

(:)

3000		7,330,745	[	1,139,623	1,984,754	4,206,368]		
3100		385,522	[	147,530	122,710	115,282]		
3110		65,570	[	47,730	610	17,230]		
3111		65,570	[	47,730	610	17,230]		
200		65,570	[	47,730	610	17,230]		
210		48,700	[	47,730	610	360]		
201		48,200	[	47,480	360	360]		
		48,200	01					=	47,000
									[47,000]
								=	1,200
								[	480 360 360]
206		500	[	250	250]			
								=	500
									[250 250]
220		16,870							
206		750							

3000 3100 3110 3111 210 201

3000	3100	3110	3111	220	206
					5,000 * 3 * 20 = 300
					5,000 * 3 * 30 = 450
	307	16,120			
		16,120	05		
					10,459 * 30 * 45 = 14,120
				(=2,000)	
				.	50,000 * 40 = 2,000
3120		319,952	[	99,800 122,100 98,052]	
3121		319,952	[	99,800 122,100 98,052]	
	100	72,152			
	120	72,152			
	201	72,152			
		72,152	01		
					50 * 10 * 1,000 = 500
					1,000 * 500 = 500
					50 * 10 * 1,000 = 500
					100 * 10 * 500 = 500

3000	3100	3120	3121	120	201
					10,000 * 10 = 100
				(,)	1,230 * 15,000 = 18,450
200		247,800	[99,800	122,100	25,900]
210		224,000	[99,800	122,100	2,100]
206		14,000	[9,800	2,100	2,100]
					= 14,000
					[9,800 2,100 2,100]
307		150,000	[90,000	60,000]	
		150,000	05		
					= 150,000
					[90,000 60,000]
401		60,000	[60,000]		
		60,000	01		
					= 60,000
					[60,000]
220		23,800			
308		1,000			

(:)

			1,000	08				=	1,000
	401		20,000						
			20,000	01					
					(=10,000)				
					· (22)			=	8,000
					· (1)			=	2,000
								=	10,000
	405		2,800						
			2,800	01					
								=	2,800
3200			189,792						
3210			40,620						
3211			40,620						
	100		39,272						
	110		17,449						
	101		17,449						

3000 3100 3120 3121 220 308

3000	3200	3210	3211	110	101
		17,449	10		
			가	(=17,449)	
			.	33,500 * 4 * 10 * 12 =	16,080
			.	16,080,000 * 4.5% =	724
			.	16,080,000 * 1.25% =	201
			.	16,080,000 * 0.6% =	97
			.	16,080,000 * 2.155% =	347
120		21,823			
201		12,888			
		12,888	01		
					= 7,308
					= 5,580
203		4,600			
		1,000	03		
			가		= 500
					= 500
		3,600	04		

(:)

				$(350,000 * 12 + (5,000 * 5 * 12)) * 80\% =$
301	4,335			3,600
	4,335	12		
			$850 * 340 * 15 =$	4,335
200	1,348			
220	1,348			
206	618			
			$700 * 2 * 2 * 40 =$	112
			(=506)	
			$. 925 * 1.5 * 2 * 45 =$	125
			$. 1,230 * 1.5 * 2 * 50 =$	185
			$. 1,450 * 1.5 * 2 * 45 =$	196
405	730			
	730	01		
			$730,000 * 1 =$	730
3220	300			

3000

3200

3210

3211

120

203

3000	3200	3220	3221	120	301
3221		300			
100		300			
120		300			
301		300			
		300	12		
				30,000 * 10 =	300
3230		148,872			
3231		148,872			
100		111,072			
110		54,942			
101		54,942			
		54,942	10		
				(=3,600)	
				. 50,000 * 1 * 62 =	3,100
				. 50,000 * 1 * 8 =	400
				. 50,000 * 1 * 2 =	100
				(=17,755)	

(:)

				.	33,500 * 10 * 43 =	14,405
				.	33,500 * 10 * 8 =	2,680
				.	33,500 * 10 * 2 =	670
					(=11,524)	
				.	33,500 * 1 * 290 =	9,715
				.	33,500 * 1 * 42 =	1,407
				.	33,500 * 1 * 12 =	402
					(=17,755)	
				.	33,500 * 10 * 43 =	14,405
				.	33,500 * 10 * 8 =	2,680
				.	33,500 * 10 * 2 =	670
					50,634,000 * 4.5% =	2,279
					50,634,000 * 1.25% =	633
					50,634,000 * 0.6% =	304
					50,634,000 * 2.155% =	1,092
120		56,130				
201		51,490				

3000

3200

3230

3231

110

101

3000

3200

3230

3231

120

201

		51,490	01			
				(=9,180)		
				()		
				60,000 * 3 * 16 =	2,880	
				750,000 * 2 =	1,500	
				400,000 * 12 =	4,800	
				300,000 * 5 =	1,500	
				(, ,) 540,000 * 1 =	540	
				(=4,420)		
				500,000 * 1 =	500	
				200,000 * 1 =	200	
				5,000 * 12 * 1 * 62 =	3,720	
				(=8,000)		
				400,000 * 2 * 10 =	8,000	
				(=1,350)		
				(=950)		
				- 10,000 * 20 =	200	

			—	3,000 * 250 =	750
			.	100,000 * 1 =	100
			.	100 * 3,000m =	300
				=	1,000
				(=19,000)	
			.	(=6,000)	
			—	1,000,000 * 2 =	2,000
			—	400,000 * 10 =	4,000
			. .	(=13,000)	
			—	3,500,000 * 2 =	7,000
			—	600,000 * 10 =	6,000
				300,000 * 10 =	3,000
				(=3,500)	
			. . .	35,000 * 20 * 5 =	3,500
301		4,640			
		4,640	10		

3000	3200	3230	3231	120	301	
					5,000 * 14 * 62 = 4,340	
					150,000 * 2 = 300	
200		37,800				
220		37,800				
401		37,800				
		37,800	01			
				(=37,800)		
				.	= 2,000	
				.	= 1,000	
				.	= 1,000	
				.	= 30,000	
				.	() (=3,000)	
				-	130,000 * 7 = 910	
				-	150,000 * 11 = 1,650	
				-	= 440	
				.	800,000 * 1 = 800	
3300		6,658,275	[992,093	1,862,044	3,804,138]

3310		1,117,251	[	392,093	62,044	663,114]
3311		981,718	[	322,011	44,989	614,718]
100		489,328				
110		386,718				
101		386,718				
		386,718	10			
				(=386,718)		
			.	33,500 * 50 * 180 =		301,500
			.	3,000 * 5 * 180 =		2,700
			.	33,500 * 50 * 26 =		43,550
			.	33,500 * 50 * 5 =		8,375
			.	356,125,000 * 4.5% =		16,026
			.	356,125,000 * 1.25% =		4,452
			.	356,125,000 * 0.6% =		2,137
			.	356,125,000 * 2.24% =		7,978
120		102,610				
201		20,280				

3000	3300	3310	3311	120	201
			20,280	01	
					(=1,050)
				.	80,000 * 5 = 400
				.	1,000 * 100 = 100
				.	60,000 * 5 = 300
				.	500 * 500 = 250
					70,000 * 10 = 700
					29,000 * 50kℓ * 1 = 1,450
					(=6,475)
				.	5,000 * 1 * 5 * 139 = 3,475
				.	5,000 * 2 * 6 * 50 = 3,000
					925 * 8 * 75 = 555
					(=980)
				.	50,000 * 4 = 200
				.	10,000 * 58 = 580
				.	100,000 * 2 = 200
					(=8,350)

				.	60,000 * 40 =	2,400
				.	8,500 * 700 =	5,950
					60,000 * 12 =	720
203		4,100				
		4,100	03			
					=	3,400
					=	700
301		78,230				
		77,820	09			
				(=77,820)		
				.	65,000 * 30 * 12 =	23,400
				.	4,000 * 22 * 30 * 12 =	31,680
				.	2,000 * 22 * 30 * 12 =	15,840
				.	156,000 * 30 =	4,680
				.	74,000 * 30 =	2,220
		410	12			
				(=410)		

3000	3300	3310	3311	120	301
			.		30,000 * 7 = 210
			.		100,000 * 2 = 200
200	492,390	[	322,011	44,989	125,390]
210	472,005	[	322,011	44,989	105,005]
201	4,500	[	1,350	945	2,205]
	4,500	01			
					= 1,300
					[390 273 637]
					= 1,200
					[360 252 588]
					= 2,000
					[600 420 980]
206	5,785	[	1,706	1,223	2,856]
					= 5,785
					[1,706 1,223 2,856]
401	458,720	[	318,055	42,191	98,474]
	458,720	01			

(:)

				()	=	30,559
				[9,168 6,417 14,974]	=	333,517
				[240,339 27,947 65,231]	=	12,150
				[10,800 405 945]	=	82,494
				[57,748 7,422 17,324]	=	
405	3,000	[900 630 1,470]				
	3,000	01		()	=	3,000
				[900 630 1,470]		
220	20,385					
206	10,385					
				(=6,265)		
				.	4,730 * 500 =	2,365
				.	3,500 * 300 =	1,050

3000

3300

3310

3311

210

401

120		2,000					
201		2,000					
		2,000	01				
					5,000 * 250 =		1,250
			가		5,000 * 150 =		750
200		133,533	[	70,082	17,055	46,396]
210		126,933	[	70,082	17,055	39,796]
401		126,933	[	70,082	17,055	39,796]
		126,933	01				
				()			= 7,860
						[3,930	1,179 2,751]
				()			= 2,851
						[1,584	380 887]
			가				= 116,222
						[64,568	15,496 36,158]
220		6,600					
206		6,600					

3000

3300

3310

3312

220

206

				10,000 * 50 =	500
				10,000 * 150 =	1,500
				(=4,600)	
			· (1)	3,000 * 1,000 =	3,000
			·	500 * 3,000 =	1,500
			·	100,000 * 1 =	100
3320		302,657			
3321		302,657			
100		284,657			
110		38,961			
101		38,961			
		38,961	08		
				(=38,961)	
			·	1,759,000 * 1 * 12 * 1.016 =	21,446
			· (=1,788)		
			—	21,446,000 * 1/12 =	1,788
			· 가 (=600)		

(:)

				-	30,000 * 1 * 12 = 360
				-	20,000 * 1 * 12 = 240
				.	6,132 * 40 * 12 * 1.016 = 2,991
				.	80,000 * 1 * 12 = 960
				.	50,000 * 1 * 12 = 600
				.	(=9,316)
				-	130,000 * 1 * 12 = 1,560
				-	120,000 * 1 * 12 = 1,440
				- 가	21,446,000 * 1/12 * 120% = 2,145
				- 가	21,446,000 * 10/360 = 596
				-가	21,446,000 * 1/12 * 200% = 3,575
				.	105,000 * 1 * 12 = 1,260
120		245,696			
201		245,696			
		245,696	01		
					(=850)
				.	200,000 * 2 * 1.1 = 440

3000	3300	3320	3321	120	201
				.	60,000 * 1 * 1.1 = 66
				.	36,000 * 2 * 1.1 = 80
				.	80,000 * 3 * 1.1 = 264
					(=150,975)
				.	(=146,985)
				-	(=95,211)
					4,560 * 5,950Kw * 5 * 1.1 * 60% = 89,536
					54.3 * 19,000Kw * 5 * 1.1 = 5,675
				-	(=41,826)
					4,440 * 200Kw * 12 * 1.1 = 11,722
					54.3 * 42,000Kw * 12 * 1.1 = 30,104
				-	(=9,948)
					4,190 * 159Kw * 12 * 1.1 = 8,794
					54.6 * 1,600Kw * 12 * 1.1 = 1,154
				.	30,000 * 3 * 12 = 1,080
				.	61,350 * 3 * 12 * 1.1 = 2,430
				.	80,000 * 3 * 2 = 480

3000		3300		3320		3321		120		201				
						.		35,000	*	11	=	385		
						.		15,000	*	11	=	165		
						.		10,000	*	11	=	110		
						.		60,000	*	11	=	660		
	200		18,000											
	220		18,000											
	401		18,000											
			18,000		01									
					1			300,000	*	60m ³	=	18,000		
3330		5,238,367		[	600,000	1,800,000	2,838,367]					
3331		1,108,328												
	100		705,598											
	110		494,458											
	101		494,458											
			494,458		09									
						(=494,458)								
						.		714,000	*	13	*	12	=	111,384

3000	3300	3330	3331	110	101
				-	30,000 * 13 * 12 = 4,680
				· (=87,985)	
				-	13,000 * 30 * 13 * 12 = 60,840
				-	52,200 * 2 * 13 * 12 = 16,287
				- 가	34,800 * 13 * 24 = 10,858
				· (=5,629)	
				-	200,000 * 2 * 1 = 400
				-	402,900 * 3 * 4 = 4,835
				-	49,200 * 2 * 4 = 394
				·	100,000 * 13 * 12 = 15,600
				· (=1,313)	
				-	20,000 * 13 = 260
				-	35,000 * 13 = 455
				-	10,000 * 13 = 130
				-	7,000 * 13 = 91
				- (,)	6,000 * 13 = 78
				-	23,000 * 13 = 299

						5,000 * 13 * 5 * 12 =	3,900
120		211,140					
201		190,812					
		190,812	01				
				(=8,644)			
				. (=1,490)			
				- , ,	66,000 * 10 =		660
				-	150,000 * 3 =		450
				-	380,000 * 1 =		380
				. (=584)			
				- ()	2,840 * 100 =		284
				-	2,000 * 150 =		300
				.	50,000 * 10 =		500
				.	1,000 * 250 =		250
				. (=5,820)			
				-	1,720 * 3,000 =		5,160

3000

3300

3330

3331

110

101

3000	3300	3330	3331	120	201
				-	220 * 3,000 = 660
				· (, ,)	233,200 * 60 = 13,992
				(=1,215)	
				· 16,000 * 2 * 12 * 1.1 =	423
				· 30,000 * 2 * 12 * 1.1 =	792
				(=960)	
				· 30,000 * 12 =	360
				· 50,000 * 12 =	600
				(=126,293)	
				· (=107,665)	
				- 5,480 * 600Kw * 12 * 1.1 =	43,402
				- 74.4 * 65,435Kw * 12 * 1.1 =	64,263
				· (=11,880)	
				- 5,320 * 71Kw * 12 * 1.1 =	4,986
				- 74.6 * 7,000Kw * 12 * 1.1 =	6,894
				·	
					60,000 * 12 * 1.1 = 792

			.		
				451,200 * 12 * 1.1 =	5,956
				()	
				20,000,000 * 1 =	20,000
				(=1,824)	
			.	7,373 * 300Hp * 60% =	1,328
			.	1,230 * 0.112 * 300Hp * 1H * 12 =	496
				=	10,024
				=	7,020
				=	840
202	1,800				
	1,800	01			
				20,000 * 5 * 1 * 12 =	1,200
			,	20,000 * 2.5 * 12 =	600
203	10,968				
	3,000	01			
			()	=	3,000

3000

3300

3330

3331

120

201

3000	3300	3330	3331	120	203
		4,176	03		
					= 3,200
					= 800
				10,000 * 22 * 80% =	176
		3,792	04		
				(350,000 * 12 + (5,000 * 9 * 12)) * 80% =	3,792
301		7,560			
		7,560	09		
				(=7,560)	
				. 65,000 * 3 * 12 =	2,340
				. 4,000 * 22 * 3 * 12 =	3,168
				. 2,000 * 22 * 3 * 12 =	1,584
				. 156,000 * 3 =	468
200		402,730			
220		402,730			
307		2,000			

		2,000	05		
				2,000,000 * 1 =	2,000
401		400,000			
		400,000	01		
				() =	400,000
405		730			
		730	01		
				730,000 * 1 =	730
3332		1,612,400	[1,500,000 112,400]		
100		4,400			
120		4,400			
201		3,600			
		3,600	01		
				(=2,800)	
			.	(=2,800)	
			-	9,000 * 300 =	2,700
			-	2,000 * 50 =	100

3000	3300	3330	3332	120	201
					20,000 * 30 = 600
					3,000 * 50 = 150
					1,000 * 50 = 50
203		800			
		800	03		
					= 800
200		1,508,000	[1,500,000 8,000]		
210		1,500,000	[1,500,000]		
401		1,500,000	[1,500,000]		
		1,500,000	01		
			3	448-31	= 500,000
					[500,000]
					= 500,000
					[500,000]
					= 500,000
					[500,000]
220		8,000			

(:)

401	8,000				
	8,000	03			
			20,000 * 10 * 15 =		3,000
				=	5,000
400	100,000				
420	100,000				
305	100,000				
				=	100,000
3333	2,517,639	[	600,000	300,000	1,617,639]
100	568,186				
120	568,186				
201	567,386				
	567,386	01			
			308,000 * 2 * 4 * 2 =		4,928
			(, ,)		
			1,200,000 * 1 =		1,200
			(=553,210)		

3000 3300 3330 3332 220 401

3000

3300

3330

3333

120

201

				. 가	(=402,302)
				-	3,870 * 330 * 5W * 12 * 1.1 = 84,289
				-	
				(0.44Kw*508 +0.28Kw*4,419 +1.1Kw*28) * 53.1 * 11H*365 =	318,013
				.	(=600)
				-	13,000 * 12 * 1.1 = 172
				-	18 * 1,800 * 12 * 1.1 = 428
				. 가	(=5,275)
				- KT	31,350 * 12 = 377
				-	84,150 * 12 = 1,010
				- SK	(=3,888)
					5,000 * 31 * 12 * 1.1 = 2,046
				- SK	
					30 * 31 * 12 * 150 * 1.1 = 1,842
				.	23.1 * 115Kw * 4,136 * 12 * 1.1 = 145,033
					(=8,048)
				.	

(:)

				$(32,000 + 5,200 + 14.5 * 900) * 1.1 * 12 = 664$ $\cdot 400,000 * 12 = 4,800$ $\cdot 50,000 * 12 = 600$ $\cdot (=1,984)$ $- 5,320 * 2 * 10Kw * 12 * 1.1 = 1,405$ $- 73 * 2 * 300Kw * 12 * 1.1 = 579$		
203		800				
		800	03			
				=	800	
200		1,947,453	[	600,000 300,000 1,047,453]	
210		1,200,000	[	600,000 300,000 300,000]	
401		1,200,000	[	600,000 300,000 300,000]	
		1,200,000	01			
				=	1,200,000	
				[	600,000 300,000 300,000]
220		747,453				
206		76,953				

3000

3300

3330

3333

120

201

3000	3300	3330	3333	220	206
				(,)	= 4,000
				()	= 3,500
				(=69,453)	
				. (=35,606)	
				-	
				10,690 * 4,136 * (365 * 12H) / 16,000H * 70% =	8,473
				- 14,000 * 4,136 * 10% * 70% =	4,054
				- 42,270 * 4,136 * 60% * 20% * 70% =	14,686
				- 19,409 * 4,136 * 3% * 70% =	1,686
				- 640 * 4,136 * 30M * 5% * 70% =	2,780
				- 1,800 * 4,136 * 40% * 20% * 70% =	417
				- 8,900 * 4,136 * 40% * 20% * 70% =	2,062
				- 10,000 * 4,136 * 5% * 70% =	1,448
				. 가 (=33,847)	
				- (250W)	
				12,120 * 4,927 * (365 * 12H) / 16,000H * 80% =	13,078
				- (250W) 17,320 * 4,927 * 10% * 80% =	6,827

			-가	63,000 * 4,927 * 3% =	9,313
			-	467,500 * 330 * 3% =	4,629
	307	10,000			
		10,000	05		
				=	10,000
	401	660,500			
		655,500	01		
				=	30,000
				=	300,000
				=	10,000
				=	10,000
			() 가	=	30,000
				=	20,000
				400,000 * 100 =	40,000
			(=70,000)		
			.	415,000 * 50 =	20,750
			.	20,500 * 30 =	615

3000

3300

3330

3333

220

206

3000	3300	3330	3333	220	401
				·	245,000 * 50 = 12,250
				·	87,000 * 250 = 21,750
				·	18,100 * 200 = 3,620
				·	34,400 * 200 = 6,880
				·	8 = 4,135
				가	1,200,000 * 10 = 12,000
					2,000,000 * 5 = 10,000
				가 (=123,500)	
				·	1,200,000 * 80 = 96,000
				·	25,000 * 600 = 15,000
				·	10,000 * 500 = 5,000
				· 가	150,000 * 50 = 7,500
		5,000	03		
					= 5,000
400		2,000			
420		2,000			
305		2,000			

								=	2,000
3400		97,156							
3410		97,156							
3411		97,156							
100		97,156							
110		4,364							
101		4,364							
		4,364	10						
								(=4,364)	
								. 33,500 * 2 * 48 =	3,216
								. 33,500 * 2 * 10 =	670
								. 33,500 * 2 * 2 =	134
								. 4,020,000 * 4.5% =	181
								. 4,020,000 * 1.25% =	51
								. 4,020,000 * 0.6% =	25
								. 4,020,000 * 2.155% =	87
120		92,792							

3000	3400	3410	3411	120	201
	201		91,192		
			91,192	01	
				(=1,500)	
				. 30 * 10,000 * 1 =	300
				. 80,000 * 10 =	800
				. 4,000 * 100 =	400
				. 8 2,000 * 400 =	800
				가 (=4,107)	
				. 71,500 * 4 =	286
				. 가 71,500 * 4 =	286
				. 71,500 * 12 =	858
				. 71,500 * 10 =	715
				. 71,500 * 8 =	572
				. 71,500 * 10 =	715
				. 135,000 * 5 =	675
				(=33,148)	
				. (=1,368)	

			- ()	190 * 100 * 3 * 12 =	684
			-가		
				190 * 100 * 3 * 12 =	684
			· (,)	190 * 12,000 =	2,280
			· (,)	1,690 * 9,000 =	15,210
			· (,)	190 * 9,000 =	1,710
			· (,)	190 * 30,000 =	5,700
			· (,)		
				1,720 * 2,000 * 2 =	6,880
				2,910 * 1,200 * 3 =	10,476
				(=2,440)	
			·	65,000 * 25 =	1,625
			·	70,000 * 2 =	140
			·	135,000 * 5 =	675
				(=30,964)	
			· ()	220 * 5,000 =	1,100

3000

3400

3410

3411

120

201

3000

3400

3410

3411

120

201

3000		3400		3410		3411		120		201	
.						()	1,720	*	4,000	=	6,880
.					()		1,720	*	6,000	=	10,320
.					()		220	*	4,000	=	880
.							220	*	15,000	*	2
.					()		220	*	4,800	=	1,056
.					()		1,720	*	2,400	=	4,128
									1,720	*	500
						(=360)					
.							80,000	*	4	=	320
.							40	*	1,000	=	40
							200,000	*	4	=	800
						(=2,517)					
.							80,000	*	4	=	320
.					(=2,197)						
-							1,690	*	800	=	1,352
-							1,690	*	500	=	845

				OCR	10,000 * 50 =	500
				가	60,000 * 12 =	720
					(=2,000)	
				.	80,000 * 20 =	1,600
				.	40 * 10,000 * 1 =	400
203		1,600				
		1,600	03			
					200,000 * 8 =	1,600
		7,330,745	[	1,139,623	1,984,754	4,206,368]