

: (200) : (210) : (214) : (214-02) [:] (:)

	4,373,669	5,048,845	675,176	
200	4,373,669	5,048,845	675,176	
210	302,800	173,600	129,200	
214	183,800	84,000	99,800	
214-02	183,800	84,000	99,800	
				○ = 95,000
				○ = 60,000
				○ = 28,800
216	119,000	89,600	29,400	
216-01	119,000	89,600	29,400	3,400,000,000 X 3.5% = 119,000
220	4,070,869	4,875,245	804,376	
222	660,000	1,500,000	840,000	
222-01	660,000	1,500,000	840,000	= 660,000
224	2,564,869	2,625,245	60,376	
224-03	2,564,869	2,625,245	60,376	
				○ (1 0 %) = 564,869

: (200) : (220) : (224) : (224-03) [:] (:)

				○	= 2,000,000
227	30,000	30,000	0		
227-02	30,000	30,000	0		15,000,000 X 2 = 30,000
228	576,000	480,000	96,000		
228-04	576,000	480,000	96,000		40,000 X 1,200 X 12 = 576,000
229	240,000	240,000	0		
229-01	240,000	240,000	0		40,000 X 500 X 12 = 240,000