

1000		1,132,884						
1100		1,132,884						
1120		1,132,884						
1121		731,234						
100		731,234						
110		473,760						
101		473,760						
		358,349	01					
				(=358,349)				
			-	(=270,451)				
			. 4	1,940,100	* 1	* 12	* 1.029 =	23,957
			. 5	1,777,800	* 2	* 12	* 1.029 =	43,905
			. 6	1,516,200	* 3	* 12	* 1.029 =	56,167
			. 7	1,185,100	* 4	* 12	* 1.029 =	58,535
			.	820,300	* 7	* 12	* 1.029 =	70,904
			.				253,468,000 * 6.7% =	16,983
			-	(=87,898)				

1000

1100

1120

1121

110

101

				-	(10-15) 60,000 * 1 * 12 = 720
				-	90,000 * 1 * 12 = 1,080
				-	80,000 * 1 * 12 = 960
				-	100,000 * 1 * 12 = 1,200
				-	가 11,555,000 * 1/12 = 963
				-	4,430 * 1 * 30 * 12 = 1,595
				-	가 11,555,000 * 20/288 = 803
				-	가 11,554,800 * 2.5/12 = 2,408
				-	30,000 * 1 * 12 = 360
120		257,474			
201		45,196			
		45,196	01		
			<	>	
				(=1,290)	
			-	3,000	* 180m ² = 540
			-	, 3,000	* 110m ² = 330
			-	3,000	* 80m ² = 240

1000

1100

1120

1121

110

101

			-	3,000	* 60	= 180
				20,000	* 50 * 10	= 10,000
				10,000	* 20	= 200
			(=672)			
			-	10,000	* 2 * 12	= 240
			-	9,000	* 4 * 12	= 432
			(=2,020)			
			- ()	20,000	* 51	= 1,020
			- ()	200,000	* 5	= 1,000
			(A4,B4)	20,000	* 50	= 1,000
			(,)	150,000	* 10	= 1,500
			VTR (120)	3,000	* 40	= 120
			(120)	1,000	* 200	= 200
			, (=450)			
			-	800	* 250	= 200
			-	1,000	* 250	= 250
				10,000	* 17 * 12	= 2,040

				658	* 5 * 7	* 75 * 80% =	1,382
					,	14,500 * 15 * 2 =	435
			<	>			
					(,)		
				150,000	* 1 * 1	=	150
			<	>			
				4,010,000	* 1 * 90%	=	3,609
				3,349,000	* 1 * 90%	=	3,015
			<	>			
				50,000	* 4 * 2	=	400
202		16,434					
		16,434	01				
				49,900	* 5 * 4 * 3	=	2,994
				70,000	* 16 * 12	=	13,440
203		53,820					
		3,000	01				
				3,000,000	* 1	=	3,000

		9,000	03					= 4,000
								= 5,000
		41,820	04					
				(=41,820)				
			-	(=6,780)				
			·	(4)	315,000	* 1	* 12	= 3,780
			·	(5)	100,000	* 2	* 12	= 2,400
			·	(6)	50,000	* 1	* 12	= 600
			-	(=26,400)				
			·	4	300,000	* 1	* 12	= 3,600
			·	5	200,000	* 2	* 12	= 4,800
			·	6	130,000	* 3	* 12	= 4,680
			·	7	120,000	* 4	* 12	= 5,760
			·		90,000	* 7	* 12	= 7,560
			-	(=3,600)				
			·	(15)	200,000	* 12		= 2,400

1000

1100

1120

1121

120

203

				(5)	100,000 * 12 =	1,200
				-	30,000 * 14 * 12 =	5,040
204	134,384					
				(=134,384)		
				-	80,000 * 17 * 12 =	16,320
				-	100,000 * 17 * 12 =	20,400
				- 가	270,451,000 * 1/12 =	22,538
				- 가	270,451,000 * 20/288 =	18,782
				- 가	270,451,000 * 2.5/12 =	56,344
206	4,640					
	4,640	02				
					22,090 * 1 * 60 =	1,326
					22,090 * 1 * 150 =	3,314
301	3,000					
	3,000	11				
					600,000 * 5 =	3,000
1122	401,650					

100	401,650					
120	401,650					
205	401,650					
	112,200	01				
				550,000	* 17 * 12 =	112,200
	95,200	02				
				70,000	* 17 * 80 =	95,200
	6,120	03				
				60,000	* 17 * 6 =	6,120
	30,030	04				
				1,800,000	* 2 =	3,600
				1,300,000	* 15 =	19,500
				23,100,000	* 30% =	6,930
	90,600	05				
				4,800,000	* 17 =	81,600
				1,000,000	* 9 =	9,000
	63,500	06				

[]

				1,900,000 * 1 * 12 = 22,800
				1,000,000 * 1 * 12 = 12,000
				700,000 * 3 * 12 = 25,200
				700,000 * 1 * 5 = 3,500
		4,000	07	
				3,000,000 * 1 = 3,000
				1,000,000 * 1 = 1,000
		1,132,884		

1000

1100

1120

1122

120

205

1000		13,463,659		
1200		13,463,659		
1210		13,463,659		
1211		82,080		
100		81,580		
120		81,580		
201		42,060		
		42,060	01	
			<	>
				30,000 * 60 = 1,800
				38,000 * 100 = 3,800
			()	15,000 * 100 = 1,500
				20,000 * 50 * 2 = 2,000
				(=7,500)
			-	25,000 * 100 = 2,500
			-	10,000 * 500 = 5,000
				20,000 * 50 * 4 = 4,000

1000

1200

1210

1211

120

201

1000		1200	1210	1211	120	201
					25,000 * 50 * 2 =	2,500
					10,000 * 23 * 12 =	2,760
				(A4, B4)	20,000 * 90 =	1,800
				(,)	150,000 * 20 =	3,000
					=	1,500
					1,000,000 * 1 =	1,000
				< >		
					5,000 * 5 * 23 * 12 =	6,900
					=	2,000
202		35,520				
				01		
			20,520		70,000 * 23 * 12 =	19,320
					가	
					10,000 * 2 * 5 * 12 =	1,200
				04		
			15,000			= 15,000
203		4,000				

			4,000	03	
					= 2,500
				가	= 1,500
200			500		
220			500		
405			500		
			500	01	
					500,000 * 1 = 500
1212			13,170,754		
100			13,160,754		
110			9,192,192		
101			9,192,192		
			7,464,819	01	
					(=7,464,819)
				-	(=5,633,825)
				.	() = 53,788
				.	() = 52,066

1000

1200

1210

1211

120

203

				. 4	1,940,100	* 3	* 12 * 1.029 = 71,870
				. 5	1,777,800	* 17	* 12 * 1.029 = 373,189
				. 6	1,516,200	* 64	* 12 * 1.029 = 1,198,211
				. 7	1,185,100	* 96	* 12 * 1.029 = 1,404,828
				. 8	822,400	* 112	* 12 * 1.029 = 1,137,360
				. 9	609,600	* 15	* 12 * 1.029 = 112,911
				.	820,300	* 72	* 12 * 1.029 = 729,293
				.	847,700	* 14	* 12 * 1.029 = 146,544
				.		5,280,060,000	* 6.7% = 353,765
				-	(=1,830,994)		
				.		5,633,825,000	* 2/12 = 938,971
				.		5,633,825,000	* 1.9/12 = 892,023
		1,727,373	02				
					(=1,727,373)		
				-	(=965,689)		
				. 가	()	25,000	* 395 * 2.26 * 12 = 267,810
				.		(=133,597)	

					175,950	*	395	*	0.20	*	4	=	55,601
					308,525	*	395	*	0.16	*	4	=	77,996
				. (=349,200)									
				25		130,000	*	49	*	12	=		76,440
				20 ~ 25		110,000	*	73	*	12	=		96,360
				15 ~ 20		80,000	*	45	*	12	=		43,200
				10 ~ 15		60,000	*	100	*	12	=		72,000
				5 ~ 10		50,000	*	102	*	12	=		61,200
				.		5,633,825,000	*	50/100	*	6/100	=		169,015
				.		71,870,000	*	10/100	=				7,187
				.		30,000	*	3	*	12	=		1,080
				. (=37,800)									
				(5)		25,000	*	4	*	12	=		1,200
				(6 ~ 7)		15,000	*	44	*	12	=		7,920
				(8)		10,000	*	26	*	12	=		3,120
						30,000	*	2	*	12	=		720
						40,000	*	15	*	12	=		7,200

1000

1200

1210

1212

110

101

1000	1200	1210	1212	120	203
		2,500	03		
					= 2,500
		799,980	04		
			(=799,980)		
			- (=42,840)		
			.	585,000 * 1 * 12	= 7,020
			.	540,000 * 1 * 12	= 6,480
			. (4)	315,000 * 3 * 12	= 11,340
			. . (5)	100,000 * 15 * 12	= 18,000
			- (=517,080)		
			.	200,000 * 1 * 12	= 2,400
			.	400,000 * 1 * 12	= 4,800
			. 4	300,000 * 3 * 12	= 10,800
			. 5	200,000 * 15 * 12	= 36,000
			. 6	130,000 * 64 * 12	= 99,840
			. 7	120,000 * 96 * 12	= 138,240
			. 8 ~ 9	90,000 * 127 * 12	= 137,160

				-	80,000 * 395 * 12 =	379,200
				-	100,000 * 393 * 12 =	471,600
				- 가	5,527,971,000 * 1/12 =	460,665
				- 가	5,633,825,000 * 20/288 =	391,238
				- 가	5,633,825,000 * 2.5/12 =	1,173,714
	303	6,000				
					=	6,000
	307	40,000				
		40,000	03			
					=	40,000
	200	10,000				
	220	10,000				
	405	10,000				
		10,000	01			
					=	10,000
	1213	160,022				
	100	119,837				

120			119,837				
201			112,457				
			112,457	01			
				<	>		
						35,000	* 41 * 12 = 17,220
						45,000	* 10 * 12 = 5,400
					,	50,000	* 100 * 2 = 10,000
						165,000	* 2 * 12 = 3,960
							(=36,960)
				-		1,320,000	* 15 = 19,800
				-		1,320,000	* 8 = 10,560
				-		1,320,000	* 5 = 6,600
							(=27,720)
				-		1,320,000	* 11 = 14,520
				-		1,320,000	* 6 = 7,920
				-		1,320,000	* 4 = 5,280
							(=4,200)

[]

			-	140,000 * 5 =	700
			-	210,000 * 10 =	2,100
			-	280,000 * 5 =	1,400
				500,000 * 2 =	1,000
				(=167)	
			-	6,250 * 1 * 12 =	75
			-	CD 32,000 * 1 =	32
			-	5,000 * 1 * 12 =	60
				100,000 * 20 =	2,000
				(=830)	
			-	37,000 * 5 =	185
			-	46,000 * 10 =	460
			-	37,000 * 5 =	185
				=	3,000
202		2,880			
		2,880	01		
				10,000 * 3 * 8 * 12 =	2,880

1000

1200

1210

1213

120

201

203			1,000	
			1,000	03
				= 1,000
303			3,500	
				30,000 * 50 = 1,500
				100,000 * 20 = 2,000
400			40,185	
420			40,185	
305			40,185	
				5,000,000 * 8 = 40,000
				37,000 * 5 = 185
1214			42,103	
100			42,103	
120			42,103	
201			4,550	
			4,550	01
				< >

1000

1200

1210

1213

120

203

[]

						25,000 * 100 = 2,500
						25,000 * 50 = 1,250
				< >		
						50,000 * 8 * 2 = 800
202		800				
		800	01			
						10,000 * 4 * 20 = 800
203		1,000				
		1,000	03			
						= 1,000
206		35,753				
		35,753	02			
						(=34,501)
						- 33,000 * 19,700 /60 = 10,835
						- 33,000 * 19,700 /40 = 16,253
						- 33,000 * 19,700 /525 * 2 = 2,477
						- 25,050 * 19,700 /200 = 2,468

1000

1200

1210

1214

120

201

				$- \quad 25,050 \quad * \quad 19,700 \quad / 200 = \quad 2,468$ $25,050 \quad * \quad 2 \quad * \quad 20 = \quad 1,002$ $38,326,000 \quad * \quad 0.65\% = \quad 250$
1215		8,700		
100		7,000		
120		7,000		
201		1,000		
		1,000	01	
			< >	
				$300,000 \quad * \quad 2 = \quad 600$
			< >	
				$50,000 \quad * \quad 4 \quad * \quad 2 = \quad 400$
202		5,000		
		5,000	01	
				$10,000 \quad * \quad 5 \quad * \quad 5 \quad * \quad 6 = \quad 1,500$ $= \quad 3,000$ $= \quad 500$

	203	1,000						
		1,000	03					
						=		1,000
	200	1,700						
	220	1,700						
	405	1,700						
		1,700	01					
					(=1,700)			
					-	500,000	* 1	= 500
					-	200,000	* 6	= 1,200

5000		740,425		
5400		740,425		
5410		740,425		
5411		740,425		
400		740,425		
410		740,425		
801		740,425		
				= 740,425
		14,204,084		

1000		4,973,433	[	56,000	307,145	4,610,288]		
1100		505,762	[	48,245	457,517]		
1110		505,762	[	48,245	457,517]		
1111		505,762	[	48,245	457,517]		
200		505,762	[	48,245	457,517]		
210		95,268	[	48,245	47,023]		
201		70,052	[	35,636	34,416]		
		70,052	01						
			<				>		
					35,000	* 3	* 1.2	* 220,000	/10,000 = 2,772
			[	1,386	1,386]
								35,000	* 16 = 560
			[	280	280]
								150	* 10 * 71 * 1.1 = 118
			[	59	59]
								(32)	2,000,000 * 1 = 2,000

1000

1100

1110

1111

210

201

			[	1,000	1,000]
					2,000,000 * 1 = 2,000
			[	1,000	1,000]
					17.18 * 220,000 /20 * 20 = 3,780
			[	1,890	1,890]
					17.18 * 7,000 /20 * 20 = 121
			[	60	61]
			.		500,000 * 4 = 2,000
			[	1,000	1,000]
			.		500,000 * 1 = 500
			[	250	250]
					(=1,900)
			-		100,000 * 1 = 100
			[	50	50]
			-		100,000 * 18 = 1,800
			[	900	900]
				(FAX,	) (=3,200)

1000

1100

1110

1111

210

201

			-	500,000	* 1	=	500		
			[	250			250]	
			-	150,000	* 18	=	2,700		
			[	1,350			1,350]	
				27,000	* 3	* 18	=	1,458	
			[	729			729]	
				12,000	* 1	* 18	* 4	=	864
			[	432			432]	
			<	>					
				가	()	35,000	* 1	=	35
			[	17			18]	
				()	30,000	* 2	* 1	=	60
			[	30			30]	
				1,200	* 50	* 18	=	1,080	
			[	540			540]	
			<	>					

1000

1100

1110

1111

210

201

[]

				[	16,136		14,914]		
				<			>			
									300,000	* 4 = 1,200
				[	600		600]		
									300,000	* 1 = 300
				[	150		150]		
				<			>			
									658	* 200 * 2 = 264
				[	132		132]		
202			5,400	[	2,700		2,700]		
			5,400	01						
									10,000	* 4 * 5 * 18 = 3,600
				[	1,800		1,800]		
									10,000	* 10 * 1 * 18 = 1,800
				[	900		900]		
206			19,816	[	9,909		9,907]		

1000

1100

1110

1111

210

201

		19,816	02						
					(=19,816)				
				-	22,090	* 3	* 23	=	1,525
				[	763		762]	
				-	22,090	* 2	* 23	* 18	=
				[	9,146		9,145	]	18,291
220		410,494							
403		410,494							
		410,494	02						
			3					=	410,494
1200		4,467,671		[	56,000	258,900	4,152,771]	
1230		4,467,671		[	56,000	258,900	4,152,771]	
1231		3,322,383							
100		2,807,672							
110		845,277							
101		845,277							
		210,000	02						

1000

1100

1110

1111

210

206

				30,000,000 * 7 = 210,000							
			260,479	03							
					(=260,479)						
					-	985,500	* 9	* 12	=	106,434	
					-	106,434,000	* 2/12			=	17,739
					-	106,434,000	* 1.8/12			=	15,966
					- 가 ()	25,000	* 9	* 2.26	* 12	=	6,102
					-	(=3,045)					
					·	175,950	* 9	* 0.20	* 4	=	1,267
					·	308,525	* 9	* 0.16	* 4	=	1,778
					-	(=8,400)					
					· 25	130,000	* 2	* 12	=	3,120	
					· 15 20	80,000	* 1	* 12	=	960	
					· 10 15	60,000	* 6	* 12	=	4,320	
					-	10,000	* 3	* 12	=	360	
					-	80,000	* 9	* 12	=	8,640	
					-	100,000	* 9	* 12	=	10,800	

1000

1200

1230

1231

110

101

1000	1200	1230		- 가	106,434,000	* 1/12 = 8,870
				-	90,000	* 9 * 12 = 9,720
				- 가	106,434,000	* 2.5 /12 = 22,174
				-	30,000	* 9 * 12 = 3,240
				- 가	106,434,000	* 20/288 = 7,392
				- (=31,597)		
				.	11,810	* 4 * 365 = 17,243
				.	4,430	* 9 * 30 * 12 = 14,354
				374,798	04	
				(=18,563)		
				-	29,690	* 1 * 300 = 8,907
				-	8,907,000	* 4/12 = 2,969
				- 가	8,907,000	* 1/12 = 743
				-	29,690	* 1 * 65 = 1,930
- 가	29,690	* 1 * 12 = 357				
- 가	29,690	* 1 * 19 = 565				
- 가	8,907,000	* 10/100 = 891				

[]

					-	100,000	* 1	* 12 = 1,200
					-	5,560	* 1	* 15 * 12 = 1,001
					() (=57,871)			
					-	22,690	* 4	* 300 = 27,228
					-	27,228,000	* 4/12 =	9,076
					-	가	27,228,000	* 1/12 = 2,269
					-	22,690	* 4	* 65 = 5,900
					-	가	22,690	* 4 * 12 = 1,090
					-	가	22,690	* 4 * 19 = 1,725
					-	가	27,228,000	* 10/100 = 2,723
					-	100,000	* 4	* 12 = 4,800
					-	4,250	* 4	* 15 * 12 = 3,060
						()	2,508,357,000	* 4.5/100 = 112,877
						()	2,508,357,000	* 1.7/100 = 42,643
						()	2,508,357,000	* 1.5/100 = 37,626
						()		
						2,508,357,000	* 2.6/100 =	65,218

1000

1200

1230

1231

110

101

				(=40,000)		
				-	10,000,000 * 4 =	40,000
120		1,962,395				
201		150,923				
		150,923	01			
			< >			
					29,000 * 40 =	1,160
					20,000 * 20 =	400
				(12)	4,000,000 * 1 =	4,000
				(=4,416)		
			-		150,000 * 4 =	600
			-		10,000 * 658 * 20/100 =	1,316
			-		10,000 * 250 =	2,500
					40,000 * 250 =	10,000
					200,000 * 5 * 4 =	4,000
				(=2,590)		
			-		4,000 * 175m ² * 1 =	700

1000

1200

1230

1231

110

101

				-	15,000	* 90	* 1 = 1,350
				-	1,500	* 90	* 4 = 540
					200,000	* 3	= 600
					40,000	* 12	= 480
					(	2,000,000	* 1 = 2,000
					400,000	* 3	= 1,200
					(=3,900)		
				-	50,000	* 5	* 2 = 500
				-	5,000	* 10	* 12 * 4 = 2,400
				-	1,000,000	* 1	= 1,000
					10,000	* 52	* 12 = 6,240
					(	150,000	* 35 = 5,250
					(A4,B4)	20,000	* 160 = 3,200
					12,000,000	* 1	= 12,000
				<	>		
					170,000	* 5	* 2 = 1,700
				<	>		

1000 1200 1230 1231 120 201

				(=3,387)					
				-	493,610	* 2	=	988	
				-	708,136	* 3	=	2,125	
				-	65,000	* 2	=	130	
				-	48,000	* 3	=	144	
					(=1,838)				
				-	128,280	* 2	=	257	
				-	128,280	* 3	=	385	
				-	274,440	* 2	=	549	
				-	215,660	* 3	=	647	
					(=1,170)				
				-	40,000	* 3 * 2	=	240	
				-	150,000	* 2 * 2	=	600	
				-	55,000	* 3 * 2	=	330	
					, ,	3,200,000	* 1	=	3,200
				< >					
					(=18,680)				

1000

1200

1230

1231

120

201

			-	10,000 * 6 * 68 =	4,080
			-	10,000 * 4 * 365 =	14,600
				50,000 * 658 * 6 * 3/100 =	5,922
				(=1,920)	
			-	100,000 * 2 * 4 =	800
			-	70,000 * 2 * 8 =	1,120
				50,000 * 3 * 12 =	1,800
				50,000 * 6 * 1 =	300
			< >		
				(,) 150,000 * 9 * 2 =	2,700
			< >		
				5,000 * 2 * 20 * 2 * 12 =	4,800
				5,000 * 1 * 20 * 1 * 12 =	1,200
				5,000 * 5 * 46 * 12 =	13,800
				5,000 * 540 * 1 =	2,700

1000

1200

1230

1231

120

201

					1,500 * 300 =	450
					5,000 * 180 * 1 =	900
					1,500 * 180 =	270
				< >		
					4,156,000 * 2 * 90% =	7,481
					2,220,000 * 3 * 90% =	5,994
				()	2,377,000 * 1 * 90% =	2,140
				()	2,056,000 * 1 * 90% =	1,851
					1,957,000 * 3 * 90% =	5,284
202		100,570				
		100,570	01			
					70,000 * 49 * 12 =	41,160
				(=14,060)		
				- (4)	110,000 * 6 * 1 =	660
				- (2)	60,000 * 5 * 12 =	3,600
				- (1)	35,000 * 4 * 50 =	7,000
				- (10)	300,000 * 2 * 1 =	600

				-	(4)	110,000	* 5 * 4 = 2,200
					(=41,100)		
				-	(5)	1,500,000	* 5 * 1 = 7,500
				-	(2)	600,000	* 2 * 8 = 9,600
				-	(1)	300,000	* 4 * 20 = 24,000
					(=4,250)		
				-		250,000	* 5 = 1,250
				-		600,000	* 5 = 3,000
203		100,500					
		100,500	03				
							= 20,000
							= 20,000
							= 25,000
							= 20,000
							= 4,000
							= 10,000
							= 1,500

301		9,200						
		9,200	11					
				(=1,200)				
			-		500,000		* 1	= 500
			-		300,000		* 1	= 300
			-		200,000		* 2	= 400
				()	40,000		* 200	= 8,000
303		38,214						
					350,000		* 37	= 12,950
			2002		1,000,000		* 5	= 5,000
				()	40,000		* 658 * 20/100	= 5,264
								= 15,000
304		1,493,568						
		1,266,405	01					
					13,362,494,000		* 10.448/100 * 70%	= 977,280
					13,362,494,000		* 3.091/100 * 70%	= 289,125
		227,163	02					

1000 1200 1230 1231 120 301

					13,362,494,000 * 1.7/100 = 227,163
307		69,420			
		69,420	07		
				20,000,000 * 1 = 20,000	
				10,000,000 * 1 = 10,000	
				13,362,494,000 * 0.295/100 = 39,420	
200		178,000			
220		178,000			
403		40,000			
		40,000	02		
				12,000,000 * 2 = 24,000	
				(=16,000)	
			- (4)	800,000 * 5 * 1 = 4,000	
			- (2)	250,000 * 2 * 8 = 4,000	
			- (1)	100,000 * 4 * 20 = 8,000	
405		138,000			
		138,000	01		

				(1,2,3,4, 1,2,3,4, 1,2,3, 1)		
					11,500,000 * 12 =	138,000
400		336,711				
420		336,711				
306		336,711				
		336,711	01			
					481,015,000 * 70% =	336,711
1232		463,846	[	189,000	274,846]	
100		217,426				
120		217,426				
201		127,486				
		127,486	01			
			<	>		
				(3600)	25,000 * 23 =	575
					400,000 * 1 =	400
					3,000 * 303 =	909
					500,000 * 11 =	5,500

1000

1200

1230

1231

220

405

				() (=23,007)		
				-	95 * 20,000 * 12 =	22,800
				-	600 * 25 * 12 =	180
				-	2,200 * 1 * 12 =	27
					, 15,000 * 20 =	300
					.	
					, 15,000 * 15 =	225
					1,000,000 * 2 =	2,000
					100,000 * 18 =	1,800
					30 * 50,000 =	1,500
				(A4)	5,000 * 50 =	250
					(=400)	
				-	. 25,000 * 8 =	200
				-	가 . 25,000 * 8 =	200
					3,000 * 1,500 * 12 =	54,000
				2	50,000 * 35 * 4 =	7,000

				2			=	3,000
301			37,380					
			31,680	02				
				(=31,680)				
				-	152,000	* 18	* 4	= 10,944
				-	288,000	* 18	* 4	= 20,736
			5,700	11				
					50,000	* 20	=	1,000
					50,000	* 16	* 2 * 2	= 3,200
				(=1,000)				
				-	300,000	* 1	=	300
				-	200,000	* 2	=	400
				-	100,000	* 3	=	300
					5,000	* 100	=	500
303			1,700					
				(=600)				

				-	300,000 * 1 =	300
				-	200,000 * 1 =	200
				-	100,000 * 1 =	100
					(=1,100)	
				-	400,000 * 1 =	400
				-	300,000 * 1 =	300
				-	200,000 * 2 =	400
307		15,000				
		15,000	03			
					=	15,000
200		246,420	[	189,000	57,420]	
210		220,500	[	189,000	31,500]	
201		91,260	[	79,632	11,628]	
		91,260	01			
					3,000,000 * 18 =	54,000
			[	50,400	3,600]	
					(=20,880)	

[]

						-	200 * 20,000 * 4 =		16,000
					[	14,000	2,000]		
						-	2,440 * 1,000 * 2 =		4,880
					[	3,415	1,465]		
							(,)		
							300,000 * 2 * 18 =		10,800
					[	7,560	3,240]		
							15,000 * 2 * 2 * 18 =		1,080
					[	757	323]		
							30,000 * 150 * 1 =		4,500
					[	3,500	1,000]		
206		18,000			[	12,600	5,400]		
		18,000		01					
							1,000,000 * 18 =		18,000

1000

1200

1230

1232

210

201

[]

						-	80,616,000	* 3/100 =	2,419
							(=1,673)		
						-	3,380,000	* 4/100 =	136
						-	38,419,000	* 4/100 =	1,537
							50,000,000	* 4/100 =	2,000
							11,550,000	* 4/100 =	462
							169,400,000	* 4/100 =	6,776
							(=2,526)		
						-	14,450,000	* 4/100 =	578
						-	48,676,000	* 4/100 =	1,948
							(=1,756)		
						-	33,257,000	* 4/100 =	1,331
						-	10,611,000	* 4/100 =	425
							23,600,000	* 4/100 =	944
							31,856,000	* 4/100 =	1,275
							(=2,262)		
						-	38,835,000	* 3/100 =	1,166

1000

1200

1230

1233

120

201

[]

			-			36,504,000 * 3/100 =	1,096
						11,500,000 * 4/100 =	460
						38,000,000 * 4/100 =	1,520
200		16,100					
220		16,100					
401		5,000					
		5,000	01				
						5,000,000 * 1 =	5,000
405		11,100					
		11,100	01				
						35,000 * 100 =	3,500
				()		950,000 * 8 =	7,600
1234		526,924	[	56,000	69,900	401,024]	
100		213,878					
120		213,878					
201		213,878					
		213,878	01				

1000 1200 1230 1233 120 201

		(E1)	379,500	* 1	* 12	=	4,554
			33,000	* 2	=		66
		< >					
			50,000	* 6	* 2	=	600
		가 (,)	20,000	* 200	=		4,000
		(,)	70,000	* 2	=		140
		< >					
						(=13,395)	
		-	1,200,000	* 140	* 5/100	=	8,400
		-	500,000	* 115	* 5/100	=	2,875
		-	400,000	* 19	* 5/100	=	380
		-	600,000	* 19	* 5/100	=	570
		-	1,300,000	* 18	* 5/100	=	1,170
						(UX9000)	(=14,739)
		-	208,800,000	* 5/100	=		10,440
		-	23,470,000	* 5/100	=		1,174
		-	62,500,000	* 5/100	=		3,125
		(DF300, RS2310)					

1000

1200

1230

1234

120

201

			(NF8500R)	(=12,590)	
			-	101,452,680	* 5/100 = 5,073
			-	42,322,890	* 5/100 = 2,117
			- (SSD)	13,200,000	* 5/100 = 660
			- ()	78,777,280	* 5/100 = 3,939
			-	16,014,000	* 5/100 = 801
			(GPX1150H)		
				44,000,000	* 5/100 = 2,200
				39,000,000	* 5/100 = 1,950
			LAN (=22,550)		
			- LAN	1,200,000 * 300	* 5/100 = 18,000
			- LAN (,)	90,982,000	* 5/100 = 4,550
			(UPS,) (=7,811)		
			- (,)	24,440,000	* 5/100 = 1,222
			- (,)	131,770,000	* 5/100 = 6,589
200		294,846	[56,000	69,900	168,946]
210		265,000	[56,000	69,900	139,100]

1000

1200

1230

1234

120

201

405		265,000	[	56,000	69,900	139,100]	
		265,000	01					
				(2)		(=165,000)		
			-			165,000,000	* 1 =	165,000
			[	56,000	109,000]		
						100,000,000	* 1 =	100,000
			[	69,900	30,100]		
220		29,846						
207		10,915						
		10,915	02					
				(=8,000)				
			-			50,000	* 10page * 12 =	6,000
			-	S/W		2,000,000	* 1 =	2,000
					S/W	55,000	* 53 =	2,915
401		10,351						
		10,351	01					
			LAN	(7) (=10,351)				

				-	24Port	187,000 * 3 = 561
				-		495,000 * 2 = 990
				-	25P	4,400 * 1500m = 6,600
				-	(AL)	2,200,000 * 1 = 2,200
405		8,580				
		8,580	01			
				()		2,860,000 * 3 = 8,580
400		18,200				
420		18,200				
308		18,200				
		18,200	05			
				S/W		1,516,590 * 12 = 18,200

2000		3,257,238	[	1,341,032	1,017,609	898,597]
2100		464,683	[	27,167	31,816	405,700]
2120		464,683	[	27,167	31,816	405,700]
2121		464,683	[	27,167	31,816	405,700]
100		340,697				
120		340,697				
201		42,414				
		42,414	01			
			<	>		
			3	(=1,820)		
			-		250 * 3,000 * 2 =	1,500
			-		80,000 * 4 =	320
					50,000 * 20 =	1,000
					100 * 1,000 * 4 =	400
					(, ,)	
					1,500,000 * 1 =	1,500
					(=1,620)	

2000

2100

2120

2121

120

201

			-				1,500	* 30	* 12	=	540
			-				3,000	* 30	* 12	=	1,080
			,			(=7,800)					
			-				10,000	* 300	* 2	=	6,000
			-				300	* 3,000	* 2	=	1,800
			,				300,000	* 4	* 2	=	2,400
			,				100,000	* 4	* 2	=	800
			,				100,000	* 6	* 2	=	1,200
							100,000	* 10		=	1,000
						(=1,800)					
			-				150,000	* 8		=	1,200
			-				50,000	* 3	* 4	=	600
						()
							30,000	* 25	* 3	=	2,250
			가				4,000,000	* 1		=	4,000

		17,740	09		
				(=1,400)	
				-	150,000 * 2 * 2 = 600
				-	40,000 * 10 * 2 = 800
					(=1,240)
				-	150,000 * 2 * 2 = 600
				-	40,000 * 8 * 2 = 640
					(=700)
				-	150,000 * 2 = 300
				-	200,000 * 2 = 400
					(=2,200)
				-	150,000 * 3 * 4 = 1,800
				-	40,000 * 10 = 400
					가 (=8,200)
				-	5,000 * 120 * 5 = 3,000
				-	250,000 * 4 = 1,000
				-	35,000 * 120 = 4,200

				-	16,000,000	* 1	* 80% = 12,800
				-	1,700,000	* 18	* 80% = 24,480
					(=9,600)		
				-	12,000,000	* 1	* 80% = 9,600
200		123,986	[	27,167	31,816	65,003]
210		110,841	[	27,167	31,816	51,858]
301		59,716	[	7,042	22,816	29,858]
		45,632	02				= 45,632
			[	22,816	22,816]
		14,084	11				= 3,486
			[	1,743	1,743]
							= 3,486
			[	1,743	1,743]
			가				= 1,592
			[	796	796]

2000

2100

2120

2121

120

307

							= 3,650
				[1,825	1,825]		
							= 1,870
				[935	935]		
307		51,125	[20,125	9,000	22,000]		
		39,125	02				
							= 11,840
			[5,840	6,000]			
							= 21,285
			[14,285	7,000]			
							= 6,000
			[3,000	3,000]			
		12,000	05				
							= 12,000
			[6,000	6,000]			
220		13,145					
401		5,000					

			5,000	01			
					=	5,000	
403			8,145				
			8,145	02			
					(=8,145)		
			- 1	2	54,000	* 5	= 270
			- 2	3	98,000	* 60	= 5,880
			- 3	4	124,000	* 10	= 1,240
			- 4	5	151,000	* 5	= 755
2300			2,792,555	[	1,313,865	985,793	492,897]
2310			2,792,555	[	1,313,865	985,793	492,897]
2314			2,792,555	[	1,313,865	985,793	492,897]
200			2,792,555	[	1,313,865	985,793	492,897]
210			2,792,555	[	1,313,865	985,793	492,897]
201			2,700	[	1,080	810	810]
			2,700	01			
					5,000	* 3 * 15 * 12	= 2,700

2000	2100	2120	2121	220	401
------	------	------	------	-----	-----

				[	1,080	810	810]
202		3,600	[	1,440	1,080	1,080]	
		3,600	01				
					10,000	* 3	* 10
							* 12 = 3,600
			[	1,440	1,080	1,080]	
401		2,786,255	[	1,311,345	983,903	491,007]	
		2,786,255	01				
						2,786,255,000	* 1 = 2,786,255
			[	1,311,345	983,903	491,007]	
		8,230,671	[	1,397,032	1,324,754	5,508,885]	

1000			33,787	
1200			33,787	
1220			33,787	
1221			33,787	
100			28,716	
120			28,716	
201			23,716	
			23,716	01
				< >
				TV (=2,964)
				- 7,500 * 26 * 12 = 2,340
				- 2,000 * 26 * 12 = 624
				2,000 * 300 * 12 = 7,200
				(=6,480)
				- (=1,800)
				. 가 2,000 * 50 * 12 = 1,200
				. 5,000 * 10 * 12 = 600

1000

1200

1220

1221

120

201

				<	>	
						120,000 * 12 = 1,440
203		5,000				
		5,000	03			= 5,000
200		5,071				
220		5,071				
405		5,071				
		5,071	01			
				(50)		2,585,000 * 1 = 2,585
						286,000 * 1 = 286
						500,000 * 1 = 500
						1,700,000 * 1 = 1,700

[]

2000		316,202	[	111,600	68,600	136,002]
2100		267,072	[	89,000	48,000	130,072]
2110		267,072	[	89,000	48,000	130,072]
2111		267,072	[	89,000	48,000	130,072]
100		105,572				
120		105,572				
201		41,952				
		28,972	01			
			<	>		
				() (=5,592)		
			-	(9)	10,000 * 25 * 12 =	3,000
			-	(2)	9,000 * 24 * 12 =	2,592
				(,)	150,000 * 14 =	2,100
				(A4, B4)	20,000 * 50 =	1,000
					50,000 * 12 =	600
					10,000 * 14 * 12 =	1,680
					500,000 * 4 =	2,000

2000

2100

2110

2111

120

201

			12,980	02		
				4	(=7,380)	
				-		2,000,000 * 1 = 2,000
				- 2	,	(=880)
				.		5,000 * 126 = 630
				.		500 * 500 = 250
				- ,	(=3,500)	
				.		1,500 * 1,000 = 1,500
				.		2,000 * 1,000 = 2,000
				-	(=1,000)	
				.	()	60,000 * 10 = 600
				.	()	200,000 * 2 = 400
				7	(=5,600)	
				- 7	(=500)	
				.		5,000 * 80 = 400
				.	,	100,000 * 1 = 100
				- 10	(=600)	

2000

2100

2110

2111

120

201

				.		100,000	* 1	=	100	
				.		100,000	* 5	=	500	
				-	,	(=3,500)				
				.		2,000	* 1,000	=	2,000	
				.		1,500	* 1,000	=	1,500	
				-		(=1,000)				
				.	()	60,000	* 10	=	600	
				.	()	200,000	* 2	=	400	
			202	15,000						
						6,720	01		70,000	* 8	* 12	=	6,720
8,280	02							115,000	* 5	* 12	=	6,900
						115,000	* 1	* 12	=	1,380
203	2,000									
			2,000	03						
								=	2,000	

2000

2100

2110

2111

120

201

301		30,620				
		30,620	09			
				200,000	* 5 =	1,000
			2			
				100,000	* 4 =	400
			7	(=1,800)		
			- 10	100,000	* 3 =	300
			- 7	100,000	* 15 =	1,500
				1,000,000	* 1 =	1,000
				(=10,600)		
			-	1,000,000	* 1 =	1,000
			-	500,000	* 3 =	1,500
			-	300,000	* 3 =	900
			- 가	200,000	* 6 =	1,200
			-	50,000	* 80 =	4,000
			-	10,000	* 200 =	2,000
			2	(=2,140)		

[]

				-		50,000	* 8	=	400
				-		30,000	* 16	=	480
				-		20,000	* 24	=	480
				-		10,000	* 78	=	780
					()	
						5,000,000	* 1	=	5,000
				7		3,000,000	* 1	=	3,000
				10	(=1,600)				
				()				
				-		300,000	* 1	=	300
				-		200,000	* 1	=	200
				-		200,000	* 1	=	200
				-		100,000	* 1	=	100
				-		100,000	* 1	=	100
				()				
				-		200,000	* 1	=	200
				-		150,000	* 1	=	150

2000

2100

2110

2111

120

301

[]

			-	150,000	* 1 =	150
			-	100,000	* 1 =	100
			-	100,000	* 1 =	100
			7	(=4,080)		
			-	100,000	* 8 =	800
			-	50,000	* 16 =	800
			-	30,000	* 24 =	720
			-	30,000	* 32 =	960
			-	1,600	* 500 =	800
307		16,000				
		10,000	02			
				10,000,000	* 1 =	10,000
		6,000	03			
					=	6,000
200		161,500	[	89,000	48,000	24,500]
210		150,000	[	89,000	48,000	13,000]
307		60,000	[	29,000	18,000	13,000]

2000

2100

2110

2111

120

301

[]

			60,000	02				
							48,000,000	* 1 = 48,000
					[	24,000	12,000	12,000]
								10,000,000 * 1 = 10,000
					[	5,000	5,000]	
								2,000,000 * 1 = 2,000
					[	1,000	1,000]	
	402		90,000	[	60,000	30,000]		
			90,000	01				= 90,000
					[	60,000	30,000]	
	220		11,500					
	207		10,000					
			10,000	01				= 10,000
	402		1,500					
			1,500	02				

2000

2100

2110

2111

210

307

[]

						15,000 * 50 * 2 =	1,500
2300		49,130	[	22,600	20,600	5,930]	
2320 가		49,130	[	22,600	20,600	5,930]	
2323		49,130	[	22,600	20,600	5,930]	
100		3,930					
120		3,930					
201		2,430					
		2,430	01				
						200 * 2,000 * 2 =	800
						150,000 * 2 =	300
						100 * 4,000 =	400
						1,000 * 100 =	100
						1,200 * 150 =	180
			<	>			
						50,000 * 13 * 1 =	650

2000

2100

2110

2111

220

402

2000	2300	2320 가	2323	120	301
	301	1,500			
		1,500	11		
					= 500
				500,000 * 2	= 1,000
200		45,200	[22,600 20,600 2,000]		
210		45,200	[22,600 20,600 2,000]		
	307	45,200	[22,600 20,600 2,000]		
		45,200	02		
					= 10,000
			[5,000 5,000]		
					= 2,000
			[1,000 1,000]		
					= 31,200
			[15,600 15,600]		
					= 2,000
			[1,000 1,000]		
		349,989	[111,600 68,600 169,789]		

1000			642,535	[34,960 607,575]
1200			642,535	[34,960 607,575]
1240			642,535	[34,960 607,575]
1242			115,463	[34,960 80,503]
100			71,703	
120			71,703	
201			56,323	
			56,323	01
				< >
				75,000 * 80 = 6,000
				가 10,000 * 2 * 12 = 240
				(=5,130)
				- (,) 45,000 * 60 = 2,700
				- 45,000 * 18 * 3 = 2,430
				25,000 * 16 * 5 = 2,000
				10,000 * 17 * 12 = 2,040
				(A4, B4) 20,000 * 60 = 1,200

				(,)	$150,000 * 20 =$	3,000
			< >	가	$3,000 * 150 =$	450
				(=19,787)		
			-		$185 * 64,122\text{m}^2 =$	11,863
			-		$8,612,299,000 * 0.00092 =$	7,924
				(=5,776)		
			-	,	=	2,058
			-	(,)	=	3,039
			-	(,)	=	679
			< >		$70,000 * 4 * 20 =$	5,600
			< >		$5,000 * 5 * 17 * 12 =$	5,100
202			14,880			
			14,880	01		
					$70,000 * 17 * 12 =$	14,280

1000 1200 1240 1242 120 201

[]

				[680]	
				-	= 250
				[250]	
				- ,	= 300
				[300]	
				-	= 71
				[71]	
202		3,600		[3,600]	
		3,600	01		
					10,000 * 4 * 60 = 2,400
				[2,400]	
				가	10,000 * 3 * 10 * 4 = 1,200
				[1,200]	
203		1,000		[1,000]	
		1,000	03		
					= 1,000
				[1,000]	

1000

1200

1240

1242

210

201

	206	6,627	[6,627]			
		6,627	02			
			,	22,090	* 2	* 150 = 6,627
			[6,627]			
	405	100	[100]			
		100	01			
			,	100,000	* 1	= 100
			[100]			
	400	8,800				
	420	8,800				
	306	8,800				
		8,800	01			
				8,800,000	* 1	= 8,800
	1243	527,072				
	100	279,317				
	120	279,317				
	201	251,317				

1000

1200

1240

1242

210

206

		251,317	01		
			<	>	
				가	500,000 * 1 = 500
				가	370,000 * 1 = 370
				(=5,891)	
			-	(12,200 * 462m ²) + 16,800	= 5,654
			-	(12,200 * 18m ²) + 16,800	= 237
				(=2,200)	
			-	200,000 * 5	= 1,000
			-	150,000 * 8	= 1,200
				700,000 * 1	= 700
				가	400,000 * 1 = 400
					440,000 * 1 = 440
					300,000 * 4 = 1,200
					8,000 * 600 = 4,800
					15,000 * 200 = 3,000
					200,000 * 4 = 800

		19,284	01			
				2,800 * 20kg * 2 * 12 =		1,344
				3,500 * 80kg =		280
				17,000 * 80kg =		1,360
			(9)	20,000 * 10 * 40 =		8,000
			(EM)	6,000 * 100kg * 12 =		7,200
				5,500 * 200kg =		1,100
		8,616	02			
				22,090 * 1 * 240 =		5,302
				22,090 * 1 * 150 =		3,314
	307	100				
		100	06			
			가	100,000 * 1 =		100
	200	247,755				
	220	247,755				
	307	96,325				
		96,325	05			

1000

1200

1240

1243

120

206

					6,771,061	* 12 = 81,253
					726,000	* 12 = 8,712
					3,180,000	* 2 = 6,360
401		151,430				
		151,430	01			
					1,012,000,000	* 1/10 = 101,200
				(500R/T)	9,000,000	* 1 = 9,000
					80,000	* 122m ² = 9,760
					500,000	* 7 = 3,500
					1,500,000	* 2 = 3,000
				,	1,500,000	* 1 = 1,500
				,	4,500,000	* 2 = 9,000
					330,000	* 9 = 2,970
					1,500,000	* 6 = 9,000
				(1)	2,500,000	* 1 = 2,500
		642,535	[	34,960	607,575]

1000		540,375							
1200		540,375							
1240		540,375							
1241		540,375							
100		536,375							
120		536,375							
201		422,561							
		422,561	01						
			< >						
						10,000	* 42	* 12	= 5,040
					(A4, B4)	20,000	* 200	=	4,000
					(,)	150,000	* 45	=	6,750
						80,000	* 6	* 2	= 960
						600	* 50	* 12	= 360
					() (=10,560)				
					-	1,200	* 400	* 12	= 5,760
					- ,	2,000	* 200	* 12	= 4,800

1000

1200

1240

1241

120

201

[]

		(, ,) (=15,440)		
		-	660,000 * 4 =	2,640
		-	100,000 * 5 * 12 =	6,000
		-	200,000 * 25 =	5,000
		-	30,000 * 60 =	1,800
		(=14,960)		
		-	8 * 1,750,000 =	14,000
		-	12 * 80,000 =	960
		(=1,400)		
		-	2,000 * 500 =	1,000
		-	4,000 * 100 =	400
		(=420)		
		- ,	70 * 3,000 =	210
		-	2,100 * 100 =	210
		, (=2,700)		
		- . (OCR)		
			55,000 * 2 * 12 =	1,320

1000

1200

1240

1241

120

201

		-	(OCR)	55,000 * 1 * 12 =	660
		-		6,000 * 120 =	720
			(=21,120)		
		-	(OCR)	88,000 * 200 =	17,600
		-	(OCR)	88,000 * 40 =	3,520
			(OCR)	88,000 * 25 * 4 =	8,800
			(=9,045)		
		-		38,500 * 25 * 6 =	5,775
		-		25,000 * 15 * 6 =	2,250
		-	(A4)	17,000 * 10 * 6 =	1,020
				60,000 * 15 =	900
				60,000 * 10 * 9 =	5,400
				(=10,050)	
		-		4,200 * 1,500 =	6,300
		-		2,500 * 1,500 =	3,750
		<	>		
				50,000 * 5 * 4 =	1,000

						50,000	* 4	* 3 = 600
						50,000	* 4	* 4 = 800
				<	>			
						140	* 150,000	* 4 = 84,000
								(=192,500)
				-		1,170	* 500,000	* 1/4 = 146,250
				-		170	* 500,000	* 1/4 = 21,250
				-		1,000	* 125,000	* 1/5 = 25,000
							8,000	* 12 = 96
				<	>			
						5,000	* 5	* 42 * 12 = 12,600
						5,000	* 20	* 42 * 2 = 8,400
				<	>			
						1,500,000	* 51	* 4/100 = 3,060
						50,000	* 16	* 2 = 1,600
202		39,480						
		39,480	01					

						70,000 * 42 * 12 =	35,280
						10,000 * 5 * 7 * 12 =	4,200
203		2,000					
		2,000	03				= 2,000
206		58,934					
		58,934	02			221 * 400,000 * 2/3 =	58,934
303		13,400					
						252,000,000 * 5/100 * 2/3 =	8,400
						150,000,000 * 5/100 * 2/3 =	5,000
200		4,000					
220		4,000					
405		4,000					
		4,000	01				
						4,000,000 * 1 =	4,000

			540,375		

1000		118,748		
1200		118,748		
1230		118,748		
1236		118,748		
100		116,108		
120		116,108		
201		92,368		
		92,368	01	
			<	>
				45,000 * 30 = 1,350
				8,000 * 3 * 12 = 288
				1,000,000 * 1 = 1,000
				500 * 20 * 100 = 1,000
				3,000 * 300 = 900
				2,000 * 500 = 1,000
			(A4, B4)	20,000 * 120 = 2,400
			(,)	150,000 * 20 = 3,000

1000

1200

1230

1236

120

201

			(,)	200,000 * 5 =	1,000
			(=4,250)		
			- (A4)	20,000 * 100 =	2,000
			-	150,000 * 15 =	2,250
				300 * 2,500 =	750
				10,000 * 26 * 12 =	3,120
				33,000 * 20 =	660
				200,000 * 12 =	2,400
			,	2,500 * 200 =	500
				10,000 * 300 =	3,000
			< >		
			() (=54,200)		
			-	170 * 140,000 =	23,800
			-	1,170 * 20,000 =	23,400
			-	1,000 * 7,000 =	7,000
			< >		
				5,000 * 5 * 26 * 12 =	7,800

1000

1200

1230

1236

120

201

				<	>				
								150,000	* 25 = 3,750
202		22,380							
		21,000	01					70,000	* 25 * 12 = 21,000
		1,380	02					115,000	* 1 * 12 = 1,380
203		1,000							
		1,000	03						= 1,000
301		360							
		360	11					(=360)	
				-				10,000	* 1 * 12 = 120
				-				10,000	* 1 * 12 = 120
				-	(2)			10,000	* 1 * 12 = 120
200		2,640							

220		2,640			
405		2,640			
		2,640	01		
				1 (,)	
					120,000 * 17 = 2,040
				()	600,000 * 1 = 600

4000		370,799	[	13,604	76,021	281,174]
4100		370,799	[	13,604	76,021	281,174]
4110		370,799	[	13,604	76,021	281,174]
4111		150,892	[	4,173	76,021	70,698]
	100	33,019				
	120	33,019				
	201	30,303				
		30,303	01			
			<	>		
					300,000	* 1 = 300
					300,000	* 1 = 300
					40,000	* 30 = 1,200
			2002	(3600)	50,000	* 25 = 1,250
					35,000	* 26 = 910
					25,000	* 27 = 675
			2002		400,000	* 2 = 800

[]

206	2,016				
	2,016	01			
				168,000 * 12 =	2,016
301	700				
	700	11			
				50,000 * 10 =	500
				10,000 * 20 =	200
200	117,873	[	4,173	76,021	37,679]
210	117,873	[	4,173	76,021	37,679]
201	41,171	[	3,248	16,540	21,383]
	41,171	01			
		<	>		
					= 1,871
		[	561	655	655]
				5,000,000 * 2 =	10,000
		[	6,500	3,500]	

4000

4100

4110

4111

120

206

					-		17,090	* 1,420	= 24,268
					[	19,240		5,028]
					-		32,900	* 1,400	= 46,060
					[	37,018		9,042]
						(3 77)			= 3,300
					[	2,150		1,150]
4112			219,907		[	9,431		210,476]
100			22,366						
120			22,366						
301			22,366						
			22,366		08				
						가	100,000	* 10	= 1,000
							445,100	* 1 * 36	= 16,024
							445,100	* 1 * 12	= 5,342
200			197,541		[	9,431		188,110]
210			197,541		[	9,431		188,110]
201			638		[	638]

			638	01					
				<	>				
								=	638
				[	638]			
202			1,906	[	1,906]			
			1,906	01					
								=	1,906
				[	1,906]			
301			194,997	[	6,887	188,110]		
			194,997	08					
				(	)		23,600	* 117	* 12 = 33,135
				[	1,000	32,135]		
							75,000	* 117	* 12 = 105,300
				[	3,000	102,300]		
							30,000	* 117	* 12 = 42,120
				[	2,000	40,120]		
							90,260	* 80	* 2 = 14,442

[]

				[	887	13,555]
			489,547	[13,604	76,021	399,922]

4000 4100 4110 4112 210 301

2000		24,098,020	[	15,739,886	6,504,071	1,854,063]		
2300		24,098,020	[	15,739,886	6,504,071	1,854,063]		
2310		19,633,645	[	13,030,868	4,802,193	1,800,584]		
2311		7,939,266	[	3,971,124	3,226,077	742,065]		
100		272,940							
120		272,940							
201		191,280							
		191,280	01						
			<		>				
				(A4, B4)	20,000	* 130	=	2,600	
				(,)	150,000	* 20	=	3,000	
				가	150,000	* 2	=	300	
					10,000	* 24 * 12	=	2,880	
					100,000	* 5	=	500	
						(=4,800)			
			-		1,500,000	* 1	=	1,500	
			-		300	* 1,000 * 3	=	900	

				-		8,000	* 100	* 3 = 2,400
				<	>			
						5,000	* 5 * 24 * 12 =	7,200
				<	>			
					3			= 170,000
202		20,160						
		20,160	01					
						70,000	* 24 * 12 =	20,160
203		5,000						
		5,000	03					
								= 4,000
								= 1,000
301		5,000						
		5,000	01					
					가	250,000	* 20 =	5,000
307		51,500						
		1,500	02					

					500,000 * 3 =	1,500
			50,000	03		
					10,000,000 * 4 =	40,000
					10,000,000 * 1 =	10,000
200		7,666,326	[	3,971,124	3,226,077	469,125]
210		7,654,886	[	3,971,124	3,226,077	457,685]
	206	48,600	[	34,020	14,580]
		48,600	02			
						= 48,600
			[	34,020	14,580]
301		2,051,925	[	658,219	966,161	427,545]
		2,051,925	01			
						= 934,500
			[	654,150	196,245	84,105]
						= 6,985
			[	1,669	5,316]
						= 4,800

2000

2300

2310

2311

120

307

[]

				[	2,400	2,400]
							= 1,030,320
				[	686,880	343,440]
							= 67,200
				[	67,200]
							= 6,000
				[	6,000]
							= 2,120
				[	2,120]
307		5,002,831		[	3,037,140	1,950,131	15,560]
		5,002,831		02			= 6,000
				[	6,000]
							= 277,102
				[	69,275	207,827]
						가	= 2,000
				[	2,000]

2000

2300

2310

2311

210

301

				[225,129]			
						=	716,865
				[501,806	215,059]		
				가		=	154,000
				[61,600	92,400]		
						=	554,279
				[387,995	166,284]		
						=	102,000
				[40,800	61,200]		
						=	124,000
				[49,600	74,400]		
						=	1,348,937
				[944,256	404,681]		
				가		=	6,000
				[3,000	3,000]		
						=	28,260
				[28,260]			

2000

2300

2310

2311

210

307

								= 327,140
						[228,998	98,142]	
								= 12,000
						[12,000]		
								= 11,298
						[11,298]		
								= 725,549
						[580,439	145,110]	
402			551,530			[275,765	275,765]	
			551,530		01			
								= 10,000
						[5,000	5,000]	
								= 541,530
						[270,765	270,765]	
220			11,440					
401			10,000					
			10,000		01			

[]

								= 10,000
			402	1,440				
				1,440	02			
						120,000	* 12	= 1,440
2312		11,692,879		[9,059,744	1,576,116	1,057,019]		
	100			2,200				
	120			2,200				
	201			2,200				
				2,200	01			
					<	>		
						50,000	* 11 * 4	= 2,200
	200			11,690,679	[9,059,744	1,576,116	1,054,819]	
	210			11,690,679	[9,059,744	1,576,116	1,054,819]	
	301			632,207	[183,034	414,673	34,500]	
				632,207	01			
								= 101,920
					[101,920]			

2000 2300 2310 2311 220 401

							=	29,120
			[	29,120]			
							=	129,775
			[	129,775]			
							=	2,000
			[	2,000]			
							=	71,600
			[	71,600]			
							=	69,000
			[	34,500	34,500]		
							=	228,792
			[	183,034	45,758]		
307		11,058,472	[	8,876,710	1,161,443	1,020,319]	
		10,829,472	01					
							=	7,649,193
			[	6,119,355	764,919	764,919]	
							=	675,628
2000	2300	2310	2312	210	301			

[]

				[	540,502	67,563	67,563]
							= 1,223,379
				[	978,703	122,338	122,338]
							= 1,183,541
				[	996,666	124,583	62,292]
							= 21,628
				[	17,302	2,163	2,163]
				,			= 10,438
				[	8,350	1,044	1,044]
							= 65,665
				[	52,532	13,133]	
			229,000	02			= 199,000
				[	139,300	59,700]	
							= 15,000
				[	12,000	3,000]	
							= 15,000

2000

2300

2310

2312

210

307

			[12,000 3,000]	
2313		1,500		
100		1,500		
120		1,500		
201		1,500		
		1,500	01	
			< >	
				500,000 * 1 = 500
				1,000,000 * 1 = 1,000
2320 가		4,464,375	[2,709,018 1,701,878 53,479]	
2321 가		314,542	[169,365 101,597 43,580]	
100		23,580		
120		23,580		
201		7,400		
		5,400	01	
			< >	
				()

						600,000	* 1 = 600
				(=3,600)			
				-		60,000	* 10 = 600
				-		20,000	* 15 * 10 = 3,000
				< >			
						50,000	* 2 * 10 = 1,000
						50,000	* 2 = 100
						50,000	* 2 = 100
		2,000	02				
				(=2,000)			
				-		2,000,000	* 1 = 2,000
301		16,180					
		8,000	09				
				(=8,000)			
				-		200,000	* 20 = 4,000
				- ()		10,000	* 400 = 4,000
		8,180	11				

2000

2300

2320 가

2321 가

120

201

				(=7,880)	
				-	50,000 * 24 = 1,200
				-	70,000 * 24 = 1,680
				- ()	100,000 * 50 = 5,000
				(=300)	
				-	100,000 * 1 = 100
				-	50,000 * 4 = 200
200	270,962	[	169,365	101,597]	
210	270,962	[	169,365	101,597]	
301	128,614	[	102,991	25,623]	
	128,614	01			
			가		= 103,209
		[	82,568	20,641]	
			가		= 25,405
		[	20,423	4,982]	
307	133,848	[	62,124	71,724]	
	133,848	02			

2000

2300

2320 가

2321 가

120

301

[]

120		850				
201		850				
		850	01			
			<	>		
					50,000 * 15 * 1 =	750
					50,000 * 2 =	100
200		3,114,155	[	1,899,231	1,209,515	5,409]
210		3,109,155	[	1,899,231	1,209,515	409]
307		3,109,155	[	1,899,231	1,209,515	409]
		3,109,155	02			
						= 1,306,119
			[	914,283	391,836]	
						= 367,073
			[	293,658	73,415]	
						= 1,251,125
			[	657,377	593,748]	
						= 39,240

2000 2300 2320 가 2322 120 201

[]

				[	39,240]		
							= 4,000	
				[	4,000]		
							= 2,798	
				[	978	1,820]	
							= 18,920	
				[	18,920]		
							= 2,885	
				[	910	1,975]	
							= 1,635	
				[817	409	409]
							= 16,800	
				[	16,800]		
							= 16,000	
				[	16,000]		
							= 10,000	
				[	5,000	5,000]	

2000

2300

2320 가

2322

210

307

[]

										= 6,000
						[6,000]				
						가 가				= 32,760
						[26,208 6,552]				
						가 가				= 6,960
						[6,960]				
						가				= 2,040
						[2,040]				
						가				= 1,200
						[1,200]				
						가				= 16,000
						[16,000]				
						가				= 2,000
						[2,000]				
										= 5,600
						[5,600]				
220			5,000							

2000

2300

2320 가

2322

210

307

401	5,000				
	5,000	01			= 5,000
2324	1,034,828	[640,422 390,766 3,640]			
100	3,640				
120	3,640				
201	3,640				
	3,640	01			
		< >			
					800 * 1,500 = 1,200
					1,000 * 500 = 500
					3,000 * 60 * 8 = 1,440
		< >			
					50,000 * 5 * 2 = 500
200	1,031,188	[640,422 390,766]			
210	1,031,188	[640,422 390,766]			

2000 2300 2320 가 2322 220 401

	301		447,613	[	255,158	192,455]	
			447,613	01				= 68,244
				[	54,595	13,649]	
								= 26,635
				[	21,308	5,327]	
								= 241,920
				[	169,344	72,576]	
								= 13,348
				[	6,674	6,674]	
								= 4,046
				[	3,237	809]	
								= 93,420
				[	93,420]		
	307		583,575	[	385,264	198,311]	
			583,575	02				
								= 417,895

[]

			[	292,527	125,368]	
						= 73,259
			[	58,607	14,652]	
						= 34,200
			[	34,200]		
						= 6,925
			[	6,925]		
						= 207
			[	207]		
						= 48,757
			[	34,130	14,627]	
						= 1,512
			[	1,512]		
						= 600
			[	600]		
						= 220
			[	220]		

2000

2300

2320 가

2324

210

307

			24,098,020	[15,739,886	6,504,071	1,854,063]

2000		73,440				
2200		73,440				
2220		73,440				
2221		73,440				
100		65,940				
120		65,940				
201		27,057				
		27,057	01			
			<	>		
				10,000	* 26	* 12 = 3,120
				(A4, B4)	20,000	* 60 = 1,200
				(,)	150,000	* 15 = 2,250
			FAX	200,000	* 1	= 200
				(=3,790)		
			- OCR	90,000	* 15	* 2 = 2,700
			-	50,000	* 15	= 750
			-	1,200	* 200	= 240

2000

2200

2220

2221

120

201

				-		2,000	* 50	=	100
						168,000	* 1	=	168
					(=1,190)				
				-		40,000	* 4	=	160
				-		1,200	* 150	=	180
				-		2,000	* 2	* 200	= 800
				-		50	* 1,000	=	50
					(=350)				
				-		60,000	* 5	=	300
				-		25	* 2,000	=	50
						200	* 5	* 1,000	= 1,000
						6,000	* 200	=	1,200
				,	가	1,500	* 400	=	600
						100	* 8,000	=	800
				<	>				
				(	)	28,500	* 1	* 1	= 29
					(=268)				

2000

2200

2220

2221

120

201

[]

				-		213,570	* 1	* 1	=	214	
				-		53,500	* 1	* 1	=	54	
					()			50,000	* 2	=	100
				<	>						
						5,000	* 5	* 26	* 12	=	7,800
				<	>						
								160,000	* 6	=	960
				<	>						
						1,957,000	* 1	* 90%	=	1,762	
						300,000	* 1	* 90%	=	270	
202		28,320									
		17,280	01								
						70,000	* 18	* 12	=	15,120	
						10,000	* 6	* 3	* 12	=	2,160
		11,040	02								
						115,000	* 8	* 12	=	11,040	

2000

2200

2220

2221

120

201

203		1,000				
		1,000	03			
				=	1,000	
206		8,963				
		3,661	01			
				(=783)		
			- (500M \emptyset)	3,000 * 135 * 1 =	405	
			- (2)	1,400 * 135 * 2 =	378	
				(=510)		
			-	128,500 * 2 =	257	
			-	26,400 * 2 =	53	
			-	100,000 * 2 =	200	
				1,400 * 44 * 7 =	432	
				3,000 * 200kg =	600	
			가	(=1,336)		
			- CO/HC 가	300,000 * 1 =	300	
			- CO/HC	63,000 * 5 =	315	

2000

2200

2220

2221

120

203

				-	13,500	* 3	* 2 = 81
				-	66,000	* 2	= 132
				-	146,000	* 2	= 292
				-	300	* 6 * 5 * 12	= 108
				-	300	* 6 * 5 * 12	= 108
		5,302	02				
					22,090	* 15 * 8 * 2	= 5,302
301		600					
		600	11				
					50,000	* 6	= 300
					30,000	* 10	= 300
200		7,500					
220		7,500					
405		7,500					
		7,500	01				
					4,000,000	* 1	= 4,000

2000

2200

2220

2221

120

206

[]

405			70,000 * 50 = 3,500
		73,440	

2000

2200

2220

2221

220

405

2000		7,046,218	[	287,740	6,758,478]		
2200		7,046,218	[	287,740	6,758,478]		
2220		7,046,218	[	287,740	6,758,478]		
2222		7,046,218	[	287,740	6,758,478]		
100		2,302,898						
110		1,962,613						
101		1,962,613						
		1,962,613	04					
				(=1,948,830)				
			-		16,000 * 77 * 365 =	449,680		
			-	(=275,404)				
			.		569,800,000 * 4/12 =	189,934		
			.		569,800,000 * 1.8/12 =	85,470		
			-		569,800,000 * 2.5/12 =	118,709		
			-	(=172,326)				
			. 가	()	25,000 * 77 * 2.26 * 12 =	52,206		
			.		70,000 * 77 * 12 =	64,680		

2000

2200

2220

2222

110

101

					(=13,783)				
					- ()	20,000	* 77	=	1,540
					- ()	45,000	* 77	=	3,465
					-	10,000	* 77	=	770
					-	4,000	* 77	* 2	= 616
					-	4,000	* 77	* 2	= 616
					-	12,000	* 77	=	924
					- ()	23,000	* 77	* 2	= 3,542
					-	30,000	* 77	=	2,310
120			340,285						
201			266,457						
			266,457	01					
				< >					
					(=136,749)				
					- 3	12	* 1,046,000	=	12,552
					- 5	14	* 1,329,000	=	18,606
					- 10	19	* 1,860,000	=	35,340

2000

2200

2220

2222

110

101

				(,)	
				100,000 * 2 * 1 =	200
				200,000 * 10 =	2,000
				15,000 * 100 =	1,500
				200,000 * 1 =	200
				216 * 12,000 =	2,592
				150,000 * 1 =	150
			< >		
			,	,	
				1,200,000 * 12 * 90% =	12,960
			()	28,500 * 1 * 1 =	29
			(=4,054)		
			- (5)	485,910 * 1 =	486
			- (2.5 5)	348,780 * 9 =	3,140
			- (1)	213,570 * 2 =	428
				(=2,600)	

2000

2200

2220

2222

120

201

			- 1	120,000	* 10	* 2	=	2,400	
			- 1	50,000	* 2	* 2	=	200	
				(=3,120)					
			- 10	1,500	* 2	* 25	* 1	* 12 = 900	
			- 2.5	1,100	* 2	* 25	* 2	* 12 = 1,320	
			- 2.5	()	500	* 2	* 25	* 3	* 12 = 900
			<	>					
				50,000	* 12	* 2	=	1,200	
				50,000	* 4	=	200		
			<	>					
				5,000	* 5	* 27	* 12	= 8,100	
			<	>					
				(2),					
				658	* 8	* 100	* 4	= 2,106	
			<	>					
				100,000	* 12	=	1,200		
				1,500,000	* 1	=	1,500		

2000

2200

2220

2222

120

201

[]

				-	150,000	* 2	= 300
				-	100,000	* 3	= 300
					(=800)		
				-	200,000	* 1	= 200
				-	150,000	* 2	= 300
				-	100,000	* 3	= 300
307		12,000					
		12,000	02				
					1,000,000	* 12	= 12,000
200		4,743,320	[	287,740	4,455,580]	
210		308,200	[	287,740	20,460]	
201		47,920	[	47,920]		
		47,920	01				
			<	>			
			.		4,000,000	* 1	= 4,000
			[	4,000]		
			<	>			

2000

2200

2220

2222

120

301

				.	1,500,000	* 12 = 18,000
			[	18,000]	
			<	>		
				.	654	* 500 = 327
			[	327]	
			<	>		
				.	25,593,000	* 1 = 25,593
			[	25,593]	
206		27,080	[	22,580	4,500]
		27,080	01			
					300	* 10,000 * 5 = 15,000
			[	10,500	4,500]
				.	(=12,080)	
			-		7,000	* 30kg * 12 = 2,520
			[	2,520]	
			-		9,000	* 70kg * 12 = 7,560
			[	7,560]	

2000

2200

2220

2222

210

201

				-	400,000 * 5m ² =	2,000
				[	2,000]
307		180,000	[	180,000]	
		180,000	05			
				.		
					180,000,000 * 1 =	180,000
				[	180,000]
401		13,200	[	9,240	3,960]
		13,200	01			
				1	12,000,000 * 1 =	12,000
				[	8,400	3,600
				가	200,000 * 6 =	1,200
				[	840	360
405		40,000	[	28,000	12,000]
		40,000	01			
				1	40,000,000 * 1 =	40,000
				[	28,000	12,000

2000

2200

2220

2222

210

206

220	4,435,120					
307	3,731,220					
	3,731,220	05				
						= 3,415,900
						(4,737,000,000 *70% = 3,315,900)+100,000
						가
						250,000 * 10 * 12 = 30,000
						47,500 * 16 * 365 = 277,400
						1.1 * 120,000,000 * 6/100 = 7,920
401	213,500					
	213,500	01				
						= 213,000
		2				500,000 * 1 = 500
403	490,000					
	490,000	02				
						14,000 * 35,000 = 490,000

2000

2200

2220

2222

220

307

[]

405		400	
		400	01
			(2) 200,000 * 2 = 400
		7,046,218	[287,740 6,758,478]

2000

2200

2220

2222

220

405

2000		517,036	[	213,627	67,271	236,138]
2200		517,036	[	213,627	67,271	236,138]
2230		517,036	[	213,627	67,271	236,138]
2231		76,954				
100		74,454				
110		20,214				
101		20,214				
		20,214	04			
				(=20,128)		
			-		16,000 * 1 * 365 =	5,840
			-	(=3,171)		
			.		6,560,000 * 4/12 =	2,187
			.		6,560,000 * 1.8/12 =	984
			-		6,560,000 * 2.5/12 =	1,367
			-	가 (2)	25,600 * 1 * 12 =	308
			-	가 ()	25,000 * 1 * 2.26 * 12 =	678
			-	(=3,607)		

2000

2200

2230

.

2231

110

101

				. 80,000 * 1 * 12 = 960	
				. 가 80,000 * 1 * 12 = 960	
				. 100,000 * 1 * 12 = 1,200	
				. 가 5,840,000 * 1/12 = 487	
				- 90,000 * 1 * 12 = 1,080	
				- (=3,357)	
				. 7,630 * 30 * 1 * 12 = 2,747	
				. 가 30,500 * 1 * 12 = 366	
				. 가 20,330 * 1 * 12 = 244	
				- 60,000 * 1 * 12 = 720	
				(,) 43,000 * 1 * 2 = 86	
120		54,240			
201		7,662			
		7,662	01		
			< >		
				(=508)	
				- 2,200 * 100 = 220	

2000

2200

2230

.

2231

110

101

			-		120 * 2,400 =	288
			<	>		
					35,000 * 12 * 90% =	378
					80,000 * 12 * 90% =	864
					100,000 * 12 * 90% =	1,080
					20,000 * 12 * 90% =	216
					28,500 * 1 * 1 =	29
					213,570 * 1 * 1 =	214
					60,000 * 1 * 2 =	120
			<	>		
					100,000 * 6 =	600
					300,000 * 1 =	300
					300,000 * 1 =	300
					1,000,000 * 1 =	1,000
			<	>		
					2,281,000 * 1 * 90% =	2,053
206			46,578			

		23,730	01			
			가	(=2,300)		
			-	7,000	* 200	= 1,400
			-	10,000	* 40	= 400
			-	500,000	* 1	= 500
				(=980)		
			-	7,000	* 40	= 280
			-	10,000	* 40	= 400
			-	300,000	* 1	= 300
				(=1,350)		
			-	7,000	* 50	= 350
			-	10,000	* 50	= 500
			-	500,000	* 1	= 500
				(=14,100)		
			-	20,000	* 300	= 6,000
			-	7,000	* 400	= 2,800
			-	100,000	* 23	= 2,300

2000

2200

2230

.

2231

120

206

				-	10,000	* 50	= 500
				-	2,000	* 1,000m ²	= 2,000
				-	500,000	* 1	= 500
					5,000,000	* 1	= 5,000
		22,848	02				
			가		27,200	* 4 * 90	= 9,792
					27,200	* 2 * 90	= 4,896
			(,)		27,200	* 3 * 100	= 8,160
200		2,500					
220		2,500					
405		2,500					
		2,500	01				
			,가 ,		(=2,500)		
				-	2,300,000	* 1	= 2,300
				-	200,000	* 1	= 200
2232		440,082	[	213,627	67,271	159,184]
100		31,561					

2000

2200

2230

.

2231

120

206

[]

120			31,561				
201			29,061				
			29,061	01			
				<	>		
					(=5,950)		
				-	5,000 * 200 =	1,000	
				-	60,000 * 10 =	600	
				-	100,000 * 10 =	1,000	
				- ()	5,000 * 50 =	250	
				-	50,000 * 30 =	1,500	
				-	2,000 * 100 =	200	
				- ()	4,000 * 100 =	400	
				- (5)	20,000 * 50 =	1,000	
					2,000 * 100 =	200	
					(=2,108)		
				-	60,000 * 10 =	600	
				-	5,000 * 200 =	1,000	

2000

2200

2230

.

2232

120

201

					(=566)					
				-		215,660	* 1	=	216	
				-		350,000	* 1	=	350	
						500,000	* 1	=	500	
						20,000	* 1	=	20	
						110,000	* 12	* 90%	=	1,188
				<	>					
						5,000	* 200	* 2	=	2,000
						5,000	* 3	* 180	=	2,700
						2,000	* 10	* 50	=	1,000
				<	>					
						658	* 8	* 75	=	395
				<	>					
						100,000	* 2	=	200	
						100,000	* 1	=	100	
						300,000	* 1	=	300	
						200,000	* 2	=	400	

2000

2200

2230

2232

120

201

					20,000 * 23 =	460
			< >			
					2,519,000 * 2 * 90% =	4,535
	206		2,500			
			2,500	01		
					() 50,000 * 20ha =	1,000
					()	
					20,000 * 50 =	1,000
					10,000 * 50 =	500
	200		408,521	[	213,627	67,271
						127,623]
	210		353,521	[	213,627	67,271
						72,623]
	201		3,700	[	1,106	778
						1,816]
			3,700	01		
						= 500
				[	150	105
						245]
						= 3,200
				[	956	673
						1,571]

[]

206	14,601	[	6,853	469	7,279]	
	750	01				= 750
		[	225	157	368]	
	13,851	02				= 12,366
		(1)				= 1,485
		[	6,183	6,183]		
		,				= 1,485
		[	445	312	728]	
401	205,220	[	125,468	28,684	51,068]	
	205,220	01				= 101,071
		[	70,715	15,178	15,178]	
						= 5,432
		[	1,059	4,373]		
						= 15,000
		[	7,500	2,250	5,250]	

2000

2200

2230

2232

210

206

						= 62,040
				[31,020	9,306	21,714]
						= 21,677
				[15,174	1,950	4,553]
402		96,000	[64,000	32,000]		
		96,000	01			
						= 96,000
			[64,000	32,000]		
405		34,000	[16,200	5,340	12,460]	
		34,000	01			
						30,000,000 * 1 = 30,000
			[15,000	4,500	10,500]	
						800,000 * 5 = 4,000
			[1,200	840	1,960]	
220		55,000				
401		55,000				
		55,000	01			

2000

2200

2230

.

2232

210

401

		(2ha)	= 5,000
		가 (2 4,000 , 20ha)	= 50,000

3000		96,770	[	16,611	6,500	73,659]		
3100		35,852	[	16,611	6,500	12,741]		
3110		35,852	[	16,611	6,500	12,741]		
3111		35,852	[	16,611	6,500	12,741]		
100		6,240							
120		6,240							
201		6,240							
		1,740	01						
			<		>				
						5,000	* 60	=	300
						5,000	* 60	=	300
					(=700)				
			-	()		3,000	* 80	=	240
			-			5,000	* 80	=	400
			-			60,000	* 1	=	60
						10,000	* 20	=	200
			<		>				

[]

						48,000 * 5 = 240
		4,500	02			
				(=4,500)		
				-		100,000 * 5 = 500
				-		2,000 * 200 = 400
				-		1,000,000 * 1 = 1,000
				-		50 * 20,000 = 1,000
				-		250 * 400 = 100
				-		500,000 * 1 = 500
				-	(,)	= 1,000
200		29,612	[	16,611	6,500	6,501]
210		29,612	[	16,611	6,500	6,501]
201		1,200	[	480	360	360]
		1,200	01			
						= 1,200
			[	480	360	360]
206		3,675	[	2,760	457	458]

3000

3100

3110

3111

120

201

120		60,918		
201		38,268		
		38,268	01	
			< >	
			가 (=1,200)	
			- 20 * 30,000 =	600
			- 60,000 * 10 =	600
			()	
			100,000 * 2 * 2 =	400
			()	
			60,000 * 1 * 4 =	240
			(A4, B4) 20,000 * 60 =	1,200
			(,) 150,000 * 16 =	2,400
			FAX (,) 300,000 * 1 =	300
			10,000 * 23 * 12 =	2,760
			가 (=1,350)	
			- 60,000 * 10 =	600

			-	150 * 5,000 =	750
			(=193)		
			-	35 * 2,000 =	70
			-	37 * 2,000 =	74
			-	980 * 50 =	49
				20,000 * 1,000 =	20,000
			< >		
				50,000 * 2 * 4 =	400
			< >		
				5,000 * 5 * 23 * 12 =	6,900
			< >		
			()	37,000 * 25 =	925
202	19,320				
	19,320	01			
				70,000 * 23 * 12 =	19,320
203	1,000				
	1,000	03			

				=		1,000
206	2,330					
	1,645	01		(=1,645)		
				-	1,000	* 800 = 800
				-	1,400	* 1.5 * 2 * 36 * 2 = 303
				-	700	* 1 * 2 * 66 * 2 = 185
				-	650	* 1 * 2 * 66 * 2 = 172
				-	700	* 1 * 2 * 66 * 2 = 185
	685	02				
				()	45,610	* 1 * 15 = 685
	613,806	[230,238 73,771 309,797]				

3000		32,680								
3400		32,680								
3410		32,680								
3411		32,680								
100		32,680								
120		32,680								
201		16,514								
		16,514	01							
			<	>						
						(=1,584)				
			-			66,000	* 17	=	1,122	
			- 가			66,000	* 4	=	264	
			-			66,000	* 3	=	198	
						(=810)				
			-			66,000	* 10	=	660	
			-			50,000	* 3	=	150	
			OCR			35,000	* 10	=	350	

			()	2,000 * 200 =	400
				1,200 * 100 =	120
				30,000 * 300 =	9,000
				300 * 1,000 =	300
				50 * 1,000 =	50
				50 * 1,000 =	50
				10,000 * 8 * 12 =	960
			< >		
				5,000 * 5 * 8 * 12 =	2,400
			< >		
				50,000 * 5 * 1 =	250
			< >		
				20,000 * 12 =	240
202		6,720			
		6,720	01		
				70,000 * 8 * 12 =	6,720
203		4,000			

[]

			4,000	03				=	4,000
	206		5,446						
			5,446	01					
						22,690	* 4	* 60	= 5,446
			32,680						

3000

3400

3410

3411

120

203

2000		120,423		
2400		120,423		
2410 가		53,531		
2411 가		53,531		
100		47,311		
120		47,311		
201		28,671		
		28,671	01	
			<	>
			()
			55,000	* 3 * 15cm = 2,475
			(A4, B4)	20,000 * 70 = 1,400
			(,)	150,000 * 15 = 2,250
			(=936)	
			- (24)	2,200 * 15 * 12 = 396
			- (4*6)	150 * 300 * 12 = 540
				1,000 * 200 = 200

2000

2400

2410

가

2411

가

120

201

	202		17,640				
			17,640	01			
					70,000 * 21 * 12 =		17,640
	203		1,000				
			1,000	03			
				가			= 1,000
	200		6,220				
	220		6,220				
	302		2,220				
			2,220	02			
					138,720 * 4 * 4 =		2,220
	405		4,000				
			4,000	01			
					4,000,000 * 1 =		4,000
	2420		66,892				
	2421		66,892				
	100		66,892				

2000

2400

2410

가

2411

가

120

202

110		66,292						
101		66,292						
		66,292	03					
			(=66,292)					
			-	751,200	* 3	* 12	=	27,044
			-	27,044,000	* 2/12		=	4,508
			-	27,044,000	* 1.8/12		=	4,057
			- 가 ()	25,000	* 3	* 2.26	* 12 =	2,034
			-			(=1,016)		
			.	175,950	* 3	* 0.20	* 4 =	423
			.	308,525	* 3	* 0.16	* 4 =	593
			-	10,000	* 1	* 12	=	120
			-	(10-15)	60,000	* 3	* 12 =	2,160
			-	90,000	* 3	* 12	=	3,240
			-	80,000	* 3	* 12	=	2,880
			-	100,000	* 3	* 12	=	3,600
			- 가	27,044,000	* 1/12		=	2,254

				- 가	27,044,000 * 20/288 =	1,879
				- 가	27,044,000 * 2.5/12 =	5,635
				- () 4,430	* 3 * 30 * 12 =	4,785
				-	30,000 * 3 * 12 =	1,080
	120		600			
	201		600			
			600	01		
				< >		
				GB 가 ()		
					150,000 * 4 =	600

2000

2400

2420

2421

110

101

5000		60,888			
5100		60,888			
5110		60,888			
5111		60,888			
300		60,888			
310		60,888			
311		9,288			
		9,288	02		
				154,800,000 * 6/100 =	9,288
601		51,600			
		51,600	03		
				12,900,000 * 4 =	51,600
		181,311			

5000

5100

5110

5111

310

311

3000		6,122,271	[	4,000,000	2,122,271]
3300		6,122,271	[	4,000,000	2,122,271]
3310		5,978,512	[	4,000,000	1,978,512]
3311		231,537				
100		111,537				
110		47,727				
101		47,727				
		47,727	03			
				(=47,727)		
			-	838,000	* 2	* 12 = 20,112
			-	20,112,000	* 2/12 =	3,352
			-	20,112,000	* 1.8/12 =	3,017
			-	가 ()	25,000	* 2 * 2.26 * 12 = 1,356
			-		(=677)	
			.	175,950	* 2 * 0.20 * 4 =	282
			.	308,525	* 2 * 0.16 * 4 =	395
			-	10,000	* 1 * 12 =	120

3000

3300

3310

3311

110

101

				-	(10-15)	60,000	* 2	* 12	=	1,440	
				-		90,000	* 2	* 12	=	2,160	
				-		80,000	* 2	* 12	=	1,920	
				-		100,000	* 2	* 12	=	2,400	
				-	가	20,112,000		* 1/12	=	1,676	
				-	가	20,112,000		* 20/288	=	1,397	
				-	가	20,112,000		* 2.5/12	=	4,190	
				-		30,000	* 2	* 12	=	720	
				-	()	4,430	* 2	* 30	* 12	=	3,190
120			63,810								
201			40,130								
			40,130	01							
				<	>						
						30,000	* 25		=	750	
					(A4, B4)	20,000	* 120		=	2,400	
					(,)	150,000	* 22		=	3,300	
				OCR		35,000	* 10		=	350	

3000

3300

3310

3311

110

101

					1,000 * 300 =				300
				(=1,554)					
			-		2,200 * 25 * 12 =				660
			-	(=894)					
			.	(3*5)	120 * 6,200 =				744
			.	(4*6)	150 * 1,000 =				150
					1,620 * 200 =				324
			(	)	35,000 * 2 =				70
					1,200 * 300 =				360
					5,000 * 120 =				600
					149,150 * 50 =				7,458
			,		300,000 * 1 =				300
					1,300,000 * 4 =				5,200
					10,000 * 27 * 12 =				3,240
			<	>					
					50,000 * 4 * 2 =				400
					50,000 * 18 * 4 =				3,600

3000

3300

3310

3311

120

201

				<	>				
						5,000	* 5	* 27	* 12 = 8,100
				<	>				
						300,000	* 1	* 90%	= 270
						1,500,000	* 1		= 1,500
				<	>				
						53,500	* 1		= 54
202		22,680							
		22,680	01						
						70,000	* 27	* 12	= 22,680
203		1,000							
		1,000	03						
									= 1,000
200		120,000							
220		120,000							
207		120,000							
		120,000	01						

3000

3300

3310

3311

120

201

				120,000,000 * 1 = 120,000
3312		5,746,975	[4,000,000 1,746,975]	
200		5,730,000	[4,000,000 1,730,000]	
210		4,000,000	[4,000,000]	
401		4,000,000	[4,000,000]	
		3,981,000	01	
			~	= 995,000
			[995,000]	
			L = 150M, B = 5~8	15M
			APT ~ 3	= 497,000
			[497,000]	
			L = 150M, B = 10M	
			~	= 995,000
			[995,000]	
			L = 200M, B = 12	20M
			~	= 497,000

				[497,000]		
				L = 240M, B = 4 8M		
					=	997,000
				[997,000]		
				L = 70M, B = 10 ~ 27M		
		19,000	03			
				APT ~ 3	=	3,000
				[3,000]		
				~	=	5,000
				[5,000]		
				~	=	5,000
				[5,000]		
				~	=	3,000
				[3,000]		
					=	3,000
				[3,000]		
220		1,730,000				

401		1,730,000			
		1,730,000	01		
			(1)	=	30,000
				=	500,000
			(ASP CON'C)	=	1,200,000
400		16,975			
420		16,975			
305		16,975			
			() (=16,975)		
			- 298-19 (410m ²)	=	14,029
			- 220-2 (311m ²)	=	864
			- 932-1 (822m ²)	=	510
			- 29-7 (802m ²)	=	58
			- 698-2 (159m ²)	=	220
			- 124-1 (42m ²)	=	68
			- 704-2 1 (635m ²)	=	116
			- 825-2 (387m ²)	=	89

3000

3300

3310

3312

220

401

			-	97-2	(502m ²) = 1,021
3320		143,759			
3321		113,881			
100		12,370			
120		12,370			
201		6,670			
		6,670	01		
			<	>	
					8,000 * 100 = 800
			,		200,000 * 7 = 1,400
			<	>	
					5,000 * 20 * 30 = 3,000
				가	5,000 * 36 * 2 * 2 = 720
					5,000 * 1 * 1 * 150 = 750
206		5,700			
		5,700	01		
					50,000 * 40 = 2,000

						12,000 * 100 =	1,200
					(4)	500,000 * 5 =	2,500
200		2,316					
220		2,316					
302		2,316					
		2,316	02				
						5,000 * 2 * 100 =	1,000
						658 * 40 * 50 =	1,316
400		99,195					
420		99,195					
706		99,195					
		99,195	03				
			2002			12,399,366,280 * 8/1,000 =	99,195
3322		29,878					
100		1,750					
120		1,750					
201		1,750					

3000

3300

3320

.

3321

120

206

			1,750	01					
				<	>				
								10,000 * 100 =	1,000
				<	>				
								50,000 * 15 * 1 =	750
200			3,329						
220			3,329						
302			3,329						
			3,329	02					
					가			118,670 * 2 * 6 * 2 =	2,849
								10,000 * 2 * 2 * 12 =	480
400			24,799						
420			24,799						
706			24,799						
			24,799	03					
				2002				12,399,366,280 * 2/1,000 =	24,799

3000

3300

3320

.

3322

120

201

			6,122,271	[	4,000,000	2,122,271]

3000

3300

3320

.

3322

120

201

[]

2000			341,884	[	158,200	47,460	136,224]
2400			341,884	[	158,200	47,460	136,224]
2420			341,884	[	158,200	47,460	136,224]
2422			341,884	[	158,200	47,460	136,224]
100			77,094					
120			77,094					
201			52,797					
			52,797	01				
				< >				
				$(A4, B4) \quad 20,000 * 150 = 3,000$ $ (=840)$				
				- 120,000 * 2 * 2 = 480				
				- 30,000 * 3 * 2 * 2 = 360				
				1,500 * 4 * 30 * 12 = 2,160				
				(,) 150,000 * 30 = 4,500				
				50,000 * 4 * 12 = 2,400				
				FAX 200,000 * 2 * 2 = 800				

2000

2400

2420

2422

120

201

			$10,000 \times 23 \times 12 = 2,760$		
			$70,000 \times 12 = 840$		
			가	$38,000 \times 9 = 342$	
			가	$14,850 \times 158 = 2,347$	
			가	$500 \times 350 = 175$	
					$47,850 \times 20 = 957$
			가	(=10,410)	
			- 가	$14,684 / (44,051 / 1,172) \times 36,000 \times 50\% = 7,033$	
			- 가	$400 \times 36,000 \times 50\% \times 30\% \times 50\% = 1,080$	
			- 가	$150 \times 36,000 \times 50\% \times 50\% = 1,350$	
			- 가	$9,463,000 \times 10\% = 947$	
			가	가	
					$600,000 \times 2 \times 2 = 2,400$
					$1,000,000 \times 5 = 5,000$

2000

2400

2420

2422

120

201

					22,090 * 2 * 90 =	3,977
200		264,790	[	158,200	47,460	59,130]
210		260,790	[	158,200	47,460	55,130]
201		15,600	[	12,000	3,600]	
		15,600	01			
			<	>		
					10,000 * 170 =	1,700
			[	1,400	300]	
					200 * 65,000 =	13,000
			[	10,000	3,000]	
			<	>		
					50,000 * 6 * 3 =	900
			[	600	300]	
206		78,390	[	60,300	18,090]	
		46,800	01			
					6,000 * 7,800 =	46,800

2000

2400

2420

2422

120

206

				[	36,000	10,800]
		31,590	02			
					30,000	* 1 * 117 = 3,510
				[	2,700	810]
					30,000	* 12 * 78 = 28,080
				[	21,600	6,480]
401		150,000		[	77,500	23,250 49,250]
		150,000	01			
					300,000	* 350 = 105,000
				[	52,500	15,750 36,750]
					1,000,000	* 45 = 45,000
				[	25,000	7,500 12,500]
405		16,800		[	8,400	2,520 5,880]
		16,800	01			
					(A0)	16,000,000 * 1 = 16,000
				[	8,000	2,400 5,600]

2000

2400

2420

2422

210

206

					800,000 * 1 = 800	
			[	400	120	280]
220		4,000				
405		4,000				
		4,000	01			
					4,000,000 * 1 = 4,000	
		341,884	[	158,200	47,460	136,224]

2000

2400

2420

2422

210

405

[]

3000		1,046,313			
3400		1,046,313			
3420		1,046,313			
3421 가 .		510,799			
100		500,399			
110		434,074			
101		434,074			
		434,074	04		
			(=426,985)		
			-	16,000 * 17 * 365 =	99,280
			-	(=89,110)	
			.	125,800,000 * 4/12 =	41,934
			.	125,800,000 * 2/12 =	20,967
			.	125,800,000 * 2.5/12 =	26,209
			-	(=38,046)	
			. 가 ()	25,000 * 17 * 2.26 * 12 =	11,526
			.	70,000 * 17 * 12 =	14,280

3000

3400

3420

3421 가 .

110

101

			(=1,989)
			- () 20,000 * 17 = 340
			- () 45,000 * 17 = 765
			- 10,000 * 17 = 170
			- 5,000 * 17 = 85
			- 14,000 * 17 = 238
			- 23,000 * 17 = 391
			5,000 * 17 * 5 * 12 = 5,100
120	66,325		
201	35,205		
	35,205	01	
		< >	
			7,000 * 250 = 1,750
			30 * 4 * 5,000 = 600
			(=230)

3000

3400

3420

3421 가 .

110

101

[]

			-	2,200 * 50 = 110
			-	120 * 1,000 = 120
			(=70)	
			-	2,000 * 20 = 40
			-	300 * 100 = 30
				1,200 * 200 = 240
				2,000 * 100 = 200
				2,000 * 25 = 50
			()	
				100,000 * 80 * 20/100 = 1,600
			,	400,000 * 1 = 400
			(A4, B4)	20,000 * 50 = 1,000
			(,)	150,000 * 10 = 1,500
			OCR	35,000 * 3 = 105
				10,000 * 18 * 12 = 2,160

3000

3400

3420

3421 가 . 120

201

			<	>				
					658	* 8	* 75	= 395
			<	>				
				(=396)				
			-	()	157,500	* 1	=	158
			-	()	130,500	* 1	=	131
			-	()	48,000	* 1	=	48
			-		58,500	* 1	=	59
				(=810)				
			-	()	156,780	* 1	* 2	= 314
			-	()	153,930	* 1	* 2	= 308
			-	()	93,650	* 1	* 2	= 188
				(=1,399)				
			-	(1)	485,910	* 2	=	972
			-	(2)	348,780	* 1	=	349
			-	()	77,920	* 1	=	78
			<	>				

3000

3400

3420

3421 가 .

120

201

				5,000 * 5 * 18 * 12 =		5,400
			< >			
			()	2,528,000 * 1 * 90% =		2,276
			(=14,624)			
			-	7,004,000 * 2 * 90% =		12,608
			-	2,519,000 * 1 * 80% =		2,016
202		15,120				
		15,120	01			
				70,000 * 18 * 12 =		15,120
203		1,000				
		1,000	03			
						= 1,000
206		15,000				
		15,000	01			
				(=15,000)		
			-	10,000 * 500 =		5,000
			-	,		,

					1,000,000 * 10 = 10,000
200		10,400			
220		10,400			
401		10,000			
		10,000	01		
					50,000 * 200m ³ = 10,000
405		400			
		400	01		
					400,000 * 1 = 400
3422		535,514			
100		402,314			
120		402,314			
201		361,018			
		361,018	01		
			< >		
					78,760 * 12 = 946
			< >		

3000

3400

3420

3421 가 .

120

206

				()	58,500	* 1	* 1	=	59				
				()	74,620	* 1	* 2	=	150				
				()	372,310	* 1	* 1	=	373				
				가	(=227,192)								
				-	3,900	* 235	* 4kW	* 12	* 90% =	39,593			
				-									
					53.8	* 3,791	* 10	* 0.28kW	* 365	* 90% =	187,599		
						2,680	* 4,250	* 12	* 90% =	123,012			
						(=5,222)							
				-		5,720	* 67kW	* 12	* 90% =	4,139			
				-									
						101.2	* 30	* 3H	* 22kW	* 6	* 90% =	1,083	
				<									
									10,244	* 132kW =	1,353		
				<									
					()								
					600	* 0.125	* 132kW	* 4/3	* 2	* 12 =	317		

			< >		286,000 * 6.6% =	19
					2,638,000 * 1 * 90% =	2,375
206		41,296				
		41,296	01			
				(=41,296)		
			- NH	14,960	* 3,791 * 5/100 =	2,836
			- NH	19,830	* 3,791 * 5/100 =	3,759
			- 가	55,270	* 3,791 * 3/100 =	6,286
			-	13,500	* 3,791 * 5/100 =	2,559
			-			
			-	55,700	* 235 * 2 * 20/100 =	5,236
			-	(=14,769)		
			. 가	425,000	* 235 * 5/100 =	4,994
			.	46,000	* 4,250 * 5/100 =	9,775
			-	925	* 65,000M * 5/100 =	3,007
			-	15,000	* 3,791 * 5/100 =	2,844

200			133,200				
220			133,200				
307			400				
			400	05			
				FRP가	40,000	* 10	= 400
401			132,800				
			132,800	01			
				가 (=13,000)			
				-	1,000,000	* 5	= 5,000
				-	200,000	* 10	= 2,000
				-	50,000	* 100	= 5,000
				-	20,000	* 50	= 1,000
					350,000	* 4,250 * 5/100	= 74,375
					350,000	* 50	= 17,500
				가	320,000	* 50	= 16,000
					350,000	* 4,250 * 6/1,000	= 8,925
					3,000,000	* 1	= 3,000

			1,046,313		

2000		2,302,312	[	290,823	260,478	1,751,011]
2200		2,302,312	[	290,823	260,478	1,751,011]
2210		2,302,312	[	290,823	260,478	1,751,011]
2211		2,302,312	[	290,823	260,478	1,751,011]
100		1,675,886				
110		991,053				
101		991,053				
		717,201	01			
				(=717,201)		
			-	(=541,283)		
			. 4	1,940,100	* 1	* 12 * 1.029 = 23,957
			. 5	1,777,800	* 2	* 12 * 1.029 = 43,905
			. 6	1,516,200	* 4	* 12 * 1.029 = 74,889
			. 7	1,185,100	* 14	* 12 * 1.029 = 204,871
			. 8	822,400	* 8	* 12 * 1.029 = 81,240
			. 9	609,600	* 1	* 12 * 1.029 = 7,528
			.	820,300	* 7	* 12 * 1.029 = 70,904

2000

2200

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110

101

		<p>· 507,294,000 * 6.7% = 33,989</p> <p>- (=175,918)</p> <p>· 541,283,000 * 2/12 = 90,214</p> <p>· 541,283,000 * 1.9/12 = 85,704</p>	
	191,247	<p>02</p> <p>(=191,247)</p> <p>- (=119,812)</p> <p>· 가 () 25,000 * 37 * 2.26 * 12 = 25,086</p> <p>· (=12,515)</p> <p>175,950 * 37 * 0.20 * 4 = 5,209</p> <p>308,525 * 37 * 0.16 * 4 = 7,306</p> <p>· (=35,280)</p> <p>25 130,000 * 4 * 12 = 6,240</p> <p>20 ~ 25 110,000 * 10 * 12 = 13,200</p> <p>15 ~ 20 80,000 * 6 * 12 = 5,760</p> <p>10 ~ 15 60,000 * 9 * 12 = 6,480</p> <p>5 ~ 10 50,000 * 6 * 12 = 3,600</p>	

2000	2200	2210	2211	110	101				
			.	541,283,000	* 50/100 * 6/100 =		16,239		
			.	23,957,000	* 10/100 =		2,396		
			.	(=7,620)					
				20,000	* 19 * 12 =		4,560		
				15,000	* 17 * 12 =		3,060		
			.	(=20,676)					
			(5)	25,000	* 1 * 12 =		300		
			(6 ~ 7)	15,000	* 2 * 12 =		360		
			(8)	10,000	* 4 * 12 =		480		
			()	50,000	* 18 * 12 =		10,800		
			()	518,000	* 1 * 12 =		6,216		
				40,000	* 3 * 12 =		1,440		
				30,000	* 3 * 12 =		1,080		
			-	() (=71,435)					
			- 5	6,844	* 2 * 30 * 12 * 1.029 =		5,071		
			- 6	5,807	* 4 * 30 * 12 * 1.029 =		8,605		
			- 7	5,211	* 14 * 30 * 12 * 1.029 =		27,026		

			. 8	4,669	* 8	* 30	* 12	* 1.029 =	13,837
			. 9	4,187	* 1	* 30	* 12	* 1.029 =	1,552
			.	4,187	* 7	* 30	* 12	* 1.029 =	10,858
			.				66,949,000	* 6.7% =	4,486
		46,625	03						
				(=46,625)					
			- (가)				31,753,000	* 1 =	31,753
			-				31,753,000	* 6.7% =	2,128
			- (=12,744)						
			. 가				25,000	* 2 * 12 =	600
			.				1,012,000	* 1 * 12 =	12,144
		35,980	04						
				(=35,980)					
			-				70,000	* 1 * 300 =	21,000
			-				21,000,000	* 4/12 =	7,000
			-				70,000	* 1 * 65 =	4,550
			- 가				70,000	* 1 * 12 =	840

2000

2200

2210

2211

110

101

				-	가	70,000	*	1	*	12	=	840	
				-	가	21,000,000	*	1/12	=			1,750	
120			684,833										
201			58,916										
			58,916	01									
				<	>								
									6,000	*	200	=	1,200
									200	*	4,000	=	800
									25,000	*	20	=	500
									100	*	2,900	=	290
									5,000	*	20	=	100
									5,000	*	20	=	100
									3,000	*	50	=	150
									1,000	*	500	=	500
									500	*	1,000	=	500
									2,000	*	300	=	600
									200	*	9,000	=	1,800
				()								

2000

2200

2210

2211

110

101

				- ()	38,860	* 1	* 2	= 78
				- ()	40,990	* 1	* 2	= 82
				-	39,570	* 1	* 2	= 80
				- ()	54,410	* 1	* 2	= 109
				< >				
					50,000	* 13	* 1	= 650
					10,000	* 1	* 68	= 680
				< >				
					20,000	* 8	* 2	= 320
				()		30,000	* 5	= 150
				,		40,000	* 1	* 8 = 320
				< >				
					5,000	* 2	* 37	* 12 = 4,440
				< >				
				,	658	* 5.5	* 8	* 2 * 75 = 4,343
				가 (5)	330	* 8	* 75	* 6 = 1,188
				< >				

2000

2200

2210

2211

120

201

2000	2200	2210	2211	120	201
					2,470 * 1,422m ² = 3,513
				, 300,000 * 30 * 30/100 =	2,700
				1,000,000 * 7 * 30/100 =	2,100
			(=1,900)		
		-		150,000 * 2 * 2 =	600
		-		100,000 * 4 * 2 =	800
		-		10,000 * 50 =	500
		< . >			
		()		2,200,000 * 1 * 90% =	1,980
				2,215,000 * 1 * 90% =	1,994
		()		1,664,000 * 1 * 90% =	1,498
		()		1,957,000 * 1 * 90% =	1,762
202	31,080				
	31,080	01			
				70,000 * 37 * 12 =	31,080
203	78,860				
	3,000	01			

2000

2200

2210

2211

120

201

				3,000,000	* 1 = 3,000
	2,000	03			= 2,000
	73,860	04	(=73,860)		
			- (=5,520)		
			· (4)	360,000	* 1 * 12 = 4,320
			· (5)	100,000	* 1 * 12 = 1,200
			- (=52,080)		
			· 4	300,000	* 1 * 12 = 3,600
			· 5	200,000	* 2 * 12 = 4,800
			· 6	130,000	* 4 * 12 = 6,240
			· 7	120,000	* 14 * 12 = 20,160
			· 8 ~ 9	90,000	* 9 * 12 = 9,720
			·	90,000	* 7 * 12 = 7,560
			- (37)	335,000	* 12 = 4,020
			-	30,000	* 34 * 12 = 12,240

204		275,385			
			(=275,385)		
			-	80,000 * 37 * 12 =	35,520
			-	100,000 * 37 * 12 =	44,400
			- 가	541,283,000 * 1/12 =	45,107
			- 가	541,283,000 * 20/288 =	37,590
			- 가	541,283,000 * 2.5/12 =	112,768
206		81,280			
		57,682	01		
				(=55,028)	
			-	30,000 * 1.45 * 400 =	17,400
			-	30,000 * 0.145 * 1,200 =	5,220
			- ()	30,000 * 0.145 * 2,400 =	10,440
			- () (=5,892)		
			.	1,800 * 1 * 2,000 =	3,600
			.	3,820 * 1.2 * 500 =	2,292
			-	3,740 * 400kg =	1,496

							30,000	* 1 * 12 = 360
307		157,768						
		157,768	01					
							13,000	* 10 * 12 = 1,560
						(=14,655)		
						- (5)	33,270	* 3 * 12 = 1,198
						- (2)	25,300	* 2 * 12 = 608
						- (1)	33,800	* 2 * 12 = 812
						-	31,900	* 1 * 12 = 383
						- , , (1)		
							43,200	* 15 * 12 = 7,776
						- (5)	23,100	* 1 * 12 = 278
						-	24,000	* 12 * 12 = 3,456
						-	8,000	* 1/2 * 12 = 48
						-	4,000	* 2 * 12 = 96
						()	4,900	* 200 = 980
						()	5,000	* 6,000 = 30,000

				-	20,000	* 5	=	100	
				- EIA	120,000	* 5	=	600	
				-	80,000	* 10	=	800	
				AIDS	900,000	* 2	=	1,800	
					(=4,460)				
				-	60,000	* 40	=	2,400	
				-	70,000	* 20	=	1,400	
				-	60,000	* 6	=	360	
				-	40,000	* 6	=	240	
				-	12,000	* 5	=	60	
					20,000	* 2 * 4	=	160	
					(=860)				
				-	30,000	* 20	=	600	
				- ICT	20,000	* 2	=	40	
				- ICT	20,000	* 1	=	20	
				- TENS	200,000	* 1	=	200	
					(=3,345)				

2000

2200

2210

2211

120

307

2000	2200	2210	2211	210	307		
						=	889
			[357	266	266]		
						=	2,402
			[723	839	840]		
						=	7,580
			[3,790	1,895	1,895]		
						=	24,221
			[9,688	7,267	7,266]		
			,	가		=	190
			[57	66	67]		
						=	98,534
			[49,267	49,267]			
			,			=	10,000
			[5,000	5,000]			
			,			=	3,790
			[3,790]				
						=	4,000

2000

2200

2210

2211

210

307

[]

			[	2,000	2,000]
						= 2,250
			[	2,250]	
						= 18,480
			[	9,240	9,240]
						= 31,754
			[	15,876	15,878]
						= 15,440
			[	10,440	5,000]
						= 211,570
			[	105,785	105,785]
						= 13,480
			[	8,480	5,000]
						= 2,940
			[	2,940]	
		91,140	02			
						= 91,140

2000

2200

2210

2211

210

307

2000		1,254,707	[	150,000	1,104,707]		
2100		1,254,707	[	150,000	1,104,707]		
2110		1,254,707	[	150,000	1,104,707]		
2112		1,254,707	[	150,000	1,104,707]		
100		959,107						
110		568,960						
101		568,960						
		400,869	01					
				(=400,869)				
			-	(=302,542)				
			. 5	1,777,800	* 1	* 12	* 1.029 =	21,953
			. 6	1,516,200	* 3	* 12	* 1.029 =	56,167
			. 7	1,185,100	* 4	* 12	* 1.029 =	58,535
			. 8	822,400	* 6	* 12	* 1.029 =	60,930
			. 9	609,600	* 2	* 12	* 1.029 =	15,055
			.	820,300	* 7	* 12	* 1.029 =	70,904
			.				283,544,000 * 6.7% =	18,998

			-	(=98,327)		
			.		302,542,000 * 2/12 =	50,424
			.		302,542,000 * 1.9/12 =	47,903
		97,013	02			
				(=97,013)		
			-	(=53,211)		
			.가	()	25,000 * 23 * 2.26 * 12 =	15,594
			.	(=7,780)		
					175,950 * 23 * 0.20 * 4 =	3,238
					308,525 * 23 * 0.16 * 4 =	4,542
			.	(=15,720)		
			25		130,000 * 3 * 12 =	4,680
			15~20		80,000 * 2 * 12 =	1,920
			10~15		60,000 * 6 * 12 =	4,320
			5~10		50,000 * 8 * 12 =	4,800
			.		302,542,000 * 50/100 * 6/100 =	9,077
			.	()	15,000 * 2 * 12 =	360

2000

2100

2110

2112

110

101

			. (=4,680)				
			(5)	30,000	* 1	* 12 =	360
			(6)	20,000	* 14	* 12 =	3,360
				30,000	* 1	* 12 =	360
			(3)	50,000	* 1	* 12 =	600
			- () (=43,802)				
			. 5	6,844	* 1	* 30 * 12 * 1.029 =	2,536
			. 6	5,807	* 3	* 30 * 12 * 1.029 =	6,454
			. 7	=5,211	* 4	* 30 * 12 * 1.029 =	7,722
			. 8	4,669	* 6	* 30 * 12 * 1.029 =	10,378
			. 9	4,187	* 2	* 30 * 12 * 1.029 =	3,103
			.	4,187	* 7	* 30 * 12 * 1.029 =	10,858
			.			41,051,000 * 6.7% =	2,751
		71,078	03				
			(=71,078)				
			-	687,700	* 3	* 12 =	24,758
			-	24,758,000	* 2/12 =		4,127

2000

2100

2110

2112

110

101

-			24,758,000	*	1.8/12 =	3,714
-	가	()	25,000	*	3 * 2.26 * 12 =	2,034
-		(=1,016)				
.			175,950	*	3 * 0.20 * 4 =	423
.			308,525	*	3 * 0.16 * 4 =	593
-			10,000	*	1 * 12 =	120
-			90,000	*	3 * 12 =	3,240
-			60,000	*	3 * 12 =	2,160
-	가		24,758,000	*	1/12 =	2,064
-			80,000	*	3 * 12 =	2,880
-			100,000	*	3 * 12 =	3,600
-	가		24,758,000	*	20/288 =	1,720
-	가		24,758,000	*	2.5/12 =	5,158
-		(=13,407)				
.			11,810	*	2 * 365 =	8,622
.			4,430	*	3 * 30 * 12 =	4,785
-			30,000	*	3 * 12 =	1,080

2000 2100 2110 2112 110 101

120			390,147	
201			152,866	
			152,866	01
			<	>
				15,000 * 4 * 4 = 240
				10,000 * 23 * 12 = 2,760
			(,)	5,000 * 200 = 1,000
				10,000 * 52 * 12 = 6,240
			()	5,000 * 4 * 12 = 240
			(,)	
				60,000 * 4 = 240
				10 * 50,000 * 4 = 2,000
			(,)	350 * 10,000 = 3,500
			가	30,000 * 3 = 90
				170,000 * 1 = 170
				154,000 * 12 = 1,848
				40,000 * 1 = 40

2000

2100

2110

2112

120

201

						600,000 * 1 =	600
						12,000 * 300m ² =	3,600
						100,000 * 4 * 2 =	800
						6,000 * 3 * 12 =	216
			(A4, B4)			20,000 * 20 =	400
						15,000 * 5 =	75
			(,)			150,000 * 8 =	1,200
						176,000 * 1 =	176
						45,000 * 4 =	180
						2,000 * 4 * 4 =	32
			가			500,000 * 1 =	500
						2,000 * 2,000 =	4,000
						1,000 * 300 =	300
						35,000 * 5 =	175
						10,000 * 10 =	100
						2,200 * 30 =	66
						120 * 300 =	36

				2,000	* 200 * 1 = 400
			(V3)	28,000	* 20 = 560
				10,000	* 200 = 2,000
			< >		
			가	20,000	* 1 * 1 = 20
			가	7,200	* 1 * 1 = 8
				57,000	* 1 * 1 = 57
				35,000	* 1 * 1 = 35
			< >		
				280,000	* 1 = 280
				260,000	* 1 = 260
				50,000	* 1 = 50
				48,000	* 1 = 48
				120,000	* 1 = 120
				170	* 1,300 = 221
				3,800,000	* 12 * 90% = 41,040
				500,000	* 12 * 90% = 5,400

[]

							600,000	*	1	=	600
							128,280	*	1	=	129
						(=1,106)					
			-				512,900	*	2	=	1,026
			-				40,000	*	2	=	80
							1,100,000	*	1	=	1,100
				TV			36,000	*	12	=	432
			<	>							
							50,000	*	14	* 2	= 1,400
							50,000	*	12	* 10	= 6,000
							10,000	*	18	=	180
			<	>							
					(,)		150,000	*	3	=	450
			<	>							
							5,000	*	23	* 4	* 12 = 5,520
			<	>							
			, 가				11,691	*	4.5	* 8	* 90 = 37,879

2000

2100

2110

2112

120

201

				626 * 5 * 5 * 30 =		470
				658 * 20 * 12 =		158
			< >			
				1,897 * 8,295m ² * 50% =		7,868
				200,000 * 12 =		2,400
				1,500,000 * 1 =		1,500
				1,500,000 * 1 =		1,500
				1,000,000 * 1 =		1,000
			< >			
				2,056,000 * 1 * 90% =		1,851
202		19,620				
		19,620	01			
				70,000 * 23 * 12 =		19,320
				10,000 * 3 * 10 =		300
203		43,360				
		1,000	03			
						= 1,000

2000

2100

2110

2112

120

201

			42,360	04				
					(=42,360)			
				-	(=1,800)			
				·	(5)	150,000	* 1 * 12 =	1,800
				-	(=29,040)			
				· 5		200,000	* 1 * 12 =	2,400
				· 6		130,000	* 3 * 12 =	4,680
				· 7		120,000	* 4 * 12 =	5,760
				· 8 ~ 9		90,000	* 8 * 12 =	8,640
				·		90,000	* 7 * 12 =	7,560
				-	(30)	300,000	* 12 =	3,600
				-		30,000	* 22 * 12 =	7,920
204			158,932					
					(=158,932)			
				-		80,000	* 23 * 12 =	22,080
				-		100,000	* 23 * 12 =	27,600
				-	가	302,542,000	* 1/12 =	25,212

			- 가	302,542,000 * 20/288 =	21,010
			- 가	302,542,000 * 2.5/12 =	63,030
206		5,284			
		5,284	01		
				7,500 * 25kg * 12 =	2,250
				8,200 * 10kg * 12 =	984
				3,000 * 20kg * 3 =	180
				3,500 * 20kg * 1 =	70
				10,000 * 15 * 12 =	1,800
307		85			
		85	06		
			가	85,000 * 1 =	85
405		10,000			
		10,000	02		
				10,000 * 1,000 =	10,000
200		295,600	[	150,000	145,600]
210		250,000	[	150,000	100,000]

2000

2100

2110

2112

120

204

201	50,000	[	25,000	25,000]	
	50,000	01				
				50,000,000	* 1 =	50,000
		[	25,000	25,000]	
405	200,000	[	125,000	75,000]	
	200,000	01				
				200,000,000	* 1 =	200,000
		[	125,000	75,000]	
220	45,600					
307	42,000					
	42,000	05				
				3,500,000	* 12 =	42,000
402	3,600					
	3,600	02				
				300,000	* 12 =	3,600
	1,254,707	[	150,000	1,104,707]	

2000		1,194,400						
2100		1,194,400						
2110		1,194,400						
2113		1,194,400						
100		1,114,800						
110		483,814						
101		483,814						
		282,988	01					
				(=282,988)				
			-	(=213,575)				
			. 5	1,777,800	* 1	* 12	* 1.029 =	21,953
			. 6	1,516,200	* 2	* 12	* 1.029 =	37,445
			. 7	1,185,100	* 2	* 12	* 1.029 =	29,268
			. 8	822,400	* 3	* 12	* 1.029 =	30,465
			.	820,300	* 8	* 12	* 1.029 =	81,033
			.				200,164,000 * 6.7% =	13,411
			-	(=69,413)				

2000

2100

2110

2113

110

101

					213,575,000 * 2/12 =	35,596
					213,575,000 * 1.9/12 =	33,817
		105,016	02			
				(=105,016)		
				- (=38,329)		
				· 가 () 25,000 * 16 * 2.26 * 12 =		10,848
				· (=5,413)		
				175,950 * 16 * 0.20 * 4 =		2,253
				308,525 * 16 * 0.16 * 4 =		3,160
				· (=13,680)		
				25 130,000 * 2 * 12 =		3,120
				20 ~ 25 110,000 * 1 * 12 =		1,320
				15 ~ 20 80,000 * 2 * 12 =		1,920
				10 ~ 15 60,000 * 6 * 12 =		4,320
				5 ~ 10 50,000 * 5 * 12 =		3,000
				· 213,575,000 * 50/100 * 6/100 =		6,408
				· (=1,980)		

[]

					()	15,000	* 6	* 12	=	1,080		
					(6~7)	15,000	* 1	* 12	=	180		
					(8)	10,000	* 3	* 12	=	360		
						30,000	* 1	* 12	=	360		
				-	() (=30,194)							
				. 5	6,844	* 1	* 30	* 12	* 1.029	=	2,536	
				. 6	5,807	* 2	* 30	* 12	* 1.029	=	4,303	
				. 7	5,211	* 2	* 30	* 12	* 1.029	=	3,861	
				. 8	4,669	* 3	* 30	* 12	* 1.029	=	5,189	
				.	4,187	* 8	* 30	* 12	* 1.029	=	12,409	
				.				28,298,000	* 6.7%	=	1,896	
				-	()							
					5,340	()	* 16	* 20	* 12	* 1.029	=	21,101
				-	()							
						38,478	()	* 10	* 40	=	15,392	
			95,810	03								
					(=95,810)							

2000

2100

2110

2113

110

101

						11,810	* 2	* 365 = 8,622
						-	30,000	* 4 * 12 = 1,440
120		630,986						
201		410,090						
		410,090	01					
			< >					
						10,000	* 16	* 12 = 1,920
							1,000,000	* 2 = 2,000
					(A4,B4)	20,000	* 50	= 1,000
				(,)		150,000	* 15	= 2,250
						40,000	* 12	= 480
						100,000	* 12	= 1,200
				가		13,000	* 12	= 156
						25,000	* 1	* 2 = 50
						90,000	* 3	* 12 = 3,240
						150,000	* 3	* 1 = 450
				가		350,000	* 1	= 350

2000

2100

2110

2113

110

101

					3,000,000	* 2 = 6,000
					2,000,000	* 1 = 2,000
					100,000	* 1 = 100
			(=1,600)			
			-		200,000	* 3 * 2 = 1,200
			-		100,000	* 2 * 2 = 400
					500,000	* 12 = 6,000
			(=6,640)			
			-		100	* 7,000 * 4 = 2,800
			-		60,000	* 16 * 4 = 3,840
			(=3,538)			
			-		100	* 1,000 * 14 = 1,400
			-		37,960	* 10 * 5 = 1,898
			-		30	* 2,000 * 4 = 240
					2,000,000	* 1 = 2,000
					2,000,000	* 1 = 2,000
					1,500,000	* 2 = 3,000

					60,000	* 5 * 4 = 1,200
						100,000 * 60 = 6,000
						(=10,800)
				-	500	* 200 * 12 = 1,200
				-	100	* 400 * 12 = 480
				-	100	* 4,000 * 12 = 4,800
				-	60,000	* 6 * 12 = 4,320
				< 가 >		
					58,000	* 1 * 1 = 58
					100,000	* 1 * 1 = 100
					250,000	* 3 * 1 = 750
					100,000	* 3 * 1 = 300
				()	20,000	* 1 * 1 = 20
				< 가 >		
					12,000,000	* 12 * 90% = 129,600
					42,410	* 12 = 509
				, (=8,640)		

2000

2100

2110

2113

120

201

[]

			-	600,000	* 12	* 90%	=	6,480	
			-	200,000	* 12	* 90%	=	2,160	
				170	* 100	* 12	=	204	
				28,500	* 1	=		29	
				(=1,880)					
			-	40,000	* 2	=		80	
			-	900,000	* 2	=		1,800	
				4,656,000	* 1	=		4,656	
			TV	2,500	* 2	* 12	=	60	
				148,000	* 1	=		148	
				213,570	* 1	=		214	
			<						
			>						
				10,000	* 1	* 68	=	680	
				50,000	* 25	* 2	* 50	=	125,000
				50,000	* 12	* 4	=	2,400	
			<						
			>						
				(,)		

2000

2100

2110

2113

120

201

				150,000	* 4 * 2 = 1,200
					50,000 * 7 = 350
					25,000 * 7 = 175
			< >		
				5,000	* 5 * 16 * 12 = 4,800
			< >		
			, 가		
				277	* 8 * 325m ³ * 75 * 90% = 48,614
					75,000 * 12 = 900
			< >		
				1,957,000	* 1 * 90% = 1,762
			< >		
				1,017	* 16,453m ² * 50% = 8,367
					600,000 * 1 = 600
					800,000 * 2 = 1,600
			, (=2,500)		
			- 200R/T	2,000,000	* 1 * 50% = 1,000

2000

2100

2110

2113

120

201

201			-	400R/T	3,000,000	* 1	* 50%	=	1,500
202		14,877							
		14,877	01						
					70,000	* 16	* 12	=	13,440
					47,900	* 3	* 10	=	1,437
203		32,080							
		1,000	03					=	1,000
		31,080	04						
				(=31,080)					
				- (=1,800)					
				· (5)	150,000	* 1	* 12	=	1,800
				- (=20,280)					
				· 5	200,000	* 1	* 12	=	2,400
				· 6	130,000	* 2	* 12	=	3,120
				· 7	120,000	* 2	* 12	=	2,880
				· 8 ~ 9	90,000	* 3	* 12	=	3,240

[]

				·	90,000 * 8 * 12 = 8,640
				- (30)	300,000 * 12 = 3,600
				-	30,000 * 15 * 12 = 5,400
204		109,021			
				(=109,021)	
				-	80,000 * 16 * 12 = 15,360
				-	100,000 * 16 * 12 = 19,200
				- 가	206,194,000 * 1/12 = 17,183
				- 가	206,194,000 * 20/288 = 14,320
				- 가	206,194,000 * 2.5/12 = 42,958
206		41,681			
		28,204	01		
					40,000 * 6 * 12 = 2,880
					10,000 * 32 * 12 = 3,840
				(=924)	
				-	7,000 * 10kg * 12 = 840
				-	7,000 * 1kg * 12 = 84

						17,000	* 80kg	=	1,360	
						200,000	* 12	=	2,400	
						1,000,000	* 2	=	2,000	
						5,000,000	* 2	=	10,000	
						1,000,000	* 2	=	2,000	
						2,000,000	* 1	=	2,000	
						200,000	* 4	=	800	
		13,477	02							
						150,000	* 2	* 1	=	300
						22,690	* 2	* 150	=	6,807
						100,000	* 30	=	3,000	
					,	56,160	* 1	* 60	=	3,370
301		23,087								
		3,087	08							
					(23,600	* 2	* 12	=	567
)	75,000	* 2	* 12	=	1,800
						30,000	* 2	* 12	=	720

2000

2100

2110

2113

120

206

			20,000	09		
					10,000,000 * 2 =	20,000
307			150			
			150	06		
				가	150,000 * 1 =	150
200			79,600			
220			79,600			
307			66,000			
			66,000	05		
					5,500,000 * 12 =	66,000
401			4,000			
			4,000	01		
					4,000,000 * 1 =	4,000
402			3,600			
			3,600	02		
					300,000 * 12 =	3,600
405			6,000			

2000

2100

2110

2113

120

301

		6,000	01
			6,000,000 * 1 = 6,000
		1,194,400	

1000		374,297				
1200		374,297				
1230		372,997				
1232		372,997				
100		372,997				
110		212,385				
101		212,385				
		167,507	01			
			1	(=167,507)		
			-	(=126,420)		
			. 5	1,777,800	* 1 * 12 * 1.029 =	21,953
			. 7	1,185,100	* 4 * 12 * 1.029 =	58,535
			. 8	822,400	* 3 * 12 * 1.029 =	30,465
			. 9	609,600	* 1 * 12 * 1.029 =	7,528
			.		118,481,000 * 6.7% =	7,939
			-	(=41,087)		
			.		126,420,000 * 2/12 =	21,070

1000

1200

1230

1232

110

101

				-	() (=18,138)	
				. 5	6,844 * 1 * 30 * 12 * 1.029 =	2,536
				. 7	5,211 * 4 * 30 * 12 * 1.029 =	7,722
				. 8	4,669 * 3 * 30 * 12 * 1.029 =	5,189
				. 9	4,187 * 1 * 30 * 12 * 1.029 =	1,552
				.	16,999,000 * 6.7% =	1,139
120		160,612				
201		21,959				
		21,959	01			
			<	>		
				(A4, B4)	20,000 * 60 =	1,200
					800,000 * 1 =	800
					300,000 * 1 =	300
				(,)	150,000 * 13 =	1,950
					600,000 * 1 =	600
					10,000 * 9 * 12 =	1,080
			<	>		

			12,420	02					
							115,000	* 9	* 12 = 12,420
203			21,480						
			4,800	01					
					(3)		4,800,000	* 1	= 4,800
			16,680	04					
					(=1,800)				
					- (5)		150,000	* 1	* 12 = 1,800
					(=12,480)				
					- 5		200,000	* 1	* 12 = 2,400
					- 7		120,000	* 4	* 12 = 5,760
					- 8 ~ 9		90,000	* 4	* 12 = 4,320
					(=2,400)				
					- 15		200,000	* 12	= 2,400
204			65,093						
							80,000	* 9	* 12 = 8,640
							100,000	* 9	* 12 = 10,800

1000

1200

1230

1232

120

202

				가	126,420,000	*	1/12	=	10,535
				가	126,420,000	*	20/288	=	8,780
				가	126,420,000	*	2.5/12	=	26,338
206		1,000							
		1,000	01						
					1,000,000	*	1	=	1,000
301		38,660							
		740	04						
					1,000	*	5	*	10
						*	12	=	600
					140,000	*	1	=	140
		35,400	05						
					100,000	*	20	*	12
						=			24,000
					100,000	*	20	*	2
						=			4,000
					5,000	*	20	*	2
						*	12	=	2,400
					50,000	*	100	=	5,000
		2,520	11						
					10,000	*	3	*	7
						*	12	=	2,520

1000

1200

1230

1232

120

204

1240			1,300	
1242			1,300	
100			1,300	
120			1,300	
201			1,300	
			1,300	01
				1,300,000 * 1 = 1,300
			374,297	

1000		420,650				
1200		420,650				
1230		419,150				
1232		419,150				
100		415,150				
110		235,023				
101		235,023				
		185,506	01			
			2	(=185,506)		
			-	(=140,004)		
			. 5	1,777,800	* 1 * 12 * 1.029 =	21,953
			. 7	1,185,100	* 4 * 12 * 1.029 =	58,535
			. 8	822,400	* 3 * 12 * 1.029 =	30,465
			.	820,300	* 2 * 12 * 1.029 =	20,259
			.		131,212,000 * 6.7% =	8,792
			-	(=45,502)		
			.		140,004,000 * 2/12 =	23,334

1000

1200

1230

1232

110

101

			.	140,004,000	* 1.9/12 =	22,168
	49,517	02				
		2	(=49,517)			
		-	(=29,724)			
		. 가	()	25,000	* 10 * 2.26 * 12 =	6,780
		.	(=3,383)			
				175,950	* 10 * 0.20 * 4 =	1,408
				308,525	* 10 * 0.16 * 4 =	1,975
		.	(=8,160)			
		25		130,000	* 1 * 12 =	1,560
		20 ~ 25		110,000	* 1 * 12 =	1,320
		10 ~ 15		60,000	* 4 * 12 =	2,880
		5 ~ 10		50,000	* 4 * 12 =	2,400
		.		140,004,000	* 50/100 * 6/100 =	4,201
		.	(=7,200)			
				30,000	* 5 * 12 =	1,800
				50,000	* 9 * 12 =	5,400

1000

1200

1230

1232

110

101

				-	() (=19,793)				
				. 5	6,844 * 1 * 30 * 12 * 1.029 =				2,536
				. 7	5,211 * 4 * 30 * 12 * 1.029 =				7,722
				. 8	4,669 * 3 * 30 * 12 * 1.029 =				5,189
				.	4,187 * 2 * 30 * 12 * 1.029 =				3,103
				.		18,550,000 * 6.7% =			1,243
120			180,127						
201			23,569						
			23,569	01					
				<	>				
					(A4, B4)	20,000 * 57 =			1,140
						700,000 * 1 =			700
						300,000 * 1 =			300
					(,)	150,000 * 11 =			1,650
						700,000 * 1 =			700
						10,000 * 10 * 12 =			1,200
				<	>				

1000

1200

1230

1232

110

101

						7,500,000 * 1 * 90% =		6,750	
			<	>					
						10,000 * 20 =		200	
			<	>					
						5,000 * 5 * 10 * 12 =		3,000	
			<	>					
						658 * 6 * 8 * 75 * 90% =		2,132	
			<	>					
						2,281,000 * 1 * 90% =		2,053	
			<	>					
							(=1,680)		
			-			100 * 6,000 * 2 =		1,200	
			-			60,000 * 2 * 4 =		480	
						100,000 * 12 =		1,200	
						36,000 * 2 * 12 =		864	
202		13,800							

1000

1200

1230

1232

120

201

			13,800	02					
						115,000	* 10	* 12	= 13,800
203			22,560						
			4,800	01					
					(3)	4,800,000	* 1	=	4,800
			17,760	04					
					(=1,800)				
					- (5)	150,000	* 1	* 12	= 1,800
					(=13,560)				
					- 5	200,000	* 1	* 12	= 2,400
					- 7	120,000	* 4	* 12	= 5,760
					- 8 ~ 9	90,000	* 3	* 12	= 3,240
					-	90,000	* 2	* 12	= 2,160
					(=2,400)				
					- 15	200,000	* 12	=	2,400
204			72,158						
						80,000	* 10	* 12	= 9,600

1000

1200

1230

1232

120

202

				가	100,000 * 10 * 12 =	12,000
				가	140,004,000 * 1/12 =	11,667
				가	140,004,000 * 20/288 =	9,723
				가	140,004,000 * 2.5/12 =	29,168
206		1,000				
		1,000	01			
					1,000,000 * 1 =	1,000
301		47,040				
		740	04			
					1,000 * 5 * 10 * 12 =	600
					140,000 * 1 =	140
		43,780	05			
					100,000 * 24 * 12 =	28,800
					100,000 * 24 * 2 =	4,800
					5,000 * 24 * 2 * 12 =	2,880
					50,000 * 146 =	7,300
		2,520	11			

1000

1200

1230

1232

120

204

	301				10,000 * 3 * 7 * 12 =	2,520
	200		4,000			
	220		4,000			
	405		4,000			
			4,000	01		
					4,000,000 * 1 =	4,000
	1240		1,500			
	1242		1,500			
	100		1,500			
	120		1,500			
	201		1,500			
			1,500	01		
					1,500,000 * 1 =	1,500

1000

1200

1230

1232

120

301

3000		480			
3300		480			
3310		480			
3311		480			
100		480			
120		480			
201		480			
		480	01		
				40,000 * 1 * 12 =	480
		421,130			

3000

3300

3310

3311

120

201

1000			322,506						
1200			322,506						
1230			321,306						
1232			321,306						
100			320,706						
110			186,053						
101			186,053						
			146,268	01					
				3	(=146,268)				
				-	(=110,390)				
				. 5	1,777,800	* 1	* 12	* 1.029 =	21,953
				. 6	1,516,200	* 1	* 12	* 1.029 =	18,723
				. 7	1,185,100	* 1	* 12	* 1.029 =	14,634
				. 8	822,400	* 4	* 12	* 1.029 =	40,620
				. 9	609,600	* 1	* 12	* 1.029 =	7,528
				.				103,458,000 * 6.7% =	6,932
				-	(=35,878)				

1000

1200

1230

1232

110

101

				10,000 * 8 * 12 =	960
		<	>		
			,		
				5,500,000 * 1 * 90% =	4,950
		<	>		
				10,000 * 20 =	200
		<	>		
				5,000 * 5 * 8 * 12 =	2,400
		<	>		
				658 * 6 * 8 * 75 * 90% =	2,132
		<	>		
				2,281,000 * 1 * 90% =	2,053
		<	>		
				(=1,080)	
		-		100 * 3,000 * 2 =	600
		-		60,000 * 2 * 4 =	480
				100,000 * 12 =	1,200

1000

1200

1230

1232

120

201

						36,000 * 2 * 12 =	864
202		11,040					
		11,040	02				
						115,000 * 8 * 12 =	11,040
203		19,800					
		4,800	01				
			(3)			4,800,000 * 1 =	4,800
		15,000	04				
			(=1,800)				
			- (5)			150,000 * 1 * 12 =	1,800
			(=10,800)				
			- 5			200,000 * 1 * 12 =	2,400
			- 6			130,000 * 1 * 12 =	1,560
			- 7			120,000 * 1 * 12 =	1,440
			- 8 ~ 9			90,000 * 5 * 12 =	5,400
			(=2,400)				
			- 15			200,000 * 12 =	2,400

204	57,144					
				80,000	* 8	* 12 = 7,680
				100,000	* 8	* 12 = 9,600
		가		110,390,000	* 1/12	= 9,200
		가		110,390,000	* 20/288	= 7,666
		가		110,390,000	* 2.5/12	= 22,998
206	1,000					
	1,000	01				
				1,000,000	* 1	= 1,000
301	25,630					
	23,110	05				
				100,000	* 13	* 12 = 15,600
				100,000	* 13	* 2 = 2,600
				10,000	* 13	* 12 = 1,560
				50,000	* 67	= 3,350
	2,520	11				
				10,000	* 3	* 7 * 12 = 2,520

1000

1200

1230

1232

120

204

200		600			
220		600			
405		600			
		600	01		
				600,000 * 1 =	600
1240		1,200			
1242		1,200			
100		1,200			
120		1,200			
201		1,200			
		1,200	01		
				1,200,000 * 1 =	1,200

1000 1200 1230 1232 220 405

3000		960			
3300		960			
3310		960			
3311		960			
100		960			
120		960			
201		960			
		960	01		
				40,000 * 2 * 12 =	960
		323,466			

1000			370,816						
1200			370,816						
1230			369,316						
1232			369,316						
100			349,316						
110			200,777						
101			200,777						
			162,645	01					
				4	(=162,645)				
				-	(=122,750)				
				. 5	1,777,800	* 1	* 12	* 1.029 =	21,953
				. 6	1,516,200	* 1	* 12	* 1.029 =	18,723
				. 7	1,185,100	* 3	* 12	* 1.029 =	43,901
				. 8	822,400	* 3	* 12	* 1.029 =	30,465
				.				115,042,000 * 6.7% =	7,708
				-	(=39,895)				
				.				122,750,000 * 2/12 =	20,459

1000

1200

1230

1232

110

101

				-	() (=17,037)	
				. 5	6,844 * 1 * 30 * 12 * 1.029 =	2,536
				. 6	5,807 * 1 * 30 * 12 * 1.029 =	2,152
				. 7	5,211 * 3 * 30 * 12 * 1.029 =	5,792
				. 8	4,669 * 3 * 30 * 12 * 1.092 =	5,507
				.	15,669,000 * 6.7% =	1,050
120		148,539				
201		25,231				
		25,231	01			
			< >			
			(A4,B4)		20,000 * 60 =	1,200
					600,000 * 1 =	600
					300,000 * 1 =	300
			(,)		150,000 * 13 =	1,950
					600,000 * 1 =	600
					10,000 * 8 * 12 =	960
					99,000 * 12 =	1,188

1000

1200

1230

1232

110

101

					(1)		114,000	* 1 =	114
							500,000	* 1 =	500
							40,000	* 1 =	40
					< >				
					, , ,		8,500,000	* 1 * 90% =	7,650
					< >		10,000	* 20 =	200
					< >		5,000	* 5 * 8 * 12 =	2,400
					< >		658	* 6 * 8 * 75 * 90% =	2,132
					< >		2,281,000	* 1 * 90% =	2,053
					< >				
					(=1,280)				
					-		100	* 4,000 * 2 =	800

1000

1200

1230

1232

120

201

			-	60,000	* 2	* 4	= 480
				100,000	* 12		= 1,200
				36,000	* 2	* 12	= 864
202		11,040					
		11,040	02				
				115,000	* 8	* 12	= 11,040
203		20,520					
		4,800	01				
			(3)	4,800,000	* 1		= 4,800
		15,720	04				
			(=1,800)				
			- (5)	150,000	* 1	* 12	= 1,800
			(=11,520)				
			- 5	200,000	* 1	* 12	= 2,400
			- 6	130,000	* 1	* 12	= 1,560
			- 7	120,000	* 3	* 12	= 4,320
			- 8 ~ 9	90,000	* 3	* 12	= 3,240

1000

1200

1230

1232

120

201

			(=2,400)		
			- 15	200,000 * 12 =	2,400
204	61,608				
				80,000 * 8 * 12 =	7,680
				100,000 * 8 * 12 =	9,600
			가	122,750,000 * 1/12 =	10,230
			가	122,750,000 * 20/288 =	8,525
			가	122,750,000 * 2.5/12 =	25,573
206	1,000				
	1,000	01			
				1,000,000 * 1 =	1,000
301	29,140				
	740	04			
				1,000 * 5 * 10 * 12 =	600
				140,000 * 1 =	140
	25,880	05			
				100,000 * 14 * 12 =	16,800

1000

1200

1230

1232

120

203

						100,000 * 14 * 2 =	2,800
						5,000 * 14 * 2 * 12 =	1,680
						50,000 * 92 =	4,600
			2,520	11			
						10,000 * 3 * 7 * 12 =	2,520
200			20,000				
220			20,000				
401			16,000				
			16,000	01			
						16,000,000 * 1 =	16,000
405			4,000				
			4,000	01			
						4,000,000 * 1 =	4,000
1240			1,500				
1242			1,500				
100			1,500				
120			1,500				

1000

1200

1230

1232

120

301

201		1,500		
		1,500	01	
				1,500,000 * 1 = 1,500

1000

1200

1240

1242

120

201

3000			480			
3300			480			
3310			480			
3311			480			
100			480			
120			480			
201			480			
			480	01		
					40,000	* 1 * 12 = 480
			371,296			

1000			394,055			
1200			394,055			
1230			392,755			
1232			392,755			
100			392,755			
110			218,535			
101			218,535			
			173,289	01		
				(=173,289)		
				- (=130,783)		
				. 5	1,777,800	* 1 * 12 * 1.029 = 21,953
				. 6	1,516,200	* 1 * 12 * 1.029 = 18,723
				. 7	1,185,100	* 3 * 12 * 1.029 = 43,901
				. 8	822,400	* 3 * 12 * 1.029 = 30,465
				. 9	609,600	* 1 * 12 * 1.029 = 7,528
				.	122,570,000	* 6.7% = 8,213
				- (=42,506)		

1000 1200 1230 1232 110 101

1000

1200

1230

1232

110

101

				-	() (=18,375)		
				. 5	6,844 * 1 * 30 * 12 * 1.029 =	2,536	
				. 6	5,807 * 1 * 30 * 12 * 1.029 =	2,152	
				. 7	5,211 * 3 * 30 * 12 * 1.029 =	5,792	
				. 8	4,669 * 3 * 30 * 12 * 1.029 =	5,189	
				. 9	4,187 * 1 * 30 * 12 * 1.029 =	1,552	
				.	17,221,000 * 6.7% =	1,154	
120		174,220					
201		26,111					
		26,111	01				
			< >				
			(A4,B4)	20,000 * 50 =		1,000	
			(,)	150,000 * 16 =		2,400	
				1,000,000 * 1 =		1,000	
				300,000 * 1 =		300	
				1,000,000 * 1 =		1,000	
				10,000 * 9 * 12 =		1,080	

1000

1200

1230

1232

110

101

		< >	
		, , ,	
		7,000,000 * 1 * 90% =	6,300
		< >	
		10,000 * 20 =	200
		< >	
		5,000 * 5 * 9 * 12 =	2,700
		< >	
		658 * 6 * 8 * 75 * 90% =	2,132
		658 * 6 * 8 * 75 * 90% =	2,132
		< >	
		2,281,000 * 1 * 90% =	2,053
		300,000 * 1 * 90% =	270
		< >	
		(=1,480)	
		- 100 * 5,000 * 2 =	1,000
		- 60,000 * 2 * 4 =	480

1000

1200

1230

1232

120

201

[]

						100,000 * 12 =	1,200
						36,000 * 2 * 12 =	864
202		12,420					
		12,420	02				
						115,000 * 9 * 12 =	12,420
203		21,600					
		4,800	01				
				(3)		4,800,000 * 1 =	4,800
		16,800	04				
				(=1,800)			
				- (5)		150,000 * 1 * 12 =	1,800
				(=12,600)			
				- 5		200,000 * 1 * 12 =	2,400
				- 6		130,000 * 1 * 12 =	1,560
				- 7		120,000 * 3 * 12 =	4,320
				- 8 ~ 9		90,000 * 4 * 12 =	4,320
				(=2,400)			

1000

1200

1230

1232

120

201

			-	15	200,000	* 12	= 2,400
204		66,669					
					80,000	* 9 * 12	= 8,640
					100,000	* 9 * 12	= 10,800
				가	130,783,000	* 1/12	= 10,899
				가	130,783,000	* 20/288	= 9,083
				가	130,783,000	* 2.5/12	= 27,247
206		1,000					
		1,000	01				
					1,000,000	* 1	= 1,000
301		46,420					
		740	04				
					1,000	* 5 * 10 * 12	= 600
					140,000	* 1	= 140
		43,160	05				
					100,000	* 23 * 12	= 27,600
					100,000	* 23 * 2	= 4,600

1000

1200

1230

1232

120

203

					5,000 * 23 * 2 * 12 = 2,760
					50,000 * 164 = 8,200
			2,520	11	
					10,000 * 3 * 7 * 12 = 2,520
1240			1,300		
1242			1,300		
100			1,300		
120			1,300		
201			1,300		
			1,300	01	
					1,300,000 * 1 = 1,300

3000			960			
3300			960			
3310			960			
3311			960			
100			960			
120			960			
201			960			
			960	01		
					40,000 * 2 * 12 =	960
			395,015			

1000		407,273							
1200		407,273							
1230		405,973							
1232		405,973							
100		401,973							
110		230,409							
101		230,409							
		181,864	01						
			1	(=181,864)					
			-	(=137,255)					
			.5		1,777,800	* 1	* 12	* 1.029 =	21,953
			.7		1,185,100	* 4	* 12	* 1.029 =	58,535
			.8		822,400	* 4	* 12	* 1.029 =	40,620
			.9		609,600	* 1	* 12	* 1.029 =	7,528
			.					128,636,000 * 6.7% =	8,619
			-	(=44,609)					
			.					137,255,000 * 2/12 =	22,876

1000

1200

1230

1232

110

101

		<p>48,545</p>	<p>02</p>	<table border="1"> <tr> <td data-bbox="967 328 1055 459"></td> <td data-bbox="1055 328 1550 459"> <p>. 137,255,000 * 1.9/12 =</p> </td> <td data-bbox="1550 328 2190 459"> <p>21,733</p> </td> </tr> <tr> <td data-bbox="967 459 1055 528"> <p>1</p> </td> <td data-bbox="1055 459 1550 528"> <p>(=48,545)</p> </td> <td data-bbox="1550 459 2190 528"></td> </tr> <tr> <td data-bbox="967 528 1055 596"> <p>-</p> </td> <td data-bbox="1055 528 1550 596"> <p>(=28,561)</p> </td> <td data-bbox="1550 528 2190 596"></td> </tr> <tr> <td data-bbox="967 596 1055 665"> <p>.가</p> </td> <td data-bbox="1055 596 1550 665"> <p>() 25,000 * 10 * 2.26 * 12 =</p> </td> <td data-bbox="1550 596 2190 665"> <p>6,780</p> </td> </tr> <tr> <td data-bbox="967 665 1055 734"> <p>.</p> </td> <td data-bbox="1055 665 1550 734"> <p>(=3,383)</p> </td> <td data-bbox="1550 665 2190 734"></td> </tr> <tr> <td data-bbox="967 734 1055 802"> <td data-bbox="1055 734 1550 802"> <p>175,950 * 10 * 0.20 * 4 =</p> </td> <td data-bbox="1550 734 2190 802"> <p>1,408</p> </td> </td></tr> <tr> <td data-bbox="967 802 1055 871"> <td data-bbox="1055 802 1550 871"> <p>308,525 * 10 * 0.16 * 4 =</p> </td> <td data-bbox="1550 802 2190 871"> <p>1,975</p> </td> </td></tr> <tr> <td data-bbox="967 871 1055 940"> <p>.</p> </td> <td data-bbox="1055 871 1550 940"> <p>(=7,440)</p> </td> <td data-bbox="1550 871 2190 940"></td> </tr> <tr> <td data-bbox="967 940 1055 1008"> <p>25</p> </td> <td data-bbox="1055 940 1550 1008"> <p>130,000 * 2 * 12 =</p> </td> <td data-bbox="1550 940 2190 1008"> <p>3,120</p> </td> </tr> <tr> <td data-bbox="967 1008 1055 1077"> <p>15 ~ 20</p> </td> <td data-bbox="1055 1008 1550 1077"> <p>80,000 * 1 * 12 =</p> </td> <td data-bbox="1550 1008 2190 1077"> <p>960</p> </td> </tr> <tr> <td data-bbox="967 1077 1055 1145"> <p>10 ~ 15</p> </td> <td data-bbox="1055 1077 1550 1145"> <p>60,000 * 3 * 12 =</p> </td> <td data-bbox="1550 1077 2190 1145"> <p>2,160</p> </td> </tr> <tr> <td data-bbox="967 1145 1055 1214"> <p>5 ~ 10</p> </td> <td data-bbox="1055 1145 1550 1214"> <p>50,000 * 2 * 12 =</p> </td> <td data-bbox="1550 1145 2190 1214"> <p>1,200</p> </td> </tr> <tr> <td data-bbox="967 1214 1055 1283"> <p>.</p> </td> <td data-bbox="1055 1214 1550 1283"> <p>137,255,000 * 50/100 * 6/100 =</p> </td> <td data-bbox="1550 1214 2190 1283"> <p>4,118</p> </td> </tr> <tr> <td data-bbox="967 1283 1055 1351"> <p>.</p> </td> <td data-bbox="1055 1283 1550 1351"> <p>(=6,840)</p> </td> <td data-bbox="1550 1283 2190 1351"></td> </tr> <tr> <td data-bbox="967 1351 1055 1420"> <td data-bbox="1055 1351 1550 1420"> <p>30,000 * 4 * 12 =</p> </td> <td data-bbox="1550 1351 2190 1420"> <p>1,440</p> </td> </td></tr> <tr> <td data-bbox="967 1420 1055 1455"> <td data-bbox="1055 1420 1550 1455"> <p>50,000 * 9 * 12 =</p> </td> <td data-bbox="1550 1420 2190 1455"> <p>5,400</p> </td> </td></tr> </table>		<p>. 137,255,000 * 1.9/12 =</p>	<p>21,733</p>	<p>1</p>	<p>(=48,545)</p>		<p>-</p>	<p>(=28,561)</p>		<p>.가</p>	<p>() 25,000 * 10 * 2.26 * 12 =</p>	<p>6,780</p>	<p>.</p>	<p>(=3,383)</p>		<td data-bbox="1055 734 1550 802"> <p>175,950 * 10 * 0.20 * 4 =</p> </td> <td data-bbox="1550 734 2190 802"> <p>1,408</p> </td>	<p>175,950 * 10 * 0.20 * 4 =</p>	<p>1,408</p>	<td data-bbox="1055 802 1550 871"> <p>308,525 * 10 * 0.16 * 4 =</p> </td> <td data-bbox="1550 802 2190 871"> <p>1,975</p> </td>	<p>308,525 * 10 * 0.16 * 4 =</p>	<p>1,975</p>	<p>.</p>	<p>(=7,440)</p>		<p>25</p>	<p>130,000 * 2 * 12 =</p>	<p>3,120</p>	<p>15 ~ 20</p>	<p>80,000 * 1 * 12 =</p>	<p>960</p>	<p>10 ~ 15</p>	<p>60,000 * 3 * 12 =</p>	<p>2,160</p>	<p>5 ~ 10</p>	<p>50,000 * 2 * 12 =</p>	<p>1,200</p>	<p>.</p>	<p>137,255,000 * 50/100 * 6/100 =</p>	<p>4,118</p>	<p>.</p>	<p>(=6,840)</p>		<td data-bbox="1055 1351 1550 1420"> <p>30,000 * 4 * 12 =</p> </td> <td data-bbox="1550 1351 2190 1420"> <p>1,440</p> </td>	<p>30,000 * 4 * 12 =</p>	<p>1,440</p>	<td data-bbox="1055 1420 1550 1455"> <p>50,000 * 9 * 12 =</p> </td> <td data-bbox="1550 1420 2190 1455"> <p>5,400</p> </td>	<p>50,000 * 9 * 12 =</p>	<p>5,400</p>
	<p>. 137,255,000 * 1.9/12 =</p>	<p>21,733</p>																																																		
<p>1</p>	<p>(=48,545)</p>																																																			
<p>-</p>	<p>(=28,561)</p>																																																			
<p>.가</p>	<p>() 25,000 * 10 * 2.26 * 12 =</p>	<p>6,780</p>																																																		
<p>.</p>	<p>(=3,383)</p>																																																			
<td data-bbox="1055 734 1550 802"> <p>175,950 * 10 * 0.20 * 4 =</p> </td> <td data-bbox="1550 734 2190 802"> <p>1,408</p> </td>	<p>175,950 * 10 * 0.20 * 4 =</p>	<p>1,408</p>																																																		
<td data-bbox="1055 802 1550 871"> <p>308,525 * 10 * 0.16 * 4 =</p> </td> <td data-bbox="1550 802 2190 871"> <p>1,975</p> </td>	<p>308,525 * 10 * 0.16 * 4 =</p>	<p>1,975</p>																																																		
<p>.</p>	<p>(=7,440)</p>																																																			
<p>25</p>	<p>130,000 * 2 * 12 =</p>	<p>3,120</p>																																																		
<p>15 ~ 20</p>	<p>80,000 * 1 * 12 =</p>	<p>960</p>																																																		
<p>10 ~ 15</p>	<p>60,000 * 3 * 12 =</p>	<p>2,160</p>																																																		
<p>5 ~ 10</p>	<p>50,000 * 2 * 12 =</p>	<p>1,200</p>																																																		
<p>.</p>	<p>137,255,000 * 50/100 * 6/100 =</p>	<p>4,118</p>																																																		
<p>.</p>	<p>(=6,840)</p>																																																			
<td data-bbox="1055 1351 1550 1420"> <p>30,000 * 4 * 12 =</p> </td> <td data-bbox="1550 1351 2190 1420"> <p>1,440</p> </td>	<p>30,000 * 4 * 12 =</p>	<p>1,440</p>																																																		
<td data-bbox="1055 1420 1550 1455"> <p>50,000 * 9 * 12 =</p> </td> <td data-bbox="1550 1420 2190 1455"> <p>5,400</p> </td>	<p>50,000 * 9 * 12 =</p>	<p>5,400</p>																																																		

1000

1200

1230

1232

110

101

				-	() (=19,984)			
				. 5	6,844 * 1 * 30 * 12 * 1.029 =			2,536
				. 7	5,211 * 4 * 30 * 12 * 1.029 =			7,722
				. 8	4,669 * 4 * 30 * 12 * 1.029 =			6,919
				. 9	4,187 * 1 * 30 * 12 * 1.029 =			1,552
				.	18,729,000 * 6.7% =			1,255
120			171,564					
201			23,529					
			23,529	01				
				<	>			
					(A4, B4)	20,000 * 70 =		1,400
						900,000 * 1 =		900
						300,000 * 1 =		300
					(,)	150,000 * 18 =		2,700
						700,000 * 1 =		700
						10,000 * 10 * 12 =		1,200
				<	>			

1000

1200

1230

1232

110

101

			,	,	,
				6,000,000	* 1 * 90% = 5,400
			<	>	
				10,000	* 20 = 200
			<	>	
				5,000	* 5 * 10 * 12 = 3,000
			<	>	
				658	* 6 * 8 * 75 * 90% = 2,132
			<	>	
				2,281,000	* 1 * 90% = 2,053
			<	>	
				(=1,480)	
			-	100	* 5,000 * 2 = 1,000
			-	60,000	* 2 * 4 = 480
				100,000	* 12 = 1,200
				36,000	* 2 * 12 = 864
202		13,800			

			13,800	02					
						115,000	* 10	* 12	= 13,800
203			22,560						
			4,800	01					
					(3)	4,800,000	* 1	=	4,800
			17,760	04					
					(=1,800)				
					- (5)	150,000	* 1	* 12	= 1,800
					(=13,560)				
					- 5	200,000	* 1	* 12	= 2,400
					- 7	120,000	* 4	* 12	= 5,760
					- 8 ~ 9	90,000	* 5	* 12	= 5,400
					(=2,400)				
					- 15	200,000	* 12	=	2,400
204			71,165						
						80,000	* 10	* 12	= 9,600
						100,000	* 10	* 12	= 12,000

1000

1200

1230

1232

120

202

					가	137,255,000	* 1/12 =		11,438
					가	137,255,000	* 20/288 =		9,532
					가	137,255,000	* 2.5/12 =		28,595
206		1,000							
		1,000	01						
						1,000,000	* 1 =		1,000
301		39,510							
		740	04						
						1,000	* 5 * 10 * 12 =		600
						140,000	* 1 =		140
		36,250	05						
						100,000	* 20 * 12 =		24,000
						100,000	* 20 * 2 =		4,000
						5,000	* 20 * 2 * 12 =		2,400
						50,000	* 117 =		5,850
		2,520	11						
						10,000	* 3 * 7 * 12 =		2,520

1000

1200

1230

1232

120

204

200		4,000			
220		4,000			
405		4,000			
		4,000	01		
				4,000,000 * 1 =	4,000
1240		1,300			
1242		1,300			
100		1,300			
120		1,300			
201		1,300			
		1,300	01		
				1,300,000 * 1 =	1,300

3000		480			
3300		480			
3310		480			
3311		480			
100		480			
120		480			
201		480			
		480	01		
				40,000 * 1 * 12 =	480
		407,753			

1000		449,121				
1200		449,121				
1230		447,821				
1232		447,821				
100		443,221				
110		253,981				
101		253,981				
		199,935	01			
			2	(=199,935)		
			-	(=150,894)		
			. 5	1,777,800	* 1 * 12 * 1.029 =	21,953
			. 7	1,185,100	* 4 * 12 * 1.029 =	58,535
			. 8	822,400	* 6 * 12 * 1.029 =	60,930
			.		141,418,000 * 6.7% =	9,476
			-	(=49,041)		
			.		150,894,000 * 2/12 =	25,149
			.		150,894,000 * 1.9/12 =	23,892

1000

1200

1230

1232

110

101

		54,046		02	
				2 (=54,046)	
				- (=32,027)	
				· 가 () 25,000 * 11 * 2.26 * 12 = 7,458	
				· (=3,722)	
				175,950 * 11 * 0.20 * 4 = 1,549	
				308,525 * 11 * 0.16 * 4 = 2,173	
				· (=8,160)	
				25 130,000 * 1 * 12 = 1,560	
				15 ~ 20 80,000 * 1 * 12 = 960	
				10 ~ 15 60,000 * 2 * 12 = 1,440	
				5 ~ 10 50,000 * 7 * 12 = 4,200	
				· 150,894,000 * 50/100 * 6/100 = 4,527	
				· (=8,160)	
				30,000 * 6 * 12 = 2,160	
				50,000 * 10 * 12 = 6,000	
				- () (=22,019)	

1000

1200

1230

1232

110

101

				. 5	6,844	* 1	* 30	* 12	* 1.029 =	2,536		
				. 7	5,211	* 4	* 30	* 12	* 1.029 =	7,722		
				. 8	4,669	* 6	* 30	* 12	* 1.029 =	10,378		
				.				20,636,000	* 6.7% =	1,383		
120			189,240									
201			23,149									
			23,149	01								
				<	>							
					(A4, B4)			20,000	* 45	=	900	
					(,)			150,000	* 10	=	1,500	
								800,000	* 1	=	800	
								300,000	* 1	=	300	
								600,000	* 1	=	600	
								10,000	* 11	* 12	=	1,320
				<	>							
					, , ,							
								7,000,000	* 1	* 90% =	6,300	

1000

1200

1230

1232

110

101

			< >					
						10,000 * 20 = 200		
			< >					
						5,000 * 5 * 11 * 12 = 3,300		
			< >					
						658 * 6 * 8 * 75 * 90% = 2,132		
			< >					
						2,281,000 * 1 * 90% = 2,053		
			< >					
						(=1,680)		
			-			60,000 * 2 * 4 = 480		
			-			100 * 6,000 * 2 = 1,200		
						36,000 * 2 * 12 = 864		
						100,000 * 12 = 1,200		
202			15,180					
			15,180			02		
						115,000 * 11 * 12 = 15,180		

203	23,640								
	4,800	01							
		(3)			4,800,000	* 1	=	4,800	
	18,840	04							
		(=1,800)							
		- (5)			150,000	* 1	* 12	=	1,800
		(=14,640)							
		- 5			200,000	* 1	* 12	=	2,400
		- 7			120,000	* 4	* 12	=	5,760
		- 8 ~ 9			90,000	* 6	* 12	=	6,480
		(=2,400)							
		- 15			200,000	* 12	=	2,400	
204	78,251								
					80,000	* 11	* 12	=	10,560
					100,000	* 11	* 12	=	13,200
		가			150,894,000	* 1/12	=	12,575	
		가			150,894,000	* 20/288	=	10,479	

1000

1200

1230

1232

120

203

				가	150,894,000	* 2.5/12 = 31,437
206		1,000				
		1,000	01			
					1,000,000	* 1 = 1,000
301		48,020				
		45,500	05			
					100,000	* 25 * 12 = 30,000
					100,000	* 25 * 2 = 5,000
					5,000	* 25 * 2 * 12 = 3,000
					50,000	* 150 = 7,500
		2,520	11			
					10,000	* 3 * 7 * 12 = 2,520
200		4,600				
220		4,600				
405		4,600				
		4,600	01			
					600,000	* 1 = 600

1000 1200 1230 1232 120 204

					4,000,000 * 1 = 4,000
1240			1,300		
1242			1,300		
100			1,300		
120			1,300		
201			1,300		
			1,300	01	
					1,300,000 * 1 = 1,300

3000		480			
3300		480			
3310		480			
3311		480			
100		480			
120		480			
201		480			
		480	01		
				40,000 * 1 * 12 =	480
		449,601			

1000		500,618				
1200		500,618				
1230		499,318				
1232		499,318				
100		495,318				
110		292,944				
101		292,944				
		237,302	01			
			3	(=237,302)		
			-	(=179,095)		
			. 5	1,777,800	* 2 * 12	* 1.029 = 43,905
			. 7	1,185,100	* 5 * 12	* 1.029 = 73,169
			. 8	822,400	* 5 * 12	* 1.029 = 50,775
			.		167,849,000	* 6.7% = 11,246
			-	(=58,207)		
			.		179,095,000	* 2/12 = 29,850
			.		179,095,000	* 1.9/12 = 28,357

1000

1200

1230

1232

110

101

		55,642	02			
			3	(=55,642)		
			-	(=33,409)		
			.가	()	25,000 * 12 * 2.26 * 12 =	8,136
			.	(=4,060)		
					175,950 * 12 * 0.20 * 4 =	1,690
					308,525 * 12 * 0.16 * 4 =	2,370
			.	(=7,680)		
			25		130,000 * 1 * 12 =	1,560
			20 ~ 25		110,000 * 1 * 12 =	1,320
			15 ~ 20		80,000 * 1 * 12 =	960
			10 ~ 15		60,000 * 2 * 12 =	1,440
			5 ~ 10		50,000 * 4 * 12 =	2,400
			.		179,095,000 * 50/100 * 6/100 =	5,373
			.	(=8,160)		
					30,000 * 6 * 12 =	2,160
					50,000 * 10 * 12 =	6,000

1000

1200

1230

1232

110

101

				-	() (=22,233)			
				. 5	6,844 * 1 * 30 * 12 * 1.029 =			2,536
				. 7	5,211 * 5 * 30 * 12 * 1.029 =			9,652
				. 8	4,669 * 5 * 30 * 12 * 1.029 =			8,648
				.	20,836,000 * 6.7% =			1,397
120		202,374						
201		25,239						
		25,239	01					
			< >					
					500,000 * 1 =			500
					(A4,B4) 20,000 * 60 =			1,200
					(,) 150,000 * 20 =			3,000
					10,000 * 12 * 12 =			1,440
					500,000 * 1 =			500
					300,000 * 1 =			300
			< >					
			,	,	,			

1000

1200

1230

1232

110

101

		7,000,000 * 1 * 90% = 6,300
		< >
		10,000 * 20 = 200
		< >
		5,000 * 5 * 12 * 12 = 3,600
		< >
		658 * 6 * 8 * 75 * 90% = 2,132
		< >
		2,281,000 * 1 * 90% = 2,053
		300,000 * 1 * 90% = 270
		< >
		(=1,680)
		- 100 * 6,000 * 2 = 1,200
		- 60,000 * 2 * 4 = 480
		36,000 * 2 * 12 = 864
		100,000 * 12 = 1,200
202	16,560	

			16,560	02					
						115,000	* 12	* 12	= 16,560
203			26,400						
			4,800	01					
					(3)	4,800,000	* 1	=	4,800
			21,600	04					
					(=1,800)				
					- (5)	150,000	* 1	* 12	= 1,800
					(=17,400)				
					- 5	200,000	* 2	* 12	= 4,800
					- 7	120,000	* 5	* 12	= 7,200
					- 8 ~ 9	90,000	* 5	* 12	= 5,400
					(=2,400)				
					- 15	200,000	* 12	=	2,400
204			90,595						
						80,000	* 12	* 12	= 11,520
						100,000	* 12	* 12	= 14,400

1000

1200

1230

1232

120

202

					가	179,095,000	* 1/12 =		14,925
					가	179,095,000	* 20/288 =		12,438
					가	179,095,000	* 2.5/12 =		37,312
	206		1,000						
			1,000	01					
						1,000,000	* 1 =		1,000
	301		42,580						
			740	04					
						1,000	* 5 * 10 * 12 =		600
						140,000	* 1 =		140
			39,320	05					
						100,000	* 21 * 12 =		25,200
						100,000	* 21 * 2 =		4,200
						5,000	* 21 * 2 * 12 =		2,520
						50,000	* 148 =		7,400
			2,520	11					
						10,000	* 3 * 7 * 12 =		2,520

1000

1200

1230

1232

120

204

200		4,000			
220		4,000			
405		4,000			
		4,000	01		
				4,000,000 * 1 =	4,000
1240		1,300			
1242		1,300			
100		1,300			
120		1,300			
201		1,300			
		1,300	01		
				1,300,000 * 1 =	1,300

3000			2,400			
3300			2,400			
3310			2,400			
3311			2,400			
100			2,400			
120			2,400			
201			2,400			
			2,400	01		
					40,000 * 5 * 12 =	2,400
			503,018			

1000		407,613							
1200		407,613							
1230		406,213							
1232		406,213							
100		401,613							
110		229,947							
101		229,947							
		183,299	01						
			4	(=183,299)					
			-	(=138,338)					
			. 5	1,777,800	* 1	* 12	* 1.029 =	21,953	
			. 6	1,516,200	* 1	* 12	* 1.029 =	18,723	
			. 7	1,185,100	* 4	* 12	* 1.029 =	58,535	
			. 8	822,400	* 2	* 12	* 1.029 =	20,310	
			.	820,300	* 1	* 12	* 1.029 =	10,130	
			.			129,651,000	* 6.7% =	8,687	
			-	(=44,961)					

1000

1200

1230

1232

110

101

				.	138,338,000 * 2/12 =	23,057
				.	138,338,000 * 1.9/12 =	21,904
		46,648	02			
				4	(=46,648)	
				-	(=28,058)	
				. 가	() 25,000 * 9 * 2.26 * 12 =	6,102
				.	(=3,045)	
					175,950 * 9 * 0.20 * 4 =	1,267
					308,525 * 9 * 0.16 * 4 =	1,778
				.	(=7,800)	
				25	130,000 * 1 * 12 =	1,560
				20 ~ 25	110,000 * 1 * 12 =	1,320
				10 ~ 15	60,000 * 6 * 12 =	4,320
				5 ~ 10	50,000 * 1 * 12 =	600
				.	138,338,000 * 50/100 * 6/100 =	4,151
				.	(=6,960)	
					30,000 * 6 * 12 =	2,160

1000

1200

1230

1232

110

101

						50,000 * 8 * 12 =	4,800
				-	() (=18,590)		
				. 5	6,844 * 1 * 30 * 12 * 1.029 =		2,536
				. 6	5,807 * 1 * 30 * 12 * 1.029 =		2,152
				. 7	5,211 * 4 * 30 * 12 * 1.029 =		7,722
				. 8	4,669 * 2 * 30 * 12 * 1.029 =		3,460
				.	4,187 * 1 * 30 * 12 * 1.029 =		1,552
				.	17,422,000 * 6.7% =		1,168
120		171,666					
201		25,379					
		25,379	01				
			< >				
			(,)			150,000 * 20 =	3,000
						500,000 * 1 =	500
						300,000 * 1 =	300
						800,000 * 1 =	800
				(A4, B4)		20,000 * 60 =	1,200

					10,000 * 9 * 12 = 1,080
					1,000,000 * 2 = 2,000
			< >		
			, , ,		
					6,000,000 * 1 * 90% = 5,400
			< >		
					10,000 * 20 = 200
			< >		
					5,000 * 5 * 9 * 12 = 2,700
			< >		
					658 * 6 * 8 * 75 * 90% = 2,132
			< >		
					2,281,000 * 1 * 90% = 2,053
					300,000 * 1 * 90% = 270
			< >		
					(=1,680)
			-		100 * 6,000 * 2 = 1,200

1000

1200

1230

1232

120

201

					-	60,000 * 2 * 4 = 480
						100,000 * 12 = 1,200
						36,000 * 2 * 12 = 864
202		12,420				
		12,420	02			
						115,000 * 9 * 12 = 12,420
203		21,960				
		4,800	01			
				(3)		4,800,000 * 1 = 4,800
		17,160	04			
				(=1,800)		
			-	(5)		150,000 * 1 * 12 = 1,800
				(=12,960)		
			-	5		200,000 * 1 * 12 = 2,400
			-	6		130,000 * 1 * 12 = 1,560
			-	7		120,000 * 4 * 12 = 5,760
			-	8 ~ 9		90,000 * 2 * 12 = 2,160

1000

1200

1230

1232

120

201

				-	90,000 * 1 * 12 =	1,080
				(=2,400)		
				- 15	200,000 * 12 =	2,400
204		69,397				
					80,000 * 9 * 12 =	8,640
					100,000 * 9 * 12 =	10,800
				가	138,338,000 * 1/12 =	11,529
				가	138,338,000 * 20/288 =	9,607
				가	138,338,000 * 2.5/12 =	28,821
206		1,000				
		1,000	01			
					1,000,000 * 1 =	1,000
301		41,510				
		740	04			
					1,000 * 5 * 10 * 12 =	600
					140,000 * 1 =	140
		38,250	05			

1000

1200

1230

1232

120

203

						100,000 * 20 * 12 =	24,000
						5,000 * 20 * 2 * 12 =	2,400
						100,000 * 20 * 2 =	4,000
						50,000 * 157 =	7,850
			2,520	11			
						10,000 * 3 * 7 * 12 =	2,520
200			4,600				
220			4,600				
405			4,600				
			4,600	01			
						4,000,000 * 1 =	4,000
						600,000 * 1 =	600
1240			1,400				
1242			1,400				
100			1,400				
120			1,400				
201			1,400				

1000

1200

1230

1232

120

301

		1,400	01
			1,400,000 * 1 = 1,400

3000		480			
3300		480			
3310		480			
3311		480			
100		480			
120		480			
201		480			
		480	01		
				40,000 * 1 * 12 =	480
		408,093			

1000		444,254				
1200		444,254				
1230		442,854				
1232		442,854				
100		442,254				
110		252,693				
101		252,693				
		198,838	01			
			1	(=198,838)		
			-	(=150,066)		
			. 5	1,777,800	* 1 * 12 * 1.029 =	21,953
			. 7	1,185,100	* 5 * 12 * 1.029 =	73,169
			. 8	822,400	* 3 * 12 * 1.029 =	30,465
			. 9	609,600	* 2 * 12 * 1.029 =	15,055
			.		140,642,000 * 6.7% =	9,424
			-	(=48,772)		
			.		150,066,000 * 2/12 =	25,011

1000

1200

1230

1232

110

101

			150,066,000 * 1.9/12 = 23,761			
53,855			02			
1			(-53,855)			
-			(-32,002)			
· 가			() 25,000 * 11 * 2.26 * 12 = 7,458			
·			(-3,722)			
			175,950 * 11 * 0.20 * 4 = 1,549			
			308,525 * 11 * 0.16 * 4 = 2,173			
·			(-8,160)			
25			130,000 * 1 * 12 = 1,560			
20 ~ 25			110,000 * 2 * 12 = 2,640			
10 ~ 15			60,000 * 3 * 12 = 2,160			
5 ~ 10			50,000 * 3 * 12 = 1,800			
·			150,066,000 * 50/100 * 6/100 = 4,502			
·			(-8,160)			
			30,000 * 6 * 12 = 2,160			
			50,000 * 10 * 12 = 6,000			

1000

1200

1230

1232

110

101

				-	() (=21,853)				
				. 5	6,844 * 1 * 30 * 12 * 1.029 =				2,536
				. 7	5,211 * 5 * 30 * 12 * 1.029 =				9,652
				. 8	4,669 * 3 * 30 * 12 * 1.029 =				5,189
				. 9	4,187 * 2 * 30 * 12 * 1.029 =				3,103
				.		20,480,000 * 6.7% =			1,373
120			189,561						
201			24,919						
			24,919	01					
				<	>				
					(A4, B4)	20,000 * 100 =			2,000
					(,)	150,000 * 14 =			2,100
						500,000 * 1 =			500
						500,000 * 1 =			500
						500,000 * 1 =			500
						10,000 * 11 * 12 =			1,320
				<	>				

1000

1200

1230

1232

110

101

		, , ,			
				7,000,000 * 1 * 90% =	6,300
		< >			
				10,000 * 20 =	200
		< >			
				5,000 * 5 * 11 * 12 =	3,300
		< >			
				658 * 6 * 8 * 75 * 90% =	2,132
		< >			
				2,281,000 * 1 * 90% =	2,053
				300,000 * 1 * 90% =	270
		< >			
			(=1,680)		
		-		100 * 6,000 * 2 =	1,200
		-		60,000 * 2 * 4 =	480
				100,000 * 12 =	1,200
				36,000 * 2 * 12 =	864

1000

1200

1230

1232

120

201

202		15,180							
		15,180	02						
						115,000	* 11	* 12	= 15,180
203		24,000							
		4,800	01						
				(3)		4,800,000	* 1		= 4,800
		19,200	04						
				(=1,800)					
				- (5)		150,000	* 1	* 12	= 1,800
				(=15,000)					
				- 5		200,000	* 1	* 12	= 2,400
				- 7		120,000	* 5	* 12	= 7,200
				- 8 ~ 9		90,000	* 5	* 12	= 5,400
				(=2,400)					
				- 15		200,000	* 12		= 2,400
204		77,952							
						80,000	* 11	* 12	= 10,560

1000

1200

1230

1232

120

202

					10,000 * 3 * 7 * 12 =	2,520
200		600				
220		600				
405		600				
		600	01			
					600,000 * 1 =	600
1240		1,400				
1242		1,400				
100		1,400				
120		1,400				
201		1,400				
		1,400	01			
					1,400,000 * 1 =	1,400
		444,254				

1000		370,441				
1200		370,441				
1230		369,141				
1232		369,141				
100		365,141				
110		210,108				
101		210,108				
		168,977	01			
			2	(=168,977)		
			-	(=127,529)		
			. 5	1,777,800	* 1 * 12	* 1.029 = 21,953
			. 6	1,516,200	* 1 * 12	* 1.029 = 18,723
			. 7	1,185,100	* 4 * 12	* 1.029 = 58,535
			. 8	822,400	* 2 * 12	* 1.029 = 20,310
			.		119,521,000	* 6.7% = 8,008
			-	(=41,448)		
			.		127,529,000	* 2/12 = 21,255

1000

1200

1230

1232

110

101

					127,529,000	* 1.9/12 = 20,193
		41,131	02			
			2	(=41,131)		
			-	(=24,197)		
			·	가 ()	25,000	* 8 * 2.26 * 12 = 5,424
			·			(=2,707)
					175,950	* 8 * 0.20 * 4 = 1,127
					308,525	* 8 * 0.16 * 4 = 1,580
			·			(=6,960)
			25		130,000	* 1 * 12 = 1,560
			20 ~ 25		110,000	* 1 * 12 = 1,320
			10 ~ 15		60,000	* 4 * 12 = 2,880
			5 ~ 10		50,000	* 2 * 12 = 1,200
			·		127,529,000	* 50/100 * 6/100 = 3,826
			·			(=5,280)
					30,000	* 3 * 12 = 1,080
					50,000	* 7 * 12 = 4,200

1000

1200

1230

1232

110

101

				-	() (=16,934)					
				. 5	6,844	* 1	* 30	* 12	* 1.029 =	2,536
				. 6	5,807	* 1	* 30	* 12	* 1.029 =	2,152
				. 7	5,211	* 4	* 30	* 12	* 1.029 =	7,722
				. 8	4,669	* 2	* 30	* 12	* 1.029 =	3,460
				.				15,870,000	* 6.7% =	1,064
120			155,033							
201			21,579							
			21,579	01						
				<	>					
					(A4, B4)			20,000	* 60 =	1,200
								800,000	* 1 =	800
								300,000	* 1 =	300
					(,)			150,000	* 10 =	1,500
								600,000	* 1 =	600
								10,000	* 9 * 12 =	1,080
				<	>					

1000

1200

1230

1232

110

101

			,	,	,
				6,000,000	* 1 * 90% = 5,400
			<	>	
				10,000	* 20 = 200
			<	>	
				5,000	* 5 * 9 * 12 = 2,700
			<	>	
				658	* 6 * 8 * 75 * 90% = 2,132
			<	>	
				2,281,000	* 1 * 90% = 2,053
				300,000	* 1 * 90% = 270
			<	>	
				(=1,280)	
			-	100	* 4,000 * 2 = 800
			-	60,000	* 2 * 4 = 480
				100,000	* 12 = 1,200
				36,000	* 2 * 12 = 864

1000

1200

1230

1232

120

201

1000	202	12,420							
		12,420	02						
						115,000	* 9	* 12	= 12,420
1200	203	20,880							
		4,800	01						
				(3)		4,800,000	* 1	=	4,800
		16,080	04						
				(=1,800)					
				- (5)		150,000	* 1	* 12	= 1,800
				(=11,880)					
				- 5		200,000	* 1	* 12	= 2,400
				- 6		130,000	* 1	* 12	= 1,560
				- 7		120,000	* 4	* 12	= 5,760
				- 8 ~ 9		90,000	* 2	* 12	= 2,160
				(=2,400)					
				- 15		200,000	* 12	=	2,400
1230	204	63,334							

1000

1200

1230

1232

120

202

								80,000	* 8	* 12 =	7,680
								100,000	* 8	* 12 =	9,600
						가		127,529,000	* 1/12 =		10,628
						가		127,529,000	* 20/288 =		8,857
						가		127,529,000	* 2.5/12 =		26,569
	206		1,000								
			1,000	01							
								1,000,000	* 1 =		1,000
	301		35,820								
			740	04							
								1,000	* 5	* 10 * 12 =	600
								140,000	* 1 =		140
			32,560	05							
								100,000	* 18	* 12 =	21,600
								100,000	* 18	* 2 =	3,600
								5,000	* 18	* 2 * 12 =	2,160
								50,000	* 104 =		5,200

1000

1200

1230

1232

120

204

		2,520	11	
				10,000 * 3 * 7 * 12 = 2,520
200		4,000		
220		4,000		
405		4,000		
		4,000	01	
				4,000,000 * 1 = 4,000
1240		1,300		
1242		1,300		
100		1,300		
120		1,300		
201		1,300		
		1,300	01	
				1,300,000 * 1 = 1,300
		370,441		

1000

1200

1230

1232

120

301

1000		368,827				
1200		368,827				
1230		367,527				
1232		367,527				
100		367,527				
110		211,305				
101		211,305				
		167,507	01			
			3	(=167,507)		
			-	(=126,420)		
			.5	1,777,800	* 1 * 12 * 1.029 =	21,953
			.7	1,185,100	* 4 * 12 * 1.029 =	58,535
			.8	822,400	* 3 * 12 * 1.029 =	30,465
			.9	609,600	* 1 * 12 * 1.029 =	7,528
			.		118,481,000 * 6.7% =	7,939
			-	(=41,087)		
			.		126,420,000 * 2/12 =	21,070

1000

1200

1230

1232

110

101

				126,420,000 * 1.9/12 =	20,017
	43,798	02			
		3	(=43,798)		
		-	(=25,660)		
		·가	()	25,000 * 9 * 2.26 * 12 =	6,102
		·	(=3,045)		
				175,950 * 9 * 0.20 * 4 =	1,267
				308,525 * 9 * 0.16 * 4 =	1,778
		·	(=6,840)		
		25		130,000 * 1 * 12 =	1,560
		10 ~ 15		60,000 * 4 * 12 =	2,880
		5 ~ 10		50,000 * 4 * 12 =	2,400
		·		126,420,000 * 50/100 * 6/100 =	3,793
		·	(=5,880)		
				30,000 * 3 * 12 =	1,080
				50,000 * 8 * 12 =	4,800
		-	() (=18,138)		

1000

1200

1230

1232

110

101

				. 5	6,844	* 1	* 30	* 12	* 1.029 =	2,536		
				. 7	5,211	* 4	* 30	* 12	* 1.029 =	7,722		
				. 8	4,669	* 3	* 30	* 12	* 1.029 =	5,189		
				. 9	4,187	* 1	* 30	* 12	* 1.029 =	1,552		
				.				16,999,000	* 6.7% =	1,139		
120			156,222									
201			22,329									
			22,329	01								
				<	>							
					(A4, B4)			20,000	* 60	=	1,200	
								800,000	* 1	=	800	
								300,000	* 1	=	300	
					(,)			150,000	* 15	=	2,250	
								600,000	* 1	=	600	
								10,000	* 9	* 12	=	1,080
				<	>							
				,	,	,						

1000

1200

1230

1232

110

101

			12,420	02					
						115,000	* 9	* 12	= 12,420
203			21,480						
			4,800	01					
					(3)	4,800,000	* 1	=	4,800
			16,680	04					
					(=1,800)				
					- (5)	150,000	* 1	* 12	= 1,800
					(=12,480)				
					- 5	200,000	* 1	* 12	= 2,400
					- 7	120,000	* 4	* 12	= 5,760
					- 8 ~ 9	90,000	* 4	* 12	= 4,320
					(=2,400)				
					- 15	200,000	* 12	=	2,400
204			65,093						
						80,000	* 9	* 12	= 8,640
						100,000	* 9	* 12	= 10,800

1000

1200

1230

1232

120

202

				가	126,420,000	* 1/12 =	10,535
				가	126,420,000	* 20/288 =	8,780
				가	126,420,000	* 2.5/12 =	26,338
206		1,000					
		1,000	01				
				1,000,000	* 1 =	1,000	
301		33,900					
		740	04				
				1,000	* 5	* 10	* 12 = 600
					140,000	* 1 =	140
		30,640	05				
				100,000	* 17	* 12 =	20,400
				100,000	* 17	* 2 =	3,400
				5,000	* 17	* 2 * 12 =	2,040
					50,000	* 96 =	4,800
		2,520	11				
				10,000	* 3	* 7 * 12 =	2,520

1000

1200

1230

1232

120

204

1240			1,300		
1242			1,300		
100			1,300		
120			1,300		
201			1,300		
			1,300	01	
					1,300,000 * 1 = 1,300
			368,827		

1000			251,943						
1200			251,943						
1230			250,943						
1232			250,943						
100			250,943						
110			142,550						
101			142,550						
			111,738	01					
					(=111,738)				
					- (=84,330)				
					. 5	1,777,800	* 1	* 12	* 1.029 = 21,953
					. 7	1,185,100	* 2	* 12	* 1.029 = 29,268
					. 8	822,400	* 1	* 12	* 1.029 = 10,155
					. 9	609,600	* 1	* 12	* 1.029 = 7,528
					.	820,300	* 1	* 12	* 1.029 = 10,130
					.			79,034,000	* 6.7% = 5,296
					- (=27,408)				

1000

1200

1230

1232

110

101

					84,330,000	* 2/12 = 14,055
					84,330,000	* 1.9/12 = 13,353
				30,812	02	
					(=30,812)	
				-	(=18,828)	
				.가	()	25,000 * 6 * 2.26 * 12 = 4,068
					(=2,030)	
						175,950 * 6 * 0.20 * 4 = 845
						308,525 * 6 * 0.16 * 4 = 1,185
					(=6,480)	
				25		130,000 * 2 * 12 = 3,120
				20 ~ 25		110,000 * 1 * 12 = 1,320
				10 ~ 15		60,000 * 2 * 12 = 1,440
				5 ~ 10		50,000 * 1 * 12 = 600
						84,330,000 * 50/100 * 6/100 = 2,530
					(=3,720)	
						30,000 * 2 * 12 = 720

					<p>10,000 * 6 * 12 = 720</p> <p>< ></p> <p>, , , ,</p> <p>4,800,000 * 1 * 90% = 4,320</p> <p>< ></p> <p>10,000 * 20 = 200</p> <p>< ></p> <p>5,000 * 5 * 6 * 12 = 1,800</p> <p>< ></p> <p>658 * 6 * 8 * 75 * 90% = 2,132</p> <p>< ></p> <p>2,281,000 * 1 * 90% = 2,053</p> <p>< ></p> <p>(=880)</p> <p>- 100 * 2,000 * 2 = 400</p> <p>- 60,000 * 2 * 4 = 480</p> <p>100,000 * 12 = 1,200</p>

1000

1200

1230

1232

120

201

201								36,000 * 2 * 12 =	864
202		8,280							
		8,280	02						
								115,000 * 6 * 12 =	8,280
203		17,520							
		4,800	01						
				(3)				4,800,000 * 1 =	4,800
		12,720	04						
				(=1,800)					
				- (5)				150,000 * 1 * 12 =	1,800
				(=8,520)					
				- 5				200,000 * 1 * 12 =	2,400
				- 7				120,000 * 2 * 12 =	2,880
				- 8 ~ 9				90,000 * 2 * 12 =	2,160
				-				90,000 * 1 * 12 =	1,080
				(=2,400)					
				- 15				200,000 * 12 =	2,400

1000

1200

1230

1232

120

201

204		43,414					
					80,000	* 6	* 12 = 5,760
					100,000	* 6	* 12 = 7,200
			가		84,330,000	* 1/12	= 7,028
			가		84,330,000	* 20/288	= 5,857
			가		84,330,000	* 2.5/12	= 17,569
206		1,000					
		1,000	01				
					1,000,000	* 1	= 1,000
301		19,660					
		740	04				
					1,000	* 5	* 10 * 12 = 600
						140,000	* 1 = 140
		16,400	05				
					100,000	* 10	* 12 = 12,000
					100,000	* 10	* 2 = 2,000
					10,000	* 10	* 12 = 1,200

1000

1200

1230

1232

120

204

[]

					50,000 * 24 =	1,200
			2,520	11		
					10,000 * 3 * 7 * 12 =	2,520
1240			1,000			
1242			1,000			
100			1,000			
120			1,000			
201			1,000			
			1,000	01		
					1,000,000 * 1 =	1,000

3000			3,360			
3300			3,360			
3310			3,360			
3311			3,360			
100			3,360			
120			3,360			
201			3,360			
			3,360	01		
					40,000 * 7 * 12 =	3,360
			255,303			

1000		368,067					
1200		368,067					
1230		366,567					
1232		366,567					
100		366,567					
110		212,865					
101		212,865					
		167,507	01				
				(=167,507)			
				- (=126,420)			
				· 5	1,777,800	* 1 * 12 * 1.029 =	21,953
				· 7	1,185,100	* 4 * 12 * 1.029 =	58,535
				· 8	822,400	* 3 * 12 * 1.029 =	30,465
				· 9	609,600	* 1 * 12 * 1.029 =	7,528
				.		118,481,000 * 6.7% =	7,939
				-		(=41,087)	
				.		126,420,000 * 2/12 =	21,070

1000

1200

1230

1232

110

101

			45,358	02	.	126,420,000 * 1.9/12 = 20,017
						(=45,358)
					-	(=27,220)
					. 가 ()	25,000 * 9 * 2.26 * 12 = 6,102
					.	(=3,045)
						175,950 * 9 * 0.20 * 4 = 1,267
						308,525 * 9 * 0.16 * 4 = 1,778
					.	(=8,400)
					25	130,000 * 1 * 12 = 1,560
					20 ~ 25	110,000 * 2 * 12 = 2,640
					15 ~ 20	80,000 * 1 * 12 = 960
					10 ~ 15	60,000 * 2 * 12 = 1,440
					5 ~ 10	50,000 * 3 * 12 = 1,800
					.	126,420,000 * 50/100 * 6/100 = 3,793
					.	(=5,880)
						30,000 * 3 * 12 = 1,080

1000

1200

1230

1232

110

101

			50,000	* 8 * 12 = 4,800
			-	() (=18,138)
			. 5	6,844 * 1 * 30 * 12 * 1.029 = 2,536
			. 7	5,211 * 4 * 30 * 12 * 1.029 = 7,722
			. 8	4,669 * 3 * 30 * 12 * 1.029 = 5,189
			. 9	4,187 * 1 * 30 * 12 * 1.029 = 1,552
			.	16,999,000 * 6.7% = 1,139
120		153,702		
201		21,929		
		21,929	01	
			<	>
			0	(,) 150,000 * 10 = 1,500
			0	(A4, B4) 20,000 * 50 = 1,000
			0	600,000 * 1 = 600
			0	450,000 * 1 = 450
			0	300,000 * 1 = 300
			0	10,000 * 9 * 12 = 1,080

1000 1200 1230 1232 110 101

				0		36,000 * 2 * 12 =	864
202		12,420					
		12,420	02				
			0			115,000 * 9 * 12 =	12,420
203		21,480					
		4,800	01				
			(3)			4,800,000 * 1 =	4,800
		16,680	04				
			(=1,800)				
			- (5)			150,000 * 1 * 12 =	1,800
			(=12,480)				
			- 5			200,000 * 1 * 12 =	2,400
			- 7			120,000 * 4 * 12 =	5,760
			- 8 ~ 9			90,000 * 4 * 12 =	4,320
			(=2,400)				
			- 15			200,000 * 12 =	2,400
204		65,093					

1000

1200

1230

1232

120

201

					가	가	가		
							80,000 * 9 * 12 =		8,640
							100,000 * 9 * 12 =		10,800
							126,420,000 * 1/12 =		10,535
							126,420,000 * 20/288 =		8,780
							126,420,000 * 2.5/12 =		26,338
206		1,000							
		1,000	01						
			0				1,000,000 * 1 =		1,000
301		31,780							
		740	04						
			0				1,000 * 5 * 10 * 12 =		600
			0				140,000 * 1 =		140
		28,520	05						
			0				100,000 * 17 * 12 =		20,400
			0				100,000 * 17 * 2 =		3,400
			0				5,000 * 17 * 2 =		170
			0				50,000 * 91 =		4,550

1000 1200 1230 1232 120 204

			2,520	11			
					10,000	* 3	* 7 * 12 = 2,520
1240			1,500				
1242			1,500				
100			1,500				
120			1,500				
201			1,500				
			1,500	01			
				0	1,500,000	* 1	= 1,500
			368,067				

1000

1200

1230

1232

120

301

1000		589,170						
1200		589,170						
1230		587,170						
1232		587,170						
100		587,170						
110		315,338						
101		315,338						
		245,551	01					
				(=245,551)				
				- (=185,321)				
				. 5	1,777,800	* 1	* 12	* 1.029 = 21,953
				. 7	1,185,100	* 5	* 12	* 1.029 = 73,169
				. 8	822,400	* 5	* 12	* 1.029 = 50,775
				. 9	609,600	* 1	* 12	* 1.029 = 7,528
				.	820,300	* 2	* 12	* 1.029 = 20,259
				.		173,684,000	* 6.7%	= 11,637
				- (=60,230)				

			· $185,321,000 * 2/12 = 30,887$ · $185,321,000 * 1.9/12 = 29,343$		
	69,787	02	(=69,787) - (=42,588) · 가 () 25,000 * 14 * 2.26 * 12 = 9,492 · (=4,736) 175,950 * 14 * 0.20 * 4 = 1,971 308,525 * 14 * 0.16 * 4 = 2,765 · (=12,120) 25 130,000 * 1 * 12 = 1,560 20 ~ 25 110,000 * 2 * 12 = 2,640 10 ~ 15 60,000 * 6 * 12 = 4,320 5 ~ 10 50,000 * 6 * 12 = 3,600 · $185,321,000 * 50/100 * 6/100 = 5,560$ · (=10,680) 30,000 * 8 * 12 = 2,880		

1000 1200 1230 1232 110 101

							50,000 * 13 * 12 =	7,800
				-	() (=27,199)			
				. 5	6,844 * 1 * 30 * 12 * 1.029 =			2,536
				. 7	5,211 * 5 * 30 * 12 * 1.029 =			9,652
				. 8	4,669 * 5 * 30 * 12 * 1.029 =			8,648
				. 9	4,187 * 1 * 30 * 12 * 1.029 =			1,552
				.	4,187 * 2 * 30 * 12 * 1.029 =			3,103
				.			25,491,000 * 6.7% =	1,708
	120		271,832					
	201		30,309					
			30,309	01				
				< >				
				(A4, B4)			20,000 * 100 =	2,000
				(,)			150,000 * 20 =	3,000
							500,000 * 1 =	500
							1,000,000 * 1 =	1,000
							500,000 * 1 =	500

1000

1200

1230

1232

110

101

				10,000 * 14 * 12 =	1,680
			< >		
			, , ,	9,000,000 * 1 * 90% =	8,100
			< >	10,000 * 20 =	200
			< >	5,000 * 5 * 14 * 12 =	4,200
			< >	658 * 6 * 8 * 75 * 90% =	2,132
			< >	2,281,000 * 1 * 90% =	2,053
			< >		
			(=2,880)		
			-	100 * 12,000 * 2 =	2,400
			-	60,000 * 2 * 4 =	480
				100,000 * 12 =	1,200

1000

1200

1230

1232

120

201

201								36,000 * 2 * 12 =	864
202		19,320							
		19,320	02						
								115,000 * 14 * 12 =	19,320
203		28,440							
		6,000	01						
				(8)				6,000,000 * 1 =	6,000
		22,440	04						
				(=1,800)					
				- (5)				150,000 * 1 * 12 =	1,800
				(=18,240)					
				- 5				200,000 * 1 * 12 =	2,400
				- 7				120,000 * 5 * 12 =	7,200
				- 8 ~ 9				90,000 * 6 * 12 =	6,480
				-				90,000 * 2 * 12 =	2,160
				(=2,400)					
				- 15				200,000 * 12 =	2,400

1000

1200

1230

1232

120

201

204	97,163				
				80,000 * 14 * 12 =	13,440
				100,000 * 14 * 12 =	16,800
			가	185,321,000 * 1/12 =	15,444
			가	185,321,000 * 20/288 =	12,870
			가	185,321,000 * 2.5/12 =	38,609
206	1,000				
	1,000	01			
				1,000,000 * 1 =	1,000
301	95,600				
	740	04			
				1,000 * 5 * 10 * 12 =	600
				140,000 * 1 =	140
	92,340	05			
				100,000 * 52 * 12 =	62,400
				100,000 * 52 * 2 =	10,400
				5,000 * 52 * 2 * 12 =	6,240

1000 1200 1230 1232 120 204

[]

					50,000 * 266 =	13,300
		2,520	11			
					10,000 * 3 * 7 * 12 =	2,520
1240		2,000				
1242		2,000				
100		2,000				
120		2,000				
201		2,000				
		2,000	01			
					2,000,000 * 1 =	2,000
		589,170				

1000 1200 1230 1232 120 301

1000		360,491				
1200		360,491				
1230		358,991				
1232		358,991				
100		358,391				
110		196,520				
101		196,520				
		155,215	01			
			1	(=155,215)		
			-	(=117,143)		
			.5	1,777,800	* 1 * 12 * 1.029 =	21,953
			.6	1,516,200	* 1 * 12 * 1.029 =	18,723
			.7	1,185,100	* 3 * 12 * 1.029 =	43,901
			.8	822,400	* 1 * 12 * 1.029 =	10,155
			.9	609,600	* 2 * 12 * 1.029 =	15,055
			.		109,787,000 * 6.7% =	7,356
			-	(=38,072)		

1000

1200

1230

1232

110

101

201								36,000 * 2 * 12 =	864
202		11,040							
		11,040	02						
								115,000 * 8 * 12 =	11,040
203		20,520							
		4,800	01						
				(3)				4,800,000 * 1 =	4,800
		15,720	04						
				(=1,800)					
				- (5)				150,000 * 1 * 12 =	1,800
				(=11,520)					
				- 5				200,000 * 1 * 12 =	2,400
				- 6				130,000 * 1 * 12 =	1,560
				- 7				120,000 * 3 * 12 =	4,320
				- 8 ~ 9				90,000 * 3 * 12 =	3,240
				(=2,400)					
				- 15				200,000 * 12 =	2,400

1000

1200

1230

1232

120

201

204	59,582					
				80,000 * 8 * 12 =		7,680
				100,000 * 8 * 12 =		9,600
		가		117,143,000 * 1/12 =		9,762
		가		117,143,000 * 20/288 =		8,135
		가		117,143,000 * 2.5/12 =		24,405
206	1,000					
	1,000	01				
				1,000,000 * 1 =		1,000
301	46,890					
	740	04				
				1,000 * 5 * 10 * 12 =		600
				140,000 * 1 =		140
	43,630	05				
				100,000 * 24 * 12 =		28,800
				100,000 * 24 * 2 =		4,800
				5,000 * 24 * 2 * 12 =		2,880

1000

1200

1230

1232

120

204

					50,000 * 143 =	7,150
			2,520	11		
					10,000 * 3 * 7 * 12 =	2,520
200			600			
220			600			
405			600			
			600	01		
					600,000 * 1 =	600
1240			1,500			
1242			1,500			
100			1,500			
120			1,500			
201			1,500			
			1,500	01		
					1,500,000 * 1 =	1,500

3000		960			
3300		960			
3310		960			
3311		960			
100		960			
120		960			
201		960			
		960	01		
					40,000 * 2 * 12 = 960
		361,451			

1000			517,862		
1200			517,862		
1230			516,462		
1232			516,462		
100			511,462		
110			273,459		
101			273,459		
			214,256	01	
				2	(=214,256)
				-	(=161,702)
				. 5	1,777,800 * 1 * 12 * 1.029 = 21,953
				. 7	1,185,100 * 4 * 12 * 1.029 = 58,535
				. 8	822,400 * 6 * 12 * 1.029 = 60,930
				.	820,300 * 1 * 12 * 1.029 = 10,130
				.	151,548,000 * 6.7% = 10,154
				-	(=52,554)
				.	161,702,000 * 2/12 = 26,951

1000 1200 1230 1232 110 101

				-	() (=23,675)
				. 5	6,844 * 1 * 30 * 12 * 1.029 = 2,536
				. 7	5,211 * 4 * 30 * 12 * 1.029 = 7,722
				. 8	4,669 * 6 * 30 * 12 * 1.029 = 10,378
				.	4,187 * 1 * 30 * 12 * 1.029 = 1,552
				.	22,188,000 * 6.7% = 1,487
120			238,003		
201			27,089		
			27,089	01	
				<	>
					(A4, B4) 20,000 * 70 = 1,400
					(,) 150,000 * 20 = 3,000
					500,000 * 1 = 500
					700,000 * 1 = 700
					500,000 * 1 = 500
					10,000 * 12 * 12 = 1,440
				<	>

1000

1200

1230

1232

110

101

1000	1200	1230	1232	120	201
				, , ,	
					7,500,000 * 1 * 90% = 6,750
			< >		
					10,000 * 20 = 200
			< >		
					5,000 * 5 * 12 * 12 = 3,600
			< >		
					658 * 6 * 8 * 75 * 90% = 2,132
			< >		
					2,281,000 * 1 * 90% = 2,053
					300,000 * 1 * 90% = 270
			< >		
				(=2,480)	
			-		100 * 10,000 * 2 = 2,000
			-		60,000 * 2 * 4 = 480
					100,000 * 12 = 1,200
					36,000 * 2 * 12 = 864

1000

1200

1230

1232

120

201

1000	202	16,560				
		16,560	02			
				115,000	* 12	* 12 = 16,560
1200	203	25,920				
		6,000	01			
				(8)	6,000,000	* 1 = 6,000
		19,920	04			
				(=1,800)		
			- (5)	150,000	* 1	* 12 = 1,800
				(=15,720)		
			- 5	200,000	* 1	* 12 = 2,400
			- 7	120,000	* 4	* 12 = 5,760
			- 8 ~ 9	90,000	* 6	* 12 = 6,480
			-	90,000	* 1	* 12 = 1,080
				(=2,400)		
			- 15	200,000	* 12	= 2,400
1230	204	84,314				

1000

1200

1230

1232

120

202

		2,520	11	
				10,000 * 3 * 7 * 12 = 2,520
200		5,000		
220		5,000		
401		5,000		
		5,000	01	
				5,000,000 * 1 = 5,000
1240		1,400		
1242		1,400		
100		1,400		
120		1,400		
201		1,400		
		1,400	01	
				1,400,000 * 1 = 1,400

1000

1200

1230

1232

120

301

3000		480			
3300		480			
3310		480			
3311		480			
100		480			
120		480			
201		480			
		480	01		
				40,000 * 1 * 12 =	480
		518,342			

[]

1000			298,362						
1200			298,362						
1230			297,562						
1232			297,562						
100			296,962						
110			186,489						
101			186,489						
			148,252	01					
				(=148,252)					
				- (=111,888)					
				. 5	1,777,800	* 1	* 12	* 1.029 =	21,953
				. 6	1,516,200	* 1	* 12	* 1.029 =	18,723
				. 7	1,185,100	* 3	* 12	* 1.029 =	43,901
				. 8	822,400	* 1	* 12	* 1.029 =	10,155
				.	820,300	* 1	* 12	* 1.029 =	10,130
				.				104,862,000 * 6.7% =	7,026
				- (=36,364)					

1000 1200 1230 1232 110 101

						111,888,000	* 2/12	=	18,648
						111,888,000	* 1.9/12	=	17,716
		38,237	02						
				(=38,237)					
				(=23,552)					
				가 ()	25,000	* 7	* 2.26	* 12 =	4,746
				(=2,369)					
					175,950	* 7	* 0.20	* 4 =	986
					308,525	* 7	* 0.16	* 4 =	1,383
				(=8,760)					
				25	130,000	* 1	* 12	=	1,560
				20 ~ 25	110,000	* 5	* 12	=	6,600
				5 ~ 10	50,000	* 1	* 12	=	600
					111,888,000	* 50/100	* 6/100	=	3,357
				(=4,320)					
					30,000	* 2	* 12	=	720
					50,000	* 6	* 12	=	3,600

				-	() (=14,685)					
				. 5	6,844 * 1 * 30	* 12	* 1.029 =			2,536
				. 6	5,807 * 1 * 30	* 12	* 1.029 =			2,152
				. 7	5,211 * 3 * 30	* 12	* 1.029 =			5,792
				. 8	4,669 * 1 * 30	* 12	* 1.029 =			1,730
				.	4,187 * 1 * 30	* 12	* 1.029 =			1,552
				.		13,762,000	* 6.7% =			923
120			110,473							
201			16,889							
			16,889	01						
				<	>					
					(A4, B4)	20,000	* 40 =			800
					(,)	150,000	* 10 =			1,500
						500,000	* 1 =			500
						300,000	* 1 =			300
						500,000	* 1 =			500
						10,000	* 7 * 12 =			840

1000 1200 1230 1232 110 101

			<	>		
			,	,	,	
					3,500,000 * 1 * 90% =	3,150
			<	>		
					5,000 * 5 * 7 * 12 =	2,100
			<	>		
					658 * 6 * 8 * 75 * 90% =	2,132
			<	>		
					2,281,000 * 1 * 90% =	2,053
					300,000 * 1 * 90% =	270
			<	>		
					(=680)	
			-		100 * 1,000 * 2 =	200
			-		60,000 * 2 * 4 =	480
					100,000 * 12 =	1,200
					36,000 * 2 * 12 =	864
202		9,660				

			9,660	02				
							115,000 * 7 * 12 =	9,660
203			19,440					
			4,800	01				
					(3)		4,800,000 * 1 =	4,800
			14,640	04				
					(=1,800)			
					- (5)		150,000 * 1 * 12 =	1,800
					(=10,440)			
					- 5		200,000 * 1 * 12 =	2,400
					- 6		130,000 * 1 * 12 =	1,560
					- 7		120,000 * 3 * 12 =	4,320
					- 8 ~ 9		90,000 * 1 * 12 =	1,080
					-		90,000 * 1 * 12 =	1,080
					(=2,400)			
					- 15		200,000 * 12 =	2,400
204			55,524					

1000

1200

1230

1232

120

202

[]

								80,000	* 7 * 12 = 6,720
								100,000	* 7 * 12 = 8,400
						가		111,888,000	* 1/12 = 9,324
						가		111,888,000	* 20/288 = 7,770
						가		111,888,000	* 2.5/12 = 23,310
						206		1,000	
								1,000	01
								1,000,000	* 1 = 1,000
						301		7,960	
								740	04
								1,000	* 5 * 10 * 12 = 600
								140,000	* 1 = 140
								5,060	05
								100,000	* 3 * 12 = 3,600
								100,000	* 3 * 2 = 600
								5,000	* 3 * 2 * 12 = 360
								50,000	* 10 = 500

1000 1200 1230 1232 120 204

		2,160	11	
				10,000 * 3 * 6 * 12 = 2,160
200		600		
220		600		
405		600		
		600	01	
				600,000 * 1 = 600
1240		800		
1242		800		
100		800		
120		800		
201		800		
		800	01	
				800,000 * 1 = 800

3000			480			
3300			480			
3310			480			
3311			480			
100			480			
120			480			
201			480			
			480	01		
					40,000 * 1 * 12 =	480
			298,842			