

2-7-2. 자치단체 내부거래 현황·명세표(재정상태표)

회계연도(2023)		(단위 : 원)		
자치단체 내부거래 현황표(재정상태)				
내부거래 유형	자 산		부 채 + 자 본	
	회계과목(관리과목)	금액(원)	회계과목(관리과목)	금액(원)
계		557,565,617,010		557,565,617,010
① 자치단체(회계·기금간)	소 계	450,330,617,010	소 계	450,330,617,010
	120203 장기예탁금	375,707,557,000	220103 장기예수금	375,707,557,000
	129902 공기업특별회계 자본전출금	74,623,060,010	330100 일반순자산	74,623,060,010
② 자치단체-공공기관간(내부거래 A)	소 계	107,235,000,000	소 계	107,235,000,000
	110107 미수금(총액)	99,400,000,000	239999 기타비유동부채	99,400,000,000
	120501 출자금	2,300,000,000	310000 자본금(D)	2,300,000,000
	120502 투자주식	5,535,000,000	310000 자본금(D)	5,535,000,000

2-7-3. 자산/부채의 전년대비 증감현황

회계연도(2023) (단위 : 원)						
구 분	현년도(Y)		전년도(Y-1)		증감(Y-(Y-1))	
	자산	부채	자산	부채	자산	부채
계	21,056,739,352,455	1,071,766,578,760	20,981,365,167,754	980,086,676,644	75,374,184,701	91,679,902,116
<지방정부>	21,056,739,352,455	1,071,766,578,760	20,981,365,167,754	980,086,676,644	75,374,184,701	91,679,902,116
◆ 지방자치단체	20,675,347,430,868	667,449,505,278	20,774,474,482,530	766,321,055,393	△99,127,051,662	△98,871,550,115
- 일반회계	16,873,130,286,690	394,601,804,238	17,001,656,555,529	541,520,417,681	△128,526,268,839	△146,918,613,443
- 기타특별회계	2,246,286,856,554	226,055,021,365	2,203,121,104,389	166,567,730,962	43,165,752,165	59,487,290,403
- 공기업특별회계	1,485,290,367,306	109,951,069,562	1,495,892,229,554	116,550,265,752	△10,601,862,248	△6,599,196,190
- 기금	520,970,537,328	312,549,167,113	504,225,352,788	297,480,340,718	16,745,184,540	15,068,826,395
- 회계·기금간 내부거래	450,330,617,010	375,707,557,000	430,420,759,730	355,797,699,720	19,909,857,280	19,909,857,280
◆ 지방공공기관	488,626,921,587	503,717,073,482	314,125,685,224	313,165,621,251	174,501,236,363	190,551,452,231
- 지방공사	0	0	0	0	0	0
- 지방공단	6,399,634,410	3,797,974,968	6,517,870,973	3,916,211,531	△118,236,563	△118,236,563
- 출자기관	449,443,288,994	481,660,337,723	275,435,477,359	290,532,795,742	174,007,811,635	191,127,541,981
- 출연기관	32,783,998,183	18,258,760,791	32,172,336,892	18,716,613,978	611,661,291	△457,853,187
기관간 내부거래	0	0	0	0	0	0
내부거래A (지방자치단체-지방공 공 기관간)	107,235,000,000	99,400,000,000	107,235,000,000	99,400,000,000	0	0

2-7-4. 자치단체 부문별 재정상태표

< 자치단체 부문 >

회계연도(2023)							(단위: 원)
항목구분	계(=a+b+c+d-f)	일반회계(a)	기타특별회계(b)	공기업특별회계(c)	기 금(d)	회계·기금간 내부거래(f)	
자산(a)	20,675,347,430,868	16,873,130,286,690	2,246,286,856,554	1,485,290,367,306	520,970,537,328	450,330,617,010	
■ 유동자산	993,235,435,242	613,923,019,701	117,884,714,854	58,039,446,104	203,388,254,583	0	
현금및현금성자산	250,675,939,241	189,408,706,423	26,746,620,581	17,460,867,680	17,059,744,557	0	
미수채권	93,500,474,476	63,445,083,776	24,302,378,428	5,753,012,272	0	0	
단기대여금	1,889,549,949	1,508,812,779	0	0	380,737,170	0	
재고자산	2,552,066,236	213,042,958	0	2,339,023,278	0	0	
단기금융상품	621,623,868,204	340,000,000,000	66,200,000,000	31,800,000,000	183,623,868,204	0	
기타유동자산	22,993,537,136	19,347,373,765	635,715,845	686,542,874	2,323,904,652	0	
일반미수금	531,168,234	313,453,554	0	147,060,400	70,654,280	0	
■ 투자자산	31,242,795,351	99,639,280,551	73,209,197,010	8,000,000,000	300,724,934,800	450,330,617,010	
장기금융상품	0	0	0	0	0	0	
장기대여금	16,708,425,351	13,629,703,551	70,061,344,000	8,000,000,000	300,724,934,800	375,707,557,000	
학자금위탁대여금	12,294,914,246	12,294,914,246	0	0	0	0	
장기투자증권	13,717,600,000	11,732,600,000	1,985,000,000	0	0	0	
기타투자자산	816,770,000	74,276,977,000	1,162,853,010	0	0	74,623,060,010	
■ 비유동자산	19,632,599,447,066	16,142,381,760,504	2,054,500,914,565	1,419,247,819,202	16,468,952,795	0	
■ 기타비유동자산	18,269,753,209	17,186,225,934	692,030,125	3,102,000	388,395,150	0	
부채(b)	667,449,505,278	394,601,804,238	226,055,021,365	109,951,069,562	312,549,167,113	375,707,557,000	
■ 유동부채	107,719,176,331	69,592,910,266	9,444,528,933	420,817,792	28,260,919,340	0	
유동성장기차입부채	48,588,340,000	16,937,500,000	5,000,000,000	0	26,650,840,000	0	
기타유동부채	59,130,836,331	52,655,410,266	4,444,528,933	420,817,792	1,610,079,340	0	
■ 장기차입부채	252,671,375,000	275,195,839,000	66,356,250,000	12,125,900,000	274,700,943,000	375,707,557,000	
■ 기타비유동부채	307,058,953,947	49,813,054,972	150,254,242,432	97,404,351,770	9,587,304,773	0	
순자산(a-b)	20,007,897,925,590	16,478,528,482,452	2,020,231,835,189	1,375,339,297,744	208,421,370,215	74,623,060,010	
부채/자산(b/a)	3.23 %	2.34 %	10.06 %	7.4 %	59.99 %	83.43 %	
부채/환금자산	68.39 %	58.85 %	119.94 %	167.86 %	62.28 %	83.43 %	
차입부채 / 재정자금	34.54 %	55.18 %	76.77 %	24.62 %	150.16 %	0 %	

