

2017년도 법인회계 재무제표



2018. 5.

서 울 대 학 교

목 차

2017년도 법인회계 재무제표

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당기 : 2018. 02. 28. 현재

전기 : 2017. 02. 28. 현재

서울대학교

(단위 : 원)

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2018-02-28	2017-02-28	당기 - 전기
	1100	유동자산			315,696,057,802	300,778,724,470	14,917,333,332
		1110	일반자금		294,798,723,205	280,372,235,198	14,426,488,007
			1111	현금과예금	261,213,189,375	243,119,469,534	18,093,719,841
			111101	현금과예금	275,869,906,005	259,079,887,734	16,790,018,271
			111103	국고보조금(현금)	(14,656,716,630)	(15,960,418,200)	1,303,701,570
			1112	단기금융상품	33,585,533,830	37,252,765,664	(3,667,231,834)
			111201	단기금융상품	33,585,533,830	37,252,765,664	(3,667,231,834)
		1120	기타유동자산		20,897,334,597	20,406,489,272	490,845,325
			1122	미수금	4,415,823,693	4,415,823,693	0
			112201	미수금	4,521,440,000	4,521,440,000	0
			112208	현재가치할인차금	(105,616,307)	(105,616,307)	0
			1123	기타유동자산	16,481,510,904	15,990,665,579	490,845,325
			112301	선급금	7,463,231,833	6,526,824,080	936,407,753
			112303	선급법인세	443,053,800	505,485,040	(62,431,240)
			112305	미수수익	1,596,782,817	1,365,034,011	231,748,806
			112306	선급비용	6,970,873,444	7,587,155,019	(616,281,575)
			112307	기타의유동자산	7,569,010	6,167,429	1,401,581
	1200	비유동자산			3,146,176,558,879	3,162,851,203,253	(16,674,644,374)
		1210	투자자산		6,166,091,415	4,585,082,198	1,581,009,217
			1213	장기금융상품	6,166,091,415	4,585,082,198	1,581,009,217
			121301	장기금융상품	6,166,091,415	4,585,082,198	1,581,009,217
		1230	유형자산		3,093,509,403,831	3,106,521,294,420	(13,011,890,589)
			1231	토지	2,098,307,571,308	2,098,307,571,308	0
			123101	토지	2,098,307,571,308	2,098,307,571,308	0
			1232	건물	764,059,102,741	778,274,903,597	(14,215,800,856)
			123201	건축물	1,390,449,329,631	1,324,829,539,978	65,619,789,653
			123209	건축물감가상각누계액	(297,773,636,915)	(248,457,156,657)	(49,316,480,258)
			123212	국고보조금(건물)	(328,616,589,975)	(298,097,479,724)	(30,519,110,251)
			1239	구축물	25,539,148,632	28,000,537,661	(2,461,389,029)
			123901	구축물	42,191,971,508	42,191,971,508	0
			123902	구축물감가상각누계	(16,652,822,876)	(14,191,433,847)	(2,461,389,029)
		1255	입목죽		1,748,828,300	1,749,560,300	(732,000)
			125501	입목죽	1,748,828,300	1,749,560,300	(732,000)

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2018-02-28	2017-02-28	당기 - 전기
		1233 연구기자재			126,675,790,842	111,242,110,007	15,433,680,835
			123301	연구기자재	221,747,434,281	186,867,552,336	34,879,881,945
			123309	연구기자재감가상각누계액	(95,071,643,439)	(75,625,442,329)	(19,446,201,110)
		1234 기계비품			57,753,350,028	51,215,200,365	6,538,149,663
			123401	기계비품	135,920,536,190	114,396,452,666	21,524,083,524
			123409	기계비품감가상각누계액	(78,167,186,162)	(63,181,252,301)	(14,985,933,861)
		1235 차량운반구			2,877,103,060	2,663,526,980	213,576,080
			123501	차량운반구	5,763,641,872	4,892,465,461	871,176,411
			123509	차량운반구감가상각누계액	(2,886,538,812)	(2,228,938,481)	(657,600,331)
		1236 도서			0	1,712,720,672	(1,712,720,672)
			123601	도서	10,627,630,665	10,627,630,665	0
			123609	도서감가상각누계액	(10,627,630,665)	(8,914,909,993)	(1,712,720,672)
		1237 유물 및 미술품			2,603,990,000	2,057,660,000	546,330,000
			123702	미술품	2,603,990,000	2,057,660,000	546,330,000
		1238 건설중인자산			13,944,518,920	31,297,503,531	(17,352,984,611)
			123801	건설중인자산	84,668,112,549	112,637,382,320	(27,969,269,771)
			123802	국고보조금(건설중인자산)	(70,723,593,629)	(81,339,878,789)	10,616,285,160
		1240 무형자산			2,651,478,875	5,105,885,933	(2,454,407,058)
		1241 무형자산			2,651,478,875	5,105,885,933	(2,454,407,058)
			124102	소프트웨어	2,637,228,489	4,693,634,211	(2,056,405,722)
			124103	기타무형자산	14,250,386	412,251,722	(398,001,336)
		1250 기타비유동자산			43,849,584,758	46,638,940,702	(2,789,355,944)
			125101	장기대여금	354,744,960	367,336,460	(12,591,500)
			125109	장기대여금대손충당금	(354,744,960)	(367,336,460)	12,591,500
		1252 장기미수금			41,137,510,758	43,886,866,702	(2,749,355,944)
			125201	장기미수금	52,750,390,000	57,271,830,000	(4,521,440,000)
			125209	현재가치할인차금	(11,612,879,242)	(13,384,963,298)	1,772,084,056
		1253 임차보증금			2,620,000,000	2,660,000,000	(40,000,000)
			125301	임차보증금	2,620,000,000	2,660,000,000	(40,000,000)
		1254 기타의기타비유동자산			92,074,000	92,074,000	0
			125402	전신전화보증금	92,074,000	92,074,000	0
자산총계					3,461,872,616,681	3,463,629,927,723	(1,757,311,042)

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2018-02-28	2017-02-28	당기 - 전기
	2100	유동부채			222,330,931,601	231,781,114,074	(9,450,182,473)
		2120	예수금		11,567,320,548	10,253,343,960	1,313,976,588
		2121	예수금		11,567,320,548	10,253,343,960	1,313,976,588
			212101	일반예수금	1,912,286,012	324,681,211	1,587,604,801
			212102	근로소득세예수금	6,385,864,300	6,775,842,423	(389,978,123)
			212103	사업소득세예수금	835,270	122,100	713,170
			212104	기타소득세예수금	61,958,690	43,877,990	18,080,700
			212105	공무원연금예수금	101,279,140	117,552,930	(16,273,790)
			212106	사학연금예수금	1,973,043,920	1,882,131,210	90,912,710
			212107	국민연금예수금	82,669,610	73,323,110	9,346,500
			212108	건강보험예수금	934,832,778	875,411,110	59,421,668
			212109	산재보험예수금	47,390	0	47,390
			212110	고용보험예수금	12,905,234	11,049,565	1,855,669
			212111	부가세예수금	81,280,624	131,464,671	(50,184,047)
			212113	기타예수금	20,317,580	17,887,640	2,429,940
		2130	선수금		185,705,692,223	192,893,125,381	(7,187,433,158)
		2131	선수금		185,705,692,223	192,893,125,381	(7,187,433,158)
			213101	학사등록금선수금	28,340,999,644	27,425,565,140	915,434,504
			213102	대학원등록금선수금	22,485,512,986	23,665,369,503	(1,179,856,517)
			213103	전문대학원등록금선수금	7,928,151,995	7,826,824,707	101,327,288
			213104	기타선수금	126,951,027,598	133,975,366,031	(7,024,338,433)
		2140	유동성장기부채		6,602,460,452	9,065,762,167	(2,463,301,715)
		2141	유동성장기부채		6,602,460,452	9,065,762,167	(2,463,301,715)
			214104	유동성장기미지급금	6,759,896,000	9,274,757,820	(2,514,861,820)
			214109	현재가치할인차금(유동)	(157,435,548)	(208,995,653)	51,560,105
		2150	기타유동부채		18,455,458,378	19,568,882,566	(1,113,424,188)
		2151	기타유동부채		18,455,458,378	19,568,882,566	(1,113,424,188)
			215101	미지급금	18,455,458,378	19,568,882,566	(1,113,424,188)
	2200	비유동부채			82,228,399,942	77,339,130,257	4,889,269,685
		2220	기타비유동부채		82,228,399,942	77,339,130,257	4,889,269,685
		2221	임대보증금		2,738,981,774	1,691,111,422	1,047,870,352
			222101	임대보증금	2,738,981,774	1,691,111,422	1,047,870,352
		2222	장기미지급금		66,113,105,020	63,335,251,758	2,777,853,262
			222201	장기미지급금	82,724,889,820	82,494,785,820	230,104,000
			222209	현재가치할인차금	(16,611,784,800)	(19,159,534,062)	2,547,749,262
		2223	기타비유동부채		13,376,313,148	12,312,767,077	1,063,546,071
			222301	퇴직급여충당부채	9,620,879,974	8,134,038,078	1,486,841,896
			222303	기타의비유동부채	3,755,433,174	4,178,728,999	(423,295,825)
부채총계					304,559,331,543	309,120,244,331	(4,560,912,788)

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2018-02-28	2017-02-28	당기 - 전기
	3100	기본금			3,130,190,526,220	3,130,190,526,220	0
		3110	출연기본금		3,047,380,155,345	3,047,380,155,345	0
			3111	출연기본금	3,047,380,155,345	3,047,380,155,345	0
			311101	출연기본금	3,047,380,155,345	3,047,380,155,345	0
		3120	기타기본금		82,810,370,875	82,810,370,875	0
			3121	기타기본금	82,810,370,875	82,810,370,875	0
			312101	기타기본금	82,810,370,875	82,810,370,875	0
	3200	잉여금			27,122,758,918	24,319,157,172	2,803,601,746
		3220	운영차액		27,122,758,918	24,319,157,172	2,803,601,746
			3221	운영차액	27,122,758,918	24,319,157,172	2,803,601,746
			322101	전기이월운영차익(손)	24,319,157,172	18,643,138,173	5,676,018,999
			322102	당기운영차익(손)	2,803,601,746	5,676,018,999	(2,872,417,253)
	기본금총계				3,157,313,285,138	3,154,509,683,392	2,803,601,746
	부채와기본금총계				3,461,872,616,681	3,463,629,927,723	(1,757,311,042)

운 영 계 산 서

당기 : 2017. 03. 01. 부터 2018. 02. 28. 까지

전기 : 2016. 03. 01. 부터 2017. 02. 28. 까지

서울대학교

(단위 : 원)

관	항	목	코드	세목	당 기	전 기	증감
							당기 - 전기
운영수익					801,920,094,100	788,188,524,811	13,731,569,289
	5100 등록금수입				187,263,030,450	190,503,503,190	(3,240,472,740)
		5110 학사등록금수입			88,713,975,600	89,796,066,800	(1,082,091,200)
			5111 학사입학금수입		86,088,600	656,936,800	(570,848,200)
				511101 학사입학금수입	86,088,600	656,936,800	(570,848,200)
		5112 학사등록금수입			88,627,887,000	89,139,130,000	(511,243,000)
			511201 학사등록금수입		88,627,887,000	89,139,130,000	(511,243,000)
		5120 대학원등록금수입			96,718,877,350	98,778,123,000	(2,059,245,650)
			5121 대학원입학금수입		898,269,600	954,725,000	(56,455,400)
				512101 대학원입학금수입	694,488,000	768,060,000	(73,572,000)
				512102 전문대학원입학금수입	203,781,600	186,665,000	17,116,600
		5122 대학원등록금수입			95,820,607,750	97,823,398,000	(2,002,790,250)
				512201 대학원등록금수입	68,182,105,500	69,821,628,000	(1,639,522,500)
				512202 전문대학원등록금수입	27,638,502,250	28,001,770,000	(363,267,750)
		5130 계절학기등록금수입			1,797,251,000	1,913,761,390	(116,510,390)
			5131 계절학기수입		1,797,251,000	1,913,761,390	(116,510,390)
				513101 하계계절학기	1,073,656,910	1,118,243,230	(44,586,320)
				513102 동계계절학기	723,594,090	795,518,160	(71,924,070)
		5140 원격수업등록금수입			32,926,500	15,552,000	17,374,500
			5141 원격수업료수입		32,926,500	15,552,000	17,374,500
				514101 원격수업료수입	32,926,500	15,552,000	17,374,500
	5200 정부출연금및보조금				436,592,271,109	442,166,826,953	(5,574,555,844)
		5210 정부출연금수입			395,100,833,151	408,112,090,000	(13,011,256,849)
			5211 정부출연금수입		395,100,833,151	408,112,090,000	(13,011,256,849)
				521101 국가일반회계출연금	395,100,833,151	408,112,090,000	(13,011,256,849)
		5220 정보보조금수입			25,050,372,356	27,808,563,563	(2,758,191,207)
			5221 보조금수입		25,050,372,356	27,808,563,563	(2,758,191,207)
				522101 보조금수입	25,050,372,356	27,808,563,563	(2,758,191,207)
		5230 자치단체보조금수입			16,441,065,602	6,246,173,390	10,194,892,212
			5231 보조금수입		16,441,065,602	6,246,173,390	10,194,892,212
				523101 지자체보조금수입	16,441,065,602	6,246,173,390	10,194,892,212

관	항	목	코드	세목	당 기	전 기	증감
							당기 - 전기
	5300	전입및기부수입			61,920,736,100	58,857,255,973	3,063,480,127
		5310	전입금수입		61,340,013,100	58,250,455,983	3,089,557,117
			5312	산학협력단전입금수입	13,956,271,000	13,551,204,800	405,066,200
			531201	산학협력단일반전입금	11,770,000,000	11,001,406,800	768,593,200
			531202	계약학과운영전입금	2,186,271,000	2,549,798,000	(363,527,000)
			5313	교내타회계전입금수입	47,383,742,100	44,699,251,183	2,684,490,917
			531302	발전기금회계전입금	26,916,847,337	24,754,213,828	2,162,633,509
			531303	기타회계전입금	20,466,894,763	19,945,037,355	521,857,408
			5320	기부금수입	580,723,000	606,799,990	(26,076,990)
			5321	일반기부금수입	580,723,000	606,799,990	(26,076,990)
			532102	현물일반기부금수입	580,723,000	606,799,990	(26,076,990)
	5400	교육부대및교육외수입			114,786,309,991	95,246,172,805	19,540,137,186
		5410	입시수입		1,961,032,976	3,987,889,139	(2,026,856,163)
			5411	입시수입	1,961,032,976	3,987,889,139	(2,026,856,163)
			541101	입시수입	1,961,032,976	3,987,889,139	(2,026,856,163)
			5420	증명·사용료수입	25,460,594,526	19,873,978,398	5,586,616,128
			5421	증명수수료	13,079,700	15,191,600	(2,111,900)
			542101	제증명발급수수료	13,079,700	15,191,600	(2,111,900)
			5422	대여료및사용료	25,447,514,826	19,858,786,798	5,588,728,028
			542201	대여료및사용료	25,447,514,826	19,858,786,798	5,588,728,028
			5430	기타교육부대수입	60,219,417,452	61,182,905,759	(963,488,307)
			5431	논문심사수입	713,900,000	685,300,000	28,600,000
			543101	논문심사수입	713,900,000	685,300,000	28,600,000
			5432	공개강좌수강료수입	30,450,195,459	29,714,945,875	735,249,584
			543201	공개강좌수강료수입	30,450,195,459	29,714,945,875	735,249,584
			5433	실습수입	1,438,015,883	1,424,733,925	13,281,958
			543301	실습수입	1,438,015,883	1,424,733,925	13,281,958
			5434	기타교육부대수입	27,617,306,110	29,357,925,959	(1,740,619,849)
			543401	연구생부담금	2,140,450,000	2,044,600,000	95,850,000
			543402	주차관리수입	2,318,841,590	2,355,614,590	(36,773,000)
			543403	기타부대수입	23,137,885,291	24,930,711,369	(1,792,826,078)
			543404	부설학교행정수입	20,129,229	27,000,000	(6,870,771)

	관	항	목	코드	세목	당 기	전 기	증감
								당기 - 전기
		5440	교육외수입			27,062,492,961	10,143,009,999	16,919,482,962
			5441	예금이자수입		4,854,767,971	5,167,498,033	(312,730,062)
				544101	예금이자수입	4,854,767,971	5,167,498,033	(312,730,062)
			5443	재산운용수입		2,515,439,727	2,412,424,158	103,015,569
				544301	토지임대료수입	369,142,155	435,346,484	(66,204,329)
				544302	건물임대료수입	2,146,297,572	1,977,077,674	169,219,898
			5444	기타교육외수입		18,791,243,823	2,563,087,808	16,228,156,015
				544401	기타교육외수입	18,791,243,823	2,563,087,808	16,228,156,015
			5445	전기오류수정이익		901,041,440	0	901,041,440
				544501	전기오류수정이익	901,041,440	0	901,041,440
		5450	평가및처분이익			82,772,076	58,389,510	24,382,566
			5451	평가및처분이익		82,772,076	58,389,510	24,382,566
				545105	유형자산처분이익	10,627,076	0	10,627,076
				544601	자산매각수입	72,145,000	58,389,510	13,755,490
	5500	부설학교수입				1,357,746,450	1,414,765,890	(57,019,440)
		5510	부설학교등록금수입			1,357,746,450	1,414,765,890	(57,019,440)
			5511	부설학교입학금수입		3,602,550	3,743,550	(141,000)
				551101	입학금수입	3,602,550	3,743,550	(141,000)
			5512	부설학교등록금수입		1,354,143,900	1,411,022,340	(56,878,440)
				551201	수업료수입	1,354,143,900	1,411,022,340	(56,878,440)
수익총계						801,920,094,100	788,188,524,811	13,731,569,289

	관	항	목	코드	세목	당 기	전 기	증감 당기 - 전기
운영비용						801,920,094,100	788,188,524,811	13,731,569,289
	4100	인건비				403,216,308,787	394,596,409,281	8,619,899,506
		4110	교원인건비			274,585,116,512	268,757,770,880	5,827,345,632
			4111	교원급여		140,222,778,752	136,193,597,242	4,029,181,510
				411101	급여	140,222,778,752	136,193,597,242	4,029,181,510
			4112	교원상여금		7,355,789,028	7,332,743,946	23,045,082
				411201	성과상여금	7,355,789,028	7,332,743,946	23,045,082
			4113	교원제수당		96,597,116,363	96,716,686,209	(119,569,846)
				411301	정근수당	10,444,842,520	10,065,653,550	379,188,970
				411302	명절휴가비	13,005,874,680	12,580,148,100	425,726,580
				411303	육아휴직수당	18,532,630	18,117,340	415,290
				411304	정액급식비	3,580,922,940	3,598,937,570	(18,014,630)
				411305	자녀학비보조수당	372,569,450	428,723,900	(56,154,450)
				411306	정근수당가산금	2,800,968,900	2,774,632,840	26,336,060
				411307	가족수당	1,676,539,940	1,408,775,110	267,764,830
				411308	연구보조비	55,342,675,800	55,495,689,730	(153,013,930)
				411309	연가보상비	185,703,770	217,147,630	(31,443,860)
				411310	직급보조비	16,200,000	16,200,000	0
				411311	기타수당	9,152,285,733	10,112,660,439	(960,374,706)
			4114	교원법정부담금		9,972,645,694	8,145,323,391	1,827,322,303
				411401	연금급여	2,765,244,230	1,579,714,770	1,185,529,460
				411402	재해보상부담금	633,995,020	545,418,410	88,576,610
				411403	건강보험부담금	4,575,127,590	4,170,801,160	404,326,430
				411404	장기요양부담금	51,669,520	48,128,250	3,541,270
				411405	기타부담금	1,946,609,334	1,801,260,801	145,348,533
			4115	교원퇴직금		25,532,200	240,459,280	(214,927,080)
				411501	명예퇴직수당	25,532,200	240,459,280	(214,927,080)
			4116	시간강의료		15,518,677,380	15,349,354,170	169,323,210
				411601	시간강의료	15,518,677,380	15,349,354,170	169,323,210
			4117	특별강의료등		4,892,577,095	4,779,606,642	112,970,453
				411701	특별강의료	3,819,057,643	3,714,243,867	104,813,776
				411702	외국어강의지원료	1,073,519,452	1,065,362,775	8,156,677

관	항	목	코드	세목	당 기	전 기	증감
							당기 - 전기
	4120	직원인건비등			115,235,573,065	112,826,349,951	2,409,223,114
		4121	직원급여		67,646,772,424	63,928,881,776	3,717,890,648
			412101	급여	67,181,770,264	63,638,311,646	3,543,458,618
			412102	대체인력인건비	465,002,160	290,570,130	174,432,030
		4122	직원상여금		5,236,824,980	5,798,162,950	(561,337,970)
			412201	성과상여금	5,236,824,980	5,798,162,950	(561,337,970)
		4123	직원제수당		18,507,150,540	18,040,737,905	466,412,635
			412301	정근수당	2,591,211,220	2,480,139,370	111,071,850
			412302	명절휴가비	3,271,778,860	3,004,572,171	267,206,689
			412303	육아휴직수당	238,525,920	261,167,050	(22,641,130)
			412304	정액급식비	1,543,275,070	1,522,368,730	20,906,340
			412305	자녀학비보조수당	170,993,100	199,113,560	(28,120,460)
			412306	정근수당가산금	894,101,240	927,530,680	(33,429,440)
			412307	가족수당	722,910,350	594,929,550	127,980,800
			412308	교육지원비	0	33,887,000	(33,887,000)
			412309	대우수당	304,935,870	484,936,170	(180,000,300)
			412310	연가보상비	1,928,031,050	1,887,242,400	40,788,650
			412311	초과근무수당	3,976,844,710	3,659,359,991	317,484,719
			412312	직급보조비	4,000,000	12,000,000	(8,000,000)
			412313	기타수당	2,860,543,150	2,973,491,233	(112,948,083)
		4124	직원법정부담금		7,751,203,220	8,018,168,416	(266,965,196)
			412401	연금급여	2,983,259,335	3,432,134,100	(448,874,765)
			412402	재해보상부담금	263,885,840	276,471,495	(12,585,655)
			412403	건강보험부담금	2,408,543,240	2,320,399,490	88,143,750
			412404	장기요양부담금	14,568,940	13,439,340	1,129,600
			412405	기타부담금	2,080,945,865	1,975,723,991	105,221,874
		4125	직원퇴직금		3,695,847,510	3,830,401,420	(134,553,910)
			412501	명예퇴직수당	3,695,847,510	3,830,401,420	(134,553,910)
		4126	전공의인건비		1,080,560,093	1,081,921,640	(1,361,547)
			412601	급여	804,073,640	812,749,094	(8,675,454)
			412602	초과근무수당	30,740,463	30,018,750	721,713
			412603	진료특별수당	172,854,770	157,974,366	14,880,404
			412604	기타수당	0	8,400,000	(8,400,000)
			412605	법정부담금	72,891,220	72,779,430	111,790
		4127	일용임금		8,964,615,524	8,270,884,725	693,730,799
			412701	노임	1,960,471,884	2,306,145,944	(345,674,060)
			412702	기타인건비	7,004,143,640	5,964,738,781	1,039,404,859
		4128	직원퇴직급여		2,352,598,774	3,857,191,119	(1,504,592,345)
			412801	직원퇴직급여충당부채전입액	2,352,598,774	3,857,191,119	(1,504,592,345)

관	항	목	코드	세목	당 기	전 기	증감
							당기 - 전기
	4130	부설학교교원인건비등			12,130,036,623	11,732,525,600	397,511,023
		4131	교직원급여		7,566,924,800	7,323,090,890	243,833,910
			413101	급여	7,566,924,800	7,323,090,890	243,833,910
		4132	교직원상여금		660,794,500	695,504,270	(34,709,770)
			413201	성과상여금	660,794,500	695,504,270	(34,709,770)
		4133	교직원제수당		3,251,162,560	3,214,619,580	36,542,980
			413301	정근수당	536,122,460	505,835,520	30,286,940
			413302	명절휴가비	772,269,600	735,872,460	36,397,140
			413303	육아휴직수당	29,106,090	82,120,950	(53,014,860)
			413304	정액급식비	321,675,920	320,334,460	1,341,460
			413305	자녀학비보조수당	18,629,400	15,822,670	2,806,730
			413306	정근수당가산금	157,098,710	154,603,210	2,495,500
			413307	가족수당	98,269,920	88,149,670	10,120,250
			413309	직급보조비	30,135,480	28,603,570	1,531,910
			413310	기타수당	871,458,900	872,761,080	(1,302,180)
			413312	초과근무수당	416,396,080	410,515,990	5,880,090
		4134	교직원법정부담금		651,154,763	499,310,860	151,843,903
			413401	연금급여	356,211,520	256,018,920	100,192,600
			413402	재해보상부담금	37,294,943	30,064,390	7,230,553
			413403	건강보험부담금	211,938,900	168,551,040	43,387,860
			413404	장기요양부담금	14,120,600	10,973,620	3,146,980
			413405	기타부담금	31,588,800	33,702,890	(2,114,090)
	4140	부설학교직원인건비등			1,265,582,587	1,279,762,850	(14,180,263)
		4141	부설학교직원급여		905,903,800	910,856,110	(4,952,310)
			414101	급여	905,903,800	910,856,110	(4,952,310)
		4143	부설학교직원제수당		293,859,020	313,845,810	(19,986,790)
			414301	정근수당	51,154,360	52,784,090	(1,629,730)
			414302	명절휴가비	56,898,280	58,802,200	(1,903,920)
			414304	정액급식비	26,910,000	28,340,000	(1,430,000)
			414305	자녀학비보조수당	3,573,600	4,500,600	(927,000)
			414306	정근수당가산금	19,630,000	19,720,000	(90,000)
			414307	가족수당	11,480,000	12,534,000	(1,054,000)
			414309	대우수당	9,338,640	13,505,910	(4,167,270)
			414310	연가보상비	41,111,620	43,388,780	(2,277,160)
			414311	초과근무수당	69,172,520	74,294,550	(5,122,030)
			414313	기타수당	4,590,000	5,975,680	(1,385,680)
		4144	부설학교직원법정부담금		65,819,767	55,060,930	10,758,837
			414401	연금급여	19,839,930	10,408,080	9,431,850
			414402	재해보상부담금	3,976,827	3,183,360	793,467
			414403	건강보험부담금	39,376,940	38,921,470	455,470
			414404	장기요양부담금	2,626,070	2,548,020	78,050

관	항	목	코드	세목	당 기	전 기	증감
							당기 - 전기
	4200	관리운영비			292,134,422,379	267,352,602,210	24,781,820,168
		4210	시설관리비		94,428,467,874	76,681,219,462	17,747,248,412
			4211	건축물관리비	45,479,474,851	31,649,562,728	13,829,912,123
				421101 건축물관리비	45,479,474,851	31,649,562,728	13,829,912,123
			4212	장비관리비	4,941,713,833	3,277,141,530	1,664,572,303
				421201 장비관리비	4,941,713,833	3,277,141,530	1,664,572,303
			4213	조경관리비	92,136,100	270,932,110	(178,796,010)
				421301 조경관리비	92,136,100	270,932,110	(178,796,010)
			4214	박물관등관리비	3,347,045,049	2,400,736,760	946,308,289
				421401 박물관등관리비	3,347,045,049	2,400,736,760	946,308,289
			4215	시설용역비	31,577,524,486	29,287,682,928	2,289,841,558
				421501 시설용역비	31,577,524,486	29,287,682,928	2,289,841,558
			4216	보험료	406,614,348	187,320,922	219,293,426
				421601 보험료	406,614,348	187,320,922	219,293,426
			4217	리스임차료	2,219,764,202	1,325,626,261	894,137,941
				421701 리스임차료	2,219,764,202	1,325,626,261	894,137,941
			4218	기타시설관리비	6,364,195,005	8,282,216,223	(1,918,021,218)
				421801 기타시설관리비	6,364,195,005	8,282,216,223	(1,918,021,218)
		4220	일반관리비		64,796,541,338	64,307,181,323	489,360,015
			4221	여비	2,881,113,576	3,096,419,281	(215,305,705)
				422101 여비	2,881,113,576	3,096,419,281	(215,305,705)
			4222	차량유지비	473,253,914	500,465,977	(27,212,063)
				422201 차량유지비	473,253,914	500,465,977	(27,212,063)
			4223	소모품비	7,365,731,745	7,449,465,637	(83,733,892)
				422301 소모품비	7,365,731,745	7,449,465,637	(83,733,892)
			4224	인쇄출판비	2,914,941,383	2,867,825,709	47,115,674
				422401 인쇄출판비	2,914,941,383	2,867,825,709	47,115,674
			4226	냉난방비	5,056,529,970	4,490,023,831	566,506,139
				422601 냉난방비	5,056,529,970	4,490,023,831	566,506,139
			4227	일반용역비	7,925,254,827	7,273,289,965	651,964,862
				422701 일반용역비	7,925,254,827	7,273,289,965	651,964,862
			4228	공공요금및제세공과금	33,190,054,953	32,264,832,544	925,222,409
				422801 공공요금	31,629,799,365	30,443,848,379	1,185,950,986
				422802 제세공과금	1,560,255,588	1,820,984,165	(260,728,577)
			4229	기타일반관리비	4,989,660,970	6,364,858,379	(1,375,197,409)
				422902 기타일반관리비	4,989,660,970	6,364,858,379	(1,375,197,409)

관	항	목	코드	세목	당 기	전 기	증감
							당기 - 전기
	4230	운영비			132,909,413,167	126,364,201,425	6,545,211,741
		4231	일반운영비		14,002,535,811	12,421,052,703	1,581,483,108
			423101	회의비	1,908,441,651	1,728,618,182	179,823,469
			423102	일숙직비	290,740,000	267,580,000	23,160,000
			423103	특근매식비	104,637,160	90,891,445	13,745,715
			423104	업무추진비	2,175,112,935	2,201,330,193	(26,217,258)
			423105	교육지원비	6,679,852,983	5,397,838,281	1,282,014,702
			423106	보직수행경비	2,379,876,823	2,268,022,632	111,854,191
			423107	월정직책급	268,611,000	293,579,780	(24,968,780)
			423108	피복비	195,263,259	173,192,190	22,071,069
		4232	홍보비		1,385,426,270	1,306,926,963	78,499,307
			423201	홍보비	1,385,426,270	1,306,926,963	78,499,307
		4233	행사비		8,640,922,830	8,878,695,037	(237,772,207)
			423301	행사비	8,640,922,830	8,878,695,037	(237,772,207)
		4234	복리후생비		4,635,497,877	4,879,902,145	(244,404,268)
			423401	복리후생비	4,635,497,877	4,879,902,145	(244,404,268)
		4235	교육훈련비		2,210,917,115	2,194,818,335	16,098,780
			423501	교육훈련비	2,210,917,115	2,194,818,335	16,098,780
		4236	급량비		338,680,980	299,412,310	39,268,670
			423601	급량비	338,680,980	299,412,310	39,268,670
		4237	기타운영비		24,425,886,097	17,652,650,558	6,773,235,539
			423701	기타운영비	19,396,736,351	12,674,059,939	6,722,676,412
			423702	부설학교운영비	5,029,149,746	4,978,590,619	50,559,127
		4238	대손및감가상각비		77,269,546,187	78,730,743,374	(1,461,197,188)
			423802	건축물감가상각비	33,026,740,113	34,180,541,302	(1,153,801,189)
			423809	구축물상각비	2,461,389,029	2,620,511,422	(159,122,393)
			423803	연구기자재감가상각비	20,437,367,689	19,988,394,565	448,973,124
			423804	기계비품감가상각비	15,663,189,591	15,538,105,304	125,084,287
			423805	차량운반구감가상각비	679,410,713	622,271,176	57,139,537
			423806	도서감가상각비	1,712,720,672	2,125,526,133	(412,805,461)
			423807	무형자산상각비	3,288,728,380	3,655,393,472	(366,665,092)

	관	항	목	코드	세목	당 기	전 기	증감 당기 - 전기
	4300	학생경비				75,258,755,154	75,593,642,453	(334,887,299)
		4310	장학금			59,691,267,873	61,031,937,719	(1,340,669,846)
			4311	장학금		59,691,267,873	61,031,937,719	(1,340,669,846)
				431101	학사장학금	34,397,975,073	35,102,586,969	(704,611,896)
				431102	대학원장학금	25,092,128,441	25,737,390,430	(645,261,989)
				431103	기타장학금	201,164,359	191,960,320	9,204,039
		4320	기타학생경비등			12,208,226,187	11,308,952,364	899,273,823
			4321	실험실습비		3,570,062,206	3,251,391,496	318,670,710
				432101	실험실습비	3,570,062,206	3,251,391,496	318,670,710
			4322	학생지원비		3,699,363,534	3,276,508,710	422,854,824
				432201	학생지원비	3,699,363,534	3,276,508,710	422,854,824
			4323	기타학생경비		4,938,800,447	4,781,052,158	157,748,289
				432301	등록금반환금	541,089,280	599,655,440	(58,566,160)
				432302	기타학생경비	4,397,711,167	4,181,396,718	216,314,449
		4330	논문심사료			1,515,939,374	1,410,851,840	105,087,534
			4331	논문심사료		1,515,939,374	1,410,851,840	105,087,534
				433101	논문심사비	1,428,108,799	1,326,580,680	101,528,119
				433102	논문심사지원비	87,830,575	84,271,160	3,559,415
		4340	입시비용			1,843,321,720	1,841,900,530	1,421,190
			4341	입시수당		879,990,130	900,494,580	(20,504,450)
				434101	입시수당	879,990,130	900,494,580	(20,504,450)
			4342	입시경비		963,331,590	941,405,950	21,925,640
				434201	급량비	266,133,010	271,876,950	(5,743,940)
				434202	운영비	697,198,580	669,529,000	27,669,580
	4400	연구비				21,991,791,510	22,788,549,118	(796,757,608)
		4410	연구비			21,991,791,510	22,788,549,118	(796,757,608)
			4411	연구활동비		196,680,230	145,462,900	51,217,330
				441101	교원연구활동비	118,100,000	109,500,000	8,600,000
				441103	기타연구활동비	78,580,230	35,962,900	42,617,330
			4412	연구재료비		383,689,350	252,649,258	131,040,092
				441201	연구재료비	383,689,350	252,649,258	131,040,092
			4413	연구관리비		20,812,008,208	21,887,082,275	(1,075,074,067)
				441301	연구지원비	8,028,595,064	8,351,062,057	(322,466,993)
				441302	연구개발비	12,783,413,144	13,536,020,218	(752,607,074)
			4414	학술교류비		599,413,722	503,354,685	96,059,037
				441401	국내학술교류비	58,242,952	128,534,492	(70,291,540)
				441402	국제학술교류비	541,170,770	374,820,193	166,350,577
	4500	전출금				3,150,000,000	2,577,755,290	572,244,710
		4510	전출금			3,150,000,000	2,577,755,290	572,244,710
			4512	교내타회계전출금		3,150,000,000	2,577,755,290	572,244,710
				451202	기타회계전출금	3,150,000,000	2,577,755,290	572,244,710

	관	항	목	코드	세목	당 기	전 기	증감 당기 - 전기
	4600	교육외비용				3,365,214,524	19,603,547,459	(16,238,332,935)
		4610	이자비용			2,599,309,367	2,851,492,763	(252,183,396)
			4611	이자비용		2,599,309,367	2,851,492,763	(252,183,396)
				461101	이자비용	2,599,309,367	2,851,492,763	(252,183,396)
		4620	기타교육외비용			20,700,000	14,381,517,571	(14,360,817,571)
			4621	잡손실등		20,700,000	14,381,517,571	(14,360,817,571)
				462101	잡손실	12,700,000	6,215,568,921	(6,202,868,921)
				462102	전기오류수정손실	8,000,000	8,165,948,650	(8,157,948,650)
		4630	평가및처분손실			745,205,157	2,370,537,125	(1,625,331,968)
			4631	평가및처분손실		745,205,157	2,370,537,125	(1,625,331,968)
				463105	유형자산처분손실	745,205,157	2,370,537,125	(1,625,331,968)
당기운영차익(손)						2,803,601,746	5,676,018,999	(2,872,417,253)
비용총계						801,920,094,100	788,188,524,811	13,731,569,289

자 금 흐 름 표

당기 : 2017. 03. 01. 부터 2018. 02. 28. 까지

전기 : 2016. 03. 01. 부터 2017. 02. 28. 까지

서울대학교

(단위 : 원)

과 목				당 기	전 기	총합	
관	항	목	세 목			당기 - 전기	
	자금수입			877,571,218,604	843,343,242,910		34,227,975,694
	I. 운영수입			801,837,322,024	788,130,135,301		13,707,186,723
		1. 등록금수입		187,263,030,450	190,503,503,190		(3,240,472,740)
		(1) 학사등록금수입	88,713,975,600		89,796,066,800	(1,082,091,200)	
		(2) 대학원등록금수입	96,718,877,350		98,778,123,000	(2,059,245,650)	
		(3) 계절학기등록금수입	1,797,251,000		1,913,761,390	(116,510,390)	
		(4) 원격수업등록금수입	32,926,500		15,552,000	17,374,500	
		2. 정부출연금및보조금		436,592,271,108	442,166,826,953		(5,574,555,845)
		(1) 정부출연금수입	395,100,833,150		408,112,090,000	(13,011,256,850)	
		(2) 정부보조금수입	25,050,372,356		27,808,563,563	(2,758,191,207)	
		(3) 자치단체보조금수입	16,441,065,602		6,246,173,390	10,194,892,212	
		3. 전입금및기부수입		61,920,736,101	58,857,255,973		3,063,480,128
		(1) 전입금수입	61,340,013,101		58,250,455,983	3,089,557,118	
		(2) 기부금수입	580,723,000		606,799,990	(26,076,990)	
		4. 교육부대수입		87,641,044,954	85,044,773,296		2,596,271,658
		(1) 입시수입	1,961,032,976		3,987,889,139	(2,026,856,163)	
		(2) 증명사용료수입	25,460,594,526		19,873,978,398	5,586,616,128	
		(3) 공개강좌수강료수입	30,450,195,459		29,714,945,875	735,249,584	
		(4) 기타교육부대수입	29,769,221,993		31,467,959,884	(1,698,737,891)	
		5. 교육외수입		27,062,492,961	10,143,009,999		16,919,482,962
		(1) 예금이자수입	4,854,767,971		5,167,498,033	(312,730,062)	
		(2) 재산운용수입	2,515,439,727		2,412,424,158	103,015,569	
		(3) 기타교육외수입	19,692,285,263		2,563,087,808	17,129,197,455	
		6. 부설학교수업료수입		1,357,746,450	1,414,765,890		(57,019,440)
		(1) 수업료수입	1,357,746,450		1,414,765,890	(57,019,440)	
	II. 자산및부채수입			6,736,286,184	6,410,713,996		325,572,188
		1. 투자및기타자산수입		2,910,562,570	3,797,677,529		(887,114,959)
		(1) 장기미수금 감소	2,749,355,944		2,647,085,019	102,270,925	
		(2) 유형자산의 처분	121,206,626		1,150,592,510	(1,029,385,884)	
		(3) 임차보증금의 감소	40,000,000		0	40,000,000	
		2. 비유동부채수입		3,825,723,614	2,613,036,467		1,212,687,147
		(1) 기타비유동부채의 증가	0		2,613,036,467	(2,613,036,467)	
		(2) 임대보증금의 증가	1,047,870,352		0		
		(3) 장기미지급비용의 증가	2,777,853,262		0		

과 목				당 기	전 기	증감	
관	항	목	세 목			당기 - 전기	
		III. 미사용전기이월자금		68,997,610,396	48,802,393,613		20,195,216,783
		1. 기초유동자산		300,778,724,470	286,365,632,904		14,413,091,566
		(1) 유동자금	280,372,235,198		271,369,618,757	9,002,616,441	
		(2) 기타유동자산	20,406,489,272		14,996,014,147	5,410,475,125	
		2. 기초유동부채		231,781,114,074	237,563,239,291		(5,782,125,217)
		(1) 예수금	10,253,343,960		9,444,689,527	808,654,433	
		(2) 선수금	192,893,125,381		202,277,300,427	(9,384,175,046)	
		(3) 기타유동부채	28,634,644,733		25,841,249,337	2,793,395,396	
		IV. 자금수입총계		877,571,218,604	843,343,242,910		34,227,975,694
	자금지출			877,571,218,604	843,343,242,910		34,227,975,694
	I. 운영지출			690,812,582,035	698,901,693,965		(8,089,111,930)
		1. 인건비		400,863,710,013	394,596,409,281		6,267,300,732
		(1) 교원인건비	274,585,116,512		268,757,770,880	5,827,345,632	
		(2) 직원인건비	112,882,974,291		112,826,349,951	56,624,340	
		(3) 부설학교교원인건비	12,130,036,623		11,732,525,600	397,511,023	
		(4) 부설학교직원인건비	1,265,582,587		1,279,762,850	(14,180,263)	
		2. 관리운영비		186,928,315,991	186,112,327,489		815,988,502
		(1) 시설관리비	66,491,907,673		76,681,219,462	(10,189,311,789)	
		(2) 일반관리비	64,796,541,338		64,307,181,323	489,360,015	
		(3) 운영비	55,639,866,980		45,123,926,704	10,515,940,276	
		3. 학생경비		75,258,755,154	75,593,642,453		(334,887,299)
		(1) 장학금	59,691,267,873		61,031,937,719	(1,340,669,846)	
		(2) 기타학생경비	12,208,226,187		11,308,952,364	899,273,823	
		(3) 논문심사료	1,515,939,374		1,410,851,840	105,087,534	
		(4) 입시비용	1,843,321,720		1,841,900,530	1,421,190	
		4. 연구비		21,991,791,510	22,788,549,118		(796,757,608)
		(1) 연구비	21,991,791,510		22,788,549,118	(796,757,608)	
		5. 전출금		3,150,000,000	2,577,755,290		572,244,710
		(1) 기타회계전출금	3,150,000,000		2,577,755,290	572,244,710	
		6. 교육외비용		2,620,009,367	17,233,010,334		(14,613,000,967)
		(1) 이자비용	2,599,309,367		2,851,492,763	(252,183,396)	
		(2) 기타교육외비용	20,700,000		14,381,517,571	(14,360,817,571)	

과 목				당 기	전 기	증감	
관	항	목	세 목			당기 - 전기	
		II. 자산및부채지출		93,393,510,368	75,443,938,549		17,949,571,819
		1. 유무형자산의 취득		90,523,448,448	66,285,853,227		24,237,595,221
			(1) 건물의 취득	17,546,357,440	6,926,415,667	10,619,941,773	
			(2) 연구기자재의 취득	36,226,523,174	31,200,745,908	5,025,777,266	
			(3) 비품의 취득	22,412,194,715	15,476,527,775	6,935,666,940	
			(4) 기타유형자산의 취득	1,458,764,340	1,380,884,520	77,879,820	
			(5) 건설중인자산의 취득	11,925,956,470	9,979,312,180	1,946,644,290	
			(6) 소프트웨어의 취득	944,852,309	1,321,967,177	(377,114,868)	
			(7) 기타무형자산의 취득	8,800,000	0	8,800,000	
		2. 비유동자산 증가		1,581,009,217	1,329,133,077		251,876,140
			(1) 장기금융상품의 증가	1,581,009,217	1,329,133,077	251,876,140	
		3. 비유동부채 상환		1,289,052,703	7,828,952,245		(6,539,899,542)
			(1) 임대보증금의 감소	0	53,326,922	(53,326,922)	
			(2) 장기미지급비용의 감소	0	6,433,826,664	(6,433,826,664)	
			(3) 기타비유동부채의 감소	423,295,825	0	423,295,825	
			(4) 퇴직금 지급	865,756,878	1,341,798,659	(476,041,781)	
		III. 미사용차기이월자금		93,365,126,201	68,997,610,396		24,367,515,805
		1. 기말유동자산		315,696,057,802	300,778,724,470		14,917,333,332
			(1) 유동자금	294,798,723,205	280,372,235,198	14,426,488,007	
			(2) 기타유동자산	20,897,334,597	20,406,489,272	490,845,325	
		2. 기말유동부채		222,330,931,601	231,781,114,074		(9,450,182,473)
			(1) 예수금	11,567,320,548	10,253,343,960	1,313,976,588	
			(2) 선수금	185,705,692,223	192,893,125,381	(7,187,433,158)	
			(3) 기타유동부채	25,057,918,830	28,634,644,733	(3,576,725,903)	
		IV. 자금지출총계		877,571,218,604	843,343,242,910		34,227,975,694