





		21,800	28,340	6,540 04
				21,800,000 - 28,340,000 = 6,540
		1,526,996	1,575,252	48,256

1000

1100

1120

1122

120

205









		67,110	71,610	4,500	01
					600,000 - 2,100,000 = 1,500
					0 - 3,000,000 = 3,000
400		170,185	270,185	100,000	
420		170,185	270,185	100,000	
305		170,185	270,185	100,000	
					170,000,000 - 270,000,000 = 100,000
1216		25,340	30,340	5,000	
100		25,340	30,340	5,000	
120		25,340	30,340	5,000	
201		20,900	25,900	5,000	
		20,900	25,900	5,000	01
					< >

1000

1200

1210

1214

120

201



















					$850,000,000 - 650,000,000 = \text{가} \quad 200,000$ $[ \quad 200,000 \quad ]$
					$1,300,000,000 - 1,000,000,000 = \text{가} \quad 300,000$ $[ \quad 300,000 \quad ]$
					$1,700,000,000$
	11,248,923	10,981,251	267,672	[	500,000      232,328 ]

2000

2100

2120

2121

210

401



2000		1,414,966	1,314,872	100,094	[	35,000	35,000	30,094 ]
2100		1,337,432	1,229,814	107,618	[	35,000	35,000	37,618 ]
2110		1,337,432	1,229,814	107,618	[	35,000	35,000	37,618 ]
2111		1,337,432	1,229,814	107,618	[	35,000	35,000	37,618 ]
100		254,550	310,687	56,137				
120		254,550	310,687	56,137				
201		97,671	114,077	16,406				
		58,274	68,925	10,651	01			
						857,000	-	3,340,000 = 2,483
						832,000	-	2,000,000 = 1,168
						0	-	7,000,000 = 7,000
		39,397	45,152	5,755	02			
						2,134,000	-	4,432,000 = 2,298

2000

2100

2110

2111

120

201

					10				
						23,403,000	-	26,860,000 =	3,457
301		38,299	78,030	39,731					
		38,299	78,030	39,731	09				
						6,900,000	-	9,700,000 =	2,800
							0	- 3,000,000 =	3,000
					3				
						10,425,000	-	22,600,000 =	12,175
					10		. 5		
						2,374,000	-	13,230,000 =	10,856
							0	- 7,200,000 =	7,200
					13				
							0	- 2,000,000 =	2,000
					3				

2000

2100

2110

2111

120

201













		32,873	42,873	10,000	08
					32,873,000 - 42,873,000 = 10,000
		4,056	8,605	4,549	10
					4,056,000 - 8,605,000 = 4,549
200		420,358	364,428	55,930	
220		420,358	364,428	55,930	
401		265,875	224,945	40,930	
		265,875	224,945	40,930	01
					( )
					0 - 8,250,000 = 8,250
					( 2,3 )
					4,180,000 - 6,000,000 = 1,820
					( 7 )
					22,000,000 * 1 = 22,000
					( 2 )
					14,000,000 * 1 = 14,000

1000

1200

1240

1244

110

101



1000	427,403	588,403	161,000		
1200	427,403	588,403	161,000		
1240	427,403	588,403	161,000		
1241	427,403	588,403	161,000		
100	419,803	583,003	163,200		
120	419,803	583,003	163,200		
201	333,433	494,133	160,700		
	333,433	494,133	160,700	01	
				<	>
				2,524,000	- 4,524,000 = 2,000
				6,600,000	- 9,600,000 = 3,000
				650,000	- 6,650,000 = 6,000
				16,120,000	- 21,120,000 = 5,000

1000

1200

1240

1241

120

201





1000	625,935	671,025	45,090		
1200	625,935	671,025	45,090		
1230	625,935	671,025	45,090		
1233	359,145	398,835	39,690		
100	255,924	285,114	29,190		
120	249,457	278,647	29,190		
201	249,457	278,647	29,190		
	249,457	278,647	29,190	01	
					706,000 - 3,206,000 = 2,500
					(HART 5060)
					1,178,000 - 2,178,000 = 1,000
					0 - 1,400,000 = 1,400
					2,100,000 - 4,000,000 = 1,900

1000

1200

1230

1233

120

201











						6,200,000	- 7,200,000 = 1,000
						0	- 1,700,000 = 1,700
	307	6,000	8,400	2,400			
		6,000	8,400	2,400	02		
						6,000,000	- 8,400,000 = 2,400
	200	6,699,065	7,020,900	321,835			
	220	6,430,338	6,752,173	321,835			
	206	205,832	230,575	24,743			
						126,502,000	- 144,615,000 = 18,113
						0	- 1,630,000 = 1,630
						45,000,000	- 50,000,000 = 5,000
	307	5,629,168	5,536,260	92,908			

2000

2200

2220

2222

120

301

		5,629,168	5,536,260	92,908	05
					가
					9,000,000 - 30,000,000 = 21,000
					481,828,000 - 367,920,000 = 가 113,908
403		401,000	791,000	390,000	
		401,000	791,000	390,000	02
					336,000,000 - 420,000,000 = 84,000
					65,000,000 - 371,000,000 = 306,000
		9,281,524	9,721,491	439,967	









					( )	
					31,000,000 - 39,350,000 =	8,350
				[ 8,350 ]		
					( )	
					217,000,000 - 179,520,000 = 가	37,480
				[ 37,480 ]		
					( )	
					43,500,000 - 37,400,000 = 가	6,100
				[ 6,100 ]		
					6,900,000 - 6,000,000 = 가	900
				[ 900 ]		
					( )	
					45,000,000 - 46,000,000 =	1,000
				[ 500 500 ]		
				2005	=	5,700
				[ 5,700 ]		

2000

2300

2310

2312

210

301

					2005		=		7,000
					[	7,000	]		
						13,000,000	-	22,160,000	=
					[	9,160	]		9,160
						5,500,000	-	13,850,000	=
					[	8,350	]		8,350
						5,200,000	-	18,240,000	=
					[	13,040	]		13,040
						1,300,000	-	3,800,000	=
					[	2,500	]		2,500
	307	17,893,894	14,990,077	2,903,817	[	2,269,304	352,600	281,913	]
		17,642,294	14,758,477	2,883,817	01				

2000

2300

2310

2312

210

301



		251,600	231,600	20,000	02	
						220,000,000 - 200,000,000 = 가 20,000
					[	14,000 6,000 ]
2320	가	27,472,741	24,506,609	2,966,132	[	1,153,341 1,411,767 401,024 ]
2321	가	479,739	440,642	39,097	[	26,266 18,531 5,700 ]
100		57,840	63,540	5,700		
120		57,840	63,540	5,700		
201		14,460	17,160	2,700		
		12,300	15,000	2,700	02	
						5,300,000 - 8,000,000 = 2,700
301		43,380	46,380	3,000		
		18,700	21,700	3,000	11	
						15,400,000 - 18,400,000 = 3,000
200		421,899	377,102	44,797	[	26,266 18,531 ]

2000

2300

2310

2312

210

307





















2000	228,331	280,842	52,511		
2200	228,331	280,842	52,511		
2220	228,331	280,842	52,511		
2221	228,331	280,842	52,511		
100	187,665	203,031	15,366		
120	173,855	189,221	15,366		
201	105,810	113,081	7,271		
	105,810	113,081	7,271	01	
					( )
					1,980,000 - 4,000,000 = 2,020
					( )
					1,750,000 - 6,000,000 = 4,250
					1,999,000 - 3,000,000 = 1,001
202	45,360	51,040	5,680		
	31,260	34,840	3,580	01	

2000

2200

2220

2221

120

201

						28,100,000	-	31,680,000 = 3,580
		14,100	16,200	2,100	02			
						14,100,000	-	16,200,000 = 2,100
	301	3,085	5,500	2,415				
		3,085	5,500	2,415	11			
						1,785,000	-	4,200,000 = 2,415
	200	40,666	77,811	37,145				
	220	16,994	54,139	37,145				
	206	16,994	22,139	5,145				
						( )		
						375,000	-	3,000,000 = 2,625
						0	-	1,000,000 = 1,000
						( )		
						2,480,000	-	4,000,000 = 1,520

2000

2200

2220

2221

120

202

401	0	32,000	32,000		
	0	32,000	32,000	01	
				( - )	
				0 - 32,000,000 =	32,000
	228,331	280,842	52,511		





					[	30,045      15,023      15,022 ]
220	74,180	79,907	5,727			
401	67,930	73,657	5,727			
	67,930	73,657	5,727	01		
					31,609,000 -	36,236,000 = 4,627
					6,321,000 -	7,421,000 = 1,100



		394,200	365,600	28,600	01
					2005 ( ) = 28,600
					[ 28,600 ]
		2,624,515	2,695,484	70,969	[ 16,774 13,600 74,143 ]



	202	47,880	50,980	3,100	
		45,640	47,740	2,100	01
					4,960,000 - 7,060,000 = 2,100
		2,240	3,240	1,000	02
					2,240,000 - 3,240,000 = 1,000
	301	40,800	44,200	3,400	
		40,800	44,200	3,400	11
					0 - 1,600,000 = 1,600
					40,800,000 - 42,600,000 = 1,800
	200	95,706	104,406	8,700	
	220	95,706	104,406	8,700	
	206	21,000	23,100	2,100	
					가

3000

3400

3420

3421 가 .

120

202









3000		264,336	64,336	200,000	
3400		264,336	64,336	200,000	
3410		264,336	64,336	200,000	
3411		264,336	64,336	200,000	
200		216,000	16,000	200,000	
220		216,000	16,000	200,000	
401		200,000	0	200,000	
		200,000	0	200,000	01
					( ) = 200,000
		264,336	64,336	200,000	





3000	10,231,474	10,433,274	201,800	[ 2,000 203,800 ]	
3300	10,231,474	10,433,274	201,800	[ 2,000 203,800 ]	
3310	10,231,474	10,433,274	201,800	[ 2,000 203,800 ]	
3311	191,039	194,839	3,800		
100	174,039	177,839	3,800		
120	104,511	108,311	3,800		
201	55,211	59,011	3,800		
	55,211	59,011	3,800	01	
				( )	
				200,000 - 4,000,000 =	3,800
3312	10,040,435	10,238,435	198,000	[ 2,000 200,000 ]	
200	9,983,000	10,181,000	198,000	[ 2,000 200,000 ]	
210	3,237,000	3,235,000	2,000	[ 2,000 ]	
201	2,000	0	2,000	[ 2,000 ]	
	2,000	0	2,000	01	
					= 2,000
				[ 2,000 ]	

3000

3300

3310

3311

120

201

220	6,746,000	6,946,000	200,000		
401	6,746,000	6,946,000	200,000		
	6,742,000	6,942,000	200,000	01	
				( )	= 100,000
				( )	= 100,000
				800,000,000 - 1,200,000,000	= 400,000
	10,231,474	10,433,274	201,800	[ 2,000 203,800 ]	

3000

3300

3310

3312

220

401



					9,936,000 - 11,040,000 = 1,104
200	79,169	83,095	3,926		
210	74,860	78,786	3,926		
307	28,600	32,526	3,926		
	28,600	32,526	3,926	05	
					28,600,000 - 32,526,000 = 3,926
	179,795	189,749	9,954		

2000	3,742,550	3,776,073	33,523	[	4,540	4,540	42,603 ]
2200	3,742,550	3,776,073	33,523	[	4,540	4,540	42,603 ]
2210	3,742,550	3,776,073	33,523	[	4,540	4,540	42,603 ]
2211	3,742,550	3,776,073	33,523	[	4,540	4,540	42,603 ]
100	2,176,155	2,185,838	9,683	[	5,478	3,977	228 ]
110	1,907,444	1,912,437	4,993	[	5,478	3,977	4,462 ]
101	1,907,444	1,912,437	4,993	[	5,478	3,977	4,462 ]
	908,586	902,690	5,896	01			
					908,586,000	-	902,690,000 = 가 5,896
	83,497	84,628	1,131	05	가		
					가		
					83,497,000	-	84,628,000 = 1,131
	47,713	47,016	697	07	가		
					가		
					47,713,000	-	47,016,000 = 가 697
	63,259	62,759	500	08			

2000

2200

2210

2211

110

101

					( '가' )	
					42,355,000 - 41,855,000 = 가	500
	263,208	274,163	10,955	10		
					34,045,000 - 39,000,000 =	4,955
					[ 2,478 2,477 ]	
					33,000,000 - 39,000,000 =	6,000
					[ 3,000 1,500 1,500 ]	
120	268,711	273,401	4,690			
201	103,491	107,491	4,000			
	100,991	104,991	4,000	01		
					6,000,000 - 10,000,000 =	4,000
202	56,010	57,600	1,590			
	5,610	7,200	1,590	02		

2000

2200

2210

2211

110

101



						[ 3,000 1,500 1,500 ]	
220	335,878	379,753	43,875				
206	114,284	113,084	1,200				
						2,084,000 - 884,000 = 가	1,200
307	157,167	179,242	22,075				
	153,567	175,642	22,075	01			
					( )		
					74,500,000 - 90,000,000 =		15,500
					( )		
					6,007,000 - 8,800,000 =		2,793
					0 - 3,782,000 =		3,782
405	42,550	65,550	23,000				
	42,550	65,550	23,000	01			
					14,000,000 - 32,000,000 =		18,000

2000

2200

2210

2211

210

307

					가	
					15,000,000 - 20,000,000 =	5,000
	3,742,550	3,776,073	33,523	[ 4,540	4,540	42,603 ]

2000

2200

2210

2211

220

405





		29,404	31,438	2,034	01
					29,404,000 - 31,438,000 = 2,034
	204	43,597	45,720	2,123	
		29,797	31,920	2,123	02
					29,797,000 - 31,920,000 = 2,123
	200	101,997	99,910	2,087	
	220	96,447	94,360	2,087	
	307	52,487	50,400	2,087	
		52,487	50,400	2,087	05
					52,487,000 - 50,400,000 = 가 2,087
		1,275,409	1,352,293	76,884	

2000

2100

2110

2112

120

202





		28,954	31,554	2,600	01
					28,954,000 - 31,554,000 = 2,600
	301	5,312	6,812	1,500	
		5,312	6,812	1,500	08
					5,312,000 - 6,812,000 = 1,500
	200	486,202	504,202	18,000	
	210	352,800	357,800	5,000	
	201	228,520	233,520	5,000	
		228,520	233,520	5,000	01
					227,800,000 - 232,800,000 = 5,000
	220	133,402	146,402	13,000	
	307	79,180	87,180	8,000	
		79,180	87,180	8,000	05

2000

2100

2110

2113

120

202

					64,000,000 - 72,000,000 = 8,000
401	21,068	26,068	5,000		
	21,068	26,068	5,000	01	
					21,068,000 - 26,068,000 = 5,000
	1,799,339	1,941,191	141,852		

1000	465,329	537,229	71,900		
1200	465,329	537,229	71,900		
1230	464,029	535,929	71,900		
1232	464,029	535,929	71,900		
100	464,029	535,929	71,900		
110	342,859	410,659	67,800		
101	342,859	410,659	67,800		
	195,991	229,991	34,000	01	
					195,991,000 - 229,991,000 = 34,000
	56,470	77,470	21,000	02	
					56,470,000 - 77,470,000 = 21,000
	14,960	17,160	2,200	03	
					14,960,000 - 17,160,000 = 2,200
	14,760	16,560	1,800	04	

1000

1200

1230

1232

110

101



	465,329	537,229	71,900	

1000

1200

1230

1232

110

101

1000	452,001	500,882	48,881		
1200	452,001	500,882	48,881		
1230	450,701	499,582	48,881		
1232	450,701	499,582	48,881		
100	448,201	497,082	48,881		
110	325,084	371,138	46,054		
101	325,084	371,138	46,054		
	185,122	209,852	24,730	01	
					185,122,000 - 209,852,000 = 24,730
	54,724	67,172	12,448	02	
					54,724,000 - 67,172,000 = 12,448
	14,300	15,600	1,300	03	
					14,300,000 - 15,600,000 = 1,300
	13,913	15,120	1,207	04	

1000

1200

1230

1232

110

101









1000	446,005	473,875	27,870		
1200	446,005	473,875	27,870		
1230	444,705	472,575	27,870		
1232	444,705	472,575	27,870		
100	444,705	472,575	27,870		
110	341,508	369,378	27,870		
101	341,508	369,378	27,870		
	201,009	210,173	9,164	01	
					201,009,000 - 210,173,000 = 9,164
	53,239	68,474	15,235	02	
					53,239,000 - 68,474,000 = 15,235
	18,223	19,704	1,481	05	가
					가
					18,223,000 - 19,704,000 = 1,481
	30,850	32,840	1,990	06	가

1000

1200

1230

1232

110

101







	456,468	529,242	72,774	

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	483,727	537,227	53,500	

1000

1200

1230

1232

110

101

1000	493,823	514,623	20,800		
1200	493,823	514,623	20,800		
1230	492,523	513,323	20,800		
1232	492,523	513,323	20,800		
100	491,993	512,793	20,800		
110	352,453	371,753	19,300		
101	352,453	371,753	19,300		
	200,751	208,451	7,700	01	
					200,751,000 - 208,451,000 = 7,700
	57,231	66,731	9,500	02	
					57,231,000 - 66,731,000 = 9,500
	17,443	19,543	2,100	05	가
					가
					17,443,000 - 19,543,000 = 2,100
120	139,540	141,040	1,500		

1000

1200

1230

1232

110

101









1000	442,207	483,920	41,713			
1200	442,207	483,920	41,713			
1230	440,907	482,620	41,713			
1232	440,907	482,620	41,713			
100	439,407	481,120	41,713			
110	317,372	356,580	39,208			
101	317,372	356,580	39,208			
	176,000	201,255	25,255	01		
					176,000,000 - 201,255,000 =	25,255
	55,900	63,807	7,907	02		
					55,900,000 - 63,807,000 =	7,907
	16,189	18,868	2,679	05	가	
					가	
					16,189,000 - 18,868,000 =	2,679
	28,080	31,447	3,367	06	가	

1000

1200

1230

1232

110

101

					가	
					28,080,000 - 31,447,000 =	3,367
120	122,035	124,540	2,505			
201	22,545	25,050	2,505			
	22,545	25,050	2,505	01		
					22,545,000 - 25,050,000 =	2,505
	442,687	484,400	41,713			

1000	496,589	508,889	12,300		
1200	496,589	508,889	12,300		
1230	495,289	507,589	12,300		
1232	495,289	507,589	12,300		
100	495,289	507,589	12,300		
110	361,152	367,852	6,700		
101	361,152	367,852	6,700		
	207,090	205,790	1,300	01	
					207,090,000 - 205,790,000 = 가 1,300
	60,055	69,055	9,000	02	
					60,055,000 - 69,055,000 = 9,000
	16,100	15,600	500	03	
					16,100,000 - 15,600,000 = 가 500
	15,640	15,240	400	04	

1000

1200

1230

1232

110

101

						15,640,000	- 15,240,000 = 가 400
		19,393	19,293	100	05	가	
						가	
						19,393,000	- 19,293,000 = 가 100
120		134,137	139,737	5,600			
201		20,707	26,507	5,800			
		20,707	26,507	5,800	01		
						20,707,000	- 26,507,000 = 5,800
204		18,620	18,420	200			
		16,820	16,620	200	02		
						16,820,000	- 16,620,000 = 가 200
		496,589	508,889	12,300			

1000

1200

1230

1232

110

101















1000	386,659	458,959	72,300		
1200	386,659	458,959	72,300		
1230	385,359	457,659	72,300		
1232	385,359	457,659	72,300		
100	385,359	457,659	72,300		
110	279,499	346,199	66,700		
101	279,499	346,199	66,700		
	159,700	195,700	36,000	01	
					159,700,000 - 195,700,000 = 36,000
	44,461	60,661	16,200	02	
					44,461,000 - 60,661,000 = 16,200
	12,800	15,600	2,800	03	
					12,800,000 - 15,600,000 = 2,800
	12,420	15,120	2,700	04	

1000

1200

1230

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101



	386,659	458,959	72,300	



					22,230,000 - 22,080,000 = 가	150
301	125,840	143,160	17,320			
	123,900	141,220	17,320	05		
					123,900,000 - 141,220,000 =	17,320
	689,626	722,796	33,170			

1000	507,332	554,558	47,226			
1200	507,332	554,558	47,226			
1230	506,032	553,258	47,226			
1232	506,032	553,258	47,226			
100	497,452	544,678	47,226			
110	357,282	400,093	42,811			
101	357,282	400,093	42,811			
	203,911	222,064	18,153	01		
					203,911,000 - 222,064,000 =	18,153
	56,562	74,226	17,664	02		
					56,562,000 - 74,226,000 =	17,664
	17,030	18,720	1,690	03		
					17,030,000 - 18,720,000 =	1,690
	16,030	18,000	1,970	04		

1000

1200

1230

1232

110

101



1000	605,541	642,214	36,673			
1200	605,541	642,214	36,673			
1230	604,241	640,914	36,673			
1232	604,241	640,914	36,673			
100	604,241	640,914	36,673			
110	439,793	472,499	32,706			
101	439,793	472,499	32,706			
	253,724	271,075	17,351	01		
					253,724,000 - 271,075,000 =	17,351
	72,076	82,455	10,379	02		
					72,076,000 - 82,455,000 =	10,379
	24,035	25,414	1,379	05 가		
					가	
					24,035,000 - 25,414,000 =	1,379
	38,759	42,356	3,597	06 가		

1000

1200

1230

1232

110

101





