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		128,780,453	3,860,000
		115,184,124	3,455,000
		13,596,329	405,000
		13,596,329	405,000
		80,776	2,000
		1,265,768	37,000
		9,590,085	287,000
		1,033,700	31,000
		0	
		1,026,000	30,000

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			600,000	18,000

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		128,780,453	100.00%	123,745,525	100.00%	5,034,928	4.07%
		20,792,000	16.15%	19,787,000	15.99%	1,005,000	5.08%
		20,792,000	16.15%	19,787,000	15.99%	1,005,000	5.08%
		36,123,961	28.05%	34,950,857	28.24%	1,173,104	3.36%
		12,197,577	9.47%	11,817,960	9.55%	379,617	3.21%
		23,926,384	18.58%	23,132,897	18.69%	793,487	3.43%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		24,344,421	18.90%	24,344,421	19.67%	-	-
		22,948,237	17.82%	22,948,237	18.54%	-	-
		1,396,184	1.08%	1,396,184	1.13%	-	-
		47,520,071	36.90%	44,663,247	36.09%	2,856,824	6.40%
		29,855,569	23.18%	26,366,372	21.31%	3,489,197	13.23%
		17,664,502	13.72%	18,296,875	14.79%	632,373	3.46%
		-	-	-	-	-	-
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	128,780,453	100.00%	123,745,525	100.00%	5,034,928	4.07%	
		48,517,782	37.67%	43,368,394	35.05%	5,149,388	11.87%
		27,862,644	21.64%	25,356,054	20.49%	2,506,590	9.89%
		20,655,138	16.04%	18,012,340	14.56%	2,642,798	14.67%
		74,463,513	57.82%	72,298,196	58.42%	2,165,317	2.99%
		51,759,538	40.19%	48,998,422	39.60%	2,761,116	5.64%
		22,703,975	17.63%	23,299,774	18.83%	595,799	2.56%
		559,700	0.43%	545,600	0.44%	14,100	2.58%
		559,700	0.43%	545,600	0.44%	14,100	2.58%
		-	-	-	-	-	-
		5,239,458	4.07%	7,533,335	6.09%	2,293,877	30.45%
		2,841,039	2.21%	4,978,521	4.02%	2,137,482	42.93%
	2,398,419	1.86%	2,554,814	2.06%	156,395	6.12%	

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		128,780,453	100.00%	123,745,525	100.00%	5,034,928	4.07%	
100		20,792,000	16.15%	19,787,000	15.99%	1,005,000	5.08%	
	110	20,792,000	16.15%	19,787,000	15.99%	1,005,000	5.08%	
		111	17,227,000	13.38%	16,241,000	13.12%	986,000	6.07%
		112	3,065,000	2.38%	3,046,000	2.46%	19,000	0.62%
		113	500,000	0.39%	500,000	0.40%	-	-
200		36,123,961	28.05%	34,950,857	28.24%	1,173,104	3.36%	
	210	12,197,577	9.47%	11,817,960	9.55%	379,617	3.21%	
		211	1,255,592	0.97%	884,710	0.71%	370,882	41.92%
		212	1,094,004	0.85%	1,111,440	0.90%	17,436	1.57%
		213	5,295,449	4.11%	5,745,374	4.64%	449,925	7.83%
		214	599,000	0.47%	699,000	0.56%	100,000	14.31%
		215	3,521,849	2.73%	2,934,656	2.37%	587,193	20.01%
		216	431,683	0.34%	442,780	0.36%	11,097	2.51%
	220	23,926,384	18.58%	23,132,897	18.69%	793,487	3.43%	
		221	8,972,937	6.97%	1,069,490	0.86%	7,903,447	738.99%
		222	11,261,786	8.74%	18,445,157	14.91%	7,183,371	38.94%
		223	-	-	-	-	-	-
		224	174,000	0.14%	200,000	0.16%	26,000	13.00%
		226	159,478	0.12%	206,410	0.17%	46,932	22.74%
		227	570,000	0.44%	510,000	0.41%	60,000	11.76%
		228	1,947,048	1.51%	1,798,918	1.45%	148,130	8.23%

	229	841,135	0.65%	902,922	0.73%	61,787	6.84%
300		-	-	-	-	-	-
	310	-	-	-	-	-	-
	311	-	-	-	-	-	-
500		24,344,421	18.90%	24,344,421	19.67%	-	-
	510	22,948,237	17.82%	22,948,237	18.54%	-	-
	511	22,948,237	17.82%	22,948,237	18.54%	-	-
	520	1,396,184	1.08%	1,396,184	1.13%	-	-
	521	1,396,184	1.08%	1,396,184	1.13%	-	-
600		47,520,071	36.90%	44,663,247	36.09%	2,856,824	6.40%
	610	29,855,569	23.18%	26,366,372	21.31%	3,489,197	13.23%
	611	29,855,569	23.18%	26,366,372	21.31%	3,489,197	13.23%
	620	17,664,502	13.72%	18,296,875	14.79%	632,373	3.46%
	621	17,664,502	13.72%	18,296,875	14.79%	632,373	3.46%
700		-	-	-	-	-	-
	710	-	-	-	-	-	-
	711	-	-	-	-	-	-

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	128,780,453	100.00%	123,745,525	100.00%	5,034,928	4.07%
1000	37,176,150	28.87%	33,861,015	27.36%	3,315,135	9.79%
1100	1,252,356	0.97%	1,193,426	0.96%	58,930	4.94%
1110	—	—	51,001	0.04%	51,001	100.00%
1120	1,252,356	0.97%	1,142,425	0.92%	109,931	9.62%
1200	35,923,794	27.90%	32,667,589	26.40%	3,256,205	9.97%
1210	16,957,916	13.17%	15,109,589	12.21%	1,848,327	12.23%
1220	105,715	0.08%	103,128	0.08%	2,587	2.51%
1230	13,205	0.01%	9,125	0.01%	4,080	44.71%
1240	15,133,181	11.75%	13,875,461	11.21%	1,257,720	9.06%
1250	3,713,777	2.88%	3,570,286	2.89%	143,491	4.02%
2000	70,623,370	54.84%	73,116,300	59.09%	2,492,930	3.41%
2100	3,972,186	3.08%	1,998,971	1.62%	1,973,215	98.71%
2110	3,361,610	2.61%	1,309,122	1.06%	2,052,488	156.78%
2120	610,576	0.47%	689,849	0.56%	79,273	11.49%
2200	19,433,536	15.09%	19,542,594	15.79%	109,058	0.56%
2210	3,533,452	2.74%	3,106,115	2.51%	427,337	13.76%
2220	15,284,359	11.87%	15,970,627	12.91%	686,268	4.30%
2230	615,725	0.48%	465,852	0.38%	149,873	32.17%
2300	43,614,030	33.87%	39,749,342	32.12%	3,864,688	9.72%
2310	5,598,961	4.35%	5,519,983	4.46%	78,978	1.43%
2320	24,088,704	18.71%	21,627,240	17.48%	2,461,464	11.38%
2330 가	13,926,365	10.81%	12,602,119	10.18%	1,324,246	10.51%
2400	3,603,618	2.80%	11,825,393	9.56%	8,221,775	69.53%

	2410	1,033,700	0.80%	1,039,200	0.84%	5,500	0.53%
	2410 가	250,018	0.19%	265,801	0.21%	15,783	5.94%
	2420	2,319,900	1.80%	10,520,392	8.50%	8,200,492	77.95%
3000		18,569,711	14.42%	14,916,487	12.05%	3,653,224	24.49%
	3100	237,921	0.18%	205,126	0.17%	32,795	15.99%
	3110	7,776	0.01%	30,736	0.02%	22,960	74.70%
	3120	230,145	0.18%	174,390	0.14%	55,755	31.97%
	3200	256,336	0.20%	202,623	0.16%	53,713	26.51%
	3210	92,585	0.07%	81,139	0.07%	11,446	14.11%
	3220	660	0.00%	660	0.00%	—	—
	3230	163,091	0.13%	120,824	0.10%	42,267	34.98%
	3300	8,358,723	6.49%	9,930,054	8.02%	1,571,331	15.82%
	3310	630,572	0.49%	641,111	0.52%	10,539	1.64%
	3320	569,304	0.44%	620,971	0.50%	51,667	8.32%
	3330	7,158,847	5.56%	8,667,972	7.00%	1,509,125	17.41%
	3400	9,716,731	7.55%	4,578,684	3.70%	5,138,047	112.22%
	3410	9,716,731	7.55%	4,578,684	3.70%	5,138,047	112.22%
4000		204,921	0.16%	182,355	0.15%	22,566	12.37%
	4100	204,921	0.16%	182,355	0.15%	22,566	12.37%
	4110	204,921	0.16%	182,355	0.15%	22,566	12.37%
5000		2,206,301	1.71%	1,669,368	1.35%	536,933	32.16%
	5100	386,000	0.30%	363,000	0.29%	23,000	6.34%
	5110	386,000	0.30%	363,000	0.29%	23,000	6.34%
	5200	—	—	—	—	—	—

	5210	—	—	—	—	—	—
	5400	1,820,301	1.41%	1,306,368	1.06%	513,933	39.34%
	5410	1,820,301	1.41%	1,306,368	1.06%	513,933	39.34%

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		128,780,453	37,176,150	70,623,370	18,569,711	204,921	2,206,301
	100	27,862,644	17,443,571	9,000,098	1,418,975		
	101	27,862,644	17,443,571	9,000,098	1,418,975		
	101-01	14,280,095	12,475,111	1,341,492	463,492		
	101-02	3,921,607	3,413,547	391,653	116,407		
	101-03	380,573	97,605	247,014	35,954		
	101-04	8,104,228	1,136,573	6,584,135	383,520		
	101-05	1,176,141	320,735	435,804	419,602		
	200	16,048,269	10,954,768	3,055,831	1,960,529	77,141	
	201	5,862,976	2,701,705	1,709,551	1,382,536	69,184	
	201-01	5,664,286	2,686,165	1,526,401	1,382,536	69,184	
	201-02	198,690	15,540	183,150			
	202	1,003,868	580,820	285,844	137,204		
	202-01	685,284	293,060	278,944	113,280		
	202-02	267,720	251,160	6,900	9,660		
	202-03	38,200	32,600		5,600		
	202-04	12,664	4,000		8,664		
	203	2,056,680	1,729,930	237,210	82,540	7,000	
	203-01	174,250	165,250	6,000	3,000		

	가	203-02	34,010	31,940	2,070			
		203-03	226,740	143,920	55,440	20,380	7,000	
		203-04	1,621,680	1,388,820	173,700	59,160		
		204	6,233,854	5,441,013	588,818	204,023		
		205	471,300	471,300				
		205-01	211,200	211,200				
		205-02	89,600	89,600				
		205-03	7,200	7,200				
		205-04	21,800	21,800				
		205-05	76,800	76,800				
		205-06	60,700	60,700				
		205-07	4,000	4,000				
		206	389,591		234,408	154,226	957	
		207	30,000	30,000				
		207-01						
		207-02	30,000	30,000				
		300	53,759,938	5,025,087	48,236,440	402,130	30,281	66,000
		301	30,952,474	1,808,907	28,810,436	302,910	30,221	
		301-01	28,156,921	119,935	28,036,986			

	301-02	105,223	105,223				
	301-04	5,280	5,280				
	301-05	1,419,600	1,419,600				
	301-07						
	301-08	448,616	40,341	168,756	221,957	17,562	
	301-09	249,516	72,908	167,039	4,640	4,929	
	301-10	332,525		332,525			
	301-11	234,793	45,620	105,130	76,313	7,730	
	302						
	302-02						
	303	507,810	504,870		2,880	60	
	304	2,036,920	2,036,920				
	304-01	1,576,653	1,576,653				
	304-02	438,667	438,667				
	304-03	21,600	21,600				
	305	25,455	15,455		10,000		
	306	300,281	290,281		10,000		
	307	19,823,362	340,718	19,406,304	76,340		
	307-01	965,493		965,493			

		307-02	13,152,512		13,152,512		
		307-03	261,300	261,300			
		307-04	10,000		10,000		
		307-05	5,394,057	39,418	5,278,299	76,340	
		307-06					
		307-07	40,000	40,000			
		308	27,936	27,936			
		308-05	19,936	19,936			
		308-07	8,000	8,000			
		308-08					
		311	85,700		19,700		66,000
		311-02					
		311-03	66,000				66,000
		400	24,921,599	1,752,724	8,701,356	14,403,813	63,706
		401	22,503,580	768,660	7,343,179	14,380,741	11,000
		401-01	22,333,734	745,630	7,203,363	14,373,741	11,000
		401-02	130,000		130,000		
		401-03	37,346	20,530	9,816	7,000	
		401-04	2,500	2,500			

	402	334,522		334,522			
	402-01	334,522		334,522			
	402-02						
	403	697,900		697,900			
	403-02	697,900		697,900			
	405	1,385,597	984,064	325,755	23,072	52,706	
	405-01	1,378,097	976,564	325,755	23,072	52,706	
	405-02	7,500	7,500				
	500	500,000		500,000			
	501	500,000		500,000			
	501-01	500,000		500,000			
	600	474,000		154,000			320,000
	601	474,000		154,000			320,000
	601-03						
	601-04	474,000		154,000			320,000
	700	2,372,964	2,000,000	204,000	135,171	33,793	
	701	174,000		174,000			
	702	2,198,964	2,000,000	30,000	135,171	33,793	
	800	2,841,039		771,645	249,093		1,820,301

	801	2,841,039		771,645	249,093		1,820,301
	802						
	802-01						
	802-02						

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		115,184,124	100.00%	107,729,320	100.00%	7,454,804	6.92%
		20,792,000	18.05%	19,787,000	18.37%	1,005,000	5.08%
		20,792,000	18.05%	19,787,000	18.37%	1,005,000	5.08%
		24,403,361	21.19%	19,558,617	18.16%	4,844,744	24.77%
		10,577,029	9.18%	10,455,853	9.71%	121,176	1.16%
		13,826,332	12.00%	9,102,764	8.45%	4,723,568	51.89%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		24,344,421	21.14%	24,344,421	22.60%	-	-
		22,948,237	19.92%	22,948,237	21.30%	-	-
		1,396,184	1.21%	1,396,184	1.30%	-	-
		45,644,342	39.63%	44,039,282	40.88%	1,605,060	3.64%
		28,401,463	24.66%	25,921,514	24.06%	2,479,949	9.57%
		17,242,879	14.97%	18,117,768	16.82%	874,889	4.83%
		-	-	-	-	-	-
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	115,184,124	100.00%	107,729,320	100.00%	7,454,804	6.92%	
		47,363,867	41.12%	42,311,339	39.28%	5,052,528	11.94%
		27,258,058	23.66%	24,817,968	23.04%	2,440,090	9.83%
		20,105,809	17.46%	17,493,371	16.24%	2,612,438	14.93%
		63,215,537	54.88%	61,193,799	56.80%	2,021,738	3.30%
		49,838,496	43.27%	48,121,857	44.67%	1,716,639	3.57%
		13,377,041	11.61%	13,071,942	12.13%	305,099	2.33%
		386,000	0.34%	363,000	0.34%	23,000	6.34%
		386,000	0.34%	363,000	0.34%	23,000	6.34%
		-	-	-	-	-	-
		4,218,720	3.66%	3,861,182	3.58%	357,538	9.26%
		1,820,301	1.58%	1,306,368	1.21%	513,933	39.34%
	2,398,419	2.08%	2,554,814	2.37%	156,395	6.12%	

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	115,184,124	100.00%	107,729,320	100.00%	7,454,804	6.92%
100	20,792,000	18.05%	19,787,000	18.37%	1,005,000	5.08%
110	20,792,000	18.05%	19,787,000	18.37%	1,005,000	5.08%
111	17,227,000	14.96%	16,241,000	15.08%	986,000	6.07%
112	3,065,000	2.66%	3,046,000	2.83%	19,000	0.62%
113	500,000	0.43%	500,000	0.46%	-	-
200	24,403,361	21.19%	19,558,617	18.16%	4,844,744	24.77%
210	10,577,029	9.18%	10,455,853	9.71%	121,176	1.16%
211	421,145	0.37%	445,147	0.41%	24,002	5.39%
212	1,064,586	0.92%	1,053,476	0.98%	11,110	1.05%
213	5,295,449	4.60%	5,745,374	5.33%	449,925	7.83%
215	3,521,849	3.06%	2,934,656	2.72%	587,193	20.01%
216	274,000	0.24%	277,200	0.26%	3,200	1.15%
220	13,826,332	12.00%	9,102,764	8.45%	4,723,568	51.89%
221	5,088,117	4.42%	969,490	0.90%	4,118,627	424.82%
222	6,725,747	5.84%	6,225,747	5.78%	500,000	8.03%
223	-	-	-	-	-	-
224	-	-	-	-	-	-
227	570,000	0.49%	510,000	0.47%	60,000	11.76%
228	1,138,468	0.99%	1,093,527	1.02%	44,941	4.11%
229	304,000	0.26%	304,000	0.28%	-	-
300	-	-	-	-	-	-

310	-	-	-	-	-	-	-
311	-	-	-	-	-	-	-
500	24,344,421	21.14%	24,344,421	22.60%	-	-	-
510	22,948,237	19.92%	22,948,237	21.30%	-	-	-
511	22,948,237	19.92%	22,948,237	21.30%	-	-	-
520	1,396,184	1.21%	1,396,184	1.30%	-	-	-
521	1,396,184	1.21%	1,396,184	1.30%	-	-	-
600	45,644,342	39.63%	44,039,282	40.88%	1,605,060	3.64%	-
610	28,401,463	24.66%	25,921,514	24.06%	2,479,949	9.57%	-
611	28,401,463	24.66%	25,921,514	24.06%	2,479,949	9.57%	-
620	17,242,879	14.97%	18,117,768	16.82%	874,889	4.83%	-
621	17,242,879	14.97%	18,117,768	16.82%	874,889	4.83%	-
700	-	-	-	-	-	-	-
710	-	-	-	-	-	-	-
711	-	-	-	-	-	-	-

: 2004

[] []

(:)

	115,184,124	100.00%	107,729,320	100.00%	7,454,804	6.92%
1000	37,176,150	32.28%	33,861,015	31.43%	3,315,135	9.79%
1100	1,252,356	1.09%	1,193,426	1.11%	58,930	4.94%
1110	—	—	51,001	0.05%	51,001	100.00%
1120	1,252,356	1.09%	1,142,425	1.06%	109,931	9.62%
1200	35,923,794	31.19%	32,667,589	30.32%	3,256,205	9.97%
1210	16,957,916	14.72%	15,109,589	14.03%	1,848,327	12.23%
1220	105,715	0.09%	103,128	0.10%	2,587	2.51%
1230	13,205	0.01%	9,125	0.01%	4,080	44.71%
1240	15,133,181	13.14%	13,875,461	12.88%	1,257,720	9.06%
1250	3,713,777	3.22%	3,570,286	3.31%	143,491	4.02%
2000	66,617,126	57.84%	61,436,067	57.03%	5,181,059	8.43%
2100	3,972,186	3.45%	1,998,971	1.86%	1,973,215	98.71%
2110	3,361,610	2.92%	1,309,122	1.22%	2,052,488	156.78%
2120	610,576	0.53%	689,849	0.64%	79,273	11.49%
2200	19,433,536	16.87%	19,542,594	18.14%	109,058	0.56%
2210	3,533,452	3.07%	3,106,115	2.88%	427,337	13.76%
2220	15,284,359	13.27%	15,970,627	14.82%	686,268	4.30%
2230	615,725	0.53%	465,852	0.43%	149,873	32.17%
2300	42,267,486	36.70%	39,250,274	36.43%	3,017,212	7.69%
2310	5,598,961	4.86%	5,519,983	5.12%	78,978	1.43%
2320	22,742,160	19.74%	21,128,172	19.61%	1,613,988	7.64%
2330 가	13,926,365	12.09%	12,602,119	11.70%	1,324,246	10.51%
2400	943,918	0.82%	644,228	0.60%	299,690	46.52%

	2410	가	250,018	0.22%	265,801	0.25%	15,783	5.94%
	2420		693,900	0.60%	378,427	0.35%	315,473	83.36%
3000			8,979,626	7.80%	10,580,515	9.82%	1,600,889	15.13%
	3100		237,921	0.21%	205,126	0.19%	32,795	15.99%
	3110		7,776	0.01%	30,736	0.03%	22,960	74.70%
	3120		230,145	0.20%	174,390	0.16%	55,755	31.97%
	3200		256,336	0.22%	202,623	0.19%	53,713	26.51%
	3210		92,585	0.08%	81,139	0.08%	11,446	14.11%
	3220		660	0.00%	660	0.00%	—	—
	3230		163,091	0.14%	120,824	0.11%	42,267	34.98%
	3300		8,358,723	7.26%	9,930,054	9.22%	1,571,331	15.82%
	3310		630,572	0.55%	641,111	0.60%	10,539	1.64%
	3320		569,304	0.49%	620,971	0.58%	51,667	8.32%
	3330		7,158,847	6.22%	8,667,972	8.05%	1,509,125	17.41%
	3400		126,646	0.11%	242,712	0.23%	116,066	47.82%
	3410		126,646	0.11%	242,712	0.23%	116,066	47.82%
4000			204,921	0.18%	182,355	0.17%	22,566	12.37%
	4100		204,921	0.18%	182,355	0.17%	22,566	12.37%
	4110		204,921	0.18%	182,355	0.17%	22,566	12.37%
5000			2,206,301	1.92%	1,669,368	1.55%	536,933	32.16%
	5100		386,000	0.34%	363,000	0.34%	23,000	6.34%
	5110		386,000	0.34%	363,000	0.34%	23,000	6.34%
	5200		—	—	—	—	—	—
	5210		—	—	—	—	—	—

5400	1,820,301	1.58%	1,306,368	1.21%	513,933	39.34%	
5410	1,820,301	1.58%	1,306,368	1.21%	513,933	39.34%	

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		115,184,124	37,176,150	66,617,126	8,979,626	204,921	2,206,301
	100	27,258,058	17,443,571	8,996,411	818,076		
	101	27,258,058	17,443,571	8,996,411	818,076		
	101-01	13,816,603	12,475,111	1,341,492			
	101-02	3,805,200	3,413,547	391,653			
	101-03	380,573	97,605	247,014	35,954		
	101-04	8,104,228	1,136,573	6,584,135	383,520		
	101-05	1,151,454	320,735	432,117	398,602		
	200	15,582,530	10,954,768	3,043,502	1,507,119	77,141	
	201	5,690,599	2,701,705	1,697,821	1,221,889	69,184	
	201-01	5,491,909	2,686,165	1,514,671	1,221,889	69,184	
	201-02	198,690	15,540	183,150			
	202	968,889	580,820	285,245	102,824		
	202-01	659,965	293,060	278,345	88,560		
	202-02	258,060	251,160	6,900			
	202-03	38,200	32,600		5,600		
	202-04	12,664	4,000		8,664		
	203	2,002,320	1,729,930	237,210	28,180	7,000	
	203-01	174,250	165,250	6,000	3,000		

	가	203-02	34,010	31,940	2,070			
		203-03	223,740	143,920	55,440	17,380	7,000	
		203-04	1,570,320	1,388,820	173,700	7,800		
		204	6,029,831	5,441,013	588,818			
		205	471,300	471,300				
		205-01	211,200	211,200				
		205-02	89,600	89,600				
		205-03	7,200	7,200				
		205-04	21,800	21,800				
		205-05	76,800	76,800				
		205-06	60,700	60,700				
		205-07	4,000	4,000				
		206	389,591		234,408	154,226	957	
		207	30,000	30,000				
		207-01						
		207-02	30,000	30,000				
		300	53,513,542	5,025,087	48,147,857	244,317	30,281	66,000
		301	30,805,605	1,808,907	28,810,436	156,041	30,221	
		301-01	28,156,921	119,935	28,036,986			

	301-02	105,223	105,223				
	301-04	5,280	5,280				
	301-05	1,419,600	1,419,600				
	301-07						
	301-08	365,747	40,341	168,756	139,088	17,562	
	301-09	249,516	72,908	167,039	4,640	4,929	
	301-10	332,525		332,525			
	301-11	170,793	45,620	105,130	12,313	7,730	
	302						
	302-02						
	303	504,930	504,870			60	
	304	2,036,920	2,036,920				
	304-01	1,576,653	1,576,653				
	304-02	438,667	438,667				
	304-03	21,600	21,600				
	305	25,455	15,455		10,000		
	306	300,281	290,281		10,000		
	307	19,746,415	340,718	19,337,421	68,276		
	307-01	896,610		896,610			

		307-02	13,152,512		13,152,512		
		307-03	261,300	261,300			
		307-04	10,000		10,000		
		307-05	5,385,993	39,418	5,278,299	68,276	
		307-06					
		307-07	40,000	40,000			
		308	27,936	27,936			
		308-05	19,936	19,936			
		308-07	8,000	8,000			
		308-08					
		311	66,000				66,000
		311-02					
		311-03	66,000				66,000
		400	14,316,729	1,752,724	6,225,356	6,274,943	63,706
		401	11,903,180	768,660	4,867,179	6,256,341	11,000
		401-01	11,838,334	745,630	4,830,363	6,251,341	11,000
		401-02	30,000		30,000		
		401-03	32,346	20,530	6,816	5,000	
		401-04	2,500	2,500			

	402	334,522		334,522			
	402-01	334,522		334,522			
	402-02						
	403	697,900		697,900			
	403-02	697,900		697,900			
	405	1,381,127	984,064	325,755	18,602	52,706	
	405-01	1,373,627	976,564	325,755	18,602	52,706	
	405-02	7,500	7,500				
	600	320,000					320,000
	601	320,000					320,000
	601-03						
	601-04	320,000					320,000
	700	2,372,964	2,000,000	204,000	135,171	33,793	
	701	174,000		174,000			
	702	2,198,964	2,000,000	30,000	135,171	33,793	
	800	1,820,301					1,820,301
	801	1,820,301					1,820,301
	802						
	802-01						

		802-02					

(:)

100		20,792,000			
110		20,792,000			
111		17,227,000			
	111 - 03	549,000	2004	=	549,000
	111 - 05	6,323,000	2004	=	6,323,000
	111 - 11	10,355,000	2004	=	10,355,000
112		3,065,000			
	112 - 03	3,065,000	2004	=	3,065,000
113		500,000			
	113 - 01	500,000	2004	=	500,000
200		24,403,361			
210		10,577,029			
211		421,145			
	211 - 01	54,651		=	54,651
	211 - 02	366,494		=	13,640
				=	136,000
				=	2,000

100

110

111

111-03

(:)

				=	75,000
			(,)	=	139,854
212		1,064,586			
	212 - 01	660,000	(,)	=	660,000
	212 - 02	250,000		=	250,000
	212 - 07	30,586		=	30,586
	212 - 08	124,000		=	2,000
				=	18,000
				=	6,000
			(,)	=	98,000
213		5,295,449			
	213 - 01	865,442	. (=46,080)		
			. 600 * 5,900 * 12	=	42,480
			. 500 * 600 * 12	=	3,600
			. (=159,840)		
			. 150 * 66,000 * 12	=	118,800
			. 450 * 7,600 * 12	=	41,040

200

210

211

211-02

			(=254,160)		
			.	500 * 28,600 * 12 =	171,600
			.	800 * 8,600 * 12 =	82,560
				500 * 800 * 12 =	4,800
				5,000 * 1,500 * 12 =	90,000
				500 * 3,500 * 12 =	21,000
			.	500 * 6,400 * 12 =	38,400
			()	700 * 950 * 12 =	7,980
			가	500 * 500 * 12 =	3,000
				1,000 * 2,700 * 12 =	32,400
				200 * 6,000 * 12 =	14,400
					= 24,800
					= 69,626
			가		= 40,000
					= 28,956
				20,000 * 500 * 3 =	30,000
	213 - 02	3,550,008		295,834,000 * 12 =	3,550,008

(:)

	213 - 03	80,000		=	80,000
	213 - 04	799,999	(=123,161)		
			.	3,510 * 250 * 12 =	10,530
			.	3,510 * 1,500 * 12 =	63,180
			.		
			.	3,010 * 1,200 * 12 =	43,344
			.	3,510 * 145 * 12 =	6,107
			(=122,961)		
			. B ()	2,750 * 200 =	550
			. B ()	5,500 * 4,000 =	22,000
			. ()	1,600 * 3,000 =	4,800
			. ()	3,200 * 2,000 =	6,400
			.	4,900 * 200 =	980
			.	7,700 * 30 =	231
			.	4,000 * 22,000 =	88,000
				2,200 * 30 =	66
			() (=7,391)		

200

210

213

213-03

			.	780 * 2,900 =	2,262
			.	940 * 300 =	282
			.	1,170 * 120 =	140
			.	1,090 * 100 =	109
			.	10,190 * 110 =	1,120
			.	4,280 * 180 =	770
			.	2,630 * 350 =	920
			.	4,570 * 250 =	1,142
			.	1,460 * 150 =	219
			. HDL	5,130 * 50 =	256
			. CBC	3,420 * 50 =	171
			() (=12,222)		
			. B	5,630 * 1,900 =	10,697
			. C	10,170 * 150 =	1,525
			() (=20,535)		
			. 11	22,150 * 900 =	19,935
			. 2	3,000 * 200 =	600

			X	4,660 * 900 =	4,194
				34,260,000 * 5% =	1,713
				77,560,000 * 10% =	7,756
				=	500,000
215		3,521,849			
	215 - 01	3,521,849		95,100,000,000 * 3% =	2,853,000
				(=300,520)	
			.	600,000,000 * 50% =	300,000
			.	1,040,000 * 50% =	520
				(=368,329)	
			.	2,945,729,304 * 7.5% =	220,929
			.	84,000,000 * 10% =	8,400
			.	470,000,000 * 20% =	94,000
			.	=	45,000
216		274,000			
	216 - 01	205,000		=	205,000
	216 - 03	69,000		=	69,000

(:)

220		13,826,332		
221		5,088,117		
	221 - 01	50,000	=	50,000
	221 - 02	5,038,117	=	5,038,117
222		6,725,747		
	222 - 01	6,725,747	=	6,725,747
227		570,000		
	227 - 02	570,000	=	500,000
			=	30,000
			=	40,000
228		1,138,468		
	228 - 01	10,000	=	10,000
	228 - 02	245,000	=	245,000
	228 - 03	10,000	=	10,000
	228 - 04	620,468	=	168,000
			=	77,420
			=	70,000

200

220

221

221-01

				=	93,000
				=	45,000
				=	106,000
			.	=	4,000
				=	20,000
				=	37,048
	228 - 05	54,000	4,500,000 * 12	=	54,000
	228 - 09	199,000		=	12,000
				=	20,000
				=	17,000
				=	150,000
229		304,000			
	229 - 01	304,000		=	304,000
500		24,344,421			
510		22,948,237			
511		22,948,237			
	511 - 01	22,948,237	()	=	22,948,237

520		1,396,184		
521		1,396,184		
	521 - 01	1,396,184	=	1,396,184
600		45,644,342		
610		28,401,463		
611		28,401,463		
	611 - 01	28,401,463		
			=	5,840
			=	1,938
			=	1,133
			=	2,062
			=	31,212
			=	2,019
			=	321,000
			=	95,948

500

520

521

521-01

	' '				
				=	3,675
				=	593
				=	660
				=	489
				=	15,812
				=	736,568
				=	29,376
				=	8,065
			()	=	662,340
			()	=	13,525,627
				=	1,706,138
			()	=	13,478
			()	=	535,852
				=	6,258
				=	1,461,939
				=	210,000

600

610

611

611-01

	' '			
				= 3,589
				= 33,127
				= 982,424
				= 3,122
				= 61,705
			가	= 61,300
				= 545,612
				= 198,001
				= 216,338
				= 7,840
				= 589,761
				= 18,350
				= 88,800
				= 14,696
				= 1,300
				= 7,100
				= 15,803

600

610

611

611-01

				=	219,985
				=	563,965
				=	47,000
			가	=	19,800
				=	3,000
				=	12,000
				=	73,561
			가	=	5,000
			가 가	=	85,600
			가 가	=	16,800
			가	=	17,520
			가	=	968
				=	94,500
				=	15,000
				=	203,700
			가 ()	=	24,200
			가	=	97,440

600

610

611

611-01

				= 60,989
				= 1,000
			가	= 14,784
				= 5,000
				= 453,040
				= 1,250,840
				= 1,162,356
				= 62,591
			5	= 452,492
				= 52,000
				= 48,000
			()	= 24,005
			()	= 6,705
			()	= 900
			가	= 10,378

600

610

611

611-01

	' '			
				= 510,000
				= 180,000
				= 2,470
				= 1,713
				= 500
				= 150,000
				= 70,000
				= 28,900
				= 3,216
				= 900
				= 18,116
				= 67,667
				= 13,428
				= 6,352

600

610

611

611-01

(:)

				=	11,192
				=	5,000
620		17,242,879			
621		17,242,879			
	621 - 01	17,242,879	{	}	
				=	160,500
				=	23,987
				=	692
				=	4,287
				=	18,447
				=	770
				=	570
				=	
				()	= 165,585
				()	= 1,607,911

600

610

611

611-01

(:)

	' '				
				=	213,267
			()	=	1,685
			()	=	66,982
				=	782
				=	182,742
				=	14,197
			가	=	143,036
				=	234,933
				=	84,866
				=	504,790
				=	3,360
				=	252,755
				=	27,525
				=	22,200
				=	3,674
				=	1,300
				=	11,852

600

620

621

621-01

	' '				
				=	329,977
				=	90,000
				=	449
				=	294,727
				=	1,338
				=	47,000
				=	30,852
				=	241,699
			가	=	19,800
				=	3,000
				=	18,000
				=	73,561
			가	=	5,000
			가 가	=	21,400
			가 가	=	4,200
			가	=	17,520
			가	=	969

600

620

621

621-01

				=	40,500
				=	15,000
				=	25,462
			가 ()	=	36,300
			가	=	24,360
				=	30,495
				=	1,000
			가	=	3,696
				=	5,000
				=	196,464
				=	1,000,672
				=	871,767
				=	37,555
			5	=	339,369
				=	69,333

600

620

621

621-01

(:)

	' '			
				= 3,600
			()	= 3,290
			()	= 4,693
			()	= 630
			가	= 2,532
				= 255,000
				= 180,000
				= 23,865
				= 2,470
				= 150,000
				= 35,000
				= 675
				= 13,587

600

620

621

621-01

				=	67,667
				=	13,428
				=	6,352
				=	5,596
			{ }		
				=	33,686
				=	27,706
				=	6,000
				=	5,000
				=	16,000
				=	168,000
				=	43,076

600

620

621

621-01

(:)

				=	32,600
				=	1,500
				=	3,500
			()	=	208,104
			()	=	66,700
			()	=	269,184
			()	=	56,080
			()	=	38,500
				=	4,200
				=	12,200
				=	12,960
				=	1,093,680
				=	41,970
				=	2,340
				=	3,000

600

620

621

621-01

	' '					
				=	82,845	
				=	84,960	
			가	=	9,720	
				=	30,000	
				=	21,600	
				=	133,200	
				=	6,000	
				=	100,000	
				=	59,640	
				=	1,518	
				=	18,000	
				=	12,000	
				=	120,000	
			" "	가	=	10,000
				=	49,680	
				=	292,036	
				=	92,664	

600

620

621

621-01

				=	49,778
				=	29,859
				=	7,200
				=	2,160
				=	88,700
			가 가	=	43,027
			가 가	=	3,000
				=	7,200
				=	1,000
			(,)	=	2,175
				=	5,100
			가 가	=	22,500
				=	9,600
				=	32,000
				=	2,700
				=	19,000
				=	1,330

600

620

621

621-01

				=	1,100
			가	=	20,000
				=	4,500
			가 가	=	90,000
				=	7,248
				=	19,888
				=	4,500
				=	18,016
				=	28,900
				=	61,447
			가	=	50,000
				=	25,080
				=	381,000
				=	19,515
				=	65,387
				=	7,700

600

620

621

621-01

				=	23,100
				=	18,900
				=	24,500
				=	40,000
				=	10,000
				=	350,000
				=	350,000
			3	=	700,000
				=	700,000
			1	=	700,000
				=	1,000,000
				=	500,000
				=	4,000

600

620

621

621-01

, ,			
			= 1,500
			= 625
			= 2,250
		115,184,124	

(:)

1000		28,118,176	[	416,948	408,184	27,293,044]
1100		1,252,356					
1120		1,252,356					
1121		759,456					
100		758,296					
110		465,211					
101		465,211					
		365,198	01				
				(=277,365)			
			. 4	2,285,200	* 1	* 12	* 1.024 = 28,081
			. 5	2,077,100	* 2	* 12	* 1.024 = 51,047
			. 6	1,727,600	* 2	* 12	* 1.024 = 42,458
			. 7	1,336,700	* 3	* 12	* 1.024 = 49,277
			. 8	1,005,700	* 1	* 12	* 1.024 = 12,359
			. 8	1,252,800	* 3	* 12	* 1.024 = 46,184
			. 9	1,081,800	* 3	* 12	* 1.024 = 39,880
			.			269,286,000 * 3% =	8,079

1000

1100

1120

1121

110

101

(:)

				(=87,833)			
				.	277,365,000 * 2/12 =		46,228
				.	277,365,000 * 1.8/12 =		41,605
		92,640	02				
				(=43,043)			
				. 5	8,062 * 40 * 2 * 12 * 1.024 =		7,926
				. 6	6,840 * 40 * 2 * 12 * 1.024 =		6,724
				. 7	6,138 * 40 * 3 * 12 * 1.024 =		9,051
				. 8	5,500 * 40 * 1 * 12 * 1.024 =		2,704
				. 8	5,500 * 40 * 3 * 12 * 1.024 =		8,111
				. 9	4,932 * 40 * 3 * 12 * 1.024 =		7,273
				.	41,789,000 * 3% =		1,254
				(=49,597)			
				. 가	(=9,540)		
				-	30,000 * 15 * 0.78 * 12 =		4,212
				-	20,000 * 15 * 1.48 * 12 =		5,328
				.	(=3,968)		

1000

1100

1120

1121

110

101

				-	355,200 * 15 * 0.16 * 4 =	3,410
				-	46,500 * 15 * 0.20 * 4 =	558
				.	(=16,680)	
				-25	130,000 * 5 * 12 =	7,800
				-20	110,000 * 2 * 12 =	2,640
				-15	80,000 * 2 * 12 =	1,920
				-10	60,000 * 6 * 12 =	4,320
				.	277,365,000 * 6% * 1/3 =	5,548
				.	2,285,200 * 10% * 12 * 1.024 * 1.03 =	2,893
				.	34,000 * 1 * 12 =	408
				.	(=10,560)	
				-4	100,000 * 1 * 12 =	1,200
				-5	80,000 * 2 * 12 =	1,920
				-6	60,000 * 2 * 12 =	1,440
				-7	50,000 * 10 * 12 =	6,000
		7,373	05			
					26,330 * 1 * 280 =	7,373

1000

1100

1120

1121

110

101

120		293,085						
201		60,493						
		60,493	01					
				(=19,600)				
				.	1,200,000	* 8	=	9,600
				.	5,000,000	* 2	=	10,000
					6,000	* 18 * 12	=	1,296
					20,000	* 30	=	600
			4		50,000	* 200	=	10,000
			4		10,000	* 100	=	1,000
					600	* 1,000	=	600
			4		3,500	* 150	=	525
					70,000	* 4	=	280
					210,000	* 4 * 1	=	840
					5,000	* 1 * 25 * 12	=	1,500
					9,000	* 20	=	180
								(=762)

(:)

			.	1,800 * 50 =	90
			.	(=672)	
			- (3X5)	150 * 40 * 16 =	96
			- (5X7)	700 * 30 * 16 =	336
			- (8X10)	3,000 * 5 * 16 =	240
				(=793)	
			.	()	
				1,998CC * 200 * 1.3 =	520
			.	()	
				1,495CC * 140 * 1.3 =	273
				(=268)	
			.	()	
				135,000 * 1 =	135
			.	()	
				133,000 * 1 =	133
				(=6,659)	
			.	()	
				4,010,000 * 1 =	4,010
			.	()	
				2,649,000 * 1 =	2,649
				(=1,104)	
			.		
				16,000 * 2 * 12 =	384
			.		
				30,000 * 2 * 12 =	720

1000

1100

1120

1121

120

201

(:)

					1,000 * 120 = 120
					34,900,640 * 6% * 50% = 1,048
					100,000 * 1 * 12 = 1,200
					586 * 8 * 75 * 5 = 1,758
					80,000 * 9 = 720
					= 6,040
					= 3,600
202		21,600			
		19,000	01		
					100,000 * 5 * 2 = 1,000
					100,000 * 15 * 12 = 18,000
		2,600	03		
					1,300,000 * 2 = 2,600
203		56,180			
		3,000	01		
				()	= 3,000
		1,200	02 가		

1000

1100

1120

1121

120

201

				가	80,000	* 15	=	1,200
		5,600	03				=	3,600
							=	2,000
		46,380	04					
				(=7,200)				
				· 4 ()	350,000	* 1	* 12 =	4,200
				· 5 ()	100,000	* 2	* 12 =	2,400
				· 6 ()	50,000	* 1	* 12 =	600
				(=28,380)				
				· 4	400,000	* 1	* 12 =	4,800
				· 5	250,000	* 2	* 12 =	6,000
				· 6	155,000	* 2	* 12 =	3,720
				· 7	140,000	* 3	* 12 =	5,040
				· 8 9	105,000	* 7	* 12 =	8,820
				(=3,600)				
				·	200,000	* 12	=	2,400

(:)

			·	100,000 * 12 = 1,200
				50,000 * 12 * 12 = 7,200
204	154,312			
			· 4 5	120,000 * 15 * 12 = 21,600
				(=22,920)
			· 6 7	140,000 * 3 * 12 = 5,040
			· 8 10	130,000 * 5 * 12 = 7,800
			가	120,000 * 7 * 12 = 10,080
			가	277,365,000 * 1/12 * 150% = 34,671
			가	277,365,000 * 1/12 * 250% = 57,785
			가	277,365,000 * 18/288 = 17,336
405	500			
	500	02		
				10,000 * 50 = 500
200	1,160			
220	1,160			
405	1,160			

1000

1100

1120

1121

120

203

		1,160	01					
					500,000	* 1	=	500
				TV	660,000	* 1	=	660
1122		492,900						
	100	492,900						
	120	492,900						
	205	471,300						
		211,200	01					
					900,000	* 16	* 12	= 172,800
					200,000	* 16	* 12	= 38,400
		89,600	02					
					70,000	* 16	* 80	= 89,600
		7,200	03					
					150,000	* 16	* 3	= 7,200
		21,800	04					
					(=21,800)			
					1,800,000	* 2	=	3,600

					1,300,000	*	14	=	18,200		
	76,800	05			4,800,000	*	16	=	76,800		
	60,700	06									
			(=60,700)								
			.	1,900,000	*	1	* 12	=	22,800		
			.	1,000,000	*	1	* 12	=	12,000		
			.	700,000	*	3	* 12	=	25,200		
			.	700,000	*	1	* 1	=	700		
	4,000	07						=	4,000		
	304			21,600							
			21,600	03							
			(=21,600)								
			.	90,000	*	1	* 120	* 2	* 50% =	10,800	
			.	90,000	*	1	* 120	* 1	* 50% =	5,400	
			.	10,800,000	*	1	* 50% =		5,400		

1000

1100

1120

1122

120

205

1200		26,865,820	[	416,948	408,184	26,040,688]
1210		16,957,916	[	33,685	16,924,231]	
1211		111,910					
100		111,910					
120		111,910					
201		68,850					
		68,850	01				
					10,000 * 1,000 =	10,000	
			2004		12,000,000 * 1 =	12,000	
					10,000 * 200 * 1 =	2,000	
					1,000,000 * 3 =	3,000	
					9,000 * 150 * 2 =	2,700	
			2003	2004	CD	=	9,000
					11,000 * 800 =	8,800	
				가	70,000 * 5 * 3 =	1,050	
					600,000 * 1 =	600	
					=	300	

								=	12,440	
								=	6,960	
	202		36,960							
			36,960	01						
					가	10,000	* 2	* 9	* 12 =	2,160
						100,000	* 29	* 12	=	34,800
	203		6,100							
			2,500	03						
								=	1,500	
								=	1,000	
			3,600	04						
						300,000	* 12	=	3,600	
1212			15,795,401							
100			15,795,401							
110			10,763,952							
101			10,763,952							
			8,607,071	01						

(:)

				(2) (=132,753)	
				. (=67,319)	
			- 64,625,000	+ (64,625,000 * 55% * 2.4%) =	65,479
			-	65,479,000 * 0.02809 =	1,840
				. (=65,434)	
			- 62,816,000	+ (62,816,000 * 55% * 2.4%) =	63,646
			-	63,646,000 * 0.02809 =	1,788
				(393) (=6,436,190)	
				. (=5,165,957)	
			-4	2,285,200 * 3 * 12 * 1.024 =	84,242
			-5	2,077,100 * 15 * 12 * 1.024 =	382,852
			-6	1,727,600 * 64 * 12 * 1.024 =	1,358,640
			-7	1,336,700 * 112 * 12 * 1.024 =	1,839,642
			-8	1,005,700 * 115 * 12 * 1.024 =	1,421,175
			-9	718,000 * 9 * 12 * 1.024 =	79,406
				. (=1,082,771)	
			- 6	1,634,200 * 1 * 12 * 1.024 =	20,082

1000

1200

1210

1212

110

101

			- 7	1,449,500 * 11 * 12 * 1.024 = 195,927
			- 8	1,252,800 * 19 * 12 * 1.024 = 292,494
			- 9	1,081,800 * 37 * 12 * 1.024 = 491,847
			- 10	958,200 * 7 * 12 * 1.024 = 82,421
			.	6,248,728,000 * 3% = 187,462
				(=2,038,128)
			.	6,436,190,000 * 2/12 = 1,072,699
			.	6,436,190,000 * 1.8/12 = 965,429
			2,156,881	02
				(=1,172,319)
			. 5	8,062 * 15 * 40 * 12 * 1.024 = 59,440
			. 6	6,840 * 64 * 40 * 12 * 1.024 = 215,168
			. 7	6,138 * 112 * 40 * 12 * 1.024 = 337,899
			. 8	5,500 * 115 * 40 * 12 * 1.024 = 310,887
			. 9	4,932 * 9 * 40 * 12 * 1.024 = 21,818
			. 6	6,840 * 1 * 40 * 12 * 1.024 = 3,362
			. 7	6,138 * 11 * 40 * 12 * 1.024 = 33,187

1000

1200

1210

1212

110

101

(:)

			-5	25,000	* 5	* 12 = 1,500
			-6 7	15,000	* 51	* 12 = 9,180
			-8	10,000	* 29	* 12 = 3,480
			· 가 (=13,680)			
			-	30,000	* 32	* 12 = 11,520
			-	20,000	* 9	* 12 = 2,160
			· (=1,620)			
			- 7	25,000	* 3	* 12 = 900
			- 8	20,000	* 3	* 12 = 720
			·	40,000	* 22	* 12 = 10,560
			·	30,000	* 45	* 12 = 16,200
			· (=3,720)			
			-3	50,000	* 5	* 12 = 3,000
			-1 3	30,000	* 2	* 12 = 720
			· (=1,320)			
			-7	38,000	* 1	* 12 = 456
			-8	36,000	* 2	* 12 = 864

1000

1200

1210

1212

110

101

(:)

				.	30,000 * 2 * 12 =	720
				.	30,000 * 10 * 12 =	3,600
				.	300,000 * 1 * 12 =	3,600
120			5,031,449			
201			41,300			
			41,300	01		
					(=15,500)	
				.	(=6,500)	
				-	30,000 * 100 =	3,000
				-	35,000 * 100 =	3,500
				.	(=9,000)	
				-	20,000 * 100 * 2 =	4,000
				-	25,000 * 100 * 2 =	5,000
					10,000 * 120 =	1,200
					25,000 * 100 =	2,500
					70,000 * 10 * 3 =	2,100
					() =	10,000

1000

1200

1210

1212

110

101

(:)

				()		=			5,000	
				()		=			5,000	
202		43,400								
		33,400	01							
					10,000	* 2	* 10	* 5	=	1,000
					10,000	* 4	* 5	* 12	=	2,400
				()					=	30,000
		10,000	03							
				()					=	10,000
203		971,440								
		4,000	03						=	3,500
									=	500
		967,440	04							
				(=45,600)						
				. 2 ()		650,000	* 1	* 12	=	7,800

1000

1200

1210

1212

120

201

(:)

			. 3 ()	600,000	* 1	* 12	=	7,200
			. 4 ()	350,000	* 3	* 12	=	12,600
			. 5 ()	100,000	* 15	* 12	=	18,000
			(=635,520)					
			. 2 ()	650,000	* 1	* 12	=	7,800
			. 3 ()	500,000	* 1	* 12	=	6,000
			. 4 ()	400,000	* 3	* 12	=	14,400
			. 5 ()	250,000	* 15	* 12	=	45,000
			. 6	155,000	* 65	* 12	=	120,900
			. 7	140,000	* 123	* 12	=	206,640
			. 8 9	105,000	* 180	* 12	=	226,800
			. 10	95,000	* 7	* 12	=	7,980
			(6)	50,000	* 375	* 12	=	225,000
			(=61,320)					
			.	80,000	* 49	* 12	=	47,040
			.	150,000	* 5	* 12	=	9,000
			.	60,000	* 4	* 12	=	2,880

1000

1200

1210

1212

120

203

(:)

1213			105,230	
100			89,850	
120			89,850	
201			72,850	
			72,850	01
				(=70,870)
				.
				30,000 * 100 * 2 = 6,000
				. 5,000 * 100 * 2 = 1,000
				. 600,000 * 1 = 600
				. (=24,360)
				- 50,000 * 38 * 12 = 22,800
				- 30,000 * 4 * 12 = 1,440
				- 60,000 * 2 = 120
				. 165,000 * 2 * 12 = 3,960
				. 1,500,000 * 20 = 30,000
				. 500,000 * 1 = 500

1000

1200

1210

1213

120

201

					(=4,450)					
					-	150,000	* 5	=	750	
					-	250,000	* 10	=	2,500	
					-	300,000	* 4	=	1,200	
					(=980)					
					.	70,000	* 7	* 2	=	980
					(=1,000)					
					.					
						5,000	* 4	* 50	=	1,000
202			2,000							
			2,000	01						
						10,000	* 100	* 2	=	2,000
203			1,000							
			1,000	03						
								=	500	
								=	500	
301			11,000							

(:)

			11,000	11		
					1,000,000 * 11 =	11,000
	303		3,000			
					100,000 * 30 =	3,000
	400		15,380			
	420		15,380			
	305		15,380			
					38,000 * 10 =	380
					5,000,000 * 3 =	15,000
1214			103,047	[33,685 69,362]		
	100		103,047	[33,685 69,362]		
	110		78,488	[33,685 44,803]		
	101		78,488	[33,685 44,803]		
			78,488	05		
				[]		
					(=67,372)	
				.		
					=	14,630

1000

1200

1210

1213

120

301

				(=750)			
				.	70,000 * 3	* 3 =	630
				.	40,000 * 3	* 1 =	120
					12,000 * 1,000	=	12,000
					5,000 * 4	* 50 =	1,000
					18,000 * 40	* 5 =	3,600
202		450					
		450	01				
				(=450)			
				.	10,000 * 3	* 15 =	450
203		1,500					
		1,500	03				
						=	500
						=	1,000
301		1,759					
		1,759	08				
				(=1,759)			

(:)

				· () 24,400 * 1 * 12 =	293
				· 3,000 * 1 * 25 * 12 =	900
				· 1,400 * 1 * 25 * 12 =	420
				· (. , ,) 146,000 * 1 =	146
405		1,000			
		1,000	02		
				10,000 * 100 =	1,000
1215		842,328			
100		299,642			
120		299,642			
201		293,005			
		293,005	01		
				(=13,110)	
				· 1,000,000 * 2 =	2,000
				· 160,000 * 30 =	4,800
				· 100,000 * 3 =	300
				· 100,000 * 2 =	200

1000

1200

1210

1214

120

301

				.		100,000	* 3	= 300
				.		1,200,000	* 1	= 1,200
				.		200,000	* 2	= 400
				.		600,000	* 2	= 1,200
				.		1,000,000	* 1	= 1,000
				.		250,000	* 2	= 500
				.		1,000,000	* 1	= 1,000
				.		30,000	* 7	= 210
					(=4,670)			
				.	DDS3	22,000	* 30	= 660
				.	DDS4	44,000	* 20	= 880
				.	LTO	200,000	* 10	= 2,000
				.	CD	700	* 500	= 350
				.		80,000	* 6	= 480
				.				= 300
					(=1,871)			
				.		42,000	* 2 * 4	= 336

(:)

.	170,500	* 3 * 3	=		1,535
		(=3,455)			
.	511,500	* 1	=		512
.	324,500	* 1	=		325
.	242,000	* 4	=		968
.	275,000	* 2 * 3	=		1,650
		(=5,752)			
.	3,000	* 25 * 70	=		5,250
.	5,000	* 30	=		150
.	586	* 8 * 75	=		352
		가			
		30,000 * 50	=		1,500
		30,000 * 50	=		1,500
		350,000 * 30	=		10,500
		500,000 * 4 * 1	=		2,000
		(=113,571)			
.		(E1) 625,482 * 2 * 12	=		15,012
.		(512K) 244,453 * 4 * 12	=		11,734

1000

1200

1210

1215

120

201

				·	18,500,000 * 3 * 8% = 4,440
				· (GPX1150HH)	40,700,000 * 8% = 3,256
				·	13,000,000 * 8% = 1,040
				(=16,734)	
				·	2,147,820 * 80 * 6% = 10,310
				·	60,000 * 850 * 6% = 3,060
				· ATM	40,353,900 * 6% = 2,422
				· L4	15,700,000 * 6% = 942
					300,000 * 12 = 3,600
					30,000 * 3 = 90
					66,000 * 1 = 66
					110,000 * 12 = 1,320
				(, 가)	
					100,000 * 30 = 3,000
				PC	30,000 * 100 = 3,000
				(=13,234)	
				·	1,260,000 * 130 * 6% = 9,828

1000

1200

1210

1215

120

201

(:)

				.	850,000	* 60	* 6% =	3,060
				.	360,000	* 16	* 6% =	346
					(-3,150)			
				.	5,000	* 1	* 280 =	1,400
				.	(,)			
					5,000	* 2	* 10 * 10 =	1,000
				.				
					5,000	* 3	* 10 * 5 =	750
					(-12,644)			
				. MS OFFICE XP STANDARD(SITE)	170,000	* 50	=	8,500
				. 2002(SITE)	39,590	* 100	=	3,959
				.	36,900	* 5	=	185
					13,750	* 500	=	6,875
					70,000	* 7	* 2 =	980
	301		6,377					
			5,277	08				
				(-5,277)				

1000

1200

1210

1215

120

201

(:)

				· () 24,400 * 3 * 12 = 879	
				· 3,000 * 3 * 25 * 12 = 2,700	
				· 1,400 * 3 * 25 * 12 = 1,260	
				· (. , ,) 146,000 * 3 = 438	
		1,100	11		
				, (=1,100)	
				· 100,000 * 2 = 200	
				· 50,000 * 2 = 100	
				· 30,000 * 20 = 600	
				· 가 10,000 * 20 = 200	
303		260			
			PC (=260)		
				· 100,000 * 1 = 100	
				· 50,000 * 2 = 100	
				· 30,000 * 2 = 60	
200		542,686			
220		542,686			

1000

1200

1210

1215

120

301

	207		30,000					
			30,000	02				
					1	30,000,000	* 1 =	30,000
	308		19,936					
			19,936	05				
					(, , 가,)			
						1,661,280	* 12 =	19,936
	405		492,750					
			492,750	01				
						1,750,000	* 80 =	140,000
						900,000	* 10 =	9,000
						2,500,000	* 1 =	2,500
					,	67,500,000	* 1 =	67,500
					.	3,200,000	* 1 =	3,200
					(=47,200)			
					.	1,750,000	* 16 =	28,000
					.	900,000	* 16 =	14,400

				55,000	* 0.6	* 12 = 396
				100	* 16,640	= 1,664
			(=4,704)			
			.	14,000	* 7	* 12 = 1,176
			.			
				2,800	* 15	* 7 * 12 = 3,528
				8,000	* 20	= 160
				10,000	* 10	= 100
			(=1,536)			
			.	10,000	* 2	* 12 = 240
			.	12,000	* 9	* 12 = 1,296
			(=58,200)			
			.	140	* 30,000	* 12 = 50,400
			.	500,000	* 12	= 6,000
			.	150,000	* 12	= 1,800
				120	* 2,000	* 12 = 2,880
				55,000	* 1	* 12 = 660

						10,000 * 12 =	120
						50,000 * 12 =	600
	202		1,380				
			1,380	02			
						115,000 * 1 * 12 =	1,380
	203		5,400				
			5,400	03			
						450,000 * 12 =	5,400
	1230		13,205				
	1231		13,205				
	100		10,075				
	120		10,075				
	201		4,075				
			4,075	01			
						500,000 * 1 =	500
						=	1,800
						70,000 * 4 * 5 =	1,400

1000

1200

1220

1221

120

201

420		75			
305		75			
				25,000 * 3 =	75
1240	6,360,314	[	416,948	264,923	5,678,443]
1241	479,424				
100	453,618				
110	70,890				
101	70,890				
	70,890	03			
		(=70,890)			
		.	1,173,400	* 2 * 12 * 1.024 =	28,838
		.		28,838,000 * 3% =	866
		.	(=9,407)		
		-		29,704,000 * 2/12 =	4,951
		-		29,704,000 * 1.8/12 =	4,456
		.	(=5,693)		
		-			

					- 가	29,704,000	* 1/12 * 250% =		6,189
					- 가	29,704,000	* 18/288 =		1,857
					.	105,000	* 2 * 12 =		2,520
120			382,728						
201			123,610						
			112,750	01					
						(=1,600)			
					.	100,000	* 4 * 2 =		800
					.	30,000	* 4 * 3 =		360
					.	50,000	* 4 * 1 =		200
					.	60,000	* 4 * 1 =		240
					.	5,000	* 2 * 120 =		1,200
					가	(=1,300)			
					.	6,000	* 100 =		600
					.	7,000	* 100 =		700
					가	10,000	* 100 =		1,000
					.	700,000	* 3 =		2,100

1000

1200

1240

1241

110

101

(:)

			(=1,350)		
			.	100,000 * 3 =	300
			.	70,000 * 15 =	1,050
			(,) (=5,660)		
			.	120,000 * 1 =	120
			.	80,000 * 2 * 2 =	320
			.	50,000 * 2 =	100
			.가	4,000 * 40 * 4 * 4 * 2 =	5,120
				5,000 * 12 =	60
			(=2,750)		
			.	300,000 * 7 * 1 =	2,100
			.	100,000 * 5 =	500
			.	50,000 * 3 =	150
				5,000 * 10 * 40 =	2,000
				5,000 * 450 * 2 =	4,500
			(=57,190)		
			. (=45,280)		

1000

1200

1240

1241

120

201

202	36,000			
	36,000	01		
			100,000 * 30 * 12 =	36,000
203	171,100			
	79,450	01		
			(=79,450)	
				= 45,000
				= 31,450
				= 3,000
	25,310	02 가		
			가 (=25,310)	
			· 100	80,000 * 100 = 8,000

1000

1200

1240

1241

120

201

(:)

1000	1200	1240	1241				· 101 300	60,000	* 200	=	12,000								
							· 301 600	45,000	* 118	=	5,310								
							62,500	03			=	54,000							
											=	4,500							
											=	2,000							
									10,000	* 200	=	2,000							
							3,840	04											
									320,000	* 12	=	3,840							
							301	44,018											
									1240	1241				3,518	08				
															(=3,518)				
														· ()	24,400	* 2	* 12	=	586
·	3,000	* 25	* 2	* 12	=	1,800													
·	1,400	* 25	* 2	* 12	=	840													
· (, , ,)	146,000	* 2	=	292															
37,500	09																		

1000

1200

1240

1241

120

203

				(=37,500)		
				. 가	3,000 * 4,500 =	13,500
				. ()	=	6,000
				. 20,000 * 5,000 * 5/100 =		5,000
				. 1,000,000 * 2 =		2,000
				. , 5,000 * 2,200 =		11,000
			3,000	11		
					1,000,000 * 3 =	3,000
308			8,000			
			8,000	07		
				()	400,000 * 20 =	8,000
200			25,806			
220			25,806			
401			2,500			
			2,500	04		
					2,500,000 * 1 =	2,500
405			23,306			

(:)

			23,306	01						
						130,000	* 680	* 1/4 =		22,100
							1,000,000	* 1 =		1,000
							103,000	* 2 =		206
1242			4,222,745							
	100		3,936,924							
	110		1,280,270							
	101		1,280,270							
			120,000	02					=	120,000
			1,136,573	04						
						6,949,586,000	* 4.5%	=		312,732
						6,949,586,000	* 1.5%	=		104,244
						6,949,586,000	* 2.6%	=		180,690
						6,949,586,000	* 1.97%	=		136,907
								=		400,000
								=		2,000

			23,697	05					
				가	26,330	* 90	* 10	=	23,697
120			2,656,654						
201			54,734						
			54,734	01					
					(=2,934)				
				.	2,000	* 37	* 12	=	888
				.	1,000	* 37	* 12	=	444
				.	1,700	* 5	* 12	=	102
				.	5,000	* 5	* 12	=	300
				.	5,000	* 5	* 12	=	300
				.	5,000	* 5	* 12	=	300
				.	5,000	* 5	* 12	=	300
				.	5,000	* 10	* 6	=	300
					(=3,400)				
				.	8,000	* 350		=	2,800
				.	20,000	* 30		=	600

1000

1200

1240

1242

110

101

				100,000 * 12 =	1,200
				500,000 * 1 =	500
				70,000 * 4 * 12 =	3,360
				3,000 * 180 =	540
				200,000 * 5 * 2 =	2,000
			(=30,600)		
			.	120,000 * 180 =	21,600
			.	150,000 * 5 * 12 =	9,000
			()	300,000 * 680 * 5% =	10,200
202		54,000			
		34,000	01		
			(=34,000)		
			.	400,000 * 60 =	24,000
			.	50,000 * 200 =	10,000
		20,000	03		
				=	20,000
203		6,500			

			6,500	03		
					10,000 * 300 =	3,000
					=	3,000
				가	=	500
303			486,100			
					800,000 * 30 =	24,000
					1,100,000 * 2 =	2,200
				,	500,000 * 12 =	6,000
					50,000 * 3 * 4 =	600
					300,000 * 3 =	900
					200,000 * 3 * 4 =	2,400
					=	450,000
304			2,015,320			
			1,576,653	01		
					14,882,855,000 * 8.720% =	1,297,785
					14,882,855,000 * 3.4735% * 50% =	258,478
					14,882,855,000 * 0.137% =	20,390

1000

1200

1240

1242

120

203

		438,667	02	
				22,267,316,000 * 1.97% = 438,667
	307	40,000		
		40,000	07	
				= 40,000
	200	285,821		
	220	285,821		
	306	285,821		
				= 285,821
	1243	227,577		
	100	227,577		
	120	227,577		
	201	135,846		
		135,846	01	
				(=1,430)
				. 500,000 * 1 = 500
				. 300,000 * 1 = 300

1000

1200

1240

1242

120

304

(:)

.				350,000	* 1 = 350
.				1,500	* 100 = 150
.				500	* 100 = 50
.				80,000	* 1 = 80
				30,000	* 10 * 4 * 2 = 2,400
				(=4,020)	
.				10,000	* 38 * 2 = 760
.				1,000	* 1,000 = 1,000
.				80,000	* 5 = 400
.				(=560)	
-				100,000	* 2 * 2 = 400
-				80,000	* 2 = 160
.				(=800)	
-				70,000	* 5 * 2 = 700
-				50,000	* 2 = 100
.				가	500,000 * 1 = 500

1000

1200

1240

1243

120

201

			(=1,337)		
		.	3,230 * 130 =		420
		.	34,029 * 10 =		341
		.	10,000 * 1set * 16 =		160
		.	35 * 400 * 16 =		224
		.	40 * 300 * 16 =		192
			(=1,601)		
		.	3,277 * 100 =		328
		.	33,000 * 16box =		528
		.	(, ,) 127,000 * 5 =		635
		.	(=110)		
		-	27,500 * 4 =		110
			(=45,071)		
		.	32,820 * 34box * 12 =		13,391
		.	(=7,072)		
		-	17,000 * 70box * 1.3 =		1,547
		-	17,000 * 250box * 1.3 =		5,525

1000

1200

1240

1243

120

201

					286,000 * 48 =	13,728
					170,000 * 4 * 16 =	10,880
					(=79,987)	
					3,000 * 376,601 * 7% =	79,087
					3,000 * 300 =	900
202		4,000				
		4,000	04			
					100,000 * 40 =	4,000
203		29,500				
		29,500	03			
					=	1,500
					=	28,000
301		56,971				
		49,811	02			
					(=49,811)	
					46,500 * 31 * 4 =	5,766

(:)

				355,200 * 31 * 4 =	44,045
	6,000	09			
				150,000 * 40 =	6,000
	1,160	11			
				30,000 * 16 * 2 =	960
				25,000 * 8 =	200
303	1,260				
			() (=1,200)		
				500,000 * 1 =	500
				300,000 * 1 =	300
				200,000 * 2 =	400
				30,000 * 2 =	60
1244	137,225	[	49,706	87,519]	
100	32,095				
120	32,095				
201	3,007				
	3,007	01			

1000

1200

1240

1243

120

301

				(=648)	
				. 1,800 * 10 * 12 =	216
				. 150 * 24 * 10 * 12 =	432
				(=200)	
				. , 1,000 * 200 * 1 =	200
				(=199)	
				. 15 * 10,000 =	150
				. 70 * 700 =	49
				(=1,120)	
				. 30 * 3,000 * 8 =	720
				. 2,000 * 200 =	400
				26 (=340)	
				. 300 * 2 * 300 =	180
				. 80,000 * 2 =	160
				100,000 * 5 =	500
203		11,000			
		11,000	03		

								=	8,000
								=	3,000
	301		18,088						
			15,008	09					
								2,000 * 400 =	800
						()		108,800 * 85 =	9,248
						(=1,400)			
						.		200,000 * 2 =	400
						.		500,000 * 2 =	1,000
					26				
								70,000 * 4 * 2 =	560
								150,000 * 20 =	3,000
			3,080	11					
								30,000 * 80 =	2,400
					26			(=680)	
						.		50,000 * 2 * 2 =	200
						.		30,000 * 4 * 2 =	240

(:)

					20,000	*	6	* 2 = 240
	200		105,130	[	49,706		55,424]
	210		94,952	[	49,706		45,246]
	201		8,000	[	8,000]
			8,000			01		
							=	8,000
				[	8,000]
	301		63,412	[	35,706		27,706]
			55,412			02		
							=	55,412
				[	27,706		27,706]
			8,000			09		
							=	8,000
				[	8,000]
	307		23,540	[	6,000		17,540]
			23,540			05		
							=	23,540

1000

1200

1240

1244

120

301

				[6,000 17,540]	
220			10,178		
307			10,178		
			10,178	05	
				() (=10,178)	
				. 2 3	110,000 * 69 = 7,590
				. 3 4	139,000 * 3 = 417
				. 4 5	167,000 * 13 = 2,171
1245			258,209		
100			188,466		
120			188,466		
201			188,466		
			188,466	01	
				FAX	250,000 * 6 = 1,500
				(=17,970)	
				. (=11,440)	
				-	153,920,000 * 1 * 3% = 4,618

			-	8,000	* 2	* 12 = 192
			-	100	* 1,240	* 12 = 1,488
			.	(=3,864)		
			-	16,000	* 7	* 12 = 1,344
			-	30,000	* 7	* 12 = 2,520
			.	(DOD) (=39,960)		
			-	2,500	* 60	* 12 = 1,800
			-	53,000	* 60	* 12 = 38,160
			.	,	825,000	* 12 = 9,900
			.		100,000	* 12 = 1,200
			.	(=1,416)		
			-	11,375	* 8	* 12 = 1,092
			-	1,350	* 20	* 12 = 324
			.	5,000	* 2	* 12 = 120
			.	TRS	20,000	* 14 * 12 = 3,360
			.	70,000	* 2	* 12 = 1,680
			.	5,500	* 1	* 12 = 66

(:)

							200,000 * 5 =	1,000
200			69,743					
220			69,743					
401			13,000					
			13,000	01				
					(SMS)		7,000,000 * 1 =	7,000
					Web to Phone		2,000,000 * 1 =	2,000
					' ,			
							2,000,000 * 2 =	4,000
405			56,743					
			56,743	01				
					(=19,650)			
					· SLC 1 , DSLC 1 , ITGC 1 , DTC1		=	19,650
							4,500,000 * 1 =	4,500
					FAX		1,000,000 * 2 =	2,000
							27,592,400 * 1 =	27,593
							3,000,000 * 1 =	3,000

1000

1200

1240

1245

120

201

1246			181,821						
100			181,821						
110			15,879						
101			15,879						
			15,879	05					
					(=15,879)				
						26,330 * 2 * 280 =		14,745	
						14,745,000 * 2.6% =		384	
					(=750)				
						235,000 * 2 =		470	
						140,000 * 2 =		280	
120			165,942						
201			123,958						
			123,958	01					
					(=2,928)				
						150,000 * 2 * 4 =		1,200	
						54,000 * 1 * 12 =		648	

(:)

.		25,000	*	1	*	12	=		300
.		8,000	*	5	*	12	=		480
.		10,000	*	30			=		300
	(	,	,	)			=		3,600
		350,000	*	12			=		4,200
		5					=		9,287
	3						=		2,075
		(=18,121)							
.		(=1,490)							
-		78,400	*	17			=		1,333
-		78,400	*	2			=		157
.		3		(=1,399)					
-		21,000	*	20			=		420
-		40	*	600	*	16	=		384
-		35,000	*	17			=		595
.		2		(=15,232)					
-		34,000	*	160	*	115%	=		6,256

1000

1200

1240

1246

120

201

				.	3	= 1,575
						110,000 * 12 = 1,320
				(	)	= 50,000
						= 8,280
						= 5,520
	202		27,780			
			26,400	01		
					100,000 * 22 * 12	= 26,400
			1,380	02		
					115,000 * 1 * 12	= 1,380
	203		5,600			
			2,000	03		
						= 1,000
						= 1,000
			3,600	04		
					300,000 * 12	= 3,600
	301		7,644			

			7,164	08				
					(=1,759)			
				.	24,400	* 1	* 12	= 293
				.	3,000	* 25	* 1 * 12	= 900
				.	1,400	* 25	* 1 * 12	= 420
				.			146,000 * 1	= 146
				(,)	(=3,646)			
				.	24,400	* 2	* 12	= 586
				.	3,000	* 25	* 2 * 12	= 1,800
				.	1,400	* 25	* 2 * 12	= 840
				.	1,400	* 25	* 1 * 12	= 420
					(=1,759)			
				.	24,400	* 1	* 12	= 293
				.	3,000	* 25	* 1 * 12	= 900
				.	1,400	* 25	* 1 * 12	= 420
				.			146,000 * 1	= 146
			480	11				

1000

1200

1240

1246

120

301

				가	30,000 * 8 * 2 = 480
	303		960		
					300,000 * 2 = 600
					30,000 * 3 * 4 = 360
1247			5,880		
	100		5,880		
	120		5,880		
	301		5,880		
			5,280	04	
					(=5,280)
				.	132,000 * 40 = 5,280
			600	11	
					200,000 * 3 = 600
1248			69,904	[	30,730 39,174]
	100		25,304		
	120		25,304		
	201		8,874		

1000

1200

1240

1246

120

301

			8,874	01					
					586	* 8	* 75	* 2	= 704
						70,000	* 7	* 4	= 1,960
					(=210)				
					.	(=210)			
					-		10,000	* 15	= 150
					-		20,000	* 3	= 60
									= 3,600
									= 2,400
	202		12,540						
			8,400	01					
					100,000	* 7	* 12	=	8,400
			4,140	02					
					115,000	* 3	* 12	=	4,140
	203		2,900						
			500	03					
									= 500

1000

1200

1240

1248

120

201

(:)

			2,400	04					
							200,000 * 12 =		2,400
301			200						
			200	11					
					()		50,000 * 4 =		200
303			790						
							30,000 * 3 =		90
					(=700)				
					.		300,000 * 1 =		300
					.		200,000 * 2 =		400
200			44,600	[	30,730	13,870]			
210			43,900	[	30,730	13,170]			
201			21,500	[	15,050	6,450]			
			21,500	01					
								=	21,500
				[	15,050	6,450]			
301			6,400	[	4,480	1,920]			

1000

1200

1240

1248

120

203

			6,400	09				=	6,400
				[	4,480	1,920]		
405			16,000	[	11,200	4,800]		
			10,000	01				=	10,000
				[	7,000	3,000]		
			6,000	02				=	6,000
				[	4,200	1,800]		
220			700						
405			700						
			700	01					
								600,000 * 1 =	600
								50,000 * 2 =	100
1249			777,529	[	416,948	184,487	176,094]	
100			8,594						

120			8,594	
201			6,594	
			6,594	01
				50 * 20,000 = 1,000
			(=1,294)	
			. FAX	88,000 * 3 = 264
			.	198,000 * 2 = 396
			.	38,000 * 8 = 304
			.	16,490 * 20 = 330
				35,000 * 12 = 420
				55,000 * 12 = 660
				60,000 * 12 = 720
				25,000 * 1 * 12 = 300
				50 * 2,000 * 2 = 200
				500,000 * 4 = 2,000
203			2,000	
			2,000	03

1000

1200

1240

1249

120

201

(:)

						=	1,000
						=	1,000
200		768,935	[	416,948	184,487	167,500]
210		761,935	[	416,948	184,487	160,500]
201		2,520	[	1,260	630	630]
		2,520	01				
						=	2,520
			[	1,260	630	630]
301		119,935	[	95,948	23,987]
		119,935	01				
						=	119,935
			[	95,948	23,987]
401		639,480	[	319,740	159,870	159,870]
		625,950	01				
						=	625,950
			[	312,976	156,487	156,487]
		13,530	03				

1000

1200

1240

1249

120

203

								= 13,530
						[6,764 3,383 3,383]		
220			7,000					
	405		7,000					
			7,000	01				
					(1)			= 7,000
1250			3,428,670			[109,576 3,319,094]		
1251			348,407					
	100		343,957					
	110		96,600					
		101	96,600					
			96,600	05				
					(=96,600)			
						· 210 * 160,000 =		33,600
						· 210 * 80,000 =		16,800
						· 210 * 90,000 =		18,900
					()	· 210 * 130,000 =		27,300

120			247,357						
201			180,677						
			180,677	01					
					(=6,725)				
					.	66,000	* 45	=	2,970
					.	45,000	* 17	=	765
					.	45,000	* 10	=	450
					.	2,000	* 100	=	200
					.	66,000	* 10	=	660
					.	80,000	* 6	=	480
					.	30	* 40,000	=	1,200
						(=5,017)			
					.	66,000	* 22	=	1,452
					.	66,000	* 10	=	660
					.	45,000	* 22	=	990
					.	45,000	* 11	=	495
					.	2,000	* 100	=	200

1000

1200

1250

1251

120

201

(:)

.				80,000 * 4 =	320
.				30 * 30,000 =	900
		(=1,110)			
.	(OCR)			66,000 * 5 =	330
.				80,000 * 6 =	480
.				60 * 5,000 =	300
		(=2,540)			
.				66,000 * 20 =	1,320
.				45,000 * 2 =	90
.				80,000 * 4 =	320
.				30 * 5,000 =	150
.				66,000 * 10 =	660
.		(=5,130)			
.				66,000 * 5 =	330
.				66,000 * 30 =	1,980
.				66,000 * 5 =	330
.				45,000 * 20 =	900

1000

1200

1250

1251

120

201

.				45,000	* 10	= 450
.				2,000	* 120	= 240
.				30	* 10,000	= 300
.	.			45,000	* 10	= 450
.	.			300	* 500	= 150
			(=5,650)			
.				66,000	* 40	= 2,640
.				45,000	* 10	= 450
.				20,000	* 10	= 200
.				2,000	* 50	= 100
.				80,000	* 4 * 2	= 640
.				30	* 10,000	= 300
.				66,000	* 20	= 1,320
			(=5,720)			
.				66,000	* 35	= 2,310
.				45,000	* 6	= 270
.				20,000	* 6	= 120

1000

1200

1250

1251

120

201

.			2,000	* 50	= 100
.			80,000	* 4 * 2	= 640
.			30	* 10,000	= 300
.			66,000	* 30	= 1,980
			(=2,402)		
.			1,000	* 16 * 12	= 192
.			30,000	* 47	= 1,410
.			100,000	* 4	= 400
.			100,000	* 2	= 200
.			100,000	* 2	= 200
			(=7,415)		
.			100,000	* 10	= 1,000
.			100,000	* 6	= 600
.			66,000	* 15	= 990
.			4,000	* 1,000	= 4,000
.			11	* 75,000	= 825
			(=12,360)		

1000

1200

1250

1251

120

201

(:)

				. 120,000 * 8 * 6 =		5,760
				. 200,000 * 11 * 3 =		6,600
				(=3,558)		
				. 1,000 * 3,000 =		3,000
				. 2,790 * 200 =		558
				(=91,700)		
				. 1,300 * 40,000 =		52,000
				. 190 * 150,000 =		28,500
				. 160 * 70,000 =		11,200
				(=3,150)		
				. 70,000 * 7 * 3 =		1,470
				. 70,000 * 5 * 3 =		1,050
				. 70,000 * 3 * 3 =		630
						= 16,920
						= 11,280
202			59,400			
			59,400	01		

1000 1200 1250 1251 120 201

						10,000 * 20 * 12 =	2,400
						10,000 * 2 * 30 =	600
						100,000 * 47 * 12 =	56,400
203			7,280				
			2,660	03			
						220,000 * 3 =	660
						100,000 * 5 =	500
					가	300,000 * 5 =	1,500
			4,620	04			
						385,000 * 12 =	4,620
200			4,450				
220			4,450				
405			4,450				
			4,450	01			
						3,000,000 * 1 =	3,000
						950,000 * 1 =	950
						500,000 * 1 =	500

1252			157,668		
100			157,668		
120			157,668		
201			124,062		
			124,062	01	
				(=22,810)	
				.	66,000 * 320 = 21,120
				.	45,000 * 10 = 450
				.	80,000 * 4 * 2 = 640
				.	200,000 * 3 = 600
				(=1,500)	
				.	100,000 * 5 = 500
				.	100,000 * 5 = 500
				.	100,000 * 5 = 500
				(=4,500)	
				.	2,000,000 * 1 = 2,000
				.	2,000 * 1,000 = 2,000

(:)

			250,000 * 4 =	1,000
301	17,346			
	17,346	08		
		(=17,346)		
		· () 24,400 * 8 * 12 =		2,343
		· 3,000 * 25 * 8 * 12 =		7,200
		· 1,400 * 25 * 8 * 12 =		3,360
		· 1,400 * 20 * 8 * 12 =		2,688
		· 146,000 * 8 =		1,168
		· 73,300 * 8 =		587
303	10,000			
			500,000,000 * 5% * 20% =	5,000
			500,000,000 * 5% * 20% =	5,000
1253	656,115	[66,500 589,615]		
100	309,115			
120	309,115			
201	270,188			

			270,188	01			
					(=259,028)		
				.	10,000	* 40	= 400
				.	24,000	* 70 * 2	= 3,360
				.	35,000	* 50	= 1,750
				.	35,000	* 100	= 3,500
				.	200,000	* 18	= 3,600
				.	70,000	* 3 * 20	= 4,200
				.	586	* 75 * 8 * 2	= 704
				.	70,000	* 2	= 140
				.	(=10,500)		
				-	2	5,000 * 2 * 3 * 25 * 12	= 9,000
				-	25	5,000 * 1 * 1 * 25 * 12	= 1,500
				.	(=2,786)		
				-	()	379,000 * 3	= 1,137
				-	()	443,000 * 2	= 886
				-	()	115,000 * 1	= 115

1000

1200

1250

1253

120

201

				- (,)	65,000 * 3 =	195
				- ()	48,000 * 1 =	48
				- ()	28,500 * 12 =	342
				-가	63,000 * 1 =	63
				· (=12,753)		
				- ()	135,000 * 3 =	405
				- ()	133,000 * 2 =	266
				- ()	377,000 * 1 =	377
				- ()	245,000 * 1 =	245
				- ()	215,000 * 2 =	430
				- ()	456,000 * 2 =	912
				- ()	303,000 * 1 =	303
				- ()	234,000 * 12 =	2,808
				-	346,000 * 17 =	5,882
				-가	213,000 * 1 =	213
				-	456,000 * 2 =	912
				· (=206,935)		

1000

1200

1250

1253

120

201

(:)

				- ()	4,156,000	* 3	=	12,468
				- ()	2,220,000	* 2	=	4,440
				- ()	4,434,000	* 1	=	4,434
				- ()	1,664,000	* 1	=	1,664
				- ()	2,056,000	* 2	=	4,112
				- ()	5,799,000	* 2	=	11,598
				- ()	3,100,000	* 1	=	3,100
				- ()	2,605,000	* 12	=	31,260
				-	6,297,000	* 17	=	107,049
				-가	2,638,000	* 1	=	2,638
				-	7,004,000	* 2	=	14,008
				-	847,000	* 12	=	10,164
				.	4,200,000	* 2	=	8,400
							=	6,120
							=	5,040
202			28,950					
			28,950	01				

1000

1200

1250

1253

120

201

					10,000 * 1 * 15 = 150
					100,000 * 24 * 12 = 28,800
203		4,700			
		1,100	03		
					30,000 * 5 * 4 = 600
					= 500
		3,600	04		
					300,000 * 12 = 3,600
301		5,277			
		5,277	08		
					(=5,277)
			.		24,400 * 3 * 12 = 879
			.		3,000 * 25 * 3 * 12 = 2,700
			.		1,400 * 25 * 3 * 12 = 1,260
			.		146,000 * 3 = 438
200		347,000	[	66,500	280,500]
210		95,000	[	66,500	28,500]

1000

1200

1250

1253

120

202

405		95,000	[	66,500	28,500]	
		95,000	01				
				(=95,000)			
			.			=	33,000
			[	23,100	9,900]	
			.			=	27,000
			[	18,900	8,100]	
			. 5	(1)		=	35,000
			[	24,500	10,500]	
220		252,000					
405		252,000					
		252,000	01				
				(=252,000)			
			.		26,000,000	* 1 =	26,000
			.		40,000,000	* 1 =	40,000
			.		16,000,000	* 1 =	16,000
			. 11.5		75,000,000	* 1 =	75,000

(:)

						. 5	36,000,000	* 1 = 36,000
						. 2.5	35,000,000	* 1 = 35,000
						. 1	12,000,000	* 1 = 12,000
						. 1 ()	12,000,000	* 1 = 12,000
1254		74,227	[	43,076	31,151]			
100		12,267						
120		12,267						
201		12,267						
		12,267	01					
				(=12,122)				
						.	7,800,640	* 1 = 7,801
						.	4,320,010	* 1 = 4,321
						()		= 145
200		61,960	[	43,076	18,884]			
210		57,000	[	43,076	13,924]			
201		55,000	[	41,076	13,924]			
		55,000	01					

1255		2,192,253		
100		166,733		
110		38,033		
101		38,033		
		38,033	05	
			(=38,033)	
			.	27,720 * 4 * 290 = 32,156
			.	4,000 * 4 * 290 = 4,640
			.	50,000 * 4 * 2 = 400
			.	32,156,000 * 2.6% = 837
120		128,700		
201		103,700		
		99,020	01	
				150,000 * 6 * 2 = 1,800
				8,800 * 177.25m ² = 1,560
				500,000 * 2 = 1,000
			(=84)	

				.	48,000	*	1	=	48
				.	36,000	*	1	=	36
					400,000	*	12	=	4,800
				(=9,828)					
				.	350,000	*	12	=	4,200
				.	7,000	*	22	* 12	= 1,848
				.	7,000	*	45	* 12	= 3,780
					1,300,000	*	2	=	2,600
					2,300,000	*	1	=	2,300
				.	900,000	*	12	=	10,800
				(2)	(=4,400)				
				.	200,000	*	12	=	2,400
				.	150,000	*	12	=	1,800
				.	200,000	*	1	=	200
				.	(=25,482)				
				(,)	586	*	38.3	* 8 * 75	= 13,467
				,	586	*	4.1	* 8 * 75	= 1,442

1000

1200

1250

1255

120

201

301		25,000			
		25,000	11		
			(=25,000)		
			.	=	15,000
			. 가	=	10,000
200		25,520			
220		25,520			
307		3,720			
		3,720	05		
				310,000 * 12 =	3,720
401		21,800			
		14,800	01		
			.	=	3,500
				=	1,300
			.	=	2,500
				=	4,000
			.	=	3,500

1000

1200

1250

1255

120

301

(:)

		7,000	03
			(=7,000)
			. (,) = 7,000
400		2,000,000	
420		2,000,000	
702		2,000,000	
			= 2,000,000

(:)

2000	66,565,926	[	26,626,730	13,547,913	26,376,283]
2100	3,920,986	[	44,204	37,600	3,824,182]
2110	3,361,610	[	32,600	3,314,010]	
2111	430,104				
100	265,304				
120	265,304				
201	208,304				
	28,304	01			
				()
				100,000	* 10 = 1,000
				586	* 8 * 75 * 2 = 704
				5,000	* 18 * 2 * 6 = 1,080
				5,000	* 4 * 3 * 12 = 720
				,	5,000 * 1,000 = 5,000
				500,000	* 6 = 3,000
				6,000,000	* 1 = 6,000

2000 2100 2110 2111 120 201

(:)

									=	6,480
									=	4,320
			180,000	02						
								2,000,000	* 2 =	4,000
									=	24,000
								(,)		
								500,000	* 4 =	2,000
								()	=	150,000
	202		23,400							
			20,640	01						
								100,000	* 16 * 12 =	19,200
								10,000	* 4 * 3 * 12 =	1,440
			2,760	02						
								115,000	* 2 * 12 =	2,760
	203		4,600							
			1,000	03						
									=	500

2000

2100

2110

2111

120

201

									= 500
			3,600	04					
								300,000 * 12 =	3,600
301			29,000						
			29,000	09					
								1,000,000 * 2 =	2,000
								=	25,000
								500,000 * 4 =	2,000
200			164,800						
220			164,800						
307			4,800						
			4,800	05					
								8,000 * 600 =	4,800
401			160,000						
			160,000	01					
								=	160,000
2112			120,850	[	32,600	88,250]		

2000

2100

2110

2111

120

203

100		51,550				
120		51,550				
201		37,353				
		37,353	01			
					500,000 * 1 =	500
				,	1,300,000 * 2 =	2,600
					3,000,000 * 1 =	3,000
					3,000,000 * 1 =	3,000
					500,000 * 1 =	500
					54,000 * 1 =	54
					90,000 * 1 * 12 =	1,080
				()	30,000 * 65 =	1,950
				(=1,140)		
			.		45,000 * 12 =	540
			. ,		50,000 * 12 =	600
					586 * 8 * 75 * 2 =	704
					70,000 * 12 =	840

				()	
				1,000,000 * 1 =	1,000
				(=1,000)	
				50,000 * 12 =	600
				200,000 * 2 =	400
				(=19,785)	
				1,328 * 3 * 200 * 180 * 0.112 =	16,064
				16,060,000 * 6.6% =	1,060
				11,799 * 200 =	2,360
				73,346 * 2.58 =	190
				43,001 * 2.58 =	111
				200,000 * 1 =	200
301		14,197			
		10,117	08		
				(=10,117)	
				() 24,400 * 6 * 12 =	1,757
				3,000 * 25 * 6 * 12 =	5,400

2000

2100

2110

2112

120

201

				. 1,400 * 25 * 6 * 12 =	2,520
				. 146,000 * 2 =	292
				. 73,600 * 2 =	148
		3,000	09		
				1,000,000 * 3 =	3,000
		1,080	11		
				90,000 * 12 =	1,080
200		69,300	[	32,600 36,700]	
210		65,200	[	32,600 32,600]	
301		65,200	[	32,600 32,600]	
		65,200	11		
				=	65,200
			[	32,600 32,600]	
220		4,100			
401		4,000			
		4,000	01		
				1,000,000 * 3 =	3,000

					500,000 * 2 = 1,000
	405		100		
			100	01	
					100,000 * 1 = 100
2113			2,810,656		
	100		1,108,105		
	110		579,741		
	101		564,741		
			361,915	01	
					(=274,872)
				. 5	2,077,100 * 1 * 12 * 1.024 = 25,524
				. 6	1,727,600 * 3 * 12 * 1.024 = 63,687
				. 7	1,336,700 * 2 * 12 * 1.024 = 32,851
				. 8	1,005,700 * 3 * 12 * 1.024 = 37,075
				. 9	718,000 * 1 * 12 * 1.024 = 8,823
				. 6	1,634,200 * 1 * 12 * 1.024 = 20,082
				. 8	1,252,800 * 1 * 12 * 1.024 = 15,395

				. 9	1,081,800	* 3	* 12	* 1.024 =	39,880
				. 10	958,200	* 2	* 12	* 1.024 =	23,549
				.				266,866,000 * 3% =	8,006
					(=87,043)				
				.				274,872,000 * 2/12 =	45,812
				.				274,872,000 * 1.8/12 =	41,231
			108,227	02					
					(=62,244)				
				. 5	8,062	* 1	* 50	* 12 * 1.024 =	4,954
				. 6	6,840	* 3	* 50	* 12 * 1.024 =	12,608
				. 7	6,138	* 2	* 50	* 12 * 1.024 =	7,543
				. 8	5,500	* 3	* 50	* 12 * 1.024 =	10,138
				. 9	4,932	* 1	* 50	* 12 * 1.024 =	3,031
				. 6	6,840	* 1	* 50	* 12 * 1.024 =	4,203
				. 8	5,500	* 1	* 50	* 12 * 1.024 =	3,380
				. 9	4,932	* 3	* 50	* 12 * 1.024 =	9,091
				. 10	4,462	* 2	* 50	* 12 * 1.024 =	5,483

(:)

				.	60,431,000 * 3% =	1,813
						15,000
			10	(=4,582)		
			.	11,899 * 2 * 365 * 1.024 * 50% =		4,448
			.		4,448,000 * 3% =	134
				(=41,401)		
			. 가	(=10,813)		
			-		30,000 * 17 * 0.78 * 12 =	4,774
			-		20,000 * 17 * 1.48 * 12 =	6,039
			.	(=4,498)		
			-		355,200 * 17 * 0.16 * 4 =	3,865
			-		46,500 * 17 * 0.2 * 4 =	633
			.	(=16,200)		
			- 25		130,000 * 4 * 12 =	6,240
			- 20	25	110,000 * 2 * 12 =	2,640
			- 15	20	80,000 * 5 * 12 =	4,800
			- 10	15	60,000 * 1 * 12 =	720

2000

2100

2110

2113

110

101

				.	$1,089,750 * 2 * 12 * 1.024 =$	26,782
				.	$26,782,000 * 3\% =$	804
				.	(=8,736)	
				-	$27,586,000 * 1/6 =$	4,598
				-	$27,586,000 * 1.8/12 =$	4,138
				.	(=11,386)	
				-		
					$5,219 * 1 * 3 * 365 * 1.024 =$	5,852
				-	$13,917 * 1 * 365 * 1.024 =$	5,202
				-	$11,044,000 * 3\% =$	332
				. 가	(=1,440)	
				-	$30,000 * 2 * 12 =$	720
				-	$20,000 * 3 * 12 =$	720
				.	$10,000 * 1 * 12 =$	120
				.	(=1,560)	
				-15 20	$80,000 * 1 * 12 =$	960
				-5 10	$50,000 * 1 * 12 =$	600

					. 50,000	*	2	*	12	=	1,200
					. (=15,962)						
					- 90,000	*	2	*	12	=	2,160
					- 120,000	*	2	*	12	=	2,880
					- 가 27,586,000	*	1/12	*	150%	=	3,449
					-가 27,586,000	*	1/12	*	250%	=	5,748
					- 가 27,586,000	*	18/288	=			1,725
					. 105,000	*	2	*	12	=	2,520
			24,089	05							
					. (=4,248)						
					. 34,500	*	2	*	60	=	4,140
					. 4,140,000	*	2.6%	=			108
					/ (=1,622)						
					. 26,330	*	1	*	60	=	1,580
					. 1,580,000	*	2.6%	=			42
					. ^ (=18,219)						
					. 27,720	*	3	*	210	=	17,464

2000

2100

2110

2113

110

101

					17,464,000 * 2.6% =	455
					50,000 * 3 * 2 =	300
120		528,364				
201		247,117				
		247,117	01			
					100 * 2,000 * 4 =	800
					50,000 * 12 =	600
				(=1,116)		
				. A4	17,000 * 4BOX * 12 =	816
				. A3	30,000 * 10BOX =	300
				(=1,270)		
				.	160,000 * 2 * 2 =	640
				.	60,000 * 4 =	240
				. FAX	160,000 * 2 =	320
				.	35,000 * 2 =	70
				(=1,560)		
				.	100,000 * 6 =	600

2000

2100

2110

2113

110

101

(:)

.			100,000 * 6 =	600
.	(, ,)		30,000 * 12 =	360
	(=2,600)			
.			7,500 * 20 * 12 =	1,800
.			50,000 * 1BOX * 12 =	600
.			20,000 * 10 =	200
			2,000,000 * 1 =	2,000
			10,000 * 2 * 12 =	240
			80,000 * 3 * 12 =	2,880
			200 * 3,000 * 5 =	3,000
	(, ,)			
			2,000,000 * 4 =	8,000
			200 * 1,500 * 6 =	1,800
			70,000 * 8 * 52 =	29,120
			70,000 * 10 * 4 =	2,800
	(=660)			
.			500 * 1,000 =	500

2000

2100

2110

2113

120

201

(:)

				-	100,000 * 4 * 2 =	800
				-	70,000 * 4 * 1 =	280
				(=133)		
				()	1,328 * 100 =	133
					1,017 * 8,514 * 50/100 =	4,330
					800,000 * 2 =	1,600
				(=1,800)		
				.	900,000 * 2 =	1,800
					5,300,000 * 1 =	5,300
				가	150,000 * 1 =	150
				()	200,000 * 2 * 2 =	800
				()	1,000,000 * 1 =	1,000
					150,000 * 2 * 1 =	300
					150,000 * 2 * 12 =	3,600
				가	20,000 * 1 * 1 =	20
					100,000 * 1 * 1 =	100
					15,000 * 50 =	750

2000

2100

2110

2113

120

201

						60,000 * 12 =	720
			TAPE			15,000 * 3 * 12 =	540
			CCTV			2,000 * 20 * 12 =	480
						6,000,000 * 12 =	72,000
			.			1,400,000 * 12 =	16,800
			가			2,400KG * 850 * 12 =	24,480
						1,980,000 * 1 =	1,980
						250,000 * 12 =	3,000
			.			=	8,000
						=	2,000
					(=2,558)		
			.			=	78
			.			=	1,753
			.			=	93
			.			=	634
						125,000 * 12 =	1,500
						1,980,000 * 1 =	1,980

				305,000 * 12 =	3,660
				2,056,000 * 1 =	2,056
				1,000,000 * 1 =	1,000
				65,000 * 1 =	65
				300,000 * 1 =	300
				55,000 * 1 =	55
				1,700 * 2,000 =	3,400
				=	5,400
				=	5,400
				=	2,400
202		20,757			
		20,757	01		
				100,000 * 15 * 12 =	18,000
				(=2,757)	
			. 5	58,800 * 1 * 10 =	588
			. 6	49,900 * 3 * 10 =	1,497
			.	67,200 * 1 * 10 =	672

203	43,730					
	570	02	가			
			가	30,000 * 19 =	570	
	2,000	03				
				=	2,000	
	41,160	04				
				150,000 * 1 * 12 =	1,800	
			(=26,160)			
		. 5		250,000 * 1 * 12 =	3,000	
		. 6		155,000 * 4 * 12 =	7,440	
		. 7		140,000 * 2 * 12 =	3,360	
		. 8 9		105,000 * 8 * 12 =	10,080	
		. 10		95,000 * 2 * 12 =	2,280	
				50,000 * 16 * 12 =	9,600	
				300,000 * 12 =	3,600	
204	158,724					
				120,000 * 17 * 12 =	24,480	

				(=25,440)	
				. 4 5	140,000 * 1 * 12 = 1,680
				. 6 7	130,000 * 6 * 12 = 9,360
				. 8 10	120,000 * 10 * 12 = 14,400
				가	274,872,000 * 1/12 * 150% = 34,359
				가	274,872,000 * 1/12 * 250% = 57,265
				가	274,872,000 * 18/288 = 17,180
301		58,036			
		7,036	08		
				(=7,036)	
				. ()	24,400 * 4 * 12 = 1,172
				.	3,000 * 25 * 4 * 12 = 3,600
				.	1,400 * 25 * 4 * 12 = 1,680
				. (, , ,)	146,000 * 4 = 584
		50,000	09		
				(=50,000)	
				.	20,000,000 * 2 = 40,000

						3,000,000 * 1 =	3,000
						5,000,000 * 1 =	5,000
						400,000 * 12 =	4,800
401		1,659,800					
		1,629,800	01				= 9,800
				(=1,620,000)			
				.			= 1,620,000
				1,000,000			
		30,000	02				= 30,000
405		4,650					
		4,650	01				= 1,100
						1,200,000 * 1 =	1,200
						350,000 * 1 =	350
						400,000 * 5 =	2,000

2120		559,376	[	44,204	5,000	510,172]
2121		559,376	[	44,204	5,000	510,172]
100		403,181				
120		403,181				
201		29,560				
		29,560	01			
				(=5,240)		
					100,000 * 2 =	200
					500,000 * 1 =	500
					150,000 * 18 =	2,700
					10,000 * 64 =	640
				()	80,000 * 12 =	960
				()	80,000 * 3 =	240
				(=570)		
					300,000 * 1 =	300
					150,000 * 1 =	150
				가	10,000 * 12 =	120

				(=450)		
			.		300,000 * 1 =	300
			.		150,000 * 1 =	150
				(=250)		
			.		150,000 * 1 =	150
			.		100,000 * 1 =	100
				(=450)		
			.		300,000 * 1 =	300
			.		150,000 * 1 =	150
					3,000,000 * 1 =	3,000
				(=5,100)		
			.		1,500,000 * 1 =	1,500
			.		100,000 * 1 * 12 =	1,200
			.	.	200,000 * 12 =	2,400
				(=7,000)		
			.		100,000 * 7 * 2 =	1,400
			.		400,000 * 7 =	2,800

(:)

				· ()	100,000 * 7 * 4 = 2,800
					(=7,500)
				· 가	2,500,000 * 1 = 2,500
				·	5,000,000 * 1 = 5,000
203		5,000			
		5,000	03		
					= 5,000
301		368,621			
		10,993	08		
					(=10,993)
				· ()	24,400 * 6 * 12 = 1,757
				·	3,000 * 25 * 6 * 12 = 5,400
				·	1,400 * 25 * 6 * 12 = 2,520
				·	146,000 * 6 = 876
				·	73,300 * 6 = 440
		21,453	09		
					50,000 * 10 = 500

2000

2100

2120

2121

120

201

				가	
					5,000 * 74 = 370
				(=2,450)	
			.	50,000 * 6 * 7 =	2,100
			.	5,000 * 10 * 7 =	350
				(=1,280)	
			.	60,000 * 12 =	720
			.	10,000 * 12 * 3 =	360
			. 가	5,000 * 40 =	200
				가 (=14,850)	
			.	60,000 * 150 =	9,000
			.	5,000 * 150 =	750
			.	5,000 * 300 =	1,500
			.	10,000 * 150 * 2 =	3,000
			.	4,000 * 150 =	600
				(=808)	
			.	60,000 * 7 =	420

(:)

			·	5,000 * 30 = 150
			·	10,000 * 7 * 3 = 210
			·	4,000 * 7 = 28
				(=1,195)
			·	60,000 * 11 = 660
			·	5,000 * 11 = 55
			·	5,000 * 30 = 150
			·	10,000 * 11 * 3 = 330
		332,525	10	·
				(=332,525)
			·	(=25,368)
			—	1,044,000 * 1 * 12 = 12,528
			—	12,528,000 * 6/12 = 6,264
			—	200,000 * 12 = 2,400
			—가	12,528,000 * 1/12 * 250% = 2,610
			— 가	12,528,000 * 1/12 * 150% = 1,566
			·	(=22,799)

2000

2100

2120

2121

120

301

(:)

			-	889,000 * 1 * 12 =	10,668
			-	10,668,000 * 6/12 =	5,334
			-	200,000 * 12 =	2,400
			-가	70,000 * 12 =	840
			-가	10,668,000 * 1/12 * 250% =	2,223
			- 가	10,668,000 * 1/12 * 150% =	1,334
			· (=129,328)		
			-	653,000 * 8 * 12 =	62,688
			-	62,688,000 * 6/12 =	31,344
			-	150,000 * 8 * 12 =	14,400
			-가	62,688,000 * 1/12 * 250% =	13,060
			- 가	62,688,000 * 1/12 * 150% =	7,836
			· (=57,000)		
			-	5,000 * 10 * 25 * 12 =	15,000
			-	4,000 * 10 * 25 * 12 =	12,000
			-	7,000 * 10 * 25 * 12 =	21,000
			-	3,000 * 10 * 25 * 12 =	9,000

2000

2100

2120

2121

120

301

.			(=14,860)			
-				200,000	* 10	= 2,000
-				150,000	* 10 * 2	= 3,000
-				80,000	* 10 * 4	= 3,200
-				6,000	* 10 * 3 * 12	= 2,160
-			()	150,000	* 10 * 3	= 4,500
.			(=24,810)			
-				250,000	* 10 * 2	= 5,000
-				1,500	* 15 * 10 * 12	= 2,700
-				15,000	* 50 * 12	= 9,000
-				30,000	* 10 * 2 * 12	= 7,200
-				50,000	* 12	= 600
-				516	* 8 * 75	= 310
.			(=21,000)			
-				3,000,000	* 2	= 6,000
-				300,000	* 10 * 5	= 15,000
.			(=37,360)			

2000

2100

2120

2121

120

301

			-		4,000,000	* 2 =	8,000
			-		430,000	* 12 =	5,160
			-		100,000	* 12 =	1,200
			-		200,000	* 30 =	6,000
			-		500,000	* 12 =	6,000
			-		1,000,000	* 1 =	1,000
			-		5,000,000	* 2 =	10,000
		3,650	11				
				()	450,000	* 4 =	1,800
				() (=450)			
			.		200,000	* 1 =	200
			.		150,000	* 1 =	150
			.		100,000	* 1 =	100
					50,000	* 7 * 4 =	1,400
200		156,195	[	44,204	5,000	106,991]	
210		106,195	[	44,204	5,000	56,991]	
307		106,195	[	44,204	5,000	56,991]	

2000

2100

2120

2121

120

301

			72,424	02		
						= 62,424
				[31,212 31,212]		
				.		= 10,000
				[5,000 5,000]		
			33,771	05		
						= 19,467
				[5,840 13,627]		
					(=14,304)	
				.		= 4,038
				[2,019 2,019]		
				.		= 3,876
				[1,938 1,938]		
				.		= 2,266
				[1,133 1,133]		
				.		= 4,124
				[2,062 2,062]		

220		50,000							
401		50,000							
		50,000	01						
								=	50,000
2200		19,433,536	[	431,454	1,941,570	17,060,512]		
2210		3,533,452	[	379,454	299,150	2,854,848]		
2211		8,738							
100		6,988							
120		6,988							
201		1,948							
		1,948	01						
						(=1,948)			
						30 * 5,000 * 2	=		300
						150 * 2,000	=		300
						1,800 * 10 * 12	=		216
						150 * 24 * 10 * 12	=		432
						가 100,000 * 5	=		500

				10,000 * 20 =	200
202		3,360			
		3,360	01		
				10,000 * 7 * 4 * 12 =	3,360
301		1,680			
		1,680	11		
				30,000 * 3 * 12 =	1,080
				30,000 * 20 =	600
200		1,750			
220		1,750			
206		1,750			
				5,000 * 350 =	1,750
2212		3,524,714	[	379,454 299,150 2,846,110]	
100		2,351,417	[	45,000 22,500 2,283,917]	
110		1,591,645	[	45,000 22,500 1,524,145]	

101		1,591,645	[	45,000	22,500	1,524,145]
		979,577	01			
				(46) (=743,982)		
			. 4	2,285,200	* 1 * 12	* 1.024 = 28,081
			. 5	2,077,100	* 1 * 12	* 1.024 = 25,524
			. 6	1,727,600	* 5 * 12	* 1.024 = 106,144
			. 7	1,336,700	* 16 * 12	* 1.024 = 262,806
			. 8	1,005,700	* 14 * 12	* 1.024 = 173,013
			. 9	718,000	* 1 * 12	* 1.024 = 8,823
			. 6	1,634,200	* 1 * 12	* 1.024 = 20,082
			. 8	1,252,800	* 3 * 12	* 1.024 = 46,184
			. 9	1,081,800	* 3 * 12	* 1.024 = 39,880
			. 10	958,200	* 1 * 12	* 1.024 = 11,775
			.		722,312,000 * 3% =	21,670
				(=235,595)		
			.	743,982,000	* 2/12 =	123,997
			.	743,982,000	* 1.8/12 =	111,598

			268,426	02						
					(=134,166)					
				. 5	8,062	* 1	* 40	* 12	* 1.024 =	3,963
				. 6	6,840	* 6	* 40	* 12	* 1.024 =	20,172
				. 7	6,138	* 16	* 40	* 12	* 1.024 =	48,272
				. 8	5,500	* 14	* 40	* 12	* 1.024 =	37,848
				. 9	4,932	* 1	* 40	* 12	* 1.024 =	2,425
				. 8	5,500	* 3	* 40	* 12	* 1.024 =	8,111
				. 9	4,932	* 3	* 40	* 12	* 1.024 =	7,273
				. 10	4,462	* 1	* 40	* 12	* 1.024 =	2,194
				.				130,258,000	* 3% =	3,908
					(=134,260)					
				. 가	(=29,257)					
				-	30,000	* 46	* 0.78	* 12	=	12,917
				-	20,000	* 46	* 12	* 1.48	=	16,340
				.	(=12,170)					
				-	355,200	* 46	* 0.16	* 4	=	10,458

			—	46,500 * 46 * 0.20 * 4 =	1,712
			.	(=43,320)	
			-25	130,000 * 8 * 12 =	12,480
			-20	110,000 * 6 * 12 =	7,920
			-15	80,000 * 8 * 12 =	7,680
			-10	60,000 * 12 * 12 =	8,640
			-5	50,000 * 11 * 12 =	6,600
			.	(=13,560)	
			—	30,000 * 21 * 12 =	7,560
			—	20,000 * 25 * 12 =	6,000
			.	743,982,000 * 6% * 1/3 =	14,880
			.	(4)	
				2,285,200 * 10% * 12 * 1.024 * 1.03 =	2,893
			.	(=1,500)	
			-4	25,000 * 1 * 12 =	300
			-6 7	15,000 * 6 * 12 =	1,080
			-8	10,000 * 1 * 12 =	120

(:)

				. 가 (=600)					
				-	30,000	* 1	* 12 =		360
				-	20,000	* 1	* 12 =		240
				. ()	40,000	* 4	* 12 =		1,920
				.	30,000	* 4	* 12 =		1,440
				. (=12,600)					
				-	50,000	* 13	* 12 =		7,800
				-	50,000	* 8	* 12 =		4,800
				. (가)					
					10,000	* 1	* 12 =		120
		176,504	03						
				. (=111,276)					
				-					
					(38,124,000	* 2	) + (76,248,000	* 60% * 2.4%) =	77,346
				-					
					(33,448,000	* 1	) + (33,448,000	* 60% * 2.4%) =	33,930

2000

2200

2210

2212

110

101

			(=69,138)			
			.	35,000	* 9 * 200 =	63,000
			.	63,000,000	* 2.6% =	1,638
			.	5,000	* 9 * 100 =	4,500
				40,000	* 1 * 200 =	8,000
			{			
						= 90,000
			[	45,000	22,500	22,500]
120		759,772				
201		127,979				
		127,979	01			
				143,000	* 12 =	1,716
				400,000	* 2 =	800
			(=912)			
			.	51,000	* 12 =	612
			.	25,000	* 12 =	300
				38,000	* 12 =	456

(:)

			7,000 * 12 =	84
		(=1,490)		
		·	120 * 2,000 =	240
		· 3	1,300 * 500 =	650
		· 1 30	* 10,000 * 2 =	600
		가 (=5,180)		
		·	10 * 100,000 =	1,000
		·	800 * 2,500 =	2,000
		·	130 * 2,000 =	260
		· (, ,)	160 * 12,000 =	1,920
		(=2,260)		
		· 가	400 * 4,000 =	1,600
		·	30,000 * 10 =	300
		·	6,000 * 20 =	120
		·	3,000 * 80 =	240
			30 * 10,000 * 5 =	1,500
		가 (,)		

			(=552)		
			·	16,000 * 12 =	192
			·	30,000 * 12 =	360
			(=1,244)		
			· ()	260,000 * 1 =	260
			· ()	254,000 * 1 =	254
			· ()	227,000 * 1 =	227
			· ()	227,000 * 1 =	227
			·	276,000 * 1 =	276
			(=12,530)		
			· ()	3,049,000 * 1 =	3,049
			· ()	2,056,000 * 1 =	2,056
			· ()	2,605,000 * 1 =	2,605
			· ()	2,605,000 * 1 =	2,605
			·	2,215,000 * 1 =	2,215
			(=4,620)		
			·	2,400 * 120kg * 12 =	3,456

				· X		210	* 200	* 12 =	504
				·			330,000	* 2 =	660
				X	(=2,000)				
				· X				=	500
				· X				=	500
				·				=	500
				·				=	500
				X		16,800	* 3	* 4 =	202
					(=720)				
				·			300,000	* 1 =	300
				·	5			=	420
					(=2,575)				
				·		100,000	* 17	=	1,700
				·		50,000	* 15	=	750
				·		5,000	* 25	=	125
					(=2,000)				
				·		500,000	* 1	=	500

				· (4) =		1,500
				가 (=9,137)		
				· 2,115 * 8 * 60 * 4kcal =		4,061
				· 2,115 * 8 * 75 * 4kcal =		5,076
				753 * 2,000 =		1,506
				5,000 * 1 * 90 =		450
				=		3,300
				() 30,000 * 2 * 65 =		3,900
				30,000 * 2 * 20 =		1,200
				110,000 * 3 * 2 =		660
				300,000 * 12 =		3,600
				1,200 * 1,000 =		1,200
				2,000,000 * 1 =		2,000
1,897 * 2,103m ² =		3,990				
=		15,120				
=		11,040				
202	61,728					

		57,588	01			
				49,900 * 4 * 30 =		5,988
				100,000 * 43 * 12 =		51,600
		4,140	02			
				115,000 * 3 * 12 =		4,140
203		119,700				
		3,000	01			
				() =		3,000
		1,500	02	가		
				가	=	1,500
		4,800	03			
					=	2,100
					=	300
				가	=	900
					=	1,500
		110,400	04			
				(=6,000)		

			가	743,982,000	* 1/12 * 150% =	92,998
			가	743,982,000	* 1/12 * 250% =	154,997
			가	743,982,000	* 18/288 =	46,499
301		20,271				
		20,271	08			
				(=20,271)		
			· ()	24,400	* 11 * 12 =	3,221
			·	3,000	* 25 * 11 * 12 =	9,900
			·	1,400	* 25 * 11 * 12 =	4,620
			·	1,400	* 5 * 11 * 12 =	924
			·	146,000	* 11 =	1,606
200		1,173,297	[	334,454	276,650	562,193]
210		682,791	[	334,454	276,650	71,687]
201		57,038	[	28,519	13,556	14,963]
		57,038	01			
					=	10,000
			[	5,000	5,000]	

			619,003	01		
						= 300,000
				[150,000 150,000]		
						= 57,800
				[28,900 28,900]		
						= 6,432
				[3,216 3,216]		
						= 2,250
				[900 675 675]		
						= 45,290
				[18,116 13,587 13,587]		
						= 135,334
				[67,667 67,667]		
						= 21,184
				[10,592 10,592]		
						= 12,704
				[6,352 6,352]		

2000

2200

2210

2212

210

307

(:)

								= 22,384
				[	11,192	5,596	5,596]
								= 625
				[	625]
								= 15,000
				[	7,500	3,750	3,750]
			1,000	05				
								= 1,000
				[	500	500]
	405		1,500	[	1,500]
			1,500	01				
								= 1,500
				[1,500]
	220		490,506					
	206		116,207					
						200,000	* 1	= 200
								(=115,307)

2000

2200

2210

2212

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210

307

			· 가	18,000	* 25	* 12	=	5,400
			·		500,000	* 1	=	500
			(126)	400,000	* 12	=	4,800	
			(=3,500)					
			·	2,000	* 1,000	=	2,000	
			· 5	1,500	* 1,000	=	1,500	
			(=121)					
			·	5,000	* 8	=	40	
			· TENS	21,000	* 1	=	21	
			· TENS	21,000	* 1	=	21	
			· FES	13,000	* 3	=	39	
			(=2,743)					
			·	33,000	* 10	=	330	
			·	20,000	* 5	=	100	
			·	8,500	* 5	=	43	
			· 1	80	* 10,000	=	800	
			·	4,900	* 300	=	1,470	

					8,000 * 300 =	2,400
					13,000 * 200 =	2,600
			X (=7,100)			
			.		55,000 * 100 =	5,500
			.		80,000 * 10 =	800
			.		50,000 * 10 =	500
			.		30,000 * 10 =	300
					1,500 * 1,000 =	1,500
				(=177,580)		
			. B (=22,550)			
			-		2,750 * 200 =	550
			-		5,500 * 4,000 =	22,000
			.		7,700 * 100 =	770
			.	(=6,860)		
			-		4,900 * 400 =	1,960
			-		4,900 * 1,000 =	4,900
			.		5,000 * 25,000 =	125,000

				.	3,200 * 7,000 =	22,400
					37,816 * 10 * 10 =	3,782
					(=57,087)	
				.	(=3,500)	
				-B	1,000 * 2,500 =	2,500
				-C	4,000 * 250 =	1,000
				.	(=8,970)	
				- 11	9,300 * 900 =	8,370
				- 2	2,000 * 300 =	600
				.	(=17,550)	
				-	1,300 * 12,000 =	15,600
				-	1,300 * 1,500 =	1,950
				.	(=27,067)	
				-	710 * 13,000 =	9,230
				-	350 * 3,000 =	1,050
				-	1,200 * 150 =	180
				-	3,000 * 100 =	300

			— STD		1,000	* 1,700	=	1,700
			—		800	* 300	=	240
			—		2,870	* 300	=	861
			—		280	* 150	=	42
			—		1,000	* 100	=	100
			—		270	* 150	=	41
			—		2,550	* 250	=	638
			—		6,000	* 120	=	720
			—		6,500	* 1,700	=	11,050
			—		700	* 200	=	140
			— HDL		3,500	* 50	=	175
			— CBC		3,000	* 200	=	600
				(=1,462)				
			.		6,600	* 70	=	462
			. 1		100	* 10,000	=	1,000
		12,792	05					
					1,066,000	* 12	=	12,792

(:)

401	17,600				
	17,600	01			
			=	2,500	
		()	1,000,000 * 2 =	2,000	
		(,)	=	12,000	
			550,000 * 2 =	1,100	
405	69,300				
	69,300	01			
		(=62,500)			
		· ,	16,000,000 * 1 =	16,000	
		·	45,000,000 * 1 =	45,000	
		·	1,500,000 * 1 =	1,500	
		· ()	500,000 * 8 =	4,000	
		(=2,800)			
		· OCR	1,000,000 * 1 =	1,000	
		·	1,800,000 * 1 =	1,800	
2220	15,284,359	[	52,000	1,642,420	13,589,939]

2000

2200

2210

2212

220

401

(:)

2221		146,925		
100		144,175		
110		20,532		
101		20,532		
		20,532	05	
				(=10,806)
				. 26,330 * 40 * 5 * 2 = 10,532
				. 10,532,000 * 2.6% = 274
				(=9,726)
				. 26,330 * 3 * 120 = 9,479
				. 9,479,000 * 2.6% = 247
120		123,643		
201		54,469		
		54,469	01	
				(=27,078)
				. (,)
				36 * 46,500 * 2 = 3,348

2000

2200

2220

2221

110

101

				.	()	60 * 30,000 =	1,800
				. .		45,000 * 5 =	225
				.		30 * 30,000 =	900
				. OCR		45,000 * 5 =	225
				.	(=20,580)		
				-	(,)	160 * 46,500 * 2 =	14,880
				-	()	190 * 30,000 =	5,700
					(=1,776)		
				.		330,000 * 2 =	660
				.		33,000 * 2 =	66
				.		1,500 * 300 =	450
				.		3,000 * 200kg =	600
						200,000 * 3 =	600
					(=1,976)		
				.		1,650 * 350 =	578
				.		500 * 100 =	50
				.		2,000 * 350 =	700

			.	1,800	* 10	* 12 =	216
			.	150	* 24	* 10 * 12 =	432
			가	(=2,519)			
			.		12,000	* 8 =	96
			.	가		330,000 * 1 =	330
			.		40,000	* 4 =	160
			.	가		1,261 * 5 * 40 =	253
			.		60,000	* 3 =	180
			.		500,000	* 3 =	1,500
						=	11,160
						=	9,360
202		50,640					
		50,640	01				
				100,000	* 39	* 12 =	46,800
				10,000	* 6	* 4 * 12 =	2,880
				10,000	* 4	* 2 * 12 =	960

(:)

203		4,740		
		600	03	
				= 600
		4,140	04	
				345,000 * 12 = 4,140
301		13,794		
		13,294	08	
				(=13,294)
			· ()	24,400 * 6 * 12 = 1,757
			·	3,000 * 6 * 25 * 12 = 5,400
			·	1,400 * 6 * 25 * 12 = 2,520
			·	1,400 * 6 * 25 * 12 = 2,520
			·	146,000 * 6 = 876
			·	73,600 * 3 = 221
		500	11	
				50,000 * 10 = 500
200		2,750		

2000

2200

2220

2221

120

203

220		2,750				
307		2,750				
		2,750	05			
				275,000 * 10 =		2,750
2222		12,873,009	[	52,000	142,420	12,678,589]
100		6,738,457				
110		6,105,282				
101		6,105,282				
		6,105,282	04			
				(=6,105,282)		
				·	21,400 * 202 * 365 =	1,577,822
				· 가	21,400 * 11 * 202 * 12 =	570,610
				·	(=489,000)	
				- 가	(=125,400)	
					30,000 * 175 * 12 =	63,000
					20,000 * 260 * 12 =	62,400
				-	90,000 * 202 * 12 =	218,160

(:)

2000

2200

2220

2222

110

101

				가	6,000,000 * 1 =		6,000
				(=2,000)			
				· ()	200,000 * 4 =		800
				· ()	60,000 * 20 =		1,200
					1,100 * 2 * 90 * 15 =		2,970
					(=7,000)		
				·	50 * 50,000 =		2,500
				·	30 * 50,000 * 3 =		4,500
					2,000 * 300 =		600
					1,500,000 * 1 =		1,500
					(=4,695)		
				·	5,000 * 1 * 313 =		1,565
				·	5,000 * 2 * 313 =		3,130
				()	1,000,000 * 1 =		1,000
					1,500,000 * 1 =		1,500
					5,000 * 202 * 7 =		7,070

(:)

					195,000,000	* 1 = 195,000
					52	* 28,000 * 3 = 4,368
					495,000	* 6 = 2,970
				F·R	가	3,000,000 * 1 = 3,000
				F·R	(=310,456)	
				·	가	27,920,000 * 12 * 3.5 / 5 = 234,528
				·		= 41,294
				·	1,144,000	* 12 * 3.5 / 5 = 9,610
				·	527,000	* 12 = 6,324
				·	100,000	* 1 = 100
				·	가	400,000 * 1 = 400
				·	(=18,200)	
				-	5,000,000	* 1 = 5,000
				-	3,600,000	* 2 = 7,200
				-	4,000,000	* 1 = 4,000
				-	2,000,000	* 1 = 2,000
					(=14,674)	

(:)

						(=600)
						· 60,000 * 5 = 300
						· 200 * 1,500 = 300
						1,650 * 300 = 495
						(=5,400)
						· IP 200,000 * 12 = 2,400
						· 250,000 * 2 * 6 = 3,000
203		2,520				
		2,520	03			
						= 500
						10,000 * 202 = 2,020
301		29,503				
		6,443	01			
						6,442,400 * 1 = 6,443
		23,060	11			
						30,000 * 3 * 4 = 360
						= 7,000

2000

2200

2220

2222

120

201

						1,250,000 * 12 =	15,000
					(=700)		
					.	300,000 * 1 =	300
					.	200,000 * 1 =	200
					.	100,000 * 2 =	200
200	6,134,552	[	52,000	142,420	5,940,132]	
210	274,442	[	52,000	142,420	80,022]	
201	7,700	[	7,700]	
	7,700	01					
						=	7,700
		[	7,700]	
401	50,333	[	15,000	20,333	15,000]	
	50,333	01					
			.	1		=	50,333
		[	15,000	20,333	15,000]	
405	216,409	[	37,000	114,387	65,022]	
	216,409	01					

				2		=				123,000
			[	37,000	49,000	37,000]				
							=			93,409
			[	65,387	28,022]					
220				5,860,110						
307				5,148,110						
				5,148,110	05					
									=	4,850,000
							179,600 * 1.2 * 24 * 12 =			62,070
									1,100 * 140,000k€ * 6% =	9,240
							()			
									21,000 * 30 * 30 * 12 =	226,800
403				697,900						
				697,900	02					
							()			
								14,000 * 10,000 =		140,000
									7,000 * 32,000 =	224,000

					20,000	*	26	*	12 =	6,240
				-	90,000	*	10	*	12 =	10,800
				-	60,000	*	10	*	12 =	7,200
				·	(=50,459)					
				-	96,110,000	*	2/12 =			16,019
				-	96,110,000	*	1.8/12 =			14,417
				-가	96,110,000	*	1/12 * 250% =			20,023
				·	(=51,764)					
				-	80,000	*	10	*	12 =	9,600
				-가	80,000	*	10	*	12 =	9,600
				-	120,000	*	10	*	12 =	14,400
				-	70,000	*	10	*	12 =	8,400
				-가	78,110,000	*	1/12 * 150% =			9,764
				·	(=55,176)					
				-	9,900	*	10	*	30 * 12 =	35,640
				-	39,600	*	10	*	2 * 12 =	9,504
				-가	39,600	*	10	*	12 =	4,752

				-	가	26,400	* 10	* 20	=	5,280		
				.	(=6,428)							
				-		355,200	* 4	* 4	=	5,684		
				-		46,500	* 4	* 4	=	744		
				.		100,000	* 10	* 12	=	12,000		
				.	(=1,300)							
				-		20,000	* 10		=	200		
				-		40,000	* 10		=	400		
				-		15,000	* 10		=	150		
				-		10,000	* 10		=	100		
				-		10,000	* 10		=	100		
				-		35,000	* 10		=	350		
120			9,828									
201			9,828									
			9,828	01								
						1,100	* 8	* 2	* 15	* 9	=	2,376

(:)

					5,000 * 2 * 50 =	500
				()	300,000 * 7 * 3 =	6,300
					(=552)	
				.	16,000 * 1 * 12 =	192
				.	30,000 * 1 * 12 =	360
					=	100
200		1,933,000	[	1,500,000	433,000]	
210		1,500,000	[	1,500,000]		
401		1,500,000	[	1,500,000]		
		1,500,000	01			
					=	1,000,000
			[	1,000,000]		
					=	500,000
			[	500,000]		
220		433,000				
206		30,000				
					(=30,000)	

2000

2200

2220

2223

120

201

(:)

				· (500)	150,000 * 40 = 6,000
				· (1,200*1,200)	400,000 * 40 = 16,000
				· ,	= 8,000
	401		403,000		
			403,000	01	
				1	= 75,000
					= 75,000
					= 70,000
					= 70,000
					= 80,000
					= 33,000
	2230		615,725		
	2231		188,984		
	100		150,984		
	110		135,240		
	101		135,240		
			105,506	04	

2000

2200

2220

2223

220

206

201		15,744								
		15,744	01							
			(=6,600)							
				.	300,000	* 12	=		3,600	
				.	250,000	* 12	=		3,000	
			(=9,144)							
				.	300,000	* 1	=		300	
				.	40,000	* 26	=		1,040	
				.	65,000	* 15	* 4	=	3,900	
				.	200,000	* 1	=		200	
				.	3,000,000	* 1	=		3,000	
				.	586	* 8	* 75	* 2	=	704
200		38,000								
220		38,000								
206		3,000								
					3,000,000	* 1	=		3,000	
401		35,000								

		35,000	01						
				(=20,000)					
				· (A=2,928.1㎡)				=	20,000
						15,000,000	* 1	=	15,000
2232		426,741							
	100	244,061							
	110	227,566							
	101	227,566							
		51,750	04						
				가 (=51,750)					
				·		21,400	* 2	* 365	= 15,622
				· 가		21,400	* 2	* 9 * 12	= 4,623
				· (=3,120)					
				- 가 (=1,680)					
						30,000	* 2	* 12	= 720
						20,000	* 4	* 12	= 960
				-		60,000	* 2	* 12	= 1,440

				·	2 400,000 * 12 = 4,800
				·	360,000 * 12 = 4,320
				()
					300,000 * 3 * 2 = 1,800
				(=5,575)	
				·	100,000 * 4 = 400
				·	100,000 * 2 = 200
				·	50,000 * 1 = 50
				·	1,225 * 1,000 = 1,225
				·	()
					1,000,000 * 1 = 1,000
				·	()
					2,700,000 * 1 = 2,700
200			182,680		
220			182,680		
206			53,150		

2000

2200

2230

.

2232

120

201

			가 , . (=9,000)		
			.	10,000 * 500 =	5,000
			.	10,000 * 250 =	2,500
			. (가 , ,)		
				1,500,000 * 1 =	1,500
			(=24,000)		
			. ,	400 * 25,000 =	10,000
			. 가	4,000 * 2,500 =	10,000
			.	2,000 * 2,000 =	4,000
			가	60,000 * 30 =	1,800
			(4)	2,000,000 * 1 =	2,000
				1,500,000 * 1 =	1,500
				4,500 * 3,300 =	14,850
401		129,530			
		129,530	01		
			(=20,000)		
			. (L=0.2km)	20,000,000 * 1 =	20,000

					(=15,000)		
				. 1	=		15,000
				가 (1) (=64,000)			
				. 2	400,000 * 160 =		64,000
				가 () (=30,530)			
				. 430,000 * 71 =			30,530
2300	42,267,486	[	25,971,072	11,360,878	4,935,536]		
2310	5,598,961	[	2,410,919	2,957,305	230,737]		
2311	3,550,493	[	1,463,087	1,860,434	226,972]		
100	103,896						
120	103,896						
201	29,110						
	29,110	01					
					70,000 * 9 * 5 =		3,150
					300,000 * 12 =		3,600
					990,000 * 4 =		3,960
					=		10,720

(:)

								=	6,480
								=	1,200
	202		32,400						
			32,400	01					
						100,000	* 27	* 12	= 32,400
	203		31,300						
			3,000	01					
					()			=	3,000
			24,700	03					
								=	16,000
								=	3,600
								=	1,000
								=	600
								=	1,000
								=	2,000
								=	500
			3,600	04					

2000

2300

2310

2311

120

201

					300,000 * 12 =	3,600
301	7,486					
	7,036	08				
				(=7,036)		
			()	24,400 * 4 * 12 =		1,172
				3,000 * 25 * 4 * 12 =		3,600
				1,400 * 25 * 4 * 12 =		1,680
				146,000 * 4 =		584
	450	11				
			가	30,000 * 5 =		150
				30,000 * 5 =		150
				30,000 * 5 =		150
307	3,600					
	3,600	02				
				300,000 * 12 =		3,600
200	3,446,597	[	1,463,087	1,860,434	123,076]	
210	3,441,597	[	1,463,087	1,860,434	118,076]	

301		66,817	[37,441 29,376]		
		66,817	08		= 58,752
			[29,376 29,376]		= 8,065
			[8,065]		
307		3,197,380	[1,425,646 1,771,734]		
		3,197,380	02		
				() (=464,085)	
			.		= 365,615
			[292,492 73,123]		
			.		= 98,470
			[78,776 19,694]		
					= 47,324
			[33,127 14,197]		
			가	(, ,)	= 204,336

(:)

				[61,300 143,036]		
					=	780,545
				[545,612 234,933]		
					=	282,867
				[198,001 84,866]		
				(, , ,)	=	721,128
				[216,338 504,790]		
					=	1,518
				[1,518]		
					=	18,000
				[18,000]		
					=	12,000
				[12,000]		
					=	120,000
				[120,000]		
				" " 가	=	10,000

2000

2300

2310

2311

210

307

			[10,000]		
				=	49,680
			[49,680]		
				=	292,036
			[292,036]		
				=	92,664
			[92,664]		
				=	49,778
			[49,778]		
				=	29,859
			[29,859]		
				=	7,200
			[7,200]		
				=	2,160
			[2,160]		
				=	12,200
			[12,200]		

2000

2300

2310

2311

210

307

	402		177,400	[	88,700	88,700]		
			177,400	01				=	177,400
				[	88,700	88,700]		
	220		5,000						
	307		5,000						
			5,000	05					
								500,000 * 10 =	5,000
	2312		2,048,468	[	947,832	1,096,871	3,765]	
	100		1,990						
	120		1,990						
	201		1,600						
			1,600	01					
								1,000 * 1,000 =	1,000
								20,000 * 30 =	600
	203		300						
			300	03					

								= 300
	301		90					
			90	11				
							30,000 * 3 =	90
200		2,046,478		[	947,832	1,096,871		1,775]
210		2,046,478		[	947,832	1,096,871		1,775]
	301	1,375,561		[	709,497	664,289		1,775]
		1,375,561	01					= 11,200
				[	7,840	3,360		= 842,516
				[	589,761	252,755		= 111,000
				[	88,800	22,200		= 18,370
				[	14,696	3,674		= 2,600

2000

2300

2310

2312

120

203

(:)

				[1,300 1,300]		
					=	8,875
				[7,100 1,775]		
					=	381,000
				[381,000]		
307		670,917		[238,335 432,582]		
		670,917	02			
					=	549,962
				[219,985 329,977]		
					=	45,875
				[18,350 27,525]		
				가	=	50,000
				[50,000]		
					=	25,080
				[25,080]		
2320		22,742,160		[17,666,581 2,845,008 2,230,571]		

2000

2300

2310

2312

210

301

2321			22,742,160	[	17,666,581	2,845,008	2,230,571]
200			22,742,160	[	17,666,581	2,845,008	2,230,571]
210			22,737,160	[	17,666,581	2,845,008	2,225,571]
301			22,349,713	[	17,396,992	2,734,599	2,218,122]
			22,349,713	01			
						()	= 16,824,240
				[	13,525,627	1,607,911	1,690,702]
							= 2,062,672
				[	1,650,138	206,267	206,267]
						()	= 669,816
				[	535,852	66,982	66,982]
						()	= 16,848
				[	13,478	1,685	1,685]
							= 7,822
				[	6,258	782	782]
							= 1,827,423

				[	1,461,939	182,742	182,742]	
								=
								254,624
				[	203,700	25,462	25,462]	
						()		=
								208,104
				[	208,104]			
						()		=
								66,700
				[	66,700]			
						()		=
								269,184
				[	269,184]			
						()		=
								56,080
				[	56,080]			
						()		=
								77,000
				[	38,500	38,500]		
								=
								9,200
				[	4,200	5,000]		
307			387,447	[	269,589	110,409	7,449]	

2000

2300

2320

2321

210

301

		387,447	02			
					=	70,000
			[	56,000	7,000	7,000]
					=	300,000
			[	210,000	90,000]	
					=	4,487
			[	3,589	449	449]
					=	12,960
			[	12,960]		
220		5,000				
	206	5,000				
					5,000 * 500 * 2 =	5,000
2330	가	13,926,365	[	5,893,572	5,558,565	2,474,228]
2331	가	5,917,981	[	1,886,297	2,462,862	1,568,822]
	100	23,092				
	120	23,092				
	201	1,356				

		1,356	01			
				(4)	150,000 * 2 = 300	
				가	22,000 * 48 = 1,056	
203		1,000				
		1,000	03			
					= 1,000	
307		20,736				
		20,736	02			
				(=20,736)		
				.	1,434,000 * 1 * 12 = 17,208	
				.	115,000 * 12 = 1,380	
				.	300,000 * 3 = 900	
				.	104,000 * 12 = 1,248	
200		5,894,889	[1,886,297	2,462,862	1,545,730]
210		5,669,873	[1,886,297	2,462,862	1,320,714]
301		3,734,483	[985,546	1,528,945	1,219,992]
		3,734,483	01			

(:)

								= 1,403,463
					[982,424	294,727	126,312]	
								= 4,460
					[3,122	1,338]		
								= 2,187,360
					[1,093,680	1,093,680]		
								= 133,200
					[133,200]			
								= 6,000
					[6,000]			
307			1,693,068		[822,190	795,716	75,162]	
			3,000	01				
								= 3,000
					[3,000]			
			1,690,068	02				

2000 2300 2330 가 2331 가 210 301

				() (=113,150)	
			.		= 113,150
			[90,520	22,630]	=
					= 123,409
			[61,705	30,852 30,852]	=
					= 805,664
			[563,965	241,699]	=
					= 94,000
			[47,000	47,000]	=
				가	= 39,600
			[19,800	19,800]	=
					= 6,000
			[3,000	3,000]	=
			가 ()		= 60,500
			[24,200	36,300]	=
					= 30,000

					[	12,000	18,000]	
								= 82,845
					[	82,845]		
								= 83,940
					[	41,970	41,970]	
								= 4,680
					[	2,340	2,340]	
								= 84,960
					[	84,960]		
					가			= 9,720
					[	9,720]		
								= 30,000
					[	30,000]		
								= 21,600
					[	21,600]		
								= 100,000

(:)

					[100,000]	
401		85,200			[59,640 25,560]	
		85,200	01			= 85,200
					[59,640 25,560]	
402		157,122			[78,561 78,561]	
		157,122	01			= 147,122
					[73,561 73,561]	
				가		= 10,000
					[5,000 5,000]	
220		225,016				
401		225,016				
		218,200	01			= 30,000
					(=5,000)	
				.		= 4,000

			·			1,000 * 350 =	350
			·			100,000 * 1 =	100
			·			80,000 * 2 =	160
			·	()		100,000 * 1 =	100
				(=440)			
			·	,		200,000 * 1 =	200
			·			80,000 * 3 =	240
				(=36,857)			
			·			5,000 * 300 =	1,500
			·			200 * 1,500 =	300
			·			300 * 1,500 =	450
			·			500 * 2,000 =	1,000
			·			6,500 * 100 =	650
			·			500,000 * 1 =	500
			·			200,000 * 3 =	600
			·			5,000 * 15 * 12 =	900
			·			70,000 * 2 * 1 =	140

			.	800,000 * 1 =	800
			.	2,500,000 * 1 =	2,500
			.	(=1,657)	
			-	1,300,000 * 20 * 5% =	1,300
			-	1,100,000 * 2 * 5% =	110
			-	TV, , 4,930,000 * 5% =	247
			.	132,000 * 12 =	1,584
			.	250,000 * 1 =	250
			.	285,000 * 1 =	285
			.	60,000 * 2 * 12 =	1,440
			.	1,000,000 * 12 =	12,000
			.	80,000 * 12 =	960
			.	150,000 * 12 =	1,800
			.	() 30,000 * 1 * 65 =	1,950
			.	586 * 30 * 75 =	1,319
			.	500,000 * 1 =	500
			.	1,017 * 1,464m ² =	1,489

(:)

				.			34,454,000	* 5% =	1,723	
				.			400,000	* 1 =	400	
				.			80,000	* 2 =	160	
						(=58,080)				
				.			1,600,000	* 3 =	4,800	
				.	,	35,000	* 48	* 5	* 3 =	25,200
				.		35,000	* 24	* 5	* 3 =	12,600
				.		35,000	* 48	* 2	* 3 =	10,080
				.		20,000	* 36	* 1	* 3 =	2,160
				.	()					
						10,000	* 24	* 2	* 3 =	1,440
				.		25,000	* 24	* 3 =	1,800	
						(=310)				
				.			80,000	* 2 =	160	
				.			50,000	* 2 =	100	
				.			50,000	* 1 =	50	
	203		2,400							

2000

2300

2330 가

2332

120

201

			2,400	03				
						100,000	* 16	= 1,600
						, 가		= 300
						가		= 500
301			9,126					
			6,986	09				
						70,000	* 4 * 9	= 2,520
						50,000	* 4 * 9	= 1,800
						300,000	* 2	= 600
						100,000	* 2	= 200
						111,000	* 2 * 3	= 666
						가	4,000 * 300	= 1,200
			2,140	11				
						(=1,000)		
						.	100,000 * 1	= 100
						.	200,000 * 2	= 400
						.	50,000 * 10	= 500

				(=1,140)		
				·	150,000 * 2 =	300
				·	100,000 * 2 =	200
				· 가	70,000 * 2 =	140
				·	50,000 * 10 =	500
200		391,479	[	230,388	161,091]	
210		391,479	[	230,388	161,091]	
301		174,027	[	102,400	71,627]	
		174,027	01			
			가	가	=	107,000
			[	85,600	21,400]	
			가	가	=	21,000
			[	16,800	4,200]	
			가	가	=	43,027
			[	43,027]		

				가	가	=		3,000
				[	3,000]		
307		217,452		[	127,988	89,464]	
		217,452	02					
				가		=		35,040
				[	17,520	17,520]	
				가		=		1,937
				[	968	969]	
						=		135,000
				[	94,500	40,500]	
						=		30,000
				[	15,000	15,000]	
						=		7,200
				[	7,200]		
						=		1,000

				[1,000]			
				(,)	=		2,175
				[2,175]			
					=		5,100
				[5,100]			
400		30,000					
420		30,000					
702		30,000					
						=	30,000
2333		1,407,153		[832,805	512,783	61,565]	
100		31,070					
120		31,070					
201		8,280					
		5,130	01				
				(=2,850)			
				.	40 * 5,000	=	200
				.	100 * 2,000	=	200

(:)

					350 * 7,000 =	2,450
					5,000 * 4 * 24 =	480
					100,000 * 9 =	900
					300 * 3,000 =	900
			3,150	02		
					350,000 * 9 =	3,150
202			960			
			960	01		
					10,000 * 4 * 24 =	960
203			800			
			800	03		
					50,000 * 16 =	800
301			8,230			
			5,400	09		
					(=5,400)	
					400,000 * 9 =	3,600
					200,000 * 9 =	1,800

2000

2300

2330 가

2333

120

201

		2,830	11			
				(=1,350)		
				·	70,000 * 1 * 9 =	630
				·	50,000 * 1 * 9 =	450
				·	30,000 * 1 * 9 =	270
					(=700)	
				· 1	200,000 * 2 =	400
				· 2	100,000 * 2 =	200
				· 3	50,000 * 2 =	100
					100,000 * 3 * 2 =	600
					30,000 * 3 * 2 =	180
	307	12,800				
		12,800	02			
					=	12,800
200		1,376,083	[	832,805	512,783	30,495]
210		1,376,083	[	832,805	512,783	30,495]
301		396,759	[	174,213	192,051	30,495]

			396,759	01		
				가	=	121,800
				[97,440 24,360]		
					=	121,979
				[60,989 30,495 30,495]		
					=	2,000
				[1,000 1,000]		
				가	=	18,480
				[14,784 3,696]		
					=	
				가 , 가	=	22,500
				[22,500]		
				, 가 ,	=	20,000
				[20,000]		
				가 , 가	=	90,000
				[90,000]		

2000

2300

2330 가

2333

210

301

307			979,324	[658,592 320,732]	
			969,324	02	
				() (=250,690)	
				.	= 250,690
				[200,552 50,138]	= 649,504
				[453,040 196,464]	= 32,000
				[32,000]	= 2,700
				[2,700]	= 19,000
				[19,000]	= 1,330
				[1,330]	= 4,500
				[4,500]	

								= 9,600
				[9,600]				
			10,000	04	.			= 10,000
				[5,000 5,000]				
2334			6,063,764	[2,944,082 2,421,829 697,853]				
	100		8,400					
	120		8,400					
	201		4,100					
			4,100	01				
						7,000 * 200 =		1,400
						1,000,000 * 2 =		2,000
					,	(,)=		700
	203		4,000					
			4,000	03				= 2,000
								= 2,000

301		300					
		300	11				
				30,000	* 10	= 300	
200		6,055,364	[	2,944,082	2,421,829	689,453]
210		5,773,574	[	2,944,082	2,421,829	407,663]
307		5,773,574	[	2,944,082	2,421,829	407,663]
		5,773,574	02				
						= 2,251,512	
			[	1,250,840	1,000,672]	= 2,324,712
			[1,162,356	871,767	290,589]	= 100,146
			[	62,591	37,555]	
			5			= 904,984	
			[452,492	339,369	113,123]	= 31,606

				[15,803	11,852	3,951]
						= 7,248
				[7,248]		= 1,100
				[1,100]		= 19,888
				[19,888]		= 4,500
					가	= 18,016
				[4,500]		= 28,900
				[18,016]		= 19,515
				[28,900]		= 61,447
				[19,515]		

(:)

				[		61,447]				
220			281,790								
307			136,790								
			136,790		02						
						(=110,000)					
					.			=			80,000
					.			=			30,000
						(=17,690)					
					. 50	200,000	* 19	=			3,800
					. 21 49	130,000	* 63	=			8,190
					. 20	100,000	* 57	=			5,700
						(=9,100)					
					. 100	250,000	* 25	=			6,250
					. 50 99	200,000	* 11	=			2,200
					. 21 49	150,000	* 3	=			450
					. 20	100,000	* 2	=			200
401			145,000								

2000 2300 2330 가 2334 210 307

		145,000	01	
				(=115,000)
			.	= 50,000
			.	= 50,000
			.	= 15,000
			, (=30,000)	
			.	= 30,000
2400		943,918	[	180,000 207,865 556,053]
2410	가	250,018		
2411		250,018		
100		72,022		
120		72,022		
201		29,889		
		29,889	01	
				= 1,000
				(=2,300)
			.	150,000 * 5 * 3 = 2,250

				. 50,000 * 1 =					50
								2,000 * 100 =	200
								1,200 * 250 =	300
				가 (=1,080)					
				. (가)				60 * 8,000 =	480
				. 가				100 * 6,000 =	600
								(=990)	
				. 198,000 * 5 =					990
				가				500,000 * 4 =	2,000
				가				(=779)	
				. 1,800 * 12 * 12 =					260
				. (3*5)				150 * 24 * 12 * 12 =	519
								70,000 * 15 * 4 =	4,200
									= 10,080
									= 6,960
202			34,800						
			34,800	01					

(:)

					100,000	* 12	* 29	=	34,800	
	203		4,600							
			1,000	03						
				가				=	1,000	
			3,600	04						
					300,000	* 12	=		3,600	
	301		2,733							
			1,833	08						
				가	(=1,833)					
				·	24,400	* 1	* 12	=	293	
				·	3,000	* 25	* 1	* 12	=	900
				·	1,400	* 25	* 1	* 12	=	420
				·	146,000	* 1	=		146	
				·	73,300	* 1	=		74	
			900	11						
					(=900)					
				·	300,000	* 1	=		300	

2000 2400 2410 가 2411 120 202

						·	200,000 * 2 = 400
						· 가	100,000 * 2 = 200
	200		3,996				
	220		3,996				
	405		3,996				
			3,996	01			
							498,000 * 2 = 996
							3,000,000 * 1 = 3,000
	400		174,000				
	420		174,000				
	701		174,000				
							= 174,000
2420		693,900		[	180,000	207,865	306,035]
2421		428,516		[	180,000	180,000	68,516]
	100	65,516					
	120	65,516					
	201	34,416					

2000

2400

2410

가

2411

120

301

		34,416	01						
				(=12,000)					
				.		3,000,000	* 4	=	12,000
						70,000	* 18	* 6	= 7,560
						586	* 8	* 75	* 1 = 352
						198,000	* 4	* 2	= 1,584
								=	2,000
								=	6,120
								=	4,800
202		24,000							
		24,000	01						
						100,000	* 20	* 12	= 24,000
203		7,100							
		3,500	03					=	3,000
								=	500
		3,600	04						

(:)

						300,000 * 12 = 3,600
200		363,000	[	180,000	180,000	3,000]
210		360,000	[	180,000	180,000]	
401		360,000	[	180,000	180,000]	
		360,000	01			= 360,000
			[	180,000	180,000]	
220		3,000				
405		3,000				
		3,000	01			= 3,000
2422		64,867				
100		41,467				
110		3,243				
101		3,243				
		3,243	05			(=3,243)

2000

2400

2420

2421
- 218 -

120

203

					26,330 * 2 * 60 =	3,160
					3,160,000 * 2.6% =	83
120		38,224				
201		16,518				
		16,518	01			
				(=2,196)		
					1,800 * 30 * 12 =	648
				(=1,548)		
				-3 × 5	150 * 24 * 30 * 12 =	1,296
				-5 × 7	700 * 30 * 12 =	252
					150 * 6,000 =	900
					150 * 4,000 * 2 =	1,200
					100 * 5,000 * 4 =	2,000
				(=2,000)		
					200,000 * 5 =	1,000
					100,000 * 5 =	500
					100,000 * 5 =	500

			20,806	08					
					(=20,806)				
					· ()	24,400	* 10	* 12	= 2,928
					·	3,000	* 10	* 25 * 12	= 9,000
					·	1,400	* 10	* 25 * 12	= 4,200
					·	1,400	* 10	* 20 * 12	= 3,360
					·			146,000 * 6	= 876
					·			73,600 * 6	= 442
200			23,400						
220			23,400						
401			22,700						
			22,700	01					
						7,000,000	* 2	=	14,000
					가	2,700,000	* 1	=	2,700
						600,000	* 10	=	6,000
405			700						
			700	01					

							500,000 * 1 =	500
							200,000 * 1 =	200
2423		200,517	[	27,865	172,652]		
100		111,241	[	4,000	107,241]		
110		4,000	[	4,000]			
101		4,000	[	4,000]			
		4,000	05					
			[]			
							=	4,000
			[	4,000]			
120		107,241						
201		60,968						
		60,968	01					
				가	(=18,741)			
			.	가	33,000 * 20 * 1/2 =			330
			.		80,000 * 2 * 3 =			480
			.	가	(=9,595)			

				-	$38,000 * 12,800 / (38,500 / 1,140) * 1.1 * 1/2 =$	7,922
				-	$38,000 * 100 * 30% * 50% * 1.1 * 1/2 =$	314
				-	$38,000 * 100 * 50% * 1.1 * 1/2 =$	1,045
				-	$38,000 * 30 * 50% * 1.1 * 1/2 =$	314
				. 가	$10,000 * 100 * 2 =$	2,000
				.	가	
					$30 * 38,500 * 1.1 * 1/2 =$	636
				. 가	$190 * 30,000 =$	5,700
					$100,000 * 12 =$	1,200
					(=15,187)	
				.	$30 * 40,000 =$	1,200
				.	$16,490 * 100 =$	1,649
				.	$500 * 3 * 500 =$	750
				.	$198,000 * 4 * 10 =$	7,920
				.	$38,000 * 2 * 12 =$	912
				.	$88,000 * 4 * 3 =$	1,056
				.	$50,000 * 4 * 4 =$	800

(:)

						30,000,000 * 3% =	900
						=	3,000
					가	70,000 * 8 * 6 =	3,360
						70,000 * 4 * 1 =	280
					가	1,600,000 * 3 =	4,800
						=	8,640
						=	5,760
202		30,600					
		30,600	01				
						100,000 * 24 * 12 =	28,800
					가	10,000 * 4 * 45 * 2 * 1/2 =	1,800
203		5,120					
		1,520	03				
					가	10,000 * 14 * 3 =	420
						=	600
						=	500
		3,600	04				

					=	3,600		
301		10,553						
		10,553	08					
			(=10,553)					
			·	24,400	* 6	* 12 =	1,757	
			·	3,000	* 25	* 6	* 12 =	5,400
			·	1,400	* 25	* 6	* 12 =	2,520
			·		146,000	* 6 =	876	
200		89,276	[23,865		65,411]	
210		57,276	[23,865		33,411]	
307		57,276	[23,865		33,411]	
		57,276	05					
					=	57,276		
			[23,865		33,411]	
220		32,000						
401		20,000						
		20,000	01					

2000

2400

2420

2423

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120

203

				(=20,000)	
			.	=	20,000
405		12,000			
		12,000	01		
			(=12,000)		
			.	=	12,000

3000		8,979,626	[599,988	3,119,745	5,259,893]
3100		237,921	[	48,000	53,600	136,321]
3110		7,776				
3111		7,776				
100		750				
120		750				
201		750				
		750	01			
					5,000 * 150 =	750
200		7,026				
220		7,026				
206		750				
					5,000 * 3 * 20 =	300
					5,000 * 3 * 30 =	450
307		6,276				
		6,276	05			
					10,459 * 30 * 20 =	6,276

3000 3100 3110 3111 120 201

3120		230,145	[	48,000	53,600	128,545]
3121		230,145	[	48,000	53,600	128,545]
100		43,145				
120		43,145				
201		43,145				
		43,145	01			
					50 * 10 * 1,000 =	500
					1,000 * 700 =	700
					50 * 10 * 1,000 =	500
					100 * 10 * 500 =	500
					350,000 * 4 =	1,400
				(=9,826)		
			.		160,000 * 4 =	640
			.		2,945,000 * 1 =	2,945
			.		70,000 * 8 =	560
			.		2,620 * 6 * 150 =	2,358
			.	(,)	900,000 * 1 =	900

(:)

.				30,000	* 12 = 360
.				586	* 8 * 120 = 563
.	(22)			1,500,000	* 1 = 1,500
				70,000	* 12 = 840
	(=12,390)				
.				11,799	* 900HP = 10,620
.				11,799	* 150HP = 1,770
	(=1,688)				
.				73,346	* 22 = 1,614
.				73,346	* 1 = 74
	(=991)				
.				43,001	* 22 = 947
.				43,001	* 1 = 44
			(=13,810)		
.	(=11,320)				
-				30,000	* 1 * 332 = 9,960
-				40,000	* 1 * 34 = 1,360

3000

3100

3120

3121

120

201

			· 30,000 * 1 * 83 = 2,490			
200		187,000	[48,000	53,600	85,400]	
210		120,000	[48,000	53,600	18,400]	
307		40,000	[40,000]			
		40,000	05			= 40,000
401		80,000	[48,000	13,600	18,400]	
		80,000	01			= 60,000
			[48,000	3,600	8,400]	= 20,000
220		67,000	[10,000	10,000]		
201		20,000				
		20,000	01	(,)		= 20,000

3000

3100

3120

3121

120

201

	401		47,000						
			47,000	01					
					(=33,500)				
					· (22)		=		20,000
					· (900HP)		=		10,000
					·		=		3,500
						270,000 * 50	=		13,500
3200			256,336						
3210			92,585						
3211			92,585						
	100		87,040						
	110		26,413						
	101		26,413						
			26,413	05					
					가 (=24,314)				
					· 26,330 * 5 * 15 * 12		=		23,697
					· 23,697,000 * 2.6%		=		617

(:)

							(=2,099)		
								58,291	* 1 * 22 = 1,283
								37,050	* 1 * 22 = 816
120			60,627						
201			15,692						
			15,692	01					
									(=692)
								1,800	* 12 * 12 = 260
								150	* 12 * 20 * 12 = 432
								40	* 3,000 = 120
									= 8,640
									= 6,240
202			36,000						
			36,000	01					
								100,000	* 30 * 12 = 36,000
203			4,600						
			1,000	03					

3000

3200

3210

3211

110

101

				가				=	500
								=	500
		3,600	04						
						300,000	* 12	=	3,600
301		4,335							
		4,335	11						
						850	* 340	* 15	= 4,335
200		5,545							
220		5,545							
206		755							
						700	* 2	* 3	* 55 = 231
					(=524)				
				.		572	* 2	* 2	* 70 = 161
				.		753	* 2	* 2	* 45 = 136
				.		1,261	* 2	* 2	* 45 = 227
405		4,790							
		4,790	01						

				3,000,000 * 1 =	3,000
				495,000 * 2 =	990
				400,000 * 2 =	800
3220		660			
3221		660			
100		660			
120		660			
203		360			
		360	03		
				360,000 * 1 =	360
301		300			
		300	11		
				30,000 * 10 =	300
3230		163,091			
3231		133,407			
100		104,907			
110		62,327			

101			62,327	
			62,327	05
				(=2,418)
				. 38,000 * 1 * 62 = 2,356
				. 2,356,000 * 2.6% = 62
				27,720 * 10 * 62 = 17,187
				(=8,349)
				. 27,720 * 1 * 290 = 8,039
				. 8,039,000 * 2.6% = 210
				. 50,000 * 2 = 100
				27,720 * 20 * 62 = 34,373
120			42,580	
201			37,940	
			37,940	01
				(=11,560)
				. ()
				180,000 * 1 * 12 = 2,160

(:)

.						180,000	* 20	=	3,600
.						1,000,000	* 1	=	1,000
.						400,000	* 12	=	4,800
.						150,000	* 15	=	2,250
				(,)		160,000	* 1	=	160
				(=4,020)					
.						100,000	* 1	=	100
.						200,000	* 1	=	200
.					5,000	* 12	* 1	* 62	= 3,720
				(=8,200)					
.						60,000	* 1	* 62	= 3,720
.						320,000	* 2	* 7	= 4,480
				(=1,350)					
.				(=950)					
-						10,000	* 20	=	200
-						3,000	* 250	=	750
.						100,000	* 1	=	100

3000

3200

3230

3231

120

201

						(=28,500)		
						.	=	2,000
						.	=	500
						.	=	1,000
						.	=	1,000
						.	=	5,000
						.	=	1,000
						.	=	18,000
3232			29,684					
100			19,684					
120			19,684					
201			1,920					
			1,920	01				
						100,000	* 2 =	200
						120,000	* 6 =	720
						500,000	* 1 * 2 =	1,000

3000

3200

3230

3231

220

401

202		14,264			
		5,600	03		
				700,000 * 1 * 8 =	5,600
		8,664	04		
				(=8,664)	
			.	190,000 * 8 =	1,520
			.	893,000 * 8 =	7,144
203		3,500			
		3,500	03		
				,	= 3,500
200		10,000			
220		10,000			
306		10,000			
					= 10,000
3300		8,358,723	[	551,988 3,066,145 4,740,590]	
3310		630,572	[	41,988 11,145 577,439]	
3311		598,449	[	31,610 8,613 558,226]	

(:)

100		451,879							
110		307,160							
101		307,160							
		307,160	05						
				(=307,160)					
						27,720	* 60	* 180	= 299,376
						299,376,000	* 2.6%	=	7,784
120		144,719							
201		10,862							
		10,862	01						
				(=1,720)					
						70,000	* 5	=	350
						1,000	* 160	=	160
						500	* 500	=	250
						60,000	* 16	=	960
						70,000	* 16	=	1,120
						330,000	* 2	=	660

3000

3300

3310

3311

110

101

					(=5,250)		
					. 5,000 * 1 * 5 * 150 =		3,750
					. . 5,000 * 2 * 5 * 30 =		1,500
					586 * 8 * 90 =		422
					5,000 * 1 * 5 * 30 =		750
					(=940)		
					. 50,000 * 4 =		200
					. 10,000 * 54 =		540
					. 100,000 * 2 =		200
203		5,200					
		5,200	03				4,500
							700
301		128,657					
		128,247	08				
					(=128,247)		

(:)

				· ()	24,400 * 70 * 12 =	20,496
				·	3,000 * 25 * 70 * 12 =	63,000
				·	1,400 * 25 * 70 * 12 =	29,400
				·	146,000 * 70 =	10,220
				·	73,300 * 70 =	5,131
		410	11			
				(=410)		
				·	30,000 * 7 =	210
				·	100,000 * 2 =	200
200		146,570	[	31,610	8,613	106,347]
210		67,882	[	31,610	8,613	27,659]
	201	450	[	135	95	220]
		450	01			
						= 450
			[	135	95	220]
	202	600	[	180	126	294]
		600	01			

3000

3300

3310

3311
- 242 -

120

301

						= 600
			[	180	126	294]
206	19,700		[	5,910	4,136	9,654]
						= 19,700
			[	5,910	4,136	9,654]
401	42,532		[	24,005	3,290	15,237]
	42,532	01				= 42,532
			[	24,005	3,290	15,237]
405	4,600		[	1,380	966	2,254]
	4,600	01				= 1,600
			[	480	336	784]
						= 3,000
			[	900	630	1,470]
220	78,688					
206	12,135					

(:)

				(=6,265)			
				.	4,730	* 500 =	2,365
				.	3,500	* 300 =	1,050
				.	4,500	* 300 =	1,350
				.	2,000	* 300 =	600
				.	4,000	* 100 =	400
				.	3,000	* 100 =	300
				.	1,000	* 200 =	200
				(=420)			
				.	4,200	* 100 =	420
				(=5,450)			
				.	(1)	3,000 * 1,500 =	4,500
				.		500 * 1,500 =	750
				.		200,000 * 1 =	200
401		57,841					
		57,841	01				
				(30ha)		=	50,841

3000

3300

3310

3311

220

206

						350,000 * 20 = 7,000
	405	8,712				
		8,712	01			
						871,200 * 10 = 8,712
3312		32,123	[	10,378	2,532	19,213]
	100	2,000				
	120	2,000				
	201	2,000				
		2,000	01			
						5,000 * 250 = 1,250
			가			5,000 * 150 = 750
	200	30,123	[	10,378	2,532	17,213]
	210	18,817	[	10,378	2,532	5,907]
	401	18,817	[	10,378	2,532	5,907]
		18,817	01			
			가			= 18,817
			[	10,378	2,532	5,907]

220	11,306				
206	11,306				
				9,060 * 100 =	906
				10,000 * 300 =	3,000
			(=7,400)		
			(1)	3,000 * 1,600 =	4,800
				500 * 5,000 =	2,500
				100,000 * 1 =	100
3320	569,304				
3321	417,757				
100	417,757				
110	35,954				
101	35,954				
	35,954	03			
			(=35,954)		
				1,186,000 * 1 * 12 * 1.024 =	14,574
				14,574,000 * 3% =	438

				· (=4,754)		
				-	15,012,000 * 2/12 =	2,502
				-	15,012,000 * 1.8/12 =	2,252
				· 가 (=840)		
				-	30,000 * 1 * 12 =	360
				-	20,000 * 2 * 12 =	480
				·		
					5,219 * 1 * 40 * 12 * 1.024 * 1.03 =	2,643
				· ()	355,200 * 1 * 4 =	1,421
				·	80,000 * 1 * 12 =	960
				· (=8,464)		
				-	90,000 * 1 * 12 =	1,080
				-	120,000 * 1 * 12 =	1,440
				- 가	15,012,000 * 1/12 * 150% =	1,877
				- 가	15,012,000 * 18/288 =	939
				-가	15,012,000 * 1/12 * 250% =	3,128
				·	105,000 * 1 * 12 =	1,260

3000

3300

3320

3321

110

101

(:)

					50,000 * 1 * 12 =	600
120		381,803				
201		381,803				
		381,803	01			
				(=296)		
				·	100,000 * 2 =	200
				·	60,000 * 1 =	60
				·	36,000 * 1 =	36
					(=183,093)	
				·	(=136,197)	
				-	4,400 * 5,950kW * 5 =	130,900
				-	55.75 * 19,000kWh * 5 =	5,297
				·	(=37,928)	
				-	4,400 * 200kW * 12 =	10,560
				-	54.3 * 42,000kWh * 12 =	27,368
				·	(=8,968)	
				-	4,150 * 159kW * 12 =	7,919

3000

3300

3320

3321

- 248 -

110

101

				-	54.6 * 1,600kWh * 12 =	1,049
				,	25,000 * 3 * 12 =	900
					25,000 * 3 * 12 =	900
					80,000 * 3 * 2 =	480
					(3,411,800 + 859,800 + 984,300) =	5,256
					586 * 75 * 18 * 2 =	1,583
					(=1,614)	
				· 1	531 * 1,126m ² =	598
				· 2,	1,305 * 778m ² =	1,016
					(=12,148)	
				·		
					0.112 * 320Hp * 5H * 816 * 4 * 12 =	7,019
				·		
					0.112 * 1,330Hp * 1.5H * 816 * 2 * 12 =	4,376
				·		
					11,395,000 * 6.6% =	753
					(=175,533)	

			<ul style="list-style-type: none"> . 1 7,373 * 500Hp * 8 * 70% = 20,645 . 2, (=154,408) – 16,220 * 1,683Hp * 70% = 19,109 – 16,220 * 320Hp * 4 * 70% = 14,534 – 16,220 * 1,330Hp * 2 * 70% = 30,202 – 12,075,000 * 5 * 1.5 = 90,563 . (=480) – 11,799 * 25Hp * 2 * 70% = 413 – 11,799 * 2Hp * 4 * 70% = 67 	
3322		151,547		
100		11,376		
120		11,376		
201		11,376		
		11,376	01	
				30,000 * 50 = 1,500
				29,600,000 * 6% = 1,776
				25,000 * 1 * 12 = 300

(:)

					30,000 * 1 * 160 =	4,800
					5,000 * 40 * 15 =	3,000
200		5,000				
220		5,000				
206		5,000				
				(,)	5,000,000 * 1 =	5,000
400		135,171				
420		135,171				
702		135,171				
				(2004)	50,689,000,000 * 1/3 * 8/1000 =	135,171
3330		7,158,847	[	510,000	3,055,000	3,593,847]
3331		938,483				
100		623,983				
110		383,520				
101		383,520				
		383,520	04			
				(=383,520)		

3000

3300

3320

3322

120

201

					·	21,400 * 12 * 365 =	93,732
					· 가	21,400 * 12 * 17 * 12 =	52,388
					·	(=28,800)	
					- 가	(=7,200)	
						30,000 * 12 * 12 =	4,320
						20,000 * 12 * 12 =	2,880
					-	90,000 * 12 * 12 =	12,960
					-	60,000 * 12 * 12 =	8,640
					·	(=60,550)	
					-	115,332,000 * 2/12 =	19,222
					-	115,332,000 * 1.8/12 =	17,300
					- 가	115,332,000 * 1/12 * 250% =	24,028
					·	(=62,117)	
					-	80,000 * 12 * 12 =	11,520
					- 가	80,000 * 12 * 12 =	11,520
					-	120,000 * 12 * 12 =	17,280
					-	70,000 * 12 * 12 =	10,080

3000

3300

3330

3331

110

101

					- 가	93,732,000	* 1/12 * 75% * 2 =	11,717
					.	(=66,212)		
					-	9,900	* 30 * 12 * 12 =	42,768
					-	39,600	* 2 * 12 * 12 =	11,405
					- 가	39,600	* 1 * 12 * 12 =	5,703
					- 가	26,400	* 12 * 20 =	6,336
					.	(=1,793)		
					-	355,200	* 1 * 4 =	1,421
					-	46,500	* 2 * 4 =	372
					.	100,000	* 12 * 12 =	14,400
					.	(=1,368)		
					-	20,000	* 12 =	240
					-	35,000	* 12 =	420
					-	10,000	* 12 =	120
					-	7,000	* 12 =	84
					- (,)	6,000	* 12 * 2 =	144
					-	30,000	* 12 =	360

3000

3300

3330

3331

110

101

				5	
				5,000	* 12 * 3 * 12 = 2,160
120		240,463			
201		168,302			
		168,302	01		
				(=6,566)	
				(=1,042)	
				66,000	* 5 = 330
				66,000	* 4 = 264
				56,000	* 8 = 448
				(=584)	
				2,840	* 100 = 284
				1,000	* 300 = 300
				50,000	* 10 = 500
				(=4,440)	
				1,290	* 3,000 = 3,870
				190	* 3,000 = 570

3000

3300

3330

3331

110

101

				(, ,)	158,000 * 100 =	15,800
				(=1,104)		
				.	16,000 * 2 * 12 =	384
				.	30,000 * 2 * 12 =	720
				(=93,960)		
				.	5,520 * 400kW * 12 =	26,496
				.	74.96 * 75,000kWh * 12 =	67,464
					700,000 * 12 =	8,400
					296,120 * 12 =	3,554
					=	6,000
				(7)		
					6,000,000 * 1 =	6,000
					7,373 * 300hp * 65%=	1,438
					=	14,680
					=	9,600
					=	1,200
202		49,800				

(:)

			49,800	01		
					100,000 * 40 * 12 =	48,000
					10,000 * 5 * 2 * 12 =	1,200
					10,000 * 5 * 12 =	600
203			11,520			
			3,000	01		
					() =	3,000
			4,320	03		
					,	3,600
						500
					10,000 * 22 =	220
			4,200	04		
					350,000 * 12 =	4,200
301			10,841			
			10,841	08		
					(=10,841)	

3000

3300

3330

3331

120

202

(:)

				.	24,400 * 5 * 12 =	1,464
				.	3,000 * 25 * 5 * 12 =	4,500
				.	1,400 * 25 * 5 * 12 =	2,100
				.	1,400 * 20 * 5 * 12 =	1,680
				.	146,000 * 5 =	730
				.	73,300 * 5 =	367
200		314,500				
220		314,500				
307		2,000				
		2,000	05			
					2,000,000 * 1 =	2,000
401		312,000				
		312,000	01			
					=	300,000
			1		12,000,000 * 1 =	12,000
405		500				
		500	01			

3000

3300

3330

3331

120

301

			500,000 * 1 = 500		
3332	4,495,150	[	510,000	3,055,000	930,150]
100	5,150				
120	5,150				
201	4,150				
	4,150	01			
			(=3,900)		
		.	(=3,400)		
		-		8,000 * 400 =	3,200
		-		2,000 * 100 =	200
		.		10,000 * 50 =	500
				3,000 * 50 =	150
				1,000 * 100 =	100
203	1,000				
	1,000	03			
				=	1,000
200	4,490,000	[	510,000	3,055,000	925,000]

3000

3300

3330

3331

220

405

210		3,820,000	[510,000 3,055,000 255,000]		
401		3,820,000	[510,000 3,055,000 255,000]		
		3,820,000	01		
				=	350,000
			[350,000]		
				=	350,000
			[350,000]		
			3	=	700,000
			[700,000]		
				=	700,000
			[700,000]		
			1	=	700,000
			[700,000]		
				=	1,020,000
			[510,000 255,000 255,000]		
220		670,000			
401		670,000			

(:)

		670,000	01		
				=	100,000
			4	=	270,000
				=	300,000
3333		1,725,214			
	100	455,983			
	120	455,983			
	201	455,023			
		455,023	01		
				286,000 * 3 * 2 * 3 =	5,148
				(, ,)	
				1,200,000 * 1 =	1,200
			가	(=325,467)	
			.	3,900 * 280 * 5kW * 12 =	65,520
			.		
				(0.44kW*495 + 0.28kW*3,887 + 1.1kW*16) * 53.8 * 10H * 365 =	259,947
			가	(=3,888)	

3000 3300 3330 3332 220 401

(:)

					·	5,000 * 31 * 12 * 1.1 = 2,046
					·	30 * 31 * 12 * 150 * 1.1 = 1,842
						2,820 * 3,526 * 12 = 119,320
202		960				
		960	01			
			가			10,000 * 2 * 4 * 12 = 960
200		1,259,231				
220		1,259,231				
206		104,580				
					(,)	= 4,000
					()	= 3,500
					()	= 4,000
					(=45,973)	
					·	11,759 * 3,526 * (365 * 12H)/16,000H = 11,351
					·	14,740 * 3,526 * 10% = 5,198
					·	51,146 * 3,526 * 60% * 20% = 21,641
					·	21,340 * 3,526 * 3% = 2,258

3000

3300

3330

3333

120

201

	307		20,000			
			20,000	05		
					=	20,000
	401		1,134,651			
			1,129,651	01		
					(=30,800)	
					,	
				· 60	300,000 * 60 =	18,000
				· 30	320,000 * 30 =	9,600
				· 10	320,000 * 10 =	3,200
				가	2,500,000 * 3 =	7,500
					=	30,000
					=	11,351
				가	2,000,000 * 50 =	100,000
				가	1,000,000 * 20 =	20,000
					2,000,000 * 10 =	20,000
					(=100,000)	
				·	=	60,000

3000

3300

3330

3333

220

307

				.	=	40,000	
				ASP	=	30,000	
					=	30,000	
					=	500,000	
					=	20,000	
					=	30,000	
				()	=	200,000	
		5,000	03				
					=	5,000	
400		10,000					
420		10,000					
305		10,000					
					=	10,000	
3400		126,646					
3410		126,646					
3411		126,646					
100		81,646					

110			2,702	
101			2,702	
			2,702	05
				(=2,702)
				. 26,330 *2 *50 = 2,633
				. 2,633,000 *2.6%= 69
120			78,944	
201			68,476	
			68,476	01
				(=1,700)
				. 25 * 10,000 * 2 = 500
				. 80,000 * 10 = 800
				. 4,000 * 100 = 400
				(8) 815,000 * 1 = 815
				가 (=1,625)
				. () 65,000 * 4 = 260
				. 가 65,000 * 4 = 260

				.	65,000 * 8 =	520
				.	65,000 * 5 =	325
				.	65,000 * 4 =	260
					(=30,720)	
				. ()	160 * 5,000 =	800
				. ()		
					1,460 * 4,000 =	5,840
				.	1,460 * 6,000 =	8,760
				. 가	1,460 * 6,000 =	8,760
				. ()	160 * 6,500 =	1,040
				.	160 * 15,000 * 2 =	4,800
				.	160 * 4,500 =	720
					(=1,185)	
				.	65,000 * 6 =	390
				.	65,000 * 5 =	325
				.	65,000 * 4 =	260
				.	70,000 * 3 =	210

3000

3400

3410

3411

120

201

				(=25,605)		
			· ()	160 * 5,000 =	800	
			·	1,490 * 2,500 =	3,725	
			· ()	1,460 * 6,000 =	8,760	
			· ()	160 * 4,500 =	720	
			·	160 * 15,000 * 2 =	4,800	
			· ()	160 * 6,000 =	960	
			· ()	1,460 * 4,000 =	5,840	
				(=510)		
			·	2,000 * 130 =	260	
			·	100 * 2,500 =	250	
				1,490 * 400 =	596	
				()	240,000 * 1 =	240
				(=1,810)		
			·	80,000 * 4 =	320	
			· (=1,490)			

3000

3400

3410

3411

120

201

220		45,000		
401		45,000		
		45,000	01	
				8,000,000 * 5 = 40,000
				100,000 * 50 = 5,000

4000		204,921	[	21,229	29,766	153,926]
4100		204,921	[	21,229	29,766	153,926]
4110		204,921	[	21,229	29,766	153,926]
4111		143,192	[	21,229	29,766	92,197]
100		53,473				
120		53,473				
201		26,621				
		26,621	01			
					70,000 * 54 * 2 =	7,560
					2,000 * 1,000 =	2,000
					20 * 40,000 =	800
					80,000 * 4 =	320
					30,000 * 30 =	900
					() (=822)	
			.		8,140 * 50 =	407
			.		700 * 74 * 4 * 2 =	415
					(=420)	

.				80,000 * 4 =	320
.				200 * 500 =	100
			(=475)		
.				4,000 * 2 * 50 =	400
.				25,000 * 3 =	75
		가		5,000 * 300 =	1,500
				10,000 * 30 =	300
				(=324)	
.				1,800 * 5 * 12 =	108
.				150 * 24 * 5 * 12 =	216
				20 * 20,000 =	400
				4,000 * 25 * 6 =	600
				(=1,480)	
.				80,000 * 1 =	80
.				100 * 1,000 * 2 =	200
.				2,000 * 200 * 3 =	1,200
				80,000 * 2 =	160

					40,000 * 13 * 12 =	6,240
					=	500
				(=1,500)		
				.	50,000 * 18 * 1 =	900
				.	600,000 * 1 =	600
					80,000 * 2 =	160
					80,000 * 2 =	160
203		7,000				
		7,000	03			
					=	2,000
					=	5,000
301		19,792				
		17,562	08			
				(=7,562)		
				.	24,400 * 4 * 12 =	1,172
				.	3,000 * 25 * 4 * 12 =	3,600
				.	1,400 * 25 * 4 * 12 =	1,680

4000

4100

4110

4111

120

201

200		89,719	[	21,229	29,766	38,724]
210		80,762	[	21,229	29,766	29,767]
201		21,227	[	4,268	8,479	8,480]
		21,227	01			
						= 1,977
			[	593	692	692]
						= 12,250
			[	3,675	4,287	4,288]
						= 7,000
			[	3,500	3,500]	
301		3,829	[	1,149	1,340	1,340]
		3,829	09			
						= 2,200
			[	660	770	770]
						= 1,629
			[	489	570	570]
401		3,000	[	1,500	1,500]	

		3,000	01			
					=	3,000
			[	1,500	1,500]
405		52,706	[	15,812	18,447	18,447]
		52,706	01			
					=	52,706
			[	15,812	18,447	18,447]
220		8,957				
206		957				
					10,000 * 10 * 5 =	500
				(=457)		
			.		11,340 * 20 =	227
			.		4,190 * 20 =	84
			.		7,300 * 20 =	146
401		8,000				
		8,000	01			
					2,000,000 * 4 =	8,000

4112			48,479	
100			14,686	
120			14,686	
201			8,086	
			8,086	01
				30,000 * 50 = 1,500
			(=260)	
			.	1,800 * 4 * 12 = 87
			.	150 * 24 * 4 * 12 = 173
				(=1,400)
			.	80,000 * 5 = 400
			.	50 * 10,000 = 500
			.	5,000 * 100 = 500
				200,000 * 5 = 1,000
				50,000 * 5 = 250
				70,000 * 5 * 1 = 350
				70,000 * 5 * 1 = 350

4000

4100

4110

4112

120

201

(:)

					100,000 * 2 * 3 =	600
					2,000 * 1,100 =	2,200
					160 * 1,100 =	176
301		6,600				
		6,600	11			
					132,000 * 10 * 5 =	6,600
400		33,793				
420		33,793				
702		33,793				
					50,689,000,000 * 1/3 * 2/1000 =	33,793
4113		13,250				
100		13,250				
120		13,250				
201		13,250				
		13,250	01			
					23,500 * 40 =	940
					40,000 * 6 =	240

4000 4100 4110 4112 120 201

			80,000 * 4 = 320
			30,000 * 25 = 750
			30,000 * 20 = 600
		가	4,000 * 130 * 4 * 5 = 10,400

(:)

5000		2,206,301				
5100		386,000				
5110		386,000				
5111		386,000				
300		386,000				
310		386,000				
311		66,000				
		66,000	03			
				(=13,500)		
			. 2	400,000,000 * 3% =	12,000	
			. 3	40,000,000 * 3% =	1,200	
			. 2	10,000,000 * 3% =	300	
				1,750,000,000 * 3% =	52,500	
601		320,000				
		320,000	04			
				(=70,000)		
			. 2	10,000,000 * 1 =	10,000	

5000

5100

5110

5111

310

311

				· 2	40,000,000	* 1 = 40,000
				· 3	20,000,000	* 1 = 20,000
						= 250,000
5400		1,820,301				
5410		1,820,301				
5411		1,820,301				
400		1,820,301				
410		1,820,301				
801		1,820,301				
						= 1,820,301
		106,059,950	[27,664,895	17,105,608	61,289,447]

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		1	2	3	4		1	2	1	2	1
	9,109,174	544,056	469,138	546,129	495,490	579,016	540,914	527,562	568,524	524,053	448,101
1241	8,772,867	530,160	451,675	511,944	465,592	543,047	516,650	510,784	549,968	502,560	431,821
110	4,607,533	275,115	236,127	267,712	252,287	270,350	273,346	266,392	277,935	267,784	238,805
101	4,607,533	275,115	236,127	267,712	252,287	270,350	273,346	266,392	277,935	267,784	238,805
01	3,502,842	209,872	177,375	205,167	193,201	205,714	209,961	205,167	211,617	204,445	182,891
02	1,044,026	61,873	55,382	59,175	55,716	59,580	60,015	57,855	62,948	59,969	54,229
05	60,665	3,370	3,370	3,370	3,370	5,056	3,370	3,370	3,370	3,370	1,685
120	3,939,334	241,145	204,648	219,492	202,405	260,797	231,834	232,342	261,133	215,386	182,116
201	258,712	14,552	13,712	14,252	13,412	16,852	15,552	14,552	15,392	14,552	13,412
01	258,712	14,552	13,712	14,252	13,412	16,852	15,552	14,552	15,392	14,552	13,412
202	244,260	13,800	12,420	13,800	12,420	13,800	13,800	13,800	15,180	13,800	12,420
02	244,260	13,800	12,420	13,800	12,420	13,800	13,800	13,800	15,180	13,800	12,420
203	441,570	25,920	23,820	25,920	24,630	26,730	25,920	25,920	26,790	25,500	24,210
01	82,800	4,800	4,800	4,800	4,800	6,000	4,800	4,800	4,800	4,800	4,800
02 가	5,430	300	300	300	270	330	300	300	330	300	270
04	353,340	20,820	18,720	20,820	19,560	20,400	20,820	20,820	21,660	20,400	19,140
204	1,575,192	92,723	79,846	91,320	84,843	91,365	92,762	91,320	96,021	90,984	81,624
00	1,575,192	92,723	79,846	91,320	84,843	91,365	92,762	91,320	96,021	90,984	81,624
301	1,419,600	94,150	74,850	74,200	67,100	112,050	83,800	86,750	107,750	70,550	50,450
05	1,419,600	94,150	74,850	74,200	67,100	112,050	83,800	86,750	107,750	70,550	50,450

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		1	2	3	4		1	2	1	2	1
	9,109,174	544,056	469,138	546,129	495,490	579,016	540,914	527,562	568,524	524,053	448,101
1241	8,772,867	530,160	451,675	511,944	465,592	543,047	516,650	510,784	549,968	502,560	431,821
210	196,100	10,900	10,900	18,100	10,900	10,900	10,900	10,900	10,900	10,900	10,900
201	196,100	10,900	10,900	18,100	10,900	10,900	10,900	10,900	10,900	10,900	10,900
01	196,100	10,900	10,900	18,100	10,900	10,900	10,900	10,900	10,900	10,900	10,900
220	29,900	3,000		6,640		1,000	570	1,150		8,490	
405	29,900	3,000		6,640		1,000	570	1,150		8,490	
01	29,900	3,000		6,640		1,000	570	1,150		8,490	
1255	285,107	10,696	14,263	30,985	26,698	32,769	21,064	13,578	15,356	18,293	13,080
120	191,247	10,696	14,263	15,505	12,068	11,769	10,814	11,478	10,356	11,293	13,080
201	191,247	10,696	14,263	15,505	12,068	11,769	10,814	11,478	10,356	11,293	13,080
01	191,247	10,696	14,263	15,505	12,068	11,769	10,814	11,478	10,356	11,293	13,080
220	93,860			15,480	14,630	21,000	10,250	2,100	5,000	7,000	
307	1,980			1,980							
05	1,980			1,980							
401	91,880			13,500	14,630	21,000	10,250	2,100	5,000	7,000	
01	91,880			13,500	14,630	21,000	10,250	2,100	5,000	7,000	
2121	51,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
120	51,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
301	51,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
09	51,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200

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		2	1	2		1	2				
	9,109,174	586,266	914,152	853,913	437,586	600,795	473,479				
1241	8,772,867	571,571	883,124	837,332	422,416	585,323	458,900				
110	4,607,533	287,817	456,465	444,022	243,358	302,073	247,945				
101	4,607,533	287,817	456,465	444,022	243,358	302,073	247,945				
01	3,502,842	217,680	341,664	330,225	187,685	230,838	189,340				
02	1,044,026	65,081	108,060	107,056	53,988	66,179	56,920				
05	60,665	5,056	6,741	6,741	1,685	5,056	1,685				
120	3,939,334	272,854	405,709	371,410	165,058	272,350	200,655				
201	258,712	17,692	24,712	24,712	13,412	17,692	14,252				
01	258,712	17,692	24,712	24,712	13,412	17,692	14,252				
202	244,260	15,180	26,220	26,220	12,420	15,180	13,800				
02	244,260	15,180	26,220	26,220	12,420	15,180	13,800				
203	441,570	27,990	40,380	40,140	24,210	28,410	25,080				
01	82,800	6,000	6,000	6,000	4,800	6,000	4,800				
02 가	5,430	330	600	600	270	330	300				
04	353,340	21,660	33,780	33,540	19,140	22,080	19,980				
204	1,575,192	97,842	158,397	154,838	83,066	101,918	86,323				
00	1,575,192	97,842	158,397	154,838	83,066	101,918	86,323				
301	1,419,600	114,150	156,000	125,500	31,950	109,150	61,200				
05	1,419,600	114,150	156,000	125,500	31,950	109,150	61,200				

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		2	1	2		1	2				
	9,109,174	586,266	914,152	853,913	437,586	600,795	473,479				
1241	8,772,867	571,571	883,124	837,332	422,416	585,323	458,900				
210	196,100	10,900	15,700	18,100	14,000	10,900	10,300				
201	196,100	10,900	15,700	18,100	14,000	10,900	10,300				
01	196,100	10,900	15,700	18,100	14,000	10,900	10,300				
220	29,900		5,250	3,800							
405	29,900		5,250	3,800							
01	29,900		5,250	3,800							
1255	285,107	11,495	27,828	13,381	11,970	12,272	11,379				
120	191,247	11,495	10,828	13,381	11,970	12,272	9,979				
201	191,247	11,495	10,828	13,381	11,970	12,272	9,979				
01	191,247	11,495	10,828	13,381	11,970	12,272	9,979				
220	93,860		17,000				1,400				
307	1,980										
05	1,980										
401	91,880		17,000				1,400				
01	91,880		17,000				1,400				
2121	51,200	3,200	3,200	3,200	3,200	3,200	3,200				
120	51,200	3,200	3,200	3,200	3,200	3,200	3,200				
301	51,200	3,200	3,200	3,200	3,200	3,200	3,200				
09	51,200	3,200	3,200	3,200	3,200	3,200	3,200				

1000			9,057,974	[	137,270	8,920,704]		
1200			9,057,974	[	137,270	8,920,704]		
1240			8,772,867	[	137,270	8,635,597]		
1241			8,772,867	[	137,270	8,635,597]		
100			8,546,867						
110			4,607,533						
101			4,607,533						
			3,502,842	01					
					(177)				
					. 5	2,077,100	* 16	* 12	* 1.024 = 408,375
					. 6	1,727,600	* 17	* 12	* 1.024 = 360,889
					. 7	1,336,700	* 54	* 12	* 1.024 = 886,970
					. 8	1,005,700	* 30	* 12	* 1.024 = 370,742
					. 9	718,000	* 55	* 12	* 1.024 = 485,254
					. 8	1,252,800	* 2	* 12	* 1.024 = 30,789
					. 9	1,081,800	* 3	* 12	* 1.024 = 39,880
					.				
						2,582,899,000	* 3%		= 77,487

1000

1200

1240

1241

110

101

			.	=	49,476
			《 1 》 (=209,961)		
			.	=	159,463
			.	=	50,498
			《 2 》 (=205,167)		
			.	=	155,822
			.	=	49,345
			《 1 》 (=211,617)		
			.	=	160,721
			.	=	50,896
			《 2 》 (=204,445)		
			.	=	155,274
			.	=	49,171
			《 1 》 (=182,891)		
			.	=	138,904
			.	=	43,987
			《 2 》 (=217,680)		

1000

1200

1240

1241

110

101

				.	= 165,326
				.	= 52,354
			《 1 》 (=341,664)		
			.		= 259,491
			.		= 82,173
			《 2 》 (=330,225)		
			.		= 250,803
			.		= 79,422
			《 》 (=187,685)		
			.		= 142,545
			.		= 45,140
			《 1 》 (=230,838)		
			.		= 175,320
			.		= 55,518
			《 2 》 (=189,340)		
			.		= 143,802
			.		= 45,538

1000

1200

1240

1241

110

101

(:)

			1,044,026	02							
				. 5	8,062	* 16	* 40	* 12	* 1.024 =	63,403	
				. 6	6,840	* 17	* 40	* 12	* 1.024 =	57,154	
				. 7	6,138	* 54	* 40	* 12	* 1.024 =	162,916	
				. 8	5,500	* 32	* 40	* 12	* 1.024 =	86,508	
				. 9	4,932	* 58	* 40	* 12	* 1.024 =	140,603	
				.						510,584,000 * 3% =	15,318
				. 가							
				—	30,000	* 177	* 0.78	* 12	=	49,702	
				—	20,000	* 177	* 1.48	* 12	=	62,871	
				.							
				—	355,200	* 177	* 0.16	* 4	=	40,238	
				—	46,500	* 177	* 0.20	* 4	=	6,585	
				.							
				—25	130,000	* 23	* 12	=	35,880		

1000

1200

1240

1241

110

101

				—20	110,000 * 13 * 12 =	17,160
				—15	80,000 * 18 * 12 =	17,280
				—10	60,000 * 56 * 12 =	40,320
				— 5	50,000 * 16 * 12 =	9,600
				.	2,660,386,000 * 6% * 1/3 =	53,208
				.	30,000 * 86 * 12 =	30,960
				.	70,000 * 161 * 12 =	135,240
				.	30,000 * 51 * 12 =	18,360
				.	30,000 * 2 * 12 =	720
				《 1 》 (=61,873)		
				.		= 30,505
				.		
				-가		= 6,352
				-		= 2,636
				-		= 9,120
				-		= 3,180
				-		= 1,800

1000

1200

1240

1241

110

101

			-	=	7,560
			-	=	720
			《 2 》 (=55,382)		
			·	=	26,821
			· (=28,561)		
			-가	=	5,725
			-	=	2,381
			-	=	8,520
			-	=	2,695
			-	=	1,800
			-	=	6,720
			-	=	720
			《 3 》 (=59,175)		
			·	=	30,252
			· (=28,923)		
			-가	=	6,360
			-	=	2,646

1000

1200

1240

1241

110

101

			-	=	6,360
			-	=	3,117
			-	=	1,800
			-	=	7,560
			-	=	1,080
			《 4 》 (=55,716)		
			·	=	27,755
			· (=27,961)		
			-가	=	5,725
			-	=	2,381
			-	=	7,320
			-	=	2,935
			-	=	1,800
			-	=	6,720
			-	=	720
			-	=	360
			《 》 (=59,580)		

1000

1200

1240

1241

110

101

			·	=	29,929
			· (=29,651)		
			- 가	=	6,360
			-	=	2,646
			-	=	7,080
			-	=	3,125
			-	=	2,160
			-	=	7,560
			-	=	720
			《 1 》 (=60,015)		
			·	=	30,539
			· (=29,476)		
			- 가	=	6,360
			-	=	2,646
			-	=	7,200
			-	=	3,190
			-	=	1,800

1000

1200

1240

1241

110

101

			-	=	7,560
			-	=	720
			《 2 》 (=57,855)		
			·	=	30,252
			· (=27,603)		
			-가	=	6,360
			-	=	2,646
			-	=	5,400
			-	=	3,117
			-	=	1,800
			-	=	7,560
			-	=	720
			《 1 》 (=62,948)		
			·	=	32,425
			· (=30,523)		
			-가	=	6,997
			-	=	2,911

1000

1200

1240

1241

110

101

			-	=	6,120
			-	=	3,215
			-	=	1,800
			-	=	8,400
			-	=	1,080
			《 2 》 (=59,969)		
			·	=	30,217
			· (=29,752)		
			-가	=	6,360
			-	=	2,646
			-	=	7,560
			-	=	3,106
			-	=	1,800
			-	=	7,560
			-	=	720
			《 1 》 (=54,229)		
			·	=	27,144

1000

1200

1240

1241

110

101

			-	=	720
			《 1 》 (=108,060)		
			·	=	54,198
			· (=53,862)		
			-가	=	12,085
			-	=	5,027
			-	=	10,320
			-	=	5,190
			-	=	2,520
			-	=	15,120
			-	=	3,600
			《 2 》 (=107,056)		
			·	=	53,367
			· (=53,689)		
			-가	=	12,085
			-	=	5,027
			-	=	9,960

1000

1200

1240

1241

110

101

				-	=	1,080
			60,665	05		
					26,330 * 36 * 64 = 60,665	
				《 1 》	=	3,370
				《 2 》	=	3,370
				《 3 》	=	3,370
				《 4 》	=	3,370
				《 》	=	5,056
				《 1 》	=	3,370
				《 2 》	=	3,370
				《 1 》	=	3,370
				《 2 》	=	3,370
				《 1 》	=	1,685
				《 2 》	=	5,056
				《 1 》	=	6,741
				《 2 》	=	6,741
				《 》	=	1,685

1000

1200

1240

1241

110

101

(:)

				《 1 》		=		5,056
				《 2 》		=		1,685
	120		3,939,334					
	201		258,712					
			258,712	01				
							500,000 * 16 = 8,000	
							. 1,800 * 5 * 12 * 16 = 1,728	
							. 150 * 5 * 24 * 12 * 16 = 3,456	
							200,000 * 16 = 3,200	
							200,000 * 16 = 3,200	
							200,000 * 16 = 3,200	
							200,000 * 16 = 3,200	
							2,605,000 * 16 = 41,680	
							29,000 * 16 = 464	
							214,000 * 16 = 3,424	
							80,000 * 16 = 1,280	

1000

1200

1240

1241

110

101

			·	1(6,000),	2(5,400),	3(6,000),	4(5,400)		
			·	(8,000),	1(7,000),	2(6,000),	1(6,600)		
			·	2(6,000),	1(5,400),	2(8,600),	1(13,400)		
			·	2(13,400),	(5,400),	1(8,600),	2(6,000)		
			·	1(2,400),	2(2,160),	3(2,400),	4(2,160)		
			·	(2,400),	1(2,400),	2(2,400),	1(2,640)		
			·	2(2,400),	1(2,160),	2(2,640),	1(4,560)		
			·	2(4,560),	(2,160),	1(2,640),	2(2,400)		
			·	1(1,600),	2(1,600),	3(1,300),	4(1,300)		
			·	(1,900),	1(1,600),	2(1,600),	1(1,600)		
			·	2(1,600),	1(1,300),	2(1,900),	1(2,200)		
			·	2(2,200),	(1,300),	1(1,900),	2(1,300)		
			《	1	》			=	14,552
			《	2	》			=	13,712

1000

1200

1240

1241

120

201

(:)

				《 3 》	= 14,252
				《 4 》	= 13,412
				《 》	= 16,852
				《 1 》	= 15,552
				《 2 》	= 14,552
				《 1 》	= 15,392
				《 2 》	= 14,552
				《 1 》	= 13,412
				《 2 》	= 17,692
				《 1 》	= 24,712
				《 2 》	= 24,712
				《 》	= 13,412
				《 1 》	= 17,692
				《 2 》	= 14,252
202		244,260			
		244,260	02		
				《 1 》	115,000 * 10 * 12 = 13,800

1000

1200

1240

1241

120

201

				《 2 》	115,000 * 9 * 12 =	12,420
				《 3 》	115,000 * 10 * 12 =	13,800
				《 4 》	115,000 * 9 * 12 =	12,420
				《 》	115,000 * 10 * 12 =	13,800
				《 1 》	115,000 * 10 * 12 =	13,800
				《 2 》	115,000 * 10 * 12 =	13,800
				《 1 》	115,000 * 11 * 12 =	15,180
				《 2 》	115,000 * 10 * 12 =	13,800
				《 1 》	115,000 * 9 * 12 =	12,420
				《 2 》	115,000 * 11 * 12 =	15,180
				《 1 》	115,000 * 19 * 12 =	26,220
				《 2 》	115,000 * 19 * 12 =	26,220
				《 》	115,000 * 9 * 12 =	12,420
				《 1 》	115,000 * 11 * 12 =	15,180
				《 2 》	115,000 * 10 * 12 =	13,800
203			441,570			
			82,800	01		

			()			
			. 3	4,800,000	* 11	= 52,800
			. 3	6,000,000	* 5	= 30,000
			《 1 》		=	4,800
			《 2 》		=	4,800
			《 3 》		=	4,800
			《 4 》		=	4,800
			《 》		=	6,000
			《 1 》		=	4,800
			《 2 》		=	4,800
			《 1 》		=	4,800
			《 2 》		=	4,800
			《 1 》		=	4,800
			《 2 》		=	6,000
			《 1 》		=	6,000
			《 2 》		=	6,000
			《 》		=	4,800

				《 1 》	=		6,000
				《 2 》	=		4,800
		5,430	02	가			
				가	30,000 * 181 =	5,430	
				《 1 》	30,000 * 10 =		300
				《 2 》	30,000 * 10 =		300
				《 3 》	30,000 * 10 =		300
				《 4 》	30,000 * 9 =		270
				《 》	30,000 * 11 =		330
				《 1 》	30,000 * 10 =		300
				《 2 》	30,000 * 10 =		300
				《 1 》	30,000 * 11 =		330
				《 2 》	30,000 * 10 =		300
				《 1 》	30,000 * 9 =		270
				《 2 》	30,000 * 11 =		330
				《 1 》	30,000 * 20 =		600
				《 2 》	30,000 * 20 =		600

				《 》	30,000 * 9 =	270
				《 1 》	30,000 * 11 =	330
				《 2 》	30,000 * 10 =	300
		353,340	04			
				() 150,000 * 16 * 12 =	28,800	
				. 5 250,000 * 16 * 12 =	48,000	
				. 6 155,000 * 17 * 12 =	31,620	
				. 7 140,000 * 54 * 12 =	90,720	
				. 8 9 105,000 * 90 * 12 =	113,400	
				. 15 200,000 * 14 * 12 =	33,600	
				. 30 300,000 * 2 * 12 =	7,200	
				《 1 》 (=20,820)		
				.	=	1,800
				.	=	16,620
				.	=	2,400

			《 2 》 (=18,720)		
			.	=	1,800
			.	=	14,520
			.	=	2,400
			《 3 》 (=20,820)		
			.	=	1,800
			.	=	16,620
			.	=	2,400
			《 4 》 (=19,560)		
			.	=	1,800
			.	=	15,360
			.	=	2,400
			《 》 (=20,400)		
			.	=	1,800
			.	=	16,200
			.	=	2,400
			《 1 》 (=20,820)		

1000

1200

1240

1241

120

203

			.	=	1,800
			.	=	16,620
			.	=	2,400
			《 2 》 (=20,820)		
			.	=	1,800
			.	=	16,620
			.	=	2,400
			《 1 》 (=21,660)		
			.	=	1,800
			.	=	17,460
			.	=	2,400
			《 2 》 (=20,400)		
			.	=	1,800
			.	=	16,200
			.	=	2,400
			《 1 》 (=19,140)		
			.	=	1,800

1000

1200

1240

1241

120

203

			.	=	14,940
			.	=	2,400
			《 2 》 (=21,660)		
			.	=	1,800
			.	=	17,460
			.	=	2,400
			《 1 》 (=33,780)		
			.	=	1,800
			.	=	28,380
			.	=	3,600
			《 2 》 (=33,540)		
			.	=	1,800
			.	=	28,140
			.	=	3,600
			《 》 (=19,140)		
			.	=	1,800
			.	=	14,940

1000

1200

1240

1241

120

203

				.	=	2,400
			《 1 》 (=22,080)			
			.	=		1,800
			.	=		17,880
			.	=		2,400
			《 2 》 (=19,980)			
			.	=		1,800
			.	=		15,780
			.	=		2,400
204		1,575,192				
				120,000 * 177 * 12 =		254,880
			. 5	140,000 * 16 * 12 =		26,880
			. 6 7	130,000 * 71 * 12 =		110,760
			. 8 10	120,000 * 90 * 12 =		129,600
			가	2,660,386,000 * 1/12 * 150% =		332,549
			가	2,660,386,000 * 1/12 * 250% =		554,248

			가	2,660,386,000 * 18/288 = 166,275	
			《 1 》 (=92,723)		
			. 가	=	14,400
			. 가	=	15,240
			. 가	=	19,920
			. 가	=	33,206
			. 가	=	9,957
			《 2 》 (=79,846)		
			. 가	=	12,960
			. 가	=	13,560
			. 가	=	16,840
			. 가	=	28,066
			. 가	=	8,420
			《 3 》 (=91,320)		
			. 가	=	14,400
			. 가	=	15,240
			. 가	=	19,478

1000

1200

1240

1241

120

204

				. 가	= 32,463
				. 가	= 9,739
				《 4 》 (=84,843)	
				.	= 12,960
				.	= 13,800
				. 가	= 18,342
				. 가	= 30,570
				. 가	= 9,171
				《 》 (=91,365)	
				.	= 14,400
				.	= 15,120
				. 가	= 19,530
				. 가	= 32,550
				. 가	= 9,765
				《 1 》 (=92,762)	
				.	= 14,400
				.	= 15,240

1000

1200

1240

1241

120

204

(:)

				. 가	= 19,933
				. 가	= 33,222
				. 가	= 9,967
				《 2 》 (=91,320)	
				.	= 14,400
				.	= 15,240
				. 가	= 19,478
				. 가	= 32,463
				. 가	= 9,739
				《 1 》 (=96,021)	
				.	= 15,840
				.	= 16,560
				. 가	= 20,091
				. 가	= 33,484
				. 가	= 10,046
				《 2 》 (=90,984)	
				.	= 14,400

1000

1200

1240

1241

120

204

				.	=	15,120
				. 가	=	19,410
				. 가	=	32,349
				. 가	=	9,705
				《 1 》 (=81,624)		
				.	=	12,960
				.	=	13,680
				. 가	=	17,363
				. 가	=	28,939
				. 가	=	8,682
				《 2 》 (=97,842)		
				.	=	15,840
				.	=	16,560
				. 가	=	20,666
				. 가	=	34,443
				. 가	=	10,333
				《 1 》 (=158,397)		

1000

1200

1240

1241

120

204

				·	= 27,360
				·	= 28,320
				· 가	= 32,437
				· 가	= 54,061
				· 가	= 16,219
				《 2 》 (=154,838)	
				·	= 27,360
				·	= 28,200
				· 가	= 31,351
				· 가	= 52,251
				· 가	= 15,676
				《 》 (=83,066)	
				·	= 12,960
				·	= 13,680
				· 가	= 17,819
				· 가	= 29,697
				· 가	= 8,910

				《 1 》 (=101,918)				
				·	=			15,840
				·	=			16,680
				· 가	=			21,915
				· 가	=			36,525
				· 가	=			10,958
				《 2 》 (=86,323)				
				·	=			14,400
				·	=			15,000
				· 가	=			17,976
				· 가	=			29,959
				· 가	=			8,988
301			1,419,600					
			1,419,600	05				
						200,000	* 417	* 12 = 1,000,800
						200,000	* 417	* 2 = 166,800
						20,000	* 417	* 15 = 125,100

					50,000 * 2,538 = 126,900	
				《 1 》	=	94,150
				《 2 》	=	74,850
				《 3 》	=	74,200
				《 4 》	=	67,100
				《 》	=	112,050
				《 1 》	=	83,800
				《 2 》	=	86,750
				《 1 》	=	107,750
				《 2 》	=	70,550
				《 1 》	=	50,450
				《 2 》	=	114,150
				《 1 》	=	156,000
				《 2 》	=	125,500
				《 》	=	31,950
				《 1 》	=	109,150
				《 2 》	=	61,200

1000

1200

1240

1241

120

301

200	226,000	[	137,270	88,730]
210	196,100	[	137,270	58,830]
201	196,100	[	137,270	58,830]
	196,100	01			
		.	15,000	*4 *2 *53 *10 *16	= 132,600
		.	10,000	*25 *12 *90/100*16	= 43,200
		.		1,000,000 *16	= 16,000
		.		()	
		—		30,000,000 * 6%	= 1,800
		—		s/w	= 2,500
		《 1 》			= 10,900
		[	7,630	3,270]
		《 2 》			= 10,900
		[	7,630	3,270]
		《 3 》			= 18,100
		[	12,670	5,430]

				《 4 》	=	10,900
				[7,630 3,270]		
				《 》	=	10,900
				[7,630 3,270]		
				《 1 》	=	10,900
				[7,630 3,270]		
				《 2 》	=	10,900
				[7,630 3,270]		
				《 1 》	=	10,900
				[7,630 3,270]		
				《 2 》	=	10,900
				[7,630 3,270]		
				《 1 》	=	10,900
				[7,630 3,270]		
				《 2 》	=	10,900
				[7,630 3,270]		
				《 1 》	=	15,700

1000

1200

1240

1241

210

201

				[	10,990		4,710]
				《	2	》		= 18,100
				[	12,670		5,430]
				《		》		= 14,000
				[	9,800		4,200]
				《	1	》		= 10,900
				[	7,630		3,270]
				《	2	》		= 10,300
				[	7,210		3,090]
220			29,900					
405			29,900					
			29,900	01				
				《	1	》 (=3,000)		
				.			3,000,000 * 1	= 3,000
				《	3	》 (=6,640)		
				.			5,200,000 * 1	= 5,200
				.			120,000 * 12	= 1,440

			《 》 (=1,000)				
			.		1,000,000	* 1 =	1,000
			《 1 》 (=570)				
			.		570,000	* 1 =	570
			《 2 》 (=1,150)				
			.		100,000	* 6 =	600
			.		275,000	* 2 =	550
			《 2 》 (=8,490)				
			.		3,500,000	* 1 =	3,500
			.		3,000,000	* 1 =	3,000
			.	^	800,000	* 2 =	1,600
			.		130,000	* 3 =	390
			《 1 》 (=5,250)				
			.		3,500,000	* 1 =	3,500
			.		850,000	* 1 =	850
			.		600,000	* 1 =	600
			.		300,000	* 1 =	300

			《 2 》 (=3,800)	
			.	3,000,000 * 1 = 3,000
			.	800,000 * 1 = 800
1250		285,107		
1255		285,107		
100		191,247		
120		191,247		
201		191,247		
		191,247	01	
			《 1 》 (=10,696)	
			.	= 5,273
			.	= 568
			.	= 1,776
			.	= 190
			.	= 1,000
			.	= 1,889
			《 2 》 (=14,263)	

				.	= 9,600
				.	= 556
				.	= 1,776
				.	= 200
				.	= 1,550
				.	= 581
				《 3 》 (=15,505)	
				.	= 7,484
				.	= 900
				.	= 1,776
				.	= 490
				.	= 1,700
				.	= 3,155
				《 4 》 (=12,068)	
				.	= 5,392
				.	= 900
				.	= 1,776

1000

1200

1250

1255

120

201

				.	= 150
				.	= 1,900
				.	= 1,950
			《 》 (=11,769)		
			.		= 5,879
			.	.	= 720
			.		= 1,776
			.		= 150
			.		= 1,700
			.		= 1,544
			《 1 》 (=10,814)		
			.		= 4,736
			.	.	= 900
			.		= 1,776
			.		= 190
			.		= 1,700
			.		= 1,512

1000

1200

1250

1255

120

201

			《 2 》 (=11,478)		
			.	=	5,156
			.	=	600
			.	=	1,776
			.	=	150
			.	=	1,600
			.	=	2,196
			《 1 》 (=10,356)		
			.	=	6,329
			.	=	720
			.	=	1,776
			.	=	140
			.	=	1,391
			《 2 》 (=11,293)		
			.	=	5,302
			.	=	840
			.	=	1,776

1000

1200

1250

1255

120

201

			.	=	150
			.	=	1,300
			.	=	1,925
			《 1 》 (=13,080)		
			.	=	9,600
			.	=	900
			.	=	1,776
			.	=	200
			.	=	604
			《 2 》 (=11,495)		
			.	=	5,578
			.	=	444
			.	=	1,776
			.	=	200
			.	=	1,550
			.	=	1,947
			《 1 》 (=10,828)		

1000

1200

1250

1255

120

201

				.	= 5,437
				.	= 600
				.	= 1,776
				.	= 150
				.	= 1,550
				.	= 1,315
				《 2 》 (=13,381)	
				.	= 7,200
				.	= 1,500
				.	= 1,776
				.	= 370
				.	= 2,535
				《 》 (=11,970)	
				.	= 6,000
				.	= 900
				.	= 1,776
				.	= 150

1000

1200

1250

1255

120

201

				.	= 1,550
				.	= 1,594
				《 1 》 (=12,272)	
				.	= 6,000
				.	= 600
				.	= 1,776
				.	= 150
				.	= 1,550
				.	= 2,196
				《 2 》 (=9,979)	
				.	= 4,430
				.	= 600
				.	= 1,776
				.	= 150
				.	= 1,550
				.	= 1,473
200			93,860		

1000

1200

1250

1255

120

201

(:)

220			93,860			
307			1,980			
			1,980	05		
				《 3 》		
					165,000 * 12 =	1,980
401			91,880			
			91,880	01		
				《 3 》 (=13,500)		
				.	=	13,500
				《 4 》 (=14,630)		
				. (.)	=	6,600
				.	=	8,030
				《 》 (=21,000)		
				. 2 ()	=	1,000
				.	=	20,000
				《 1 》 (=10,250)		
				. (.)	=	3,575

				.	= 5,300
				.	= 1,375
				《 2 》 (=2,100)	
				.	= 2,100
				《 1 》 (=5,000)	
				. 1	= 3,000
				.	= 2,000
				《 2 》 (=7,000)	
				.	= 2,000
				. ()	= 1,000
				.	= 2,000
				.	= 2,000
				《 1 》 (=17,000)	
				.	= 10,000
				.	= 4,500
				.	= 2,500
				《 2 》 (=1,400)	

(:)

				·	= 1,000
				· 2	= 400

1000 1200 1250 1255 220 401

2000		51,200				
2100		51,200				
2120		51,200				
2121		51,200				
100		51,200				
120		51,200				
301		51,200				
		51,200	09			
				가	3,000,000 * 16 = 48,000	
				가	200,000 * 16 = 3,200	
				《 1 》		= 3,200
				《 2 》		= 3,200
				《 3 》		= 3,200
				《 4 》		= 3,200
				《 》		= 3,200
				《 1 》		= 3,200
				《 2 》		= 3,200

				《 1 》	=	3,200
				《 2 》	=	3,200
				《 1 》	=	3,200
				《 2 》	=	3,200
				《 1 》	=	3,200
				《 2 》	=	3,200
				《 》	=	3,200
				《 1 》	=	3,200
				《 2 》	=	3,200
			9,109,174	[137,270	8,971,904]	

/

(:)

		13,596,329	100.00%	16,016,205	100.00%	2,419,876	15.11%
		-	-	-	-	-	-
		-	-	-	-	-	-
		11,720,600	86.20%	15,392,240	96.10%	3,671,640	23.85%
		1,620,548	11.92%	1,362,107	8.50%	258,441	18.97%
		10,100,052	74.29%	14,030,133	87.60%	3,930,081	28.01%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		1,875,729	13.80%	623,965	3.90%	1,251,764	200.61%
		1,454,106	10.69%	444,858	2.78%	1,009,248	226.87%
		421,623	3.10%	179,107	1.12%	242,516	135.40%
		-	-	-	-	-	-
		-	-	-	-	-	-
	-	-	-	-	-	-	
	13,596,329	100.00%	16,016,205	100.00%	2,419,876	15.11%	
		1,153,915	8.49%	1,057,055	6.60%	96,860	9.16%
		604,586	4.45%	538,086	3.36%	66,500	12.36%
		549,329	4.04%	518,969	3.24%	30,360	5.85%
		11,247,976	82.73%	11,104,397	69.33%	143,579	1.29%
		1,921,042	14.13%	876,565	5.47%	1,044,477	119.16%
		9,326,934	68.60%	10,227,832	63.86%	900,898	8.81%
		173,700	1.28%	182,600	1.14%	8,900	4.87%
		173,700	1.28%	182,600	1.14%	8,900	4.87%
		-	-	-	-	-	-
		1,020,738	7.51%	3,672,153	22.93%	2,651,415	72.20%
		1,020,738	7.51%	3,672,153	22.93%	2,651,415	72.20%
		-	-	-	-	-	-

: 2004

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		13,596,329	100.00%	16,016,205	100.00%	2,419,876	15.11%
200		11,720,600	86.20%	15,392,240	96.10%	3,671,640	23.85%
	210	1,620,548	11.92%	1,362,107	8.50%	258,441	18.97%
	211	834,447	6.14%	439,563	2.74%	394,884	89.84%
	212	29,418	0.22%	57,964	0.36%	28,546	49.25%
	214	599,000	4.41%	699,000	4.36%	100,000	14.31%
	216	157,683	1.16%	165,580	1.03%	7,897	4.77%
	220	10,100,052	74.29%	14,030,133	87.60%	3,930,081	28.01%
	221	3,884,820	28.57%	100,000	0.62%	3,784,820	3784.82%
	222	4,536,039	33.36%	12,219,410	76.29%	7,683,371	62.88%
	223	-	-	-	-	-	-
	224	174,000	1.28%	200,000	1.25%	26,000	13.00%
	226	159,478	1.17%	206,410	1.29%	46,932	22.74%
	228	808,580	5.95%	705,391	4.40%	103,189	14.63%
	229	537,135	3.95%	598,922	3.74%	61,787	10.32%
600		1,875,729	13.80%	623,965	3.90%	1,251,764	200.61%
	610	1,454,106	10.69%	444,858	2.78%	1,009,248	226.87%
	611	1,454,106	10.69%	444,858	2.78%	1,009,248	226.87%
	620	421,623	3.10%	179,107	1.12%	242,516	135.40%
	621	421,623	3.10%	179,107	1.12%	242,516	135.40%

: 2004

[] []

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	13,596,329	100.00%	16,016,205	100.00%	2,419,876	15.11%
2000	4,006,244	29.47%	11,680,233	72.93%	7,673,989	65.70%
2300	1,346,544	9.90%	499,068	3.12%	847,476	169.81%
2320	1,346,544	9.90%	499,068	3.12%	847,476	169.81%
2400	2,659,700	19.56%	11,181,165	69.81%	8,521,465	76.21%
2410	1,033,700	7.60%	1,039,200	6.49%	5,500	0.53%
2420	1,626,000	11.96%	10,141,965	63.32%	8,515,965	83.97%
3000	9,590,085	70.53%	4,335,972	27.07%	5,254,113	121.17%
3400	9,590,085	70.53%	4,335,972	27.07%	5,254,113	121.17%
3410	9,590,085	70.53%	4,335,972	27.07%	5,254,113	121.17%

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		13,596,329		4,006,244	9,590,085		
	100	604,586		3,687	600,899		
	101	604,586		3,687	600,899		
	101-01	463,492			463,492		
	101-02	116,407			116,407		
	101-05	24,687		3,687	21,000		
	200	465,739		12,329	453,410		
	201	172,377		11,730	160,647		
	201-01	172,377		11,730	160,647		
	202	34,979		599	34,380		
	202-01	25,319		599	24,720		
	202-02	9,660			9,660		
	202-03						
	203	54,360			54,360		
	203-03	3,000			3,000		
	203-04	51,360			51,360		
	204	204,023			204,023		
	300	246,396		88,583	157,813		
	301	146,869			146,869		

		301-08	82,869			82,869	
		301-11	64,000			64,000	
		303	2,880			2,880	
		307	76,947		68,883	8,064	
		307-01	68,883		68,883		
		307-05	8,064			8,064	
		311	19,700		19,700		
		311-03					
		400	10,604,870		2,476,000	8,128,870	
		401	10,600,400		2,476,000	8,124,400	
		401-01	10,495,400		2,373,000	8,122,400	
		401-02	100,000		100,000		
		401-03	5,000		3,000	2,000	
		405	4,470			4,470	
		405-01	4,470			4,470	
		500	500,000		500,000		
		501	500,000		500,000		
		501-01	500,000		500,000		
		600	154,000		154,000		

	601	154,000		154,000			
	601-03						
	601-04	154,000		154,000			
	800	1,020,738		771,645	249,093		
	801	1,020,738		771,645	249,093		
	802						
	802-01						
	802-02						

[(:)]

200		6,047		
210		300		
216		300		
	216 - 01	300	=	300
220		5,747		
228		4,824		
	228 - 09	4,824	60,306,000 * 8% =	4,824
229		923		
	229 - 01	923	() 46,174,000 * 2% =	923
600		74,729		
610		55,106		
611		55,106		
	611 - 01	55,106	=	50,695
			=	4,411
620		19,623		
621		19,623		
	621 - 01	19,623	=	12,674

200

210

216

216-01

			= 1,103
			= 5,846
		80,776	

[(:)]

2000			80,776	[	55,106	25,670]
2300			80,776	[	55,106	25,670]
2320			80,776	[	55,106	25,670]
2322			80,776	[	55,106	25,670]
100			3,687	[	3,687]	
110			3,687	[	3,687]	
101			3,687	[	3,687]	
			3,687	05		
						= 3,687
				[	3,687]	
200			71,042	[	55,106	15,936]
210			71,042	[	55,106	15,936]
201			1,560	[	1,560]	
			1,560	01		
						= 1,000
				[	1,000]	
						= 560

2000 2300 2320 2322 110 101

[(:)]

				[560]	
202		599		[599]	
		599	01		
					= 599
				[599]	
307		68,883		[55,106 13,777]	
		68,883	01		
					= 63,369
				[50,695 12,674]	
					= 5,514
				[4,411 1,103]	
400		6,047		[6,047]	
410		6,047		[6,047]	
801		6,047		[6,047]	
					= 6,047
				[6,047]	
		80,776		[55,106 25,670]	

2000 2300 2320 2322 210 201

200		1,265,768			
210		41,383			
216		41,383			
	216 - 01	33,410		=	33,410
	216 - 02	7,973	(=7,973)		
			·	65,500,000 * 80% * 5% =	2,620
			·	133,848,000 * 80% * 5% =	5,353
220		1,224,385			
222		1,056,039			
	222 - 01	1,056,039	2003	=	1,056,039
226		159,478			
	226 - 01	159,478	(=159,478)		
			·	65,500,000 * 80% =	52,400
			·	133,848,000 * 80% =	107,078
228		1,156			
	228 - 09	1,156	(=1,156)		
			·	11,820,000 * 15% * 10% =	177

, ,			
			. 65,305,000 * 15% * 10% = 979
229		7,712	
	229 - 01	7,712	(=7,712)
			. 11,820,000 * 10% = 1,182
			. 65,305,000 * 10% = 6,530
		1,265,768	

2000			1,265,768			
2300			1,265,768			
2320			1,265,768			
2323			1,265,768			
100			170			
120			170			
201			170			
			170	01		
					(=170)	
				·	1,200 * 100 =	120
				·	1,000 * 50 =	50
200			500,000			
220			500,000			
501			500,000			
			500,000	01		
					20,000,000 * 10 =	200,000
					10,000,000 * 30 =	300,000

2000

2300

2320

2323

120

201

[(:)]

400				765,598
410				765,598
801				765,598
				= 765,598
				1,265,768

2000 2300 2320 2323 410 801

	, ,			
200		9,590,085		
210		978,265		
211		834,447		
	211 - 02	834,447		(=750,384)
			·	83,300,000 /2 = 41,650
			·	186,600,000 /2 = 93,300
			· 1	45,000,000 /2 = 22,500
			·	22,200,000 /2 = 11,100
			·	141,500,000 /2 = 70,750
			·	17,100,000 /2 = 8,550
			· 2	50,100,000 /2 = 25,050
			·	147,000,000 /2 = 73,500
			·	44,200,000 /2 = 22,100
			·	17,100,000 /2 = 8,550
			·	80,000,000 /2 = 40,000
			·	1,000,003,000 /3 = 333,334
				252,189,000 /3 = 84,063

[:]
(:)

212		29,418		
	212 - 07	29,418	(=29,418)	
			. 2	= 13,860
			.	= 8,128
			. 4	= 7,430
216		114,400		
	216 - 01	114,400	(=114,400)	
			. 2,800,000,000 *4%=	112,000
			. 200,000 *12 =	2,400
220		8,611,820		
221		3,879,820		
	221 - 02	3,879,820		= 3,879,820
222		3,430,000		
	222 - 01	3,430,000	2003	= 3,430,000
228		774,000		
	228 - 04	720,000	. 40,000 * 1,500 * 12 =	720,000
	228 - 05	54,000	5,000 * 900 * 12 =	54,000

200

210

212

212-07

229		528,000	
229 - 01		528,000	40,000 * 1,100 * 12 = 528,000
		9,590,085	

[(:)]

3000		9,590,085		
3400		9,590,085		
3410		9,590,085		
3413		9,590,085		
100		1,140,058		
110		600,899		
101		600,899		
		463,492	01	
				(22) (=352,019)
			. 5	2,077,100 * 1 * 12 * 1.024 = 25,524
			. 6	1,727,600 * 4 * 12 * 1.024 = 84,915
			. 7	1,336,700 * 5 * 12 * 1.024 = 82,127
			. 8	1,005,700 * 3 * 12 * 1.024 = 37,075
			. 9	718,000 * 1 * 12 * 1.024 = 8,823
			. 8	1,252,800 * 1 * 12 * 1.024 = 15,395
			. 9	1,081,800 * 4 * 12 * 1.024 = 53,173
			. 10	958,200 * 1 * 12 * 1.024 = 11,775

3000

3400

3410

3413

110

101

[()]
(:)

					$934,200 * 2 * 12 * 1.024 =$		22,959	
					$341,766,000 * 3\% =$		10,253	
				(=111,473)				
					$352,019,000 * 2/12 =$		58,670	
					$352,019,000 * 1.8/12 =$		52,803	
				116,407	02	(=63,752)		
					$8,062 * 1 * 40 * 12 * 1.024 =$		3,963	
					$6,840 * 4 * 40 * 12 * 1.024 =$		13,448	
					$6,138 * 5 * 40 * 12 * 1.024 =$		15,085	
					$5,500 * 3 * 40 * 12 * 1.024 =$		8,111	
					$4,932 * 1 * 40 * 12 * 1.024 =$		2,425	
					$5,500 * 1 * 40 * 12 * 1.024 =$		2,704	
	$4,932 * 4 * 40 * 12 * 1.024 =$		9,697					
	$4,462 * 1 * 40 * 12 * 1.024 =$		2,194					
	$4,341 * 2 * 40 * 12 * 1.024 =$		4,268					
		$61,895,000 * 3\% =$	1,857					

3000

3400

3410

3413

110

101

[(:)]

				-	30,000 * 1 * 12 = 360
				.	40,000 * 3 * 12 = 1,440
		21,000	05		
					(=21,000)
				.	15,000 * 11 * 10 * 8 = 13,200
				.	15,000 * 52 * 10 = 7,800
120		539,159			
201		160,647			
		160,647	01		
					(=17,676)
				.	(=16,158)
				- ()	4,749,000 * 1 = 4,749
				- ()	3,803,000 * 3 = 11,409
				.	(=883)
				- ()	133,000 * 1 = 133
				- ()	250,000 * 3 = 750
				.	(=395)

3000

3400

3410

3413

110

101

[(:)]

				.	160	* 48,000	= 7,680
				.	1,460	* 36,000	= 52,560
				.	160	* 24,000	= 3,840
				.	160	* 70,000	= 11,200
				.	1,460	* 1,200	= 1,752
					80	* 50,000	= 4,000
					80	* 20,000	= 1,600
					80	* 37,500	= 3,000
						(=1,080)	
				.	1,800	* 200	= 360
				.	150	* 4,800	= 720
						(=2,306)	
				.		(=700)	
				—	30,000	* 10	= 300
				—	40,000	* 10	= 400
				.	350	* 40 * 12	= 168
				.	250,000	* 2	= 500

3000

3400

3410

3413

120

201

				. 2,750 * 114 =	314
				. 1,200,000 * 13 * 4% =	624
				(=3,150)	
				. 80,000 * 30 =	2,400
				. 50,000 * 15 =	750
				(=1,925)	
				. 70,000 * 7 * 2 =	980
				. 50,000 * 7 =	350
				. 50,000 * 7 =	350
				. 10,000 * 7 =	70
				. 25,000 * 7 =	175
				(=8,960)	
				. 5,000 * 7 * 13 * 12 =	5,460
				. 5,000 * 7 * 5 * 12 =	2,100
				. 5,000 * 7 * 40 =	1,400
				(=720)	
				. 10,000 * 6 * 12 =	720

3000

3400

3410

3413

120

201

					500,000 * 13 * 4% = 260
					753 * 2.5 * 8 * 75 = 1,130
					100,000 * 12 = 1,200
				(=3,045)	
				.	600,000 * 3 = 1,800
				.	50 * 4,000 = 200
				.	25 * 5,000 = 125
				.	150 * 4,000 = 600
				.	80,000 * 4 = 320
					= 6,840
					= 5,280
				가	10,000,000 * 1 = 10,000
				가	600,000 * 2 = 1,200
	202		34,380		
			24,720	01	
					100,000 * 15 * 12 = 18,000
				()	10,000 * 7 * 8 * 12 = 6,720

3000

3400

3410

3413

120

201

[(:)]

			9,660	02					
						115,000	* 7	* 12	= 9,660
203			54,360						
			3,000	03					= 2,000
									= 1,000
			51,360	04					
					()	100,000	* 1	* 12	= 1,200
					(=33,000)				
					. 5	250,000	* 1	* 12	= 3,000
					. 6	155,000	* 4	* 12	= 7,440
					. 7	140,000	* 5	* 12	= 8,400
					. 8 9	105,000	* 9	* 12	= 11,340
					. 10	95,000	* 1	* 12	= 1,140
					.	70,000	* 2	* 12	= 1,680
						80,000	* 1	* 12	= 960
					()				
						50,000	* 21	* 12	= 12,600

3000

3400

3410

3413

120

202

[(:)]

							= 5,000
							= 81,000
						35,000 * 100	= 3,500
						2,500,000 * 4	= 10,000
							= 7,422,900
							= 600,000
			2,000	03			
							= 2,000
	405		4,470				
			4,470	01			
						1,500,000 * 1	= 1,500
					(=2,970)		
						495,000 * 6	= 2,970
	400		249,093				
	410		249,093				
	801		249,093				
							= 249,093

3000

3400

3410

3413

220

401

			9,590,085			

3000

3400

3410

3413

220

401

200		232,700		
210		600		
216		600		
	216 - 01	600		= 600
220		232,100		
221		5,000		
	221 - 02	5,000	(10m ²)	= 5,000
222		50,000		
	222 - 01	50,000	2003	= 50,000
224		174,000		
	224 - 02	174,000		= 174,000
228		2,600		
	228 - 02	2,600		= 2,600
229		500		
	229 - 01	500		= 500
600		801,000		
610		399,000		

611		399,000			
	611 - 01	399,000	1.2	1	= 399,000
620		402,000			
621		402,000			
	621 - 01	402,000	1.2	1	= 402,000
		1,033,700			

[(:)]

2000		1,033,700	[	399,000	402,000	232,700]
2400		1,033,700	[	399,000	402,000	232,700]
2410		1,033,700	[	399,000	402,000	232,700]
2413		1,033,700	[	399,000	402,000	232,700]
100		10,000				
120		10,000				
201		10,000				
		10,000	01			
					320,000 * 30 =	9,600
					400,000 * 1 =	400
200		850,000	[	399,000	402,000	49,000]
210		850,000	[	399,000	402,000	49,000]
401		850,000	[	399,000	402,000	49,000]
		847,000	01			
					(=847,000)	
					. 1 =	140,000
			[	100,000	40,000]	

2000

2400

2410

2413

120

201

[(:)]

				· 2	=	140,000
				[100,000 40,000]		
				· 1	=	567,000
				[199,000 322,000 46,000]		
		3,000	03		=	3,000
300		173,700				
310		173,700				
311		19,700				
				(=19,700)		
				· '89	=	2,500
				· '91	=	5,900
				· '92	=	11,300
601		154,000				
		154,000	04			
				(=154,000)		
				· '89	=	62,800

2000

2400

2410

2413

210

401

[(:)]

			. '91	=	40,000
			. '92	=	51,200
		1,033,700	[399,000	402,000	232,700]

2000

2400

2410

2413

310

601

	, ,				
200		26,000			
220		26,000			
228		26,000			
	228 - 09	26,000		=	26,000
600		1,000,000			
610		1,000,000			
611		1,000,000			
	611 - 01	1,000,000		=	1,000,000
		1,026,000			

[(:)]

2000		1,026,000	[	1,000,000	26,000]
2400		1,026,000	[	1,000,000	26,000]
2420		1,026,000	[	1,000,000	26,000]
2425		1,026,000	[	1,000,000	26,000]
200		1,026,000	[	1,000,000	26,000]
210		1,000,000	[	1,000,000]
401		1,000,000	[	1,000,000]
		1,000,000	01		
					= 1,000,000
			[	1,000,000]
220		26,000			
401		26,000			
		26,000	01		
					(=26,000)
			.	1 17	= 18,000
			.	2 3	= 8,000
		1,026,000	[	1,000,000	26,000]

2000

2400

2420

2425

210

401

200		600,000			
210		600,000			
214		599,000			
	214 - 06	599,000	=		599,000
216		1,000			
	216 - 01	1,000	=		1,000
		600,000			

[(:)]

2000			600,000	
2400			600,000	
2420			600,000	
2426			600,000	
200			600,000	
220			600,000	
401			600,000	
			500,000	01
				= 500,000
			100,000	02
				= 100,000
			600,000	

2000

2400

2420

2426

220

401