

Ⅱ. 기본 재무제표

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1. 자금계산서

교비회계 자금계산서

(2017.03.01 부터 2018.02.28 까지)

[단위:원]

수입의 부

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서			
	항	목				결산액	예산액	증감액	
5100 등록금및수강료수입	5110 등록금수입		129,015,449,090	4,198,477,532		133,213,926,622	133,098,689,000	115,237,622	
			(129,015,449,090)	()	()	(129,015,449,090)	(128,965,383,000)	(50,066,090)	
		5111 학부입학금	3,226,600,000			3,226,600,000	3,214,360,000	12,240,000	
		5112 대학원입학금	498,750,000			498,750,000	491,550,000	7,200,000	
		5113 학부수업료	114,596,145,040			114,596,145,040	114,563,725,000	32,420,040	
	5114 대학원수업료	10,693,954,050			10,693,954,050	10,695,748,000	△1,793,950		
	5120 수강료수입		()	(4,198,477,532)	()	(4,198,477,532)	(4,133,306,000)	(65,171,532)	
	5121 단기수강료			4,198,477,532		4,198,477,532	4,133,306,000	65,171,532	
5200 전입및기부수입	5210 전입금수입		()	79,017,413,729	3,750,000,000	75,267,413,729	80,280,146,747	△5,012,733,018	
				(4,163,801,000)	(3,750,000,000)	(413,801,000)	(850,010,000)	(△436,209,000)	
		5211 경상비전입금			10,000,000		10,000,000	50,000,000	△40,000,000
		5212 법정부담전입금			403,801,000		403,801,000	800,000,000	△396,199,000
		5213 자산전입금						10,000	△10,000
	5218 등록금회계전입금			3,750,000,000	3,750,000,000				
	5220 기부금수입		()	(10,457,261,529)	()	(10,457,261,529)	(11,136,535,000)	(△679,273,471)	
		5222 지정기부금			10,447,276,829		10,447,276,829	10,904,535,000	△457,258,171
		5223 연구기부금			9,984,700		9,984,700	232,000,000	△222,015,300
	5230 국고보조금수입		()	(64,320,351,200)	()	(64,320,351,200)	(68,217,601,747)	(△3,897,250,547)	
		5231 교육부			54,970,616,459		54,970,616,459	57,118,600,560	△2,147,984,101
		5232 기타국고지원			7,158,600,109		7,158,600,109	8,377,816,297	△1,219,216,188
5233 지방자치단체				2,191,134,632		2,191,134,632	2,721,184,890	△530,050,258	
5240 산학협력단및학교 기업전입금			()	(76,000,000)	()	(76,000,000)	(76,000,000)	()	
	5241 산학협력단전입금			76,000,000		76,000,000	76,000,000		

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관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서		
	항	목				결산액	예산액	증감액
5300 교육부대수입				11,053,109,791		11,053,109,791	10,885,842,770	167,267,021
	5310	입시수수료수입	()	(1,082,928,000)	()	(1,082,928,000)	(948,543,000)	(134,385,000)
		5312 수험료		1,082,928,000		1,082,928,000	948,543,000	134,385,000
	5320	증명.사용료수입	()	(1,981,513,995)	()	(1,981,513,995)	(1,779,121,453)	(202,392,542)
		5321 증명료		52,102,428		52,102,428	40,200,000	11,902,428
		5322 대여료및사용료		1,929,411,567		1,929,411,567	1,738,921,453	190,490,114
	5330	기타교육부대수입	()	(7,988,667,796)	()	(7,988,667,796)	(8,158,178,317)	(△169,510,521)
		5331 논문심사수입		57,645,000		57,645,000	79,210,000	△21,565,000
		5332 실습수입		25,450,500		25,450,500	43,200,000	△17,749,500
		5339 기타교육부대수입		7,905,572,296		7,905,572,296	8,035,768,317	△130,196,021
5400 교육외수입			651,927,409	4,721,366,950		5,373,294,359	5,717,692,050	△344,397,691
	5410	예금이자수입	(464,326,274)	(2,558,281,061)	()	(3,022,607,335)	(3,047,447,240)	(△24,839,905)
		5411 예금이자	464,326,274	2,558,281,061		3,022,607,335	3,047,447,240	△24,839,905
	5420	기타교육외수입	(187,601,135)	(2,163,085,889)	()	(2,350,687,024)	(2,670,244,810)	(△319,557,786)
		5421 잡수입	187,601,135	2,163,085,889		2,350,687,024	2,670,244,810	△319,557,786
1200 투자와기타자산				11,223,000,000		11,223,000,000	16,000,070,000	△4,777,070,000
	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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	항	목				결산액	예산액	증감액
	1260 임의기금	1249 기타자산					10,000	△10,000
			()	(11,223,000,000)	()	(11,223,000,000)	(16,000,010,000)	(△4,777,010,000)
		1262 임의연구기금		2,300,000,000		2,300,000,000	2,300,000,000	
		1263 임의건축기금		1,000,000,000		1,000,000,000	1,700,000,000	△700,000,000
		1264 임의장학기금		1,600,000,000		1,600,000,000	4,000,000,000	△2,400,000,000
		1266 임의특정목적기금		6,323,000,000		6,323,000,000	8,000,010,000	△1,677,010,000
1300 고정자산	1310 유형고정자산		()	()	()	()	50,150,000	△50,150,000
							(50,140,000)	(△50,140,000)
		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					50,020,000	△50,020,000
		1317 도서					20,000	△20,000
		1318 박물관유물					10,000	△10,000
	1320 무형고정자산		()	()	()	()	(10,000)	(△10,000)
	1321 무형고정자산					10,000	△10,000	
2100 유동부채	2110 단기차입금		()	()	()	()	10,000	△10,000
							(10,000)	(△10,000)
	2111 단기차입금						10,000	△10,000
2200 고정부채	2210 장기차입금			2,525,000,000		2,525,000,000	2,755,520,000	△230,520,000
			()	()	()	()	(20,000)	(△20,000)

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	항	목				결산액	예산액	증감액
	2220 기타고정부채	2211 장기차입금					10,000	△10,000
		2212 차관					10,000	△10,000
			()	(2,525,000,000)	()	(2,525,000,000)	(2,755,500,000)	(△230,500,000)
		2221 임대보증금		2,525,000,000		2,525,000,000	2,755,500,000	△230,500,000
3100 기본금	3110 출연기본금		()	()	()	()	10,000	△10,000
		3112 법인					(10,000)	(△10,000)
							10,000	△10,000
미사용전기이월자금			2,499,278,416	5,160,710,712		7,659,989,128	7,659,989,128	
	1100 유동자산		50,354,868,922	14,510,528,306		64,865,397,228		
		1110 유동자금	(50,262,480,012)	(13,907,204,942)	()	(64,169,684,954)	()	
		1120 기타유동자산	(92,388,910)	(603,323,364)	()	(695,712,274)	()	
	2100 유동부채		47,855,590,506	9,349,817,594		57,205,408,100		
		2120 예수금	(441,565,045)	(1,867,369,520)	()	(2,308,934,565)	()	
		2130 선수금	(46,446,727,680)	(6,177,194,894)	()	(52,623,922,574)	()	
		2140 기타유동부채	(967,297,781)	(1,305,253,180)	()	(2,272,550,961)	()	
자금수입총계			132,166,654,915	117,899,078,714	3,750,000,000	246,315,733,629	256,448,119,695	△10,132,386,066

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관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서			
	항	목				결산액	예산액	증감액	
4100 보수	4110 교원보수		69,071,259,559	17,451,101,275		86,522,360,834	90,254,045,328	△3,731,684,494	
			(54,858,501,976)	(10,184,111,063)	()	(65,042,613,039)	(66,764,869,786)	(△1,722,256,747)	
		4111 교원급여	36,347,295,924	315,325,270		36,662,621,194	37,200,780,630	△538,159,436	
		4113 교원각종수당	10,318,343,837	3,205,106,017		13,523,449,854	13,688,313,689	△164,863,835	
		4114 교원법정부담금		4,725,738,899		4,725,738,899	5,240,494,867	△514,755,968	
		4115 시간강의료	5,288,938,750	62,886,500		5,351,825,250	5,452,514,000	△100,688,750	
		4116 특별강의료	4,608,000	1,099,964,280		1,104,572,280	1,281,221,200	△176,648,920	
		4117 교원퇴직금	19,645,874	486,402,430		506,048,304	511,931,500	△5,883,196	
		4118 조교인건비	2,879,669,591	288,687,667		3,168,357,258	3,389,613,900	△221,256,642	
		4120 직원보수		(14,212,757,583)	(7,266,990,212)	()	(21,479,747,795)	(23,489,175,542)	(△2,009,427,747)
	4121 직원급여		10,093,073,653	443,449,800		10,536,523,453	11,330,746,340	△794,222,887	
	4122 직원상여금		47,261,920	4,212,550		51,474,470	61,340,140	△9,865,670	
	4123 직원각종수당		2,784,651,929	1,072,709,081		3,857,361,010	4,093,176,800	△235,815,790	
	4124 직원법정부담금			2,346,193,172		2,346,193,172	2,711,125,460	△364,932,288	
	4125 임시직인건비		1,103,104,811	2,648,474,756		3,751,579,567	4,254,320,468	△502,740,901	
	4126 노임		8,197,600	79,898,140		88,095,740	109,996,000	△21,900,260	
	4127 직원퇴직금		176,467,670	672,052,713		848,520,383	928,470,334	△79,949,951	
	4200 관리운영비	4210 시설관리비		23,030,795,514	10,608,428,287		33,639,223,801	37,826,589,740	△4,187,365,939
				(4,834,145,984)	(4,643,345,609)	()	(9,477,491,593)	(11,645,492,150)	(△2,168,000,557)
			4211 건축물관리비	816,821,885	1,753,490,715		2,570,312,600	3,562,708,350	△992,395,750
	4212 장비관리비	62,899,620	206,694,419		269,594,039	317,836,800	△48,242,761		

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	항	목				결산액	예산액	증감액
		4213 조경관리비	3,281,000	351,478,827		354,759,827	418,143,000	△63,383,173
		4214 박물관관리비	13,987,740	2,738,000		16,725,740	24,800,000	△8,074,260
		4215 시설용역비	3,763,216,186	1,194,101,526		4,957,317,712	5,535,115,000	△577,797,288
		4216 보험료	58,005,553	7,031,855		65,037,408	75,895,000	△10,857,592
		4217 리스임차료		118,289,820		118,289,820	174,758,000	△56,468,180
		4219 기타시설 관리비	115,934,000	1,009,520,447		1,125,454,447	1,536,236,000	△410,781,553
	4220 일반관리비		(3,827,676,581)	(1,469,692,554)	()	(5,297,369,135)	(5,785,691,210)	(△488,322,075)
		4221 여비교통비	180,755,580	9,803,800		190,559,380	228,450,000	△37,890,620
		4222 차량유지비	84,079,619	5,128,457		89,208,076	91,920,000	△2,711,924
		4223 소모품비	149,526,986	76,600,902		226,127,888	264,400,000	△38,272,112
		4224 인쇄출판비	41,671,416	9,153,000		50,824,416	63,540,000	△12,715,584
		4225 난방비	740,072,231	496,179,306		1,236,251,537	1,449,295,000	△213,043,463
		4226 전기.수도료	2,110,065,703	815,289,030		2,925,354,733	3,090,850,890	△165,496,157
		4227 통신비	373,104,266	5,935,508		379,039,774	386,257,000	△7,217,226
		4228 각종세금.공과금	127,910,420	9,851,948		137,762,368	139,268,000	△1,505,632
		4229 지급수수료	20,490,360	41,750,603		62,240,963	71,710,320	△9,469,357
	4230 운영비		(14,368,972,949)	(4,495,390,124)	()	(18,864,363,073)	(20,395,406,380)	(△1,531,043,307)
		4231 복리후생비	12,593,447,655	1,801,687,068		14,395,134,723	15,105,381,820	△710,247,097
		4232 교육훈련비	101,944,692	60,714,650		162,659,342	238,061,900	△75,402,558
		4233 일반용역비	416,310,460	22,022,500		438,332,960	462,703,660	△24,370,700
		4234 업무추진비	82,139,055	65,880,379		148,019,434	247,330,000	△99,310,566

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		4235 홍보비	1,021,141,224	12,933,200		1,034,074,424	1,081,760,000	△47,685,576
		4236 회의비		50,563,508		50,563,508	86,520,000	△35,956,492
		4237 행사비	66,050,160	194,415,759		260,465,919	385,447,000	△124,981,081
		4238 선교비	32,189,530			32,189,530	34,020,000	△1,830,470
		4239 기타운영비	55,750,173	2,287,173,060		2,342,923,233	2,754,182,000	△411,258,767
4300 연구학생경비			30,910,903,532	67,856,103,338		98,767,006,870	111,146,815,365	△12,379,808,495
	4310 연구비		(526,798,954)	(8,453,394,578)	()	(8,980,193,532)	(13,181,307,762)	(△4,201,114,230)
		4311 연구비	518,398,954	8,126,330,729		8,644,729,683	11,882,307,762	△3,237,578,079
	4320 학생경비	4312 연구관리비	8,400,000	327,063,849		335,463,849	1,299,000,000	△963,536,151
			(30,384,104,578)	(58,311,069,940)	()	(88,695,174,518)	(96,861,714,603)	(△8,166,540,085)
		4321 교외장학금		47,088,186,753		47,088,186,753	49,798,163,000	△2,709,976,247
		4322 교내장학금	22,996,452,505	2,316,516,329		25,312,968,834	28,714,746,200	△3,401,777,366
		4323 실험실습비	2,767,526,084	105,700,630		2,873,226,714	2,938,451,998	△65,225,284
		4324 논문심사료		55,835,000		55,835,000	79,210,000	△23,375,000
		4325 학생지원비	2,354,030,657	954,064,450		3,308,095,107	3,420,421,000	△112,325,893
		4329 기타학생경비	2,266,095,332	7,790,766,778		10,056,862,110	11,910,722,405	△1,853,860,295
	4330 입시관리비		()	(1,091,638,820)	()	(1,091,638,820)	(1,103,793,000)	(△12,154,180)
		4331 입시수당		290,511,280		290,511,280	294,730,000	△4,218,720
		4332 입시경비		801,127,540		801,127,540	809,063,000	△7,935,460
4400 교육외비용			221,402,220	511,814,452		733,216,672	996,185,518	△262,968,846
	4410 지급이자		()	()	()	()	(10,000)	(△10,000)

교비회계 자금계산서

(2017.03.01 부터 2018.02.28 까지)

지출의 부

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서		
	항	목				결산액	예산액	증감액
	4420 기타교육외비용	4411 지급이자					10,000	△10,000
		4421 잡손실	(221,402,220)	(511,814,452)	()	(733,216,672)	(996,175,518)	(△262,958,846)
			221,402,220	511,814,452		733,216,672	996,175,518	△262,958,846
4500 전출금	4510 전출금 4540 산학협력단및학교기업전출	4519 비등록금회계전출금	3,750,000,000		3,750,000,000		10,000	△10,000
		4541 산학협력단전출금	(3,750,000,000)	()	(3,750,000,000)	()	()	()
			3,750,000,000		3,750,000,000			
			()	()	()	()	(10,000)	(△10,000)
							10,000	△10,000
4600 예비비	4610 예비비		()	()	()	()	781,200,000	△781,200,000
		4611 예비비					(781,200,000)	(△781,200,000)
							781,200,000	△781,200,000
1200 투자및기타자산	1220 투자자산 1240 기타자산 1250 원금보존기금		()	7,620,400,000	()	7,620,400,000	7,626,858,240	△6,458,240
		1221 투자유가증권		()	()	()	(20,000)	(△20,000)
		1229 기타투자자산					10,000	△10,000
		1241 전신전화보증금					10,000	△10,000
		1242 임차보증금					10,000	△10,000
		1243 장기대여금					10,000	△10,000
		1249 기타자산					10,000	△10,000
				()	(77,000,000)	()	(77,000,000)	(△90,000)

교비회계 자금계산서

(2017.03.01 부터 2018.02.28 까지)

지출의 부

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 자금계산서			
	항	목				결산액	예산액	증감액	
	1260 임의기금	1254 원금보존장학기금		77,000,000		77,000,000	77,090,000	△90,000	
			()	(7,543,400,000)	()	(7,543,400,000)	(7,549,708,240)	(△6,308,240)	
		1262 임의연구기금			122,000,000		122,000,000	122,000,000	
		1263 임의건축기금			5,582,000,000		5,582,000,000	5,582,949,000	△949,000
		1264 임의장학기금			545,000,000		545,000,000	545,000,000	
		1265 임의퇴직기금			123,000,000		123,000,000	127,859,240	△4,859,240
		1266 임의특정목적기금			1,171,400,000		1,171,400,000	1,171,900,000	△500,000
1300 고정자산	1310 유형고정자산		3,346,769,934	2,733,843,167		6,080,613,101	6,796,776,650	△716,163,549	
			(3,346,769,934)	(2,733,843,167)	()	(6,080,613,101)	(6,796,766,650)	(△716,153,549)	
		1311 토지			6,660,000		6,660,000	60,000,000	△53,340,000
		1312 건물						20,000	△20,000
		1313 건축물						20,000	△20,000
		1314 기계기구	2,083,825,480		1,759,269,786		3,843,095,266	4,223,838,650	△380,743,384
		1315 집기비품	77,846,000		745,860,281		823,706,281	954,908,000	△131,201,719
		1316 차량운반구						10,000	△10,000
		1317 도서	1,185,098,454		222,053,100		1,407,151,554	1,537,970,000	△130,818,446
		1319 건설가계정						20,000,000	△20,000,000
	1320 무형고정자산		()	()	()	()	(10,000)	(△10,000)	
	1321 무형고정자산						10,000	△10,000	
2100 유동부채	2110 단기차입금						10,000	△10,000	
			()	()	()	()	(10,000)	(△10,000)	

교비회계 자금계산서

(2017.03.01 부터 2018.02.28 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	()	()	()	()	245,540,000	△194,540,000
		2212 차관					(20,000)	(△20,000)
	2220 기타고정부채	2211 장기차입금					10,000	△10,000
		2212 차관					10,000	△10,000
		2221 임대보증금	()	(51,000,000)	()	(51,000,000)	(245,520,000)	(△194,520,000)
		2229 기타고정부채		51,000,000		51,000,000	245,510,000	△194,510,000
							10,000	△10,000
미사용차기이월자금			1,835,524,156	11,066,388,195		12,901,912,351	774,088,854	12,127,823,497
	1100 유동자산	1110 유동자금	46,467,379,161	21,095,911,881		67,563,291,042		
		1120 기타유동자산	(46,395,895,371)	(19,846,740,802)	()	(66,242,636,173)	()	
			(71,483,790)	(1,249,171,079)	()	(1,320,654,869)	()	
	2100 유동부채	2120 예수금	44,631,855,005	10,029,523,686		54,661,378,691		
		2130 선수금	(375,176,855)	(3,641,744,486)	()	(4,016,921,341)	()	
		2140 기타유동부채	(44,143,597,750)	(5,838,863,331)	()	(49,982,461,081)	()	
			(113,080,400)	(548,915,869)	()	(661,996,269)	()	
자금지출총계			132,166,654,915	117,899,078,714	3,750,000,000	246,315,733,629	256,448,119,695	△10,132,386,066

2. 대 차 대 조 표

교비회계 대차대조표

당기말: 2018.02.28 현재

전기말: 2017.02.28 현재

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 대차대조표		
	항	목				당기말	전기말	
1100 유동자산	1110 유동자금		46,467,379,161	21,095,911,881		67,563,291,042	64,865,397,228	
			(46,395,895,371)	(19,846,740,802)		(66,242,636,173)	(64,169,684,954)	
		1112 보통예금	4,679,391,871	5,289,381,444		9,968,773,315	10,561,956,954	
		1113 정기예금	41,716,503,500	14,307,700,000		56,024,203,500	43,607,728,000	
		1114 신탁예금					10,000,000,000	
	1120 기타유동자산	1115 기타예금			249,659,358		249,659,358	
			(71,483,790)	(1,249,171,079)		(1,320,654,869)	(695,712,274)	
		1122 선급금			38,597,969		38,597,969	167,290,269
		1123 미수금			27,885,340		27,885,340	7,514,835
		1125 선급법인세		71,483,790	1,182,687,770		1,254,171,560	520,907,170
1200 투자와기타자산	1220 투자자산			392,900,403,368	270,211,679,195	122,688,724,173	126,332,427,377	
			()	(270,211,679,195)	270,211,679,195	()	()	
	1240 기타자산	1225 등록금회계			270,211,679,195	270,211,679,195	(324,000)	(324,000)
		1241 전신전화보증금			324,000		324,000	324,000
	1250 원금보존기금	1254 원금보존장학기금			(2,232,000,000)		(2,232,000,000)	(2,155,000,000)
		1254 원금보존장학기금			2,232,000,000		2,232,000,000	2,155,000,000
	1260 임의기금	1262 임의연구기금			(120,456,400,173)		(120,456,400,173)	(124,177,103,377)
		1262 임의연구기금			5,542,572,000		5,542,572,000	7,720,572,000
		1263 임의건축기금			62,242,862,282		62,242,862,282	57,701,965,486
		1264 임의장학기금			32,225,043,000		32,225,043,000	33,280,043,000
		1265 임의퇴직기금			3,712,707,165		3,712,707,165	3,589,707,165
		1266 임의특정목적기금			16,733,215,726		16,733,215,726	21,884,815,726
1300 고정자산	1310 유형고정자산		171,723,923,232	588,841,591		172,312,764,823	179,242,368,037	
			(171,723,751,132)	(588,841,591)		(172,312,592,723)	(179,242,042,662)	
		1311 토지	34,522,583,080		34,522,583,080	34,515,923,080		
		1312 건물	197,560,100,115		197,560,100,115	197,560,100,115		
		2312 건물감가상각누계액	△84,910,029,290		△84,910,029,290	△79,990,741,284		
		1313 구축물	20,403,085,298		20,403,085,298	20,403,085,298		
		2313 구축물감가상각누계액	△16,770,494,044		△16,770,494,044	△16,038,771,531		
		1314 기계기구	68,179,832,905	1,987,649,264	70,167,482,169	69,136,307,484		
		2314 기계기구감가상각누계액	△59,546,107,029	△1,717,859,132	△61,263,966,161	△60,723,399,837		
		1315 집기비품	30,399,068,618	2,323,542,423	32,722,611,041	32,192,030,570		

교비회계 대차대조표

당기말: 2018.02.28 현재

전기말: 2017.02.28 현재

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 대차대조표	
	항	목				당기말	전기말
		2315 집기비품감가상각누계액	△26,975,492,768	△2,004,490,964		△28,979,983,732	△27,528,397,112
		1316 차량운반구	1,034,604,546	36,321,150		1,070,925,696	1,070,925,696
		2316 차량운반구감가상각누계액	△979,245,733	△36,321,150		△1,015,566,883	△989,596,596
		1317 도서	47,011,959,556	2,307,800		47,014,267,356	46,404,563,993
		2317 도서감가상각누계액	△45,679,132,899	△2,307,800		△45,681,440,699	△45,066,125,991
		1318 박물관유물	6,338,404,747			6,338,404,747	6,338,404,747
		1319 건설가계정	1,134,614,030			1,134,614,030	1,957,734,030
	1320 무형고정자산		(172,100)	()		(172,100)	(325,375)
		1321 무형고정자산	172,100			172,100	325,375
자산총계			218,191,302,393	414,585,156,840	270,211,679,195	362,564,780,038	370,440,192,642
2100 유동부채	2120 예수금		44,631,855,005	10,029,523,686		54,661,378,691	57,205,408,100
			(375,176,855)	(3,641,744,486)		(4,016,921,341)	(2,308,934,565)
		2121 일반예수금	146,947,008			146,947,008	116,948,462
		2122 제세예수금	189,509,433	468,155,668		657,665,101	402,931,173
		2129 기타예수금	38,720,414	3,173,588,818		3,212,309,232	1,789,054,930
	2130 선수금		(44,143,597,750)	(5,838,863,331)		(49,982,461,081)	(52,623,922,574)
		2131 등록금선수금	44,143,597,750			44,143,597,750	46,446,727,680
		2138 사업수입선수금		2,124,022,041		2,124,022,041	2,110,060,462
		2139 기타선수금		3,714,841,290		3,714,841,290	4,067,134,432
	2140 기타유동부채		(113,080,400)	(548,915,869)		(661,996,269)	(2,272,550,961)
		2141 미지급금	113,080,400	548,915,869		661,996,269	2,272,550,961
2200 고정부채	2220 기타고정부채		()	3,325,910,000		3,325,910,000	851,910,000
				(3,325,910,000)		(3,325,910,000)	(851,910,000)
		2221 임대보증금		3,325,910,000		3,325,910,000	851,910,000
2900 고유목적사업준비금	2910 고유목적사업준비금		71,483,790	1,182,687,770		1,254,171,560	520,907,170
			(71,483,790)	(1,182,687,770)		(1,254,171,560)	(520,907,170)
		2911 고유목적사업준비금	71,483,790	1,182,687,770		1,254,171,560	520,907,170
3100 기본금	3110 출연기본금		173,487,963,598	400,047,035,384	270,211,679,195	303,323,319,787	311,861,967,372
			()	(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		()	(2,232,000,000)		(2,232,000,000)	(2,155,000,000)
		3154 원금보존장학적립금		2,232,000,000		2,232,000,000	2,155,000,000
	3160 임의적립금		()	(120,511,521,056)		(120,511,521,056)	(121,392,059,891)

교비회계 대차대조표

당기말: 2018.02.28 현재

전기말: 2017.02.28 현재

[단위:원]

관	과목		등록금회계	비등록금회계	(내부거래제거)	교비회계 대차대조표	
	항	목				당기말	전기말
		3162 임의연구적립금		5,542,572,000		5,542,572,000	7,720,572,000
		3163 임의건축적립금		62,297,983,165		62,297,983,165	54,916,922,000
		3164 임의장학적립금		32,225,043,000		32,225,043,000	33,280,043,000
		3165 임의퇴직적립금		3,712,707,165		3,712,707,165	3,589,707,165
		3166 임의특정목적적립금		16,733,215,726		16,733,215,726	21,884,815,726
	3170 기본금조정		(270,211,679,195)	(△55,120,883)	270,211,679,195	(△55,120,883)	(2,785,043,486)
		3172 기금평가손익		△55,120,883		△55,120,883	2,785,043,486
		3173 비등록금회계	270,211,679,195		270,211,679,195		
	3130 운영차액		(△96,723,715,597)	(243,916,731,576)		(147,193,015,979)	(152,087,960,360)
		3131 전기이월운영차액	△86,560,204,029	238,648,164,389		152,087,960,360	154,269,266,042
		3133 당기운영차액	△10,163,511,568	5,268,567,187		△4,894,944,381	△2,181,305,682
부채 및 기본금 총계			218,191,302,393	414,585,156,840	270,211,679,195	362,564,780,038	370,440,192,642

3. 운영 계산서

교비회계 운영계산서

당기: 2017.03.01 부터 2018.02.28 까지

전기: 2016.03.01 부터 2017.02.28 까지

[단위:원]

관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서		
	항	목				당기	전기	
5100 등록금및수강료수입	5110 등록금수입		129,015,449,090	4,198,477,532		133,213,926,622	139,596,967,872	
			(129,015,449,090)	()	()	(129,015,449,090)	(136,039,933,570)	
		5111 학부입학금	3,226,600,000		3,226,600,000	3,289,840,000		
		5112 대학원입학금	498,750,000		498,750,000	574,500,000		
		5113 학부수업료	114,596,145,040		114,596,145,040	120,812,347,740		
	5114 대학원수업료	10,693,954,050		10,693,954,050	11,363,245,830			
5120 수강료수입			()	(4,198,477,532)	()	(4,198,477,532)	(3,557,034,302)	
	5121 단기수강료			4,198,477,532		4,198,477,532	3,557,034,302	
5200 전입및기부수입	5210 전입금수입		()	79,182,462,290	3,750,000,000	75,432,462,290	59,787,673,950	
				(4,163,801,000)	(3,750,000,000)	(413,801,000)	(110,000,000)	
		5211 경상비전입금		10,000,000		10,000,000	50,000,000	
		5212 법정부담전입금		403,801,000		403,801,000	60,000,000	
	5220 기부금수입	5218 등록금회계전입금			3,750,000,000	3,750,000,000		
				()	(10,622,310,090)	()	(10,622,310,090)	(3,028,067,833)
		5222 지정기부금			10,447,276,829		10,447,276,829	2,834,717,832
		5223 연구기부금			9,984,700		9,984,700	18,195,853
	5230 국고보조금수입	5224 현물기부금			165,048,561		165,048,561	175,154,148
				()	(64,320,351,200)	()	(64,320,351,200)	(56,415,606,117)
		5231 교육부			54,970,616,459		54,970,616,459	49,052,695,889
		5232 기타국고지원			7,158,600,109		7,158,600,109	5,825,304,723
5240 산학협력단및학교기업전입금	5233 지방자치단체			2,191,134,632		2,191,134,632	1,537,605,505	
			()	(76,000,000)	()	(76,000,000)	(234,000,000)	
	5241 산학협력단전입금			76,000,000		76,000,000	234,000,000	
5300 교육부대수입	5310 입시수수료수입			11,053,109,791		11,053,109,791	10,987,277,804	
			()	(1,082,928,000)	()	(1,082,928,000)	(1,134,950,000)	
	5312 수험료			1,082,928,000		1,082,928,000	1,134,950,000	
5320 증명.사용료수입			()	(1,981,513,995)	()	(1,981,513,995)	(2,003,259,545)	
	5321 증명료			52,102,428		52,102,428	51,256,028	

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[단위:원]

관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서		
	항	목				당기	전기	
	5330 기타교육부대수입	5322 대여료및사용료		1,929,411,567		1,929,411,567	1,952,003,517	
		5331 논문심사수입	()	(7,988,667,796)	()	(7,988,667,796)	(7,849,068,259)	
		5332 실습수입		57,645,000		57,645,000	68,060,000	
		5339 기타교육부대수입		25,450,500		25,450,500	19,455,000	
				7,905,572,296		7,905,572,296	7,761,553,259	
5400 교육외수입	5410 예금이자수입		651,927,409	7,520,428,115		8,172,355,524	5,281,910,921	
		5411 예금이자	(464,326,274)	(2,558,281,061)	()	(3,022,607,335)	(3,383,501,485)	
	5420 기타교육외수입		464,326,274	2,558,281,061		3,022,607,335	3,383,501,485	
		5421 잡수입	(187,601,135)	(4,962,147,054)	()	(5,149,748,189)	(1,898,409,436)	
		5424 투자유가증권처분이익	187,601,135	2,163,085,889		2,350,687,024	1,898,409,436	
			2,799,061,165	2,799,061,165		2,799,061,165		
5900 고유목적사업준비금환입액	5910 고유목적사업준비금환입액		491,034,214	10,745,664,384		11,236,698,598	11,364,134,401	
			(491,034,214)	(10,745,664,384)	()	(11,236,698,598)	(11,364,134,401)	
		5911 고유목적사업준비금환입액	491,034,214	10,745,664,384		11,236,698,598	11,364,134,401	
운영수익총계			130,158,410,713	112,700,142,112	3,750,000,000	239,108,552,825	227,017,964,948	
4100 보수	4110 교원보수		69,071,259,559	17,451,101,275		86,522,360,834	82,122,379,419	
			(54,858,501,976)	(10,184,111,063)	()	(65,042,613,039)	(61,647,204,817)	
		4111 교원급여	36,347,295,924	315,325,270		36,662,621,194	36,869,422,938	
		4113 교원각종수당	10,318,343,837	3,205,106,017		13,523,449,854	13,411,596,829	
		4114 교원법정부담금		4,725,738,899		4,725,738,899	4,132,707,354	
		4115 시간강의료	5,288,938,750	62,886,500		5,351,825,250	5,988,168,800	
		4116 특별강의료	4,608,000	1,099,964,280		1,104,572,280	895,769,796	
		4117 교원퇴직금	19,645,874	486,402,430		506,048,304	349,539,100	
		4118 조교인건비	2,879,669,591	288,687,667		3,168,357,258		
		4120 직원보수		(14,212,757,583)	(7,266,990,212)	()	(21,479,747,795)	(20,475,174,602)
			4121 직원급여	10,093,073,653	443,449,800		10,536,523,453	10,546,609,906
			4122 직원상여금	47,261,920	4,212,550		51,474,470	53,863,600
			4123 직원각종수당	2,784,651,929	1,072,709,081		3,857,361,010	3,780,877,253

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[단위:원]

관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서	
	항	목				당기	전기
		4124 직원법정부담금		2,346,193,172		2,346,193,172	2,306,537,415
		4125 임시직인건비	1,103,104,811	2,648,474,756		3,751,579,567	3,400,870,762
		4126 노임	8,197,600	79,898,140		88,095,740	72,054,400
		4127 직원퇴직금	176,467,670	672,052,713		848,520,383	314,361,266
4200 관리운영비			35,073,165,247	10,862,145,601		45,935,310,848	48,854,774,979
	4210 시설관리비		(4,834,145,984)	(4,643,345,609)	()	(9,477,491,593)	(10,928,356,975)
		4211 건축물관리비	816,821,885	1,753,490,715		2,570,312,600	4,355,172,085
		4212 장비관리비	62,899,620	206,694,419		269,594,039	293,750,896
		4213 조경관리비	3,281,000	351,478,827		354,759,827	432,141,245
		4214 박물관관리비	13,987,740	2,738,000		16,725,740	19,537,950
		4215 시설용역비	3,763,216,186	1,194,101,526		4,957,317,712	5,138,738,743
		4216 보험료	58,005,553	7,031,855		65,037,408	65,005,061
		4217 리스임차료		118,289,820		118,289,820	357,408,524
		4219 기타시설관리비	115,934,000	1,009,520,447		1,125,454,447	266,602,471
	4220 일반관리비		(3,827,676,581)	(1,469,692,554)	()	(5,297,369,135)	(5,357,420,741)
		4221 여비교통비	180,755,580	9,803,800		190,559,380	225,216,988
		4222 차량유지비	84,079,619	5,128,457		89,208,076	109,541,820
		4223 소모품비	149,526,986	76,600,902		226,127,888	268,785,096
		4224 인쇄출판비	41,671,416	9,153,000		50,824,416	65,008,110
		4225 난방비	740,072,231	496,179,306		1,236,251,537	1,292,084,024
		4226 전기.수도료	2,110,065,703	815,289,030		2,925,354,733	2,771,740,114
		4227 통신비	373,104,266	5,935,508		379,039,774	394,158,971
		4228 각종세금.공과금	127,910,420	9,851,948		137,762,368	174,652,159
		4229 지급수수료	20,490,360	41,750,603		62,240,963	56,233,459
	4230 운영비		(14,368,972,949)	(4,495,390,124)	()	(18,864,363,073)	(20,089,733,084)
		4231 복리후생비	12,593,447,655	1,801,687,068		14,395,134,723	15,202,267,924
		4232 교육훈련비	101,944,692	60,714,650		162,659,342	260,045,140
		4233 일반용역비	416,310,460	22,022,500		438,332,960	552,599,000

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[단위:원]

관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서	
	항	목				당기	전기
		4234 업무추진비	82,139,055	65,880,379		148,019,434	166,155,414
		4235 홍보비	1,021,141,224	12,933,200		1,034,074,424	1,230,475,239
		4236 회의비		50,563,508		50,563,508	58,468,054
		4237 행사비	66,050,160	194,415,759		260,465,919	769,075,427
		4238 선교비	32,189,530			32,189,530	39,858,620
		4239 기타운영비	55,750,173	2,287,173,060		2,342,923,233	1,810,788,266
	4250 감가상각비		(12,042,369,733)	(253,717,314)	()	(12,296,087,047)	(12,479,264,179)
		4252 유형고정자산감가상각비	12,042,216,458	253,717,314		12,295,933,772	12,479,110,904
		4253 무형고정자산상각비	153,275			153,275	153,275
4300 연구학생경비	4310 연구비		30,910,903,532	67,910,218,538		98,821,122,070	100,790,965,161
			(526,798,954)	(8,453,394,578)	()	(8,980,193,532)	(8,465,023,899)
		4311 연구비	518,398,954	8,126,330,729		8,644,729,683	8,071,870,373
		4312 연구관리비	8,400,000	327,063,849		335,463,849	393,153,526
	4320 학생경비		(30,384,104,578)	(58,365,185,140)	()	(88,749,289,718)	(91,192,785,918)
		4321 교외장학금		47,088,186,753		47,088,186,753	45,275,670,334
		4322 교내장학금	22,996,452,505	2,316,516,329		25,312,968,834	26,271,078,989
		4323 실험실습비	2,767,526,084	159,815,830		2,927,341,914	3,091,447,890
		4324 논문심사료		55,835,000		55,835,000	255,504,000
		4325 학생지원비	2,354,030,657	954,064,450		3,308,095,107	3,958,895,090
		4329 기타학생경비	2,266,095,332	7,790,766,778		10,056,862,110	12,340,189,615
	4330 입시관리비		()	(1,091,638,820)	()	(1,091,638,820)	(1,133,155,344)
		4331 입시수당		290,511,280		290,511,280	345,363,530
		4332 입시경비		801,127,540		801,127,540	787,791,814
4400 교육외비용	4420 기타교육외비용		1,046,464,849	511,814,452		1,558,279,301	622,955,510
			(1,046,464,849)	(511,814,452)	()	(1,558,279,301)	(622,955,510)
		4421 잡손실	1,044,522,220	511,814,452		1,556,336,672	619,729,440
		4428 고정자산폐기손실	1,942,629			1,942,629	3,226,070
4500 전출금			3,750,000,000		3,750,000,000		

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관	과목		등록금회계	비등록금회계	내부거래제거	교비회계 운영계산서	
	항	목				당기	전기
	4510 전출금		(3,750,000,000)	()	(3,750,000,000)	()	()
		4519 비등록금회계전출금	3,750,000,000		3,750,000,000		
4900 고유목적사업준비금전입액			470,129,094	11,499,833,894		11,969,962,988	11,285,413,561
	4910 고유목적사업준비금전입액		(470,129,094)	(11,499,833,894)	()	(11,969,962,988)	(11,285,413,561)
		4911 고유목적사업준비금전입액	470,129,094	11,499,833,894		11,969,962,988	11,285,413,561
운영비용합계			140,321,922,281	108,235,113,760	3,750,000,000	244,807,036,041	243,676,488,630
3100 기본금대체액				10,419,461,165		10,419,461,165	5,070,510,000
	3120 제적립금대체액		()	(10,419,461,165)	()	(10,419,461,165)	(5,070,510,000)
		3122 제적립금대체액		10,419,461,165		10,419,461,165	5,070,510,000
3132 운영차액대체액(-)				11,223,000,000		11,223,000,000	19,547,728,000
3133 당기운영차액			△10,163,511,568	5,268,567,187		△4,894,944,381	△2,181,305,682
비용총계			130,158,410,713	112,700,142,112	3,750,000,000	239,108,552,825	227,017,964,948