

	302	1,956			
		1,956	02		
				163,000 * 6 * 2 =	1,956
	401	198,000			
		198,000	01		
				120,000,000 * 1 =	120,000
				78,000,000 * 1 =	78,000
	405	1,000			
		1,000	01		
				()	
				1,000,000 * 1 =	1,000
2420		114,188	[11,600	102,588]
2421		114,188	[11,600	102,588]
	100	102,588			
	110	100,588			
	101	100,588			

2000

2400

2410

2411

220

302

202		9,600	[9,600]
		9,600	01
			= 9,600
			[9,600]

5000		54,696	
5100		54,696	
5110		54,696	
5111		54,696	
300		54,696	
310		54,696	
311		3,096	
		3,096	03
			51,600,000 * 6/100 = 3,096
601		51,600	
		51,600	04
			12,900,000 * 4 = 51,600
		438,485	[11,600 426,885]

5000

5100

5110

5111

310

311