2023회계연도 법인일반업무회계 추경자금예산서

학교법인 포항공과대학교
예산 총칙

제1조 (자금예산의 규모) 2023학년도 법인일반업무회계 추가경정자금예산의 수입•지출 총액은 103,058,524천원으로 한다.

제2조 (예산편성 기본방침)
1. 대학의 미래 경쟁력 강화를 위한 적극적인 재정 지원
2. 중기 재정 건전성 제고 노력 및 재정운영의 효율성 강화

제3조 (주요사업)
1. 안정적인 대학 경상운영비 지원 65,883,745천원
2. 연구수월성 및 학생복지 등을 위한 특별 사업 지원 12,007,597천원

제4조 (예산의 전용) 사학기관재무•회계규칙에 대한 특례규칙 제13조에 의거, 동일 관내의 항간 또는 목간에 예산의 과부족이 있을 경우 상호전용할 수 있다.
## 추가경정 자금 예산서
(2023.3.1부터 2024.2.28까지)
(단위: 천원)

<table>
<thead>
<tr>
<th>관 항 목</th>
<th>과 목</th>
<th>추경예산</th>
<th>본예산</th>
<th>증 감</th>
<th>산 출 근 거</th>
</tr>
</thead>
<tbody>
<tr>
<td>5200 전입 및 기부수입</td>
<td>5210 전입금수입</td>
<td>47,051,281</td>
<td>41,719,549</td>
<td>5,331,732</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5217 수익사업 전 입 금</td>
<td>47,051,281</td>
<td>41,719,549</td>
<td>5,331,732</td>
<td>□ 투자사업 47,051,281</td>
</tr>
<tr>
<td>5400 교육외수입</td>
<td>5410 예금이자 수 입</td>
<td>798,707</td>
<td>1,026,667</td>
<td>△227,960</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5411 예금이자</td>
<td>798,707</td>
<td>1,026,667</td>
<td>△227,960</td>
<td></td>
</tr>
<tr>
<td>1200 투자외기타 자산 수입</td>
<td>1240 기타자산 수 입</td>
<td>12,000</td>
<td>12,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1243 장기대여금 회 수</td>
<td>12,000</td>
<td>12,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>총 계</td>
<td>47,861,988</td>
<td>42,758,216</td>
<td>5,103,772</td>
<td></td>
</tr>
<tr>
<td>과목목</td>
<td>추경예산</td>
<td>본예산</td>
<td>증감</td>
<td>산출근거</td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>---------</td>
<td>-------</td>
<td>------</td>
<td>--------</td>
<td></td>
</tr>
<tr>
<td>관</td>
<td>항목</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>이</td>
<td>전기 이월 자금</td>
<td>55,196,536</td>
<td>55,514,490</td>
<td>△490,285</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1100 기초유동자산</td>
<td>55,335,250</td>
<td>55,589,490</td>
<td>△490,285</td>
<td></td>
</tr>
<tr>
<td>사</td>
<td>1110 유동자금</td>
<td>55,049,205</td>
<td>55,539,490</td>
<td>△490,285</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1120 기타유동자산</td>
<td>286,045</td>
<td>50,000</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>용</td>
<td>2100 기초유동부채</td>
<td>138,714</td>
<td>75,000</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>전</td>
<td>2120 예수금</td>
<td>122,013</td>
<td>50,000</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2140 기타유동부채</td>
<td>16,701</td>
<td>25,000</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>자</td>
<td></td>
<td>103,058,524</td>
<td>98,272,706</td>
<td>4,785,818</td>
<td></td>
</tr>
</tbody>
</table>

(단위:천원)
<table>
<thead>
<tr>
<th>관 항 목</th>
<th>추경예산</th>
<th>본예산</th>
<th>증 감</th>
<th>산 출 근 기</th>
</tr>
</thead>
<tbody>
<tr>
<td>4100 보 수</td>
<td>2,371,400</td>
<td>2,371,400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4120 직원보수</td>
<td>2,371,400</td>
<td>2,371,400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4121 직원급여</td>
<td>1,456,000</td>
<td>1,456,000</td>
<td>□ 임직원급여 1,456,000</td>
<td></td>
</tr>
<tr>
<td>4122 직원상여금</td>
<td>370,000</td>
<td>370,000</td>
<td>□ 임직원업적급 370,000</td>
<td></td>
</tr>
<tr>
<td>4123 직원적중수당</td>
<td>107,552</td>
<td>107,552</td>
<td>□ 정액수당 75,000 □ 복리비 24,452 □ 기타수당 8,100</td>
<td></td>
</tr>
<tr>
<td>4124 직원 법정부담금</td>
<td>169,848</td>
<td>169,848</td>
<td>□ 연금부담금 95,948 □ 건강보험 66,000 □ 고용보험 3,100 □ 산재보험 4,800</td>
<td></td>
</tr>
<tr>
<td>4125 임시직인건비</td>
<td>130,000</td>
<td>130,000</td>
<td>□ 급여 122,000 □ 기타수당 8,000</td>
<td></td>
</tr>
<tr>
<td>4127 직원퇴직금</td>
<td>138,000</td>
<td>138,000</td>
<td>□ 임직원퇴직금 138,000</td>
<td></td>
</tr>
<tr>
<td>4200 관리운영비</td>
<td>671,470</td>
<td>671,470</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4210 시설관리비</td>
<td>90,776</td>
<td>90,776</td>
<td></td>
<td></td>
</tr>
<tr>
<td>관 항</td>
<td>목</td>
<td>추경예산</td>
<td>본예산</td>
<td>총 감</td>
</tr>
<tr>
<td>------</td>
<td>--------------------</td>
<td>----------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td></td>
<td>4211 건축물관리비</td>
<td>9,000</td>
<td>9,000</td>
<td>□ 건물수리 9,000</td>
</tr>
<tr>
<td></td>
<td>4212 장비관리비</td>
<td>1,200</td>
<td>1,200</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>4215 시설용역비</td>
<td>3,084</td>
<td>3,084</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>4216 보험료</td>
<td>120</td>
<td>120</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4217 리스·임차료</td>
<td>77,372</td>
<td>77,372</td>
<td>□ 토지건물임차료 12,500</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>□ 차량임차료 49,200</td>
</tr>
<tr>
<td></td>
<td>4220 일반관리비</td>
<td>162,106</td>
<td>162,106</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4221 여비교통비</td>
<td>90,266</td>
<td>90,266</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>□ 이사회출장비 12,000</td>
</tr>
<tr>
<td></td>
<td>4222 차량유지비</td>
<td>12,000</td>
<td>12,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4223 소모품비</td>
<td>12,600</td>
<td>12,600</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>□ 도서비 1,200</td>
</tr>
<tr>
<td></td>
<td>4224 인쇄·출판비</td>
<td>2,800</td>
<td>2,800</td>
<td></td>
</tr>
<tr>
<td>과목</td>
<td>본예산</td>
<td>추경예산</td>
<td>증감</td>
<td>산출근거</td>
</tr>
<tr>
<td>------</td>
<td>--------</td>
<td>----------</td>
<td>------</td>
<td>----------</td>
</tr>
<tr>
<td>4227 통신비</td>
<td>6,900 6,900</td>
<td>□전화료 480 □우편료 420 □기타통신비 6,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4228 각종세금·공과금</td>
<td>33,700 33,700</td>
<td>□제세금 29,000 □협회비 4,700</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4229 지급수수료</td>
<td>3,840 3,840</td>
<td>□보증수수료 1,000 □서류발급등 1,720 □등기수수료 1,120</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4230 운영비</td>
<td>418,588 418,588</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4231 복리후생비</td>
<td>51,400 51,400</td>
<td>□건강진단 25,800 □단체보험 6,500 □특근식대 1,900 □기타복리 17,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4232 교육·훈련비</td>
<td>30,000 30,000</td>
<td>0 □위탁교육 24,000 □자체교육등 6,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4233 일반용역비</td>
<td>96,210 96,210</td>
<td>□자문용역비 53,960 □회계감사등 42,250</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4235 상임이사업무추진비</td>
<td>48,000 48,000</td>
<td>□대내외업무추진경비 48,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4236 기타업무추진비</td>
<td>57,000 57,000</td>
<td>0 □대내외업무추진경비 57,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4238 회의비</td>
<td>127,978 127,978</td>
<td>□이사회경비 126,978 □기타회의비 1,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4239 행사비</td>
<td>8,000 8,000</td>
<td>□행사지원비 8,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>관</td>
<td>항</td>
<td>목</td>
<td>추경예산</td>
<td>본예산</td>
</tr>
<tr>
<td>-----</td>
<td>------</td>
<td>--------</td>
<td>----------</td>
<td>--------</td>
</tr>
<tr>
<td>4500</td>
<td>전출금</td>
<td></td>
<td>72,497,598</td>
<td>68,597,598</td>
</tr>
<tr>
<td>4510</td>
<td>전출금</td>
<td></td>
<td>72,497,598</td>
<td>68,597,598</td>
</tr>
<tr>
<td>4511</td>
<td>경상비 전출금</td>
<td>60,297,888</td>
<td>56,397,888</td>
<td>3,900,000</td>
</tr>
<tr>
<td>4512</td>
<td>법정부담 전출금</td>
<td>5,585,857</td>
<td>5,585,857</td>
<td></td>
</tr>
<tr>
<td>4513</td>
<td>자산전출금</td>
<td>6,613,853</td>
<td>6,613,853</td>
<td></td>
</tr>
<tr>
<td>4600</td>
<td>예비비</td>
<td></td>
<td>700,000</td>
<td>700,000</td>
</tr>
<tr>
<td>4610</td>
<td>예비비</td>
<td></td>
<td>700,000</td>
<td>700,000</td>
</tr>
<tr>
<td>4611</td>
<td>예비비</td>
<td></td>
<td>700,000</td>
<td>700,000</td>
</tr>
<tr>
<td>1200</td>
<td>투자와기타 자산 지출</td>
<td>1,410,000</td>
<td>1,410,000</td>
<td></td>
</tr>
<tr>
<td>1210</td>
<td>설치학교</td>
<td></td>
<td>1,410,000</td>
<td>1,410,000</td>
</tr>
<tr>
<td>관 항</td>
<td>목</td>
<td>추경예산</td>
<td>본예산</td>
<td>증감</td>
</tr>
<tr>
<td>------</td>
<td>----</td>
<td>--------</td>
<td>--------</td>
<td>------</td>
</tr>
<tr>
<td>1211</td>
<td>대학</td>
<td>1,410,000</td>
<td>1,410,000</td>
<td>□ 기숙사 리모델링 등 1,410,000</td>
</tr>
<tr>
<td>1300</td>
<td>고정자산매입지출</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1310</td>
<td>유형고정자산매입지출</td>
<td>20,000</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>1315</td>
<td>집기비품매입비</td>
<td>20,000</td>
<td>20,000</td>
<td>□ 사무실비품 20,000</td>
</tr>
<tr>
<td>소 계</td>
<td></td>
<td>77,670,468</td>
<td>73,770,468</td>
<td>3,900,000</td>
</tr>
<tr>
<td>관 항 목</td>
<td>25,388,056</td>
<td>24,502,238</td>
<td>885,818</td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>-------------</td>
<td>-------------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td>기말</td>
<td>25,448,056</td>
<td>24,562,238</td>
<td>885,818</td>
<td></td>
</tr>
<tr>
<td>사유동자산</td>
<td>1110</td>
<td>25,326,056</td>
<td>24,440,238</td>
<td>885,818</td>
</tr>
<tr>
<td>용자금</td>
<td>1120</td>
<td>122,000</td>
<td>122,000</td>
<td>0</td>
</tr>
<tr>
<td>기타유동자산</td>
<td>2100</td>
<td>60,000</td>
<td>60,000</td>
<td>0</td>
</tr>
<tr>
<td>월자금</td>
<td>2120</td>
<td>50,000</td>
<td>50,000</td>
<td>0</td>
</tr>
<tr>
<td>기타유동부채</td>
<td>2140</td>
<td>10,000</td>
<td>10,000</td>
<td>0</td>
</tr>
<tr>
<td>자금지출총계</td>
<td>103,058,524</td>
<td>98,272,706</td>
<td>4,785,818</td>
<td></td>
</tr>
</tbody>
</table>

(단위:천원)
전기말 추정 미수 금명세서

<table>
<thead>
<tr>
<th>구분</th>
<th>내용</th>
<th>금액</th>
<th>비고</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&quot;해당 없음&quot;</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

합계
전기말 추정 차입 금명 서서

<table>
<thead>
<tr>
<th>허가근거</th>
<th>차 입처</th>
<th>차입 내역</th>
<th>기상환액</th>
<th>전기말 잔액</th>
<th>지급 이자율</th>
<th>잔존상환 기간</th>
<th>차기상환 예정 액</th>
<th>비고 (용도)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* 해당 없음 *

합계
## 인건비 명세서

(단위:천원)

<table>
<thead>
<tr>
<th>구분</th>
<th>직급</th>
<th>항목</th>
<th>인원수(A)</th>
<th>인건비 총액(B)</th>
<th>1인당 평균액(B/A)</th>
<th>비고</th>
</tr>
</thead>
<tbody>
<tr>
<td>직원</td>
<td>정규직</td>
<td>기본급</td>
<td>급여</td>
<td>12</td>
<td>1,456,000</td>
<td>121,333</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>임직원상여</td>
<td>12</td>
<td>370,000</td>
<td>30,833</td>
</tr>
<tr>
<td></td>
<td></td>
<td>고정수당</td>
<td>보직수당</td>
<td>4</td>
<td>75,000</td>
<td>18,750</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>자녀학비보조수당</td>
<td>3</td>
<td>24,452</td>
<td>8,151</td>
</tr>
<tr>
<td></td>
<td></td>
<td>실적수당</td>
<td>시간외근무수당</td>
<td>8</td>
<td>8,100</td>
<td>1,013</td>
</tr>
<tr>
<td></td>
<td></td>
<td>법정부담금</td>
<td>법정부담금</td>
<td>14</td>
<td>169,848</td>
<td>12,132</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>퇴직금</td>
<td>5</td>
<td>138,000</td>
<td>27,600</td>
</tr>
<tr>
<td></td>
<td></td>
<td>합계</td>
<td></td>
<td></td>
<td>2,241,400</td>
<td></td>
</tr>
<tr>
<td>임시직</td>
<td></td>
<td>인건비</td>
<td></td>
<td>4</td>
<td>130,000</td>
<td>32,500</td>
</tr>
<tr>
<td></td>
<td></td>
<td>합계</td>
<td></td>
<td></td>
<td>2,371,400</td>
<td></td>
</tr>
<tr>
<td>산 출 근 거 및 내 용</td>
<td>예산액</td>
<td>비 고</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>----------</td>
<td>------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>부동산사업전입금</td>
<td>2,348,885</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>부동산임대수입</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>금융상품이자수입</td>
<td>2,772,157</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>부동산임대원가</td>
<td>△437,700</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>선급법인세 환급 및 징수</td>
<td>14,428</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>투자사업전입금</td>
<td>44,702,396</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>금융상품이자수입</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>주식배당수익</td>
<td>5,752,259</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>주식배당수익</td>
<td>21,097,749</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>대체투자 배당수익</td>
<td>10,010,096</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>주식처분이익</td>
<td>5,894,993</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>투자운용원가</td>
<td>△541,306</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>선급법인세 환급 및 징수</td>
<td>2,488,605</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>합 계</td>
<td>47,051,281</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
직원보수 명세서

<table>
<thead>
<tr>
<th>산 출 근 거 및 내 용</th>
<th>예산액</th>
<th>비  고</th>
</tr>
</thead>
<tbody>
<tr>
<td>직원급여</td>
<td>1,456,000</td>
<td></td>
</tr>
<tr>
<td>임직원 급여</td>
<td>1,456,000</td>
<td></td>
</tr>
<tr>
<td>직원상여금</td>
<td>370,000</td>
<td></td>
</tr>
<tr>
<td>임직원 상여금</td>
<td>370,000</td>
<td></td>
</tr>
<tr>
<td>직원제수당</td>
<td>107,552</td>
<td></td>
</tr>
<tr>
<td>보직수당</td>
<td>75,000</td>
<td></td>
</tr>
<tr>
<td>자녀학비보조수당</td>
<td>24,452</td>
<td></td>
</tr>
<tr>
<td>시간외근무수당</td>
<td>8,100</td>
<td></td>
</tr>
<tr>
<td>직원법정부담금</td>
<td>169,848</td>
<td></td>
</tr>
<tr>
<td>사학연금부담금</td>
<td>82,000</td>
<td></td>
</tr>
<tr>
<td>국민연금부담금</td>
<td>13,948</td>
<td></td>
</tr>
<tr>
<td>건강보험부담금</td>
<td>66,000</td>
<td></td>
</tr>
<tr>
<td>고용보험부담금</td>
<td>3,100</td>
<td></td>
</tr>
<tr>
<td>산재보험부담금</td>
<td>4,800</td>
<td></td>
</tr>
<tr>
<td>임시직인건비</td>
<td>130,000</td>
<td></td>
</tr>
<tr>
<td>계약직직원 봉급</td>
<td>122,000</td>
<td></td>
</tr>
<tr>
<td>계약직직원 시간외수당</td>
<td>8,000</td>
<td></td>
</tr>
<tr>
<td>직원퇴직금</td>
<td>138,000</td>
<td></td>
</tr>
<tr>
<td>합 계</td>
<td>2,371,400</td>
<td></td>
</tr>
</tbody>
</table>
# 전출금 명세서

(단위:천원)

<table>
<thead>
<tr>
<th>산 출 근 거 및 내 용</th>
<th>예산액</th>
</tr>
</thead>
<tbody>
<tr>
<td>포항공과대학교 경상비전출금</td>
<td>60,297,888</td>
</tr>
<tr>
<td>포항공과대학교 법정부담전출금</td>
<td>5,585,857</td>
</tr>
<tr>
<td>포항공과대학교 자산전출금</td>
<td>6,613,853</td>
</tr>
<tr>
<td>합 계</td>
<td>72,497,598</td>
</tr>
</tbody>
</table>