691		216,622,471	234,691,938
행사비	44,501,050	1,551,678,267		1,596,179,317	1,487,512,805
기타운영비	46,415,188	1,144,967,194		1,191,382,382	1,340,446,706
<b>감가상각비</b>	<b>10,478,419</b>	<b>13,855,363,548</b>	-	<b>13,865,841,967</b>	<b>14,379,836,537</b>
유형고정자산감가상각비	10,478,419	13,855,363,548		13,865,841,967	14,379,836,537
무형고정자산감가상각비				-	-
<b>연구·학생경비</b>	-	<b>80,744,446,842</b>	-	<b>80,744,446,842</b>	<b>80,819,834,041</b>

운영비용	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
연구비	-	3,697,162,461	-	3,697,162,461	3,623,284,150
연구비		3,655,274,461		3,655,274,461	3,580,213,050
연구관리비		41,888,000		41,888,000	43,071,100
학생경비	-	74,828,827,581	-	74,828,827,581	74,884,145,126
교외장학금		29,454,181,457		29,454,181,457	29,660,482,867
교내장학금		32,754,099,815		32,754,099,815	33,053,568,770
실험실습비		3,775,872,683		3,775,872,683	4,145,389,252
논문심사료		257,720,000		257,720,000	241,800,000
학생지원비		8,461,275,033		8,461,275,033	7,679,476,971
기타학생경비		125,678,593		125,678,593	103,427,266
입시관리비	-	2,218,456,800	-	2,218,456,800	2,312,404,765
입시수당		1,168,626,230		1,168,626,230	1,245,698,254
입시경비		1,049,830,570		1,049,830,570	1,066,706,511
교육외비용	-	114,795,883	-	114,795,883	232,785,847
지급이자	-	-	-	-	-
지급이자		-		-	-
기타교육외비용	-	114,795,883	-	114,795,883	232,785,847
잡손실		114,795,883		114,795,883	232,785,847
투자유가증권처분손실				-	-
투자유가증권평가손실				-	-
고정자산처분손실				-	-
전기오류수정손실				-	-
전출금	4,860,000,000	-	4,860,000,000	-	-
경상비 전출금				-	-
법정부담전출금	4,860,000,000		4,860,000,000	-	-
자산전출금				-	-
교내전출금				-	-
운영비용합계	6,203,562,236	220,930,708,315	4,860,000,000	222,274,270,551	219,602,649,433

운영비용	당 기 금 액				전기금액
	법인회계	학교회계	내부거래	당기계	
기본금대체액	-	2,835,945,380	-	2,835,945,380	8,451,631,368
법인대체액				-	-
기타기본금대체액				-	-
제적립금대체액		2,835,945,380		2,835,945,380	8,451,631,368
운영차액대체		-10,123,928,000		-10,123,928,000	-10,559,258,000
당기운영차액	-53,395,964	5,471,114,865		5,417,718,901	-719,116,591
<b>운영비용총계</b>	<b>6,150,166,272</b>	<b>219,113,840,560</b>	<b>4,860,000,000</b>	<b>220,404,006,832</b>	<b>216,775,906,210</b>