

# 2014년도 법인회계 재무제표



2015. 5.

서 울 대 학 교

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## 재 무 상 태 표

당기 : 2015. 02. 28. 현재

전기 : 2014. 02. 28. 현재

서울대학교

(단위 : 원)

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2015-02-28	2014-02-28	당기 - 전기
	<b>1100</b>	<b>유동자산</b>			<b>251,929,492,001</b>	<b>218,797,013,423</b>	<b>33,132,478,578</b>
		<b>1110</b>	<b>일반자금</b>		<b>230,932,264,566</b>	<b>201,189,866,371</b>	<b>29,742,398,195</b>
			<b>1111</b>	<b>현금과예금</b>	<b>230,932,264,566</b>	<b>201,189,866,371</b>	<b>29,742,398,195</b>
				111101 현금과예금	257,839,603,898	228,680,392,371	29,159,211,527
				111103 국고보조금(현금)	(26,907,339,332)	(27,490,526,000)	583,186,668
		<b>1120</b>	<b>기타유동자산</b>		<b>20,997,227,436</b>	<b>17,607,147,052</b>	<b>3,390,080,383</b>
			<b>1122</b>	<b>미수금</b>	<b>5,059,189,135</b>	<b>5,059,189,135</b>	<b>0</b>
				112201 미수금	5,214,440,000	5,214,440,000	0
				112208 현재가치할인차금	(155,250,865)	(155,250,865)	0
		<b>1123</b>	<b>기타유동자산</b>		<b>15,938,038,301</b>	<b>12,547,957,917</b>	<b>3,390,080,383</b>
				112301 선급금	13,707,436,580	5,380,737,520	8,326,699,060
				112303 선급법인세	636,125,328	821,820,352	(185,695,024)
				112305 미수수익	551,114,394	1,840,889,135	(1,289,774,742)
				112306 선급비용	1,030,317,762	4,491,224,990	(3,460,907,228)
				112307 기타의유동자산	13,044,237	13,285,920	(241,683)
	<b>1200</b>	<b>비유동자산</b>			<b>2,885,909,475,831</b>	<b>2,913,053,573,864</b>	<b>(27,144,098,033)</b>
		<b>1210</b>	<b>투자자산</b>		<b>4,058,584,631</b>	<b>2,876,870,251</b>	<b>1,181,714,380</b>
			<b>1213</b>	<b>장기금융상품</b>	<b>4,058,584,631</b>	<b>2,876,870,251</b>	<b>1,181,714,380</b>
				121301 장기금융상품	4,058,584,631	2,876,870,251	1,181,714,380
		<b>1230</b>	<b>유형자산</b>		<b>2,818,266,332,178</b>	<b>2,841,754,323,946</b>	<b>(23,487,991,768)</b>
			<b>1231</b>	<b>토지</b>	<b>1,806,914,695,108</b>	<b>1,806,969,493,639</b>	<b>(54,798,531)</b>
				123101 토지	1,806,914,695,108	1,806,969,493,639	(54,798,531)
			<b>1232</b>	<b>건물</b>	<b>790,200,993,196</b>	<b>662,360,727,576</b>	<b>127,840,265,620</b>
				123201 건축물	1,127,513,908,966	838,757,546,387	288,756,362,579
				123209 건축물감가상각누계액	(149,932,107,543)	(93,069,900,035)	(56,862,207,508)
				123212 국고보조금(건물)	(187,380,808,227)	(83,326,918,776)	(104,053,889,451)
			<b>1239</b>	<b>구축물</b>	<b>33,039,824,672</b>	<b>35,611,926,154</b>	<b>(2,572,101,482)</b>
				123901 구축물	42,050,655,249	42,050,655,249	0
				123902 구축물감가상각누계	(9,010,830,577)	(6,438,729,095)	(2,572,101,482)
		<b>1255</b>	<b>입목죽</b>		<b>1,753,746,700</b>	<b>1,743,746,700</b>	<b>10,000,000</b>
				125501 입목죽	1,753,746,700	1,743,746,700	10,000,000

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2015-02-28	2014-02-28	당기 - 전기
		<b>1233 연구기자재</b>			<b>89,488,639,450</b>	<b>82,415,105,085</b>	<b>7,073,534,365</b>
			123301	연구기자재	127,413,284,591	101,735,013,210	25,678,271,381
			123309	연구기자재감가상각누계액	(37,924,645,141)	(19,319,908,125)	(18,604,737,016)
		<b>1234 기계비품</b>			<b>42,874,034,725</b>	<b>35,212,507,648</b>	<b>7,661,527,077</b>
			123401	기계비품	76,939,938,137	55,952,826,008	20,987,112,129
			123409	기계비품감가상각누계액	(34,065,903,412)	(20,740,318,360)	(13,325,585,052)
		<b>1235 차량운반구</b>			<b>2,731,550,401</b>	<b>2,803,765,805</b>	<b>(72,215,404)</b>
			123501	차량운반구	3,771,970,234	3,308,919,341	463,050,893
			123509	차량운반구감가상각누계액	(1,040,419,833)	(505,153,536)	(535,266,297)
		<b>1236 도서</b>			<b>5,963,772,938</b>	<b>8,089,299,071</b>	<b>(2,125,526,133)</b>
			123601	도서	10,627,630,665	10,627,630,665	0
			123609	도서감가상각누계액	(4,663,857,727)	(2,538,331,594)	(2,125,526,133)
		<b>1237 유물 및 미술품</b>			<b>100,000,000</b>	<b>0</b>	<b>100,000,000</b>
			123702	미술품	100,000,000	0	100,000,000
		<b>1238 건설중인자산</b>			<b>45,199,074,988</b>	<b>206,547,752,268</b>	<b>(161,348,677,280)</b>
			123801	건설중인자산	142,465,525,410	286,735,768,982	(144,270,243,572)
			123802	국고보조금(건설중인자산)	(97,266,450,422)	(80,188,016,714)	(17,078,433,708)
		<b>1240 무형자산</b>			<b>9,454,038,724</b>	<b>11,431,463,284</b>	<b>(1,977,424,560)</b>
		<b>1241 무형자산</b>			<b>9,454,038,724</b>	<b>11,431,463,284</b>	<b>(1,977,424,560)</b>
			124102	소프트웨어	7,111,120,309	8,193,791,252	(1,082,670,943)
			124103	기타무형자산	2,342,918,415	3,237,672,032	(894,753,617)
		<b>1250 기타비유동자산</b>			<b>54,130,520,298</b>	<b>56,990,916,383</b>	<b>(2,860,396,085)</b>
		<b>1251 장기대여금</b>			<b>0</b>	<b>0</b>	<b>0</b>
			125101	장기대여금	386,614,460	397,318,460	(10,704,000)
			125109	장기대여금대손충당금	(386,614,460)	(397,318,460)	10,704,000
		<b>1252 장기미수금</b>			<b>52,278,446,298</b>	<b>54,663,842,383</b>	<b>(2,385,396,085)</b>
			125201	장기미수금	76,478,710,000	81,693,150,000	(5,214,440,000)
			125209	현재가치할인차금	(24,200,263,702)	(27,029,307,617)	2,829,043,915
		<b>1253 임차보증금</b>			<b>1,760,000,000</b>	<b>2,235,000,000</b>	<b>(475,000,000)</b>
			125301	임차보증금	1,760,000,000	2,235,000,000	(475,000,000)
		<b>1254 기타의기타비유동자산</b>			<b>92,074,000</b>	<b>0</b>	<b>92,074,000</b>
			125402	전신전화보증금	92,074,000	92,074,000	0
<b>자산총계</b>					<b>3,137,838,967,832</b>	<b>3,131,850,587,287</b>	<b>5,988,380,545</b>

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2015-02-28	2014-02-28	당기 - 전기
	2100	유동부채			214,986,497,294	189,564,406,613	25,422,090,681
		2120	예수금		17,531,133,777	15,610,624,993	1,920,508,784
			2121	예수금	17,531,133,777	15,610,624,993	1,920,508,784
			212101	일반예수금	12,948,365,879	11,341,349,541	1,607,016,338
			212102	근로소득세예수금	1,859,793,531	1,718,527,500	141,266,031
			212103	사업소득세예수금	188,100	280,500	(92,400)
			212104	기타소득세예수금	24,131,410	18,407,938	5,723,472
			212105	공무원연금예수금	150,248,200	185,809,360	(35,561,160)
			212106	사학연금예수금	1,601,994,978	1,533,856,493	68,138,485
			212107	국민연금예수금	65,055,220	56,362,910	8,692,310
			212108	건강보험예수금	801,223,710	738,689,354	62,534,356
			212109	산재보험예수금	32,570	0	32,570
			212110	고용보험예수금	9,933,970	9,270,617	663,353
			212111	부가세예수금	57,556,780	0	57,556,780
			212112	별도회계예수금	4,359,060	3,155,430	1,203,630
			212113	기타예수금	8,250,369	4,915,350	3,335,019
		2130	선수금		170,522,103,591	143,904,298,986	26,617,804,605
			2131	선수금	170,522,103,591	143,904,298,986	26,617,804,605
			213101	학사등록금선수금	27,658,793,805	28,604,386,100	(945,592,295)
			213102	대학원등록금선수금	24,285,337,938	23,933,858,450	351,479,488
			213103	전문대학원등록금선수금	8,348,228,280	8,963,995,700	(615,767,420)
			213104	기타선수금	110,229,743,568	82,402,058,736	27,827,684,832
		2140	유동성장기부채		10,411,675,920	10,434,427,453	(22,751,533)
			2141	유동성장기부채	10,411,675,920	10,434,427,453	(22,751,533)
			214104	유동성장기미지급금	10,702,996,000	10,726,414,727	(23,418,727)
			214109	현재가치할인차금(유동)	(291,320,080)	(291,987,274)	667,194
		2150	기타유동부채		16,521,584,006	19,615,055,181	(3,093,471,175)
			2151	기타유동부채	16,521,584,006	19,615,055,181	(3,093,471,175)
			215101	미지급금	16,521,584,006	19,615,055,181	(3,093,471,175)
	2200	비유동부채			92,555,590,448	95,391,258,740	(2,835,668,292)
			2220	기타비유동부채	92,555,590,448	95,391,258,740	(2,835,668,292)
			2221	임대보증금	1,932,789,609	1,777,398,297	155,391,312
			222101	임대보증금	1,932,789,609	1,777,398,297	155,391,312
			2222	장기미지급금	80,877,499,955	86,638,733,277	(5,761,233,322)
			222201	장기미지급금	115,930,046,440	126,080,720,620	(10,150,674,180)
			222209	현재가치할인차금	(35,052,546,485)	(39,441,987,343)	4,389,440,858
			2223	기타비유동부채	9,745,300,884	6,975,127,166	2,770,173,718
			222301	퇴직급여충당부채	7,414,830,456	4,943,779,921	2,471,050,535
			222303	기타의비유동부채	2,330,470,428	2,031,347,245	299,123,183
부채총계					307,542,087,742	284,955,665,353	22,586,422,389

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2015-02-28	2014-02-28	당기 - 전기
	3100	기본금			2,818,490,426,618	2,817,074,480,345	1,415,946,273
		3110	출연기본금		2,736,329,755,743	2,736,329,755,743	0
			3111	출연기본금	2,736,329,755,743	2,736,329,755,743	0
				311101 출연기본금	2,736,329,755,743	2,736,329,755,743	0
		3120	기타기본금		82,160,670,875	80,744,724,602	1,415,946,273
			3121	기타기본금	82,160,670,875	80,744,724,602	1,415,946,273
				312101 기타기본금	82,160,670,875	80,744,724,602	1,415,946,273
	3200	잉여금			11,806,453,472	29,820,441,589	(18,013,988,117)
		3220	운영차액		11,806,453,472	29,820,441,589	(18,013,988,117)
			3221	운영차액	11,806,453,472	29,820,441,589	(18,013,988,117)
				322101 전기이월운영차익(손)	29,820,441,589	51,564,444,173	(21,744,002,584)
				322102 당기운영차익(손)	(18,013,988,117)	(21,744,002,584)	3,730,014,467
기본금총계					2,830,296,880,090	2,846,894,921,934	(16,598,041,844)
부채와기본금총계					3,137,838,967,832	3,131,850,587,287	5,988,380,545

# 운 영 계 산 서

당기 : 2014. 03. 01. 부터 2015. 02. 28. 까지

전기 : 2013. 03. 01. 부터 2014. 02. 28. 까지

서울대학교

(단위 : 원)

과 목					당 기	전 기	당기 - 전기
관	항	목	코드	세 목			
운영수익					776,274,446,085	738,257,298,264	38,017,147,821
	5100	등록금수입			186,068,105,970	184,292,727,086	1,775,378,884
		5110	학사등록금수입		88,851,655,700	89,970,040,430	(1,118,384,730)
			5111	학사입학금수입	590,190,000	613,740,800	(23,550,800)
				511101 학사입학금수입	590,190,000	613,740,800	(23,550,800)
			5112	학사등록금수입	88,261,465,700	89,356,299,630	(1,094,833,930)
				511201 학사등록금수입	88,261,465,700	89,356,299,630	(1,094,833,930)
		5120	대학원등록금수입		95,366,783,000	92,516,232,000	2,850,551,000
			5121	대학원입학금수입	954,208,000	830,510,000	123,698,000
				512101 대학원입학금수입	765,908,000	650,614,000	115,294,000
				512102 전문대학원입학금수입	188,300,000	179,896,000	8,404,000
			5122	대학원등록금수입	94,412,575,000	91,685,722,000	2,726,853,000
				512201 대학원등록금수입	67,454,791,750	64,341,942,000	3,112,849,750
				512202 전문대학원등록금수입	26,957,783,250	27,343,780,000	(385,996,750)
		5130	계절학기등록금수입		1,849,667,270	1,806,454,656	43,212,614
			5131	계절학기수입	1,849,667,270	1,806,454,656	43,212,614
				513101 하계계절학기	1,099,657,900	1,081,883,516	17,774,384
				513102 동계계절학기	750,009,370	724,571,140	25,438,230
	5200	정부출연금및보조금			374,933,358,905	327,280,860,617	47,652,498,288
		5210	정부출연금수입		357,392,440,000	304,152,413,906	53,240,026,094
			5211	정부출연금수입	357,392,440,000	304,152,413,906	53,240,026,094
				521101 국가일반회계출연금	357,392,440,000	304,152,413,906	53,240,026,094
		5220	정부보조금수입		17,540,918,905	23,128,446,711	(5,587,527,806)
			5221	보조금수입	17,540,918,905	23,128,446,711	(5,587,527,806)
				522101 보조금수입	17,540,918,905	23,128,446,711	(5,587,527,806)
	5300	전입및기부수입			134,416,269,205	148,373,197,903	(13,956,928,698)
		5310	전입금수입		126,765,423,398	131,946,463,624	(5,181,040,226)
			5312	산학협력단전입금수입	63,192,413,570	65,020,156,381	(1,827,742,811)
				531201 산학협력단일반전입금	60,972,461,570	63,438,874,381	(2,466,412,811)
				531202 계약학과운영전입금	2,219,952,000	1,581,282,000	638,670,000
			5313	교내타회계전입금수입	63,573,009,828	66,926,307,243	(3,353,297,415)
				531302 발전기금회계전입금	51,127,021,518	62,691,839,057	(11,564,817,539)
				531303 기타회계전입금	12,445,988,310	4,234,468,186	8,211,520,124

과 목					당 기	전 기	당기 - 전기
관	항	목	코드	세 목			
	5320	기부금수입			7,650,845,807	16,426,734,279	(8,775,888,472)
		5321	일반기부금수입		7,650,845,807	16,426,734,279	(8,775,888,472)
			532102	현물일반기부금수입	7,650,845,807	16,426,734,279	(8,775,888,472)
	5400	교육부대및교육외수입			79,538,905,935	78,310,512,658	1,228,393,277
		5410	입시수입		2,080,175,530	2,137,842,060	(57,666,530)
			5411	입시수입	2,080,175,530	2,137,842,060	(57,666,530)
			541101	입시수입	2,080,175,530	2,137,842,060	(57,666,530)
		5420	증명·사용료수입		25,541,637,185	24,479,801,970	1,061,835,215
			5421	증명수수료	24,102,600	69,010,991	(44,908,391)
			542101	제증명발급수수료	24,102,600	69,010,991	(44,908,391)
			5422	대여료및사용료	25,517,534,585	24,410,790,979	1,106,743,606
			542201	대여료및사용료	25,517,534,585	24,410,790,979	1,106,743,606
		5430	기타교육부대수입		40,401,247,416	38,709,429,276	1,691,818,140
			5431	논문심사수입	623,900,000	788,800,000	(164,900,000)
			543101	논문심사수입	623,900,000	788,800,000	(164,900,000)
			5432	공개강좌수강료수입	21,318,837,714	21,574,167,418	(255,329,704)
			543201	공개강좌수강료수입	21,318,837,714	21,574,167,418	(255,329,704)
			5433	실습수입	617,518,310	244,979,120	372,539,190
			543301	실습수입	617,518,310	244,979,120	372,539,190
			5434	기타교육부대수입	17,840,991,392	16,101,482,738	1,739,508,654
			543401	연구생부담금	1,894,150,000	1,685,050,000	209,100,000
			543402	주차관리수입	1,868,903,778	1,653,152,711	215,751,067
			543403	기타부대수입	14,077,937,614	12,763,280,027	1,314,657,587
		5440	교육외수입		11,374,259,444	12,913,149,497	(1,538,890,053)
			5441	예금이자수입	6,413,013,812	7,912,003,683	(1,498,989,871)
			544101	예금이자수입	6,413,013,812	7,912,003,683	(1,498,989,871)
			5443	재산운용수입	2,032,890,111	697,918,668	1,334,971,443
			544301	토지임대료수입	144,715,550	165,840,055	(21,124,505)
			544302	건물임대료수입	1,463,696,578	451,301,613	1,012,394,965
			544305	기타재산관리수입	424,477,983	80,777,000	343,700,983
			5444	기타교육외수입	2,928,355,521	4,303,227,146	(1,374,871,625)
			544401	기타교육외수입	2,928,355,521	4,303,227,146	(1,374,871,625)
		5450	평가및처분이익		141,586,360	70,289,855	71,296,505
			5451	평가및처분이익	141,586,360	70,289,855	71,296,505
			545105	유형자산처분이익	0	(2,476,245)	2,476,245
			544601	자산매각수입	141,586,360	72,766,100	68,820,260
	5500	부설학교수업료수입			1,317,806,070	0	1,317,806,070
		5510	부설학교수업료수입		1,317,806,070	0	1,317,806,070
			5451	부설학교수업료수입	1,317,806,070	0	1,317,806,070
			551201	수업료수입	1,317,806,070	0	1,317,806,070
수익총계					776,274,446,085	738,257,298,264	38,017,147,821



과 목					세 목	당 기	전 기	당기 - 전기
	관	항	목	코드				
운영비용						794,288,434,203	760,001,300,848	34,287,133,355
	4100 인건비					361,725,869,660	329,962,156,015	31,763,713,645
		4110 교원인건비				243,616,360,437	230,802,922,002	12,813,438,435
			4111 교원급여			121,635,673,270	112,288,395,880	9,347,277,390
				411101	급여	121,635,673,270	112,288,395,880	9,347,277,390
			4112 교원상여금			7,158,770,800	10,025,814,407	(2,867,043,607)
				411201	성과상여금	7,158,770,800	10,025,814,407	(2,867,043,607)
			4113 교원제수당			89,475,483,517	84,801,628,940	4,673,854,577
				411301	정근수당	9,054,111,460	8,657,570,320	396,541,140
				411302	명절휴가비	11,497,449,300	10,952,466,660	544,982,640
				411303	육아휴직수당	20,804,550	10,221,960	10,582,590
				411304	정액급식비	3,568,144,350	3,549,340,230	18,804,120
				411305	자녀학비보조수당	455,907,230	487,454,380	(31,547,150)
				411306	정근수당가산금	2,668,696,360	2,625,918,040	42,778,320
				411307	가족수당	1,360,724,770	1,325,559,770	35,165,000
				411308	연구보조비	54,969,914,280	54,587,451,840	382,462,440
				411309	연가보상비	201,746,500	196,192,890	5,553,610
				411310	직급보조비	23,400,000	16,200,000	7,200,000
				411311	기타수당	5,654,584,717	2,393,252,850	3,261,331,867
			4114 교원법정부담금			6,830,983,271	5,423,604,978	1,407,378,293
				411401	연금급여	843,713,800	625,717,480	217,996,320
				411402	재해보상부담금	468,347,800	440,728,780	27,619,020
				411403	건강보험부담금	4,101,503,595	3,587,380,618	514,122,977
				411404	장기요양부담금	47,982,536	3,844,750	44,137,786
				411405	기타부담금	1,369,435,540	765,933,350	603,502,190
			4115 교원퇴직금			110,506,800	150,243,420	(39,736,620)
				411501	명예퇴직수당	110,506,800	150,243,420	(39,736,620)
			4116 시간강의료			14,367,427,597	14,043,334,855	324,092,742
				411601	시간강의료	14,367,427,597	14,043,334,855	324,092,742
			4117 특별강의료등			4,037,515,182	4,069,899,522	(32,384,340)
				411701	특별강의료	3,542,775,182	3,565,953,572	(23,178,390)
				411702	외국어강의지원료	494,740,000	503,945,950	(9,205,950)
		4120 직원인건비등				106,555,923,627	97,755,018,053	8,800,905,574
			4121 직원급여			51,127,114,116	47,786,365,465	3,340,748,651
				412101	급여	51,127,114,116	47,786,365,465	3,340,748,651
			4122 직원상여금			3,790,699,160	3,192,431,300	598,267,860
				412201	성과상여금	3,790,699,160	3,192,431,300	598,267,860
			4123 직원제수당			27,689,206,898	29,126,639,212	(1,437,432,314)
				412301	정근수당	2,462,314,060	2,372,573,950	89,740,110
				412302	명절휴가비	3,206,288,550	3,314,466,980	(108,178,430)
				412303	육아휴직수당	205,468,370	126,985,060	78,483,310

과 목					당 기	전 기	당기 - 전기
관	항	목	코드	세 목			
			412304	정액급식비	1,631,114,730	1,612,531,790	18,582,940
			412305	자녀학비보조수당	214,447,900	225,921,750	(11,473,850)
			412306	정근수당가산금	1,056,699,060	1,070,925,530	(14,226,470)
			412307	가족수당	644,589,720	647,848,940	(3,259,220)
			412308	교육지원비	7,769,017,490	9,206,517,860	(1,437,500,370)
			412309	대우수당	443,726,780	466,120,030	(22,393,250)
			412310	연가보상비	1,949,040,310	1,985,775,110	(36,734,800)
			412311	초과근무수당	3,771,660,807	3,784,028,818	(12,368,011)
			412312	직급보조비	1,498,629,470	1,757,295,000	(258,665,530)
			412313	기타수당	2,836,209,651	2,555,648,394	280,561,257
		<b>4124 직원법정부담금</b>			<b>6,907,990,275</b>	<b>5,337,896,481</b>	<b>1,570,093,794</b>
			412401	연금급여	2,560,483,210	2,277,101,124	283,382,086
			412402	재해보상부담금	229,482,200	222,123,180	7,359,020
			412403	건강보험부담금	2,416,051,500	1,421,565,862	994,485,638
			412404	장기요양부담금	21,203,239	3,058,170	18,145,069
			412405	기타부담금	1,680,770,126	1,414,048,145	266,721,981
		<b>4125 직원퇴직금</b>			<b>4,403,300,697</b>	<b>2,620,750,561</b>	<b>1,782,550,136</b>
			412501	명예퇴직수당	4,403,300,697	2,620,750,561	1,782,550,136
		<b>4126 전공의인건비</b>			<b>970,445,380</b>	<b>903,238,308</b>	<b>67,207,072</b>
			412601	급여	719,931,050	668,905,180	51,025,870
			412602	초과근무수당	28,442,890	25,862,540	2,580,350
			412603	진료특별수당	154,311,720	143,995,858	10,315,862
			412605	법정부담금	67,759,720	64,474,730	3,284,990
		<b>4127 일용임금</b>			<b>8,769,303,872</b>	<b>7,041,303,234</b>	<b>1,728,000,638</b>
			412701	노임	2,305,085,521	2,444,373,280	(139,287,759)
			412702	기타인건비	6,464,218,351	4,596,929,954	1,867,288,397
		<b>4128 직원퇴직급여</b>			<b>2,897,863,229</b>	<b>1,746,393,492</b>	<b>1,151,469,737</b>
			412801	직원퇴직급여충당부채전입액	2,897,863,229	1,746,393,492	1,151,469,737
		<b>4130 부설학교교직원인건비등</b>			<b>11,553,585,596</b>	<b>1,404,215,960</b>	<b>10,149,369,636</b>
		<b>4131 교직원급여</b>			<b>7,311,810,530</b>	<b>623,894,500</b>	<b>6,687,916,030</b>
			413101	급여	7,311,810,530	623,894,500	6,687,916,030
		<b>4132 교직원상여금</b>			<b>765,275,386</b>	<b>619,797,000</b>	<b>145,478,386</b>
			413201	성과상여금	765,275,386	619,797,000	145,478,386
		<b>4133 교직원제수당</b>			<b>3,279,326,600</b>	<b>155,302,600</b>	<b>3,124,024,000</b>
			413301	정근수당	544,845,110	0	544,845,110
			413302	급여	745,378,860	0	745,378,860
			413303	육아휴직수당	35,104,140	8,673,340	26,430,800
			413304	정액급식비	322,939,610	26,520,000	296,419,610
			413305	자녀학비보조수당	50,125,260	10,725,320	39,399,940
			413306	정근수당가산금	174,505,200	15,890,000	158,615,200
			413307	가족수당	104,658,400	9,900,000	94,758,400

과 목					세 목	당 기	전 기	당기 - 전기
관	항	목	코드					
			413309	직급보조비		29,700,000	2,600,000	27,100,000
			413310	기타수당		859,757,430	70,465,000	789,292,430
			413312	초과근무수당		412,312,590	10,528,940	401,783,650
		4134	교직원법정부담금			197,173,080	5,221,860	191,951,220
			413401	연금급여		86,834,220	1,239,460	85,594,760
			413402	재해보상부담금		19,441,210	183,570	19,257,640
			413403	건강보험부담금		77,755,274	3,223,590	74,531,684
			413404	장기요양부담금		5,061,986	190,120	4,871,866
			413405	기타부담금		8,080,390	385,120	7,695,270
	4200	관리운영비				248,345,170,069	230,287,093,647	18,058,076,422
		4210	시설관리비			59,054,554,302	59,525,031,195	(470,476,893)
			4211	건축물관리비		25,446,295,431	29,802,604,355	(4,356,308,924)
				421101	건축물관리비	25,446,295,431	29,802,604,355	(4,356,308,924)
			4212	장비관리비		2,766,509,621	2,563,524,090	202,985,531
				421201	장비관리비	2,766,509,621	2,563,524,090	202,985,531
			4213	조경관리비		489,885,230	205,756,170	284,129,060
				421301	조경관리비	489,885,230	205,756,170	284,129,060
			4214	박물관등관리비		1,952,702,304	1,657,630,601	295,071,703
				421401	박물관등관리비	1,952,702,304	1,657,630,601	295,071,703
			4215	시설용역비		22,766,783,447	19,875,735,945	2,891,047,502
				421501	시설용역비	22,766,783,447	19,875,735,945	2,891,047,502
			4216	보험료		384,127,551	262,852,198	121,275,353
				421601	보험료	384,127,551	262,852,198	121,275,353
			4217	리스임차료		544,933,201	581,932,620	(36,999,419)
				421701	리스임차료	544,933,201	581,932,620	(36,999,419)
			4218	기타시설관리비		4,703,317,517	4,574,995,216	128,322,301
				421801	기타시설관리비	4,703,317,517	4,574,995,216	128,322,301
		4220	일반관리비			60,365,670,495	56,575,416,689	3,790,253,806
			4221	여비		3,058,853,290	2,767,332,366	291,520,924
				422101	여비	3,058,853,290	2,767,332,366	291,520,924
			4222	차량유지비		879,260,047	896,856,946	(17,596,899)
				422201	차량유지비	879,260,047	896,856,946	(17,596,899)
			4223	소모품비		7,845,706,966	7,860,825,632	(15,118,666)
				422301	소모품비	7,845,706,966	7,860,825,632	(15,118,666)
			4224	인쇄출판비		2,639,245,244	2,549,076,176	90,169,068
				422401	인쇄출판비	2,639,245,244	2,549,076,176	90,169,068
			4225	일반수용비		12,210	217,310	(205,100)
				422501	일반수용비	12,210	217,310	(205,100)
			4226	냉난방비		5,706,741,640	5,349,716,721	357,024,919
				422601	냉난방비	5,706,741,640	5,349,716,721	357,024,919
			4227	일반용역비		5,936,587,221	3,608,152,502	2,328,434,719

과 목					당 기	전 기	당기 - 전기
관	항	목	코드	세 목			
			422701	일반용역비	5,936,587,221	3,608,152,502	2,328,434,719
		<b>4228 공공요금및제세공과금</b>			<b>30,814,087,545</b>	<b>30,059,709,157</b>	<b>754,378,388</b>
			422801	공공요금	30,464,597,490	29,776,401,690	688,195,800
			422802	제세공과금	349,490,055	283,307,467	66,182,588
		<b>4229 기타일반관리비</b>			<b>3,485,176,332</b>	<b>3,483,529,879</b>	<b>1,646,453</b>
			422902	기타일반관리비	3,485,176,332	3,483,529,879	1,646,453
	<b>4230 운영비</b>				<b>128,924,945,272</b>	<b>114,186,645,763</b>	<b>14,738,299,509</b>
		<b>4231 일반운영비</b>			<b>10,996,809,924</b>	<b>11,339,149,441</b>	<b>(342,339,517)</b>
			423101	회의비	1,676,281,685	1,568,317,317	107,964,368
			423102	일숙직비	240,412,500	259,400,000	(18,987,500)
			423103	특근매식비	115,601,190	135,119,980	(19,518,790)
			423104	업무추진비	2,611,270,278	2,636,636,557	(25,366,279)
			423105	교육지원비	3,945,129,231	4,320,211,277	(375,082,046)
			423106	보직수행경비	1,869,960,300	1,854,826,820	15,133,480
			423107	월정직책급	302,905,870	313,498,570	(10,592,700)
			423108	피복비	235,248,870	251,138,920	(15,890,050)
		<b>4232 홍보비</b>			<b>1,052,684,655</b>	<b>1,204,402,381</b>	<b>(151,717,726)</b>
			423201	홍보비	1,052,684,655	1,204,402,381	(151,717,726)
		<b>4233 행사비</b>			<b>4,403,952,500</b>	<b>4,301,292,908</b>	<b>102,659,592</b>
			423301	행사비	4,403,952,500	4,301,292,908	102,659,592
		<b>4234 복리후생비</b>			<b>6,529,722,505</b>	<b>6,029,382,087</b>	<b>500,340,418</b>
			423401	복리후생비	6,529,722,505	6,029,382,087	500,340,418
		<b>4235 교육훈련비</b>			<b>1,447,202,658</b>	<b>1,230,211,749</b>	<b>216,990,909</b>
			423501	교육훈련비	1,447,202,658	1,230,211,749	216,990,909
		<b>4236 급량비</b>			<b>342,162,380</b>	<b>386,086,370</b>	<b>(43,923,990)</b>
			423601	급량비	342,162,380	386,086,370	(43,923,990)
		<b>4237 기타운영비</b>			<b>11,766,990,089</b>	<b>7,443,304,766</b>	<b>4,323,685,323</b>
			423701	기타운영비	7,385,740,089	7,443,304,766	(57,564,677)
			423702	부설학교운영비	4,381,250,000	0	4,381,250,000
		<b>4238 대손및감가상각비</b>			<b>92,385,420,562</b>	<b>82,252,816,061</b>	<b>10,132,604,501</b>
			423802	건축물감가상각비	52,112,178,481	40,029,443,864	12,082,734,617
			423809	구축물상각비	2,572,101,482	3,735,564,906	(1,163,463,424)
			423803	연구기자재감가상각비	18,698,396,945	18,058,380,810	640,016,135
			423804	기계비품감가상각비	13,440,153,475	15,933,359,526	(2,493,206,051)
			423805	차량운반구감가상각비	535,800,583	487,198,649	48,601,934
			423806	도서감가상각비	2,125,526,133	2,125,526,133	0
			423807	무형자산상각비	2,901,263,462	1,883,342,173	1,017,921,289
	<b>4300 학생경비</b>				<b>66,664,791,471</b>	<b>62,099,183,818</b>	<b>4,565,607,653</b>
		<b>4310 장학금</b>			<b>54,523,475,244</b>	<b>49,826,567,116</b>	<b>4,696,908,128</b>
		<b>4311 장학금</b>			<b>54,523,475,244</b>	<b>49,826,567,116</b>	<b>4,696,908,128</b>
			431101	학사장학금	31,440,149,364	29,070,273,184	2,369,876,180

과 목					세 목	당 기	전 기	당기 - 전기
관	항	목	코드					
			431102	대학원장학금		22,939,682,470	20,622,869,179	2,316,813,291
			431103	기타장학금		143,643,410	133,424,753	10,218,657
		4320 기타학생경비등				9,300,593,457	9,372,817,483	(72,224,026)
		4321 실험실습비				3,344,992,214	3,355,390,065	(10,397,851)
			432101	실험실습비		3,344,992,214	3,355,390,065	(10,397,851)
		4322 학생지원비				2,784,593,340	2,674,811,005	109,782,335
			432201	학생지원비		2,784,593,340	2,674,811,005	109,782,335
		4323 기타학생경비				3,171,007,903	3,342,616,413	(171,608,510)
			432301	등록금반환금		559,017,150	495,092,380	63,924,770
			432302	기타학생경비		2,611,990,753	2,847,524,033	(235,533,280)
		4330 논문심사료				1,204,932,745	1,222,013,470	(17,080,725)
		4331 논문심사료				1,204,932,745	1,222,013,470	(17,080,725)
			433101	논문심사비		1,136,159,105	1,155,935,620	(19,776,515)
			433102	논문심사지원비		68,773,640	66,077,850	2,695,790
		4340 입시비용				1,635,790,025	1,677,785,749	(41,995,724)
		4341 입시수당				938,357,800	943,088,160	(4,730,360)
			434101	입시수당		938,357,800	943,088,160	(4,730,360)
		4342 입시경비				697,432,225	734,697,589	(37,265,364)
			434201	급량비		317,781,500	330,757,550	(12,976,050)
			434202	운영비		379,650,725	403,940,039	(24,289,314)
	4400 연구비					26,500,806,295	14,358,670,945	12,142,135,350
		4410 연구비				26,500,806,295	14,358,670,945	12,142,135,350
		4411 연구활동비				200,550,000	298,667,330	(98,117,330)
			441101	교원연구활동비		135,200,000	249,667,330	(114,467,330)
			441103	기타연구활동비		65,350,000	49,000,000	16,350,000
		4412 연구재료비				149,969,498	377,835,667	(227,866,169)
			441201	연구재료비		149,969,498	377,835,667	(227,866,169)
		4413 연구관리비				25,457,818,914	13,454,491,825	12,003,327,089
			441301	연구지원비		7,897,495,110	7,328,914,504	568,580,606
			441302	연구개발비		17,560,323,804	6,125,577,321	11,434,746,483
		4414 학술교류비				692,467,883	227,676,123	464,791,760
			441401	국내학술교류비		125,369,519	176,272,364	(50,902,845)
			441402	국제학술교류비		567,098,364	51,403,759	515,694,605
	4500 전출금					554,000,000	0	554,000,000
		4510 전출금				554,000,000	0	554,000,000
		4512 교내타회계전출금				554,000,000	0	554,000,000
			451202	기타회계전출금		554,000,000	0	554,000,000
	4600 교육외비용					10,772,831,505	14,549,509,422	(3,776,677,917)
		4610 이자비용				4,425,744,106	4,677,945,207	(252,201,101)
			462101	잡손실		284,085	462,375,467	(462,091,382)
			463105	유형자산처분손실		1,613,119,778	1,974,529,309	(361,409,531)

과 목					당 기	전 기	당기 - 전기
관	항	목	코드	세 목			
	4800	발전기금집행비			28,752,503,632	57,035,812,620	(28,283,308,988)
		4810	발전기금집행비		28,752,503,632	57,035,812,620	(28,283,308,988)
			4811	발전기금집행비	28,752,503,632	57,035,812,620	(28,283,308,988)
				481101	발전기금 집행비	28,752,503,632	(28,283,308,988)
	4900	산학협력단집행비			50,972,461,570	51,708,874,381	(736,412,811)
		4910	산학협력단집행비		50,972,461,570	51,708,874,381	(736,412,811)
			4911	산학협력단집행비	50,972,461,570	51,708,874,381	(736,412,811)
				491101	산학협력단집행비	50,972,461,570	(736,412,811)
당기운영차익(손)					(18,013,988,117)	(21,744,002,584)	3,730,014,467
비용총계					776,274,446,085	738,257,298,264	38,017,147,821

## 자 금 흐 름 표

당기 : 2014. 03. 01. 부터 2015. 02. 28. 까지

전기 : 2013. 03. 01. 부터 2014. 02. 28. 까지

서울대학교

(단위 : 원)

과 목				당 기		전 기		당기 - 전기	
관	항	목	세 목						
	자금수입								
	I. 운영수입				850,488,986,166		738,187,008,409		112,301,977,757
	1. 등록금수입				186,068,105,970		184,292,727,086		1,775,378,884
			(1) 학사등록금수입	88,851,655,700		89,970,040,430		(1,118,384,730)	
			(2) 대학원등록금수입	95,366,783,000		92,516,232,000		2,850,551,000	
			(3) 계절학기등록금수입	1,849,667,270		1,806,454,656		43,212,614	
	2. 정부출연금및보조금				374,933,358,905		327,280,860,617		47,652,498,288
			(1) 정부출연금수입	357,392,440,000		304,152,413,906		53,240,026,094	
			(2) 정부보조금수입	17,540,918,905		23,128,446,711		(5,587,527,806)	
	3. 전입금및기부수입				208,772,395,646		148,373,197,903		60,399,197,743
			(1) 전입금수입	126,765,423,398		131,946,463,624		(5,181,040,226)	
			(2) 기부금수입	82,006,972,248		16,426,734,279		65,580,237,969	
	4. 교육부대수입				68,023,060,131		65,327,073,306		2,695,986,825
			(1) 입시수입	2,080,175,530		2,137,842,060		(57,666,530)	
			(2) 증명사용료수입	25,541,637,185		24,479,801,970		1,061,835,215	
			(3) 공개강좌수강료수입	21,318,837,714		21,574,167,418		(255,329,704)	
			(4) 기타교육부대수입	19,082,409,702		17,135,261,858		1,947,147,844	
	5. 교육외수입				11,374,259,444		12,913,149,497		(1,538,890,053)
			(1) 예금이자수입	6,413,013,812		7,912,003,683		(1,498,989,871)	
			(2) 재산운용수입	2,032,890,111		697,918,668		1,334,971,443	
			(3) 기타교육외수입	2,928,355,521		4,303,227,146		(1,374,871,625)	
	6. 부설학교수입				1,317,806,070		0		1,317,806,070
			(1) 수업료수입	1,317,806,070		0		1,317,806,070	
	II. 자산및부채수입				3,456,496,940		4,736,297,504		(1,279,800,564)
	1. 투자와기타자산수입				3,001,982,445		2,865,199,765		136,782,680
			(1) 장기금융상품의 감소	0		0		0	
			(2) 장기미수금 감소	2,385,396,085		2,272,447,300		112,948,785	
			(3) 보증금 감소	475,000,000		0		475,000,000	
			(4) 장기대여금의 감소	0		420,093,460		(420,093,460)	
			(5) 유형자산처분	141,586,360		172,659,005		(31,072,645)	
	2. 비유동부채수입				454,514,495		1,871,097,739		(1,416,583,244)
			(1) 임대보증금의 증가	155,391,312		0		155,391,312	
			(2) 기타비유동부채의 증가	299,123,183		1,871,097,739		(1,571,974,556)	
	3. 출연기본금				0		0		0
			(1) 출연기본금의 증가	0		0		0	

과 목					당 기		전 기		당기 - 전기	
관	항	목	세 목							
		III. 미사용전기이월자금			29,232,606,810		51,132,043,684		(21,899,436,874)	
		1. 기초유동자산			218,797,013,423		270,558,864,092		(51,761,850,669)	
			(1) 유동자금	201,189,866,371		257,878,450,755		(56,688,584,384)		
			(2) 기타유동자산	17,607,147,052		12,680,413,337		4,926,733,715		
		2. 기초유동부채			189,564,406,613		219,426,820,408		(29,862,413,795)	
			(1) 예수금	15,610,624,993		8,233,713,989		7,376,911,004		
			(2) 선수금	143,904,298,986		182,187,967,864		(38,283,668,878)		
			(3) 기타유동부채	30,049,482,634		29,005,138,555		1,044,344,079		
		IV. 자금수입총계			883,178,089,916		794,055,349,597		89,122,740,319	
	자금지출									
	I. 운영지출				696,708,367,138		674,027,561,986		22,680,805,152	
		1. 인건비			361,725,869,660		329,962,156,015		31,763,713,645	
			(1) 교원인건비	243,616,360,437		230,802,922,002		12,813,438,435		
			(2) 직원인건비	106,555,923,627		97,755,018,053		8,800,905,574		
			(3) 부설학교교직원인건비	11,553,585,596		1,404,215,960		10,149,369,636		
		2. 관리운영비			152,378,222,783		146,287,884,094		6,090,338,689	
			(1) 시설관리비	59,054,554,302		59,525,031,195		(470,476,893)		
			(2) 일반관리비	60,365,670,495		56,575,416,689		3,790,253,806		
			(3) 운영비	32,957,997,986		30,187,436,210		2,770,561,776		
		3. 학생경비			66,664,791,471		62,099,183,818		4,565,607,653	
			(1) 장학금	54,523,475,244		49,826,567,116		4,696,908,128		
			(2) 기타학생경비	9,300,593,457		9,372,817,483		(72,224,026)		
			(3) 논문심사료	1,204,932,745		1,222,013,470		(17,080,725)		
			(4) 입시비용	1,635,790,025		1,677,785,749		(41,995,724)		
		4. 연구비			26,500,806,295		14,358,670,945		12,142,135,350	
			(1) 연구비	26,500,806,295		14,358,670,945		12,142,135,350		
		5. 교육외비용			9,159,711,727		12,574,980,113		(3,415,268,386)	
			(1) 이자비용	4,425,744,106		4,677,945,207		(252,201,101)		
			(2) 기타교육외비용	4,733,967,621		7,897,034,906		(3,163,067,285)		
		6. 발전기금집행비			79,724,965,202		108,744,687,001		(29,019,721,799)	
			(1) 발전기금 집행비	28,752,503,632		57,035,812,620		(28,283,308,988)		
			(2) 산학협력단집행비	50,972,461,570		51,708,874,381		(736,412,811)		
		7. 전출금			554,000,000		0		554,000,000	
			(1) 교내타회계전출금	554,000,000		0		554,000,000		



과 목							당 기	전 기	당기 - 전기	
관	항	목	세 목							
		II. 자산및부채지출								
		1. 유무형자산의 취득					149,526,728,071	90,795,180,801		58,731,547,270
							141,473,304,334	79,922,371,880		61,550,932,454
			(1) 건물의 취득		92,757,595,151		31,527,730,111		61,229,865,040	
			(2) 토지의 취득		9,164,469		13,105,412,536		(13,096,248,067)	
			(3) 연구기자재의 취득		26,368,973,977		18,487,588,960		7,881,385,017	
			(4) 구축물의 취득		0		0		0	
			(5) 기계비품의 취득		19,784,163,452		464,435,313		19,319,728,139	
			(6) 기타유형자산의 취득		563,721,750		0		563,721,750	
			(7) 도서의 취득		0		8,576,171,990		(8,576,171,990)	
			(8) 입목의 취득		10,000,000		12,606,500		(2,606,500)	
			(9) 건설중인자산의 취득		1,436,024,218		2,073,576,800		(637,552,582)	
			(10) 소프트웨어의 취득		493,876,317		5,600,899,670		(5,107,023,353)	
			(11) 기타무형자산의 취득		49,785,000		73,950,000		(24,165,000)	
		2. 비유동자산 증가					1,181,714,380	1,502,069,166		(320,354,786)
			(1) 장기대여금의 증가		0		0		0	
			(2) 장기금융상품의 증가		1,181,714,380		1,489,649,166		(307,934,786)	
			(3) 보증금의 증가		0		12,420,000		(12,420,000)	
		3. 비유동부채 상환					6,871,709,357	9,370,739,755		(2,499,030,398)
			(1) 임대보증금의 감소		0		2,031,496,382		(2,031,496,382)	
			(2) 장기미지급금의 감소		5,761,233,322		6,048,632,245		(287,398,923)	
			(3) 기타비유동부채의 감소		0		0		0	
			(4) 퇴직금 지급		1,110,476,035		1,290,611,128		(180,135,093)	
		III. 미사용차기이월자금					36,942,994,707	29,232,606,810		7,710,387,897
		1. 기말유동자산					251,929,492,001	218,797,013,423		33,132,478,578
			(1) 유동자금		230,932,264,566		201,189,866,371		29,742,398,195	
			(2) 기타유동자산		20,997,227,435		17,607,147,052		3,390,080,383	
		2. 기말유동부채					214,986,497,294	189,564,406,613		25,422,090,681
			(1) 예수금		17,531,133,777		15,610,624,993		1,920,508,784	
			(2) 선수금		170,522,103,591		143,904,298,986		26,617,804,605	
			(3) 기타유동부채		26,933,259,926		30,049,482,634		(3,116,222,708)	
		IV. 자금지출총계					883,178,089,916	794,055,349,597		89,122,740,319