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		123,745,525	3,709,000
		107,729,320	3,231,000
		16,016,205	478,000
		16,016,205	478,000
		42,263	1,000
		456,805	13,000
		4,335,972	130,000
		1,039,200	31,000
		627,221	18,000
		8,814,744	264,000

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			700,000	21,000

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		123,745,525	100.00%	103,562,582	100.00%	20,182,943	19.49%
		19,787,000	15.99%	19,064,000	18.41%	723,000	3.79%
		19,787,000	15.99%	19,064,000	18.41%	723,000	3.79%
		34,950,857	28.24%	24,738,650	23.89%	10,212,207	41.28%
		11,817,960	9.55%	10,588,895	10.22%	1,229,065	11.61%
		23,132,897	18.69%	14,149,755	13.66%	8,983,142	63.49%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		24,344,421	19.67%	17,730,376	17.12%	6,614,045	37.30%
		22,948,237	18.54%	16,274,376	15.71%	6,673,861	41.01%
		1,396,184	1.13%	1,456,000	1.41%	59,816	4.11%
		44,663,247	36.09%	41,379,556	39.96%	3,283,691	7.94%
		26,366,372	21.31%	23,668,716	22.85%	2,697,656	11.40%
		18,296,875	14.79%	17,710,840	17.10%	586,035	3.31%
		-	-	650,000	0.63%	650,000	100.00%
	-	-	650,000	0.63%	650,000	100.00%	
	-	-	-	-	-	-	
	123,745,525	100.00%	103,562,582	100.00%	20,182,943	19.49%	
		43,674,911	35.29%	38,793,127	37.46%	4,881,784	12.58%
		24,417,332	19.73%	21,960,796	21.21%	2,456,536	11.19%
		19,257,579	15.56%	16,832,331	16.25%	2,425,248	14.41%
		71,825,229	58.04%	58,340,355	56.33%	13,484,874	23.11%
		48,998,422	39.60%	47,413,148	45.78%	1,585,274	3.34%
		22,826,807	18.45%	10,927,207	10.55%	11,899,600	108.90%
		545,600	0.44%	539,758	0.52%	5,842	1.08%
		545,600	0.44%	397,450	0.38%	148,150	37.28%
		-	-	142,308	0.14%	142,308	100.00%
		7,699,785	6.22%	5,889,342	5.69%	1,810,443	30.74%
		4,978,521	4.02%	5,263,712	5.08%	285,191	5.42%
		2,721,264	2.20%	625,630	0.60%	2,095,634	334.96%

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		123,745,525	100.00%	103,562,582	100.00%	20,182,943	19.49%	
100		19,787,000	15.99%	19,064,000	18.41%	723,000	3.79%	
	110	19,787,000	15.99%	19,064,000	18.41%	723,000	3.79%	
		111	16,241,000	13.12%	15,663,000	15.12%	578,000	3.69%
		112	3,046,000	2.46%	2,901,000	2.80%	145,000	5.00%
		113	500,000	0.40%	500,000	0.48%	-	-
200		34,950,857	28.24%	24,738,650	23.89%	10,212,207	41.28%	
	210	11,817,960	9.55%	10,588,895	10.22%	1,229,065	11.61%	
		211	884,710	0.71%	534,684	0.52%	350,026	65.46%
		212	1,111,440	0.90%	322,933	0.31%	788,507	244.17%
		213	5,745,374	4.64%	6,072,002	5.86%	326,628	5.38%
		214	699,000	0.56%	-	-	699,000	100.00%
		215	2,934,656	2.37%	2,866,320	2.77%	68,336	2.38%
		216	442,780	0.36%	792,956	0.77%	350,176	44.16%
	220	23,132,897	18.69%	14,149,755	13.66%	8,983,142	63.49%	
		221	1,069,490	0.86%	703,411	0.68%	366,079	52.04%
		222	18,445,157	14.91%	9,407,221	9.08%	9,037,936	96.07%
		223	-	-	-	-	-	-
		224	200,000	0.16%	200,000	0.19%	-	-
		226	206,410	0.17%	206,410	0.20%	-	-
		227	510,000	0.41%	610,000	0.59%	100,000	16.39%
		228	1,798,918	1.45%	1,910,842	1.85%	111,924	5.86%

	229	902,922	0.73%	1,111,871	1.07%	208,949	18.79%
300		-	-	-	-	-	-
	310	-	-	-	-	-	-
	311	-	-	-	-	-	-
500		24,344,421	19.67%	17,730,376	17.12%	6,614,045	37.30%
	510	22,948,237	18.54%	16,274,376	15.71%	6,673,861	41.01%
	511	22,948,237	18.54%	16,274,376	15.71%	6,673,861	41.01%
	520	1,396,184	1.13%	1,456,000	1.41%	59,816	4.11%
	521	1,396,184	1.13%	1,456,000	1.41%	59,816	4.11%
600		44,663,247	36.09%	41,379,556	39.96%	3,283,691	7.94%
	610	26,366,372	21.31%	23,668,716	22.85%	2,697,656	11.40%
	611	26,366,372	21.31%	23,668,716	22.85%	2,697,656	11.40%
	620	18,296,875	14.79%	17,710,840	17.10%	586,035	3.31%
	621	18,296,875	14.79%	17,710,840	17.10%	586,035	3.31%
700		-	-	650,000	0.63%	650,000	100.00%
	710	-	-	650,000	0.63%	650,000	100.00%
	711	-	-	650,000	0.63%	650,000	100.00%

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	123,745,525	100.00%	103,562,582	100.00%	20,182,943	19.49%
1000	33,861,015	27.36%	32,110,671	31.01%	1,750,344	5.45%
1100	1,193,426	0.96%	1,648,265	1.59%	454,839	27.60%
1110	51,001	0.04%	601,440	0.58%	550,439	91.52%
1120	1,142,425	0.92%	1,046,825	1.01%	95,600	9.13%
1200	32,667,589	26.40%	30,462,406	29.41%	2,205,183	7.24%
1210	15,109,589	12.21%	13,919,335	13.44%	1,190,254	8.55%
1220	103,128	0.08%	99,969	0.10%	3,159	3.16%
1230	9,125	0.01%	7,500	0.01%	1,625	21.67%
1240	13,875,461	11.21%	14,654,363	14.15%	778,902	5.32%
1250	3,570,286	2.89%	1,781,239	1.72%	1,789,047	100.44%
2000	73,116,300	59.09%	56,280,329	54.34%	16,835,971	29.91%
2100	1,998,971	1.62%	4,389,298	4.24%	2,390,327	54.46%
2110	1,309,122	1.06%	3,908,638	3.77%	2,599,516	66.51%
2120	689,849	0.56%	480,660	0.46%	209,189	43.52%
2200	19,542,594	15.79%	15,786,330	15.24%	3,756,264	23.79%
2210	3,106,115	2.51%	2,866,879	2.77%	239,236	8.34%
2220	15,970,627	12.91%	12,562,909	12.13%	3,407,718	27.13%
2230	465,852	0.38%	356,542	0.34%	109,310	30.66%
2300	39,749,342	32.12%	32,281,559	31.17%	7,467,783	23.13%
2310	5,519,983	4.46%	4,596,967	4.44%	923,016	20.08%
2320	21,627,240	17.48%	19,477,413	18.81%	2,149,827	11.04%
2330 가	12,602,119	10.18%	8,207,179	7.92%	4,394,940	53.55%
2400	11,825,393	9.56%	3,823,142	3.69%	8,002,251	209.31%

	2410	1,039,200	0.84%	2,254,990	2.18%	1,215,790	53.92%
	2410 가	265,801	0.21%	243,670	0.24%	22,131	9.08%
	2420	10,520,392	8.50%	1,324,482	1.28%	9,195,910	694.30%
3000		14,916,487	12.05%	13,810,350	13.34%	1,106,137	8.01%
	3100	205,126	0.17%	120,323	0.12%	84,803	70.48%
	3110	30,736	0.02%	6,005	0.01%	24,731	411.84%
	3120	174,390	0.14%	114,318	0.11%	60,072	52.55%
	3200	202,623	0.16%	226,150	0.22%	23,527	10.40%
	3210	81,139	0.07%	74,112	0.07%	7,027	9.48%
	3220	660	0.00%	1,520	0.00%	860	56.58%
	3230	120,824	0.10%	150,518	0.15%	29,694	19.73%
	3300	9,930,054	8.02%	5,750,584	5.55%	4,179,470	72.68%
	3310	641,111	0.52%	275,273	0.27%	365,838	132.90%
	3320	620,971	0.50%	538,369	0.52%	82,602	15.34%
	3330	8,667,972	7.00%	4,936,942	4.77%	3,731,030	75.57%
	3400	4,578,684	3.70%	7,713,293	7.45%	3,134,609	40.64%
	3410	4,578,684	3.70%	7,713,293	7.45%	3,134,609	40.64%
4000		182,355	0.15%	159,329	0.15%	23,026	14.45%
	4100	182,355	0.15%	159,329	0.15%	23,026	14.45%
	4110	182,355	0.15%	159,329	0.15%	23,026	14.45%
5000		1,669,368	1.35%	1,201,903	1.16%	467,465	38.89%
	5100	363,000	0.29%	205,750	0.20%	157,250	76.43%
	5110	363,000	0.29%	205,750	0.20%	157,250	76.43%
	5200	—	—	—	—	—	—

	5210	—	—	—	—	—	—
	5400	1,306,368	1.06%	996,153	0.96%	310,215	31.14%
	5410	1,306,368	1.06%	996,153	0.96%	310,215	31.14%



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		123,745,525	33,861,015	73,116,300	14,916,487	182,355	1,669,368
	100	24,417,332	15,661,361	7,834,265	921,706		
	101	24,417,332	15,661,361	7,834,265	921,706		
	101-01	13,170,401	11,486,910	1,251,611	431,880		
	101-02	3,475,469	3,017,028	352,235	106,206		
	101-03	301,136	90,238	176,826	34,072		
	101-04	7,470,326	1,067,185	6,053,593	349,548		
	200	15,056,176	10,216,972	2,644,021	2,118,581	76,602	
	201	4,820,714	2,426,671	1,134,657	1,190,741	68,645	
	201-01	4,803,354	2,413,311	1,130,657	1,190,741	68,645	
	201-02	17,360	13,360	4,000			
	202	876,563	530,610	232,459	113,494		
	202-01	559,699	244,570	225,559	89,570		
	202-02	276,000	259,440	6,900	9,660		
	202-03	28,200	22,600		5,600		
	202-04	12,664	4,000		8,664		
	203	2,024,580	1,702,090	234,320	81,170	7,000	
	203-01	171,850	162,850	6,000	3,000		
	가	203-02	33,860	31,820	2,040		

		203-03	218,730	143,020	52,100	16,610	7,000
		203-04	1,600,140	1,364,400	174,180	61,560	
		204	5,666,987	4,936,829	541,039	189,119	
		205	363,300	363,300			
		205-01	105,600	105,600			
		205-02	89,600	89,600			
		205-03	4,800	4,800			
		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	1,295,032	248,472	501,546	544,057	957
		206-01	313,867		185,039	127,871	957
		206-02	981,165	248,472	316,507	416,186	
		207	9,000	9,000			
		207-01					
		207-02	9,000	9,000			
		300	47,578,632	3,888,306	43,226,202	371,376	29,748
		301	27,966,470	1,192,156	26,519,126	225,500	29,688

	301-01	26,056,084	153,888	25,902,196			
	301-02	106,228	106,228				
	301-04	5,280	5,280				
	301-05	799,980	799,980				
	301-08	403,054	42,562	137,025	206,340	17,127	
	301-09	182,830	63,798	109,861	4,640	4,531	
	301-10	274,684		274,684			
	301-11	138,330	20,420	95,360	14,520	8,030	
	302						
	302-02						
	303	457,440	454,980		2,400	60	
	304	1,691,706	1,691,706				
	304-01	1,297,722	1,297,722				
	304-02	372,384	372,384				
	304-03	21,600	21,600				
	305	37,455	15,455	2,000	20,000		
	306	166,450	166,450				
	306-01	166,450	166,450				
	307	17,088,690	288,738	16,676,476	123,476		

		307-01	855,316		855,316		
		307-02	10,102,465		10,080,465	22,000	
		307-03	280,500	209,200	71,300		
		307-04	5,000		5,000		
		307-05	5,805,409	39,538	5,664,395	101,476	
		307-06					
		307-07	40,000	40,000			
		308	78,821	78,821			
		308-05	21,227	21,227			
		308-07	10,000	10,000			
		308-08	47,594	47,594			
		311	91,600		28,600		63,000
		311-02					
		311-03	63,000				63,000
		400	28,303,505	2,094,376	17,986,308	8,180,821	42,000
		401	24,065,465	1,275,880	14,667,944	8,101,641	20,000
		401-01	23,749,049	1,250,880	14,381,528	8,096,641	20,000
		401-02	261,100		261,100		
		401-03	55,316	25,000	25,316	5,000	

	402	2,826,116		2,782,716	43,400		
	402-01	2,826,116		2,782,716	43,400		
	402-02						
	403	365,216	2,000	363,216			
	403-02	365,216	2,000	363,216			
	405	1,046,708	816,496	172,432	35,780	22,000	
	405-01	1,045,208	814,996	172,432	35,780	22,000	
	405-02	1,500	1,500				
	500	440,000		440,000			
	501	440,000		440,000			
	501-01	440,000		440,000			
	600	454,000		154,000			300,000
	601	454,000		154,000			300,000
	601-03						
	601-04	454,000		154,000			300,000
	700	2,517,359	2,000,000	230,000	253,354	34,005	
	701	200,000		200,000			
	702	2,317,359	2,000,000	30,000	253,354	34,005	
	800	4,978,521		601,504	3,070,649		1,306,368

	801	4,978,521		601,504	3,070,649		1,306,368
	802						
	802-01						
	802-02						

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		107,729,320	100.00%	92,183,965	100.00%	15,545,355	16.86%
		19,787,000	18.37%	19,064,000	20.68%	723,000	3.79%
		19,787,000	18.37%	19,064,000	20.68%	723,000	3.79%
		19,558,617	18.16%	15,827,363	17.17%	3,731,254	23.57%
		10,455,853	9.71%	10,015,194	10.86%	440,659	4.40%
		9,102,764	8.45%	5,812,169	6.30%	3,290,595	56.62%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		24,344,421	22.60%	17,730,376	19.23%	6,614,045	37.30%
		22,948,237	21.30%	16,274,376	17.65%	6,673,861	41.01%
		1,396,184	1.30%	1,456,000	1.58%	59,816	4.11%
		44,039,282	40.88%	38,912,226	42.21%	5,127,056	13.18%
		25,921,514	24.06%	22,576,026	24.49%	3,345,488	14.82%
		18,117,768	16.82%	16,336,200	17.72%	1,781,568	10.91%
		-	-	650,000	0.71%	650,000	100.00%
		-	-	650,000	0.71%	650,000	100.00%
	-	-	-	-	-	-	
	107,729,320	100.00%	92,183,965	100.00%	15,545,355	16.86%	
		42,617,856	39.56%	37,621,479	40.81%	4,996,377	13.28%
		23,879,246	22.17%	21,467,238	23.29%	2,412,008	11.24%
		18,738,610	17.39%	16,154,241	17.52%	2,584,369	16.00%
		60,720,832	56.36%	52,592,645	57.05%	8,128,187	15.45%
		48,121,857	44.67%	42,956,518	46.60%	5,165,339	12.02%
		12,598,975	11.70%	9,636,127	10.45%	2,962,848	30.75%
		363,000	0.34%	348,058	0.38%	14,942	4.29%
		363,000	0.34%	205,750	0.22%	157,250	76.43%
		-	-	142,308	0.15%	142,308	100.00%
		4,027,632	3.74%	1,621,783	1.76%	2,405,849	148.35%
		1,306,368	1.21%	996,153	1.08%	310,215	31.14%
		2,721,264	2.53%	625,630	0.68%	2,095,634	334.96%

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		107,729,320	100.00%	92,183,965	100.00%	15,545,355	16.86%	
100		19,787,000	18.37%	19,064,000	20.68%	723,000	3.79%	
	110	19,787,000	18.37%	19,064,000	20.68%	723,000	3.79%	
		111	16,241,000	15.08%	15,663,000	16.99%	578,000	3.69%
		112	3,046,000	2.83%	2,901,000	3.15%	145,000	5.00%
		113	500,000	0.46%	500,000	0.54%	-	-
200		19,558,617	18.16%	15,827,363	17.17%	3,731,254	23.57%	
	210	10,455,853	9.71%	10,015,194	10.86%	440,659	4.40%	
		211	445,147	0.41%	302,921	0.33%	142,226	46.95%
		212	1,053,476	0.98%	270,181	0.29%	783,295	289.91%
		213	5,745,374	5.33%	6,072,002	6.59%	326,628	5.38%
		215	2,934,656	2.72%	2,866,320	3.11%	68,336	2.38%
		216	277,200	0.26%	503,770	0.55%	226,570	44.97%
	220	9,102,764	8.45%	5,812,169	6.30%	3,290,595	56.62%	
		221	969,490	0.90%	181,411	0.20%	788,079	434.42%
		222	6,225,747	5.78%	3,688,000	4.00%	2,537,747	68.81%
		223	-	-	-	-	-	-
		224	-	-	-	-	-	-
		227	510,000	0.47%	610,000	0.66%	100,000	16.39%
		228	1,093,527	1.02%	1,032,758	1.12%	60,769	5.88%
		229	304,000	0.28%	300,000	0.33%	4,000	1.33%
300		-	-	-	-	-	-	



310	-	-	-	-	-	-	-
311	-	-	-	-	-	-	-
500	24,344,421	22.60%	17,730,376	19.23%	6,614,045	37.30%	
510	22,948,237	21.30%	16,274,376	17.65%	6,673,861	41.01%	
511	22,948,237	21.30%	16,274,376	17.65%	6,673,861	41.01%	
520	1,396,184	1.30%	1,456,000	1.58%	59,816	4.11%	
521	1,396,184	1.30%	1,456,000	1.58%	59,816	4.11%	
600	44,039,282	40.88%	38,912,226	42.21%	5,127,056	13.18%	
610	25,921,514	24.06%	22,576,026	24.49%	3,345,488	14.82%	
611	25,921,514	24.06%	22,576,026	24.49%	3,345,488	14.82%	
620	18,117,768	16.82%	16,336,200	17.72%	1,781,568	10.91%	
621	18,117,768	16.82%	16,336,200	17.72%	1,781,568	10.91%	
700	-	-	650,000	0.71%	650,000	100.00%	
710	-	-	650,000	0.71%	650,000	100.00%	
711	-	-	650,000	0.71%	650,000	100.00%	

: 2003

[            ]            [            ]

(            :            )

	107,729,320	100.00%	92,183,965	100.00%	15,545,355	16.86%
1000	33,861,015	31.43%	32,110,671	34.83%	1,750,344	5.45%
1100	1,193,426	1.11%	1,648,265	1.79%	454,839	27.60%
1110	51,001	0.05%	601,440	0.65%	550,439	91.52%
1120	1,142,425	1.06%	1,046,825	1.14%	95,600	9.13%
1200	32,667,589	30.32%	30,462,406	33.05%	2,205,183	7.24%
1210	15,109,589	14.03%	13,919,335	15.10%	1,190,254	8.55%
1220	103,128	0.10%	99,969	0.11%	3,159	3.16%
1230	9,125	0.01%	7,500	0.01%	1,625	21.67%
1240	13,875,461	12.88%	14,654,363	15.90%	778,902	5.32%
1250	3,570,286	3.31%	1,781,239	1.93%	1,789,047	100.44%
2000	61,436,067	57.03%	52,523,177	56.98%	8,912,890	16.97%
2100	1,998,971	1.86%	4,389,298	4.76%	2,390,327	54.46%
2110	1,309,122	1.22%	3,908,638	4.24%	2,599,516	66.51%
2120	689,849	0.64%	480,660	0.52%	209,189	43.52%
2200	19,542,594	18.14%	15,786,330	17.12%	3,756,264	23.79%
2210	3,106,115	2.88%	2,866,879	3.11%	239,236	8.34%
2220	15,970,627	14.82%	12,562,909	13.63%	3,407,718	27.13%
2230	465,852	0.43%	356,542	0.39%	109,310	30.66%
2300	39,250,274	36.43%	31,748,618	34.44%	7,501,656	23.63%
2310	5,519,983	5.12%	4,596,967	4.99%	923,016	20.08%
2320	21,128,172	19.61%	18,944,472	20.55%	2,183,700	11.53%
2330 가	12,602,119	11.70%	8,207,179	8.90%	4,394,940	53.55%
2400	644,228	0.60%	598,931	0.65%	45,297	7.56%

	2410	가	265,801	0.25%	243,670	0.26%	22,131	9.08%
	2420		378,427	0.35%	355,261	0.39%	23,166	6.52%
3000			10,580,515	9.82%	6,188,885	6.71%	4,391,630	70.96%
	3100		205,126	0.19%	120,323	0.13%	84,803	70.48%
	3110		30,736	0.03%	6,005	0.01%	24,731	411.84%
	3120		174,390	0.16%	114,318	0.12%	60,072	52.55%
	3200		202,623	0.19%	226,150	0.25%	23,527	10.40%
	3210		81,139	0.08%	74,112	0.08%	7,027	9.48%
	3220		660	0.00%	1,520	0.00%	860	56.58%
	3230		120,824	0.11%	150,518	0.16%	29,694	19.73%
	3300		9,930,054	9.22%	5,750,584	6.24%	4,179,470	72.68%
	3310		641,111	0.60%	275,273	0.30%	365,838	132.90%
	3320		620,971	0.58%	538,369	0.58%	82,602	15.34%
	3330		8,667,972	8.05%	4,936,942	5.36%	3,731,030	75.57%
	3400		242,712	0.23%	91,828	0.10%	150,884	164.31%
	3410		242,712	0.23%	91,828	0.10%	150,884	164.31%
4000			182,355	0.17%	159,329	0.17%	23,026	14.45%
	4100		182,355	0.17%	159,329	0.17%	23,026	14.45%
	4110		182,355	0.17%	159,329	0.17%	23,026	14.45%
5000			1,669,368	1.55%	1,201,903	1.30%	467,465	38.89%
	5100		363,000	0.34%	205,750	0.22%	157,250	76.43%
	5110		363,000	0.34%	205,750	0.22%	157,250	76.43%
	5200		—	—	—	—	—	—
	5210		—	—	—	—	—	—

5400	1,306,368	1.21%	996,153	1.08%	310,215	31.14%	
5410	1,306,368	1.21%	996,153	1.08%	310,215	31.14%	

( : )

100		19,787,000			
110		19,787,000			
111		16,241,000			
	111 - 03	516,000	2003	=	516,000
	111 - 05	5,925,000	2003	=	5,925,000
	111 - 11	9,800,000	2003	=	9,800,000
112		3,046,000			
	112 - 03	3,046,000	2003	=	3,046,000
113		500,000			
	113 - 01	500,000	2003	=	500,000
200		19,558,617			
210		10,455,853			
211		445,147			
	211 - 01	64,281		=	64,281
	211 - 02	380,866		=	40,056
				=	138,000
				=	2,000

100

110

111

111-03

( : )

					= 40,000
			( , )		= 160,810
212		1,053,476			
	212 - 01	680,000	( , )		= 680,000
	212 - 02	250,000			= 250,000
	212 - 07	4,956		5,000 * 708 * 2 * 70%	= 4,956
	212 - 08	118,520			= 2,000
					= 18,000
					= 4,800
			( , )		= 93,720
213		5,745,374			
	213 - 01	724,744	.	600 * 2,400 * 12	= 17,280
			.	(=159,840)	
			.	150 * 66,000 * 12	= 118,800
			(on-line)	450 * 7,600 * 12	= 41,040
				500 * 30,853 * 12	= 185,118
				400 * 800 * 12	= 3,840

200

210

211

211-02

				5,000 * 1,500 * 12 =	90,000
				500 * 3,500 * 12 =	21,000
			.	500 * 6,400 * 12 =	38,400
			( )	700 * 600 * 12 =	5,040
			가	500 * 2,450 * 12 =	14,700
				1,000 * 2,600 * 12 =	31,200
				200 * 5,000 * 12 =	12,000
				20,000 * 20 * 2 * 12 =	9,600
					=
			가		69,626
			가		=
			FAX		=
					3,100
				20,000 * 3 * 400 =	24,000
	213 - 02	4,100,000			=
	213 - 03	83,000			=
	213 - 04	837,630	(=119,652)		
			.	3,410 * 250 * 12 =	10,230
			.	3,410 * 1,500 * 12 =	61,380

( : )

	' ,			
.				
			2,910 * 1,200 * 12 =	41,904
.				= 6,138
			(=154,095)	
. B	( )		2,750 * 200 =	550
. B	( )		5,500 * 4,000 =	22,000
.	( )		1,600 * 4,000 =	6,400
.	( )		3,200 * 4,000 =	12,800
.			4,900 * 400 =	1,960
.			7,700 * 50 =	385
.			5,000 * 22,000 =	110,000
			2,200 * 50 =	110
			( ) (=9,980)	
.			760 * 3,500 =	2,660
.			910 * 500 =	455
.			1,130 * 150 =	169
.			1,060 * 110 =	116

200

210

213

213-04



( : )

				.	9,900	*	120	=	1,188
				.	9,370	*	250	=	2,342
				.	2,550	*	400	=	1,020
				.	4,440	*	300	=	1,332
				.	1,420	*	200	=	284
				. HDL	4,980	*	50	=	249
				. CBC	3,310	*	50	=	165
				( ) (=16,639)					
				. B	5,470	*	2,500	=	13,675
				. C	9,880	*	300	=	2,964
				( ) (=25,957)					
				. 11	22,270	*	1,100	=	24,497
				. 2	2,920	*	500	=	1,460
				X-	4,540	*	900	=	4,086
								=	1,267
								=	1,844
					42,000,000	*	12	=	504,000

( : )

215		2,934,656			
	215 - 01	2,934,656		79,724,000,000 * 3% =	2,391,720
			.	478,000,000 * 50% =	239,000
			.	21,313,000 * 50% =	10,656
			.	2,665,079,160 * 7.5% =	199,880
			.	700,000 * 12 =	8,400
			.	410,000,000 * 10% =	41,000
			.	=	44,000
216		277,200			
	216 - 01	245,000		=	245,000
	216 - 03	32,200		=	32,200
220		9,102,764			
221		969,490			
	221 - 01	113,490		=	102,462
				=	11,028

200

210

215

215-01

( : )

	221 - 02	856,000		=	853,939
				=	2,061
222		6,225,747			
	222 - 01	6,225,747	2002	=	6,225,747
227		510,000			
	227 - 02	510,000		=	450,000
				=	30,000
				=	30,000
228		1,093,527			
	228 - 01	8,000		=	8,000
	228 - 02	215,059	.	=	215,059
	228 - 03	10,000		=	10,000
	228 - 04	571,468		=	150,000
			.	=	77,420
			( , )	=	70,000
				=	76,000
				=	45,000

200

220

221

221-02

( : )

				=	92,000
			.	=	4,000
				=	20,000
				=	37,048
	228 - 05	54,000	4,500,000 * 12	=	54,000
	228 - 09	235,000		=	15,000
				=	55,000
				=	15,000
				=	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			

200

220

228

228-04



			< >		
				=	3,780
				=	629
			( )	=	400
				=	561
			< >		
			( )	=	11,931,797
			( )	=	707,600
				=	1,746,263
			( )	=	1,128,110
			( )	=	26,956
				=	617,821
			PDA	=	31,829
				=	13,236
				=	8,570
				=	35,622
			가	=	136,212

600

610

611

611-01

	' '			
				= 210,000
				= 12,096
				= 40,186
				= 1,247,901
				= 38,916
				= 400,677
				= 505,428
				= 361,020
				= 174,925
				= 504,161
				= 302,360
				= 144,225
				= 24,200
				= 168,920
				= 2,994
				= 391,842
				= 76,273

600

610

611

611-01

				=	16,247
				=	1,568
				=	8,282
				=	35,449
				=	105,137
				=	12,000
				=	4,000
			가 가	=	95,124
			가 가	=	17,902
			가	=	15,895
			가	=	1,107
			가	=	90,480
				=	13,755
				=	1,081,269
				=	568,393
				=	24,000
			5	=	320,610

600

610

611

611-01



				=	400,050
				=	500
			( )	=	8,000
				=	982,424
				=	3,122
				=	47,000
			가	=	21,600
				=	2,400
				=	38,280
			< >		
				=	8,643
				=	2,505
				=	10,276
				=	5,173
				=	22,000
				=	6,452
			( )	=	32,400

600

610

611

611-01

( : )

				=	6,600
			< >	=	500
			( )	=	2,400
				=	128,370
				=	17,800
				=	3,632
				=	583
				=	3,790
				=	12,610
				=	24,867
				=	60,648
			B	=	4,775
				=	373
				=	9,872
620		18,117,768			
621		18,117,768			

600

610

611

611-01

	621 - 01	18,117,768	[		]
			<	>	= 242,500
					= 46,166
			<	>	= 4,410
					= 734
				( )	= 467
					= 655
			<	>	= 1,491,475
				( )	= 176,900
					= 218,283
				( )	= 141,014
				( )	= 6,739
					= 15,267
			가		= 58,377

600

620

621

621-01

			= 90,000
			= 1,512
			= 5,023
			= 155,988
			= 19,458
			= 171,718
			= 505,428
			= 361,020
			= 74,968
			= 216,069
			= 302,360
			= 432,675
			= 36,300
			= 253,380
			= 1,283
			= 167,932
			= 19,068

600

620

621

621-01

				=	4,062
				=	1,568
				=	35,449
				=	45,059
				=	12,000
				=	4,000
			가 가	=	23,781
			가 가	=	4,475
			가	=	15,895
			가	=	1,107
			가	=	22,620
				=	6,877
				=	865,015
				=	568,393
				=	14,400
			5	=	320,610
				=	171,450

600

620

621

621-01

				=	500
			( )	=	8,000
				=	294,727
				=	1,338
				=	47,000
			가	=	21,600
				=	2,400
				=	40,000
				=	5,000
				=	4,000
				=	57,420
			< >		
				=	1,938
				=	1,754
				=	1,321
				=	1,551
				=	242

600

620

621

621-01

	' '				
				=	4,400
		<	>	=	500
			( )	=	2,400
				=	128,370
				=	437
				=	9,457
			( )	=	24,867
				=	60,648
		B		=	4,775
			( )	=	373
				=	4,936
		[	]		
		<	>	=	3,000
				=	27,499
				=	6,000

600

620

621

621-01

				=	16,000
			< >	=	168,000
			< >	=	29,600
			< >	=	38,710
			< >	=	5,000
			< >	=	1,900
			< >	=	259,587
				=	51,407
				=	52,445
				=	15,840
				=	1,050
				=	1,920

600

620

621

621-01



			= 120,000
			= 18,000
			= 12,000
			= 78,700
			= 80,000
			= 45,120
			= 1,093,680
			= 41,760
			= 2,320
			= 3,100
			= 126,000
			= 6,000
			= 30,000
			= 19,440
			= 55,725
			= 54,120
		가	= 2,880

600

620

621

621-01

	' '				
				=	7,552
				=	49,140
			( )	=	43,800
				=	4,200
			( )	=	194,220
			( )	=	62,250
			( )	=	58,320
			( )	=	244,944
			가 , 가	=	22,000
			, 가 ,	=	16,000
			,가	=	75,000
				=	51,206
				=	13,464
				=	3,780
				=	1,300
				=	23,760
				=	9,000

600

620

621

621-01

				=	2,400
				=	1,920
				=	9,000
				=	1,500
			가	=	4,500
				=	17,000
				=	15,200
			가 가	=	32,800
				=	6,600
				=	1,000
				=	4,560
			( , )	=	2,175
				=	264,240
			가	=	46,000
				=	22,800
			< >	=	5,600

600

620

621

621-01

				=	20,000
		가		=	4,200
		< >			
				=	10,000
		< >			
				=	700,000
				=	700,000
		3		=	700,000
		1		=	700,000
		< >			
				=	1,300,000
				=	2,000,000
		< >			
				=	3,500
				=	104,000
		< >			
				=	16,800

600

620

621

621-01

( : )

			=	7,000
			=	2,250
			=	1,500
			=	600
		107,729,320		

600

620

621

621-01

1000		26,007,227	[	607,972	441,445	24,951,090 ]
1100		1,193,426				
1110		51,001				
1111		51,001				
100		3,407				
120		3,407				
201		2,507				
		2,507	01			
					=	2,507
202		300				
		300	01			
					=	300
203		600				
		600	03			
					=	600
200		47,594				
220		47,594				

1000

1100

1110

1111

120

201

	308		47,594					
			47,594	08				
						=		47,594
1120			1,142,425					
1121			757,525					
	100		718,525					
	110		442,207					
	101		442,207					
			356,225	01				
					(=270,550)			
				. 4	2,166,100	* 1	* 12	* 1.0247 = 26,636
				. 5	1,968,800	* 2	* 12	* 1.0247 = 48,419
				. 6	1,637,500	* 2	* 12	* 1.0247 = 40,271
				. 7	1,295,600	* 3	* 12	* 1.0247 = 47,794
				. 8	987,100	* 1	* 12	* 1.0247 = 12,138
				. 8	1,211,600	* 5	* 12	* 1.0247 = 74,492
				. 9	1,050,600	* 1	* 12	* 1.0247 = 12,919

1000

1100

1110

1111

220

308

				<ul style="list-style-type: none"> <li>. 262,669,000 * 3% = 7,881</li> <li>(=85,675)</li> <li>. 270,550,000 * 2/12 = 45,092</li> <li>. 270,550,000 * 1.8/12 = 40,583</li> </ul>
		85,982	02	<ul style="list-style-type: none"> <li>(=36,199)</li> <li>. 5 7,641 * 2 * 35 * 12 * 1.0247 = 6,577</li> <li>. 6 6,483 * 2 * 35 * 12 * 1.0247 = 5,581</li> <li>. 7 5,818 * 3 * 35 * 12 * 1.0247 = 7,512</li> <li>. 8 5,213 * 6 * 35 * 12 * 1.0247 = 13,462</li> <li>. 9 4,675 * 1 * 35 * 12 * 1.0247 = 2,012</li> <li>. 35,144,000 * 3% = 1,055</li> <li>(=49,783)</li> <li>. 가 (=9,540)</li> <li>- 30,000 * 15 * 0.78 * 12 = 4,212</li> <li>- 20,000 * 15 * 1.48 * 12 = 5,328</li> <li>. (=4,248)</li> </ul>





			51,306	01		
				(=19,600)		
				.	1,200,000 * 8 =	9,600
				.	5,000,000 * 2 =	10,000
					6,000 * 18 * 12 =	1,296
					15,000 * 200 =	3,000
					20,000 * 25 =	500
				(=922)		
				.	22,000 * 16 =	352
				.	1,800 * 32 =	58
				.	(=512)	
				- (3*5)	150 * 20 * 16 =	48
				- (5*7)	700 * 20 * 16 =	224
				- (8*10)	3,000 * 5 * 16 =	240
					9,000 * 20 =	180
				(=268)		
				.	( ) 135,000 * 1 =	135

			· ( )	133,000	* 1 =	133
			(=650)			
			· ( )	440,000	* 1 =	440
			· ( )	210,000	* 1 =	210
			(=1,104)			
			·	16,000	* 2 * 12 =	384
			·	30,000	* 2 * 12 =	720
				5,000	* 1 * 25 * 12 =	1,500
				516	* 8 * 75 * 5 =	1,548
				80,000	* 9 =	720
				34,454,000	* 4% =	1,379
			(=6,659)			
			· ( )	4,010,000	* 1 =	4,010
			· ( )	2,649,000	* 1 =	2,649
				50,000	* 6 =	300
				210,000	* 4 * 1 =	840
				100,000	* 1 * 12 =	1,200

1000

1100

1120

1121

120

201

( : )

								= 6,040
								= 3,600
	202	18,000						
		15,400	01					
					100,000	* 5	* 2	= 1,000
					80,000	* 15	* 12	= 14,400
		2,600	03					
					1,300,000	* 2		= 2,600
	203	56,180						
		3,000	01					
				( )				= 3,000
		1,200	02	가				
				가	80,000	* 15		= 1,200
		5,600	03					
								= 3,600
								= 2,000
		46,380	04					

1000

1100

1120

1121

120

201

( : )

				(=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		145,974					
					90,000	* 15	* 12 = 16,200
				(=22,680)			

1000

1100

1120

1121

120

203

( : )

				. 4	$140,000 * 1 * 12 =$	1,680
				. 5 7	$130,000 * 7 * 12 =$	10,920
				. 8 10	$120,000 * 7 * 12 =$	10,080
				가	$270,550,000 * 1/12 * 150% =$	33,819
				가	$270,550,000 * 1/12 * 250% =$	56,365
				가	$270,550,000 * 18/288 =$	16,910
	206	4,358				
		4,358	02			
					$24,210 * 1 * 180 =$	4,358
	405	500				
		500	02			
					$10,000 * 50 =$	500
	200	39,000				
	220	39,000				
	401	35,200				
		35,200	01			

1000

1100

1120

1121

120

204

					35,200,000 * 1 = 35,200
	405	3,800			
		3,800	01		
					500,000 * 1 = 500
					3,300,000 * 1 = 3,300
1122		384,900			
	100	384,900			
	120	384,900			
	205	363,300			
		105,600	01		
					550,000 * 16 * 12 = 105,600
		89,600	02		
					70,000 * 16 * 80 = 89,600
		4,800	03		
					150,000 * 16 * 2 = 4,800
		21,800	04		
					(=21,800)

1000

1100

1120

1121

220

401

( : )

				. ,	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

1000

1100

1120

1122

120

205



					10,800,000 * 1 * 50% =	5,400
1200	24,813,801	[	607,972	441,445	23,757,664 ]	
1210	15,109,589	[	15,750	15,093,839 ]		
1211	86,710					
100	86,710					
120	86,710					
201	50,610					
	50,610	01				
					10,000 * 1,000 =	10,000
					18,000 * 40 * 5 =	3,600
					1,000,000 * 3 =	3,000
					9,000 * 150 * 2 =	2,700
					600,000 * 1 =	600
					10,000 * 800 =	8,000
					516 * 8 * 75 =	310
					=	12,440
					=	6,960

						3,000,000 * 1 =	3,000
	202		30,000				
			30,000	01			
					가	10,000 * 2 * 9 * 12 =	2,160
						80,000 * 29 * 12 =	27,840
	203		6,100				
			2,500	03		=	1,500
						=	1,000
			3,600	04			
						300,000 * 12 =	3,600
1212			14,174,460				
100			14,174,460				
110			9,738,352				
101			9,738,352				
			7,830,631	01			
					(2 ) (=122,917)		



				-	9	1,050,600	*	25	*	12	*	1.0247 =	322,965		
				-	10	744,000	*	29	*	12	*	1.0247 =	265,308		
				-		934,200	*	2	*	12	*	1.0247 =	22,975		
				.								5,683,456,000	* 3% =	170,504	
						(=1,853,754)									
				.								5,853,960,000	* 2/12 =	975,660	
				.								5,853,960,000	* 1.8/12 =	878,094	
			1,907,721	02											
						(=944,928)									
				.	5	7,641	*	14	*	35	*	12	*	1.0247 =	46,039
				.	6	6,483	*	58	*	35	*	12	*	1.0247 =	161,827
				.	7	5,818	*	109	*	35	*	12	*	1.0247 =	272,927
				.	8	5,213	*	113	*	35	*	12	*	1.0247 =	253,520
				.	9	4,675	*	63	*	35	*	12	*	1.0247 =	126,756
				.	10	4,230	*	29	*	35	*	12	*	1.0247 =	52,794
				.		4,114	*	2	*	35	*	12	*	1.0247 =	3,542
				.								917,405,000	* 3% =	27,523	

1000

1200

1210

1212

110

101

( : )

				(=21,423)		
				. 13,902 * 4 * 365 * 1.0247 =	20,799	
				. 20,799,000 * 3% =	624	
				(=2,174)		
				. 11,279 * 1 * 365 * 1.0247 * 50% =	2,110	
				. 2,110,000 * 3% =	64	
				(=2,277)		
				. 38,499 * 4 * 14 * 1.0247 =	2,210	
				. 2,210,000 * 3% =	67	
				(=936,919)		
				. 가 (=249,949)		
				- 30,000 * 393 * 0.78 * 12 =	110,355	
				- 20,000 * 393 * 1.48 * 12 =	139,594	
				. (=111,263)		
				- 328,100 * 393 * 0.16 * 4 =	82,524	
				- (1,2 ) 44,460 * 393 * 0.20 * 4 * 2/3 =	9,319	
				- (3 ) 185,300 * 393 * 0.20 * 4 * 1/3 =	19,420	

1000

1200

1210

1212

110

101

( : )

			.	(=377,760)	
			- 25	130,000 * 65 * 12 =	101,400
			- 20	110,000 * 69 * 12 =	91,080
			- 15	80,000 * 61 * 12 =	58,560
			- 10	60,000 * 91 * 12 =	65,520
			- 5	50,000 * 102 * 12 =	61,200
			.	(=9,840)	
			-	30,000 * 20 * 12 =	7,200
			-	20,000 * 11 * 12 =	2,640
			.	30,000 * 5 * 12 =	1,800
			.	5,853,960,000 * 6% * 1/3 =	117,080
			.		
				2,166,100 * 3 * 10% * 12 * 1.0247 * 1.03 =	8,231
			.	(=14,160)	
			- 5	25,000 * 5 * 12 =	1,500
			- 6 7	15,000 * 51 * 12 =	9,180
			- 8	10,000 * 29 * 12 =	3,480

1000

1200

1210

1212

110

101

				. 가 (=14,160)		
			-	50,000 * 1 * 12 =		600
			-	30,000 * 29 * 12 =		10,440
			-	20,000 * 13 * 12 =		3,120
			. (=1,140)			
			- 7	25,000 * 3 * 12 =		900
			- 8	20,000 * 1 * 12 =		240
			.	40,000 * 23 * 12 =		11,040
			.	30,000 * 43 * 12 =		15,480
			. (=3,720)			
			-3	50,000 * 5 * 12 =		3,000
			-1 3	30,000 * 2 * 12 =		720
			. (8 )	16,000 * 3 * 12 =		576
			.	30,000 * 2 * 12 =		720
120			4,436,108			
201			30,900			
			30,900	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
					50,000 * 4 * 3 =	600
				(=1,100)		
				·	5,000 * 4 * 25 =	500
				·	5,000 * 4 * 15 * 2 =	600
				( )	=	5,000
				( )	=	5,000
202			53,400			
			33,400	01		

1000

1200

1210

1212

120

201



( : )

						10,000 * 2 * 10 * 5 =	1,000
						10,000 * 4 * 5 * 12 =	2,400
					( )	=	30,000
		20,000	03				
					( )	=	20,000
203		947,620					
		4,000	03				
						=	3,500
						=	500
		943,620	04				
					(=44,400)		
					· 2 ( )	650,000 * 1 * 12 =	7,800
					· 3 ( )	600,000 * 1 * 12 =	7,200
					· 4 ( )	350,000 * 3 * 12 =	12,600
					· 5 ( )	100,000 * 14 * 12 =	16,800
					(=617,700)		

1000

1200

1210

1212

120

202

			. 2 ( )	650,000 * 1 * 12 =	7,800
			. 3 ( )	500,000 * 1 * 12 =	6,000
			. 4 ( )	400,000 * 3 * 12 =	14,400
			. 5 ( )	250,000 * 14 * 12 =	42,000
			. 6	155,000 * 58 * 12 =	107,880
			. 7	140,000 * 109 * 12 =	183,120
			. 8 9	105,000 * 176 * 12 =	221,760
			. 10	95,000 * 29 * 12 =	33,060
			.	70,000 * 2 * 12 =	1,680
			(6 )	50,000 * 374 * 12 =	224,400
			(=57,120)		
			.	80,000 * 47 * 12 =	45,120
			.	80,000 * 5 * 12 =	4,800
			.	60,000 * 5 * 12 =	3,600
			.	50,000 * 6 * 12 =	3,600
204		3,329,188			
				90,000 * 393 * 12 =	424,440

( : )

				(=585,480)	
				. 4	140,000 * 3 * 12 = 5,040
				. 5 7	130,000 * 181 * 12 = 282,360
				. 8 10 ( )	120,000 * 207 * 12 = 298,080
				가	5,853,960,000 * 1/12 * 150% = 731,745
				가	5,853,960,000 * 1/12 * 250% = 1,219,575
				가 (=367,948)	
				.	60,356,000 * 55% * 18/288 = 2,075
				.	5,853,960,000 * 18/288 = 365,873
		303	5,000		
					= 5,000
		307	70,000		
			70,000	03	
				( )	= 70,000
		1213	179,243		
		100	163,863		
		120	163,863		

1000                      1200                      1210                      1212                      120                      204

1000	201		72,810	
1200			72,810	01
1210				(=71,110)
1213				.
				30,000 * 100 * 2 = 6,000
				. 300,000 * 1 = 300
				. 1,700,000 * 12 = 20,400
				. 165,000 * 2 * 12 = 3,960
				. 1,500,000 * 20 = 30,000
				. 500,000 * 1 = 500
				. (=4,450)
				- 150,000 * 5 = 750
				- 250,000 * 10 = 2,500
				- 300,000 * 4 = 1,200
				. 20,000 * 100 = 2,000
				. 25,000 * 100 = 2,500
				. (=1,000)

				-	80,000 * 10 =	800
				-	50,000 * 4 =	200
					50,000 * 7 * 2 =	700
					5,000 * 10 * 20 =	1,000
202		2,500				
		2,500	01			
					10,000 * 100 * 2 =	2,000
					10,000 * 1 * 20 =	200
					10,000 * 3 * 10 =	300
203		1,500				
		1,500	03			
					=	500
					=	500
					=	500

1000

1200

1210

1213

120

201

206			70,414	
			70,414	02
				(=60,730)
				. 33,000 * 418 = 13,794
				. 33,000 * 21,634 / 20 = 35,697
				. 26,900 * 21,634 / 100 = 5,820
				. 26,900 * 21,634 / 150 = 3,880
				. 59,191,000 * 2.6% = 1,539
				26,900 * 2 * 30 = 1,614
				26,900 * 3 * 100 = 8,070
301			12,639	
			1,639	08
				(=1,639)
				. ( ) 23,600 * 1 * 12 = 284
				. 3,000 * 25 * 1 * 12 = 900
				. 1,200 * 25 * 1 * 12 = 360

				( , , )	94,500 * 1 = 95
		11,000	11		
					1,000,000 * 11 = 11,000
303		3,000			
					100,000 * 30 = 3,000
405		1,000			
		1,000	02		
					10,000 * 100 = 1,000
400		15,380			
420		15,380			
305		15,380			
					38,000 * 10 = 380
					5,000,000 * 3 = 15,000
1214		669,176	[	15,750	653,426 ]
100		250,768			
120		250,768			
201		224,965			

			224,965	01		
					(=16,550)	
				.	1,400,000 * 3 =	4,200
				.	220,000 * 20 =	4,400
				.	130,000 * 3 =	390
				.	130,000 * 2 =	260
				.	130,000 * 2 =	260
				.	1,650,000 * 1 =	1,650
				.	240,000 * 2 =	480
				.	800,000 * 2 =	1,600
				.	1,350,000 * 1 =	1,350
				.	380,000 * 2 =	760
				.	1,050,000 * 1 =	1,050
				.	30,000 * 5 =	150
					(=4,300)	
				.	TAPE(DAT,LTD ) 61,000 * 50 =	3,050
				.	CD 10,000 * 50 =	500

1000

1200

1210

1214

120

201



				· S/W CD	5,000 * 100 =	500
				· LAN , RJ-45	=	250
				(=2,100)		
				· ,	86,000 * 2 * 3 =	516
				·	198,000 * 2 * 4 =	1,584
				(=2,982)		
				·	511,500 * 1 =	512
				·	324,500 * 1 =	325
				·	214,500 * 4 =	858
				·	214,500 * 2 * 3 =	1,287
				(=3,140)		
				·	5,000 * 20 * 20 =	2,000
				· ,	198,000 * 5 =	990
				·	5,000 * 30 =	150
				가	25,000 * 100 =	2,500
				( )	30,000 * 100 =	3,000
					350,000 * 3 =	1,050

( : )

				500,000 * 4 * 1 =	2,000
			(=58,271)		
			.	763,916 * 12 =	9,167
			.	85,600 * 20 * 12 =	20,544
			.	140,000 * 17 * 12 =	28,560
			(=56,777)		
			.	(NF8500R)	
				168,255,500 * 6.9% =	11,610
			.	(UX9000) 245,123,400 * 8% =	19,610
			.	(IBM) 171,193,750 * 8% =	13,696
			.	S/W( ) 57,176,750 * 8% =	4,575
			.	9,166,300 * 8% =	734
			.	18,500,000 * 3 * 6% =	3,330
			.	(GPX1150HH) 40,700,000 * 6% =	2,442
			.	13,000,000 * 6% =	780
			(=13,370)		
			.	2,147,820 * 80 * 6% =	10,310

1000

1200

1210

1214

120

201

		. 60,000 * 850 * 6% =	3,060
		300,000 * 12 =	3,600
		2,910,000 * 1 =	2,910
		(=15,299)	
		. 1,180,182 * 136 * 6% =	9,631
		. 1,113,285 * 46 * 6% =	3,073
		. 8Port 500,000 * 17 * 6% =	510
		. X.25 710,000 * 17 * 6% =	725
		. 370,000 * 17 * 6% =	378
		. 1,022,000 * 16 * 6% =	982
		(=3,150)	
		. 5,000 * 1 * 280 =	1,400
		. 5,000 * 2 * 10 * 10 =	1,000
		. 5,000 * 3 * 10 * 5 =	750
		(=9,616)	

( : )

				· MS OFFICE XP STANDARD(SITE)	171,360	* 30	=	5,141		
				· 2002(SITE)	39,620	* 50	=	1,981		
				· V3 PR02002(SITE)	17,140	* 100	=	1,714		
				·	40,000	* 3	=	120		
				·	360,000	* 1	=	360		
				·	300,000	* 1	=	300		
				S/W			=	23,650		
					50,000	* 7	* 2	=	700	
301			4,376							
			3,276	08						
				(=3,276)						
				· ( )	23,600	* 2	* 12	=	567	
				·	3,000	* 2	* 25	* 12	=	1,800
				·	1,200	* 2	* 25	* 12	=	720
				·						
					94,500	* 2	=	189		
			1,100	11						
				,	(=1,100)					

1000

1200

1210

1214

120

201

				200,000 * 1 * 2 =	400
				100,000 * 2 * 2 =	400
				50,000 * 3 * 2 =	300
303		200			
			PC (=200)		
				100,000 * 1 =	100
				50,000 * 2 =	100
308		21,227			
		21,227	05		
			( , , 가, )		
				1,768,891 * 12 =	21,227
200		414,408	[ 15,750 398,658 ]		
210		31,500	[ 15,750 15,750 ]		
405		31,500	[ 15,750 15,750 ]		
		31,500	01		
				=	31,500
			[ 15,750 15,750 ]		

( : )

220		382,908		
207		9,000		
		9,000	02	
			( )	= 9,000
403		2,000		
		2,000	02	
				= 2,000
405		371,908		
		371,908	01	
			(LCD)	530,000 * 30 = 15,900
				12,000,000 * 1 = 12,000
				1,700,000 * 80 = 136,000
				500,000 * 10 = 5,000
			( )	2,300,000 * 1 = 2,300
				1,700,000 * 48 = 81,600
			(=83,964)	
			(Backbone Switch)	62,264,000 * 1 = 62,264

1000

1200

1210

1214

220

207

				· (SAN Switch)	14,000,000 * 1 = 14,000
				· (Switch Hub)	1,100,000 * 7 = 7,700
					25,488,000 * 1 = 25,488
					(=6,216)
				· (CD)	2,000 * 633 = 1,266
				· CD Writer	150,000 * 33 = 4,950
					90,000 * 26 = 2,340
					400,000 * 2 = 800
					300,000 * 1 = 300
	400		4,000		
	420		4,000		
	306		4,000		
			4,000	01	
					= 4,000
	1220		103,128		
	1221		103,128		
	100		103,128		

110		24,734				
101		24,734				
		24,734	03			
			(=24,734)			
			·	1,048,200 * 1 * 12 * 1.0247 =		12,890
			·	12,890,000 * 3% =		387
			·	(=3,430)		
			-	13,277,000 * 2/12 =		2,213
			-	1,048,200 * 55% * 2 * 1.0247 * 1.03 =		1,217
			· 가	30,000 * 1 * 12 =		360
			·	(=7,067)		
			-	90,000 * 1 * 12 =		1,080
			-	130,000 * 1 * 12 =		1,560
			- 가	13,277,000 * 1/12 * 150% =		1,660
			- 가	13,277,000 * 1/12 * 250% =		2,767
			·	50,000 * 1 * 12 =		600
120		78,394				



( : )

201		71,614		
		71,614	01	
				100,000 * 12 = 1,200
				55,000 * 0.6 * 12 = 396
				100 * 16,640 = 1,664
			(=4,302)	
			· (=1,080)	
			- ISO 200	2,600 * 30 * 12 = 936
			- ISO 1600	6,000 * 2 * 12 = 144
			·	6,000 * 5 * 12 = 360
			·	6,000 * 5 * 12 = 360
			· (=2,502)	
			- 3 * 5	150 * 24 * 30 * 12 = 1,296
			- 5 * 7	700 * 15 * 12 = 126
			- 11 * 14	6,000 * 15 * 12 = 1,080
				10,000 * 20 = 200
				12,000 * 10 = 120

1000 1200 1220 1221 120 201

					(=1,512)				
				.	9,000 * 2 * 12 =				216
				.	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
					30,000 * 12 =				360
202		1,380							
		1,380	02						
					115,000 * 1 * 12 =				1,380
203		5,400							
		5,400	03						
								=	5,400

( : )

1230			9,125						
1231			9,125						
100			7,050						
120			7,050						
201			1,750						
			1,750	01					
							500,000	* 1	= 500
							50,000	* 4 * 4	= 800
							5,000	* 5 * 3 * 6	= 450
202			2,300						
			2,300	01					
							10,000	* 4 * 20	= 800
							10,000	* 1 * 30	= 300
							10,000	* 1 * 10 * 12	= 1,200
203			3,000						
			3,000	03					
									= 1,500

1000

1200

1230

1231

120

201

( : )

						=	1,500
200		2,000					
220		2,000					
405		2,000					
		2,000	01				
				( )	2,000,000	* 1 =	2,000
400		75					
420		75					
305		75					
						25,000 * 3 =	75
1240		6,305,973	[	592,222	402,735	5,304,296 ]	
1241		448,189					
100		397,803					
110		65,504					
101		65,504					
		65,504	03				
				(=65,504)			



		- 15 20 80,000 * 2 * 12 = 1,920
		· 50,000 * 2 * 12 = 1,200
		· (=15,822)
		- 90,000 * 2 * 12 = 2,160
		- 120,000 * 2 * 12 = 2,880
		- 가 27,234,000 * 1/12 * 150% = 3,405
		-가 27,234,000 * 1/12 * 250% = 5,674
		- 가 27,234,000 * 18/288 = 1,703
		· 105,000 * 2 * 12 = 2,520
120	332,299	
201	87,560	
	74,200	01
		(=1,600)
		· 100,000 * 4 * 2 = 800
		· 30,000 * 4 * 3 = 360
		· 50,000 * 4 * 1 = 200
		· 60,000 * 4 * 1 = 240

				가	(=2,600)				
				.		6,000	* 200	=	1,200
				.		7,000	* 200	=	1,400
				가		10,000	* 100	=	1,000
						700,000	* 3	=	2,100
					(=1,050)				
				.		100,000	* 3	=	300
				.		50,000	* 15	=	750
					( , )	(=5,780)			
				.		120,000	* 2	=	240
				.		80,000	* 2 * 2	=	320
				.		50,000	* 2	=	100
				.	가	4,000	* 40 * 4 * 4 * 2	=	5,120
						20,000	* 12	=	240
					(=2,750)				
				.		300,000	* 7 * 1	=	2,100
				.		100,000	* 5	=	500

1000

1200

1240

1241

120

201

			.	50,000 * 3 =	150
				5,000 * 10 * 40 =	2,000
				5,000 * 2 * 120 =	1,200
				5,000 * 450 * 2 =	4,500
			(=19,160)		
			.	(=15,280)	
			-	10,000 * 4 * 297 =	11,880
			- .	10,000 * 5 * 68 =	3,400
			.	(=3,880)	
			- .	10,000 * 5 * 68 =	3,400
			-	10,000 * 4 * 12 =	480
				=	500
				100,000 * 4 * 2 =	800
				60,000 * 12 =	720
				=	13,440
				=	6,960
				100,000 * 3 * 12 =	3,600

1000

1200

1240

1241

120

201



( : )

				, ,	= 3,000
				( )	= 1,200
		13,360	02		
				(=13,360)	
				. 2,500,000 * 1 =	2,500
				. 60,000 * 36 =	2,160
				. 1,200 * 2,000 =	2,400
				. ( ) 150,000 * 14 =	2,100
				. 1,000 * 1,000 =	1,000
				. 1,000,000 * 1 =	1,000
				. 1,000,000 * 2 =	2,000
				. , 100,000 * 2 =	200
	202	25,920			
		25,920	01		
				80,000 * 27 * 12 =	25,920
	203	170,680			
		79,450	01		

1000

1200

1240

1241

120

201

				(=79,450)		
				· ( 85%)	=	45,000
				· ( 85%)	=	31,450
				· ( )	=	3,000
		25,130	02	가		
				가 ( 414 ) (=25,130)		
				· 100	80,000 * 100 =	8,000
				· 101 300	60,000 * 200 =	12,000
				· 301 600	45,000 * 114 =	5,130
		62,500	03			
					=	54,000
					=	4,500
					=	2,000
					10,000 * 200 =	2,000
		3,600	04			
					300,000 * 12 =	3,600
301		38,139				

			1,639	08					
					(=1,639)				
					· ( )	23,600	* 1	* 12	= 284
					·	3,000	* 25	* 1	* 12 = 900
					·	1,200	* 25	* 1	* 12 = 360
					· ( , , )	94,500	* 1	=	95
			33,500	09					
					(=33,500)				
					· 가	3,000	* 4,000	=	12,000
					· ( )			=	6,000
					·	20,000	* 5,000	* 5/100 =	5,000
					·	500,000	* 3	=	1,500
					· ,	5,000	* 1,800	=	9,000
			3,000	11					
						1,000,000	* 3	=	3,000
308			10,000						
			10,000	07					

( : )

				( )	10,000,000 * 1 =	10,000
200		50,386				
220		50,386				
405		50,386				
		50,386	01			
					7,000,000 * 1 =	7,000
					400,000 * 1 =	400
					123,000 * 2 =	246
					150,000 * 680 * 1/3 =	34,000
					400,000 * 1 =	400
					1,100,000 * 1 =	1,100
				, ( 2 )	362,000 * 20 =	7,240
1242		3,615,399				
100		3,457,289				
110		1,187,185				
101		1,187,185				
		120,000	02			

1000                      1200                      1240                      1241                      120                      308

				=	120,000
		1,067,185	04		
				6,405,991,000 * 4.5% =	288,270
				6,405,991,000 * 1.5% =	96,090
				6,405,991,000 * 2.6% =	166,556
				6,405,991,000 * 1.815% =	116,269
				=	400,000
120		2,270,104			
201		51,954			
		51,954	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

1000

1200

1240

1242

110

101

					5,000 * 5 * 12 =	300
					5,000 * 10 * 6 =	300
				(=3,400)		
					8,000 * 350 =	2,800
					20,000 * 30 =	600
					80,000 * 16 =	1,280
					500,000 * 1 =	500
					50,000 * 4 * 12 =	2,400
					3,000 * 180 =	540
					200,000 * 7 * 2 =	2,800
				(=30,600)		
					120,000 * 180 =	21,600
					125,000 * 6 * 12 =	9,000
				( )	300,000 * 25 =	7,500
202			33,000			
			33,000	01		
				(=33,000)		



								=	400,000
	304		1,670,106						
			1,297,722	01					
						13,715,082,000	* 7.419%	=	1,017,522
						13,715,082,000	* 3.556% * 50%	=	243,855
						13,715,082,000	* 0.265%	=	36,345
			372,384	02					
						20,516,983,000	* 1.815%	=	372,384
	307		40,000						
			40,000	07					
								=	40,000
	400		158,110						
	420		158,110						
	306		158,110						
			158,110	01					
								=	158,110
	1243		236,366						

1000

1200

1240

1242

120

303



( : )

100			236,366			
120			236,366			
201			142,466			
			142,466	01		
					(=1,380)	
					.	1,200,000 * 1 = 1,200
					.	80,000 * 1 = 80
					.	500 * 200 = 100
					.	
						10,000 * 10 * 4 * 2 = 800
				2	(=1,920)	
					.	80,000 * 4 = 320
					.	50,000 * 32 * 1 = 1,600
						(=4,700)
					.	5,000 * 15 * 40 = 3,000
					.	80,000 * 2 = 160
					.	(=440)

1000

1200

1240

1243

120

201

( : )

				—		70,000	* 2	* 2 = 280
				—			80,000	* 2 = 160
				·	(=600)			
				—		50,000	* 5	* 2 = 500
				—			50,000	* 2 = 100
				·	가	500,000	* 1	= 500
					(=1,362)			
				·		3,130	* 130	= 407
				·		32,610	* 10	= 327
				·		33	* 400	* 16 = 212
				·		40	* 400	* 16 = 256
				·		10,000	* 16	= 160
							(=2,250)	
				·		3,170	* 100	= 317
				·		34,000	* 16	= 544
				·	( , , )	127,000	* 3	= 381
				·			(=1,008)	

1000

1200

1240

1243

120

201



					– JP5600                     6,600 * 6 * 16 =                     634
					.                                     42,000 * 3 * 16 =                     2,016
					. .                                     170,000 * 4 * 16 =                     10,880
				(=80,640)	
					.                                     3,000 * 379,713 * 7.0% =                     79,740
					.   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		59,140			
		51,230	02		
				(=51,230)	

( : )

1240	100	1240	· 1·2	44,460 * 25 * 4 = 4,446
			· 3	185,300 * 10 * 4 = 7,412
			·	328,100 * 30 * 4 = 39,372
			6,750	09
			2	150,000 * 5 = 750
			·	150,000 * 40 = 6,000
			1,160	11
			·	30,000 * 16 * 2 = 960
				25,000 * 8 = 200
			303	1,260
1244	100	1244		30,000 * 2 = 60
			( ) (=1,200)	
			·	500,000 * 1 = 500
			·	300,000 * 1 = 300
			·	200,000 * 2 = 400
1244		277,591 [ 49,499 228,092 ]		
100		172,875		

1000

1200

1240

1243

120

301

120		172,875		
201		4,047		
		4,047	01	
			(=648)	
			. 1,800 * 10 * 12 =	216
			. 150 * 24 * 10 * 12 =	432
			(=520)	
			. 40 * 2,000 * 4 =	320
			. , 1,000 * 200 * 1 =	200
			(=919)	
			. 15 * 10,000 =	150
			. 70 * 700 =	49
			. 40 * 6,000 * 3 =	720
			(=1,120)	
			. 30 * 3,000 * 8 =	720
			. 2,000 * 200 =	400
			25 (=340)	

1000

1200

1240

1244

120

201

					300 * 2 * 300 = 180
					80,000 * 2 = 160
					100,000 * 5 = 500
203		11,000			
		11,000	03		= 8,000
					= 3,000
301		18,628			
		15,548	09		
					2,000 * 400 = 800
				( )	108,800 * 85 = 9,248
				(=2,100)	
					200,000 * 3 = 600
					500,000 * 3 = 1,500
			25		
					50,000 * 4 * 2 = 400
					150,000 * 20 = 3,000

1000

1200

1240

1244

120

201

			3,080	11				
						30,000	* 80	= 2,400
					25	(=680)		
					.	50,000	* 2 * 2	= 200
					.	30,000	* 4 * 2	= 240
					.	20,000	* 6 * 2	= 240
307			139,200					
			139,200	03				
						(=74,400)		
					.			= 36,000
					.	(=38,400)		
					-	1,200,000	* 16	= 19,200
					-	1,200,000	* 16	= 19,200
						(=43,200)		
					.			= 16,000
					.	1,700,000	* 16	= 27,200
						(=21,600)		



			.		= 12,000
			.	600,000 * 16	= 9,600
200	104,716	[ 49,499 55,217 ]			
210	94,538	[ 49,499 45,039 ]			
201	8,000	[ 8,000 ]			
	8,000	01			= 8,000
		[ 8,000 ]			
301	62,998	[ 35,499 27,499 ]			
	54,998	02			= 54,998
		[ 27,499 27,499 ]			
	8,000	09			= 8,000
		가			
		[ 8,000 ]			
307	23,540	[ 6,000 17,540 ]			
	23,540	05			

1000

1200

1240

1244

120

307



				—	153,920,000 * 2% = 3,079
				—	25,000 * 500 * 6% = 750
				— FAX	1,000,000 * 5 * 2% = 100
				— FAX	25,000,000 * 6% = 1,500
				—	3,800,000 * 6% = 228
				—	29,650,000 * 6% = 1,779
				—	8,370,000 * 6% = 503
				—	739,000 * 7 * 6% = 311
				—	440,000 * 3 * 6% = 80
				—	1,903,000 * 6 * 6% = 686
				—	5,500,000 * 1 * 7% = 385
				· , (=6,298)	
				—	4,500,000 * 7 * 2% = 630
				—	660,000 * 11 * 6% = 436
				—	90,000 * 127 * 6% = 686
				— FAX	1,100,000 * 32 * 6% = 2,112
				—	375,000 * 48 * 6% = 1,080

1000

1200

1240

1245

120

201







1246			186,776	
100			180,216	
120			180,216	
201			120,914	
			120,914	01
				(=2,628)
				. 150,000 * 2 * 4 = 1,200
				. 54,000 * 1 * 12 = 648
				. 25,000 * 1 * 12 = 300
				. ( ) 8,000 * 5 * 12 = 480
				9,000 * 30 = 270
				1,000,000 * 1 = 1,000
				( )
				400,000 * 4 = 1,600
				150,000 * 1 = 150
				35,000 * 10 * 12 = 4,200
				( ) 50,000 * 30 = 1,500

1000

1200

1240

1246

120

201

				200,000	* 5 = 1,000
			(=9,552)		
			. FAX	88,000	* 5 * 6 = 2,640
			.	18,700	* 120 = 2,244
			. ( )	308,000	* 3 * 1 = 924
			. ( )	38,000	* 3 * 12 = 1,368
			. ( )	198,000	* 3 * 4 = 2,376
			(=2,075)		
			. FAX	2,200	* 250 = 550
			.	3,000	* 100 = 300
			. (=1,225)		
			-	35,000	* 25 = 875
			-	35,000	* 10 = 350
			(=16,489)		
			. (=1,490)		
			-	78,400	* 17 = 1,333
			-	78,400	* 2 = 157



					. (=1,399)		
				-	21,000	* 20	= 420
				-	40	* 600 * 16	= 384
				-	35,000	* 17	= 595
				. (=13,600)			
				-	34,000	* 10 * 16	= 5,440
				-			
					170,000	* 3 * 16	= 8,160
				. (=8,285)			
				.	2,500	* 200	= 500
				.	2,500	* 80	= 200
				.	2,500	* 350	= 875
				.	18,700	* 200	= 3,740
				.	198,000	* 15	= 2,970
					20,000	* 100	= 2,000
					10,000	* 100	= 1,000
					. (=352)		

1000

1200

1240

1246

120

201



( : )

								=	8,280
								=	5,520
202			22,500						
			21,120	01					
							80,000 * 22 * 12	=	21,120
			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
206			14,661						
			14,661	02					
							(=14,661)		
							.		
							24,210 * 2 * 280	=	13,558

1000

1200

1240

1246

120

201

( : )

				. 13,558,000	* 2.6%	=	353
				. (=750)			
				- 235,000	* 2	=	470
				- 140,000	* 2	=	280
301			15,581				
			15,101	08			
				(=4,914)			
				. 23,600	* 3	* 12	= 850
				. 3,000	* 25	* 3	* 12 = 2,700
				. 1,200	* 25	* 3	* 12 = 1,080
				. 94,500	* 3	=	284
				( , )	(=3,636)		
				. 23,600	* 2	* 12	= 567
				. 3,000	* 25	* 2	* 12 = 1,800
				. 1,200	* 25	* 2	* 12 = 720
				. 1,200	* 25	* 1	* 12 = 360
				. 94,500	* 2	=	189

					(=6,551)	
				.	23,600 * 4 * 12 =	1,133
				.	3,000 * 25 * 4 * 12 =	3,600
				.	1,200 * 25 * 4 * 12 =	1,440
				.	94,500 * 4 =	378
		480	11			
				가	30,000 * 8 * 2 =	480
303		960				
					300,000 * 2 =	600
					30,000 * 3 * 4 =	360
200		6,560				
220		6,560				
401		1,200				
		1,200	01			
					1,200,000 * 1 =	1,200
405		5,360				
		5,360	01			

				360,000 * 1 = 360
				2,500,000 * 2 = 5,000
1247		5,880		
100		5,880		
120		5,880		
301		5,880		
		5,280	04	
				1,000 * 55 * 4 * 12 * 2 = 5,280
		600	11	
				200,000 * 3 = 600
1248		112,980	[ 64,820 41,440 ]	
100		20,380		
120		20,380		
201		6,620		
		6,620	01	
				516 * 8 * 75 * 2 = 620
				= 3,600

							= 2,400
202		4,140					
		4,140	02				
					115,000 * 3 * 12 =		4,140
203		2,900					
		500	03				= 500
		2,400	04				
					200,000 * 12 =		2,400
200		92,600	[	64,820	27,780	]	
210		92,600	[	64,820	27,780	]	
201		10,000	[	7,000	3,000	]	
		10,000	01				= 10,000
			[	7,000	3,000	]	
401		25,000	[	17,500	7,500	]	
		25,000	01				

1000

1200

1240

1248

120

201

								= 25,000
				[	17,500	7,500	]	
405		57,600		[	40,320	17,280	]	
		57,600	01					= 57,600
				[	40,320	17,280	]	
1249		1,128,869		[	592,222	288,416	248,231	]
100		5,981						
120		5,981						
201		3,981						
		3,981	01					
						50 * 15,000	=	750
					(=1,131)			
				. FAX		88,000 * 3	=	264
				.		198,000 * 2	=	396
				.		38,000 * 5	=	190
				.		18,700 * 15	=	281



( : )

						35,000 * 12 = 420
						55,000 * 12 = 660
						60,000 * 12 = 720
						25,000 * 1 * 12 = 300
	203	2,000				
		2,000	03			
						= 2,000
	200	1,122,888	[	592,222	288,416	242,250 ]
	210	1,122,888	[	592,222	288,416	242,250 ]
	301	153,888	[	107,722	46,166 ]	
		153,888	01			
						= 153,888
			[	107,722	46,166 ]	
	401	969,000	[	484,500	242,250	242,250 ]
		944,000	01			
						= 944,000
			[	472,000	236,000	236,000 ]

1000                      1200                      1240                      1249                      120                      201

			25,000	03				
							=	25,000
				[	12,500	6,250	6,250	]
1250			3,285,986	[	38,710	3,247,276	]	
1251			325,767					
	100		324,067					
	120		324,067					
	201		169,967					
			169,967	01				
					(=5,575)			
				.	66,000	* 30	=	1,980
				.	45,000	* 17	=	765
				.	45,000	* 10	=	450
				.	2,000	* 100	=	200
				.	66,000	* 10	=	660
				.	80,000	* 4	=	320
				.	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
			.	80,000 * 4 =	320
			.	30 * 30,000 =	900
			(=950)		
			(OCR)	66,000 * 5 =	330
			.	80,000 * 4 =	320
			.	60 * 5,000 =	300
			(=2,540)		
			.	66,000 * 20 =	1,320
			.	45,000 * 2 =	90
			.	80,000 * 4 =	320
			.	30 * 5,000 =	150

1000

1200

1250

1251

120

201

.				66,000	* 10	= 660
			(=5,130)			
.				66,000	* 5	= 330
.				66,000	* 30	= 1,980
.				66,000	* 5	= 330
.				45,000	* 20	= 900
.				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

1000

1200

1250

1251

120

201

			.	30	* 10,000	= 300
			.	66,000	* 20	= 1,320
				(=5,720)		
			.	66,000	* 35	= 2,310
			.	45,000	* 6	= 270
			.	20,000	* 6	= 120
			.	2,000	* 50	= 100
			.	80,000	* 4 * 2	= 640
			.	30	* 10,000	= 300
			.	66,000	* 30	= 1,980
				(=2,202)		
			.	1,000	* 16 * 12	= 192
			.	30,000	* 47	= 1,410
			.	100,000	* 2	= 200
			.	100,000	* 2	= 200
			.	100,000	* 2	= 200
				(=7,415)		

1000

1200

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1251

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201

.			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)	
.			120,000 * 8 * 6 =	5,760
.			200,000 * 11 * 3 =	6,600
			(=4,158)	
.			1,200 * 3,000 =	3,600
.			2,790 * 200 =	558
			(=82,800)	
.			1,170 * 40,000 =	46,800
.			190 * 150,000 =	28,500
.			150 * 50,000 =	7,500
			(=2,250)	
.			50,000 * 7 * 3 =	1,050

1000

1200

1250

1251

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201

( : )

					·	50,000 * 5 * 3 = 750
					·	50,000 * 3 * 3 = 450
						= 16,920
						= 11,280
202		48,120				
		48,120	01			
						10,000 * 20 * 12 = 2,400
						10,000 * 2 * 30 = 600
						80,000 * 47 * 12 = 45,120
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

1000

1200

1250

1251

120

201

	206		98,700					
			98,700	02				
					(=98,700)			
				.		210 * 160,000 =		33,600
				.		210 * 90,000 =		18,900
				.		210 * 90,000 =		18,900
				.	( )	210 * 130,000 =		27,300
	200		1,700					
	220		1,700					
	405		1,700					
			1,700	01				
						1,350,000 * 1 =		1,350
						350,000 * 1 =		350
	1252		129,418					
	100		129,418					
	120		129,418					
	201		102,465					

1000

1200

1250

1251

120

206



			102,465	01					
					(=17,990)				
					.	66,000	* 250	=	16,500
					.	45,000	* 10	=	450
					.	80,000	* 4 * 2	=	640
					.	200,000	* 2	=	400
						(=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
					.	100,000	* 5	=	500
						(=71,990)			
					.	190	* 20,000	=	3,800
					.	1,170	* 7,000	=	8,190

1000

1200

1250

1252

120

201





				35,000	* 50 = 1,750
				35,000	* 100 = 3,500
				200,000	* 18 = 3,600
				70,000	* 3 * 20 = 4,200
				516	* 75 * 8 * 2 = 620
					= 6,480
					= 5,040
				70,000	* 2 = 140
				(=10,500)	
			· 2	5,000	* 2 * 3 * 25 * 12 = 9,000
			· 25	5,000	* 1 * 1 * 25 * 12 = 1,500
			(=3,173)		
			· ( )	379,000	* 3 = 1,137
			· ( )	443,000	* 2 = 886
			· ( )	115,000	* 1 = 115
			· ( . )	65,000	* 4 = 260
			· ( )	48,000	* 3 = 144

1000

1200

1250

1253

120

201

				· ( )	28,000 * 12 =	336
				· 가	58,000 * 1 =	58
				·	79,000 * 3 =	237
				(=13,037)		
				· ( )	135,000 * 3 =	405
				· ( )	133,000 * 2 =	266
				· ( )	417,000 * 1 =	417
				· ( )	254,000 * 1 =	254
				· ( )	243,000 * 3 =	729
				· ( )	465,000 * 2 =	930
				· ( )	346,000 * 3 =	1,038
				· ( )	228,000 * 11 =	2,508
				· ( )	157,000 * 1 =	157
				·	346,000 * 12 =	4,152
				· 가	213,000 * 1 =	213
				·	465,000 * 2 =	930
				·	346,000 * 3 =	1,038

1000

1200

1250

1253

120

201

					(=186,325)		
					· ( )	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 * 3 =	6,168
					· ( )	5,799,000 * 2 =	11,598
					· ( )	3,100,000 * 3 =	9,300
					· ( )	2,605,000 * 12 =	31,260
					·	6,297,000 * 12 =	75,564
					· 가	2,638,000 * 1 =	2,638
					·	7,004,000 * 2 =	14,008
					·	4,261,000 * 3 =	12,783
						4,200,000 * 2 =	8,400
202			23,190				
			23,190	01			
						10,000 * 1 * 15 =	150

						80,000 * 24 * 12 =	23,040
203		4,700					
		1,100	03			30,000 * 5 * 4 =	600
						=	500
		3,600	04				
						300,000 * 12 =	3,600
200		234,842					
220		234,842					
405		234,842					
		234,842	01			350,000 * 1 =	350
						123,000 * 4 =	492
						3,000,000 * 1 =	3,000
						70,000,000 * 1 =	70,000
						6,500,000 * 1 =	6,500
			가			95,000,000 * 1 =	95,000

( : )

						13,000,000	* 1	= 13,000
						11,500,000	* 3	= 34,500
						12,000,000	* 1	= 12,000
1254		90,104	[	38,710	51,394 ]			
100		15,554						
120		15,554						
201		10,640						
		10,640	01					
				(=10,640)				
			.			7,089,000	* 1	= 7,089
			.			3,551,000	* 1	= 3,551
301		4,914						
		4,914	08					
			,	(=4,914)				
			.			23,600	* 3 * 12	= 850
			.			3,000	* 25 * 3 * 12	= 2,700
			.			1,200	* 25 * 3 * 12	= 1,080

1000

1200

1250

1253

220

405



( : )


1000

1200

1250

1254

120

301

220			1,500		
405			1,500		
			1,500	01	
					1,500,000 * 1 = 1,500
400			4,340		
420			4,340		
306			4,340		
			4,340	01	
					4,340,000 * 1 = 4,340
1255			2,227,440		
100			158,800		
120			158,800		
201			131,145		
			131,145	01	
					150,000 * 6 * 2 = 1,800
					8,800 * 177.25m <sup>2</sup> = 1,560
					500,000 * 2 = 1,000



( : )

			.	560 * 16m <sup>3</sup> * 8 * 135 =	9,677
			.	560 * 4m <sup>3</sup> * 5 * 50 =	560
			.	609 * 4.1 * 8 * 75 =	1,499
			,		
			.	516 * 8 * 75 * 4 =	1,239
				(=22,951)	
			.	3,362 * 4,321m <sup>2</sup> =	14,528
			.	2,470 * 3,410m <sup>2</sup> =	8,423
			,	2,500,000 * 1 =	2,500
206		27,655			
		27,655	02		
				(=27,655)	
			.	27,720 * 3 * 290 =	24,117
			.	3,000 * 3 * 290 =	2,610
			.	50,000 * 3 * 2 =	300
			.	24,117,000 * 2.6% =	628
200		68,640			

1000

1200

1250

1255

120

201

( : )

220			68,640						
307			3,840						
			3,840	05					
								320,000 * 12 =	3,840
401			64,800						
			64,800	01					
								=	3,500
								=	9,500
								=	8,000
								=	40,000
								=	1,300
								=	2,500
400			2,000,000						
420			2,000,000						
702			2,000,000						
								=	2,000,000

1000                      1200                      1250                      1255                      220                      307

2000		61,384,867	[	24,596,802	14,738,521	22,049,544 ]
2100		1,947,771	[	39,669	32,600	1,875,502 ]
2110		1,309,122	[	29,600	1,279,522 ]	
2111		51,875				
100		46,460				
120		46,460				
201		21,260				
		17,260	01			
				(	)	
				100,000	* 12	= 1,200
				516	* 8 * 75 * 2	= 620
				5,000	* 17 * 2 * 6	= 1,020
				5,000	* 4 * 3 * 12	= 720
						= 6,120
						= 4,080
				500,000	* 6	= 3,000

( : )

					50,000 * 10 =	500
		4,000	02			
					2,000,000 * 1 =	2,000
				( , )		
					500,000 * 4 =	2,000
202		18,600				
		15,840	01			
					80,000 * 15 * 12 =	14,400
					10,000 * 4 * 3 * 12 =	1,440
		2,760	02			
					115,000 * 2 * 12 =	2,760
203		4,600				
		1,000	03			
					=	500
					=	500
		3,600	04			
					300,000 * 12 =	3,600

2000

2100

2110

2111

120

201

	301	2,000			
		2,000	09		
				1,000,000 * 2 =	2,000
	200	5,415			
	220	5,415			
	307	4,800			
		4,800	05		
				=	4,800
	405	615			
		615	01		
				123,000 * 5 =	615
	2112	108,331	[ 29,600 78,731 ]		
	100	44,881			
	120	44,881			
	201	30,534			
		30,534	01		
				500,000 * 1 =	500



						1,300,000	* 2 = 2,600
						3,000,000	* 1 = 3,000
						500,000	* 1 = 500
						54,000	* 1 = 54
						90,000	* 1 * 12 = 1,080
				( )		10,000	* 68 = 680
				(=1,140)			
				.		45,000	* 12 = 540
				.	,	50,000	* 12 = 600
						516	* 8 * 75 * 2 = 620
						50,000	* 12 = 600
						(=1,000)	
				.		50,000	* 12 = 600
				.		200,000	* 2 = 400
						(=18,457)	
				.		1,225	* 3 * 200 * 180 * 0.112 = 14,818
				.		14,818,000	* 6.6% = 978

( : )

			.		11,799 * 200 =			2,360
			.		73,346 * 2.58 =			190
			.		43,001 * 2.58 =			111
					1,300 * 79m <sup>2</sup> =			103
					200,000 * 1 =			200
301		14,347						
		10,267	08					
				(=10,267)				
			.	( )	23,600 * 6 * 12 =			1,700
			.		75,000 * 6 * 12 =			5,400
			.		30,000 * 6 * 12 =			2,160
			.		94,500 * 6 =			567
			.		73,300 * 6 =			440
		3,000	09					
					1,000,000 * 3 =			3,000
		1,080	11					
					90,000 * 12 =			1,080

2000

2100

2110

2112

120

201

200		63,450	[	29,600	33,850	]
210		59,200	[	29,600	29,600	]
301		59,200	[	29,600	29,600	]
		59,200	11			
					=	59,200
			[	29,600	29,600	]
220		4,250				
401		3,000				
		3,000	01			
					1,000,000 * 3 =	3,000
405		1,250				
		1,250	01			
					950,000 * 1 =	950
					300,000 * 1 =	300
2113		1,148,916				
100		968,816				
110		474,277				

101		474,277				
		303,691	01			
				(16 ) (=230,651)		
			. 5	1,968,800 * 1 * 12 * 1.0247 =		24,210
			. 6	1,637,500 * 2 * 12 * 1.0247 =		40,271
			. 7	1,295,600 * 2 * 12 * 1.0247 =		31,863
			. 8	987,100 * 1 * 12 * 1.0247 =		12,138
			. 9	718,100 * 2 * 12 * 1.0247 =		17,661
			. 8	1,211,600 * 1 * 12 * 1.0247 =		14,899
			. 9	1,050,600 * 5 * 12 * 1.0247 =		64,593
			. 10	744,000 * 2 * 12 * 1.0247 =		18,298
			.	223,933,000 * 3% =		6,718
				(=73,040)		
			.	230,651,000 * 2/12 =		38,442
			.	230,651,000 * 1.8/12 =		34,598
		101,264	02			
				(=47,796)		

				. 5	7,641	* 1	* 45	* 12	* 1.0247 =	4,229
				. 6	6,483	* 2	* 45	* 12	* 1.0247 =	7,175
				. 7	5,818	* 2	* 45	* 12	* 1.0247 =	6,439
				. 8	5,213	* 2	* 45	* 12	* 1.0247 =	5,770
				. 9	4,675	* 7	* 45	* 12	* 1.0247 =	18,108
				. 10	4,230	* 2	* 45	* 12	* 1.0247 =	4,682
				.				46,403,000	* 3% =	1,393
									=	10,000
				10	(=4,346)					
				.		11,279	* 1	* 365	* 1.0247 =	4,219
				.				4,219,000	* 3% =	127
					(=39,122)					
				. 가	(=10,177)					
				-		30,000	* 16	* 0.78	* 12 =	4,493
				-		20,000	* 16	* 1.48	* 12 =	5,684
				.	(=4,531)					
				-		328,100	* 16	* 0.16	* 4 =	3,360

2000

2100

2110

2113

110

101

				-	(1,2 )	44,460	* 16	* 0.20	* 4	* 2/3 =	380
				-	(3 )	185,300	* 16	* 0.20	* 4	* 1/3 =	791
				.	(=15,480)						
				-25		130,000	* 3	* 12	=		4,680
				-20		110,000	* 1	* 12	=		1,320
				-15		80,000	* 6	* 12	=		5,760
				-10		60,000	* 1	* 12	=		720
				-5		50,000	* 5	* 12	=		3,000
				.		230,651,000	* 6%	* 1/3 =			4,614
				.	(=1,800)						
				-		30,000	* 1	* 12	=		360
				-		20,000	* 6	* 12	=		1,440
				.	(=720)						
				-6 7		15,000	* 2	* 12	=		360
				-8		10,000	* 3	* 12	=		360
				.	가 (=1,320)						
				-		30,000	* 3	* 12	=		1,080

2000

2100

2110

2113

110

101

				<p>-    20,000 * 1 * 12 =    240</p> <p>.    (=480)</p> <p>-    30,000 * 1 * 12 =    360</p> <p>-    .    가    10,000 * 1 * 12 =    120</p>
			<p>69,322 03</p> <p>(=69,322)</p>	<p>.    1,075,100 * 2 * 12 * 1.0247 =    26,440</p> <p>.    26,440,000 * 3% =    794</p> <p>.    (=8,625)</p> <p>-    27,234,000 * 2/12 =    4,539</p> <p>-    27,234,000 * 1.8/12 =    4,086</p> <p>.    (=10,801)</p> <p>-    4,947 * 1 * 3 * 365 * 1.0247 =    5,551</p> <p>-    13,192 * 1 * 365 * 1.0247 =    4,935</p> <p>-    10,486,000 * 3% =    315</p> <p>. 가    (=1,440)</p> <p>-    30,000 * 2 * 12 =    720</p>





			.	100	* 1,000	* 14	= 1,400
			.	30	* 2,000	* 4	= 240
				40,000	* 12	= 480	
				4,000	* 200	= 800	
				20,000	* 50	= 1,000	
			( , )	150,000	* 6	= 900	
				10,000	* 1	* 12 = 120	
				100	* 3,000	* 12 = 3,600	
				2,000,000	* 1	= 2,000	
				1,500,000	* 2	= 3,000	
				100	* 3,000	* 3 = 900	
				15,000	* 3	* 12 = 540	
			CCTV CD	2,000	* 20	* 12 = 480	
				2,000,000	* 1	= 2,000	
				80,000	* 3	* 8 = 1,920	
				600,000	* 1	= 600	
			가	150,000	* 1	= 150	

					150,000	* 2	* 1	=	300	
					3,500,000	* 1		=	3,500	
					150,000	* 2	* 12	=	3,600	
			가		130,000	* 1		=	130	
				( )	200,000	* 2	* 2	=	800	
					1,500,000	* 1		=	1,500	
					1,500,000	* 1		=	1,500	
			가		500,000	* 1		=	500	
					1,000,000	* 2		=	2,000	
					100,000	* 1	* 1	=	100	
					100,000	* 3	* 1	=	300	
					50,000	* 3	* 2	* 48	=	14,400
					50,000	* 12	* 4	=	2,400	
				(=2,840)						
			.	(=1,740)						
			-		100,000	* 4	* 2	=	800	
			-		30,000	* 4	* 3	=	360	

			-	10,000	* 4	* 2	=	80
			-	50,000	* 4	* 1	=	200
			-	60,000	* 4	* 1	=	240
			-	15,000	* 4	* 1	=	60
			.	50,000	* 11	* 2	=	1,100
			, 가				=	39,290
			(=926)					
			.	609	* 0.112	* 530hp	* 24	= 868
			.	868,000	* 6.6%		=	58
			.	800,000	* 12		=	9,600
			(=868)					
			.	300,000	* 1		=	300
			.	100,000	* 1		=	100
			.	100,000	* 1		=	100
			.	1,225	* 300		=	368
				1,017	* 8,514m <sup>2</sup>	* 50/100	=	4,330
				2,000,000	* 1		=	2,000

2000

2100

2110

2113

120

201



			14,440	01					
					80,000	* 14	* 12	=	13,440
								=	1,000
203			40,640						
			540	02	가				
					가	30,000	* 18	=	540
			2,000	03				=	2,000
			38,100	04					
					(5 )	150,000	* 1	* 12	= 1,800
					(=23,700)				
					· 5	250,000	* 1	* 12	= 3,000
					· 6	155,000	* 2	* 12	= 3,720
					· 7	140,000	* 2	* 12	= 3,360
					· 8 9	105,000	* 9	* 12	= 11,340
					· 10	95,000	* 2	* 12	= 2,280
						50,000	* 15	* 12	= 9,000



					.	11,700,000	* 1	* 2/100 =	234
					.	263,000,000	* 1	* 2/100 =	5,260
					.	14,000,000	* 1	* 2/100 =	280
						(=13,500)			
					. ,	400	* 10,000	=	4,000
					. 가	4,000	* 1,000	=	4,000
					.	1,500	* 1,000	=	1,500
					. , ,	4,000,000	* 1	=	4,000
			16,182	02					
						(=10,240)			
					.	27,720	* 2	* 180 =	9,980
					.	9,980,000	* 2.6%	=	260
						(=2,484)			
					.	24,210	* 1	* 100 =	2,421
					.	2,421,000	* 2.6%	=	63
					. , ,	(=3,458)			
					.	56,160	* 1	* 60 =	3,370

2000

2100

2110

2113

120

206

					3,370,000 * 2.6% =	88
301		25,000				
		25,000	09			
					20,000,000 * 1 =	20,000
					5,000,000 * 1 =	5,000
200		180,100				
220		180,100				
307		64,800				
		64,800	05			
					5,000,000 * 12 =	60,000
					400,000 * 12 =	4,800
401		48,500				
		48,500	01			
					5,000,000 * 1 =	5,000
				(L=260m, H=1.5m)	=	35,000
				( , )	2,500,000 * 1 =	2,500
					1,000,000 * 6 =	6,000

2000

2100

2110

2113

120

206



405		66,800				
		66,800	01			
				3,000,000	* 1	= 3,000
				400,000	* 1	= 400
				1,200,000	* 1	= 1,200
				30,000,000	* 1	= 30,000
				2,000,000	* 8	= 16,000
				1,000,000	* 5	= 5,000
				760,000	* 1	= 760
				1,100,000	* 1	= 1,100
			(	600,000	* 1	= 600
			)	3,000,000	* 1	= 3,000
			(=5,740)			
			. 36	3,900,000	* 1	= 3,900
			. 15	1,840,000	* 1	= 1,840
2120		638,649	[	39,669	3,000	595,980 ]
2121		638,649	[	39,669	3,000	595,980 ]

100			401,324		
120			401,324		
201			74,870		
			74,870	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
				(=450)		
			.	300,000	* 1 =	300
			.	150,000	* 1 =	150
				5,000,000	* 1 =	5,000
				(=5,100)		
			.	1,500,000	* 1 =	1,500
			.	100,000	* 1 * 12 =	1,200
			.	200,000	* 12 =	2,400
				(=5,460)		
			.	80,000	* 7 * 2 =	1,120
			.	300,000	* 7 =	2,100
			.	( )	80,000 * 7 * 4 =	2,240
				(=6,500)		
			.	5,000,000	* 1 =	5,000
			.		=	1,500
					=	45,000

( : )

									275,000	* 4	=	1,100	
	203		5,000										
			5,000	03							=	5,000	
	301		309,354										
			10,267	08									
									(=10,267)				
									· ( )	23,600	* 6	* 12 =	1,700
									·	75,000	* 6	* 12 =	5,400
									·	30,000	* 6	* 12 =	2,160
									·	94,500	* 6 =	567	
									·	73,300	* 6 =	440	
			20,753	09									
										50,000	* 10 =	500	
										가			
										5,000	* 74 =	370	
										(=1,750)			

( : )

			.	50,000	* 4	* 7	= 1,400
			.	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

2000

2100

2120

2121

120

301

				(=1,195)		
				.	60,000 * 11 =	660
				.	5,000 * 11 =	55
				.	5,000 * 30 =	150
				.	10,000 * 11 * 3 =	330
		274,684	10	.		
				(=274,684)		
				.	(=23,148)	
				-	965,000 * 1 * 12 =	11,580
				-	11,580,000 * 6/12 =	5,790
				-	200,000 * 12 =	2,400
				-가	11,580,000 * 1/12 * 250% =	2,413
				- 가	11,580,000 * 1/12 * 100% =	965
				.	(=16,893)	
				-	702,000 * 1 * 12 =	8,424
				-	8,424,000 * 6/12 =	4,212
				-	150,000 * 12 =	1,800

				- 가	8,424,000 * 1/12 * 250% =	1,755
				- 가	8,424,000 * 1/12 * 100% =	702
				· (=102,449)		
				-	597,000 * 7 * 12 =	50,148
				-	50,148,000 * 6/12 =	25,074
				-	150,000 * 7 * 12 =	12,600
				- 가	50,148,000 * 1/12 * 250% =	10,448
				- 가	50,148,000 * 1/12 * 100% =	4,179
				· (=43,200)		
				-	5,000 * 9 * 25 * 12 =	13,500
				-	3,000 * 9 * 25 * 12 =	8,100
				-	5,000 * 9 * 25 * 12 =	13,500
				-	3,000 * 9 * 25 * 12 =	8,100
				· (=13,374)		
				-	200,000 * 9 =	1,800
				-	150,000 * 9 * 2 =	2,700
				-	80,000 * 9 * 4 =	2,880

( : )

-			6,000	* 9	* 3	* 12	=	1,944
-	( )		150,000	* 9	* 3		=	4,050
.	(=22,720)							
-			250,000	* 9	* 2		=	4,500
-			1,500	* 15	* 9	* 12	=	2,430
-			12,000	* 50		* 12	=	7,200
-			30,000	* 9	* 2	* 12	=	6,480
-					600,000	* 2	=	1,200
-	.				50,000	* 12	=	600
-			516	* 8		* 75	=	310
.			(=18,500)					
-			2,500,000		* 2		=	5,000
-			300,000	* 9	* 5		=	13,500
.	(=34,400)							
-			4,000,000		* 2		=	8,000
-			350,000		* 12		=	4,200
-			100,000		* 12		=	1,200

2000

2100

2120

2121

120

301



			-	200,000 * 20 =	4,000
			-	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
307		12,100			
		12,100	03		
				=	12,100
200		237,325	[	39,669      3,000      194,656 ]	
210		97,925	[	39,669      3,000      55,256 ]	
307		97,925	[	39,669      3,000      55,256 ]	

			64,368	02		
						= 58,368
				[ 26,784 31,584 ]		
				.		= 6,000
				[ 3,000 3,000 ]		
			33,557	05		
						= 19,467
				[ 5,840 13,627 ]		
				(=14,090)		
				.		= 3,488
				[ 1,744 1,744 ]		
				.		= 3,488
				[ 1,744 1,744 ]		
				. 가		= 1,592
				[ 796 796 ]		
				.		= 1,872
				[ 936 936 ]		

				.		=	3,650
				[	1,825	1,825]	
220		139,400					
401		139,400					
		139,400	01				
						=	50,000
					가	=	20,100
						=	1,000
						=	8,300
						=	30,000
						=	30,000
2200		19,542,594		[	270,220	3,594,713	15,677,661]
2210		3,106,115		[	270,220	264,913	2,570,982]
2211		8,738					
100		8,738					
120		8,738					
201		1,948					

2000

2100

2120

2121

210

307

		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
206		1,750				
		1,750	01			
				. 5,000 * 350 =		1,750
301		1,680				
		1,680	11			

					30,000 * 3 * 12 =	1,080
					30,000 * 20 =	600
2212		3,097,377	[	270,220	264,913	2,562,244 ]
100		2,460,874				
110		1,324,296				
101		1,324,296				
		947,920	01			
				(48 ) (=719,939)		
				. 4	2,166,100 * 1 * 12 * 1.0247 =	26,636
				. 5	1,968,800 * 2 * 12 * 1.0247 =	48,419
				. 6	1,637,500 * 4 * 12 * 1.0247 =	80,542
				. 7	1,295,600 * 15 * 12 * 1.0247 =	238,969
				. 8	987,100 * 16 * 12 * 1.0247 =	194,205
				. 9	718,100 * 2 * 12 * 1.0247 =	17,661
				. 7	1,397,600 * 1 * 12 * 1.0247 =	17,186
				. 9	1,050,600 * 3 * 12 * 1.0247 =	38,756

( : )

			. 10	744,000 * 4 * 12 * 1.0247 =	36,595
			. (=227,981)	698,969,000 * 3% =	20,970
			.	719,939,000 * 2/12 =	119,990
			.	719,939,000 * 1.8/12 =	107,991
	250,971	02			
				(=114,372)	
			. 5	7,641 * 2 * 35 * 12 * 1.0247 =	6,577
			. 6	6,483 * 4 * 35 * 12 * 1.0247 =	11,161
			. 7	5,818 * 16 * 35 * 12 * 1.0247 =	40,063
			. 8	5,213 * 16 * 35 * 12 * 1.0247 =	35,897
			. 9	4,675 * 5 * 35 * 12 * 1.0247 =	10,060
			. 10	4,230 * 4 * 35 * 12 * 1.0247 =	7,282
			.	111,040,000 * 3% =	3,332
				(=136,599)	
			. 가	(=30,529)	
			—	30,000 * 48 * 0.78 * 12 =	13,479

2000

2200

2210

2212

110

101



			.	(=1,440)			
			- 4		25,000	* 1	* 12 = 300
			- 6-7		15,000	* 5	* 12 = 900
			- 8		10,000	* 2	* 12 = 240
			.	가 (=840)			
			-		30,000	* 1	* 12 = 360
			-		20,000	* 2	* 12 = 480
			.	( )	40,000	* 4	* 12 = 1,920
			.		30,000	* 4	* 12 = 1,440
			.	(=17,616)			
			-		518,000	* 1	* 12 = 6,216
			-		50,000	* 19	* 12 = 11,400
			.	( . 가 )			
					10,000	* 1	* 12 = 120
		107,504	03				
				(=107,504)			
			.				





				·	32,300 * 1 * 12 =	388
				·	32,300 * 1 * 68 =	2,197
				·	가 9,690,000 * 1/12 * 50% * 2 =	808
				·	100,000 * 1 * 12 =	1,200
120		1,136,578				
201		119,828				
		119,828	01			
					143,000 * 12 =	1,716
					400,000 * 2 =	800
					(=948)	
				·	54,000 * 12 =	648
				·	25,000 * 12 =	300
					38,000 * 12 =	456
				가	(=5,340)	
				·	10 * 100,000 =	1,000
				·	800 * 2,500 =	2,000
				·	(DDST ) 400 * 500 =	200

			.	( , )	110 * 2,000 =	220
			.	( , , )	160 * 12,000 =	1,920
				(=3,600)		
			.		400 * 4,000 =	1,600
			.		1,500 * 1,000 =	1,500
			.		30,000 * 10 =	300
			.	( 14 )		
					200,000 * 1 =	200
					450 * 2,000 =	900
					30 * 10,000 * 5 =	1,500
					15,000 * 2 * 12 =	360
					10,000 * 2 * 60 =	1,200
				(=775)		
			.		100,000 * 1 =	100
			.		50,000 * 11 =	550
			.		5,000 * 25 =	125
					20,000 * 8 * 2 =	320

					5,000 * 1 * 90 =	450
				(=3,500)		
				.	1,500,000 * 1 =	1,500
				.	500,000 * 1 =	500
				.	( 5 ) =	1,500
				(=4,620)		
				.	2,400 * 120kg * 12 =	3,456
				. X-ray	210 * 200 * 12 =	504
				.	330,000 * 2 =	660
				.	(=2,000)	
				.	=	500
				.	=	500
				.	=	500
				.	=	500
				X-ray	16,830 * 2 * 4 =	135
				(=1,490)		
				.	120 * 2,000 =	240

( : )

				·	3	1,300	* 500	=	650	
				·	1	30	* 10,000	* 2	=	600
						50,000	* 7	=	350	
				가	(	,	)			
						100,000	* 10	=	1,000	
						50,000	* 8	=	400	
						70,000	* 4 * 2	=	560	
						15,000	* 30	=	450	
					(=720)					
				·		300,000	* 1	=	300	
				·	5			=	420	
						1,230,000	* 12	=	14,760	
						220,000	* 12	=	2,640	
						160,000	* 12	=	1,920	
						200,000	* 2	=	400	
						442,000	* 1	=	442	
						300,000	* 12	=	3,600	

2000

2200

2210

2212

- 136 -

120

201

			(=261)				
			· ( )		84,000	* 1 =	84
			· ( )		85,000	* 1 =	85
			· ( )		63,000	* 1 =	63
			· ( )		29,000	* 1 =	29
					92,000	* 4 =	368
			(=552)				
			·		16,000	* 12 =	192
			·		30,000	* 12 =	360
			(=1,100)				
			· ( )		116,000	* 1 =	116
			· ( )		254,000	* 1 =	254
			· ( )		227,000	* 1 =	227
			· ( )		227,000	* 1 =	227
			·		276,000	* 1 =	276
			(=13,530)				
			· ( )		4,049,000	* 1 =	4,049

					. ( )	2,056,000	*	1	=	2,056		
					. ( )	2,605,000	*	1	=	2,605		
					. ( )	2,605,000	*	1	=	2,605		
					.	2,215,000	*	1	=	2,215		
					가 (=9,137)							
					.	2,115	*	8	*	60 * 4kcal	=	4,061
					.	2,115	*	8	*	75 * 4kcal	=	5,076
						609	*	2,000	=	1,218		
						1,897	*	2,103m²	=	3,990		
									=	16,560		
									=	12,000		
									=	2,400		
						10,000	*	2	*	68	=	1,360
	202			53,260								
				49,120	01							
									=	4,000		
						80,000	*	47	*	12	=	45,120

		4,140	02					
					115,000	* 3	* 12	= 4,140
203		123,240						
		3,000	01					
				( )				= 3,000
		1,500	02	가				
				가				= 1,500
		4,800	03					
								= 2,700
								= 300
								= 300
								= 1,500
		113,940	04					
				(=6,000)				
				· 4 ( )	400,000	* 1	* 12	= 4,800
				· 5 ( )	100,000	* 1	* 12	= 1,200
				(=76,140)				



			. 4	400,000	* 1	* 12 =	4,800
			. 5	250,000	* 2	* 12 =	6,000
			. 6	155,000	* 4	* 12 =	7,440
			. 7	140,000	* 16	* 12 =	26,880
			. 8 9	105,000	* 21	* 12 =	26,460
			. 10	95,000	* 4	* 12 =	4,560
				50,000	* 45	* 12 =	27,000
				400,000	* 12 =	4,800	
204	408,818						
				90,000	* 48	* 12 =	51,840
			(48 ) (=72,000)				
			. 4	140,000	* 1	* 12 =	1,680
			. 5 7	130,000	* 22	* 12 =	34,320
			. 8 10	120,000	* 25	* 12 =	36,000
			가	719,939,000	* 1/12	* 150% =	89,993
			가	719,939,000	* 1/12	* 250% =	149,988
가	719,939,000	* 18/288 =	44,997				

206		121,517				
		72,015	01			
				(=70,015)		
				(=10,490)		
					25,000 * 4 * 100 =	10,000
					1,225 * 4 * 100 =	490
				(=17,175)		
					25,000 * 0.09 * 6,000 =	13,500
					1,225 * 0.5 * 6,000 =	3,675
					25,000 * 0.09 * 15,000 =	33,750
					500,000 * 16 =	8,000
				( 12 )	300,000 * 2 =	600
				가	50,000 * 4 =	200
					500,000 * 1 =	500
					300,000 * 1 =	300
					1,000,000 * 1 =	1,000
		49,502	02			

				(=49,502)		
				. 33,000 * 7 * 200 =		46,200
				. 46,200,000 * 2.6% =		1,202
				. 5,000 * 7 * 60 =		2,100
301		18,808				
		18,808	08			
				(=18,808)		
				. ( ) 23,600 * 11 * 12 =		3,116
				. 3,000 * 25 * 11 * 12 =		9,900
				. 1,200 * 25 * 11 * 12 =		3,960
				. 1,200 * 5 * 11 * 12 =		792
				. 94,500 * 11 =		1,040
307		291,107				
		291,107	01			
				(=15,242)		
				. 4,200 * 80 * 12 =		4,032
				. 가 18,000 * 35 * 12 =		7,560

			.	10,500	* 300 =	3,150
			.	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
			(=168,595)			
			. B	(=22,550)		
			-	2,750	* 200 =	550
			-	5,500	* 4,000 =	22,000
			.	7,700	* 50 =	385
			.	(=6,860)		
			-	4,900	* 400 =	1,960
			-	4,900	* 1,000 =	4,900
			.	5,000	* 22,000 =	110,000
			.	3,200	* 9,000 =	28,800
			X-	(=7,026)		



			-	1,200	* 150 =	180
			-	2,100	* 500 =	1,050
			- STD	1,000	* 1,900 =	1,900
			-	800	* 400 =	320
			-	690	* 700 =	483
			-	2,870	* 300 =	861
			-	280	* 300 =	84
			-	2,030	* 200 =	406
			-	270	* 600 =	162
			-	2,550	* 250 =	638
			-	6,000	* 120 =	720
			-	6,000	* 1,900 =	11,400
			-	1,000	* 200 =	200
				(=1,462)		
			.	6,600	* 70 =	462
			. 1	100	* 10,000 =	1,000
				(=121)		

				.	5,000 * 8 =	40
				. TENS	21,000 * 1 =	21
				. TENS	21,000 * 1 =	21
				. FES pad	13,000 * 3 =	39
					(=3,667)	
				.	190,000 * 2 =	380
				.	5,500 * 20bx =	110
				.	33,000 * 10 =	330
				.	98,000 * 4 =	392
				.	20,000 * 5 =	100
				.	8,500 * 10 =	85
				. 1	80 * 10,000 =	800
				.	4,900 * 300pack =	1,470
					(=4,984)	
				.	28,000 * 20 =	560
				.	8,800 * 30 =	264
				.	650 * 2,500 =	1,625





206		35,850	[ 19,050	16,800 ]		
		35,850	02		=	33,600
			[ 16,800	16,800 ]		
					=	2,250
			[ 2,250 ]			
307		531,286	[ 262,045	232,978	36,263 ]	
		531,286	01		=	1,000
			[ 500	500 ]		
					=	256,740
			[ 128,370	128,370 ]		
					=	35,600
			[ 17,800	17,800 ]		
					=	7,264
			[ 3,632	3,632 ]		
					=	1,457

( : )

				[	583	437	437 ]	=	31,525
				[	12,610	9,457	9,458 ]		
						( )		=	45,764
				[	22,882	22,882 ]		=	121,296
				[	60,648	60,648 ]			
				B				=	9,550
				[	4,775	4,775 ]			
								=	19,744
				[	9,872	4,936	4,936 ]		
							( )	=	746
				[	373	373 ]			
								=	600
				[	600 ]				
405			3,000	[	1,500	1,500 ]			
			3,000	01					

2000

2200

2210

2212

210

307

						= 3,000
				[ 1,500 1,500 ]		
220		36,017				
307		12,792				
		12,792	05			
					1,066,000 * 12 =	12,792
401		16,150				
		16,150	01			
					1,700,000 * 1 =	1,700
					5,300,000 * 1 =	5,300
				,	3,800,000 * 1 =	3,800
					3,150,000 * 1 =	3,150
					1,100,000 * 2 =	2,200
405		7,075				
		7,075	01			
				( )	550,000 * 4 =	2,200
				(Dry Oven)	4,000,000 * 1 =	4,000

					45,000 * 3 =	135
					570,000 * 1 =	570
					170,000 * 1 =	170
2220		15,970,627	[	3,329,800	12,640,827 ]	
2221		152,489				
100		144,870				
120		144,870				
201		56,884				
		56,884	01			
				(=29,290)		
				( , )		
				36 * 45,000 * 2 =		3,240
				60 * 40,000 =		2,400
				45,000 * 5 =		225
				30 * 40,000 =		1,200
				OCR 45,000 * 5 =		225
				(=22,000)		

( : )

					-	( , )	160	* 45,000	* 2	=	14,400
					-	( )		190	* 40,000	=	7,600
										=	10,800
										=	9,360
						(=1,776)					
					.			330,000	* 2	=	660
					.			33,000	* 2	=	66
					.			1,500	* 600	=	900
					.			3,000	* 50kg	=	150
								200,000	* 3	=	600
						(=2,476)					
					.			1,650	* 350	=	578
					.			500	* 100	=	50
					.			2,000	* 350	=	700
					.			500,000	* 1	=	500
					.			1,800	* 10 * 12	=	216
					.			150	* 24 * 10 * 12	=	432

2000

2200

2220

2221

120

201

( : )

			가 (=2,582)					
			·	27,000	*	6	=	162
			·	55,000	*	3	=	165
			· 가	1,225	*	5	* 40	= 245
			· 가	330,000	*	1	=	330
			·	60,000	*	3	=	180
			·	500,000	*	3	=	1,500
202	41,280							
	41,280	01						
				80,000	*	39	* 12	= 37,440
				10,000	*	6	* 4 * 12	= 2,880
				10,000	*	4	* 2 * 12	= 960
203	4,740							
	600	03						
							=	600
	4,140	04						

2000

2200

2220

2221

120

201







101		5,612,658				
		5,612,658	04			
			(=5,612,658)			
			·	17,600	* 204	* 365 = 1,310,496
			· 가	17,600	* 10	* 204 * 12 = 430,848
			·	(=496,920)		
			- 가	(=129,720)		
				30,000	* 181	* 12 = 65,160
				20,000	* 269	* 12 = 64,560
			-	90,000	* 204	* 12 = 220,320
			-	60,000	* 204	* 12 = 146,880
			·	(=1,160,407)		
			-	1,677,696,000	* 4/12	= 559,232
			-	1,677,696,000	* 1.8/12	= 251,655
			- 가	1,677,696,000	* 1/12 * 250%	= 349,520
			·	(=917,048)		
			-	80,000	* 204	* 12 = 195,840



				-	20,000	* 102	= 2,040
				-	6,000	* 204	= 1,224
				-	29,000	* 102	= 2,958
				-	500	* 204 * 24	= 2,448
120		292,952					
201		266,109					
		266,109	01				
				(=648)			
				·	1,800	* 10 * 12	= 216
				·	150	* 24 * 10 * 12	= 432
				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 * 204 * 7 = 7,140 (=182,000)	. 170,000,000 * 1 = 170,000 . 12,000,000 * 1 = 12,000 495,000 * 6 = 2,970 45 * 28,000 * 3 = 3,780 가 3,000,000 * 1 = 3,000	

2000

2200

2220

2222

120

201

( : )

				(=13,174)			
			.	(=6,540)			
			- 200	250 * 500 * 12 =		1,500	
			- 1,000	7,000 * 60 * 12 =		5,040	
			.	28,000 * 12 * 12 =		4,032	
			. PP	13,000 * 12 * 12 =		1,872	
			.	230,000 * 1 =		230	
			.	500,000 * 1 =		500	
				500,000 * 1 =		500	
				( 6 )			
				5,000,000 * 1 =		5,000	
				960,000 * 12 =		11,520	
				265,000 * 12 =		3,180	
				516 * 18 * 75 =		697	
				5,000 * 500 =		2,500	
				220,000 * 2 =		440	
				300,000 * 1 =		300	

2000

2200

2220

2222

120

201

			(=900)			
					20,000 * 20 =	400
					100 * 5,000 * 1 =	500
					1,650 * 300 =	495
					60,000 * 10 =	600
203		2,540				
		2,540	03			
					=	500
					10,000 * 204 =	2,040
301		24,303				
		6,443	01			
					6,442,400 * 1 =	6,443
		17,860	11			
					30,000 * 3 * 4 =	360
					60,000 * 85 =	5,100
					1,000,000 * 12 =	12,000

					(=400)		
					.	200,000 * 1 =	200
					.	100,000 * 2 =	200
200		5,958,169	[	29,800	5,928,369 ]		
210		50,000	[	29,800	20,200 ]		
401		42,000	[	24,200	17,800 ]		
		42,000	01			=	36,000
			[	20,000	16,000 ]		
			가			300,000 * 20 =	6,000
			[	4,200	1,800 ]		
405		8,000	[	5,600	2,400 ]		
		8,000	01			40,000 * 200 =	8,000
			[	5,600	2,400 ]		
220		5,908,169					
307		5,535,800					

		5,535,800	05			
				( , )	=	4,700,000
				18,000 * 30 * 12	=	6,480
				40,000 * 65 * 24 * 12	=	748,800
				(=71,280)		
				. 154,000 * 1 * 24 * 12	=	44,352
				. 187,000 * 0.5 * 24 * 12	=	26,928
				1,100 * 140,000k * 6%	=	9,240
403		363,216				
		363,216	02			
				14,000 * 10,444	=	146,216
				7,000 * 31,000	=	217,000
405		9,153				
		9,153	01			
				4,000,000 * 2	=	8,000
				(=1,153)		



2223		3,954,359	[	3,300,000	654,359	]	
100		329,359					
110		287,831					
101		287,831					
		287,831	04				
				(=287,831)			
					17,600	* 10 * 365	= 64,240
				가	17,600	* 10 * 12 * 12	= 25,344
						(=27,840)	
				- 가		(=9,840)	
						30,000 * 10 * 12	= 3,600
						20,000 * 26 * 12	= 6,240
						90,000 * 10 * 12	= 10,800


2000

2200

2220

2223

110

101

				-	328,100	* 4	* 4	=	5,250		
				-	185,300	* 4	* 4	=	2,965		
				.	100,000	* 10	* 12	=	12,000		
				.	(=1,030)						
				-	15,000	* 10		=	150		
				-	35,000	* 10		=	350		
				-	10,000	* 10		=	100		
				-	7,000	* 10		=	70		
				-	6,000	* 10		=	60		
				-	30,000	* 10		=	300		
120		41,528									
201		11,528									
		11,528	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
					. 50,000 * 3 * 12 =	1,800
206		30,000				
		30,000	01			
					(=30,000)	
					. ( ¢ 500) 150,000 * 40 =	6,000
					. (1,200*1,200) 400,000 * 40 =	16,000
					. , =	8,000
200		3,625,000	[	3,300,000	325,000 ]	
210		3,300,000	[	3,300,000 ]		
401		3,300,000	[	3,300,000 ]		
		3,300,000	01			
						= 1,300,000
			[	1,300,000 ]		
						= 2,000,000

				[ 2,000,000 ]	
220		325,000			
401		325,000			
		320,000	01		
			2	=	70,000
			1	=	50,000
				=	50,000
				=	30,000
				=	50,000
				=	70,000
		5,000	03		
				=	5,000
2230		465,852			
2231		138,501			
100		138,501			
110		91,178			
101		91,178			

2000

2200

2220

2223

210

401

		91,178	04		
			(=91,178)		
			·	17,600 * 4 * 365 =	25,696
			· 가	17,600 * 4 * 9 * 12 =	7,604
			·	(=4,320)	
			-가	(=1,440)	
				30,000 * 4 * 12 =	1,440
			-	60,000 * 4 * 12 =	2,880
			·	(=19,767)	
			-	28,576,000 * 4/12 =	9,526
			-	28,576,000 * 1.8/12 =	4,287
			-가	28,576,000 * 1/12 * 250% =	5,954
			·	(=14,622)	
			-	80,000 * 4 * 12 =	3,840
			-가	80,000 * 4 * 12 =	3,840
			-	100,000 * 4 * 12 =	4,800
			- 가	25,696,000 * 1/12 * 50% * 2 =	2,142

( : )

				· (=13,865)		
				- 6,370 * 4 * 30 * 12 =	9,173	
				- 25,500 * 4 * 2 * 12 =	2,448	
				- 가 25,500 * 4 * 12 =	1,224	
				- 가 17,000 * 4 * 15 =	1,020	
				· 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	
120		47,323				
201		15,460				
		15,460	01			
					300,000 * 1 =	300

2000

2200

2230

·

2231

110

101

( : )

				40,000 * 36 = 1,440
				65,000 * 15 * 4 = 3,900
				200,000 * 1 = 200
				3,000,000 * 1 = 3,000
				250,000 * 12 = 3,000
				250,000 * 12 = 3,000
				516 * 8 * 75 * 2 = 620
206		31,863		
		2,000	01	
				2,000,000 * 1 = 2,000
		29,863	02	
				(=29,863)
			.	27,720 * 5 * 210 = 29,106
			.	29,106,000 * 2.6% = 757
2232		327,351		
100		245,701		
110		44,025		

2000

2200

2230

2231

120

201



101		44,025			
		44,025	04		
			가	(=44,025)	
			·	17,600 * 2 * 365 =	12,848
			· 가	17,600 * 2 * 6 * 12 =	2,535
			·	(=3,120)	
			- 가	(=1,680)	
				30,000 * 2 * 12 =	720
				20,000 * 4 * 12 =	960
			-	60,000 * 2 * 12 =	1,440
			·	(=9,884)	
			-	14,288,000 * 4/12 =	4,763
			-	14,288,000 * 1.8/12 =	2,144
			- 가	14,288,000 * 1/12 * 250% =	2,977
			·	(=7,311)	
			-	80,000 * 2 * 12 =	1,920
			- 가	80,000 * 2 * 12 =	1,920



				(=2,875)	
				·	100,000 * 4 = 400
				·	100,000 * 2 = 200
				·	50,000 * 1 = 50
				·	1,225 * 1,000 = 1,225
				·	1,000,000 * 1 = 1,000
				( )	
					300,000 * 3 * 2 = 1,800
					300,000 * 12 = 3,600
					360,000 * 12 = 4,320
206		189,081			
		35,500	01		
				(=23,000)	
				· ,	400 * 25,000 = 10,000
				· 가	4,000 * 2,500 = 10,000
				·	1,500 * 2,000 = 3,000
					2,000,000 * 1 = 2,000



( : )

401	78,150			
	78,150	01		
		가	( ) 20,000 * 1,500 =	30,000
		가	( 2 ) 250,000 * 50 =	12,500
		가	110,000 * 40 =	4,400
			4,500 * 2,500 =	11,250
			( , 4 ) =	20,000
405	800			
	800	01		
			400,000 * 2 =	800
2300	39,250,274	[ 24,286,913 11,003,708 3,959,653 ]		
2310	5,519,983	[ 2,431,983 2,759,936 328,064 ]		
2311	3,998,966	[ 1,730,408 1,944,154 324,404 ]		
100	137,211			
120	137,211			
201	28,460			
	28,460	01		

2000

2200

2230

.

2232

220

401

( : )

					50,000	* 9	* 8 = 3,600
						700,000	* 6 = 4,200
					100,000	* 1	* 12 = 1,200
							= 11,080
							= 6,720
					5,000	* 332	= 1,660
202		26,880					
		26,880	01				
					80,000	* 28	* 12 = 26,880
203		31,300					
		3,000	01				
					( )		= 3,000
		24,700	03				
							= 16,000
							= 3,600
					,		= 1,000
							= 600

2000

2300

2310

2311

120

201

( : )

									1,000
				가					2,000
									500
			3,600	04					
							300,000	* 12	= 3,600
301			6,971						
			6,551	08					
					(=6,551)				
					· ( )	23,600	* 4	* 12	= 1,133
					·	3,000	* 25	* 4	* 12 = 3,600
					·	1,200	* 25	* 4	* 12 = 1,440
					·			94,500 * 4	= 378
			420	11					
					가		30,000	* 4	= 120
							30,000	* 10	= 300
307			43,600						
			3,600	02					

2000

2300

2310

2311

120

203

						300,000 * 12 =	3,600
		40,000	03				
				(=40,000)			
			.			=	10,000
			.			=	10,000
			.			=	10,000
			.			=	10,000
200		3,859,755	[	1,730,408	1,944,154	185,193 ]	
210		3,854,455	[	1,730,408	1,944,154	179,893 ]	
301		35,042	[	21,806	13,236 ]		
		35,042	08				
						=	26,472
			[	13,236	13,236 ]		
						=	8,570
			[	8,570 ]			
307		2,841,507	[	1,366,413	1,475,094 ]		
		2,841,507	02				

2000

2300

2310

2311

120

307



( : )

			<	>		
					( ) (=464,085)	
			.			= 365,615
			[	292,492	73,123 ]	
			.			= 98,470
			[	78,776	19,694 ]	
						= 50,889
			[	35,622	15,267 ]	
			가		( , , , )	= 194,589
			[	136,212	58,377 ]	
						= 720,230
			[	504,161	216,069 ]	
						= 249,893
			[	174,925	74,968 ]	
					( , , , )	= 576,900
			[	144,225	432,675 ]	
			<	>		

2000

2300

2310

2311

210

307

					= 259,587
			[ 259,587 ]		
					= 51,407
			[ 51,407 ]		
					= 52,445
			[ 52,445 ]		
					= 15,840
			[ 15,840 ]		
					= 1,050
			[ 1,050 ]		
					= 1,920
			[ 1,920 ]		
				( , , , )	= 120,000
			[ 120,000 ]		
				( , , , )	= 45,120
			[ 45,120 ]		
				( , , , )	= 18,000

2000

2300

2310

2311

210

307

				[ 18,000 ]		
					( )	= 12,000
				[ 12,000 ]		
						= 7,552
				[ 7,552 ]		
402		938,120		[ 310,360	469,060	158,700 ]
		938,120	01			= 604,720
				[ 302,360	302,360 ]	
					(=157,400)	
				.		= 34,000
				[ 17,000	17,000 ]	
				.		= 14,000
				[ 7,000	7,000 ]	
				.		= 32,400
				[ 16,200	16,200 ]	
				.		= 77,000

				[ 38,500 38,500 ]		
				( )	=	160,000
				[ 80,000 80,000 ]		
				( )	=	16,000
				[ 8,000 8,000 ]		
405		39,786		[ 31,829 7,957 ]		
		39,786	01			
				PDA	=	39,786
				[ 31,829 7,957 ]		
220		5,300				
307		5,000				
		5,000	05			
					500,000 * 10 =	5,000
405		300				
		300	01			
					300,000 * 1 =	300
400		2,000				

420		2,000				
305		2,000				
				=	2,000	
2312		1,521,017	[	701,575	815,782	3,660 ]
100		1,590				
120		1,590				
201		1,200				
		1,200	01			
				600 * 2,000 =	1,200	
203		300				
		300	03			
				=	300	
301		90				
		90	11			
				30,000 * 3 =	90	
200		1,519,427	[	701,575	815,782	2,070 ]
210		1,519,427	[	701,575	815,782	2,070 ]

301			1,028,327	[	532,655	493,602	2,070 ]
			1,028,327	01			
				<	>		
							= 4,277
				[	2,994	1,283 ]	
							= 559,774
				[	391,842	167,932 ]	
							= 95,341
				[	76,273	19,068 ]	
							= 20,309
				[	16,247	4,062 ]	
							= 3,136
				[	1,568	1,568 ]	
							= 10,352
				[	8,282	2,070 ]	
							= 70,898
				[	35,449	35,449 ]	

2000

2300

2310

2312

210

301

				<	>	
						= 264,240
				[	264,240	]
307		491,100		[	168,920	322,180 ]
		491,100	02			= 422,300
				[	168,920	253,380 ]
					가	= 46,000
				[	46,000	]
						= 22,800
				[	22,800	]
2320		21,128,172		[	16,343,309	2,717,768 2,067,095 ]
2321		21,128,172		[	16,343,309	2,717,768 2,067,095 ]
100		5,000				
120		5,000				
206		5,000				
		5,000	01			

								5,000	*	1,000 =	5,000
	200		21,123,172	[	16,343,309	2,717,768	2,062,095	]			
	210		21,123,172	[	16,343,309	2,717,768	2,062,095	]			
	301		20,711,452	[	16,043,933	2,616,596	2,050,923	]			
			20,711,452	01							
				<		>					
					(	)			=		14,914,747
				[	11,931,797	1,491,475	1,491,475	]			
									=		2,086,229
				[	1,668,983	208,623	208,623	]			
					(	)			=		1,410,138
				[	1,128,110	141,014	141,014	]			
					(	)			=		33,695
				[	26,956	6,739	]				
									=		50,232
				[	40,186	5,023	5,023	]			
									=		1,559,877



( : )

				[	1,247,901	155,988	155,988 ]
				<	>		
							= 9,200
				[	4,200	5,000 ]	
					(	)	= 87,600
				[	43,800	43,800 ]	
					(	)	= 194,220
				[	194,220 ]		
					(	)	= 62,250
				[	62,250 ]		
					(	)	= 58,320
				[	58,320 ]		
					(	)	= 244,944
				[	244,944 ]		
307			411,720	[	299,376	101,172	11,172 ]
			411,720	02			
							= 96,600

2000

2300

2320

2321

210

301

				[	77,280	9,660	9,660 ]
							= 300,000
				[	210,000	90,000 ]	
							= 15,120
				[	12,096	1,512	1,512 ]
2330	가	12,602,119		[	5,511,621	5,526,004	1,564,494 ]
2331	가	6,813,704		[	2,522,567	2,979,099	1,312,038 ]
	100	21,528					
	120	21,528					
	201	200					
		200	01				
					(4 )	100,000 * 2	= 200
	203	1,000					
		1,000	03				
							= 1,000
	307	20,328					
		20,328	02				

( : )

					(=20,328)	
					. 1,400,000 * 1 * 12 =	16,800
					. 115,000 * 12 =	1,380
					. 104,000 * 12 =	1,248
					. 300,000 * 3 =	900
200		6,792,176	[	2,522,567	2,979,099	1,290,510 ]
210		6,762,176	[	2,522,567	2,979,099	1,260,510 ]
301		3,727,283	[	985,546	1,521,745	1,219,992 ]
		3,727,283	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 ]	

						=	126,000	
			[ 126,000 ]					
			[ 6,000 ]			=	6,000	
307		1,231,797	[ 670,573	541,766	19,458 ]			
		3,100	01				=	3,100
			[ 3,100 ]					
		1,228,697	02					
			<	>				
			( ) ( )		=	169,725		
			[ 135,780	33,945 ]				
						=	77,832	
			[ 38,916	19,458	19,458 ]			
						=	572,395	
			[ 400,677	171,718 ]				
						=	94,000	

				[	47,000	47,000	]			
						가		=		43,200
				[	21,600	21,600	]			
								=		4,800
				[	2,400	2,400	]			
								=		60,500
				[	24,200	36,300	]			
				<		>				
								=		41,760
				[	41,760		]			
								=		2,320
				[	2,320		]			
								=		30,000
				[	30,000		]			
								=		19,440
				[	19,440		]			
								=		55,725

				[ 55,725 ]		
					=	54,120
				[ 54,120 ]		
				가	=	2,880
				[ 2,880 ]		
401		70,200		[ 49,140 21,060 ]		
		64,584	01		=	64,584
				[ 49,140 15,444 ]		
		5,616	03		=	5,616
402		1,732,896		[ 866,448 866,448 ]		
		1,732,896	01		=	1,010,856
				[ 505,428 505,428 ]		
				.	=	722,040
				[ 361,020 361,020 ]		

220			30,000		
401			30,000		
			30,000	01	
					= 30,000
2332			535,996	[ 251,165 153,452 131,379 ]	
100			101,379		
120			101,379		
201			85,815		
			85,815	01	
					10,000 * 50 = 500
				(=710)	
				.	1,000 * 350 = 350
				.	100,000 * 1 = 100
				.	80,000 * 2 = 160
				.	( ) 100,000 * 1 = 100
					80,000 * 3 = 240
					(=33,945)

			.	5,000	* 300	= 1,500
			.	200	* 1,500	= 300
			.	300	* 1,500	= 450
			.	500	* 2,000	= 1,000
			.	500,000	* 1	= 500
			.	200,000	* 3	= 600
			.	4,000	* 12 * 12	= 576
			.	70,000	* 2 * 1	= 140
			.	700,000	* 1	= 700
			.	2,000,000	* 1	= 2,000
			.		(=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

2000

2300

2330 가

2332

120

201





				. 35,000 * 24 * 5 * 3 =				12,600
				. 25,000 * 48 * 2 * 3 =				7,200
				. 20,000 * 36 * 1 * 3 =				2,160
				. 10,000 * 24 * 2 * 3 =				1,440
				. 25,000 * 24 * 3 =				1,800
				(=260)				
				. 80,000 * 2 =				160
				. 50,000 * 2 =				100
203		1,300						
		1,300	03				=	500
			,가				=	300
			가				=	500
206		6,956						
		6,956	02					
			(=6,956)					
				. 24,210 * 1 * 280 =				6,779

2000

2300

2330 가

2332

120

201

					6,779,000 * 2.6% =	177
301		7,308				
		5,608	09			
				70,000 * 4 * 9 =		2,520
				50,000 * 4 * 9 =		1,800
				300,000 * 2 =		600
				100,000 * 2 =		200
				60,900 * 2 * 4 =		488
		1,700	11			
				(=800)		
				. 100,000 * 1 =		100
				. 200,000 * 2 =		400
				. 30,000 * 10 =		300
				(=900)		
				. 150,000 * 2 =		300
				. 100,000 * 2 =		200
				. 50,000 * 2 =		100

								30,000 * 10 =	300	
200		404,617	[	251,165	153,452 ]					
210		404,617	[	251,165	153,452 ]					
301		174,082	[	113,026	61,056 ]					
		174,082	01							
			<	>						
			가	가			=		118,905	
			[	95,124	23,781 ]					
			가	가			=		22,377	
			[	17,902	4,475 ]					
			<	>						
			가	가	( )		=		32,800	
			[	32,800 ]						
307		222,535	[	134,139	88,396 ]					
		222,535	02							
			<	>						
			가				=		31,790	

2000                              2300                              2330 가                              2332                              120                              301

				[ 15,895	15,895 ]		
			가			=	2,214
				[ 1,107	1,107 ]		
						=	150,196
				[ 105,137	45,059 ]		
						=	24,000
				[ 12,000	12,000 ]		
			<	>			
						=	6,600
				[ 6,600 ]			
						=	1,000
				[ 1,000 ]			
						=	4,560
				[ 4,560 ]			
				( , )		=	2,175
				[ 2,175 ]			
402		8,000		[ 4,000	4,000 ]		

		8,000	01					
							=	8,000
				[	4,000	4,000	]	
400		30,000						
420		30,000						
	702	30,000						
							=	30,000
2333		1,247,879		[	705,337	461,165	81,377	]
	100	35,500						
	120	35,500						
	201	4,380						
		4,380	01					
					(=580)			
				.		500,000	* 1 =	500
				.		80,000	* 1 =	80
					(=3,200)			
				.		40	* 5,000 =	200

				. 100 * 2,000 =	200
				. 350 * 8,000 =	2,800
				5,000 * 5 * 24 =	600
202		1,200			
		1,200	01		
				10,000 * 5 * 24 =	1,200
203		2,140			
		2,140	03		
				가 =	1,500
				10,000 * 12 * 2 =	240
				10,000 * 20 * 2 =	400
301		8,580			
		2,300	09		
				5,000 * 10 * 12 =	600
				10,000 * 10 * 12 =	1,200
				500,000 * 1 =	500
		6,280	11		

				300,000	* 4	* 4 = 4,800
				(=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		19,200				
		19,200	03			
				100,000	* 16	* 12 = 19,200
200		1,212,379	[	705,337	461,165	45,877 ]
210		1,177,379	[	705,337	461,165	10,877 ]
301		254,609	[	104,735	142,997	6,877 ]
		254,609	01			
			<	>		
				가		= 113,100
			[	90,480	22,620 ]	





						=	23,760
				[ 23,760 ]			
						=	9,000
				[ 9,000 ]			
						=	2,400
				[ 2,400 ]			
						=	1,920
				[ 1,920 ]			
						=	9,000
				[ 9,000 ]			
						=	1,500
				[ 1,500 ]			
						=	40,000
				[ 40,000 ]			
		5,000		04	.		
						=	5,000
				[ 5,000 ]			

402		8,000	[ 4,000 4,000 ]	
		8,000	01	
				= 8,000
			[ 4,000 4,000 ]	
220		35,000		
401		35,000		
		35,000	01	
				(15 ) = 15,000
			, ( 7 )	= 20,000
2334		4,004,540	[ 2,032,552 1,932,288 39,700 ]	
100		2,000		
120		2,000		
203		2,000		
		2,000	03	
				= 2,000
200		4,002,540	[ 2,032,552 1,932,288 37,700 ]	
210		3,964,840	[ 2,032,552 1,932,288 ]	

307			3,869,140	[	1,994,272	1,874,868 ]
			3,869,140	02		
				<	>	
						= 1,946,284
				[	1,081,269	865,015 ]
						= 1,136,786
				[	568,393	568,393 ]
						= 38,400
				[	24,000	14,400 ]
				5		= 641,220
				[	320,610	320,610 ]
				<	>	
						= 51,206
				[	51,206 ]	
						= 13,464
				[	13,464 ]	
						= 3,780

				[ 3,780 ]		
					=	1,300
				[ 1,300 ]		
				가	=	4,500
				[ 4,500 ]		
					=	17,000
				[ 17,000 ]		
					=	15,200
				[ 15,200 ]		
402		95,700		[ 38,280 57,420 ]		
		95,700	01			
					=	95,700
				[ 38,280 57,420 ]		
220		37,700				
307		17,700				
		17,700	02			
				(=17,700)		

					· 100	250,000 * 5 =	1,250	
					· 99	200,000 * 9 =	1,800	
					· 49	150,000 * 61 =	9,150	
					· 20	100,000 * 55 =	5,500	
		405	20,000					
			20,000	01				
				2	=	20,000		
2400		644,228	[ 107,500 536,728 ]					
2410	가	265,801						
2411		265,801						
		100	62,363					
		120	62,363					
		201	27,310	01				
					1,000,000 * 1 =	1,000		
				(=2,330)				
				·	150,000 * 5	* 3 =	2,250	

2000                          2300                          2330 가                          2334                          220                          307



203		4,600				
		1,000	03			
			가	=	1,000	
		3,600	04			
				300,000 * 12 =	3,600	
301		2,613				
		1,713	08			
			가	(=1,713)		
			.	23,600 * 1 * 12 =	284	
			.	3,000 * 25 * 1 * 12 =	900	
			.	1,200 * 25 * 1 * 12 =	360	
			.	94,500 * 1 =	95	
			.	73,300 * 1 =	74	
		900	11			
				(=900)		
			.	300,000 * 1 =	300	
			.	200,000 * 2 =	400	



			. 가	100,000 * 2 = 200
200		3,438		
220		3,438		
405		3,438		
		3,438	01	
				1,545,000 * 2 = 3,090
				116,000 * 3 = 348
400		200,000		
420		200,000		
701		200,000		
				= 200,000
2420		378,427	[ 107,500 270,927 ]	
2421		58,284		
100		55,484		
120		55,484		
201		29,724		
		29,724	01	

2000

2400

2410

가

2411

120

301

( : )

				3,300,000 * 4 = 13,200
				50,000 * 14 * 4 = 2,800
				516 * 8 * 75 * 2 = 620
				198,000 * 4 * 2 = 1,584
				= 6,480
				= 5,040
202	20,160			
	20,160	01		
				80,000 * 21 * 12 = 20,160
203	5,600			
	2,000	03		
				= 1,500
				= 500
	3,600	04		
				300,000 * 12 = 3,600
200	2,800			
220	2,800			

2000

2400

2420

2421  
- 213 -

120

201

	405	2,800			
		2,800	01		
				2,500,000 * 1 =	2,500
				300,000 * 1 =	300
2422		51,278			
	100	35,282			
	120	35,282			
	201	12,018			
		12,018	01		
				(=2,196)	
				. . 1,800 * 30 * 12 =	648
				. (=1,548)	
				- 3 * 5 150 * 24 * 30 * 12 =	1,296
				- 5 * 7 700 * 30 * 12 =	252
				100 * 1,000 * 4 =	400
				(=3,500)	
				. 200,000 * 10 =	2,000

					100,000 * 5 =	500
					100,000 * 10 =	1,000
					50,000 * 5 * 2 =	500
					(=5,422)	
				· OCR	66,000 * 7 =	462
				·	33 * 10,000 =	330
				· (=4,630)		
				- ( )	1,290 * 3,000 =	3,870
				- ( , 가 )	190 * 4,000 =	760
203		200				
		200	03			
					=	200
206		3,074				
		3,074	02			
					(=3,074)	
				·	24,960 * 2 * 60 =	2,996
				·	2,996,000 * 2.6% =	78

( : )

	301	19,990							
		19,990	08						
			(=19,990)						
			( )	23,600	* 10	* 12	=		2,832
				3,000	* 10	* 25	* 12	=	9,000
				1,200	* 10	* 25	* 12	=	3,600
				1,200	* 10	* 20	* 12	=	2,880
						94,500	* 10	=	945
						73,300	* 10	=	733
	200	15,996							
	220	15,996							
	307	2,196							
		2,196	05						
			( )	183,000	* 1	* 12	=		2,196
	401	13,800							
		13,800	01						
						4,500,000	* 2	=	9,000

2000

2400

2420

2422  
- 216 -

120

301

					900,000 * 2 =	1,800
					600,000 * 5 =	3,000
2423		268,865	[	107,500	161,365 ]	
100		100,819				
120		100,819				
201		61,032				
		61,032	01			
			가	(=14,306)		
			· 가	33,000 * 20 * 1/2 =		330
			·	80,000 * 2 * 3 =		480
			· 가	(=10,836)		
			-	38,000 * 12,000 / (38,300 / 1,056) * 1.1 * 1/2 =		6,916
			-	38,000 * 150 * 30% * 50% * 1.1 * 1/2 =		471
			-	38,000 * 300 * 50% * 1.1 * 1/2 =		3,135
			-	38,000 * 30 * 50% * 1.1 * 1/2 =		314
			· 가	10,000 * 100 * 2 =		2,000
			· 가	30 * 40,000 * 1.1 * 1/2 =		660

			가	190 * 33,000 =	6,270	
				100,000 * 12 =	1,200	
			(=14,856)			
			·	30 * 40,000 =	1,200	
			·	18,700 * 100 =	1,870	
			·	500 * 3 * 500 =	750	
			· ,	198,000 * 4 * 10 =	7,920	
			·	38,000 * 2 * 12 =	912	
			· FAX	88,000 * 2 * 4 =	704	
			·	50,000 * 3 * 4 =	600	
			·	30,000,000 * 3% =	900	
				2,000 * 700 =	1,400	
				10,000 * 150 =	1,500	
			가	50,000 * 7 * 6 =	2,100	
				50,000 * 4 * 1 =	200	
			가	1,600,000 * 3 =	4,800	
				=	8,640	

( : )

								=	5,760
202		24,840							
		24,840	01						
						80,000	* 24 * 12	=	23,040
			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						
						300,000	* 12	=	3,600
301		9,827							
		9,827	08						
						(=9,827)			
			.			23,600	* 6 * 12	=	1,700
			.			3,000	* 25 * 6 * 12	=	5,400

2000

2400

2420

2423  
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120

201





				123,000	* 2 =	246
			FAX	1,000,000	* 1 =	1,000

3000		10,580,515	[	94,049	2,821,206	7,665,260 ]
3100		205,126	[	67,452	14,642	123,032 ]
3110		30,736	[	22,000	8,736 ]	
3111		30,736	[	22,000	8,736 ]	
100		2,460				
120		2,460				
201		750				
		750	01			
					5,000 * 150 =	750
206		1,710				
		1,710	01			
					5,000 * 3 * 20 =	300
					5,000 * 3 * 30 =	450
					150 * 6,400 * 1 =	960
200		28,276	[	22,000	6,276 ]	
210		22,000	[	22,000 ]		
307		22,000	[	22,000 ]		

3000

3100

3110

3111

120

201

			22,000	02					
							=	22,000	
				[	22,000	]			
220			6,276						
	307		6,276						
			6,276	05					
					10,459	* 30	* 20	=	6,276
3120			174,390	[	45,452	14,642	114,296	]	
3121			174,390	[	45,452	14,642	114,296	]	
	100		32,532						
	120		32,532						
	201		32,532						
			32,532	01					
					50	* 10	* 1,000	=	500
						1,000	* 700	=	700
					50	* 10	* 1,000	=	500
					100	* 10	* 500	=	500

				350,000 * 4 =	1,400
		(=9,296)			
		.		160,000 * 4 =	640
		.		2,945,000 * 1 =	2,945
		.		70,000 * 7 =	490
		.		2,620 * 5 * 150 =	1,965
		.	( , )	900,000 * 1 =	900
		.		30,000 * 12 =	360
		.		516 * 8 * 120 =	496
		.	(22 )	1,500,000 * 1 =	1,500
				50,000 * 13 =	650
			(=11,977)		
		.		11,799 * 900HP =	10,620
		.		11,799 * 115HP =	1,357
			(=1,688)		
		.		73,346 * 22 =	1,614
		.		73,346 * 1 =	74

				(=991)		
				.	43,001 * 22 =	947
				.	43,001 * 1 =	44
					(=4,330)	
				.	10,000 * 365 =	3,650
				.	10,000 * 68 =	680
200		141,858	[	45,452	14,642	81,764 ]
210		70,658	[	45,452	14,642	10,564 ]
401		27,258	[	6,452	10,242	10,564 ]
		27,258	01			= 7,258
			[	6,452	242	564 ]
						= 20,000
			[	10,000	10,000 ]	
402		43,400	[	39,000	4,400 ]	
		43,400	01			
				( )		= 32,400

3000

3100

3120

3121

120

201

( : )

				[ 32,400 ]		
					=	11,000
				[ 6,600 4,400 ]		
220		71,200				
201		20,000				
		20,000	01			
				( , )	=	20,000
307		13,200				
		13,200	05			
					240,000 * 55 =	13,200
401		38,000				
		38,000	01			
				(=38,000)		
				.	20,000,000 * 1 =	20,000
				.	, SSB =	18,000
3200		202,623				
3210		81,139				

3000                      3100                      3120                      3121                      210                      402

3211		81,139				
100		77,049				
120		77,049				
201		16,776				
		16,776	01			
				(=1,296)		
			.	1,800	* 20	* 12 = 432
			.	150	* 24	* 20 * 12 = 864
						= 9,000
						= 6,480
202		28,800				
		28,800	01			
				80,000	* 30	* 12 = 28,800
203		4,600				
		1,000	03			
			가			= 500
						= 500



			3,600	04					
							300,000	* 12	= 3,600
206			23,063						
			707	01					
							700	* 2 * 3 * 55	= 231
					(=476)				
					.		516	* 2 * 2 * 70	= 145
					.		609	* 2 * 2 * 45	= 110
					.		1,225	* 2 * 2 * 45	= 221
			22,356	02					
					가	(=22,356)			
					.		24,210	* 5 * 15 * 12	= 21,789
					.			21,789,000 * 2.6%	= 567
301			3,810						
			3,810	11					
							38,100	* 100	= 3,810

200		4,090				
220		4,090				
405		4,090				
		4,090	01			
				1,545,000	* 2 =	3,090
			FAX	1,000,000	* 1 =	1,000
3220		660				
3221		660				
100		660				
120		660				
203		360				
		360	03			
					=	360
301		300				
		300	11			
				30,000	* 10 =	300
3230		120,824				

3231		101,140							
100		72,640							
120		72,640							
201		42,940							
		42,940	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)		
			- (大)	10,000 * 20 =	200
			- (小)	3,000 * 250 =	750
			·	100,000 * 1 =	100
			·	100 * 3,000m =	300
				(=15,400)	
			· (=3,400)		
			-	700,000 * 2 =	1,400
			-	200,000 * 10 =	2,000
			· · (=12,000)		
			-	3,500,000 * 2 =	7,000
			-	500,000 * 10 =	5,000
206		25,060			

3000

3200

3230

3231  
- 231 -

120

201

		25,060	02				
				(=2,056)			
				.	32,300 * 1 * 62 =		2,003
				.	2,003,000 * 2.6% =		53
					24,960 * 10 * 62 =		15,476
				(=7,528)			
				.	24,960 * 1 * 290 =		7,239
				.	7,239,000 * 2.6% =		189
				.	50,000 * 2 =		100
	301	4,640					
		4,640	09				
					5,000 * 14 * 62 =		4,340
					150,000 * 2 =		300
	200	28,500					
	220	28,500					
	401	28,500					

		28,500	01	
			(=28,500)	
			.	= 2,000
			.	= 1,500
			.	= 1,000
			.	= 3,000
			.	= 5,000
			.	= 1,000
			. 2 .	= 15,000
3232		19,684		
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
	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
3300		9,930,054	[	26,597	2,806,564	7,096,893 ]
3310		641,111	[	26,597	6,564	607,950 ]
3311		604,479	[	11,148	3,692	589,639 ]
	100	524,470				
	120	524,470				
	201	15,170				

3000

3200

3230

3232

120

201

			15,170	01		
					(=5,250)	
				.	5,000 * 1 * 5 * 150 =	3,750
				.	5,000 * 2 * 5 * 30 =	1,500
					516 * 8 * 75 =	310
					5,000 * 1 * 5 * 30 =	750
					(100 ) 4,000 * 1,500 =	6,000
					(=1,140)	
				.	100,000 * 4 =	400
				.	100,000 * 2 =	200
				.	10,000 * 54 =	540
					(=1,720)	
				.	70,000 * 5 =	350
				.	1,000 * 160 =	160
				.	60,000 * 16 =	960
				.	500 * 500 =	250



203		5,150				
		5,150	03			
				=	4,500	
				=	650	
206		383,970				
		15,200	01			
			(=6,600)			
			.	4,500	* 600	= 2,700
			.	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
			(=3,150)			
			.	55,000	* 50	= 2,750
			.	4,000	* 100	= 400

				(=5,450)				
				· ( 1 )	3,000	* 1,500	=	4,500
				·	500	* 1,500	=	750
				·	200,000	* 1	=	200
		368,770	02					
				(=368,770)				
				·	24,960	* 80	* 180	= 359,424
				·	359,424,000	* 2.6%	=	9,346
301		120,180						
		119,770	08					
				(=119,770)				
				· ( )	23,600	* 70	* 12	= 19,824
				·	3,000	* 25	* 70	* 12 = 63,000
				·	1,200	* 25	* 70	* 12 = 25,200
				·	94,500	* 70	=	6,615
				·	73,300	* 70	=	5,131
		410	11					

						30,000 * 7 =	210
						100,000 * 2 =	200
200		80,009	[	11,148	3,692	65,169 ]	
210		24,668	[	11,148	3,692	9,828 ]	
201		600	[	180	126	294 ]	
		600	01				
						=	600
			[	180	126	294 ]	
202		400	[	120	84	196 ]	
		400	01				
						=	400
			[	120	84	196 ]	
206		7,350	[	2,205	1,544	3,601 ]	
		7,350	01				
						=	7,350
			[	2,205	1,544	3,601 ]	
401		16,318	[	8,643	1,938	5,737 ]	

		16,318	01				
						=	16,318
				[	8,643	1,938	5,737 ]
220		55,341					
	401	55,341					
		55,341	01				
					(30ha)	=	50,841
				가		500,000 * 9 =	4,500
3312		36,632		[	15,449	2,872	18,311 ]
	100	11,606					
	120	11,606					
	201	2,000					
		2,000	01				
						5,000 * 250 =	1,250
				가		5,000 * 150 =	750
	206	9,606					
		9,606	01				

3000

3300

3310

3311

210

401

( : )

						9,060 * 100 =	906
						10,000 * 300 =	3,000
						(=5,700)	
					( 1 )	3,000 * 1,600 =	4,800
						500 * 1,600 =	800
						100,000 * 1 =	100
200		25,026	[	15,449	2,872	6,705 ]	
210		25,026	[	15,449	2,872	6,705 ]	
401		25,026	[	15,449	2,872	6,705 ]	
		25,026	01				
							= 14,680
			[	10,276	1,321	3,083 ]	
							= 10,346
			[	5,173	1,551	3,622 ]	
3320		620,971					
3321		357,033					
100		327,033					

3000

3300

3310

3312

120

206

110			34,072		
101			34,072		
			34,072	03	
				(=34,072)	
				· 1,124,200 * 1 * 12 * 1.0247 =	13,824
				· 13,824,000 * 3% =	415
				· (=4,510)	
				- 14,239,000 * 2/12 =	2,374
				- 14,239,000 * 1.8/12 =	2,136
				· 가 (=840)	
				- 30,000 * 1 * 12 =	360
				- 20,000 * 2 * 12 =	480
				·	
				· 4,947 * 1 * 35 * 12 * 1.0247 * 1.03 =	2,193
				· ( ) 328,100 * 1 * 4 =	1,313
				· 80,000 * 1 * 12 =	960
				· (=8,157)	

				-	90,000 * 1 * 12 =	1,080
				-	120,000 * 1 * 12 =	1,440
				- 가	14,239,000 * 1/12 * 150% =	1,780
				- 가	14,239,000 * 18/288 =	890
				- 가	14,239,000 * 1/12 * 250% =	2,967
				.	105,000 * 1 * 12 =	1,260
				.	50,000 * 1 * 12 =	600
	120		292,961			
	201		292,961			
			292,961	01		
					(=338)	
				.	69,000 * 2 =	138
				.	100,000 * 2 =	200
					(=186,520)	
				.	(=139,734)	
				-	4,490 * 5,950Kw * 5 =	133,578
				-	64.8 * 19,000Kwh * 5 =	6,156





			.		
				0.112 * 320Hp * 5H * 609 * 4 * 12 =	5,239
			.		
				0.112 * 1,330Hp * 1.5H * 609 * 2 * 12 =	3,266
			.	8,505,000 * 6.6% =	562
				(=84,970)	
			.	1 7,373 * 500Hp * 8 * 0.7 =	20,645
			.	2, (=63,845)	
			-	16,220 * 1,683Hp * 0.7 =	19,109
			-	16,220 * 320Hp * 4 * 0.7 =	14,534
			-	16,220 * 1,330Hp * 2 * 0.7 =	30,202
			.	(=480)	
			-	11,799 * 25Hp * 2 * 0.7 =	413
			-	11,799 * 2Hp * 4 * 0.7 =	67
				가 (=1,397)	
			.	15,000 * 11 =	165
			.	35,000 * 11 =	385

				·	10,000 * 11 = 110
				·	7,000 * 11 = 77
				·	60,000 * 11 = 660
200		30,000			
220		30,000			
401		30,000			
		30,000	01		
			1		= 30,000
3322		263,938			
100		10,584			
120		10,584			
201		7,584			
		7,584	01		
					30,000 * 50 = 1,500
					29,600,000 * 4% = 1,184
					25,000 * 1 * 12 = 300
					10,000 * 1 * 160 = 1,600

3000

3300

3320

3321  
- 245 -

120

201

						5,000 * 40 * 15 = 3,000
	206		3,000			
			3,000	01		
					( , )	3,000,000 * 1 = 3,000
	400		253,354			
	420		253,354			
	702		253,354			
					(2003 )	51,006,512,330 * 1/3 * 8/1000 = 136,018
					('98 )	
						44,000,968,410 * 1/3 * 8/1000 = 117,336
3330			8,667,972	[	2,800,000	5,867,972 ]
3331			1,516,693			
	100		565,693			
	110		349,548			
	101		349,548			
			349,548	04		
					(=349,548)	



			- 가	77,088,000 * 1/12 * 50% * 2 =		6,424
			. (=56,790)			
			-	8,500 * 30 * 12 * 12 =		36,720
			-	33,900 * 2 * 12 * 12 =		9,764
			- 가	33,900 * 1 * 12 * 12 =		4,882
			- 가	22,600 * 12 * 20 =		5,424
			. (=1,313)			
			-	328,100 * 1 * 4 =		1,313
			. (=1,308)	100,000 * 12 * 12 =		14,400
			-	15,000 * 12 =		180
			-	35,000 * 12 =		420
			-	10,000 * 12 =		120
			-	7,000 * 12 =		84
			- ( , )	6,000 * 12 * 2 =		144
			-	30,000 * 12 =		360
			. 5			

3000

3300

3330

3331

110

101

					5,000 * 12 * 3 * 12 = 2,160	
120			216,145			
201			154,649			
			154,649		01	
					(-6,806)	
					· (-1,042)	
					- , , 66,000 * 5 = 330	
					- 66,000 * 4 = 264	
					- 56,000 * 8 = 448	
					· (=824)	
					- 1,200 * 200 = 240	
					- ( ) 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

					( , , )	158,200	* 100	= 15,820
					(=552)			
				.		16,000	* 1 * 12	= 192
				.		30,000	* 1 * 12	= 360
					(=86,866)			
				.		5,890	* 400Kw * 12	= 28,272
				.		75.12	* 65,000Kwh * 12	= 58,594
						650,000	* 12	= 7,800
						286,000	* 12	= 3,432
					( 7 )			
						6,000,000	* 1	= 6,000
						11,799	* 150Hp	= 1,770
						608.36	* 0.112 * 150Hp * 1H * 12	= 123
								= 14,680
								= 9,600
						100,000	* 12	= 1,200

202	40,200				
	40,200	01			
			80,000 * 40 * 12 =		38,400
			10,000 * 5 * 2 * 12 =		1,200
			10,000 * 5 * 12 =		600
203	11,300				
	3,000	01			
			( ) =		3,000
	4,100	03			
			,		3,600
					500
	4,200	04			
			350,000 * 12 =		4,200
301	9,996				
	9,996	08			
			(=9,996)		



( : )

200		951,000		
220		951,000		
307		2,000		
		2,000	05	
				2,000,000 * 1 = 2,000
401		946,000		
		946,000	01	
				= 500,000
				(=446,000)
				= 376,000
				= 70,000

3000

3300

3330

3331

120

301

	405	3,000			
		3,000	01		
				900,000 * 3 =	2,700
				300,000 * 1 =	300
3332		5,709,030	[	2,800,000	2,909,030 ]
	100	4,030			
	120	4,030			
	201	3,030			
		3,030	01		
				(=2,760)	
			.	(=2,600)	
			-	8,000 * 300 =	2,400
			-	2,000 * 100 =	200
			.	8,000 * 20 =	160
				3,000 * 50 =	150
				1,200 * 100 =	120
	203	1,000			

( : )

		1,000	03			
					=	1,000
200		5,705,000	[ 2,800,000 2,905,000 ]			
210		3,305,000	[ 2,800,000 505,000 ]			
401		3,305,000	[ 2,800,000 505,000 ]			
		3,300,000	01			
					=	1,200,000
			[ 700,000 500,000 ]			
					=	700,000
			[ 700,000 ]			
			3		=	700,000
			[ 700,000 ]			
			1		=	700,000
			[ 700,000 ]			
		5,000	03			
					=	5,000
220		2,400,000				

3000

3300

3330

3332

120

203

( : )

	401		2,400,000						
			2,400,000	01				=	500,000
				2	63-1			=	800,000
				3				=	500,000
				2	193			=	500,000
								=	100,000
	3333		1,442,249						
	100		506,449						
	120		506,449						
	201		415,191						
			415,191	01					
					S/W (SGS)	4,000,000	* 1	=	4,000
						286,000	* 3 * 2 * 3	=	5,148
					( , )				
						1,000,000	* 1	=	1,000
				가	(=307,826)				

3000                      3300                      3330                      3332                      220                      401

						3,900 * 280 * 6Kw * 12 =	78,624
						53.8 * (0.44Kw*453 + 0.28Kw*3,857 + 1.1Kw*16 ) * 9H * 365 =	229,202
						2,330 * 3,477 * 12 =	97,217
202		960					
		960	01				
			가			10,000 * 4 * 2 * 12 =	960
206		90,298					
		90,298	01				
						(=42,721)	
						11,480 * 3,477 * (365 * 12H) / 16,000H =	10,927
						14,380 * 3,477 * 10% =	5,000
						46,500 * 3,477 * 60% * 20% =	19,402
						20,440 * 3,477 * 3% =	2,133
						730 * 3,477 * 5M * 5% =	635
						1,600 * 3,477 * 40% * 20% =	446
						8,768 * 3,477 * 40% * 20% =	2,439

3000

3300

3330

3333

120

201



	307	20,000						
		20,000	05					
						=		20,000
	401	895,800						
		895,800	01					
			1	APT	3	=		80,000
				ASP	(A=100a)	=		30,000
					(N=200)	=		30,000
						=		450,000
					(N=20 )	=		20,000
			2			=		70,000
					(=30,800)			
			.		300,000	* 60	=	18,000
			.		320,000	* 30	=	9,600
			.		320,000	* 10	=	3,200
							=	30,000
			가				=	100,000

( : )

				가	= 20,000
				가	= 15,000
				2,000,000 * 10	= 20,000
					=
400		20,000			
420		20,000			
305		20,000			
					= 20,000
3400		242,712			
3410		242,712			
3411		242,712			
100		42,712			
120		42,712			
201		42,712			
		42,712	01		
				(=1,700)	
				.	
				25 * 10,000 * 2	= 500

3000

3300

3330

3333

220

401



			.		80,000 * 10 = 800
			.		4,000 * 100 = 400
			( 8 )		815,000 * 1 = 815
			가 (=1,690)		
			.		65,000 * 3 = 195
			. 가		65,000 * 3 = 195
			.		65,000 * 10 = 650
			.		65,000 * 5 = 325
			.		65,000 * 5 = 325
					(=20,515)
			( )		190 * 5,000 = 950
			( )		1,290 * 3,000 = 3,870
			.		1,290 * 3,500 = 4,515
			. 가		1,290 * 4,000 = 5,160
			.		190 * 4,500 = 855
			.		150 * 15,000 * 2 = 4,500
			.		190 * 3,500 = 665

				(=985)	
			.	65,000 * 5 =	325
			.	65,000 * 5 =	325
			.	65,000 * 3 =	195
			.	70,000 * 2 =	140
				(=13,170)	
			.	( ) 190 * 6,000 =	1,140
			.	1,290 * 4,000 =	5,160
			.	190 * 3,000 =	570
			.	190 * 6,000 =	1,140
			.	1,290 * 4,000 =	5,160
				(=330)	
			.	2,000 * 90 =	180
			.	100 * 1,500 =	150
				1,290 * 400 =	516
				( ) 240,000 * 1 =	240
				(=1,481)	

3000

3400

3410

3411

120

201



4000		182,355	[	5,370	13,166	163,819 ]
4100		182,355	[	5,370	13,166	163,819 ]
4110		182,355	[	5,370	13,166	163,819 ]
4111		119,939	[	5,370	13,166	101,403 ]
100		48,247				
120		48,247				
201		20,923				
		20,923	01			
					2,000 * 500 =	1,000
					20 * 40,000 =	800
					80,000 * 4 =	320
					35,000 * 30 =	1,050
					( ) (=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	* 250	=	1,250		
							10,000	* 50	=	500		
							(=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	

4000

4100

4110

4111

120

201

4000	4100	4110	4111	120	201	, = 500		
						가		
						609 * 2 * 2 * 30 * 7 = 512		
						(=1,500)		
						· 60,000 * 15 * 1 = 900		
						· 600,000 * 1 = 600		
						450,000 * 5 = 2,250		
						80,000 * 2 = 160		
						80,000 * 2 = 160		
						203	7,000	
						7,000	03	= 2,000
		= 5,000						
206	957							
957	01							
		10,000 * 10 * 5 = 500						
		(=457)						

( : )

				. 11,340 * 20 =	227
				. 4,190 * 20 =	84
				. 7,300 * 20 =	146
301		19,307			
		17,127	08		
				(=7,127)	
				. ( ) 23,600 * 4 * 12 =	1,133
				. 3,000 * 25 * 4 * 12 =	3,600
				. 1,200 * 25 * 4 * 12 =	1,440
				. 1,200 * 10 * 4 * 12 =	576
				. 94,500 * 4 =	378
				( ) =	10,000
		1,100	09		
				가 5,000 * 220 * 1 =	1,100
		1,080	11		
				. 50,000 * 2 =	100
				. 10,000 * 30 =	300

4000

4100

4110

4111

120

206

						30,000	* 3	=	90
							(=290)		
						100,000	* 2	=	200
						30,000	* 3	=	90
							가	(=300)	
						200,000	* 1	=	200
						100,000	* 1	=	100
303			60						
						30,000	* 2	=	60
200			71,692	[	5,370	13,166	53,156	]	
210			39,692	[	5,370	13,166	21,156	]	
201			26,261	[	4,341	6,965	14,955	]	
			26,261	01					
								=	1,871
				[	561	655	655	]	
								=	20,040
				[	3,780	4,410	11,850	]	



								=	4,350
						[	1,900	2,450	]
	301		3,431			[	1,029	1,201	1,201 ]
			3,431		09				
								=	2,097
						[	629	734	734 ]
								=	1,334
						[	400	467	467 ]
	401		10,000			[	5,000	5,000	]
			10,000		01				
								=	10,000
						[	5,000	5,000	]
	220		32,000						
	401		10,000						
			10,000		01				
								2,000,000 * 5 =	10,000
	405		22,000						

			22,000	01	
					22,000,000 * 1 = 22,000
4112			48,941		
	100		14,936		
	120		14,936		
	201		7,986		
			7,986	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

				50,000 * 6 * 1 = 300
				50,000 * 6 * 1 = 300
				100,000 * 2 * 3 = 600
				2,000 * 1,100 = 2,200
				160 * 1,100 = 176
301		6,950		
		6,950	11	
				139,000 * 10 * 5 = 6,950
400		34,005		
420		34,005		
702		34,005		
				51,006,512,330 * 1/3 * 2/1000 = 34,005
4113		13,475		
100		13,475		
120		13,475		
201		13,475		
		13,475	01	

				23,500 * 40 =	940
				40,000 * 6 =	240
				80,000 * 4 =	320
				35,000 * 25 =	875
				35,000 * 20 =	700
			가	4,000 * 130 * 4 * 5 =	10,400

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5000			1,669,368			
5100			363,000			
5110			363,000			
5111			363,000			
300			363,000			
310			363,000			
311			63,000			
		63,000	03			
				(=3,000)		
			. 3	60,000,000	* 3% =	1,800
			. 2	10,000,000	* 3% =	300
			. 2	10,000,000	* 3% =	300
			. 2	20,000,000	* 3% =	600
				2,000,000,000	* 3% =	60,000
601			300,000			
		300,000	04			
				(=50,000)		

5000

5100

5110

5111

310

311

						. 2, 2, 2	10,000,000	* 3	=	30,000	
						. 3	20,000,000	* 1	=	20,000	
									=	250,000	
5400				1,306,368							
5410				1,306,368							
5411				1,306,368							
400				1,306,368							
410				1,306,368							
801				1,306,368							
									=	1,306,368	
			99,817,612		[ 25,304,193	18,014,338	56,499,081 ]				

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		1	2	3	4		1	2	1	2	1
	7,904,988	451,450	448,681	462,962	404,140	500,895	439,966	460,168	522,266	430,437	404,531
1241	7,569,488	431,915	429,434	433,643	389,766	470,544	426,565	427,455	479,452	416,105	386,917
110	4,203,379	235,208	238,973	244,945	218,312	250,052	234,782	235,382	259,373	234,422	223,465
101	4,203,379	235,208	238,973	244,945	218,312	250,052	234,782	235,382	259,373	234,422	223,465
01	3,300,054	184,081	188,664	193,808	172,202	196,584	184,178	184,178	205,783	184,178	176,688
02	903,325	51,127	50,309	51,137	46,110	53,468	50,604	51,204	53,590	50,244	46,777
120	3,213,209	187,607	178,361	179,598	162,354	211,392	182,683	182,973	208,479	172,583	154,352
201	260,152	14,452	14,452	14,152	13,312	17,592	15,452	14,452	15,292	14,452	13,312
01	260,152	14,452	14,452	14,152	13,312	17,592	15,452	14,452	15,292	14,452	13,312
202	252,540	13,800	13,800	13,800	12,420	15,180	13,800	13,800	15,180	13,800	12,420
02	252,540	13,800	13,800	13,800	12,420	15,180	13,800	13,800	15,180	13,800	12,420
203	438,870	25,080	25,080	25,500	23,790	27,450	25,080	25,080	26,790	25,080	23,790
01	80,400	4,800	4,800	4,800	4,800	6,000	4,800	4,800	4,800	4,800	4,800
02 가	5,490	300	300	300	270	330	300	300	330	300	270
04	352,980	19,980	19,980	20,400	18,720	21,120	19,980	19,980	21,660	19,980	18,720
204	1,461,667	81,005	82,399	84,066	74,932	87,300	81,051	81,051	90,187	81,051	76,280
00	1,461,667	81,005	82,399	84,066	74,932	87,300	81,051	81,051	90,187	81,051	76,280
301	799,980	53,270	42,630	42,080	37,900	63,870	47,300	48,590	61,030	38,200	28,550
05	799,980	53,270	42,630	42,080	37,900	63,870	47,300	48,590	61,030	38,200	28,550

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		1	2	3	4		1	2	1	2	1
	7,904,988	451,450	448,681	462,962	404,140	500,895	439,966	460,168	522,266	430,437	404,531
1241	7,569,488	431,915	429,434	433,643	389,766	470,544	426,565	427,455	479,452	416,105	386,917
210	147,400	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
201	147,400	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
01	147,400	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100
220	5,500		3,000						2,500		
405	5,500		3,000						2,500		
01	5,500		3,000						2,500		
1255	284,300	16,335	16,047	26,119	11,174	27,151	10,201	29,513	39,614	11,132	14,414
120	189,140	10,715	14,047	15,139	11,174	11,151	10,201	10,703	11,614	10,882	14,414
201	189,140	10,715	14,047	15,139	11,174	11,151	10,201	10,703	11,614	10,882	14,414
01	189,140	10,715	14,047	15,139	11,174	11,151	10,201	10,703	11,614	10,882	14,414
220	95,160	5,620	2,000	10,980		16,000		18,810	28,000	250	
307	1,980			1,980							
05	1,980			1,980							
401	93,180	5,620	2,000	9,000		16,000		18,810	28,000	250	
01	93,180	5,620	2,000	9,000		16,000		18,810	28,000	250	
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				
	7,904,988	496,354	766,403	782,571	373,951	498,395	461,818				
1241	7,569,488	482,082	749,720	765,216	358,997	472,915	448,762				
110	4,203,379	263,214	411,303	430,981	208,270	257,004	257,693				
101	4,203,379	263,214	411,303	430,981	208,270	257,004	257,693				
01	3,300,054	206,214	318,476	335,595	162,572	201,070	205,783				
02	903,325	57,000	92,827	95,386	45,698	55,934	51,910				
120	3,213,209	209,768	329,317	325,135	139,827	206,811	181,969				
201	260,152	16,592	25,452	26,292	13,312	16,592	14,992				
01	260,152	16,592	25,452	26,292	13,312	16,592	14,992				
202	252,540	15,180	27,600	28,980	12,420	15,180	15,180				
02	252,540	15,180	27,600	28,980	12,420	15,180	15,180				
203	438,870	26,670	40,680	42,390	23,370	26,250	26,790				
01	80,400	4,800	6,000	6,000	4,800	4,800	4,800				
02 가	5,490	330	600	630	270	330	330				
04	352,980	21,540	34,080	35,760	18,300	21,120	21,660				
204	1,461,667	90,316	146,745	154,533	71,915	88,649	90,187				
00	1,461,667	90,316	146,745	154,533	71,915	88,649	90,187				
301	799,980	61,010	88,840	72,940	18,810	60,140	34,820				
05	799,980	61,010	88,840	72,940	18,810	60,140	34,820				

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		2	1	2		1	2				
	7,904,988	496,354	766,403	782,571	373,951	498,395	461,818				
1241	7,569,488	482,082	749,720	765,216	358,997	472,915	448,762				
210	147,400	9,100	9,100	9,100	10,900	9,100	9,100				
201	147,400	9,100	9,100	9,100	10,900	9,100	9,100				
01	147,400	9,100	9,100	9,100	10,900	9,100	9,100				
220	5,500										
405	5,500										
01	5,500										
1255	284,300	11,072	13,483	14,155	11,754	22,280	9,856				
120	189,140	11,072	10,483	14,155	11,754	11,780	9,856				
201	189,140	11,072	10,483	14,155	11,754	11,780	9,856				
01	189,140	11,072	10,483	14,155	11,754	11,780	9,856				
220	95,160		3,000			10,500					
307	1,980										
05	1,980										
401	93,180		3,000			10,500					
01	93,180		3,000			10,500					
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		7,853,788	[	103,180    7,750,608 ]
1200		7,853,788	[	103,180    7,750,608 ]
1240		7,569,488	[	103,180    7,466,308 ]
1241		7,569,488	[	103,180    7,466,308 ]
100		7,416,588		
110		4,203,379		
101		4,203,379		
		3,300,054	01	
				(183 )
			. 5	1,968,800 * 16 * 12 * 1.0247 = 387,347
			. 6	1,637,500 * 16 * 12 * 1.0247 = 322,166
			. 7	1,295,600 * 38 * 12 * 1.0247 = 605,387
			. 8	987,100 * 36 * 12 * 1.0247 = 436,960
			. 9	718,100 * 72 * 12 * 1.0247 = 635,764
			. 10	744,000 * 5 * 12 * 1.0247 = 45,743
			.	2,433,367,000 * 3% = 73,002

1000

1200

1240

1241

110

101



( : )

				1	(=184,178)	
				.		= 139,881
				.		= 44,297
				2	(=184,178)	
				.		= 139,881
				.		= 44,297
				1	(=205,783)	
				.		= 156,290
				.		= 49,493
				2	(=184,178)	
				.		= 139,881
				.		= 44,297
				1	(=176,688)	
				.		= 134,193
				.		= 42,495
				2	(=206,214)	
				.		= 156,618

1000

1200

1240

1241

110

101

( : )

			.	=	49,596
		1	(=318,476)		
		.		=	241,880
		.		=	76,596
		2	(=335,595)		
		.		=	254,881
		.		=	80,714
			(=162,572)		
		.		=	123,472
		.		=	39,100
		1	(=201,070)		
		.		=	152,711
		.		=	48,359
		2	(=205,783)		
		.		=	156,290
		.		=	49,493
			903,325	02	

1000

1200

1240

1241

110

101

				. 5
				7,641 * 16 * 35 * 12 * 1.0247 = 52,616
				. 6
				6,483 * 16 * 35 * 12 * 1.0247 = 44,642
				. 7
				5,818 * 38 * 35 * 12 * 1.0247 = 95,149
				. 8
				5,213 * 36 * 35 * 12 * 1.0247 = 80,768
				. 9
				4,675 * 72 * 35 * 12 * 1.0247 = 144,864
				. 10
				4,230 * 5 * 35 * 12 * 1.0247 = 9,103
				.
				427,142,000 * 3% = 12,815
				. 가
				-
				30,000 * 183 * 0.78 * 12 = 51,387
				-
				20,000 * 183 * 1.48 * 12 = 65,002
				.
				-
				328,100 * 183 * 0.16 * 4 = 38,428
				- (1,2 )
				44,460 * 183 * 0.20 * 4 * 2/3 = 4,340
				- (3 )
				185,300 * 183 * 0.20 * 4 * 1/3 = 9,043
				.

( : )

			-25	130,000	* 18	* 12	= 28,080	
			-20	110,000	* 17	* 12	= 22,440	
			-15	80,000	* 21	* 12	= 20,160	
			-10	60,000	* 43	* 12	= 30,960	
			-5	50,000	* 30	* 12	= 18,000	
			.	30,000	* 1	* 12	= 360	
			.	2,506,369,000	* 6%	* 1/3	= 50,128	
			.	30,000	* 69	* 12	= 24,840	
			.	50,000	* 167	* 12	= 100,200	
			1	(=51,127)				
			.				=	24,290
			.	(=26,837)				
			-가				=	6,352
			-				=	2,814
			-				=	8,040
			-				=	2,791
			-				=	1,440

1000

1200

1240

1241

110

101



( : )

		-	= 5,400
		2 (=50,309)	
		.	= 24,570
		. (=25,739)	
		-가	= 6,360
		-	= 2,833
		-	= 6,840
		-	= 2,866
		-	= 1,440
		-	= 5,400
		3 (=51,137)	
		.	= 24,840
		. (=26,297)	
		-가	= 6,360
		-	= 2,833
		-	= 7,320
		-	= 2,944

1000

1200

1240

1241

110

101

				-	=	1,440
				-	=	5,400
			4	(=46,110)		
			.		=	22,260
			.	(=23,850)		
			-가		=	5,725
			-		=	2,549
			-		=	6,720
			-		=	2,616
			-		=	1,440
			-		=	4,800
				(=53,468)		
			.		=	26,209
			.	(=27,259)		
			-가		=	6,997
			-		=	3,115
			-		=	6,360

1000

1200

1240

1241

110

101

				-	= 2,987
				-	= 1,800
				-	= 6,000
				1 (=50,604)	
				·	= 24,333
				· (=26,271)	
				-가	= 6,360
				-	= 2,833
				-	= 7,080
				-	= 2,798
				-	= 1,800
				-	= 5,400
				2 (=51,204)	
				·	= 24,333
				· (=26,871)	
				-가	= 6,360
				-	= 2,833

1000

1200

1240

1241

110

101

				-		=		8,040
				-		=		2,798
				-		=		1,440
				-		=		5,400
				1	(=53,590)			
				.		=		26,912
				.	(=26,678)			
				-가		=		6,997
				-		=		3,115
				-		=		5,640
				-		=		3,126
				-		=		1,800
				-		=		6,000
				2	(=50,244)			
				.		=		24,333
				.	(=25,911)			
				-가		=		6,360

1000

1200

1240

1241

110

101

			-	=	2,833
			-	=	7,080
			-	=	2,798
			-	=	1,440
			-	=	5,400
			1 (=46,777)		
			.	=	22,499
			. (=24,278)		
			-가	=	5,725
			-	=	2,549
			-	=	7,080
			-	=	2,684
			-	=	1,440
			-	=	4,800
			2 (=57,000)		
			.	=	26,715
			. (=30,285)		

1000

1200

1240

1241

110

101



				· (=47,441)		
				-가	=	13,357
				-	=	5,946
				-	=	8,880
				-	=	5,098
				-	=	360
				-	=	1,800
				-	=	12,000
				(=45,698)		
				·	=	21,754
				· (=23,944)		
				-가	=	5,725
				-	=	2,549
				-	=	7,320
				-	=	2,470
				-	=	1,080
				-	=	4,800

1000

1200

1240

1241

110

101

			1	(=55,934)	
			·		= 26,447
			·	(=29,487)	
			-가		= 6,997
			-		= 3,115
			-		= 8,520
			-		= 3,055
			-		= 1,800
			-		= 6,000
			2	(=51,910)	
			·		= 26,912
			·	(=24,998)	
			-가		= 6,997
			-		= 3,115
			-		= 4,680
			-		= 3,126
			-		= 1,080

1000

1200

1240

1241

110

101



				-	= 6,000
120	3,213,209				
201	260,152				
	260,152	01			
			500,000	* 16	= 8,000
			(=5,568)		
		.	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

				·	1(6,000),	2(6,000),	3(6,000),	4(5,400)
				·	(8,600),	1(7,000),	2(6,000),	1(6,600)
				·	2(6,000),	1(5,400),	2(7,600),	1(14,000)
				·	2(14,600),	(5,400),	1(7,600),	2(6,600)
				·	1(2,400),	2(2,400),	3(2,400),	4(2,160)
				·	(2,640),	1(2,400),	2(2,400),	1(2,640)
				·	2(2,400),	1(2,160),	2(2,640),	1(4,800)
				·	2(5,040),	(2,160),	1(2,640),	2(2,640)
				·	1(1,500),	2(1,500),	3(1,200),	4(1,200)
				·	(1,800),	1(1,500),	2(1,500),	1(1,500)
				·	2(1,500),	1(1,200),	2(1,800),	1(2,100)
				·	2(2,100),	(1,200),	1(1,800),	2(1,200)
				1			=	14,452
				2			=	14,452
				3			=	14,152

1000

1200

1240

1241

120

201

				4		=		13,312
						=		17,592
				1		=		15,452
				2		=		14,452
				1		=		15,292
				2		=		14,452
				1		=		13,312
				2		=		16,592
				1		=		25,452
				2		=		26,292
						=		13,312
				1		=		16,592
				2		=		14,992
202			252,540					
			252,540	02				
				1	115,000	* 10 * 12	=	13,800
				2	115,000	* 10 * 12	=	13,800

1000

1200

1240

1241

120

201

( : )

				3	115,000	* 10	* 12	=	13,800
				4	115,000	* 9	* 12	=	12,420
					115,000	* 11	* 12	=	15,180
				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	* 20	* 12	=	27,600
				2	115,000	* 21	* 12	=	28,980
					115,000	* 9	* 12	=	12,420
				1	115,000	* 11	* 12	=	15,180
				2	115,000	* 11	* 12	=	15,180
	203		438,870						
			80,400	01					
				( )					

1000 1200 1240 1241 120 202

				. 3	4,800,000 * 13	= 62,400
				. 3 ( , 1,2)	6,000,000 * 3	= 18,000
				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		= 6,000
				2		= 6,000
						= 4,800
				1		= 4,800

1000

1200

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1241

120

203

				2	= 4,800
		5,490	02	가	
				가	30,000 * 183 = 5,490
				1	= 300
				2	= 300
				3	= 300
				4	= 270
					= 330
				1	= 300
				2	= 300
				1	= 330
				2	= 300
				1	= 270
				2	= 330
				1	= 600
				2	= 630
					= 270

1000

1200

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1241

120

203

				1	=	330
				2	=	330
		352,980	04			
				·	( ) 150,000 * 16 * 12 = 28,800	
				· 5	250,000 * 16 * 12 = 48,000	
				· 6	155,000 * 16 * 12 = 29,760	
				· 7	140,000 * 38 * 12 = 63,840	
				· 8 9	105,000 * 108 * 12 = 136,080	
				· 10	95,000 * 5 * 12 = 5,700	
				· 15	200,000 * 14 * 12 = 33,600	
				· 30	300,000 * 2 * 12 = 7,200	
				1	(=19,980)	
				·	=	1,800
				·	=	15,780
				·	=	2,400

1000

1200

1240

1241

120

203

				2	(=19,980)	
				.		= 1,800
				.		= 15,780
				.		= 2,400
				3	(=20,400)	
				.		= 1,800
				.		= 16,200
				.		= 2,400
				4	(=18,720)	
				.		= 1,800
				.		= 14,520
				.		= 2,400
					(=21,120)	
				.		= 1,800
				.		= 16,920
				.		= 2,400
				1	(=19,980)	

1000

1200

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1241

120

203



			.	=	1,800
			.	=	15,780
			.	=	2,400
			2 (=19,980)		
			.	=	1,800
			.	=	15,780
			.	=	2,400
			1 (=21,660)		
			.	=	1,800
			.	=	17,460
			.	=	2,400
			2 (=19,980)		
			.	=	1,800
			.	=	15,780
			.	=	2,400
			1 (=18,720)		
			.	=	1,800

1000

1200

1240

1241

120

203

( : )

			.	=	14,520
			.	=	2,400
			2 (=21,540)		
			.	=	1,800
			.	=	17,340
			.	=	2,400
			1 (=34,080)		
			.	=	1,800
			.	=	28,680
			.	=	3,600
			2 (=35,760)		
			.	=	1,800
			.	=	30,360
			.	=	3,600
			(=18,300)		
			.	=	1,800
			.	=	14,100

1000

1200

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120

203

			.	= 2,400
			1 (=21,120)	.
			.	= 1,800
			.	= 16,920
			.	= 2,400
			2 (=21,660)	.
			.	= 1,800
			.	= 17,460
			.	= 2,400
204		1,461,667		
			90,000 * 183 * 12 = 197,640	
			. 5 7 130,000 * 70 * 12 = 109,200	
			. 8 10 120,000 * 113 * 12 = 162,720	
			가 2,506,369,000 * 1/12 * 150% = 313,297	
			가 2,506,369,000 * 1/12 * 250% = 522,161	
			가 2,506,369,000 * 18/288 = 156,649	

				1 (=81,005)		
				·	=	10,800
				·	=	14,880
				· 가	=	17,470
				· 가	=	29,124
				· 가	=	8,731
				2 (=82,399)		
				·	=	10,800
				·	=	14,880
				· 가	=	17,911
				· 가	=	29,852
				· 가	=	8,956
				3 (=84,066)		
				·	=	10,800
				·	=	15,000
				· 가	=	18,400
				· 가	=	30,666

1000

1200

1240

1241

120

204

				. 가	= 9,200
			4 (=74,932)		
				.	= 9,720
				.	= 13,440
				. 가	= 16,349
				. 가	= 27,248
				. 가	= 8,175
			(=87,300)		
				.	= 11,880
				.	= 16,320
				. 가	= 18,663
				. 가	= 31,105
				. 가	= 9,332
			1 (=81,051)		
				.	= 10,800
				.	= 14,880
				. 가	= 17,486

1000

1200

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120

204



( : )

				. 가	= 17,486
				. 가	= 29,142
				. 가	= 8,743
				1 (=76,280)	
				.	= 9,720
				.	= 13,440
				. 가	= 16,775
				. 가	= 27,957
				. 가	= 8,388
				2 (=90,316)	
				.	= 11,880
				.	= 16,440
				. 가	= 19,578
				. 가	= 32,629
				. 가	= 9,789
				1 (=146,745)	
				.	= 21,600

				. = 29,400	
				. 가 = 30,235	
				. 가 = 50,392	
				. 가 = 15,118	
				2 (=154,533)	
				. = 22,680	
				. = 30,960	
				. 가 = 31,861	
				. 가 = 53,101	
				. 가 = 15,931	
				(=71,915)	
				. = 9,720	
				. = 13,320	
				. 가 = 15,434	
				. 가 = 25,724	
				. 가 = 7,717	
				1 (=88,649)	





( : )

				1	= 53,270
				2	= 42,630
				3	= 42,080
				4	= 37,900
					= 63,870
				1	= 47,300
				2	= 48,590
				1	= 61,030
				2	= 38,200
				1	= 28,550
				2	= 61,010
				1	= 88,840
				2	= 72,940
					= 18,810
				1	= 60,140
				2	= 34,820
200			152,900	[ 103,180	49,720 ]

1000

1200

1240

1241

120

301

210			147,400	[ 103,180 44,220 ]	
201			147,400	[ 103,180 44,220 ]	
			147,400	01	
				<ul style="list-style-type: none"> <li>. 15,000 * 2 * 20 * 10 * 16 = 96,000</li> <li>. 10,000 * 25 * 12 * 70/100 * 16 = 33,600</li> <li>. 1,000,000 * 16 = 16,000</li> <li>. ( ) 30,000,000 * 6% = 1,800</li> </ul>	
				1 =	9,100
				[ 6,370 2,730 ]	
				2 =	9,100
				[ 6,370 2,730 ]	
				3 =	9,100
				[ 6,370 2,730 ]	
				4 =	9,100
				[ 6,370 2,730 ]	
				=	9,100

1000

1200

1240

1241

210

201

				[	6,370	2,730 ]
				1		= 9,100
				[	6,370	2,730 ]
				2		= 9,100
				[	6,370	2,730 ]
				1		= 9,100
				[	6,370	2,730 ]
				2		= 9,100
				[	6,370	2,730 ]
				1		= 9,100
				[	6,370	2,730 ]
				2		= 9,100
				[	6,370	2,730 ]
				1		= 9,100
				[	6,370	2,730 ]
				2		= 9,100
				[	6,370	2,730 ]

1000

1200

1240

1241

210

201

( : )

									=	10,900
					[	7,630	3,270	]		
					1				=	9,100
					[	6,370	2,730	]		
					2				=	9,100
					[	6,370	2,730	]		
220			5,500							
405			5,500							
			5,500	01						
				2		(=3,000)				
				.			3,000,000	* 1	=	3,000
				1		(=2,500)				
				.			2,500,000	* 1	=	2,500
1250			284,300							
1255			284,300							
100			189,140							
120			189,140							

1000	1200	1240	1241	210	201
------	------	------	------	-----	-----

201			189,140			
			189,140	01		
				1	(=10,715)	
				.		= 5,273
				.	.	= 568
				.		= 190
					130,000 * 12	= 1,560
				.		=
				.		= 1,550
				.		= 1,574
				2	(=14,047)	
				.		= 9,600
				.	.	= 556
				.	130,000 * 12	= 1,560
				.		= 200
				.		= 1,550
				.		= 581

			3	(=15,139)		
			.		=	7,484
			.	.	=	900
			.		130,000 * 12 =	1,560
			.		=	490
			.		=	1,550
			.		=	3,155
			4	(=11,174)		
			.		=	5,392
			.	.	=	900
			.		130,000 * 12 =	1,560
			.		=	150
			.		=	1,550
			.		=	1,622
				(=11,151)		
			.		=	5,879
			.	.	=	720

1000

1200

1250

1255

120

201

			.	130,000 * 12 =	1,560
			.	=	150
			.	=	1,550
			.	=	1,292
			1 (=10,201)		
			.	=	4,736
			.	.	= 900
			.	130,000 * 12 =	1,560
			.	=	190
			.	=	1,550
			.	=	1,265
			2 (=10,703)		
			.	=	5,156
			.	.	= 600
			.	130,000 * 12 =	1,560
			.	=	150
			.	=	1,550

1000

1200

1250

1255

120

201



				.			=	1,687
				1	(=11,614)			
				.			=	6,329
				.	.		=	720
				.		130,000 * 12	=	1,560
				.			=	140
				.			=	1,550
				.			=	1,315
				2	(=10,882)			
				.			=	5,302
				.	.		=	840
				.		130,000 * 12	=	1,560
				.			=	150
				.			=	1,550
				.			=	1,480
				1	(=14,414)			
				.			=	9,600

1000

1200

1250

1255

120

201

( : )

			.	.	= 900
			.	130,000 * 12	= 1,560
			.		= 200
			.		= 1,550
			.		= 604
			2	(=11,072)	
			.		= 5,578
			.	.	= 444
			.	130,000 * 12	= 1,560
			.		= 200
			.		= 1,550
			.		= 1,740
			1	(=10,483)	
			.		= 5,437
			.	.	= 600
			.	130,000 * 12	= 1,560
			.		= 150

1000

1200

1250

1255

120

201

				.	=	1,550
				.	=	1,186
			2	(=14,155)		
				.	=	7,200
				.	=	1,500
				.	130,000 * 12 =	1,560
				.	=	370
				.	=	1,550
				.	=	1,975
				(=11,754)		
				.	=	6,000
				.	=	900
				.	130,000 * 12 =	1,560
				.	=	150
				.	=	1,550
				.	=	1,594
			1	(=11,780)		

1000

1200

1250

1255

120

201

				.	= 6,000
				.	= 600
				.	130,000 * 12 = 1,560
				.	= 150
				.	= 1,550
				.	= 1,920
			2	(=9,856)	
				.	= 4,430
				.	= 600
				.	130,000 * 12 = 1,560
				.	= 150
				.	= 1,550
				.	= 1,566
200			95,160		
220			95,160		
307			1,980		
			1,980	05	

				3			
					165,000	* 12 =	1,980
401		93,180					
		93,180	01				
			1	(=5,620)			
			.			=	5,620
			2	(=2,000)			
			.			=	2,000
			3	(=9,000)			
			.			=	9,000
				(=16,000)			
			.			=	5,000
			.	( , )		=	5,000
			.			=	3,000
			.			=	3,000
			2	(=18,810)			
			.			=	4,400

1000

1200

1250

1255

220

307

( : )

			.	=	10,180
			. ( , )	=	1,920
			.	=	2,060
			.	=	250
			1 (=28,000)		
			.	=	25,000
			.	=	3,000
			2 (=250)		
			.	=	250
			1 (=3,000)		
			.	=	3,000
			1 (=10,500)		
			.	=	9,000
			.	=	1,500

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
			7,904,988	[	103,180	7,801,808 ]

2000

2100

2120

2121

120

301



/

( : )

		16,016,205	100.00%	11,378,617	100.00%	4,637,588	40.76%
		-	-	-	-	-	-
		-	-	-	-	-	-
		15,392,240	96.10%	8,911,287	78.32%	6,480,953	72.73%
		1,362,107	8.50%	573,701	5.04%	788,406	137.42%
		14,030,133	87.60%	8,337,586	73.27%	5,692,547	68.28%
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		623,965	3.90%	2,467,330	21.68%	1,843,365	74.71%
		444,858	2.78%	1,092,690	9.60%	647,832	59.29%
		179,107	1.12%	1,374,640	12.08%	1,195,533	86.97%
		-	-	-	-	-	-
		-	-	-	-	-	-
	-	-	-	-	-	-	
	16,016,205	100.00%	11,378,617	100.00%	4,637,588	40.76%	
		1,057,055	6.60%	1,171,648	10.30%	114,593	9.78%
		538,086	3.36%	493,558	4.34%	44,528	9.02%
		518,969	3.24%	678,090	5.96%	159,121	23.47%
		11,104,397	69.33%	5,747,710	50.51%	5,356,687	93.20%
		876,565	5.47%	4,456,630	39.17%	3,580,065	80.33%
		10,227,832	63.86%	1,291,080	11.35%	8,936,752	692.19%
		182,600	1.14%	191,700	1.68%	9,100	4.75%
		182,600	1.14%	191,700	1.68%	9,100	4.75%
		-	-	-	-	-	-
		3,672,153	22.93%	4,267,559	37.51%	595,406	13.95%
		3,672,153	22.93%	4,267,559	37.51%	595,406	13.95%
		-	-	-	-	-	-

: 2003

[ ] [ ]

( : )

	16,016,205	100.00%	11,378,617	100.00%	4,637,588	40.76%
200	15,392,240	96.10%	8,911,287	78.32%	6,480,953	72.73%
210	1,362,107	8.50%	573,701	5.04%	788,406	137.42%
211	439,563	2.74%	231,763	2.04%	207,800	89.66%
212	57,964	0.36%	52,752	0.46%	5,212	9.88%
214	699,000	4.36%	-	-	699,000	100.00%
216	165,580	1.03%	289,186	2.54%	123,606	42.74%
220	14,030,133	87.60%	8,337,586	73.27%	5,692,547	68.28%
221	100,000	0.62%	522,000	4.59%	422,000	80.84%
222	12,219,410	76.29%	5,719,221	50.26%	6,500,189	113.66%
223	-	-	-	-	-	-
224	200,000	1.25%	200,000	1.76%	-	-
226	206,410	1.29%	206,410	1.81%	-	-
228	705,391	4.40%	878,084	7.72%	172,693	19.67%
229	598,922	3.74%	811,871	7.14%	212,949	26.23%
600	623,965	3.90%	2,467,330	21.68%	1,843,365	74.71%
610	444,858	2.78%	1,092,690	9.60%	647,832	59.29%
611	444,858	2.78%	1,092,690	9.60%	647,832	59.29%
620	179,107	1.12%	1,374,640	12.08%	1,195,533	86.97%
621	179,107	1.12%	1,374,640	12.08%	1,195,533	86.97%

: 2003

[ ] [ ]

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	16,016,205	100.00%	11,378,617	100.00%	4,637,588	40.76%
2000	11,680,233	72.93%	3,757,152	33.02%	7,923,081	210.88%
2300	499,068	3.12%	532,941	4.68%	33,873	6.36%
2320	499,068	3.12%	532,941	4.68%	33,873	6.36%
2400	11,181,165	69.81%	3,224,211	28.34%	7,956,954	246.79%
2410	1,039,200	6.49%	2,254,990	19.82%	1,215,790	53.92%
2420	10,141,965	63.32%	969,221	8.52%	9,172,744	946.40%
3000	4,335,972	27.07%	7,621,465	66.98%	3,285,493	43.11%
3400	4,335,972	27.07%	7,621,465	66.98%	3,285,493	43.11%
3410	4,335,972	27.07%	7,621,465	66.98%	3,285,493	43.11%

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( : )

		16,016,205		11,680,233	4,335,972		
	100	538,086			538,086		
	101	538,086			538,086		
	101-01	431,880			431,880		
	101-02	106,206			106,206		
200		434,737		19,562	415,175		
	201	157,796		15,870	141,926		
	201-01	157,796		15,870	141,926		
202		29,469		599	28,870		
	202-01	19,809		599	19,210		
	202-02	9,660			9,660		
	202-03						
203		55,260			55,260		
	203-03	1,500			1,500		
	203-04	53,760			53,760		
204		189,119			189,119		
206		3,093		3,093			
	206-02	3,093		3,093			
300		207,397		58,423	148,974		

		301	86,574			86,574	
		301-08	76,574			76,574	
		301-11	10,000			10,000	
		303	2,400			2,400	
		307	89,823		29,823	60,000	
		307-01	29,823		29,823		
		307-05	60,000			60,000	
		311	28,600		28,600		
		311-03					
		400	10,569,832		10,406,744	163,088	
		401	10,541,142		10,406,744	134,398	
		401-01	10,265,342		10,130,944	134,398	
		401-02	261,100		261,100		
		401-03	14,700		14,700		
		405	28,690			28,690	
		405-01	28,690			28,690	
		500	440,000		440,000		
		501	440,000		440,000		
		501-01	440,000		440,000		

	600	154,000		154,000			
	601	154,000		154,000			
	601-03						
	601-04	154,000		154,000			
	800	3,672,153		601,504	3,070,649		
	801	3,672,153		601,504	3,070,649		
	802						
	802-01						
	802-02						

[ ]  
[ ]

200		7,698		
210		600		
216		600		
	216 - 01	600	=	600
220		7,098		
226		10		
	226 - 01	10	( )	= 10
228		4,562		
	228 - 09	4,562	45,629,000 * 10% =	4,562
229		2,526		
	229 - 01	2,526	( )	50,524,000 * 5% = 2,526
600		34,565		
610		23,858		
611		23,858		
	611 - 01	23,858	=	14,597
			=	9,261
620		10,707		

200

210

216

216-01

[ ]  
[ ]

621		10,707		
	621 - 01	10,707	=	3,649
			=	2,316
			=	4,742
		42,263		

600

620

621

621-01



[ ]  
[ ]

2000		42,263	[	23,858	18,405	]
2300		42,263	[	23,858	18,405	]
2320		42,263	[	23,858	18,405	]
2322		42,263	[	23,858	18,405	]
200		34,565	[	23,858	10,707	]
210		34,565	[	23,858	10,707	]
201		1,050	[	1,050		]
		1,050	01			
					=	850
			[	850		]
					50,000 * 2 * 2 =	200
			[	200		]
202		599	[	599		]
		599	01			
					=	599
			[	599		]
206		3,093	[	3,093		]

2000                      2300                      2320                      2322                      210                      201

[ ]  
[ ]

			3,093	02		
					=	3,093
				[	3,093	]
307			29,823	[	23,858	5,965 ]
			29,823	01		
					=	18,246
				[	14,597	3,649 ]
					=	11,577
				[	9,261	2,316 ]
400			7,698	[	7,698	]
410			7,698	[	7,698	]
801			7,698	[	7,698	]
					=	7,698
				[	7,698	]
			42,263	[	23,858	18,405 ]

2000                      2300                      2320                      2322                      210                      206

[ [ ] ]

200		456,805			
210		16,980			
216		16,980			
	216 - 01	6,660		555,000 * 12 =	6,660
	216 - 02	10,320	(=10,320)		
			.	30,400,000 * 5% =	1,520
			.	176,000,000 * 5% =	8,800
220		439,825			
222		211,000			
	222 - 01	211,000	2002	=	211,000
226		206,400			
	226 - 01	206,400	(=206,400)		
			.	38,000,000 * 80% =	30,400
			.	220,000,000 * 80% =	176,000
228		3,019			
	228 - 09	3,019	(=3,019)		
			.	2,716,000 * 19% =	516

200

210

216

216-01

	' ,				
			.	16,690,000 * 15% =	2,503
229		19,406			
	229 - 01	19,406	(=19,406)		
			.	13,580,000 * 20% =	2,716
			.	83,450,000 * 20% =	16,690
		456,805			

[ ]  
[ ]

2000			456,805		
2300			456,805		
2320			456,805		
2323			456,805		
100			220		
120			220		
201			220		
			220	01	
				(=220)	
				.	1,200 * 100 = 120
				.	1,000 * 100 = 100
200			440,000		
220			440,000		
501			440,000		
			440,000	01	
					20,000,000 * 7 = 140,000
					10,000,000 * 30 = 300,000

2000                      2300                      2320                      2323                      120                      201

[ ]  
[ ]

400			16,585	
410			16,585	
801			16,585	
				= 16,585
			456,805	

2000                      2300                      2320                      2323                      410                      801

[ ]  
[ ]

200		4,335,972			
210		625,527			
211		439,563			
	211 - 02	439,563	(=355,500)		
			.	55,000,000 /2 =	27,500
			.	173,200,000 /2 =	86,600
			. 1	123,200,000 /2 =	61,600
			.	21,800,000 /2 =	10,900
			.	141,500,000 /2 =	70,750
			.	49,300,000 /2 =	24,650
			.	147,000,000 /2 =	73,500
				252,189,000 /3 =	84,063
212		57,964			
	212 - 07	57,964	(=57,964)		
			. 1	=	32,524
			. 2	=	12,120
			.	=	7,776

200

210

211

211-02

[ ]  
[ ]

			. 4	= 5,544
216		128,000		
	216 - 01	128,000	(=128,000)	
			. 2,500,000,000 * 5% =	125,000
			. 250,000 * 12 =	3,000
220		3,710,445		
222		2,504,445		
	222 - 01	2,504,445	2002	= 2,504,445
228		630,000		
	228 - 04	576,000	. 40,000 * 1,200 * 12 =	576,000
	228 - 05	54,000	5,000 * 900 * 12 =	54,000
229		576,000		
	229 - 01	576,000	40,000 * 1,200 * 12 =	576,000
		4,335,972		









[ ]  
[ ]

			141,926	01		
					(=17,967)	
				.	(=16,158)	
				-	( )	4,749,000 * 1 = 4,749
				-	( )	3,803,000 * 3 = 11,409
				.	(=1,034)	
				-	( )	134,000 * 1 = 134
				-	( )	300,000 * 3 = 900
				.	(=445)	
				-	( )	250,000 * 1 = 250
				-	( )	65,000 * 3 = 195
				.	( )	55,000 * 3 * 2 = 330
					(=10,243)	
				.		65,000 * 40 = 2,600
				.		65,000 * 25 = 1,625
				.		65,000 * 25 = 1,625
				.		40,000 * 5 = 200

3000

3400

3410

3413

120

201











[ ]  
[ ]

								=	1,000
								=	500
			53,760	04					
				( )	100,000	* 1	* 12	=	1,200
				(23 ) (=34,800)					
				. 5	250,000	* 1	* 12	=	3,000
				. 6	155,000	* 4	* 12	=	7,440
				. 7	140,000	* 6	* 12	=	10,080
				. 8 9	105,000	* 5	* 12	=	6,300
				. 10	95,000	* 7	* 12	=	7,980
				( )	80,000	* 1	* 12	=	960
					50,000	* 22	* 12	=	13,200
					300,000	* 12	=	3,600	
204			189,119						
				(=189,119)					
				.	90,000	* 23	* 12	=	24,840
				.	(=34,440)				

3000

3400

3410

3413

120

203

					- 5 7	130,000 * 11 * 12 = 17,160
					- 8 10	120,000 * 12 * 12 = 17,280
					· 가	328,009,000 * 1/12 * 150% = 41,002
					· 가	328,009,000 * 1/12 * 250% = 68,336
					· 가	328,009,000 * 18/288 = 20,501
		301	86,574			
			76,574	08		
					· (=76,574)	
					· ( )	23,600 * 43 * 12 = 12,178
						3,000 * 43 * 25 * 12 = 38,700
						1,200 * 43 * 25 * 12 = 15,480
						94,500 * 43 = 4,064
						73,300 * 43 = 3,152
						= 3,000
			10,000	11		
						500,000 * 20 = 10,000
		303	2,400			

3000

3400

3410

3413

120

204

[ ]  
[ ]

			480,000,000 * 5% * 10% = 2,400	
200		223,088		
220		223,088		
307		60,000		
		60,000	05	
				5,000,000 * 12 = 60,000
401		134,398		
		134,398	01	
				= 67,498
			(L=30,000m)	= 51,000
			(2 )	= 10,000
			( )	= 5,900
405		28,690		
		28,690	01	
			.	(11 ) 16,180,000 * 1 = 16,180
			.	(=12,160)

3000

3400

3410

3413

120

303

[ ]  
[ ]

			· ( )	477,000 * 10 = 4,770
			· ( )	680,000 * 4 = 2,720
			·	495,000 * 6 = 2,970
			· PC	1,700,000 * 1 = 1,700
				350,000 * 1 = 350
400		3,070,649		
410		3,070,649		
801		3,070,649		
				= 3,070,649
		4,335,972		

3000

3400

3410

3413

220

405

200		449,800		
210		1,000		
216		1,000		
	216 - 01	1,000		=            1,000
220		448,800		
221		100,000		
	221 - 02	100,000		=            100,000
222		140,000		
	222 - 01	140,000	2002	=            140,000
224		200,000		
	224 - 02	200,000		=            200,000
228		7,810		
	228 - 02	7,810		=            7,810
229		990		
	229 - 01	990		33,000,000 * 3% =            990
600		589,400		
610		421,000		









[ [ 가 ] ]

				. '89	= 62,800	
				. '91	= 40,000	
				. '92	= 51,200	
		1,039,200	[	421,000	168,400	449,800 ]

2000

2400

2410

2413

310

601

[ [ ] ]

200		627,221		
210		18,000		
216		18,000		
	216 - 01	18,000		= 18,000
220		609,221		
222		609,221		
	222 - 01	609,221	2002	= 609,221
		627,221		

[ ]  
[ ]

2000		627,221		
2400		627,221		
2420		627,221		
2424		627,221		
200		50,000		
220		50,000		
401		50,000		
		50,000	01	
				= 50,000
400		577,221		
410		577,221		
801		577,221		
				= 577,221
		627,221		

2000

2400

2420

2424

220

401

[ [ ] ]

200		8,814,744		
220		8,814,744		
222		8,754,744		
	222 - 01	8,754,744	2002	= 8,754,744
228		60,000		
	228 - 09	60,000		= 60,000
		8,814,744		

200

220

222

222-01

[ ]  
[ ]

2000			8,814,744			
2400			8,814,744			
2420			8,814,744			
2425			8,814,744			
200			8,814,744			
220			8,814,744			
401			8,814,744			
			8,741,944	01		
				(=60,000)		
			.	=	20,000	
			. 1 21 1	=	17,600	
			. 1	=	2,400	
			. 2 10	=	20,000	
				(=8,681,944)		
			.	=	1,942,315	
			. 1	=	6,739,629	
			61,100	02		

2000

2400

2420

2425

220

401

[ ]  
[ ]

				(=61,100)	
			.	=	21,500
			. 1	=	39,600
		11,700	03		
				(=11,700)	
			.	=	4,500
			. 1	=	7,200
		8,814,744			

2000

2400

2420

2425

220

401

[ ]  
[ ]

	‘ ‘			
200		700,000		
210		700,000		
214		699,000		
	214 - 06	699,000	=	699,000
216		1,000		
	216 - 01	1,000	=	1,000
		700,000		

200

210

214

214-06

[ ]  
[ ]

2000			700,000		
2400			700,000		
2420			700,000		
2426			700,000		
200			700,000		
220			700,000		
401			700,000		
			500,000	01	
					= 500,000
			200,000	02	
					= 200,000
			700,000		

2000

2400

2420

2426

220

401