

(:)

2000		73,140,260	[	29,775,446	16,500,791	24,605,932	2,258,091]	
2100		1,428,632	[	70,663	59,600	1,298,369]	
2110		863,751	[	20,000	52,600	791,151]	
2111		139,460							
100		127,460							
120		127,460							
201		74,420							
		16,420	01						
						5,000	* 25	* 2	* 6 = 1,500
						5,000	* 4	* 3	* 12 = 720
								500,000	* 6 = 3,000
						()	
								200,000	* 2 = 400
									= 6,480
									= 4,320
		58,000	02						

2000

2100

2110

2111

120

201

(:)

200		12,000					
220		12,000					
307		4,800					
		4,800	05				
					8,000	* 600	= 4,800
401		4,200					
		4,200	01				
					600,000	* 7	= 4,200
405		3,000					
		3,000	01				
					3,000,000	* 1	= 3,000
2112		135,057	[	32,600	102,457]	
100		63,032					
120		63,032					
201		43,016					
		41,016	01				
					500,000	* 1	= 500

2000

2100

2110

2111

220

307

(:)

		3,000	09		
				1,000,000 * 3 =	3,000
		1,080	11		
				90,000 * 12 =	1,080
200		72,025	[32,600 39,425]		
210		65,200	[32,600 32,600]		
301		65,200	[32,600 32,600]		
		65,200	11		
				=	65,200
			[32,600 32,600]		
220		6,825			
401		5,500			
		5,500	01		
				1,000,000 * 3 =	3,000
				=	2,500
405		1,325			
		1,325	01		

2000

2100

2110

2112

120

301

(:)

				()		830,000	* 1	=	830
				TV()		495,000	* 1	=	495
2113		528,744							
100		470,364							
110		104,710							
101		104,710							
		75,082	08						
				(=75,082)					
				.		1,207,450	* 2 * 12	* 1.024 =	29,675
				.	(=9,398)				
				-		29,675,000	* 2/12 =		4,946
				-		29,675,000	* 1.8/12 =		4,452
				.	(=11,661)				
				-					
				.		5,506	* 1 * 3 * 365	* 1.024 =	6,174
				-		14,680	* 1 * 365	* 1.024 =	5,487
				. 가	(=1,200)				

2000

2100

2110

2112

220

405

			.	34,500 * 2 * 9 =	621	
			.	34,500 * 2 * 2 =	138	
			.	(=1,946)		
			.	27,400 * 1 * 60 =	1,644	
			.	27,400 * 1 * 9 =	247	
			.	27,400 * 1 * 2 =	55	
			^	(=20,467)		
			.	28,850 * 3 * 200 =	17,310	
			.	50,000 * 3 * 2 =	300	
			.	28,850 * 3 * 27 =	2,337	
			.	28,850 * 3 * 6 =	520	
				27,012,000 * 4.5% =	1,216	
				27,012,000 * 1.45% =	392	
				23,094,000 * 0.6% =	139	
				27,012,000 * 2.105% =	569	
120		365,654				
201		279,945				

(:)

			260,945	01	
					100 * 2,000 * 4 = 800
					50,000 * 12 = 600
				(=1,116)	
				. A4	17,000 * 4box * 12 = 816
				. A3	30,000 * 10box = 300
				(=1,580)	
				.	160,000 * 2 * 3 = 960
				.	60,000 * 5 = 300
				. FAX	160,000 * 2 = 320
				(,)	(=1,560)
				.	100,000 * 6 = 600
				.	100,000 * 6 = 600
				.	30,000 * 12 = 360
				()	(=2,840)
				.	7,500 * 20 * 12 = 1,800
				.	35,000 * 2box * 12 = 840

2000

2100

2110

2113

120

201

(:)

			.		20,000 * 10 = 200
					3,000,000 * 1 = 3,000
					10,000 * 2 * 12 = 240
					80,000 * 3 * 12 = 2,880
					250,000 * 12 = 3,000
					200 * 3,000 * 6 = 3,600
					70,000 * 11 * 52 = 40,040
					70,000 * 10 * 2 = 1,400
					20,000 * 30 = 600
					720,000 * 1 = 720
					48,000 * 1 = 48
					1,300,000 * 2 = 2,600
			(=2,191)		
			.	(=1,680)	
			-		100,000 * 4 * 2 = 800
			-		30,000 * 4 * 3 = 360
			-		10,000 * 4 * 2 = 80

2000

2100

2110

2113

120

201

(:)

			-	50,000 * 4 * 1 =	200
			-	60,000 * 4 * 1 =	240
			·	, (=511)	
			-	25,000 * 7 * 2 =	350
			-	23,000 * 7 * 1 =	161
				29,000 * 10m ² * 4 =	1,160
				(=3,171)	
			·	300,000 * 10 =	3,000
			·	() 853 * 200 =	171
				1,017 * 8,514m ² * 50/100 =	4,330
				400,000 * 2 =	800
				(=1,100)	
			·	550,000 * 2 =	1,100
				5,300,000 * 1 =	5,300
			가	150,000 * 1 =	150
				() 200,000 * 2 * 2 =	800
				() =	1,800

2000

2100

2110

2113

120

201

(:)

			TAPE	15,000	* 3	* 12	=	540
			CCTV	2,000	* 20	* 12	=	480
				150,000	* 2	* 1	=	300
				150,000	* 2	* 12	=	3,600
				100,000	* 1	* 1	=	100
				100,000	* 1	* 1	=	100
				2,200,000	* 1	* 1	=	2,200
				6,000,000	* 12		=	72,000
			.	1,000,000	* 12		=	12,000
			()				=	11,000
			()				=	5,000
				12,000,000	* 1	* 1	=	12,000
			. 가	2,400kg	* 850	* 12	=	24,480
							=	1,000
							=	4,000
							=	3,260
				305,000	* 12		=	3,660

2000

2100

2110

2113

120

201

					2,056,000	* 1 = 2,056
					65,000	* 1 = 65
					240,000	* 1 = 240
					39,000	* 1 * 2 = 78
						= 2,400
						= 6,480
						= 6,480
		19,000	02			
				(, ,)		
					2,000,000	* 3 = 6,000
						= 10,000
				()		= 3,000
202		2,757				
		2,757	01			
				(=2,757)		
			. 5		58,800	* 1 * 10 = 588
			. 6		49,900	* 3 * 10 = 1,497

2000

2100

2110

2113

120

201

					67,200 * 1 * 10 =	672
203		6,200				
		600	02	가		
				가	=	600
		2,000	03			
					=	2,000
		3,600	04			
					=	3,600
301		70,352				
		10,352	08			
					(=10,352)	
					. 39,900 * 4 * 12 =	1,916
					. 4,000 * 22 * 4 * 12 =	4,224
					. 1,800 * 22 * 4 * 12 =	1,901
					. 1,800 * 22 * 4 * 12 =	1,901
				()	. 205,000 * 2 =	410
		60,000	09			

2000

2100

2110

2113

120

202

(:)

					(=60,000)		
					. ,	25,000,000 * 2 =	50,000
					.	10,000,000 * 1 =	10,000
307		6,400					
			6,400	04			
						2,200,000 * 1 =	2,200
						350,000 * 12 =	4,200
200		58,380					
220		58,380					
206		25,300					
					(=8,000)		
					.	=	3,000
					.	=	5,000
						=	5,000
					(=12,300)		
					. ,	400 * 10,000 =	4,000
					. 가	4,000 * 1,200 =	4,800

2000

2100

2110

2113

120

301

(:)

					1,500 * 1,000 =	1,500
					2,000,000 * 1 =	2,000
401		7,800				
		7,800	01			
				(2,000 /h*20kW)	=	6,000
					=	1,800
405		25,280				
		25,280	01			
				(=870)		
					90,000 * 5 =	450
					100,000 * 3 =	300
					40,000 * 3 =	120
				()	310,000 * 1 =	310
				()	1,000,000 * 5 =	5,000
						6,100
				(48/96)	=	12,100
				(5.5Hp)	=	500

2000

2100

2110

2113

220

206

(:)

		800	03					
						25,000	* 16	* 2 = 800
301		2,780						
		2,780	11					
						200,000	* 2	= 400
						100,000	* 3 * 2	= 600
						30,000	* 3 * 2	= 180
						5,000	* 10 * 16 * 2	= 1,600
307		12,800						
		12,800	02					
						400,000	* 16 * 2	= 12,800
200		40,000	[	20,000	20,000]		
210		40,000	[	20,000	20,000]		
307		40,000	[	20,000	20,000]		
		30,000	02					
								= 30,000

2000

2100

2110

2114

120

203

(:)

				[15,000 15,000]		
		10,000	04			= 10,000
				[5,000 5,000]		
2120		564,881		[50,663 7,000 507,218]		
2121		564,881		[50,663 7,000 507,218]		
100		391,558				
120		391,558				
201		29,010				
		25,160	01			
				(=4,600)		
				.	100,000	* 2 = 200
				.	500,000	* 1 = 500
				.	150,000	* 18 = 2,700
				.	()	80,000 * 12 = 960
				.	()	80,000 * 3 = 240
						(=450)

2000

2100

2110

2114

210

307

			(=320,541)	
			· (=29,616)	
			- 1,209,700 * 1 * 12 =	14,517
			- 14,517,000 * 6/12 =	7,259
			- 250,000 * 12 =	3,000
			- 가 14,517,000 * 1/12 * 250% =	3,025
			- 가 14,517,000 * 1/12 * 150% =	1,815
			· (=24,631)	
			- 972,170 * 1 * 12 =	11,667
			- 11,667,000 * 6/12 =	5,834
			- 200,000 * 12 =	2,400
			- 가 70,000 * 12 =	840
			- 가 11,667,000 * 1/12 * 250% =	2,431
			- 가 11,667,000 * 1/12 * 150% =	1,459
			· (=120,720)	
			- 702,060 * 7 * 12 =	58,974
			- 58,974,000 * 6/12 =	29,487

			-	150,000 * 7 * 12 =	12,600
			-가	58,974,000 * 1/12 * 250% =	12,287
			-가	58,974,000 * 1/12 * 150% =	7,372
			· (=51,300)		
			-	5,000 * 9 * 25 * 12 =	13,500
			-	4,000 * 9 * 25 * 12 =	10,800
			-	7,000 * 9 * 25 * 12 =	18,900
			-	3,000 * 9 * 25 * 12 =	8,100
			· (=14,094)		
			-	200,000 * 9 =	1,800
			-	150,000 * 9 * 2 =	2,700
			-	100,000 * 9 * 4 =	3,600
			-	6,000 * 9 * 3 * 12 =	1,944
			- (,)	150,000 * 9 * 3 =	4,050
			· (=23,320)		
			-	250,000 * 9 * 2 =	4,500
			-	1,500 * 15 * 9 * 12 =	2,430

2000

2100

2120

2121

120

301

				-	50,000	*	15	*	12	=	9,000		
				-	30,000	*	9	*	2	*	12	=	6,480
				-					50,000	*	12	=	600
				-	516	*	8	*	75	=	310		
				·	(=19,500)								
				-	3,000,000	*	2	=			6,000		
				-	300,000	*	9	*	5	=	13,500		
				·	(=37,360)								
				-	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	173,323	[	50,663	7,000	115,660]
210	123,323	[	50,663	7,000	65,660]
307	123,323	[	50,663	7,000	65,660]
	83,120	02				
						= 69,120
		[	32,160	36,960]	
						= 14,000
		[	7,000	7,000]	
	40,203	05				
						= 19,183
		[	7,993	11,190]	
						= 6,120

2000

2100

2120

2121

120

301

(:)

				[3,060 3,060]		= 3,880
				[1,940 1,940]		= 4,900
				[2,450 2,450]		= 6,120
				[3,060 3,060]		
220		50,000				
401		50,000				
		50,000	01			= 50,000
2200		20,729,261	[1,021,532 2,575,912 16,608,547 523,270]			
2210		3,953,628	[954,532 1,354,492 1,121,334 523,270]			
2211		9,418				
100		7,668				
120		7,668				
201		1,548				

2000

2100

2120

2121

210

307

			1,548	01					
							(=1,548)		
							30 * 5,000 * 2 =		300
							300 * 1,000 =		300
							1,800 * 10 * 12 =		216
							150 * 24 * 10 * 12 =		432
							가 100,000 * 3 =		300
202			3,360						
			3,360	01					
							10,000 * 7 * 4 * 12 =		3,360
301			2,760						
			2,760	11					
							30,000 * 3 * 12 =		1,080
							35,000 * 12 * 4 =		1,680
200			1,750						

220		1,750				
206		1,750				
					5,000 * 350 =	1,750
2212		3,944,210	[	954,532	1,354,492	1,111,916 523,270]
100		678,220	[	48,750	69,223	515,694 44,553]
110		501,031	[	48,750	69,223	338,505 44,553]
101		501,031	[	48,750	69,223	338,505 44,553]
		198,911	08			
					(=198,911)	
					(=117,971)	
					- 가	
					(40,867,000 * 1) + (40,867,000 * 60% * 2.4%) =	41,456
					-	
					(40,178,000 * 1) + (40,178,000 * 60% * 2.4%) =	40,757
					-	
					(35,250,000 * 1) + (35,250,000 * 60% * 2.4%) =	35,758
					- 가 (=1,320)	

			-	30,000	* 3	* 12	=	1,080	
			-	20,000	* 1	* 12	=	240	
			·	(=39,024)					
			- 가	1,312,000	* 1	* 12	=	15,744	
			-	973,000	* 1	* 12	=	11,676	
			-	967,000	* 1	* 12	=	11,604	
			·	(=14,144)					
			-	130,000	* 3	* 12	=	4,680	
			-	140,000	* 3	* 12	=	5,040	
			- 가	117,971,000	* 60%	* 18/288	=	4,424	
			·	400,000	* 1	* 12	=	4,800	
			·	250,000	* 2	* 12	=	6,000	
			·	(=11,332)					
			- 가	7,715	* 1	* 42	* 12	* 1.024 =	3,982
			-	7,585	* 1	* 42	* 12	* 1.024 =	3,915
			-	6,655	* 1	* 42	* 12	* 1.024 =	3,435
			·	120,000	* 3	* 12	=	4,320	

(:)

		302,120	10			
				()	=	19,500
			[9,750 9,750]			
				()	=	39,000
			[19,500 19,500]			
				()	=	39,000
			[19,500 9,750 9,750]			
					=	97,000
			[26,223 26,224 44,553]			
					=	8,000
			[4,000 4,000]			
			(=80,424)			
			.	36,420 * 9 * 200	=	65,556
			.	5,000 * 9 * 90	=	4,050
			.	36,420 * 9 * 27	=	8,851
			.	36,420 * 9 * 6	=	1,967

2000

2200

2210

2212

110

101

(:)

						(=11,650)			
							.	50,000 * 1 * 200 =	10,000
							.	50,000 * 1 * 27 =	1,350
							.	50,000 * 1 * 6 =	300
								88,024,000 * 4.5% =	3,962
								88,024,000 * 1.45% =	1,277
								75,556,000 * 0.6% =	454
								88,024,000 * 2.105% =	1,853
120			177,189						
201			132,610						
			132,610	01					
								143,000 * 12 =	1,716
								400,000 * 2 =	800
						(=912)			
							.	51,000 * 12 =	612
							.	25,000 * 12 =	300
								38,000 * 12 =	456

2000

2200

2210

2212

110

101

					7,000	*	12	=	84
				(=890)					
				.	120	*	2,000	=	240
				.	4		1,300	*	500
					(3)		10,000	*	3 * 12
							150,000	*	2
			가		(=4,240)				
				.			10	*	100,000
				.			800	*	2,500
				.	(,)		140	*	2,000
				.	(, ,)		160	*	6,000
					(=2,284)				
				. 가			400	*	4,000
				.			30,000	*	10
				.			6,000	*	20
				.			3,300	*	80
							30	*	10,000 * 5

			가	(,)		
				(100,000 * 10) + (70,000 * 24) =		2,680
				70,000 * 7 =		490
				70,000 * 8 =		560
				15,000 * 30 =		450
				50,000 * 16 * 2 =		1,600
				1,472,000 * 12 =		17,664
				220,000 * 12 =		2,640
				160,000 * 12 =		1,920
				200,000 * 2 =		400
				442,000 * 1 =		442
				(=261)		
			· ()	84,000 * 1 =		84
			· ()	85,000 * 1 =		85
			· ()	63,000 * 1 =		63
			· ()	29,000 * 1 =		29
				92,000 * 4 =		368

2000

2200

2210

2212

120

201

(:)

			(=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

2000

2200

2210

2212

120

201

(:)

					2,115	* 8	* 75	* 4Kcal = 5,076
							853	* 2,000 = 1,706
							5,000	* 1 * 90 = 450
								= 3,300
				()			30,000	* 2 * 65 = 3,900
							30,000	* 2 * 20 = 1,200
							140,000	* 3 * 2 = 840
							700,000	* 12 = 8,400
							2,000,000	* 1 = 2,000
							1,897	* 2,103m ² = 3,990
				" "			(=412)	
				()			13,200	* 10 = 132
				()			70,000	* 4 = 280
								= 16,560
								= 12,000
202			5,988					
			5,988	01				

2000

2200

2210

2212

120

201

(:)

				49,900 * 4 * 30 =	5,988
203		14,500			
		3,000	01		
			()	=	3,000
		1,500	02 가		
			가	=	1,500
		5,200	03		
				=	2,500
				=	300
			가	=	900
				=	1,500
		4,800	04		
				=	4,800
301		24,091			
		22,841	08		
			(=22,841)		
			.	39,900 * 11 * 12 =	5,267

2000

2200

2210

2212

120

202

(:)

				.	4,000	* 22	* 11	* 12	=	11,616
				.	1,800	* 22	* 11	* 12	=	5,228
				.			146,000	* 5	=	730
		1,250	11							
			"	"	(=1,250)					
			.	(=750)						
			-		300,000	* 1			=	300
			-		250,000	* 1			=	250
			-		200,000	* 1			=	200
			.		10,000	* 50			=	500
200		3,265,990	[	905,782	1,285,269	596,222	478,717]		
210		2,806,077	[	905,782	1,285,269	136,309	478,717]		
201		140,114	[	62,042	38,494	32,454	7,124]		
		140,114	01							
									=	2,514
			[	1,257	1,257]				
				(	)				=	21,418

2000

2200

2210

2212

120

301

			[10,709 10,709]			()	= 69,972
			[34,986 17,493 17,493]			()	= 6,400
			[3,200 3,200]			()	= 10,000
			[5,000 2,500 2,500]			()	= 13,780
			[6,890 3,445 3,445]				= 530
			[159 371]				= 15,500
			[4,188 4,188 7,124]				
202		3,350	[675 1,211 536 928]				
		3,350	01			()	= 1,350
			[675 675]				

2000

2200

2210

2212

210

201

(:)

								= 2,000
						[536 536 928]		
301		4,260				[1,005 3,255]		
		4,260	11					
							()	= 810
						[405 405]		
							() ()	= 1,200
						[600 600]		
								= 2,250
						[2,250]		
307		2,598,353				[815,060 1,212,309 100,319 470,665]		
		1,164,985	01					= 2,514
						[1,257 1,257]		
							()	= 487,244
						[243,622 243,622]		
							()	= 71,000

2000

2200

2210

2212

210

202

(:)

			[35,500	35,500]	()	= 1,450
			[580	435 435]	()	= 41,000
			[16,400	12,300 12,300]	()	= 314,816
			[157,408	157,408]	()	= 155,912
			[77,956	38,978 38,978]	()	= 10,800
			[5,400	5,400]	()	= 5,000
			[2,500	1,250 1,250]	()	= 32,810
			[16,405	16,405]		= 26,189
			[13,095	6,547 6,547]		

2000

2200

2210

2212

210

307

(:)

							= 1,250
				[1,250]			= 15,000
				[4,053 4,052 6,895]			
		1,433,368	02				
				()			= 306,171
				[244,937 61,234]			= 734,613
				[270,843 463,770]			= 96,600
				[96,600]			= 295,984
				[295,984]			
402		48,000		[24,000 24,000]			
		48,000	01				= 48,000
				[24,000 24,000]			

2000

2200

2210

2212

210

307

(:)

405		12,000	[3,000 6,000 3,000]						
		12,000	01						
			(=6,000)						
			. C0					=	4,000
			[2,000 2,000]						
			.					=	2,000
			[1,000 1,000]						
								=	6,000
			[3,000 3,000]						
220		459,913							
206		109,328							
								200,000 * 1 =	200
			(=108,428)						
			. (=23,737)						
			- (=19,478)						
								30,000 * 1.6 * 100 =	4,800
								1,345 * 14 * 100 =	1,883

2000

2200

2210

2212

210

405

(:)

					853 * 150 * 100 = 12,795
-		(=4,259)			
				30,000 * 0.04 * 500 = 600	
				1,345 * 1 * 500 = 673	
				853 * 7 * 500 = 2,986	
.		(=69,596)			
-		(=16,676)			
ULV				30,000 * 1.5 * 80 = 3,600	
ULV				1,345 * 5 * 80 = 538	
				30,000 * 5 * 80 = 12,000	
				1,345 * 5 * 80 = 538	
-				30,000 * 0.09 * 19,600 = 52,920	
.				5,000 * 300 = 1,500	
.		(12)			1,500
.		(=12,095)			
-				500,000 * 16 = 8,000	
-				853 * 300 * 16 = 4,095	

2000

2200

2210

2212

220

206

(:)

				가	50,000	*	4	=	200
					500,000	*	1	=	500
307		275,446							
		262,109	01						
				(=9,620)					
				· 가	18,000	*	20	*	12 = 4,320
				·	500,000	*	1	=	500
				· (126)	400,000	*	12	=	4,800
				(=603)					
				· FES pad	13,000	*	10	=	130
				·	11,000	*	10	=	110
				· hotpack	22,000	*	10	=	220
				·	5,500	*	20	=	110
				· I-R Lamp	16,500	*	2	=	33
				(=2,812)					
				·	24,200	*	10	=	242
				·	16,000	*	5	=	80

2000

2200

2210

2212

220

206

(:)

-		4,900	* 200	=	980
-		4,900	* 1,000	=	4,900
·		5,000	* 25,000	=	125,000
·		3,200	* 3,000	=	9,600
		37,816	* 10 * 10	=	3,782
		(=73,200)			
·		(=2,540)			
- B		1,000	* 2,100	=	2,100
- C		4,000	* 110	=	440
·		(=8,175)			
-	11	9,300	* 750	=	6,975
-	2	2,000	* 600	=	1,200
·		(=28,600)			
-		1,300	* 19,000	=	24,700
-		1,300	* 3,000	=	3,900
·		(=33,885)			
-		710	* 13,000	=	9,230

2000

2200

2210

2212

220

307

(:)

		-	350	* 3,500	= 1,225
		-	1,200	* 150	= 180
		-	3,000	* 200	= 600
		- STD	1,000	* 2,900	= 2,900
		-	800	* 150	= 120
		-	2,870	* 200	= 574
		-	280	* 400	= 112
		-	2,000	* 120	= 240
		-	270	* 150	= 41
		-	2,550	* 150	= 383
		-	6,000	* 100	= 600
		-	5,500	* 3,000	= 16,500
		-	700	* 150	= 105
		- HDL	3,500	* 50	= 175
		- CBC	3,000	* 300	= 900
			(=1,462)		
		.	6,600	* 70	= 462

2000

2200

2210

2212

220

307

(:)

			- 1	100	* 10,000	= 1,000
		13,337	05			
				1,111,360	* 12	= 13,337
401		57,150				
		57,150	01			= 2,500
				2,200,000	* 2	= 4,400
				1,650,000	* 2	= 3,300
				1,925,000	* 2	= 3,850
			()	1,000,000	* 2	= 2,000
						= 5,000
						= 35,000
				550,000	* 2	= 1,100
405		17,989				
		17,989	01			
						= 10,000
				(=1,942)		

2000

2200

2210

2212

220

307

(:)

			· (29)	891,000	* 1	=	891	
			· (29)	891,000	* 1	=	891	
			·	160,000	* 1	=	160	
				290,000	* 2	=	580	
				950,000	* 1	=	950	
			, ()	500,000	* 8	=	4,000	
			(=517)					
			·	165,000	* 1	=	165	
			·	88,000	* 4	=	352	
2220		15,891,425	[	67,000	1,091,420	14,733,005]	
2221		117,327						
100		97,677						
110		22,469						
101		22,469						
		22,469	10					
				27,400	* 25	* 8	* 2	=
								10,960

2000

2200

2210

2212

220

405

(:)

			(=11,509)		
				·	27,400 * 3 * 120 = 9,864
				·	27,400 * 3 * 16 = 1,316
				·	27,400 * 3 * 4 = 329
120		75,208			
201		52,690			
		52,690	01		
			(=24,278)		
				·	(,)
					36 * 46,500 * 2 = 3,348
				·	() 60 * 20,000 = 1,200
				· ,	45,000 * 5 = 225
				·	30 * 20,000 = 600
				· OCR	45,000 * 5 = 225
			(=18,680)		
				-	(,) 160 * 46,500 * 2 = 14,880
				-	() 190 * 20,000 = 3,800

2000

2200

2220

2221

110

101

			(=1,326)		
		.		330,000 * 2 =	660
		.		33,000 * 2 =	66
		.		1,500 * 300 =	450
		.		3,000 * 50kg =	150
				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 (=2,580)		
		.		15,000 * 4 * 2 =	120
		.	가	330,000 * 1 =	330
		.		15,000 * 10 =	150
		.	가	1,346 * 5 * 40 =	270

(:)

				. 70,000 * 3 =	210
				. 500,000 * 3 =	1,500
			(=450)		
				. 90,000 * 5 =	450
				=	11,880
				=	9,600
202		3,840			
		3,840	01		
				10,000 * 6 * 4 * 12 =	2,880
				10,000 * 4 * 2 * 12 =	960
203		4,800			
		600	03		
				=	600
		4,200	04		
				=	4,200
301		13,878			

2000

2200

2220

2221

120

201

(:)

			13,378	08					
					(=13,378)				
					.	39,900	* 5	* 12	= 2,394
					.	4,000	* 5	* 22	* 12 = 5,280
					.	1,800	* 5	* 22	* 12 = 2,376
					.	1,800	* 5	* 22	* 12 = 2,376
					.			146,000	* 5 = 730
					.			73,800	* 3 = 222
			500	11					
						50,000	* 10	=	500
200			19,650						
220			19,650						
307			2,750						
			2,750	05					
						275,000	* 10	=	2,750
405			16,900						
			16,900	01					

2000

2200

2220

2221

120

301

(:)

							15,000,000	* 1	=	15,000
							1,400,000	* 1	=	1,400
							500,000	* 1	=	500
2222		13,789,587	[	67,000	391,420	13,331,167]			
100		7,248,916								
110		6,533,486								
101		6,533,486								
		6,533,486	09							
				(=6,533,486)						
				·	22,400	* 197	* 365	=	1,610,672	
				·	가	22,400	* 12	* 197	* 12	= 635,444
				·	(=487,320)					
				- 가	(=109,080)					
					30,000	* 167	* 12	=	60,120	
					20,000	* 204	* 12	=	48,960	
				-	90,000	* 197	* 12	=	212,760	
				-	70,000	* 197	* 12	=	165,480	

2000

2200

2220

2221

220

405

			-	47,700	*	22	*	4	=	4,198		
			.	100,000	*	197	*	12	=	236,400		
			.	(=23,246)								
			-	15,000	*	197	*		=	2,955		
			-	20,000	*	197	*		=	3,940		
			-	15,000	*	197	*		=	2,955		
			-	20,000	*	197	*		=	3,940		
			-	6,000	*	197	*		=	1,182		
			-	30,000	*	197	*		=	5,910		
			-	500	*	197	*	24	=	2,364		
	120	715,430										
	201	676,457										
		676,457	01									
				(=843)								
			.	1,800	*	13	*	12	=	281		
			.	150	*	24	*	13	*	12	=	562
				가	6,000,000	*	1		=	6,000		

2000

2200

2220

2222

110

101

(:)

			(=2,000)		
		· ()	200,000 * 4 =	800	
		· ()	60,000 * 20 =	1,200	
			(=5,400)		
		· IP	200,000 * 12 =	2,400	
		·	250,000 * 2 * 6 =	3,000	
			1,100 * 2 * 90 * 15 =	2,970	
			(=7,000)		
		·	50 * 50,000 =	2,500	
		·	30 * 50,000 * 3 =	4,500	
			847,000 * 10 =	8,470	
			2,000 * 300 =	600	
			1,500,000 * 1 =	1,500	
			(=3,945)		
		·	5,000 * 1 * 263 =	1,315	
		·	5,000 * 2 * 263 =	2,630	

2000

2200

2220

2222

120

201

					()	1,000,000	* 1	=	1,000	
						1,500,000	* 1	=	1,500	
						5,000	* 197	* 7	=	6,895
						195,000,000	* 1	=	195,000	
					(=960)					
					.	30,000	* 12	=	360	
					.	50,000	* 12	=	600	
						495,000	* 6	=	2,970	
										(=16,162)
					.	(=9,240)				
					- 100	260	* 1,000	* 12	=	3,120
					- 1,000	8,500	* 60	* 12	=	6,120
					.	29,000	* 12	* 12	=	4,176
					. PP	14,000	* 12	* 12	=	2,016
					.	230,000	* 1	=	230	
					.	500,000	* 1	=	500	
					.	500,000	* 1	=	500	

(:)

					(8)			
						5,000,000	* 1	= 5,000
						1,100,000	* 12	= 13,200
				.		269,000	* 12	= 3,228
						728	* 18 * 75 * 2	= 1,966
						6,000	* 500	= 3,000
						300,000	* 2	= 600
						300,000	* 1	= 300
				F · R	(=354,327)			
				· 가		22,000,000	* 12	= 264,000
				·		4,300,000	* 12	= 51,600
				·		1,600,000	* 6	= 9,600
				·		658,350	* 12	= 7,901
				·		116,000	* 1	= 116
				· 가		400,000	* 1	= 400
				·	(=20,710)			
				-	,	,		

2000

2200

2220

2222

120

201

(:)

	203	2,470						
		2,470	03					
							=	500
					10,000	* 197	=	1,970
	301	36,503						
		7,443	01					
					6,442,400	* 1	=	6,443
					100,000	* 10	=	1,000
		29,060	11					
					30,000	* 3 * 4	=	360
							=	7,000
					1,500,000	* 12	=	18,000
					(=700)			
				.	300,000	* 1	=	300
				.	200,000	* 1	=	200
				.	100,000	* 2	=	200
			1				=	3,000

2000

2200

2220

2222

120

203

(:)

200	6,540,671	[	67,000	391,420	6,082,251]
210	548,830	[	67,000	391,420	90,410]
201	255,830	[	180,720	75,110]
	255,830	01				
					=	5,500
		[	5,500]
					=	250,330
		[	175,220	75,110]
401	253,000	[	67,000	182,700	3,300]
	253,000	01				
					=	192,000
		[	67,000	125,000]
					=	11,000
		[	7,700	3,300]
				()
					=	50,000
		[	50,000]
405	40,000	[	28,000	12,000]

2000

2200

2220

2222

210

201

(:)

			40,000	01					
								=	40,000
					[	28,000	12,000]	
220			5,991,841						
	307		5,372,591						
			5,372,591	05					
						16,170	* 40	* 30	* 12 = 232,848
									= 5,060,000
						204,000	* 1.2	* 24	* 12 = 70,503
						1,100	* 140,000k	* 6%	= 9,240
401			50,000						
			50,000	01					
								25,000,000 * 2 =	50,000
403			568,750						
			568,750	02					
					()
						14,000	* 8,000	=	112,000

2000

2200

2220

2222

210

405

						7,000 * 31,650 =	221,550
						56,000 * 350 * 12 =	235,200
	405		500				
			500	01			
						500,000 * 1 =	500
2223		1,984,511	[	700,000	1,284,511]	
	100		372,511				
	110		352,089				
	101		352,089				
			352,089	09			
					(=352,089)		
					.	22,400 * 10 * 365 =	81,760
					. 가	22,400 * 10 * 17 * 12 =	45,696
					.	(=27,840)	
					- 가	(=8,640)	
						30,000 * 10 * 12 =	3,600
						20,000 * 21 * 12 =	5,040

2000

2200

2220

2222

220

403

(:)

					.	(=6,092)													
					-				380,700	*	4	*	4	=	6,092				
					.				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				20,422															
201				20,422															
				20,422	01														
									1,375	*	8	*	2	*	15	*	9	=	2,970
									5,000	*	2	*	50	=				500	
								()	300,000	*	7	*	3	=				6,300	

2000

2200

2220

2223

110

101

				(=552)		
				.	16,000 * 1 * 12 =	192
				.	30,000 * 1 * 12 =	360
					=	100
					CCTV	= 10,000
200		1,612,000	[700,000 912,000]			
210		700,000	[700,000]			
401		700,000	[700,000]			
		700,000	01			
						= 700,000
			[700,000]			
220		912,000				
206		30,000				
				(=30,000)		
			.	(500)	150,000 * 40 =	6,000
			.	(1,200*1,200)	400,000 * 40 =	16,000
			.	,		= 8,000

(:)

401		882,000		
		880,000	01	
				= 100,000
				= 60,000
				= 300,000
			가	= 200,000
				= 70,000
				= 70,000
				= 80,000
		2,000	03	
				= 2,000
2230		884,208	[130,000 754,208]	
2231		205,378		
100		173,878		
110		157,964		
101		157,964		
		115,701	09	

2000

2200

2220

2223

220

401

(:)

			(=115,701)		
			.	$22,400 * 4 * 365 =$	32,704
			. 가	$22,400 * 4 * 10 * 12 =$	10,752
			.	(=4,800)	
			- 가	(=1,440)	
				$30,000 * 4 * 12 =$	1,440
			-	$70,000 * 4 * 12 =$	3,360
			.	(=21,004)	
			-	$40,004,000 * 2/12 =$	6,668
			-	$40,004,000 * 1.8/12 =$	6,001
			- 가	$40,004,000 * 1/12 * 250% =$	8,335
			.	(=18,441)	
			-	$80,000 * 4 * 12 =$	3,840
			- 가	$80,000 * 4 * 12 =$	3,840
			-	$120,000 * 4 * 12 =$	5,760
			- 가	$40,004,000 * 1/12 * 150% =$	5,001
			.	(=22,696)	

2000

2200

2230

.

2231

110

101

			-	10,280	* 4	* 30	* 12 =	14,804
			-	41,100	* 4	* 2	* 12 =	3,946
			-	가	41,100	* 4	* 12 =	1,973
			-	가	27,400	* 4	* 18 =	1,973
			.	100,000	* 4	* 12 =		4,800
			.	(=504)				
			-	(,)		20,000	* 4 =	80
			-	()		30,000	* 4 =	120
			-			25,000	* 4 =	100
			-			6,000	* 4 =	24
			-			35,000	* 4 =	140
			-			10,000	* 4 =	40
		42,263	10					
				(=42,263)				
			.	34,500	* 5	* 210 =		36,225
			.	34,500	* 5	* 28 =		4,830
			.	34,500	* 5	* 7 =		1,208

(:)

120			15,914	
201			15,914	
			15,914	01
				(=6,600)
				. 300,000 * 12 = 3,600
				. . 250,000 * 12 = 3,000
				728 * 8 * 75 * 2 = 874
				(=8,440)
				. 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
200			31,500	
220			31,500	
401			31,500	
			31,500	01

2000

2200

2230

.

2231

120

201

						20,000,000	* 1	= 20,000
						7,000,000	* 1	= 7,000
						4,500,000	* 1	= 4,500
2232		678,830	[130,000 548,830]					
100		275,400						
110		256,975						
101		256,975						
		30,784	09					
			가	(=30,784)				
			·		22,400	* 1	* 365	= 8,176
			· 가		22,400	* 1	* 10 * 12	= 2,688
			·	(=2,760)				
			- 가	(=840)				
					30,000	* 1	* 12	= 360
					20,000	* 2	* 12	= 480
			-		70,000	* 1	* 12	= 840
			-		90,000	* 1	* 12	= 1,080

2000

2200

2230

·

2231

220

401

(:)

			·	(=5,827)				
			-		11,096,000	* 2/12 =		1,850
			-		11,096,000	* 1.8/12 =		1,665
			-가		11,096,000	* 1/12 * 250% =		2,312
			·	(=4,747)				
			-		80,000	* 1 * 12 =		960
			-가		80,000	* 1 * 12 =		960
			-가		11,096,000	* 1/12 * 150% =		1,387
			-		120,000	* 1 * 12 =		1,440
			·	(=5,260)				
			-		11,400	* 1 * 30 * 12 =		4,104
			-가		45,600	* 1 * 12 =		548
			-가		30,400	* 1 * 20 =		608
			·		100,000	* 1 * 12 =		1,200
			·	(=126)				
			-	(,)	20,000	* 1 =		20
			-	()	30,000	* 1 =		30

2000

2200

2230

·

2232

110

101

(:)

			-	25,000	* 1	=	25
			-	6,000	* 1	=	6
			-	35,000	* 1	=	35
			-	10,000	* 1	=	10
		226,191	10				
			.	(=88,128)			
			.	34,500	* 12	* 180	= 74,520
			.	5,000	* 1	* 180	= 900
			.	1,000	* 12	* 4 * 6	= 288
			.	34,500	* 12	* 24	= 9,936
			.	34,500	* 12	* 6	= 2,484
			가 .	(=138,063)			
			.	34,500	* 17	* 200	= 117,300
			.	5,000	* 1	* 200	= 1,000
			.	1,000	* 17	* 4 * 6	= 408
			.	34,500	* 17	* 27	= 15,836
			.	34,500	* 17	* 6	= 3,519

2000

2200

2230

2232

110

101

(:)

120		18,425					
201		18,425					
		18,425	01				
			(=5,520)				
			.	2	.	150,000 * 12 =	1,800
			.			310,000 * 12 =	3,720
				()		
						310,000 * 3 * 2 =	1,860
				(=6,045)			
			.			100,000 * 4 =	400
			.			100,000 * 2 =	200
			.			100,000 * 1 =	100
			.			1,345 * 1,000 =	1,345
			.			1,000,000 * 1 =	1,000
			.		()	
						3,000,000 * 1 =	3,000

2000

2200

2230

.

2232

120

201

(:)

							(1)	= 5,000
200		403,430	[130,000				273,430]	
210		130,000	[130,000]					
401		130,000	[130,000]					
		130,000	01				()	= 100,000
			[100,000]					
			2				()	= 30,000
			[30,000]					
220		273,430						
206		67,250						
			가 , .				(=4,500)	
			.				10,000 * 250	= 2,500
			.				(가 , ,)	
							2,000,000 * 1	= 2,000
							(=24,000)	
			.				400 * 25,000	= 10,000

2000

2200

2230

.

2232

120

201

(:)

				. 가	4,000 * 2,500 =	10,000
				.	2,000 * 2,000 =	4,000
				가	95,000 * 50 =	4,750
					2,000,000 * 1 =	2,000
				(4)	2,000,000 * 1 =	2,000
				(,)	5,000 * 2,000 =	10,000
					5,000 * 4,000 =	20,000
401		205,380				
		204,380	01			
					30,000,000 * 1 =	30,000
					80,000 * 186m =	14,880
				1	(=30,000)	
				. 4	30,000,000 * 1 =	30,000
					(=20,000)	
				.	(3)	= 20,000
					8,000,000 * 1 =	8,000

2000

2200

2230

.

2232

220

206

(:)

			가	(	) (=12,000)	
			.		600,000 * 20 =	12,000	
			가	(=49,500)			
			.	1	450,000 * 110 =	49,500	
			1	(=20,000)			
			.	(2)	20,000,000 * 1 =	20,000	
				(=20,000)			
			.		20,000,000 * 1 =	20,000	
		1,000	03				
			.		1,000,000 * 1 =	1,000	
405		800					
		800	01				
					400,000 * 2 =	800	
2300		49,572,938	[28,524,251	13,213,281	6,100,585	1,734,821]
2310		12,840,658	[5,591,148	4,947,280	1,862,024	440,206]
2311		523,183	[288,566	189,168	45,449]	
100		39,619					

2000

2200

2230

.

2232

220

401

(:)

120	39,619				
201	26,950				
	26,950	01			
				990,000 * 4 =	3,960
				198,000 * 5 * 1 =	990
			가	(=4,000)	
		.		5,000 * 2 * 100 =	1,000
		.		30,000 * 100 =	3,000
				=	10,800
				=	7,200
203	6,200				
	2,600	03			
		.		=	1,000
				=	500
				=	600
				=	500
	3,600	04			

2000

2300

2310

2311
- 83 -

120

201

(:)

										= 3,600
	301		6,469							
			6,469	08						
										(=6,469)
										. 39,900 * 3 * 12 = 1,437
										. 4,000 * 22 * 3 * 12 = 3,168
										. 1,800 * 22 * 3 * 12 = 1,426
										. 146,000 * 3 = 438
	200		483,564	[	288,566	189,168	5,830]		
	210		477,734	[	288,566	189,168]		
	307		461,734	[	280,566	181,168]		
			461,734	02						= 282,867
				[	198,007	84,860]		
						(		)		= 103,199
				[	82,559	20,640]		
										= 2,400

2000

2300

2310

2311

- 84 -

120

203

(:)

				[2,400]		
				(,)	=	1,650
				[1,650]		
					=	49,778
				[49,778]		
					=	21,840
				[21,840]		
402		16,000		[8,000 8,000]		
		16,000	01			
					=	16,000
				[8,000 8,000]		
220		5,830				
307		5,000				
		5,000	05			
					500,000 * 10 =	5,000
405		830				
		830	01			

2000

2300

2310

2311
- 85 -

210

307

(:)

						530,000	* 1 = 530
						300,000	* 1 = 300
2312		2,217,954	[	909,790	1,130,815	4,960	172,389]
100		2,850					
120		2,850					
201		1,600					
		1,600	01				
						1,000	* 1,000 = 1,000
						20,000	* 30 = 600
203		1,000					
		1,000	03				
							= 1,000
301		250					
		250	11				
						50,000	* 5 = 250
200		2,215,104	[	909,790	1,130,815	2,110	172,389]
210		2,215,104	[	909,790	1,130,815	2,110	172,389]

2000

2300

2310

2311

220

405

(:)

301		1,630,837	[909,790	718,937	2,110]
		1,630,837	01		
					= 10,550
			[8,440	2,110]	
					= 100,000
			[80,000	20,000]	
					= 15,087
			[12,070	3,017]	
					= 1,142,600
			[799,820	342,780]	
					= 3,800
			[1,900	1,900]	
					= 10,800
			[7,560	3,240]	
					= 348,000
			[348,000]		
307		584,267	[411,878	172,389]	

2000

2300

2310

2312

210

301

(:)

		584,267	02			
					=	31,680
			[31,680]			
			가		=	75,000
			[75,000]			
					=	44,106
			[28,508 15,598]			
					=	433,481
			[276,690 156,791]			
2313		1,791,706	[110,000 1,139,704	274,185	267,817]	
100		159,940	[128,115 31,825]			
120		159,940	[128,115 31,825]			
201		63,676				
		63,676	01			
				(=29,400)		
			.	70,000 * 15 * 12	=	12,600
			.	(,) 1,000,000 * 12	=	12,000

2000

2300

2310

2312

210

307

(:)

			.	100,000	* 12 = 1,200
			.	300,000	* 12 = 3,600
			()		= 17,000
			가 SOS	39,600	* 12 = 476
					= 10,080
					= 6,720
203		26,700			
		23,100	03		= 16,000
					= 2,000
					= 1,000
					= 600
					= 3,000
					= 500
		3,600	04		
					= 3,600
301		65,964	[34,139 31,825]		

2000

2300

2310

2313

120

201

(:)

		65,514	08			
						= 6,855
			[6,855]			
						= 54,346
			[29,376 24,970]			
				(=4,313)		
			.	39,900	* 2	* 12 = 958
			.	4,000	* 22	* 2 * 12 = 2,112
			.	1,800	* 22	* 2 * 12 = 951
			.		146,000	* 2 = 292
		450	11			
			가	30,000	* 5	= 150
				30,000	* 10	= 300
307		3,600				
		3,600	02			
				300,000	* 12	= 3,600
200		1,631,766	[110,000 1,139,704 146,070 235,992]			

2000

2300

2310

2313

- 90 -

120

301

(:)

210	1,613,236	[	110,000	1,139,704	127,540	235,992]
201	220,000	[	110,000	110,000]
	220,000	01				
					=	220,000
		[	110,000	110,000]
301	13,500	[	13,500]
	13,500	01				
					=	13,500
		[	13,500]
307	1,378,736	[	1,125,204	17,540	235,992]
	1,378,736	02				
		" "		가	=	10,000
		[	10,000]
					=	129,355
		[	129,355]
					=	66,000
		[	66,000]

2000

2300

2310

2313
- 91 -

210

201

(:)

									=	60,000
				[	60,000]				
									=	12,000
				[	12,000]				
									=	36,000
				[	36,000]				
				[	14,400	17,540]			
									=	793,836
				[	609,949	183,887]			
				가					=	239,605
				[	187,500	52,105]			
402					1,000	[	1,000]		
					1,000	01				
									=	1,000
				[	1,000]				
220					18,530					

2000

2300

2310

2313

210

307

(:)

206	5,000					
					5,000 * 500 * 2 =	5,000
405	13,530					
	13,530	01				
					530,000 * 1 =	530
			(=13,000)			
		. 1			90,000 * 100 =	9,000
		. 2 가			40,000 * 100 =	4,000
2314	8,307,815	[	4,282,792	2,487,593	1,537,430]	
100	52,850					
120	52,850					
201	1,600					
	1,600	01				
					7,000 * 200 =	1,400
			()		100,000 * 2 =	200
203	2,000					
	2,000	03				

2000

2300

2310

2313

- 93 -

220

206

(:)

				(	10,000	* 200 = 2,000
301		500				
		500	11			
					50,000	* 10 = 500
307		48,750				
		48,750	02			
				(=32,650)		
				. 100	350,000	* 4 = 1,400
				. 50 ~99	300,000	* 16 = 4,800
				. 21 ~49	250,000	* 73 = 18,250
				. 20	200,000	* 41 = 8,200
					(=12,500)	
				. 100	350,000	* 25 = 8,750
				. 50 ~99	300,000	* 10 = 3,000
				. 49	250,000	* 3 = 750
					100,000	* 12 = 1,200
				()

2000

2300

2310

2314

120

203

(:)

								100,000	* 2 * 12 = 2,400
200		8,254,965	[	4,282,792	2,487,593	1,484,580]		
210		7,824,965	[	4,282,792	2,487,593	1,054,580]		
307		7,824,965	[	4,282,792	2,487,593	1,054,580]		
		7,824,965	02						= 2,292
			[	1,146	1,146]		
			5						= 968,368
			[	484,184	242,092	242,092]		
									= 124,852
			[	62,426	62,426]		
									= 3,277,502
			[	2,110,060	1,167,442]		
									= 100,620
			[	50,310	25,155	25,155]		
									= 24,620
			[	12,310	6,155	6,155]		

2000

2300

2310

2314

120

307

							=	3,124,712	
				[	1,562,356	781,178	781,178]	
				24				=	8,400
				[	8,400]	
							=	26,300	
				[	26,300]	
							=	33,600	
				[	33,600]	
							=	7,248	
				[	7,248]	
							=	1,100	
				[	1,100]	
							=	61,447	
				[	61,447]	
							=	19,888	
				[	19,888]	
							=	18,016	

2000

2300

2310

2314

210

307

(:)

			[18,016]			
				가	=	4,000
			[4,000]			
					=	22,000
			[22,000]			
220		430,000				
401		430,000				
		430,000	01			
				()	=	400,000
				(5)	=	30,000
2320		25,021,455	[19,435,882	3,103,695	2,448,401	33,477]
2321		25,021,455	[19,435,882	3,103,695	2,448,401	33,477]
200		25,021,455	[19,435,882	3,103,695	2,448,401	33,477]
210		25,021,455	[19,435,882	3,103,695	2,448,401	33,477]
301		24,164,067	[19,379,882	2,387,950	2,396,235]	
		24,164,067	01			
					=	2,154,937

2000

2300

2310

2314

210

307

			[1,723,949	215,494	215,494]	=	300,000
			[210,000	90,000]		=	3,431
			[2,745	343	343]	=	190,993
			[152,795	19,099	19,099]	=	17,966,199
			[14,456,810	1,702,288	1,807,101]	=	2,136,009
			[1,708,807	213,601	213,601]	=	1,360,979
			()			=	44,991
			[1,088,783	136,098	136,098]	=	44,991
			()			=	44,991
			[35,993	4,499	4,499]	=	6,528
			[6,528]				

2000

2300

2320

2321

210

301

(:)

	307	857,388	[	56,000	715,745	52,166	33,477]	
		857,388	02						
				()				=	70,000
			[	56,000	7,000	7,000]		
								=	14,400
			[	14,400					
				()				=	250,740
			[	250,740					
				()				=	69,650
			[	69,650					
				()				=	260,352
			[	260,352					
				()				=	54,240
			[	54,240					
					()			=	90,000
			[	45,000	45,000				
								=	42,355

2000

2300

2320

2321

210

307

(:)

				[14,197 28,158]			= 5,651
				[166 166 5,319]			
2330		11,710,825		[3,497,221 5,162,306 1,790,160 1,261,138]			
2331		9,459,505		[2,860,317 4,333,059 1,625,254 640,875]			
100		28,634					
120		28,634					
201		1,510					
		1,510	01				
				(4)	150,000 * 2	=	300
				가	22,000 * 55	=	1,210
203		1,000					
		1,000	03				
						=	1,000
301		4,680					
		4,680	01				
						=	4,680

2000

2300

2320

2321

210

307

(:)

307	21,444					
	21,444	02				
		(=21,444)				
		.	1,443,000	* 1	* 12	= 17,316
		.			* 12	= 1,380
		.			* 3	= 900
		.			* 12	= 1,248
		.			* 3	= 600
200	9,430,871	[	2,860,317	4,333,059	1,596,620	640,875]
210	9,388,955	[	2,860,317	4,333,059	1,554,704	640,875]
301	4,344,900	[	1,065,316	1,800,955	1,478,629]
	4,344,900	01				= 1,521,880
		[	1,065,316	319,595	136,969]
						= 133,200
		[	133,200]
						= 2,683,320

2000

2300

2330 가

2331 가

120

307

(:)

				[1,341,660 1,341,660]			= 6,500
				[6,500]			
307		2,009,925		[277,936 1,015,039 76,075 640,875]			
		2,009,925	02				= 180,000
				[90,000 90,000]			
				()			= 234,920
				[187,936 46,984]			
							= 24,000
				[24,000]			
							= 85,686
				[42,843 42,843]			
							= 30,000
				[30,000]			
				가			= 14,400
				[14,400]			

2000

2300

2330 가

2331 가

210

301

(:)

				,	= 89,000
			[89,000]		
					= 4,760
			[2,380 2,380]		
					= 75,000
			[75,000]		
					= 98,250
			[98,250]		
			가		= 75,000
			[75,000]		
					= 30,000
			[30,000]		
					= 114,153
			[30,852 30,852 52,449]		
					= 86,918
			[46,968 39,950]		
				()	= 5,550

2000

2300

2330 가

2331 가

210

307

(:)

				[3,000 2,550]		= 107,218
				[70,345 36,873]		= 14,925
				[4,725 10,200]		= 3,991
				[1,338 2,653]		
				가		= 47,880
				[31,050 16,830]		= 688,274
				[208,904 479,370]		
402		3,034,130		[1,517,065 1,517,065]		
		3,034,130	01			= 722,040
				[361,020 361,020]		
						= 1,552,386
				[776,193 776,193]		

2000

2300

2330 가

2331 가

210

307

(:)

								=	160,000
				[	80,000	80,000]		
								=	599,704
				[	299,852	299,852]		
220		41,916							
401		36,816							
		30,000	01					=	30,000
		6,816	03					=	6,816
402		5,100							
		5,100	01						
						(=5,100)			
				.	(	,	,	)	= 1,170
				.	(28	)		1,950,000 * 1	= 1,950
				.				1,980,000 * 1	= 1,980
2332		650,097		[	294,903	222,069	42,600	90,525]

2000

2300

2330 가

2331 가

210

402

100		12,600				
120		12,600				
201		1,280				
		1,280	01			
					10,000 * 50 =	500
				(=780)		
			.		1,200 * 400 =	480
			.		100,000 * 1 =	100
			.		100,000 * 1 =	100
			.		100,000 * 1 =	100
203		2,100				
		2,100	03			
					100,000 * 16 =	1,600
			가		10,000 * 50 =	500
301		9,220				
		7,080	09			
					70,000 * 4 * 12 =	3,360

					50,000 * 4 * 12 = 2,400
					300,000 * 2 = 600
					120,000 * 2 * 3 = 720
		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		607,497	[	294,903	222,069 90,525]
210		607,497	[	294,903	222,069 90,525]
301		343,000	[	274,400	68,600]

(:)

		343,000	01			
				. 가 () = 343,000		
				[274,400 68,600]		
307		264,497	[20,503 153,469 90,525]			
		264,497	02			
				,가 = 41,006		
				[20,503 20,503]		
					= 7,652	
				[7,652]		
				(,) = 2,710		
				[2,710]		
					= 1,000	
				[1,000]		
					= 5,100	
				[5,100]		
					= 7,800	
				[7,800]		

2000

2300

2330 가

2332

210

301

					가	가	=	52,224
					[	52,224]	
					가	가	=	3,980
					[	3,980]	
							=	120,825
					[	40,500	80,325]
							=	22,200
					[	12,000	10,200]
	400		30,000					
	420		30,000					
	702		30,000					
							=	30,000
2333			1,601,223	[	342,001	607,178	122,306	529,738]
	100		3,600					
	120		3,600					
	201		600					
			600	01				

2000

2300

2330 가

2332

210

307

(:)

				(,)		=		600
203		3,000						
		3,000	03			=		3,000
200		1,597,623	[	342,001	607,178	118,706	529,738]
210		1,547,623	[	342,001	607,178	68,706	529,738]
201		52,809	[	31,689	21,120]
		52,809	01					= 52,809
			[	31,689	21,120]
301		505,868	[	60,937	228,144	68,706	148,081]
		505,868	01					= 121,875
			[	60,937	30,469	30,469]
				가				= 97,200
			[	97,200]
				가				= 12,000

2000

2300

2330 가

2333

120

201

(:)

				[12,000]		
				가	=	21,000
				[21,000]		
					=	128,314
				[38,237 38,237 51,840]		
					=	1,850
				[1,000 850]		
				가	=	107,198
				[24,374 82,824]		
				가	=	16,431
				[3,864 12,567]		
307		988,946		[249,375 357,914 381,657]		
		988,946	02			
				()	=	48,000
				[24,000 24,000]		
				(,)	=	281,719
				[225,375 56,344]		

2000

2300

2330 가

2333

210

301

(:)

						=		4,500
			[	4,500]			
						=		1,330
			[	1,330]			
						=		19,000
			[	19,000]			
						=		2,700
			[	2,700]			
						=		8,000
			[	8,000]			
						=		9,600
			[	9,600]			
						=		37,440
			[	37,440]			
						=		576,657
			[	195,000	381,657]		
220		50,000						

2000

2300

2330 가

2333

210

307

(:)

	401	50,000						
		50,000	01					
				(=50,000)				
				.	가	=		30,000
				.	(15)	=		20,000
2400		1,409,429	[	159,000	651,998	598,431]	
2410	가	609,475	[	487,498	121,977]		
2411		121,977						
	100	47,347						
	120	47,347						
	201	34,716						
		34,716	01					
								= 2,000
				(=4,550)				
				.	150,000 * 10 * 3	=		4,500
				.	(70cm * 350cm)	=		50
					2,000 * 100	=		200

2000

2300

2330 가

2333

220

401

(:)

			가				=	1,000
			2				=	1,000
							=	1,000
		3,600	04					
							=	3,600
301		6,031						
		2,231	08					
			가	(=2,231)				
			.	39,900	* 1	* 12	=	479
			.	4,000	* 22	* 1	* 12	= 1,056
			.	1,800	* 22	* 1	* 12	= 476
			.	146,000	* 1		=	146
			.	73,800	* 1		=	74
		3,800	11					
				(=3,800)				
			.	500,000	* 2		=	1,000
			.	400,000	* 4		=	1,600

2000

2400

2410

가

2411

120

203

(:)

				. 가	300,000	* 4	= 1,200
200		5,630					
220		5,630					
307		4,000					
		4,000	05				= 4,000
405		1,630					
		1,630	01				
					530,000	* 1	= 530
					500,000	* 1	= 500
				1	120,000	* 5	= 600
400		69,000					
420		69,000					
701		69,000					
							= 69,000
2413		487,498	[487,498]				
200		487,498	[487,498]				

2000

2400

2410

가

2411

120

301

(:)

210		487,498	[487,498]						
401		487,498	[487,498]						
		487,498	01						
				(1)			=	436,465	
				[436,465]					
							=	51,033	
				[51,033]					
2420		799,954	[159,000 164,500 476,454]						
2421		585,556	[150,000 150,000 285,556]						
100		45,201							
120		45,201							
201		38,101							
		38,101	01						
				(=15,000)					
				.		3,000,000	* 5	=	15,000
						70,000	* 18 * 6	=	7,560
						728	* 8 * 75 * 1	=	437

2000

2400

2410

가

2413

210

401

(:)

						198,000	* 4	* 2 = 1,584
								= 2,000
								= 6,480
								= 5,040
203		7,100						
		3,500	03					= 3,000
								= 500
		3,600	04					
								= 3,600
200		540,355	[	150,000	150,000	240,355]	
210		300,000	[	150,000	150,000]		
401		300,000	[	150,000	150,000]		
		300,000	01					= 300,000
			[	150,000	150,000]		
220		240,355						

2000

2400

2420

2421

120

201

(:)

	207		240,000						
			240,000	01					
								=	200,000
				3				=	40,000
	405		355						
			355	01					
								355,000 * 1 =	355
2422			67,721						
	100		55,221						
	110		8,079						
	101		8,079						
			8,079	10					
								(=8,079)	
				.				28,850 * 2 * 120 =	6,924
				.				28,850 * 2 * 16 =	924
				.				28,850 * 2 * 4 =	231
	120		47,142						

2000

2400

2420

2421

220

207

(:)

201		20,946						
		20,946	01					
				(=581)				
				.	1,800	* 3	* 12	= 65
				.	(=231)			
				- 3 * 5	150	* 3	* 24	* 12 = 130
				- 5 * 7	700	* 0.5	* 24	* 12 = 101
				.	(=285)			
				-	50,000	* 3		= 150
				-	45,000	* 3		= 135
					6,000	* 150		= 900
					150	* 4,000	* 2	= 1,200
					250	* 3,000		= 750
					100	* 5,000	* 4	= 2,000
					(=4,400)			
				.	200,000	* 9		= 1,800
				.	200,000	* 10		= 2,000

2000

2400

2420

2422

120

201

(:)

				·	150,000 * 4 = 600
					70,000 * 5 * 2 = 700
					(=2,305)
				· OCR	70,000 * 2 = 140
				·	40 * 5,000 = 200
				·	(=1,965)
				- ()	1,490 * 1,000 = 1,490
				- (가)	190 * 500 = 95
				-	190 * 2,000 = 380
					100,000 * 10 = 1,000
					120,000 * 10 = 1,200
					(=5,010)
				·	(=1,000)
				-	300,000 * 1 = 300
				-	200,000 * 2 = 400
				-	100,000 * 3 = 300
				·	() 20,000 * 30 = 600

2000

2400

2420

2422

120

201

(:)

				.	70,000 * 5 = 350
				.	200,000 * 15 = 3,000
				.	10,000 * 6 = 60
					5,000 * 5 * 2 * 10 = 500
				^	5,000 * 20 * 4 = 400
202		600			
		600	01		
					10,000 * 3 * 2 * 10 = 600
203		300			
		300	03		
					= 300
301		25,296			
		25,296	08		
					(=25,296)
				.	39,900 * 10 * 12 = 4,788
				.	4,000 * 10 * 22 * 12 = 10,560
				.	1,800 * 10 * 22 * 12 = 4,752

2000

2400

2420

2422

120

201

(:)

					1,800 * 10 * 20 * 12 =	4,320
					146,000 * 6 =	876
200		12,500				
220		12,500				
401		12,500				
		12,500	01			
					4,500,000 * 1 =	4,500
					550,000 * 10 =	5,500
					2,500,000 * 1 =	2,500
2423		146,677	[9,000 14,500 123,177]			
100		88,677	[4,000 84,677]			
110		4,000	[4,000]			
101		4,000	[4,000]			
		4,000	10			
						= 4,000
			[4,000]			

2000

2400

2420

2422

120

301

(:)

120		84,677				
201		64,460				
		64,460	01			
			가	(=19,641)		
			. 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	220 * 30,000 =	6,600	
				100,000 * 12 =	1,200	
				(=12,799)		

2000

2400

2420

2423

120

201

(:)

									= 9,000
									= 6,000
202		1,800							
		1,800	01						
			가		10,000	* 4	* 45	* 2	* 1/2 = 1,800
203		5,480							
		1,880	03						
			가		10,000	* 14	* 3	=	420
					10,000	* 18	* 2	=	360
								=	600
								=	500
		3,600	04						
								=	3,600
301		12,937							
		12,937	08						
					(=12,937)				
			.						
						39,900	* 6	* 12	= 2,873

2000

2400

2420

2423

120

201

						·	4,000	*	22	*	6	*	12	=	6,336
						·	1,800	*	22	*	6	*	12	=	2,852
						·					146,000	*	6	=	876
200		58,000	[	9,000	10,500	38,500]									
210		30,000	[	9,000	10,500	10,500]									
401		30,000	[	9,000	10,500	10,500]									
		30,000	01											=	30,000
			[	9,000	10,500	10,500]									
220		28,000													
401		20,000													
		20,000	01												
											(=20,000)				
						·	,	183,000	*	100	=	18,300			
						·	,	8,500	*	200	=	1,700			
405		8,000													
		8,000	01												

(:)

			()				
			2,000,000 * 4 = 8,000				
		73,140,260	[29,775,446	16,500,791	24,605,932	2,258,091]

2000

2400

2420

2423

220

405