

2015년도 법인회계 재무제표



2016. 5.

서 울 대 학 교

목 차

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당기 : 2016. 02. 29. 현재

전기 : 2015. 02. 28. 현재

서울대학교

(단위 : 원)

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2016-02-29	2015-02-28	당기 - 전기
	1100	유동자산			286,365,632,904	251,929,492,001	34,436,140,903
		1110	일반자금		271,369,618,757	230,932,264,566	40,437,354,191
			1111	현금과예금	237,530,274,637	230,932,264,566	6,598,010,071
			111101	현금과예금	261,121,827,149	257,839,603,898	3,282,223,251
			111103	국고보조금(현금)	(23,591,552,512)	(26,907,339,332)	3,315,786,820
			1112	단기금융상품	33,839,344,120	0	33,839,344,120
			111201	단기금융상품	33,839,344,120	0	33,839,344,120
		1120	기타유동자산		14,996,014,147	20,997,227,436	(6,001,213,289)
			1122	미수금	4,415,823,693	5,059,189,135	(643,365,442)
			112201	미수금	4,521,440,000	5,214,440,000	(693,000,000)
			112208	현재가치할인차금	(105,616,307)	(155,250,865)	49,634,558
			1123	기타유동자산	10,580,190,454	15,938,038,301	(5,357,847,847)
			112301	선급금	7,535,765,050	13,707,436,580	(6,171,671,530)
			112303	선급법인세	552,695,066	636,125,328	(83,430,262)
			112305	미수수익	1,408,336,051	551,114,394	857,221,657
			112306	선급비용	1,070,604,641	1,030,317,762	40,286,879
			112307	기타의유동자산	12,789,646	13,044,237	(254,591)
	1200	비유동자산			3,180,076,785,468	2,885,909,475,831	294,167,309,638
		1210	투자자산		3,255,949,121	4,058,584,631	(802,635,510)
			1213	장기금융상품	3,255,949,121	4,058,584,631	(802,635,510)
			121301	장기금융상품	3,255,949,121	4,058,584,631	(802,635,510)
		1230	유형자산		3,120,093,498,398	2,818,266,332,178	301,827,166,221
			1231	토지	2,098,307,571,308	1,806,914,695,108	291,392,876,200
			123101	토지	2,098,307,571,308	1,806,914,695,108	291,392,876,200
			1232	건물	789,625,631,035	790,200,993,196	(575,362,161)
			123201	건축물	1,239,612,683,705	1,127,513,908,966	112,098,774,739
			123209	건축물감가상각누계액	(205,424,549,365)	(149,932,107,543)	(55,492,441,822)
			123212	국고보조금(건물)	(244,562,503,305)	(187,380,808,227)	(57,181,695,078)
			1239	구축물	30,602,269,940	33,039,824,672	(2,437,554,732)
			123901	구축물	42,225,428,828	42,050,655,249	174,773,579
			123902	구축물감가상각누계	(11,623,158,888)	(9,010,830,577)	(2,612,328,311)
			1255	입목죽	1,753,260,300	1,753,746,700	(486,400)
			125501	입목죽	1,753,260,300	1,753,746,700	(486,400)

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2016-02-29	2015-02-28	당기 - 전기
		1233 연구기자재			101,577,356,391	89,488,639,450	12,088,716,941
			123301	연구기자재	158,098,708,121	127,413,284,591	30,685,423,530
			123309	연구기자재감가상각누계액	(56,521,351,730)	(37,924,645,141)	(18,596,706,589)
		1234 기계비품			51,443,725,696	42,874,034,725	8,569,690,971
			123401	기계비품	99,659,614,090	76,939,938,137	22,719,675,953
			123409	기계비품감가상각누계액	(48,215,888,394)	(34,065,903,412)	(14,149,984,982)
		1235 차량운반구			2,817,056,406	2,731,550,401	85,506,005
			123501	차량운반구	4,430,881,344	3,771,970,234	658,911,110
			123509	차량운반구감가상각누계액	(1,613,824,939)	(1,040,419,833)	(573,405,106)
		1236 도서			3,838,246,805	5,963,772,938	(2,125,526,133)
			123601	도서	10,627,630,665	10,627,630,665	0
			123609	도서감가상각누계액	(6,789,383,860)	(4,663,857,727)	(2,125,526,133)
		1237 유물 및 미술품			1,149,060,000	100,000,000	1,049,060,000
			123702	미술품	1,149,060,000	100,000,000	1,049,060,000
		1238 건설중인자산			38,979,320,518	45,199,074,988	(6,219,754,470)
			123801	건설중인자산	133,656,293,050	142,465,525,410	(8,809,232,360)
			123802	국고보조금(건설중인자산)	(94,676,972,532)	(97,266,450,422)	2,589,477,890
	1240 무형자산				7,441,312,228	9,454,038,724	(2,012,726,496)
		1241 무형자산			7,441,312,228	9,454,038,724	(2,012,726,496)
			124102	소프트웨어	6,068,898,165	7,111,120,309	(1,042,222,144)
			124103	기타무형자산	1,372,414,063	2,342,918,415	(970,504,352)
	1250 기타비유동자산				49,286,025,721	54,130,520,298	(4,844,494,577)
			125101	장기대여금	373,722,460	386,614,460	(12,892,000)
			125109	장기대여금대손충당금	(373,722,460)	(386,614,460)	12,892,000
		1252 장기미수금			46,533,951,721	52,278,446,298	(5,744,494,577)
			125201	장기미수금	61,793,270,000	76,478,710,000	(14,685,440,000)
			125209	현재가치할인차금	(15,259,318,279)	(24,200,263,702)	8,940,945,423
		1253 임차보증금			2,660,000,000	1,760,000,000	900,000,000
			125301	임차보증금	2,660,000,000	1,760,000,000	900,000,000
		1254 기타의기타비유동자산			92,074,000	92,074,000	0
			125402	전신전화보증금	92,074,000	92,074,000	0
자산총계					3,466,442,418,372	3,137,838,967,832	328,603,450,541

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2016-02-29	2015-02-28	당기 - 전기
	2100	유동부채			237,563,239,291	214,986,497,294	22,576,741,997
		2120	예수금		9,444,689,527	17,531,133,777	(8,086,444,250)
			2121	예수금	9,444,689,527	17,531,133,777	(8,086,444,250)
			212101	일반예수금	205,245,737	12,948,365,879	(12,743,120,142)
			212102	근로소득세예수금	6,259,700,730	1,859,793,531	4,399,907,199
			212103	사업소득세예수금	326,830	188,100	138,730
			212104	기타소득세예수금	30,749,530	24,131,410	6,618,120
			212105	공무원연금예수금	142,672,400	150,248,200	(7,575,800)
			212106	사학연금예수금	1,821,062,210	1,601,994,978	219,067,232
			212107	국민연금예수금	69,182,920	65,055,220	4,127,700
			212108	건강보험예수금	833,615,550	801,223,710	32,391,840
			212109	산재보험예수금	29,110	32,570	(3,460)
			212110	고용보험예수금	10,580,140	9,933,970	646,170
			212111	부가세예수금	67,309,790	57,556,780	9,753,010
			212112	별도회계예수금	376,550	4,359,060	(3,982,510)
			212113	기타예수금	3,838,030	8,250,369	(4,412,339)
		2130	선수금		202,277,300,427	170,522,103,591	31,755,196,836
			2131	선수금	202,277,300,427	170,522,103,591	31,755,196,836
			213101	학사등록금선수금	27,764,358,200	27,658,793,805	105,564,395
			213102	대학원등록금선수금	25,274,807,516	24,285,337,938	989,469,578
			213103	전문대학원등록금선수금	9,405,327,947	8,348,228,280	1,057,099,667
			213104	기타선수금	139,832,806,764	110,229,743,568	29,603,063,196
		2140	유동성장기부채		9,420,945,540	10,411,675,920	(990,730,380)
			2141	유동성장기부채	9,420,945,540	10,411,675,920	(990,730,380)
			214104	유동성장기미지급금	9,640,502,800	10,702,996,000	(1,062,493,200)
			214109	현재가치할인차금(유동)	(219,557,260)	(291,320,080)	71,762,820
		2150	기타유동부채		16,420,303,797	16,521,584,006	(101,280,209)
			2151	기타유동부채	16,420,303,797	16,521,584,006	(101,280,209)
			215101	미지급금	16,420,303,797	16,521,584,006	(101,280,209)
	2200	비유동부채			80,045,514,688	92,555,590,448	(12,510,075,760)
			2220	기타비유동부채	80,045,514,688	92,555,590,448	(12,510,075,760)
			2221	임대보증금	1,744,438,344	1,932,789,609	(188,351,265)
			222101	임대보증금	1,744,438,344	1,932,789,609	(188,351,265)
			2222	장기미지급금	69,769,078,422	80,877,499,955	(11,108,421,533)
			222201	장기미지급금	91,769,543,640	115,930,046,440	(24,160,502,800)
			222209	현재가치할인차금	(22,000,465,218)	(35,052,546,485)	13,052,081,267
			2223	기타비유동부채	8,531,997,922	9,745,300,884	(1,213,302,962)
			222301	퇴직급여충당부채	6,966,305,390	7,414,830,456	(448,525,066)
			222303	기타의비유동부채	1,565,692,532	2,330,470,428	(764,777,896)
부채총계					317,608,753,979	307,542,087,742	10,066,666,237

과 목					당 기	전 기	증 감
관	항	목	코드	세 목	2016-02-29	2015-02-28	당기 - 전기
	3100	기본금			3,130,190,526,220	2,818,490,426,618	311,700,099,602
		3110	출연기본금		3,047,380,155,345	2,736,329,755,743	311,050,399,602
			3111	출연기본금	3,047,380,155,345	2,736,329,755,743	311,050,399,602
				311101	출연기본금	3,047,380,155,345	311,050,399,602
		3120	기타기본금		82,810,370,875	82,160,670,875	649,700,000
			3121	기타기본금	82,810,370,875	82,160,670,875	649,700,000
				312101	기타기본금	82,810,370,875	649,700,000
	3200	잉여금			18,643,138,173	11,806,453,472	6,836,684,701
		3220	운영차액		18,643,138,173	11,806,453,472	6,836,684,701
			3221	운영차액	18,643,138,173	11,806,453,472	6,836,684,701
				322101	전기이월운영차익(손)	29,820,441,589	(18,013,988,117)
				322102	당기운영차익(손)	(18,013,988,117)	24,850,672,818
기본금총계					3,148,833,664,393	2,830,296,880,090	318,536,784,303
부채와기본금총계					3,466,442,418,372	3,137,838,967,832	328,603,450,540

운 영 계 산 서

당기 : 2015. 03. 01. 부터 2016. 02. 29. 까지

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

서울대학교

(단위 : 원)

과 목				당 기	전 기	당기 - 전기
운영수익				836,006,062,980	776,274,446,085	59,731,616,895
5100 등록금수입				189,061,755,420	186,068,105,970	2,993,649,450
5110 학사등록금수입				89,759,398,700	88,851,655,700	907,743,000
5111 학사입학금수입				632,150,300	590,190,000	41,960,300
		511101	학사입학금수입	632,150,300	590,190,000	41,960,300
5112 학사등록금수입				89,127,248,400	88,261,465,700	865,782,700
		511201	학사등록금수입	89,127,248,400	88,261,465,700	865,782,700
5120 대학원등록금수입				97,504,841,000	95,366,783,000	2,138,058,000
5121 대학원입학금수입				945,401,000	954,208,000	(8,807,000)
		512101	대학원입학금수입	754,270,000	765,908,000	(11,638,000)
		512102	전문대학원입학금수입	191,131,000	188,300,000	2,831,000
5122 대학원등록금수입				96,559,440,000	94,412,575,000	2,146,865,000
		512201	대학원등록금수입	69,419,987,000	67,454,791,750	1,965,195,250
		512202	전문대학원등록금수입	27,139,453,000	26,957,783,250	181,669,750
5130 계절학기등록금수입				1,797,515,720	1,849,667,270	(52,151,550)
5131 계절학기수입				1,797,515,720	1,849,667,270	(52,151,550)
		513101	하계계절학기	1,075,913,980	1,099,657,900	(23,743,920)
		513102	동계계절학기	721,601,740	750,009,370	(28,407,630)
5200 정부출연금및보조금				420,967,036,456	374,933,358,905	46,033,677,551
5210 정부출연금수입				389,948,000,000	357,392,440,000	32,555,560,000
5211 정부출연금수입				389,948,000,000	357,392,440,000	32,555,560,000
		521101	국가일반회계출연금	389,948,000,000	357,392,440,000	32,555,560,000
5220 정부보조금수입				31,019,036,456	17,540,918,905	13,478,117,551
5221 보조금수입				31,019,036,456	17,540,918,905	13,478,117,551
		522101	보조금수입	31,019,036,456	17,540,918,905	13,478,117,551
5300 전입및기부수입				137,239,711,257	134,416,269,205	2,823,442,052
5310 전입금수입				136,370,758,725	126,765,423,398	9,605,335,327
5312 산학협력단전입금수입				69,606,456,240	63,192,413,570	6,414,042,670
		531201	산학협력단일반전입금	67,130,078,240	60,972,461,570	6,157,616,670
		531202	계약학과운영전입금	2,476,378,000	2,219,952,000	256,426,000
5313 교내타회계전입금수입				66,764,302,485	63,573,009,828	3,191,292,657
		531302	발전기금회계전입금	49,379,072,439	51,127,021,518	(1,747,949,079)
		531303	기타회계전입금	17,385,230,046	12,445,988,310	4,939,241,736
5320 기부금수입				868,952,532	7,650,845,807	(6,781,893,275)
5321 일반기부금수입				868,952,532	7,650,845,807	(6,781,893,275)
		532102	현물일반기부금수입	868,952,532	7,650,845,807	(6,781,893,275)

과 목				당 기	전 기	당기 - 전기
5400	교육부대및교육외수입			87,352,902,627	79,538,905,935	7,813,996,692
	5410	입시수입		1,900,508,510	2,080,175,530	(179,667,020)
		5411	입시수입	1,900,508,510	2,080,175,530	(179,667,020)
			541101 입시수입	1,900,508,510	2,080,175,530	(179,667,020)
	5420	증명·사용료수입		26,225,468,555	25,541,637,185	683,831,370
		5421	증명수수료	16,877,200	24,102,600	(7,225,400)
			542101 제증명발급수수료	16,877,200	24,102,600	(7,225,400)
	5422	대여료및사용료		26,208,591,355	25,517,534,585	691,056,770
			542201 대여료및사용료	26,208,591,355	25,517,534,585	691,056,770
	5430	기타교육부대수입		48,931,766,762	40,401,247,416	8,530,519,346
		5431	논문심사수입	647,600,000	623,900,000	23,700,000
			543101 논문심사수입	647,600,000	623,900,000	23,700,000
	5432	공개강좌수강료수입		27,550,079,069	21,318,837,714	6,231,241,355
			543201 공개강좌수강료수입	27,550,079,069	21,318,837,714	6,231,241,355
	5433	실습수입		1,427,477,424	617,518,310	809,959,114
			543301 실습수입	1,427,477,424	617,518,310	809,959,114
	5434	기타교육부대수입		19,306,610,269	17,840,991,392	1,465,618,877
			543401 연구생부담금	1,944,650,000	1,894,150,000	50,500,000
			543402 주차관리수입	1,924,469,138	1,868,903,778	55,565,360
			543403 기타부대수입	15,410,491,131	14,077,937,614	1,332,553,517
			543404 부설학교행정수입	27,000,000	0	27,000,000
	5440	교육외수입		10,170,973,287	11,374,259,444	(1,203,286,157)
		5441	예금이자수입	5,423,941,460	6,413,013,812	(989,072,352)
			544101 예금이자수입	5,423,941,460	6,413,013,812	(989,072,352)
	5443	재산운용수입		1,327,187,587	2,032,890,111	(705,702,524)
			544301 토지임대료수입	364,497,432	144,715,550	219,781,882
			544302 건물임대료수입	776,265,742	1,463,696,578	(687,430,836)
			544305 기타재산관리수입	186,424,413	424,477,983	(238,053,570)
	5444	기타교육외수입		3,419,844,240	2,928,355,521	491,488,719
			544401 기타교육외수입	3,419,844,240	2,928,355,521	491,488,719
	5450	평가및처분이익		124,185,513	141,586,360	(17,400,847)
		5451	평가및처분이익	124,185,513	141,586,360	(17,400,847)
			544601 자산매각수입	124,185,513	141,586,360	(17,400,847)
	5500	부설학교수업료수입		1,384,657,220	1,317,806,070	66,851,150
		5510	부설학교수업료수입	1,384,657,220	1,317,806,070	66,851,150
		5511	부설학교입학금수입	3,969,150	0	3,969,150
			551101 입학금수입	3,969,150	0	3,969,150
		5512	부설학교등록금수입	1,380,688,070	1,317,806,070	62,882,000
			551201 수업료수입	1,380,688,070	1,317,806,070	62,882,000
수익총계				836,006,062,980	776,274,446,085	59,731,616,895

과 목					당 기	전 기	당기 - 전기
운영비용					829,169,378,279	794,288,434,203	34,880,944,076
	4100 인건비				378,793,759,215	361,725,869,660	17,067,889,555
		4110 교원인건비			258,512,665,239	243,616,360,437	14,896,304,802
			4111 교원급여		130,265,385,070	121,635,673,270	8,629,711,800
			411101 급여		130,265,385,070	121,635,673,270	8,629,711,800
			4112 교원상여금		7,323,847,060	7,158,770,800	165,076,260
			411201 성과상여금		7,323,847,060	7,158,770,800	165,076,260
			4113 교원제수당		94,109,869,420	89,475,483,517	4,634,385,903
			411301 정근수당		9,594,564,420	9,054,111,460	540,452,960
			411302 명절휴가비		12,084,422,220	11,497,449,300	586,972,920
			411303 육아휴직수당		19,863,670	20,804,550	(940,880)
			411304 정액급식비		3,582,948,760	3,568,144,350	14,804,410
			411305 자녀학비보조수당		365,942,400	455,907,230	(89,964,830)
			411306 정근수당가산금		2,724,753,310	2,668,696,360	56,056,950
			411307 가족수당		1,332,924,160	1,360,724,770	(27,800,610)
			411308 연구보조비		55,193,914,180	54,969,914,280	223,999,900
			411309 연가보상비		215,120,080	201,746,500	13,373,580
			411310 직급보조비		52,175,000	23,400,000	28,775,000
			411311 기타수당		8,943,241,220	5,654,584,717	3,288,656,503
			4114 교원법정부담금		7,426,761,764	6,830,983,271	595,778,493
			411401 연금급여		1,195,810,724	843,713,800	352,096,924
			411402 재해보상부담금		500,068,190	468,347,800	31,720,390
			411403 건강보험부담금		4,056,853,770	4,101,503,595	(44,649,825)
			411404 장기요양부담금		48,498,450	47,982,536	515,914
			411405 기타부담금		1,625,530,630	1,369,435,540	256,095,090
			4115 교원퇴직금		93,102,240	110,506,800	(17,404,560)
			411501 명예퇴직수당		93,102,240	110,506,800	(17,404,560)
			4116 시간강의료		15,187,234,786	14,367,427,597	819,807,189
			411601 시간강의료		15,187,234,786	14,367,427,597	819,807,189
			4117 특별강의료등		4,106,464,899	4,037,515,182	68,949,717
			411701 특별강의료		3,519,076,669	3,542,775,182	(23,698,513)
			411702 외국어강의지원료		587,388,230	494,740,000	92,648,230
			4120 직원인건비등		108,840,651,286	106,555,923,627	2,284,727,659
			4121 직원급여		62,896,418,188	51,127,114,116	11,769,304,072
			412101 급여		62,896,418,188	51,127,114,116	11,769,304,072
			4122 직원상여금		3,779,086,210	3,790,699,160	(11,612,950)
			412201 성과상여금		3,779,086,210	3,790,699,160	(11,612,950)
			4123 직원제수당		18,816,066,289	27,689,206,898	(8,873,140,609)
			412301 정근수당		2,488,233,840	2,462,314,060	25,919,780
			412302 명절휴가비		2,988,070,829	3,206,288,550	(218,217,721)
			412303 육아휴직수당		256,005,160	205,468,370	50,536,790

과 목					당 기	전 기	당기 - 전기	
				412304	정액급식비	1,594,184,570	1,631,114,730	(36,930,160)
				412305	자녀학비보조수당	205,835,690	214,447,900	(8,612,210)
				412306	정근수당가산금	995,352,080	1,056,699,060	(61,346,980)
				412307	가족수당	596,920,890	644,589,720	(47,668,830)
				412309	대우수당	551,063,270	443,726,780	107,336,490
				412310	연가보상비	1,903,942,990	1,949,040,310	(45,097,320)
				412311	초과근무수당	3,705,611,780	3,771,660,807	(66,049,027)
				412313	기타수당	3,530,845,190	2,836,209,651	694,635,539
				4124 직원법정부담금		8,208,599,849	6,907,990,275	1,300,609,574
				412401	연금급여	3,698,554,748	2,560,483,210	1,138,071,538
				412402	재해보상부담금	244,360,900	229,482,200	14,878,700
				412403	건강보험부담금	2,355,560,407	2,416,051,500	(60,491,093)
				412404	장기요양부담금	16,721,263	21,203,239	(4,481,976)
				412405	기타부담금	1,893,402,531	1,680,770,126	212,632,405
				4125 직원퇴직금		3,905,651,120	4,403,300,697	(497,649,577)
				412501	명예퇴직수당	3,905,651,120	4,403,300,697	(497,649,577)
				4126 전공의인건비		1,024,355,578	970,445,380	53,910,198
				412601	급여	754,242,910	719,931,050	34,311,860
				412602	초과근무수당	30,929,130	28,442,890	2,486,240
				412603	진료특별수당	161,444,048	154,311,720	7,132,328
				412604	기타수당	8,400,000	0	8,400,000
				412605	법정부담금	69,339,490	67,759,720	1,579,770
				4127 일용임금		8,481,157,744	8,769,303,872	(288,146,128)
				412701	노임	2,259,089,754	2,305,085,521	(45,995,767)
				412702	기타인건비	6,222,067,990	6,464,218,351	(242,150,361)
				4128 직원퇴직급여		1,729,316,308	2,897,863,229	(1,168,546,921)
				412801	직원퇴직급여충당부채전입액	1,729,316,308	2,897,863,229	(1,168,546,921)
				4130 부설학교교직원인건비등		11,440,442,690	11,553,585,596	(113,142,906)
				4131 교직원급여		7,306,269,710	7,311,810,530	(5,540,820)
				413101	급여	7,306,269,710	7,311,810,530	(5,540,820)
				4132 교직원상여금		608,182,620	765,275,386	(157,092,766)
				413201	성과상여금	608,182,620	765,275,386	(157,092,766)
				4133 교직원제수당		3,191,498,460	3,279,326,600	(87,828,140)
				413301	정근수당	535,580,990	544,845,110	(9,264,120)
				413302	명절휴가비	738,847,500	745,378,860	(6,531,360)
				413303	육아휴직수당	51,618,040	35,104,140	16,513,900
				413304	정액급식비	321,048,320	322,939,610	(1,891,290)
				413305	자녀학비보조수당	32,279,400	50,125,260	(17,845,860)
				413306	정근수당가산금	165,345,010	174,505,200	(9,160,190)
				413307	가족수당	97,912,330	104,658,400	(6,746,070)

과 목				당 기	전 기	당기 - 전기
			413309 직급보조비	29,200,000	29,700,000	(500,000)
			413310 기타수당	852,473,520	859,757,430	(7,283,910)
			413312 초과근무수당	367,193,350	412,312,590	(45,119,240)
			4134 교직원법정부담금	334,491,900	197,173,080	137,318,820
			413401 연금급여	162,800,380	86,834,220	75,966,160
			413402 재해보상부담금	20,922,130	19,441,210	1,480,920
			413403 건강보험부담금	121,012,960	77,755,274	43,257,686
			413404 장기요양부담금	7,898,550	5,061,986	2,836,564
			413405 기타부담금	21,857,880	8,080,390	13,777,490
	4200 관리운영비			268,259,528,541	248,345,170,069	19,914,358,472
		4210 시설관리비		62,349,991,833	59,054,554,302	3,295,437,531
			4211 건축물관리비	21,870,223,313	25,446,295,431	(3,576,072,118)
			421101 건축물관리비	21,870,223,313	25,446,295,431	(3,576,072,118)
			4212 장비관리비	2,966,273,003	2,766,509,621	199,763,382
			421201 장비관리비	2,966,273,003	2,766,509,621	199,763,382
			4213 조경관리비	174,365,060	489,885,230	(315,520,170)
			421301 조경관리비	174,365,060	489,885,230	(315,520,170)
			4214 박물관등관리비	2,958,409,680	1,952,702,304	1,005,707,376
			421401 박물관등관리비	2,958,409,680	1,952,702,304	1,005,707,376
			4215 시설용역비	26,789,815,083	22,766,783,447	4,023,031,636
			421501 시설용역비	26,789,815,083	22,766,783,447	4,023,031,636
			4216 보험료	210,620,676	384,127,551	(173,506,875)
			421601 보험료	210,620,676	384,127,551	(173,506,875)
			4217 리스임차료	545,135,526	544,933,201	202,325
			421701 리스임차료	545,135,526	544,933,201	202,325
			4218 기타시설관리비	6,835,149,492	4,703,317,517	2,131,831,975
			421801 기타시설관리비	6,835,149,492	4,703,317,517	2,131,831,975
	4220 일반관리비			66,570,753,749	60,365,670,495	6,205,083,254
			4221 여비	3,127,558,934	3,058,853,290	68,705,644
			422101 여비	3,127,558,934	3,058,853,290	68,705,644
			4222 차량유지비	693,163,665	879,260,047	(186,096,382)
			422201 차량유지비	693,163,665	879,260,047	(186,096,382)
			4223 소모품비	8,150,167,707	7,845,706,966	304,460,741
			422301 소모품비	8,150,167,707	7,845,706,966	304,460,741
			4224 인쇄출판비	2,801,645,824	2,639,245,244	162,400,580
			422401 인쇄출판비	2,801,645,824	2,639,245,244	162,400,580
			4225 일반수용비	7,200	12,210	(5,010)
			422501 일반수용비	7,200	12,210	(5,010)
			4226 냉난방비	5,403,429,430	5,706,741,640	(303,312,210)
			422601 냉난방비	5,403,429,430	5,706,741,640	(303,312,210)
			4227 일반용역비	6,803,828,024	5,936,587,221	867,240,803

과 목					당 기	전 기	당기 - 전기
			422701	일반용역비	6,803,828,024	5,936,587,221	867,240,803
			4228	공공요금및제세공과금	34,533,403,527	30,814,087,545	3,719,315,982
			422801	공공요금	30,512,224,742	30,464,597,490	47,627,252
			422802	제세공과금	4,021,178,785	349,490,055	3,671,688,730
			4229	기타일반관리비	5,057,549,438	3,485,176,332	1,572,373,106
			422902	기타일반관리비	5,057,549,438	3,485,176,332	1,572,373,106
		4230	운영비		139,338,782,959	128,924,945,272	10,413,837,687
			4231	일반운영비	11,731,985,243	10,996,809,924	735,175,319
			423101	회의비	1,884,003,052	1,676,281,685	207,721,367
			423102	일숙직비	232,600,000	240,412,500	(7,812,500)
			423103	특근매식비	92,149,955	115,601,190	(23,451,235)
			423104	업무추진비	2,398,206,475	2,611,270,278	(213,063,803)
			423105	교육지원비	4,358,846,451	3,945,129,231	413,717,220
			423106	보직수행경비	2,208,759,980	1,869,960,300	338,799,680
			423107	월정직책급	295,436,250	302,905,870	(7,469,620)
			423108	피복비	261,983,080	235,248,870	26,734,210
			4232	홍보비	1,186,767,089	1,052,684,655	134,082,434
			423201	홍보비	1,186,767,089	1,052,684,655	134,082,434
			4233	행사비	6,414,280,423	4,403,952,500	2,010,327,923
			423301	행사비	6,414,280,423	4,403,952,500	2,010,327,923
			4234	복리후생비	4,200,699,516	6,529,722,505	(2,329,022,989)
			423401	복리후생비	4,200,699,516	6,529,722,505	(2,329,022,989)
			4235	교육훈련비	1,589,622,882	1,447,202,658	142,420,224
			423501	교육훈련비	1,589,622,882	1,447,202,658	142,420,224
			4236	급량비	295,834,650	342,162,380	(46,327,730)
			423601	급량비	295,834,650	342,162,380	(46,327,730)
			4237	기타운영비	24,544,239,149	11,766,990,089	12,777,249,060
			423701	기타운영비	19,167,498,849	7,385,740,089	11,781,758,760
			423702	부설학교운영비	5,376,740,300	4,381,250,000	995,490,300
			4238	대손및감가상각비	89,375,354,007	92,385,420,562	(3,010,066,555)
			423802	건축물감가상각비	47,387,434,296	52,112,178,481	(4,724,744,185)
			423809	구축물상각비	2,612,328,311	2,572,101,482	40,226,829
			423803	연구기자재감가상각비	19,239,381,734	18,698,396,945	540,984,789
			423804	기계비품감가상각비	14,331,346,794	13,440,153,475	891,193,319
			423805	차량운반구감가상각비	579,435,906	535,800,583	43,635,323
			423806	도서감가상각비	2,125,526,133	2,125,526,133	0
			423807	무형자산상각비	3,099,900,833	2,901,263,462	198,637,371
	4300	학생경비			72,181,146,840	66,664,791,471	5,516,355,369
		4310	장학금		58,321,106,247	54,523,475,244	3,797,631,003
			4311	장학금	58,321,106,247	54,523,475,244	3,797,631,003
			431101	학사장학금	34,912,802,152	31,440,149,364	3,472,652,788

과 목					당 기	전 기	당기 - 전기
			431102	대학원장학금	23,215,336,880	22,939,682,470	275,654,410
			431103	기타장학금	192,967,215	143,643,410	49,323,805
		4320	기타학생경비등		10,811,894,308	9,300,593,457	1,511,300,851
			4321	실험실습비	3,532,163,166	3,344,992,214	187,170,952
			432101	실험실습비	3,532,163,166	3,344,992,214	187,170,952
			4322	학생지원비	3,354,238,058	2,784,593,340	569,644,718
			432201	학생지원비	3,354,238,058	2,784,593,340	569,644,718
			4323	기타학생경비	3,925,493,084	3,171,007,903	754,485,181
			432301	등록금반환금	658,821,170	559,017,150	99,804,020
			432302	기타학생경비	3,266,671,914	2,611,990,753	654,681,161
		4330	논문심사료		1,266,745,145	1,204,932,745	61,812,400
			4331	논문심사료	1,266,745,145	1,204,932,745	61,812,400
			433101	논문심사비	1,199,139,565	1,136,159,105	62,980,460
			433102	논문심사지원비	67,605,580	68,773,640	(1,168,060)
		4340	입시비용		1,781,401,140	1,635,790,025	145,611,115
			4341	입시수당	905,598,450	938,357,800	(32,759,350)
			434101	입시수당	905,598,450	938,357,800	(32,759,350)
			4342	입시경비	875,802,690	697,432,225	178,370,465
			434201	급량비	272,224,920	317,781,500	(45,556,580)
			434202	운영비	603,577,770	379,650,725	223,927,045
	4400	연구비			20,912,399,337	26,500,806,295	(5,588,406,958)
		4410	연구비		20,912,399,337	26,500,806,295	(5,588,406,958)
			4411	연구활동비	182,286,093	200,550,000	(18,263,907)
			441101	교원연구활동비	142,885,360	135,200,000	7,685,360
			441103	기타연구활동비	39,400,733	65,350,000	(25,949,267)
			4412	연구재료비	217,203,647	149,969,498	67,234,149
			441201	연구재료비	217,203,647	149,969,498	67,234,149
			4413	연구관리비	19,963,737,300	25,457,818,914	(5,494,081,614)
			441301	연구지원비	6,802,438,639	7,897,495,110	(1,095,056,471)
			441302	연구개발비	13,161,298,661	17,560,323,804	(4,399,025,143)
			4414	학술교류비	549,172,297	692,467,883	(143,295,586)
			441401	국내학술교류비	114,121,062	125,369,519	(11,248,457)
			441402	국제학술교류비	435,051,235	567,098,364	(132,047,129)
	4500	전출금			500,000,000	554,000,000	(54,000,000)
		4510	전출금		500,000,000	554,000,000	(54,000,000)
			4512	교내타회계전출금	500,000,000	554,000,000	(54,000,000)
			451202	기타회계전출금	500,000,000	554,000,000	(54,000,000)
	4600	교육외비용			4,388,941,251	10,772,831,505	(6,383,890,254)
		4610	이자비용		3,106,435,590	4,425,744,106	(1,319,308,516)
			4611	이자비용	3,106,435,590	4,425,744,106	(1,319,308,516)
			461101	이자비용	3,106,435,590	4,425,744,106	(1,319,308,516)

과 목				당 기	전 기	당기 - 전기
		4620	기타교육외비용	28,663,629	4,733,967,621	(4,705,303,992)
			4621 잡손실등	28,663,629	4,733,967,621	(4,705,303,992)
			462101 잡손실	254,591	284,085	(29,494)
			462102 전기오류수정손실	28,409,038	4,733,683,536	(4,705,274,498)
		4630	평가및처분손실	1,253,842,032	1,613,119,778	(359,277,746)
			4631 평가및처분손실	1,253,842,032	1,613,119,778	(359,277,746)
			463105 유형자산처분손실	1,253,842,032	1,613,119,778	(359,277,746)
		4800	발전기금집행비	29,503,524,855	28,752,503,632	
			4810 발전기금집행비	29,503,524,855	28,752,503,632	751,021,223
			4811 발전기금집행비	29,503,524,855	28,752,503,632	751,021,223
			481101 발전기금집행비	29,503,524,855	28,752,503,632	751,021,223
		4900	산학협력단집행비	54,630,078,240	50,972,461,570	3,657,616,670
			4910 산학협력단집행비	54,630,078,240	50,972,461,570	3,657,616,670
			4911 산학협력단집행비	54,630,078,240	50,972,461,570	3,657,616,670
			491101 산학협력단집행비	54,630,078,240	50,972,461,570	3,657,616,670
당기운영차익(손)				6,836,684,701	(18,013,988,117)	24,850,672,818

자 금 흐 름 표

당기 : 2015. 03. 01. 부터 2016. 02. 29. 까지

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

서울대학교

(단위 : 원)

과 목				세 목	당 기	전 기	당기 - 전기	
관	항	목						
		자금수입						
		I. 운영수입			847,911,315,361	850,488,986,166		(2,577,670,805)
		1. 등록금수입			189,061,755,420	186,068,105,970		2,993,649,450
			(1) 학사등록금수입	89,759,398,700		88,851,655,700	907,743,000	
			(2) 대학원등록금수입	97,504,841,000		95,366,783,000	2,138,058,000	
			(3) 계절학기등록금수입	1,797,515,720		1,849,667,270	(52,151,550)	
		2. 정부출연금및보조금			420,967,036,456	374,933,358,905		46,033,677,551
			(1) 정부출연금수입	389,948,000,000		357,392,440,000	32,555,560,000	
			(2) 정부보조금수입	31,019,036,456		17,540,918,905	13,478,117,551	
		3. 전입금및기부수입			149,269,149,151	208,772,395,646		(59,503,246,495)
			(1) 전입금수입	136,370,758,725		126,765,423,398	9,605,335,327	
			(2) 기부금수입	12,898,390,426		82,006,972,248	(69,108,581,822)	
		4. 교육부대수입			77,057,743,827	68,023,060,131		9,034,683,696
			(1) 입시수입	1,900,508,510		2,080,175,530	(179,667,020)	
			(2) 증명사용료수입	26,225,468,555		25,541,637,185	683,831,370	
			(3) 공개강좌수강료수입	27,550,079,069		21,318,837,714	6,231,241,355	
			(4) 기타교육부대수입	21,381,687,693		19,082,409,702	2,299,277,991	
		5. 교육외수입			10,170,973,287	11,374,259,444		(1,203,286,157)
			(1) 예금이자수입	5,423,941,460		6,413,013,812	(989,072,352)	
			(2) 재산운용수입	1,327,187,587		2,032,890,111	(705,702,524)	
			(3) 기타교육외수입	3,419,844,240		2,928,355,521	491,488,719	
		6. 부설학교수업료수입			1,384,657,220	1,317,806,070		66,851,150
			(1) 수업료수입	1,384,657,220		1,317,806,070	66,851,150	
		II. 자산및부채수입			6,671,342,600	3,456,496,940		3,214,845,660
		1. 투자와기타자산수입			6,671,342,600	3,001,982,445		3,669,360,155
			(1) 장기금융상품의 감소	802,635,510		0	802,635,510	
			(2) 장기미수금 감소	5,744,494,577		2,385,396,085	3,359,098,492	
			(3) 보증금 감소	0		475,000,000	(475,000,000)	
			(4) 장기대여금의 감소	0		0	0	
			(5) 유형자산처분	124,212,513		141,586,360	(17,373,847)	
		2. 비유동부채수입			0	454,514,495		(454,514,495)
			(1) 임대보증금의 증가	0		155,391,312	(155,391,312)	
			(2) 기타비유동부채의 증가	0		299,123,183	(299,123,183)	
		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		36,942,994,707	29,232,606,810		7,710,387,897
		1. 기초유동자산		251,929,492,001	218,797,013,423		33,132,478,578
			(1) 유동자산	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. 기초유동부채		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. 자금수입총계		891,525,652,668	883,178,089,916		8,347,562,752
	자금지출						
	I. 운영지출			737,739,394,541	696,708,367,138		41,031,027,403
		1. 인건비		378,793,759,215	361,725,869,660		17,067,889,555
			(1) 교원인건비	258,512,665,239	243,616,360,437	14,896,304,802	
			(2) 직원인건비	108,840,651,286	106,555,923,627	2,284,727,659	
			(3) 부설학교교직원인건비	11,440,442,690	11,553,585,596	(113,142,906)	
		2. 관리운영비		178,083,386,835	152,378,222,783		25,705,164,052
			(1) 시설관리비	62,349,991,833	59,054,554,302	3,295,437,531	
			(2) 일반관리비	66,570,753,749	60,365,670,495	6,205,083,254	
			(3) 운영비	49,162,641,253	32,957,997,986	16,204,643,267	
		3. 학생경비		72,181,146,840	66,664,791,471		5,516,355,369
			(1) 장학금	58,321,106,247	54,523,475,244	3,797,631,003	
			(2) 기타학생경비	10,811,894,308	9,300,593,457	1,511,300,851	
			(3) 논문심사료	1,266,745,145	1,204,932,745	61,812,400	
			(4) 입시비용	1,781,401,140	1,635,790,025	145,611,115	
		4. 연구비		20,912,399,337	26,500,806,295		(5,588,406,958)
			(1) 연구비	20,912,399,337	26,500,806,295	(5,588,406,958)	
		5. 교육외비용		3,135,099,219	9,159,711,727		(6,024,612,508)
			(1) 이자비용	3,106,435,590	4,425,744,106	(1,319,308,516)	
			(2) 기타교육외비용	28,663,629	4,733,967,621	(4,705,303,992)	
		6. 발전기금집행비		84,133,603,095	79,724,965,202		4,408,637,893
			(1) 발전기금집행비	29,503,524,855	28,752,503,632	751,021,223	
			(2) 산학협력단집행비	54,630,078,240	50,972,461,570	3,657,616,670	
		7. 전출금		500,000,000	554,000,000		(54,000,000)
			(1) 교내타회계전출금	500,000,000	554,000,000	(54,000,000)	

과 목					당 기	전 기	당기 - 전기
관	항	목	세 목				
		II. 자산및부채지출			104,983,864,514	149,526,728,071	(44,542,863,557)
		1. 유무형자산의 취득			90,773,001,056	141,473,304,334	(50,700,303,278)
			(1) 건물의 취득	23,692,927,824	92,757,595,151	(69,064,667,327)	
			(2) 토지의 취득	0	9,164,469	(9,164,469)	
			(3) 연구기자재의 취득	32,546,865,268	26,368,973,977	6,177,891,291	
			(4) 구축물의 취득	0	0	0	
			(5) 기계비품의 취득	22,926,938,855	19,784,163,452	3,142,775,403	
			(6) 기타유형자산의 취득	1,072,605,260	563,721,750	508,883,510	
			(7) 도서의 취득	0	0	0	
			(8) 임목의 취득	0	10,000,000	(10,000,000)	
			(9) 건설중인자산의 취득	9,446,462,512	1,436,024,218	8,010,438,294	
			(10) 소프트웨어의 취득	1,085,211,337	493,876,317	591,335,020	
			(11) 기타무형자산의 취득	1,990,000	49,785,000	(47,795,000)	
		2. 비유동자산 증가			900,000,000	1,181,714,380	(281,714,380)
			(1) 장기대여금의 증가	0	0	0	
			(2) 장기금융상품의 증가	0	1,181,714,380	(1,181,714,380)	
			(3) 보증금의 증가	900,000,000	0	900,000,000	
		3. 비유동부채 상환			13,310,863,458	6,871,709,357	6,439,154,101
			(1) 임대보증금의 감소	188,351,265	0	188,351,265	
			(2) 장기미지급금의 감소	11,108,421,533	5,761,233,322	5,347,188,211	
			(3) 기타비유동부채의 감소	764,777,896	0	764,777,896	
			(4) 퇴직금 지급	1,249,312,764	1,110,476,035	138,836,729	
		III. 미사용차기이월자금			48,802,393,613	36,942,994,707	11,859,398,906
		1. 기말유동자산			286,365,632,904	251,929,492,001	34,436,140,903
			(1) 유동자금	271,369,618,757	230,932,264,566	40,437,354,191	
			(2) 기타유동자산	14,996,014,147	20,997,227,435	(6,001,213,288)	
		2. 기말유동부채			237,563,239,291	214,986,497,294	22,576,741,997
			(1) 예수금	9,444,689,527	17,531,133,777	(8,086,444,250)	
			(2) 선수금	202,277,300,427	170,522,103,591	31,755,196,836	
			(3) 기타유동부채	25,841,249,337	26,933,259,926	(1,092,010,589)	
		IV. 자금지출총계			891,525,652,668	883,178,089,916	8,347,562,752