

## Ⅱ. 기본 재무제표

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## 1. 자금계산서

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# 교비회계 자금계산서

(2016.03.01 부터 2017.02.28 까지)

[단위:원]

수입의 부

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서		
	항	목				결산액	예산액	증감액
5100 등록금및수강료수입	5110 등록금수입		136,039,933,570	3,557,034,302		139,596,967,872	139,593,609,840	3,358,032
			(136,039,933,570)	( )	( )	(136,039,933,570)	(136,218,699,840)	(△178,766,270)
		5111 학부입학금	3,289,840,000			3,289,840,000	3,289,840,000	
		5112 대학원입학금	574,500,000			574,500,000	574,500,000	
		5113 학부수업료	120,812,347,740			120,812,347,740	120,851,238,000	△38,890,260
	5120 수강료수입	5114 대학원수업료	11,363,245,830			11,363,245,830	11,503,121,840	△139,876,010
			( )	(3,557,034,302)	( )	(3,557,034,302)	(3,374,910,000)	(182,124,302)
	5121 단기수강료		3,557,034,302		3,557,034,302	3,374,910,000	182,124,302	
5200 전입및기부수입	5210 전입금수입		( )	63,262,519,802	3,650,000,000	59,612,519,802	64,772,613,552	△5,160,093,750
				(3,760,000,000)	(3,650,000,000)	(110,000,000)	(320,010,000)	(△210,010,000)
		5211 경상비전입금		50,000,000		50,000,000	30,000,000	20,000,000
		5212 법정부담전입금		60,000,000		60,000,000	290,000,000	△230,000,000
		5213 자산전입금					10,000	△10,000
	5220 기부금수입	5218 등록금회계전입금			3,650,000,000	3,650,000,000		
			( )	(2,852,913,685)	( )	(2,852,913,685)	(3,382,520,000)	(△529,606,315)
		5222 지정기부금		2,834,717,832		2,834,717,832	3,330,520,000	△495,802,168
	5230 국고보조금수입	5223 연구기부금		18,195,853		18,195,853	52,000,000	△33,804,147
			( )	(56,415,606,117)	( )	(56,415,606,117)	(61,002,083,552)	(△4,586,477,435)
		5231 교육부		49,052,695,889		49,052,695,889	50,730,045,732	△1,677,349,843
		5232 기타국고지원		5,825,304,723		5,825,304,723	7,328,983,974	△1,503,679,251
	5240 산학협력단및학교 기업전입금	5233 지방자치단체		1,537,605,505		1,537,605,505	2,943,053,846	△1,405,448,341
		( )	(234,000,000)	( )	(234,000,000)	(68,000,000)	(166,000,000)	
5241 산학협력단전입금			234,000,000		234,000,000	68,000,000	166,000,000	

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(2016.03.01 부터 2017.02.28 까지)

수입의 부

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관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서		
	항	목				결산액	예산액	증감액
5300 교육부대수입				10,987,277,804		10,987,277,804	10,892,724,864	94,552,940
	5310	입시수수료수입	( )	(1,134,950,000)	( )	(1,134,950,000)	(1,150,090,000)	(△15,140,000)
		5312 수험료		1,134,950,000		1,134,950,000	1,150,090,000	△15,140,000
	5320	증명.사용료수입	( )	(2,003,259,545)	( )	(2,003,259,545)	(1,803,175,864)	(200,083,681)
		5321 증명료		51,256,028		51,256,028	39,996,000	11,260,028
		5322 대여료및사용료		1,952,003,517		1,952,003,517	1,763,179,864	188,823,653
	5330	기타교육부대수입	( )	(7,849,068,259)	( )	(7,849,068,259)	(7,939,459,000)	(△90,390,741)
		5331 논문심사수입		68,060,000		68,060,000	92,120,000	△24,060,000
		5332 실습수입		19,455,000		19,455,000	58,155,000	△38,700,000
		5339 기타교육부대수입		7,761,553,259		7,761,553,259	7,789,184,000	△27,630,741
5400 교육외수입			944,054,336	4,337,856,585		5,281,910,921	5,235,553,400	46,357,521
	5410	예금이자수입	(600,324,371)	(2,783,177,114)	( )	(3,383,501,485)	(2,592,818,000)	(790,683,485)
		5411 예금이자	600,324,371	2,783,177,114		3,383,501,485	2,592,818,000	790,683,485
	5420	기타교육외수입	(343,729,965)	(1,554,679,471)	( )	(1,898,409,436)	(2,642,735,400)	(△744,325,964)
		5421 잡수입	343,729,965	1,554,679,471		1,898,409,436	2,642,735,400	△744,325,964
1200 투자와기타자산				19,547,728,000		19,547,728,000	24,252,788,000	△4,705,060,000
	1220	투자자산	( )	( )	( )	( )	(20,000)	(△20,000)
		1221 투자유가증권					10,000	△10,000
		1229 기타투자자산					10,000	△10,000
	1240	기타자산	( )	( )	( )	( )	(40,000)	(△40,000)
		1241 전신전화보증금					10,000	△10,000
		1242 임차보증금					10,000	△10,000
		1243 장기대여금					10,000	△10,000

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관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서		
	항	목				결산액	예산액	증감액
	1260 임의기금	1249 기타자산					10,000	△10,000
				(19,547,728,000)	(19,547,728,000)	(24,252,728,000)	(△4,705,000,000)	
		1262 임의연구기금	1,800,000,000	1,800,000,000	1,800,000,000	1,800,000,000		
		1263 임의건축기금	6,100,000,000	6,100,000,000	6,100,000,000	6,600,000,000	△500,000,000	
		1264 임의장학기금	1,000,000,000	1,000,000,000	1,000,000,000	3,500,000,000	△2,500,000,000	
		1265 임의퇴직기금	520,000,000	520,000,000	520,000,000	520,000,000		
		1266 임의기타기금	10,127,728,000	10,127,728,000	10,127,728,000	11,832,728,000	△1,705,000,000	
1300 고정자산	1310 유형고정자산		(140,000)	(140,000)	(140,000)	(140,000)	(△140,000)	
		1311 토지				10,000	△10,000	
		1312 건물				20,000	△20,000	
		1313 구축물				20,000	△20,000	
		1314 기계기구				20,000	△20,000	
		1315 집기비품				20,000	△20,000	
		1316 차량운반구				20,000	△20,000	
		1317 도서				20,000	△20,000	
		1318 박물관유물				10,000	△10,000	
		1320 무형고정자산		(10,000)	(10,000)	(10,000)	(△10,000)	
	1321 무형고정자산				10,000	△10,000		
2100 유동부채	2110 단기차입금					10,000	△10,000	
			(10,000)	(10,000)	(10,000)	(10,000)	(△10,000)	
		2111 단기차입금				10,000	△10,000	
2200 고정부채			320,000,000	320,000,000	320,000,000	250,030,000	69,970,000	

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(2016.03.01 부터 2017.02.28 까지)

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과목			등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서		
관	항	목				결산액	예산액	증감액
	2210 장기차입금		()	()	()	()	(20,000)	(△20,000)
		2211 장기차입금					10,000	△10,000
		2212 차관					10,000	△10,000
	2220 기타고정부채		()	(320,000,000)	()	(320,000,000)	(250,010,000)	(69,990,000)
		2221 임대보증금		320,000,000		320,000,000	250,000,000	70,000,000
		2229 기타고정부채					10,000	△10,000
3100 기본금							10,000	△10,000
	3110 출연기본금		()	()	()	()	(10,000)	(△10,000)
		3112 법인					10,000	△10,000
미사용전기이월자금			6,179,592,004	1,424,518,758		7,604,110,762	7,604,111,243	△481
	1100 유동자산		73,104,351,206	7,903,962,649		81,008,313,855		
		1110 유동자금	(55,874,365,386)	(7,208,836,855)	()	(63,083,202,241)	()	
		1120 기타유동자산	(17,229,985,820)	(695,125,794)	()	(17,925,111,614)	()	
	2100 유동부채		66,924,759,202	6,479,443,891		73,404,203,093		
		2120 예수금	(264,196,309)	(895,370,606)	()	(1,159,566,915)	()	
		2130 선수금	(66,382,238,790)	(5,158,694,752)	()	(71,540,933,542)	()	
		2140 기타유동부채	(278,324,103)	(425,378,533)	()	(703,702,636)	()	
자금수입총계			143,163,579,910	103,436,935,251	3,650,000,000	242,950,515,161	252,601,600,899	△9,651,085,738

# 교비회계 자금계산서

(2016.03.01 부터 2017.02.28 까지)

지출의 부

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서			
	항	목				결산액	예산액	증감액	
4100 보수	4110 교원보수		70,655,774,215	11,466,605,204		82,122,379,419	84,074,070,418	△1,951,690,999	
			(55,759,488,183)	(5,887,716,634)	( )	(61,647,204,817)	(62,213,195,480)	(△565,990,663)	
		4111 교원급여	36,624,546,628	244,876,310		36,869,422,938	36,995,510,851	△126,087,913	
		4113 교원각종수당	13,177,579,755	234,017,074		13,411,596,829	13,528,790,939	△117,194,110	
		4114 교원법정부담금		4,132,707,354		4,132,707,354	4,151,272,810	△18,565,456	
		4115 시간강의료	5,949,457,800	38,711,000		5,988,168,800	5,988,266,000	△97,200	
		4116 특별강의료	7,904,000	887,865,796		895,769,796	1,148,880,000	△253,110,204	
		4117 교원퇴직금		349,539,100		349,539,100	400,474,880	△50,935,780	
		4120 직원보수		(14,896,286,032)	(5,578,888,570)	( )	(20,475,174,602)	(21,860,874,938)	(△1,385,700,336)
			4121 직원급여	10,031,140,069	515,469,837		10,546,609,906	10,878,185,600	△331,575,694
	4122 직원상여금		47,369,250	6,494,350		53,863,600	62,051,620	△8,188,020	
	4123 직원각종수당		3,576,619,437	204,257,816		3,780,877,253	3,948,812,580	△167,935,327	
	4124 직원법정부담금			2,306,537,415		2,306,537,415	2,661,558,645	△355,021,230	
	4125 임시직인건비		1,172,135,726	2,228,735,036		3,400,870,762	3,781,676,691	△380,805,929	
	4126 노임		10,392,200	61,662,200		72,054,400	109,475,000	△37,420,600	
	4127 직원퇴직금	58,629,350	255,731,916		314,361,266	419,114,802	△104,753,536		
	4200 관리운영비	4210 시설관리비		22,960,713,318	13,404,987,482		36,365,700,800	42,053,904,619	△5,688,203,819
			(4,865,655,135)	(6,053,791,840)	( )	(10,919,446,975)	(15,276,620,044)	(△4,357,173,069)	
4211 건축물관리비			2,093,071,758	2,262,100,327		4,355,172,085	5,710,096,534	△1,354,924,449	
4212 장비관리비			174,244,100	119,506,796		293,750,896	340,828,550	△47,077,654	
4213 조경관리비			402,999,065	20,232,180		423,231,245	457,193,000	△33,961,755	

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	항	목				결산액	예산액	증감액
		4214 박물관관리비	19,537,950			19,537,950	40,600,000	△21,062,050
		4215 시설용역비	1,656,528,294	3,482,210,449		5,138,738,743	6,415,492,000	△1,276,753,257
		4216 보험료	59,642,378	5,362,683		65,005,061	71,491,060	△6,485,999
		4217 리스임차료	268,875,605	88,532,919		357,408,524	401,533,900	△44,125,376
		4219 기타시설 관리비	190,755,985	75,846,486		266,602,471	1,839,385,000	△1,572,782,529
	4220 일반관리비		(3,987,414,145)	(1,370,006,596)	()	(5,357,420,741)	(5,741,220,890)	(△383,800,149)
		4221 여비교통비	211,883,748	13,333,240		225,216,988	242,244,600	△17,027,612
		4222 차량유지비	103,839,641	5,702,179		109,541,820	111,634,000	△2,092,180
		4223 소모품비	165,057,256	103,727,840		268,785,096	283,022,000	△14,236,904
		4224 인쇄출판비	59,262,910	5,745,200		65,008,110	95,058,300	△30,050,190
		4225 난방비	677,625,552	614,458,472		1,292,084,024	1,506,315,000	△214,230,976
		4226 전기.수도료	2,203,324,276	568,415,838		2,771,740,114	2,824,090,000	△52,349,886
		4227 통신비	386,806,549	7,352,422		394,158,971	399,668,140	△5,509,169
		4228 각종세금.공과금	160,604,060	14,048,099		174,652,159	178,038,050	△3,385,891
		4229 지급수수료	19,010,153	37,223,306		56,233,459	101,150,800	△44,917,341
	4230 운영비		(14,107,644,038)	(5,981,189,046)	()	(20,088,833,084)	(21,036,063,685)	(△947,230,601)
		4231 복리후생비	12,232,081,907	2,970,186,017		15,202,267,924	15,567,979,687	△365,711,763
		4232 교육훈련비	197,470,847	62,574,293		260,045,140	293,498,683	△33,453,543
		4233 일반용역비	427,343,320	125,255,680		552,599,000	553,120,420	△521,420
		4234 업무추진비	90,141,033	76,014,381		166,155,414	225,646,907	△59,491,493
		4235 홍보비	793,415,955	437,059,284		1,230,475,239	1,417,924,000	△187,448,761



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	항	목				결산액	예산액	증감액
		4236 회의비		58,468,054		58,468,054	90,490,000	△32,021,946
		4237 행사비	89,037,460	679,137,967		768,175,427	921,303,350	△153,127,923
		4238 선교비	39,858,620			39,858,620	42,364,760	△2,506,140
		4239 기타운영비	238,294,896	1,572,493,370		1,810,788,266	1,923,735,878	△112,947,612
4300 연구학생경비			39,532,578,399	61,251,804,737		100,784,383,136	108,638,602,810	△7,854,219,674
	4310 연구비		(1,770,021,751)	(6,695,002,148)	()	(8,465,023,899)	(11,956,074,600)	(△3,491,050,701)
		4311 연구비	1,762,021,751	6,309,848,622		8,071,870,373	11,316,074,600	△3,244,204,227
		4312 연구관리비	8,000,000	385,153,526		393,153,526	640,000,000	△246,846,474
	4320 학생경비		(37,762,556,648)	(53,423,647,245)	()	(91,186,203,893)	(95,513,186,210)	(△4,326,982,317)
		4321 교외장학금		45,275,670,334		45,275,670,334	45,275,994,200	△323,866
		4322 교내장학금	24,272,360,914	1,998,718,075		26,271,078,989	28,228,796,380	△1,957,717,391
		4323 실험실습비	2,948,646,245	136,219,620		3,084,865,865	3,444,124,120	△359,258,255
		4324 논문심사료	151,470,000	104,034,000		255,504,000	316,615,000	△61,111,000
		4325 학생지원비	3,827,221,160	131,673,930		3,958,895,090	4,180,729,800	△221,834,710
		4329 기타학생경비	6,562,858,329	5,777,331,286		12,340,189,615	14,066,926,710	△1,726,737,095
	4330 입시관리비		()	(1,133,155,344)	()	(1,133,155,344)	(1,169,342,000)	(△36,186,656)
		4331 입시수당		345,363,530		345,363,530	355,742,400	△10,378,870
		4332 입시경비		787,791,814		787,791,814	813,599,600	△25,807,786
4400 교육외비용			245,813,240	373,916,200		619,729,440	733,618,622	△113,889,182
	4410 지급이자		()	()	()	()	(10,000)	(△10,000)
		4411 지급이자					10,000	△10,000

# 교비회계 자금계산서

(2016.03.01 부터 2017.02.28 까지)

지출의 부

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서		
	항	목				결산액	예산액	증감액
	4420 기타교육외비용		(245,813,240)	(373,916,200)	( )	(619,729,440)	(733,608,622)	(△113,879,182)
		4421 잡손실	245,813,240	373,916,200		619,729,440	733,608,622	△113,879,182
4500 전출금			3,650,000,000		3,650,000,000		10,000	△10,000
	4510 전출금		(3,650,000,000)	( )	(3,650,000,000)	( )	( )	( )
		4519 비등록금회계전출금	3,650,000,000		3,650,000,000			
	4540 산학협력단및 학교기업전출		( )	( )	( )	( )	(10,000)	(△10,000)
		4541 산학협력단전출금					10,000	△10,000
4600 예비비							393,474,000	△393,474,000
	4610 예비비		( )	( )	( )	( )	(393,474,000)	(△393,474,000)
		4611 예비비					393,474,000	△393,474,000
1200 투자및기타자산				5,070,510,000		5,070,510,000	5,070,670,000	△160,000
	1220 투자자산		( )	( )	( )	( )	(20,000)	(△20,000)
		1221 투자유가증권					10,000	△10,000
		1229 기타투자자산					10,000	△10,000
	1240 기타자산		( )	( )	( )	( )	(40,000)	(△40,000)
		1241 전신전화보증금					10,000	△10,000
		1242 임차보증금					10,000	△10,000
		1243 장기대여금					10,000	△10,000
		1249 기타자산					10,000	△10,000
	1250 원금보존기금		( )	(70,000,000)	( )	(70,000,000)	(70,080,000)	(△80,000)
		1254 원금보존장학기금		70,000,000		70,000,000	70,080,000	△80,000

# 교비회계 자금계산서

(2016.03.01 부터 2017.02.28 까지)

지출의 부

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서		
	항	목				결산액	예산액	증감액
	1260		()	(5,000,510,000)	()	(5,000,510,000)	(5,000,530,000)	(△20,000)
	임의기금							
		1262		5,000,000		5,000,000	5,000,000	
		임의연구기금						
		1263		4,810,000,000		4,810,000,000	4,810,010,000	△10,000
		임의건축기금						
		1264		10,000,000		10,000,000	10,000,000	
		임의장학기금						
		1265		113,510,000		113,510,000	113,510,000	
		임의퇴직기금						
		1266		62,000,000		62,000,000	62,010,000	△10,000
		임의기타기금						
1300			3,619,422,322	6,588,400,916		10,207,823,238	11,189,024,430	△981,201,192
고정자산								
	1310		(3,619,422,322)	(6,588,400,916)	()	(10,207,823,238)	(11,189,014,430)	(△981,191,192)
	유형고정자산							
		1311		18,344,000		18,344,000	234,550,000	△216,206,000
		토지						
		1312					20,000	△20,000
		건물						
		1313					20,000	△20,000
		건축물						
		1314	1,795,867,630	1,135,681,880		2,931,549,510	3,357,769,030	△426,219,520
		기계기구						
		1315	552,864,361	468,758,100		1,021,622,461	1,232,461,400	△210,838,939
		집기비품						
		1316					10,000	△10,000
		차량운반구						
		1317	1,270,690,331	210,000,000		1,480,690,331	1,498,810,000	△18,119,669
		도서						
		1318		4,000,000		4,000,000	6,350,000	△2,350,000
		박물관유물						
		1319		4,751,616,936		4,751,616,936	4,859,024,000	△107,407,064
		건설가계정						
	1320		()	()	()	()	(10,000)	(△10,000)
	무형고정자산							
		1321					10,000	△10,000
		무형고정자산						
2100							10,000	△10,000
유동부채								
	2110		()	()	()	()	(10,000)	(△10,000)
	단기차입금							

# 교비회계 자금계산서

(2016.03.01 부터 2017.02.28 까지)

지출의 부

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서		
	항	목				결산액	예산액	증감액
		2111 단기차입금					10,000	△10,000
2200 고정부채	2210 장기차입금	2211 장기차입금	()	()	()	()	122,040,000	△2,040,000
		2212 차관					10,000	△10,000
	2220 기타고정부채	2221 임대보증금	()	(120,000,000)	()	(120,000,000)	(122,020,000)	(△2,020,000)
		2229 기타고정부채		120,000,000		120,000,000	122,010,000	△2,010,000
							10,000	△10,000
미사용차기이월자금			2,499,278,416	5,160,710,712		7,659,989,128	326,176,000	7,333,813,128
	1100 유동자산	1110 유동자금	50,354,868,922	14,510,528,306		64,865,397,228		
		1120 기타유동자산	(50,262,480,012)	(13,907,204,942)	()	(64,169,684,954)	()	
			(92,388,910)	(603,323,364)	()	(695,712,274)	()	
	2100 유동부채	2120 예수금	47,855,590,506	9,349,817,594		57,205,408,100		
		2130 선수금	(441,565,045)	(1,867,369,520)	()	(2,308,934,565)	()	
		2140 기타유동부채	(46,446,727,680)	(6,177,194,894)	()	(52,623,922,574)	()	
			(967,297,781)	(1,305,253,180)	()	(2,272,550,961)	()	
<b>자금지출총계</b>			143,163,579,910	103,436,935,251	3,650,000,000	242,950,515,161	252,601,600,899	△9,651,085,738

## 2. 대 차 대 조 표

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# 교비회계 대차대조표

당기말: 2017.02.28 현재

전기말: 2016.02.29 현재

[단위:원]

과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 대차대조표		
관	항 목				당기말	전기말	
1100 유동자산	1110 유동자금	50,354,868,922	14,510,528,306		64,865,397,228	81,008,313,855	
		(50,262,480,012)	(13,907,204,942)		(64,169,684,954)	(63,083,202,241)	
		3,142,480,012	7,419,476,942		10,561,956,954	7,216,064,241	
		37,120,000,000	6,487,728,000		43,607,728,000	54,347,000,000	
	1120 기타유동자산	1112 보통예금	10,000,000,000	10,000,000,000		10,000,000,000	1,520,138,000
		1113 정기예금	(92,388,910)	(603,323,364)		(695,712,274)	(17,925,111,614)
		1114 신탁예금		167,290,269		167,290,269	17,291,811,729
		1122 선급금		7,514,835		7,514,835	33,671,875
		1123 미수금	92,388,910	428,518,260		520,907,170	599,628,010
1125 선급법인세							
1200 투자와기타자산	1220 투자자산		393,866,169,325	267,533,741,948	126,332,427,377	140,611,000,317	
		( )	(267,533,741,948)	267,533,741,948	( )	( )	
	1240 기타자산	1225 등록금회계		267,533,741,948	267,533,741,948		
		( )	(324,000)		(324,000)	(324,000)	
	1250 원금보존기금	1241 전신전화보증금		324,000		324,000	324,000
		( )	(2,155,000,000)		(2,155,000,000)	(2,085,000,000)	
	1260 임의기금	1254 원금보존장학기금		2,155,000,000		2,155,000,000	2,085,000,000
		( )	(124,177,103,377)		(124,177,103,377)	(138,525,676,317)	
		1262 임의연구기금		7,720,572,000		7,720,572,000	9,515,572,000
		1263 임의건축기금		57,701,965,486		57,701,965,486	58,793,320,426
		1264 임의장학기금		33,280,043,000		33,280,043,000	34,270,043,000
		1265 임의퇴직기금		3,589,707,165		3,589,707,165	3,996,197,165
	1266 임의기타기금		21,884,815,726		21,884,815,726	31,950,543,726	
1300 고정자산	1310 유형고정자산	178,566,648,413	675,719,624		179,242,368,037	181,358,272,925	
		(178,566,323,038)	(675,719,624)		(179,242,042,662)	(181,357,794,275)	
		34,515,923,080			34,515,923,080	34,497,579,080	
		197,560,100,115			197,560,100,115	192,356,483,179	
		△79,990,741,284			△79,990,741,284	△75,158,823,099	
		20,403,085,298			20,403,085,298	20,403,085,298	
		△16,038,771,531			△16,038,771,531	△15,133,007,088	
		67,208,107,220	1,928,200,264		69,136,307,484	70,228,710,805	
		△59,097,082,118	△1,626,317,719		△60,723,399,837	△61,458,472,303	
		29,938,957,428	2,253,073,142		32,192,030,570	31,475,584,217	
		△25,649,161,049	△1,879,236,063		△27,528,397,112	△26,006,890,066	

# 교비회계 대차대조표

당기말: 2017.02.28 현재

전기말: 2016.02.29 현재

[단위:원]

과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 대차대조표		
관	항				목	당기말	전기말
		1316 차량운반구	1,034,604,546	36,321,150		1,070,925,696	1,070,925,696
		2316 차량운반구감가상각누계액	△953,275,446	△36,321,150		△989,596,596	△962,459,641
		1317 도서	46,402,256,193	2,307,800		46,404,563,993	45,010,701,358
		2317 도서감가상각누계액	△45,063,818,191	△2,307,800		△45,066,125,991	△43,685,381,938
		1318 박물관유물	6,338,404,747			6,338,404,747	6,310,024,747
		1319 건설가계정	1,957,734,030			1,957,734,030	2,409,734,030
	1320 무형고정자산		(325,375)	()		(325,375)	(478,650)
		1321 무형고정자산	325,375			325,375	478,650
<b>자산총계</b>			<b>228,921,517,335</b>	<b>409,052,417,255</b>	<b>267,533,741,948</b>	<b>370,440,192,642</b>	<b>402,977,587,097</b>
2100 유동부채	2120 예수금		47,855,590,506	9,349,817,594		57,205,408,100	73,404,203,093
			(441,565,045)	(1,867,369,520)		(2,308,934,565)	(1,159,566,915)
		2121 일반예수금	113,264,036	3,684,426		116,948,462	80,651,792
		2122 제세예수금	310,576,962	92,354,211		402,931,173	677,350,367
		2129 기타예수금	17,724,047	1,771,330,883		1,789,054,930	401,564,756
	2130 선수금		(46,446,727,680)	(6,177,194,894)		(52,623,922,574)	(71,540,933,542)
		2131 등록금선수금	46,446,727,680			46,446,727,680	66,382,238,790
		2138 사업수입선수금		2,110,060,462		2,110,060,462	2,061,966,873
		2139 기타선수금		4,067,134,432		4,067,134,432	3,096,727,879
	2140 기타유동부채		(967,297,781)	(1,305,253,180)		(2,272,550,961)	(703,702,636)
		2141 미지급금	967,297,781	1,305,253,180		2,272,550,961	703,702,636
2200 고정부채	2220 기타고정부채		()	851,910,000		851,910,000	651,910,000
				(851,910,000)		(851,910,000)	(651,910,000)
		2221 임대보증금		851,910,000		851,910,000	651,910,000
2900 고유목적사업준비금	2910 고유목적사업준비금		92,388,910	428,518,260		520,907,170	599,628,010
			(92,388,910)	(428,518,260)		(520,907,170)	(599,628,010)
		2911 고유목적사업준비금	92,388,910	428,518,260		520,907,170	599,628,010
3100 기본금	3110 출연기본금		180,973,537,919	398,422,171,401	267,533,741,948	311,861,967,372	328,321,845,994
			()	(33,441,903,635)		(33,441,903,635)	(33,441,903,635)
		3112 법인		33,441,903,635		33,441,903,635	33,441,903,635
	3150 원금보존적립금		()	(2,155,000,000)		(2,155,000,000)	(2,085,000,000)
		3154 원금보존장학적립금		2,155,000,000		2,155,000,000	2,085,000,000
	3160 임의적립금		()	(121,392,059,891)		(121,392,059,891)	(135,939,277,891)
		3162 임의연구적립금		7,720,572,000		7,720,572,000	9,515,572,000

## 교비회계 대차대조표

당기말: 2017.02.28 현재

전기말: 2016.02.29 현재

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 대차대조표	
	항	목				당기말	전기말
		3163 임의건축적립금		54,916,922,000		54,916,922,000	56,206,922,000
		3164 임의장학적립금		33,280,043,000		33,280,043,000	34,270,043,000
		3165 임의퇴직적립금		3,589,707,165		3,589,707,165	3,996,197,165
		3166 임의기타적립금		21,884,815,726		21,884,815,726	31,950,543,726
	3170 기본금조정		(267,533,741,948)	(2,785,043,486)	267,533,741,948	(2,785,043,486)	(2,586,398,426)
		3172 기금평가손익		2,785,043,486		2,785,043,486	2,586,398,426
	3130 운영차액	3173 비등록금회계	267,533,741,948		267,533,741,948		
			(△86,560,204,029)	(238,648,164,389)		(152,087,960,360)	(154,269,266,042)
		3131 전기이월운영차액	△74,349,227,845	228,618,493,887		154,269,266,042	169,650,278,957
		3133 당기운영차액	△12,210,976,184	10,029,670,502		△2,181,305,682	△15,381,012,915
<b>부채 및 기본금 총계</b>			<b>228,921,517,335</b>	<b>409,052,417,255</b>	<b>267,533,741,948</b>	<b>370,440,192,642</b>	<b>402,977,587,097</b>



### 3. 운영 계산서

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# 교비회계 운영계산서

당기: 2016.03.01 부터 2017.02.28 까지

전기: 2015.03.01 부터 2016.02.29 까지

[단위:원]

관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서		
	항	목				당기	전기	
5100 등록금및수강료수입	5110 등록금수입		136,039,933,570	3,557,034,302		139,596,967,872	142,368,515,173	
			(136,039,933,570)	()	()	(136,039,933,570)	(139,481,775,090)	
		5111 학부입학금	3,289,840,000		3,289,840,000	3,463,920,000		
		5112 대학원입학금	574,500,000		574,500,000	592,500,000		
		5113 학부수업료	120,812,347,740		120,812,347,740	124,118,629,530		
	5114 대학원수업료	11,363,245,830		11,363,245,830	11,306,725,560			
5120 수강료수입			()	(3,557,034,302)	()	(3,557,034,302)	(2,886,740,083)	
	5121 단기수강료			3,557,034,302		3,557,034,302	2,886,740,083	
5200 전입및기부수입	5210 전입금수입		()	63,437,673,950	3,650,000,000	59,787,673,950	51,181,121,737	
				(3,760,000,000)	(3,650,000,000)	(110,000,000)	()	
		5211 경상비전입금		50,000,000		50,000,000	50,000,000	
		5212 법정부담전입금		60,000,000		60,000,000	60,000,000	
	5220 기부금수입	5218 등록금회계전입금			3,650,000,000	3,650,000,000		
				()	(3,028,067,833)	()	(3,028,067,833)	(3,073,443,869)
		5222 지정기부금			2,834,717,832		2,834,717,832	2,858,946,050
		5223 연구기부금			18,195,853		18,195,853	61,791,152
	5230 국고보조금수입	5224 현물기부금			175,154,148		175,154,148	152,706,667
				()	(56,415,606,117)	()	(56,415,606,117)	(47,987,677,868)
		5231 교육부			49,052,695,889		49,052,695,889	42,544,651,392
		5232 기타국고지원			5,825,304,723		5,825,304,723	3,832,204,214
	5240 산학협력단및학교기업전입금	5233 지방자치단체			1,537,605,505		1,537,605,505	1,610,822,262
			()	(234,000,000)	()	(234,000,000)	(120,000,000)	
5241 산학협력단전입금				234,000,000		234,000,000	120,000,000	
5300 교육부대수입	5310 입시수수료수입		()	10,987,277,804		10,987,277,804	10,797,222,802	
				(1,134,950,000)	()	(1,134,950,000)	(1,175,000,000)	
	5312 수험료			1,134,950,000		1,134,950,000	1,175,000,000	
5320 증명.사용료수입			()	(2,003,259,545)	()	(2,003,259,545)	(1,664,172,688)	
	5321 증명료			51,256,028		51,256,028	53,860,680	

# 교비회계 운영계산서

당기: 2016.03.01 부터 2017.02.28 까지

전기: 2015.03.01 부터 2016.02.29 까지

[단위:원]

관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서			
	항	목				당기	전기		
	5330 기타교육부대수입	5322 대여료및사용료		1,952,003,517		1,952,003,517	1,610,312,008		
		5331 논문심사수입	()	(7,849,068,259)	()	(7,849,068,259)	(7,958,050,114)		
		5332 실습수입		68,060,000		68,060,000	60,900,000		
		5339 기타교육부대수입		19,455,000		19,455,000	81,853,515		
				7,761,553,259		7,761,553,259	7,815,296,599		
5400 교육외수입	5410 예금이자수입		944,054,336	4,337,856,585		5,281,910,921	6,507,260,157		
		5411 예금이자	(600,324,371)	(2,783,177,114)	()	(3,383,501,485)	(3,894,691,970)		
	5420 기타교육외수입		600,324,371	2,783,177,114		3,383,501,485	3,894,691,970		
		5421 잡수입	(343,729,965)	(1,554,679,471)	()	(1,898,409,436)	(2,612,568,187)		
		5426 고정자산처분이익		343,729,965	1,554,679,471		1,898,409,436	2,607,268,187	
						5,300,000			
5900 고유목적사업준비금환입액	5910 고유목적사업준비금환입액		698,642,951	10,665,491,450		11,364,134,401	11,095,091,809		
			(698,642,951)	(10,665,491,450)	()	(11,364,134,401)	(11,095,091,809)		
		5911 고유목적사업준비금환입액		698,642,951	10,665,491,450		11,364,134,401	11,095,091,809	
<b>운영수익총계</b>			<b>137,682,630,857</b>	<b>92,985,334,091</b>	<b>3,650,000,000</b>	<b>227,017,964,948</b>	<b>221,949,211,678</b>		
4100 보수	4110 교원보수		70,655,774,215	11,466,605,204		82,122,379,419	79,349,926,526		
			(55,759,488,183)	(5,887,716,634)	()	(61,647,204,817)	(59,667,097,949)		
		4111 교원급여		36,624,546,628	244,876,310		36,869,422,938	35,484,395,173	
		4113 교원각종수당		13,177,579,755	234,017,074		13,411,596,829	12,890,839,223	
		4114 교원법정부담금			4,132,707,354		4,132,707,354	4,032,758,879	
		4115 시간강의료		5,949,457,800	38,711,000		5,988,168,800	5,917,439,350	
		4116 특별강의료		7,904,000	887,865,796		895,769,796	745,540,952	
		4117 교원퇴직금			349,539,100		349,539,100	596,124,372	
		4120 직원보수		(14,896,286,032)	(5,578,888,570)	()	(20,475,174,602)	(19,682,828,577)	
			4121 직원급여		10,031,140,069	515,469,837		10,546,609,906	10,408,127,151
			4122 직원상여금		47,369,250	6,494,350		53,863,600	52,598,950
			4123 직원각종수당		3,576,619,437	204,257,816		3,780,877,253	3,735,137,160
			4124 직원법정부담금			2,306,537,415		2,306,537,415	2,195,266,787

# 교비회계 운영계산서

당기: 2016.03.01 부터 2017.02.28 까지

전기: 2015.03.01 부터 2016.02.29 까지

[단위:원]

관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서	
	항	목				당기	전기
		4125 임시직인건비	1,172,135,726	2,228,735,036		3,400,870,762	2,993,487,247
		4126 노임	10,392,200	61,662,200		72,054,400	79,980,340
		4127 직원퇴직금	58,629,350	255,731,916		314,361,266	218,230,942
4200 관리운영비			35,165,057,296	13,689,717,683		48,854,774,979	49,385,999,989
	4210 시설관리비		(4,865,655,135)	(6,062,701,840)	()	(10,928,356,975)	(9,414,246,839)
		4211 건축물관리비	2,093,071,758	2,262,100,327		4,355,172,085	2,626,498,632
		4212 장비관리비	174,244,100	119,506,796		293,750,896	281,269,430
		4213 조경관리비	402,999,065	29,142,180		432,141,245	474,227,052
		4214 박물관관리비	19,537,950			19,537,950	38,642,630
		4215 시설용역비	1,656,528,294	3,482,210,449		5,138,738,743	4,967,034,939
		4216 보험료	59,642,378	5,362,683		65,005,061	78,122,381
		4217 리스임차료	268,875,605	88,532,919		357,408,524	320,053,910
		4219 기타시설관리비	190,755,985	75,846,486		266,602,471	628,397,865
	4220 일반관리비		(3,987,414,145)	(1,370,006,596)	()	(5,357,420,741)	(5,710,547,636)
		4221 여비교통비	211,883,748	13,333,240		225,216,988	206,854,691
		4222 차량유지비	103,839,641	5,702,179		109,541,820	122,729,387
		4223 소모품비	165,057,256	103,727,840		268,785,096	388,900,119
		4224 인쇄출판비	59,262,910	5,745,200		65,008,110	78,200,970
		4225 난방비	677,625,552	614,458,472		1,292,084,024	1,356,019,730
		4226 전기.수도료	2,203,324,276	568,415,838		2,771,740,114	2,918,242,128
		4227 통신비	386,806,549	7,352,422		394,158,971	399,855,900
		4228 각종세금.공과금	160,604,060	14,048,099		174,652,159	173,877,001
		4229 지급수수료	19,010,153	37,223,306		56,233,459	65,867,710
	4230 운영비		(14,107,644,038)	(5,982,089,046)	()	(20,089,733,084)	(20,221,594,039)
		4231 복리후생비	12,232,081,907	2,970,186,017		15,202,267,924	15,072,845,135
		4232 교육훈련비	197,470,847	62,574,293		260,045,140	256,041,963
		4233 일반용역비	427,343,320	125,255,680		552,599,000	592,660,018
		4234 업무추진비	90,141,033	76,014,381		166,155,414	235,312,797

# 교비회계 운영계산서

당기: 2016.03.01 부터 2017.02.28 까지

전기: 2015.03.01 부터 2016.02.29 까지

[단위:원]

관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서	
	항	목				당기	전기
		4235 홍보비	793,415,955	437,059,284		1,230,475,239	1,593,888,365
		4236 회의비		58,468,054		58,468,054	76,902,599
		4237 행사비	89,037,460	680,037,967		769,075,427	784,523,944
		4238 선교비	39,858,620			39,858,620	33,199,380
		4239 기타운영비	238,294,896	1,572,493,370		1,810,788,266	1,576,219,838
	4250 감가상각비		(12,204,343,978)	(274,920,201)	()	(12,479,264,179)	(14,039,611,475)
		4252 유형고정자산감가상각비	12,204,190,703	274,920,201		12,479,110,904	14,038,746,125
		4253 무형고정자산상각비	153,275			153,275	865,350
4300 연구학생경비	4310 연구비		39,532,578,399	61,258,386,762		100,790,965,161	93,520,574,216
			(1,770,021,751)	(6,695,002,148)	()	(8,465,023,899)	(8,724,254,283)
		4311 연구비	1,762,021,751	6,309,848,622		8,071,870,373	8,290,287,924
		4312 연구관리비	8,000,000	385,153,526		393,153,526	433,966,359
	4320 학생경비		(37,762,556,648)	(53,430,229,270)	()	(91,192,785,918)	(83,613,408,133)
		4321 교외장학금		45,275,670,334		45,275,670,334	40,316,940,420
		4322 교내장학금	24,272,360,914	1,998,718,075		26,271,078,989	25,658,966,983
		4323 실험실습비	2,948,646,245	142,801,645		3,091,447,890	3,025,398,490
		4324 논문심사료	151,470,000	104,034,000		255,504,000	248,552,000
		4325 학생지원비	3,827,221,160	131,673,930		3,958,895,090	4,158,298,368
		4329 기타학생경비	6,562,858,329	5,777,331,286		12,340,189,615	10,205,251,872
	4330 입시관리비		()	(1,133,155,344)	()	(1,133,155,344)	(1,182,911,800)
		4331 입시수당		345,363,530		345,363,530	317,273,180
		4332 입시경비		787,791,814		787,791,814	865,638,620
4400 교육외비용	4420 기타교육외비용		248,328,160	374,627,350		622,955,510	764,717,213
			(248,328,160)	(374,627,350)	()	(622,955,510)	(764,717,213)
		4421 잡손실	245,813,240	373,916,200		619,729,440	569,269,217
		4428 고정자산폐기손실	2,514,920	711,150		3,226,070	195,447,996
4500 전출금	4510 전출금		3,650,000,000		3,650,000,000		
			(3,650,000,000)	()	(3,650,000,000)	()	()

## 교비회계 운영계산서

당기: 2016.03.01 부터 2017.02.28 까지

전기: 2015.03.01 부터 2016.02.29 까지

[단위:원]

관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서	
	항	목				당기	전기
		4519 비등록금회계전출금	3,650,000,000		3,650,000,000		
4900 고유목적사업준비금전입액			641,868,971	10,643,544,590		11,285,413,561	10,997,906,649
	4910 고유목적사업준비금전입액		(641,868,971)	(10,643,544,590)	()	(11,285,413,561)	(10,997,906,649)
		4911 고유목적사업준비금전입액	641,868,971	10,643,544,590		11,285,413,561	10,997,906,649
<b>운영비용합계</b>			<b>149,893,607,041</b>	<b>97,432,881,589</b>	<b>3,650,000,000</b>	<b>243,676,488,630</b>	<b>234,019,124,593</b>
3100 기본금대체액				5,070,510,000		5,070,510,000	10,154,349,000
	3120 제적립금대체액		()	(5,070,510,000)	()	(5,070,510,000)	(10,154,349,000)
		3122 제적립금대체액		5,070,510,000		5,070,510,000	10,154,349,000
3132 운영차액대체액(-)				19,547,728,000		19,547,728,000	6,843,249,000
3133 당기운영차액			△12,210,976,184	10,029,670,502		△2,181,305,682	△15,381,012,915
<b>비용총계</b>			<b>137,682,630,857</b>	<b>92,985,334,091</b>	<b>3,650,000,000</b>	<b>227,017,964,948</b>	<b>221,949,211,678</b>