

: (200) : (210) : (216) : (216-01) [:] (:)

	632,986	598,400	34,586	
200	632,986	598,400	34,586	
210	4,500	3,000	1,500	
216	4,500	3,000	1,500	
216-01	4,500	3,000	1,500	() 4,500,000 - () 3,000,000 = 1,500

: (200) : (220) : (222) : (222-01) [(:)]

220	628,486	595,400	33,086	
222	4,146	0	4,146	
222-01	4,146	0	4,146	= 4,146
228	624,340	595,400	28,940	
228-09	624,340	595,400	28,940	= 28,940
				○ () 142,100,000 - () 200,200,000 = 58,100
				○ () 384,300,000 - () 313,200,000 = 71,100
				○ = 15,940