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					-		2021 (A)	2020 (B)	(A- B)
							16,308,783	18,782,912	2,474,129
							16,308,783	18,782,912	2,474,129
							14,819,464	15,991,078	1,171,614
							1,637,151	1,068,249	568,902
							1,616,878	0	1,616,878
							1,616,878	0	1,616,878
				1.			1,616,878	0	1,616,878
				. ( )			20,686		
				1)	110- 04	1,160,000 × 12 =	13,920		
				2)	110- 04	130,000 × 12 =	1,560		
				3)	110- 04	500,000 × 2 =	1,000		
				4)	110- 04	46,750 × 16 =	748		
				5)	240- 02	500,000 × 1 =	500		
				6)	320- 12	1,060,000 × 1 =	1,060		
				7) 4	320- 12	17,231,000 × 11.01%=	1,898		
				.			311,527		
				1)			255,243		
				)	620- 01	14,758,000 =	14,758		
				)	620- 01	240,485,000 =	240,485		
				2) 4			56,284		
				)	620- 01	7,786,000 =	7,786		
				)	620- 01	48,498,000 =	48,498		
				.			1,052,752		
				1)	110- 04	1,823,000 × 26 × 12 =	568,776		
				2)	110- 04	457,690 × 26 × 12 =	142,800		
				3)	110- 04	130,000 × 26 × 12 =	40,560		
				4)	110- 04	75,320 × 26 × 12 =	23,500		
				5)	110- 04	500,000 × 26 × 2 =	26,000		
				6)	110- 04	450,000 × 26 × 2 =	23,400		
				7)	110- 04	1,442,460 × 26 =	37,504		
				8)	240- 02	500,000 × 26 =	13,000		
				9)	320- 12	3,295,400 × 26 =	85,681		

					-		2021 (A)	2020 (B)	(A- B)
				10) 4	320- 12	31,974,700 × 26 × 11.01%=	91,531		
				.			46,688		
				1)	110- 04	1,823,000 × 12 =	21,876		
				2)	110- 04	612,500 × 12 =	7,350		
				3)	110- 04	130,000 × 12 =	1,560		
				4)	110- 04	500,000 × 2 =	1,000		
				5)	110- 04	450,000 × 2 =	900		
				6)	110- 04	18,230 × 170 =	3,100		
				7)	110- 04	93,900 × 23 =	2,160		
				8)	240- 02	500,000 × 1 =	500		
				9)	320- 12	4,064,000 × 1 =	4,064		
				10) 4	320- 12	37,944,700 × 11.01%=	4,178		
				. ( )			31,181		
				1)	110- 04	1,823,000 × 12 =	21,876		
				2)	110- 04	130,000 × 12 =	1,560		
				3)	110- 04	500,000 × 2 =	1,000		
				4)	110- 04	1,130,000 × 1 =	1,130		
				5)	240- 02	500,000 × 1 =	500		
				6)	320- 12	2,300,000 × 1 =	2,300		
				7) 4	320- 12	25,566,000 × 11.01%=	2,815		
				. Wee			43,473		
				1)	110- 04	2,023,000 × 12 =	24,276		
				2)	110- 04	315,000 × 12 =	3,780		
				3)	110- 04	130,000 × 12 =	1,560		
				4)	110- 04	80,000 × 12 =	960		
				5)	110- 04	500,000 × 2 =	1,000		
				6)	110- 04	450,000 × 2 =	900		
				7)	110- 04	17,750 × 80 =	1,420		
				8)	110- 04	94,600 × 15 =	1,419		
				9)	240- 02	500,000 × 1 =	500		
				10)	320- 12	3,870,000 × 1 =	3,870		
				11) 4	320- 12	34,405,000 × 11.01%=	3,788		

					-		2021 (A)	2020 (B)	(A- B)
				. Wee			82,904		
				1)	110- 04	2,023,000 × 2 × 12 =	48,552		
				2)	110- 04	175,000 × 2 × 12 =	4,200		
				3)	110- 04	130,000 × 2 × 12 =	3,120		
				4)	110- 04	70,000 × 2 × 12 =	1,680		
				5)	110- 04	500,000 × 2 × 2 =	2,000		
				6)	110- 04	450,000 × 2 × 2 =	1,800		
				7)	110- 04	16,720 × 2 × 80 =	2,676		
				8)	110- 04	89,200 × 2 × 15 =	2,676		
				9)	240- 02	500,000 × 2 × 1 =	1,000		
				10)	320- 12	4,027,000 × 2 =	8,054		
				11) 4	320- 12	32,452,000 × 2 × 11.01%=	7,146		
				. ( )			13,812		
				1)	110- 04	683,620 × 12 =	8,204		
				2)	110- 04	130,000 × 12 =	1,560		
				3)	110- 04	500,000 × 2 =	1,000		
				4)	110- 04	27,130 × 15 =	407		
				5)	240- 02	500,000 × 1 =	500		
				6)	320- 12	911,000 × 1 =	911		
				7) 4	320- 12	11,171,000 × 11.01%=	1,230		
				. ( )			13,855		
				1)	110- 04	683,620 × 12 =	8,204		
				2)	110- 04	130,000 × 12 =	1,560		
				3)	110- 04	500,000 × 2 =	1,000		
				4)	110- 04	28,000 × 16 =	448		
				5)	240- 02	500,000 × 1 =	500		
				6)	320- 12	911,000 × 1 =	911		
				7) 4	320- 12	11,184,000 × 11.01%=	1,232		
							8,738	11,538	2,800
							8,738	11,538	2,800
				1.			7,738	10,538	2,800
				.			6,238		

					-		2021 (A)	2020 (B)	(A-B)
				1)	210-01	50,000 × 5 × 3 =	750		
				2)　　　( )			2,100		
				)	210-06	100,000 × 2 × 7 =	1,400		
				)	210-06	50,000 × 2 × 7 =	700		
				3)	210-06	14,000 × 3 × 2 × 7 =	588		
				4)	210-07	700,000 × 2 × 2 =	2,800		
				.	210-01	300,000 × 5 =	1,500		
				2.			1,000	1,000	0
				.	210-01	1,000,000 × 1 =	1,000		
							4,845	4,845	0
							4,845	4,845	0
				1. ( )			1,110	1,110	0
				.			1,110		
				1)	210-01	30,000 × 4 =	120		
				2)	210-06	80,000 × 3 × 3 =	720		
				3)	230-02	15,000 × 9 × 2 =	270		
				2.			440	440	0
				.			440		
				1)	210-06	80,000 × 2 × 2 =	320		
				2)	230-02	15,000 × 8 =	120		
				3.			3,295	3,295	0
				.			1,820		
				1)	210-01	50,000 × 4 =	200		
				2)	210-06	40,000 × 6 × 6 =	1,440		
				3)	230-02	15,000 × 6 × 2 =	180		
				.			1,475		
				1)	210-01	50,000 × 2 =	100		
				2)	210-06	40,000 × 5 × 5 =	1,000		
				3)	230-02	15,000 × 5 × 5 =	375		
							460	460	0
							460	460	0
				1.			460	460	0

					-		2021 (A)	2020 (B)	(A- B)
				.			460		
				1)	210- 06	80,000 × 1 × 2 =	160		
				2)	230- 02	15,000 × 10 × 2 =	300		
							1,230	1,230	0
							1,230	1,230	0
				1.			460	460	0
				.			460		
				1)	210- 06	80,000 × 1 × 2 =	160		
				2)	230- 02	15,000 × 10 × 2 =	300		
				2.			770	770	0
				.			770		
				1)	210- 01	50,000 × 7 =	350		
				2)	210- 01	2,000 × 43 =	86		
				3) ( )			250		
				)	210- 06	160,000 × 1 =	160		
				)	210- 06	90,000 × 1 =	90		
				4)	210- 06	14,000 × 3 × 2 =	84		
							5,000	1,050,176	1,045,176
							5,000	1,050,176	1,045,176
				1.			5,000	4,000	1,000
				.	240- 01	1,000,000 × 5 =	5,000		
	-						989,765	1,488,451	498,686
							37,568	34,568	3,000
							4,258	4,258	0
				1.			2,456	2,456	0
				.			2,456		
				1)	210- 01	50,000 × 13 =	650		
				2)	210- 01	10,000 × 16 =	160		
				3) ( )			1,000		
				)	210- 06	160,000 × 1 × 4 =	640		
				)	210- 06	90,000 × 1 × 4 =	360		
				4)	210- 06	40,000 × 1 × 4 =	160		

					-		2021 (A)	2020 (B)	(A-B)
				5)	210-06	14,000 × 3 × 2 × 4 =	336		
				6)	230-02	15,000 × 10 =	150		
				2.			1,802	1,802	0
				.			1,802		
				1)	210-01	50,000 × 9 =	450		
				2)	210-01	10,000 × 20 =	200		
				3) ( )			750		
				)	210-06	160,000 × 1 × 3 =	480		
				)	210-06	90,000 × 1 × 3 =	270		
				4)	210-06	14,000 × 3 × 2 × 3 =	252		
				5)	230-02	15,000 × 10 =	150		
							10,310	10,310	0
				1.			10,310	10,310	0
				.			7,750		
				1)	210-01	30,000 × 190 =	5,700		
				2)	210-06	40,000 × 10 × 4 =	1,600		
				3)	230-02	15,000 × 10 × 3 =	450		
				.			370		
				1)	210-01	50,000 × 6 =	300		
				2) ( )	210-06	70,000 × 1 =	70		
				. 3			2,190		
				1)	210-01	50,000 × 3 =	150		
				2)	210-07	500,000 × 3 =	1,500		
				3)	310-01	3,000 × 180 =	540		
							23,000	20,000	3,000
				1.			23,000	20,000	3,000
				.			13,600		
				1)	620-03	800,000 × 10 =	8,000		
				2)	620-03	800,000 × 5 =	4,000		
				3)	620-03	800,000 × 2 =	1,600		
				.			6,400		
				1)	210-01	50,000 × 8 =	400		

					-		2021 (A)	2020 (B)	(A- B)
				2) ( )			6,000		
				)	210- 06	160,000 × 1 × 24 =	3,840		
				)	210- 06	90,000 × 1 × 24 =	2,160		
				.			3,000		
				1)	210- 01	20,000 × 8 × 2 =	320		
				2)	210- 01	10,000 × 200 =	2,000		
				3) ( )			680		
				)	210- 06	160,000 × 1 × 2 =	320		
				)	210- 06	90,000 × 1 × 2 × 2 =	360		
							13,226	13,226	0
							7,786	7,786	0
				1.			7,786	7,786	0
				.			3,650		
				1)	210- 01	50,000 × 7 × 9 =	3,150		
				2)	210- 01	20,000 × 5 × 2 =	200		
				3)	230- 02	15,000 × 10 × 2 =	300		
				.			1,600		
				1)	210- 01	50,000 × 2 × 11 =	1,100		
				2)	210- 01	10,000 × 5 × 7 =	350		
				3)	230- 02	15,000 × 10 =	150		
				.			2,536		
				1)	210- 01	50,000 × 6 × 4 =	1,200		
				2)	210- 01	10,000 × 10 × 4 =	400		
				3) ( )			600		
				)	210- 06	100,000 × 1 × 4 =	400		
				)	210- 06	50,000 × 1 × 4 =	200		
				4)	210- 06	14,000 × 3 × 2 × 4 =	336		
							5,440	5,440	0
				1.			5,440	5,440	0
				.			5,000		
				1)	210- 01	50,000 × 5 × 5 =	1,250		
				2) ( )			3,750		

					-		2021 (A)	2020 (B)	(A- B)
				)	210- 06	100,000 × 5 × 5 =	2,500		
				)	210- 06	50,000 × 5 × 5 =	1,250		
				.			440		
				1) ( )			440		
				)	210- 06	70,000 × 2 × 2 =	280		
				)	210- 06	40,000 × 2 × 2 =	160		
							5,906	5,996	90
							5,906	5,996	90
				1.			3,088	3,178	90
				.			1,080		
				1)	210- 01	50,000 × 8 × 2 =	800		
				2)	210- 01	20,000 × 2 =	40		
				3)			240		
				)	210- 06	40,000 × 2 × 2 =	160		
				)	210- 06	20,000 × 2 × 2 =	80		
				.			960		
				1)	210- 01	50,000 × 6 × 2 =	600		
				2)			360		
				)	210- 06	40,000 × 3 × 2 =	240		
				)	210- 06	20,000 × 3 × 2 =	120		
				.			1,048		
				1)	210- 01	50,000 × 2 × 2 =	200		
				2) ( )			500		
				)	210- 06	160,000 × 1 × 2 =	320		
				)	210- 06	90,000 × 1 × 2 =	180		
				3)	210- 06	14,000 × 3 × 2 × 2 =	168		
				4)	230- 02	15,000 × 6 × 2 =	180		
				2.			2,818	2,818	0
				.			1,768		
				1)	210- 01	50,000 × 8 × 2 =	800		
				2) ( )			500		
				)	210- 06	160,000 × 1 × 2 =	320		

					산출 - 내역		2021 (A)	2020 (B)	(A- B)
				)	210- 06	90,000 × 1 × 2 =	180		
				3)	210- 06	14,000 × 3 × 2 × 2 =	168		
				4)	230- 02	15,000 × 10 × 2 =	300		
				.	210- 01	150,000 × 7 =	1,050		
							33,460	31,938	1,522
							9,460	7,938	1,522
				1.			3,100	3,578	478
				.			2,336		
				1)	210- 01	50,000 × 18 =	900		
				2)	210- 01	10,000 × 20 =	200		
				3) ( )			600		
				)	210- 06	100,000 × 1 × 4 =	400		
				)	210- 06	50,000 × 1 × 4 =	200		
				4)	210- 06	14,000 × 3 × 2 × 4 =	336		
				5)	230- 02	15,000 × 20 =	300		
				.			764		
				1)	210- 01	4,000 × 90 =	360		
				2) ( )			250		
				)	210- 06	160,000 × 1 =	160		
				)	210- 06	90,000 × 1 =	90		
				3)	210- 06	70,000 × 1 =	70		
				4)	210- 06	14,000 × 3 × 2 =	84		
				2.			6,360	4,360	2,000
				.			6,360		
				1)	210- 01	50,000 × 96 =	4,800		
				2)	310- 01	8,000 × 150 =	1,200		
				3)	230- 02	15,000 × 12 × 2 =	360		
							24,000	24,000	0
				1.			24,000	24,000	0
				.	640- 02	2,400,000 × 10 =	24,000		
							142,247	292,975	150,728
							640	640	0

					-		2021 (A)	2020 (B)	(A- B)
				1.			640	640	0
				.	210- 06	80,000 × 2 × 4 =	640		
							141,607	269,502	127,895
				1.			141,607	269,502	127,895
				.			141,607		
				1)			44,587		
				)	110- 04	2,513,170 × 12 =	30,159		
				)	110- 04	130,000 × 12 =	1,560		
				)	110- 04	500,000 × 2 =	1,000		
				)	110- 04	450,000 × 2 =	900		
				)	110- 04	18,970 × 70 =	1,328		
				)	110- 04	101,170 × 20 =	2,024		
				)	240- 02	500,000 × 1 =	500		
				)	320- 12	3,036,000 =	3,036		
				) 4	320- 12	37,057,220 × 11.01%=	4,080		
				2)			2,100		
				)	210- 06	70,000 × 5 × 2 =	700		
				)	210- 15	100,000 × 2 =	200		
				)	210- 15	600,000 × 2 =	1,200		
				3)			30,280		
				) ( )	210- 06	70,000 × 8 =	560		
				)	210- 07	500,000 × 1 × 24 =	12,000		
				)	210- 12	30,000 × 45 × 1 =	1,350		
				)	210- 12	17,000 × 25 × 10 =	4,250		
				)	210- 12	300,000 × 5 × 2 =	3,000		
				)	310- 01	8,000 × 690 =	5,520		
				)	310- 01	3,000 × 1,200 =	3,600		
				4)			12,150		
				)	210- 01	100,000 × 6 × 10 =	6,000		
				) ( )	210- 06	70,000 × 75 =	5,250		
				)	210- 12	10,000 × 18 × 5 =	900		
				5)			15,480		

					-		2021 (A)	2020 (B)	(A- B)
					)	210- 01	100,000 × 30 =	3,000		
					) ( )	210- 06	70,000 × 3 × 23 =	4,830		
					)	210- 12	17,000 × 45 × 10 =	7,650		
				6)				6,440		
					)	210- 01	50,000 × 6 × 4 =	1,200		
					)	210- 15	30,000 × 50 =	1,500		
					) ( )	210- 06	70,000 × 1 × 20 =	1,400		
					)	210- 06	14,000 × 3 × 20 =	840		
					)	210- 12	10,000 × 50 × 3 =	1,500		
				7)				2,800		
					)	210- 01	50,000 × 10 × 2 =	1,000		
					)	210- 12	5,000 × 360 =	1,800		
				8)				9,380		
					)	210- 01	50,000 × 6 × 10 =	3,000		
					)	210- 09	500,000 × 1 =	500		
					)	210- 07	50,000 × 12 =	600		
					)	210- 07	440,000 × 12 =	5,280		
				9)		220- 01	20,000 × 3 × 140 =	8,400		
				10)				990		
					)	230- 02	15,000 × 10 × 2 =	300		
					)	230- 02	15,000 × 5 × 2 =	150		
					)	230- 02	8,000 × 30 =	240		
					)	230- 02	3,000 × 100 =	300		
				11)				9,000		
					)	430- 01	400,000 × 10 =	4,000		
					)	430- 01	500,000 × 6 =	3,000		
					)	430- 01	500,000 × 4 =	2,000		
								3,780	3,840	60
								3,780	3,840	60
				1.				3,780	3,840	60
					.			3,780		
					1)	210- 01	100,000 × 19 =	1,900		

					-		2021 (A)	2020 (B)	(A- B)
				2) ( )			700		
				)	210- 06	30,000 × 14 =	420		
				)	210- 06	20,000 × 14 =	280		
				3)	210- 06	20,000 × 14 =	280		
				4)	230- 02	15,000 × 15 × 4 =	900		
							16,084	15,084	1,000
							12,970	11,970	1,000
				1.			11,000	10,000	1,000
				.			11,000		
				1)	210- 01	20,000 × 150 × 2 =	6,000		
				2)	210- 01	20,000 × 125 × 2 =	5,000		
				2.			1,970	1,970	0
				.			840		
				1)	210- 01	50,000 × 8 =	400		
				2)	210- 01	20,000 × 13 =	260		
				3)			180		
				)	210- 06	40,000 × 3 =	120		
				)	210- 06	20,000 × 3 =	60		
				.			1,130		
				1)	210- 01	50,000 × 15 =	750		
				2)	210- 01	20,000 × 10 =	200		
				3)			180		
				)	210- 06	40,000 × 3 =	120		
				)	210- 06	20,000 × 3 =	60		
							3,114	3,114	0
				1.			3,114	3,114	0
				.	210- 01	50,000 × 4 × 3 =	600		
				. ( )			990		
				1)	210- 06	70,000 × 3 × 3 =	630		
				2)	210- 06	40,000 × 3 × 3 =	360		
				.	210- 06	14,000 × 3 × 2 =	84		
				.	220- 01	20,000 × 2 × 30 =	1,200		

					-		2021 (A)	2020 (B)	(A- B)
				.	230- 02	15,000 × 16 =	240		
							337,059	355,096	18,037
							140,900	140,900	0
				1.			140,900	0	140,900
				.			43,000		
				1)			30,600		
				) 2	110- 03	2,300,000 × 12 =	27,600		
				)	110- 03	150,000 × 12 =	1,800		
				)	110- 03	100,000 × 12 =	1,200		
				2)	110- 03	400,000 × 12 =	4,800		
				3)	210- 01	186,000 × 1 =	186		
				4)	210- 15	1,300,000 × 1 =	1,300		
				5)	210- 15	930,000 × 1 =	930		
				6)	210- 15	300,000 × 1 =	300		
				7)	320- 05	2,300,000 × 1 =	2,300		
				8) 4	320- 05	27,600,000 × 9.36%=	2,584		
				.			97,900		
				1)	620- 03	51,200,000 × 1 =	51,200		
				2)	620- 03	46,700,000 × 1 =	46,700		
							196,159	214,196	18,037
				1.			2,454	0	2,454
				.			2,454		
				1)	210- 01	50,000 × 6 =	300		
				2) ( )			250		
				)	210- 06	160,000 × 1 =	160		
				)	210- 06	90,000 × 1 =	90		
				3)	210- 06	70,000 × 1 =	70		
				4)	210- 06	14,000 × 3 × 2 =	84		
				5)	210- 07	600,000 × 1 =	600		
				6)	210- 15	20,000 × 25 =	500		
				7)	230- 02	8,000 × 25 =	200		
				8)	230- 02	3,000 × 25 =	75		

					-		2021 (A)	2020 (B)	(A- B)
				9)	230- 02	15,000 × 25 =	375		
				2.			30,000	30,000	0
				.	210- 13	1,200,000 × 25 =	30,000		
				3.			163,705	181,742	18,037
				.			163,705		
				1)			90,396		
				)			90,396		
				(1) 1	110- 03	2,500,000 × 2 × 12 =	60,000		
				(2)	110- 03	100,000 × 2 × 12 =	2,400		
				(3)	110- 03	20,000 × 2 × 25 =	1,000		
				(4)	110- 03	400,000 × 2 × 12 =	9,600		
				(5)	210- 15	2,600,000 × 2 =	5,200		
				(6)	210- 15	300,000 × 2 =	600		
				(7)	320- 05	2,500,000 × 2 =	5,000		
				(8) 4	320- 05	35,235,000 × 2 × 9.36%=	6,596		
				2)			27,710		
				)	210- 01	200,000 × 2 =	400		
				)	210- 12	7,000 × 10 × 200 =	14,000		
				)			12,320		
				(1)	210- 01	20,000 × 32 × 4 =	2,560		
				(2)	210- 01	30,000 × 25 × 4 =	3,000		
				(3)	310- 01	8,000 × 24 × 20 =	3,840		
				(4)	310- 01	3,000 × 24 × 20 =	1,440		
				(5)	210- 07	740,000 × 1 × 2 =	1,480		
				)	230- 02	15,000 × 6 × 11 =	990		
				3)			36,400		
				)			9,000		
				(1)	210- 01	50,000 × 18 × 4 =	3,600		
				(2)	210- 01	15,000 × 60 =	900		
				(3)			2,300		
				( )	220- 01	20,000 × 5 × 17 =	1,700		
				( )	220- 01	40,000 × 5 × 3 =	600		

						-		2021 (A)	2020 (B)	(A- B)
					(4)	230- 01	100,000 × 10 =	1,000		
					(5)	250- 02	100,000 × 12 =	1,200		
					)			14,760		
					(1)	210- 02	1,050,000 × 12 =	12,600		
					(2)	210- 02	160,000 × 12 =	1,920		
					(3)	210- 02	20,000 × 12 =	240		
					)			12,640		
					(1)	210- 01	50,000 × 5 =	250		
					(2)	210- 01	250,000 × 1 =	250		
					(3)	210- 09	600,000 × 12 =	7,200		
					(4)	210- 13	110,000 × 12 =	1,320		
					(5)	210- 13	80,000 × 12 =	960		
					(6)	210- 13	150,000 × 3 =	450		
					(7)	210- 15	50,000 × 12 =	600		
					(8)	210- 13	80,000 × 12 =	960		
					(9)	210- 13	225,000 × 2 =	450		
					(10)	210- 13	200,000 × 1 =	200		
					4)			9,199		
					)	430- 01	1,200,000 × 2 =	2,400		
					)	430- 01	1,300,000 × 1 =	1,300		
					)	430- 01	484,000 × 1 =	484		
					)	430- 01	5,015,000 × 1 =	5,015		
								3,215	48,675	45,460
								3,215	2,055	1,160
					1.			3,215	2,055	1,160
					.			2,055		
					1)	210- 01	50,000 × 10 =	500		
					2)	210- 01	10,000 × 55 =	550		
					3)			780		
					)	210- 06	40,000 × 13 =	520		
					)	210- 06	20,000 × 13 =	260		
					4)	230- 02	15,000 × 15 =	225		

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					-		2021 (A)	2020 (B)	(A- B)
				.			1,160		
				1)	220- 01	20,000 × 58 =	1,160		
							27,620	38,348	10,728
							12,000	14,348	2,348
				1.			12,000	14,348	2,348
				.			12,000		
				1)	210- 01	30,000 × 12 × 3 =	1,080		
				2)	210- 06	40,000 × 2 × 2 × 57 =	9,120		
				3)	210- 15	1,200 × 300 × 5 =	1,800		
							15,620	24,000	8,380
				1.			15,620	24,000	8,380
				.			11,200		
				1)	620- 03	400,000 × 14 =	5,600		
				2)	620- 03	400,000 × 14 =	5,600		
				.			4,420		
				1)	620- 03	4,000,000 × 1 =	4,000		
				2)			420		
				)	620- 03	15,000 × 14 =	210		
				)	620- 03	15,000 × 14 =	210		
							227,323	286,973	59,650
							210,480	270,130	59,650
				1.			54,520	113,720	59,200
				.			14,920		
				1)	210- 01	50,000 × 13 =	650		
				2)	210- 06	40,000 × 10 =	400		
				3) ( )			500		
				)	210- 06	160,000 × 2 =	320		
				)	210- 06	90,000 × 2 =	180		
				4)	230- 02	15,000 × 10 × 3 =	450		
				5) ( )	210- 13	4,500,000 × 1 =	4,500		
				6)	420- 02	100,000,000 × 8.42%× 1 =	8,420		
				.	620- 03	9,900,000 × 4 =	39,600		

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					-		2021 (A)	2020 (B)	(A- B)
				2.			55,000	55,000	0
				.	210- 15	1,833,330 × 30 =	55,000		
				3.			95,960	95,960	0
				.			5,800		
				1) ( )			2,800		
				)	210- 06	50,000 × 10 × 4 =	2,000		
				)	210- 06	20,000 × 10 × 4 =	800		
				2)	310- 01	3,000 × 250 × 4 =	3,000		
				.			30,000		
				1)	210- 07	600,000 × 2 × 10 =	12,000		
				2)	210- 15	10,000 × 180 × 10 =	18,000		
				.			45,000		
				1)	620- 03	5,000,000 × 1 =	5,000		
				2)	620- 03	40,000,000 × 1 =	40,000		
				.			8,960		
				1) ( )			8,960		
				)	210- 06	50,000 × 16 × 8 =	6,400		
				)	210- 06	20,000 × 16 × 8 =	2,560		
				.			5,000		
				1)	620- 03	5,000,000 × 1 =	5,000		
				.			1,200		
				1)	210- 01	10,000 × 60 × 2 =	1,200		
				4.			5,000	5,000	0
				.			5,000		
				1)	210- 15	500,000 × 10 =	5,000		
							16,843	16,843	0
				1.			16,843	0	16,843
				.			3,843		
				1)	210- 01	50,000 × 8 × 3 =	1,200		
				2) ( )			840		
				)	210- 06	50,000 × 4 × 3 =	600		
				)	210- 06	20,000 × 4 × 3 =	240		

						-		2021 (A)	2020 (B)	(A- B)
					3)	210- 06	14,000 × 3 × 8 × 3 =	1,008		
					4)	310- 01	3,000 × 70 × 3 =	630		
					5)	230- 02	15,000 × 11 =	165		
					.			12,000		
					1)	210- 15	930,000 × 12 =	11,160		
					2)	210- 15	70,000 × 12 =	840		
					.			1,000		
					1)	210- 01	50,000 × 20 =	1,000		
								15,427	21,086	5,659
								4,893	6,662	1,769
				1.				3,081	3,400	319
				.				3,081		
				1)				2,860		
				)		620- 03	1,430,000 × 2 =	2,860		
				2)				221		
				)		620- 03	221,000 × 1 =	221		
				2.				1,812	3,262	1,450
				.				1,812		
				1)		210- 01	3,000 × 58 =	174		
				2)		210- 15	3,000 × 58 =	174		
				3)		210- 07	500,000 × 2 =	1,000		
				4)		230- 02	8,000 × 58 =	464		
								10,534	14,424	3,890
				1.				10,534	14,424	3,890
				.				1,034		
				1)		210- 01	50,000 × 3 =	150		
				2)		210- 01	5,000 × 60 =	300		
				3) ( )				250		
				)		210- 06	160,000 × 1 =	160		
				)		210- 06	90,000 × 1 =	90		
				4)		210- 06	70,000 × 1 =	70		
				5)		210- 06	14,000 × 3 × 2 =	84		

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						-		2021 (A)	2020 (B)	(A- B)
					6)	230- 02	3,000 × 60 =	180		
					.			1,150		
					1)	210- 01	50,000 × 17 =	850		
					2)	230- 02	15,000 × 20 =	300		
					.			8,350		
					1)	210- 01	50,000 × 20 =	1,000		
					2)			4,200		
					)	210- 06	80,000 × 7 × 5 =	2,800		
					)	210- 06	40,000 × 7 × 5 =	1,400		
					3)	210- 01	150,000 × 3 × 5 =	2,250		
					4)	230- 02	15,000 × 15 × 4 =	900		
								53,450	225,704	172,254
								53,450	225,704	172,254
				1. (Wee)				53,450	225,704	172,254
					.	220- 01	20,000 × 3 × 150 =	9,000		
					.			41,100		
					1)	210- 01	100,000 × 6 × 4 =	2,400		
					2)	210- 01	100,000 × 10 × 2 =	2,000		
					3)	210- 01	300,000 × 3 =	900		
					4)	210- 02	300,000 × 12 =	3,600		
					5)	210- 12	1,000,000 × 10 =	10,000		
					6)	210- 15	300,000 × 4 =	1,200		
					7)	210- 15	250,000 × 4 =	1,000		
					8)	210- 15	600,000 × 10 =	6,000		
					9)	210- 15	500,000 × 20 =	10,000		
					10)	310- 01	8,000 × 50 × 10 =	4,000		
					.			3,350		
					1)	430- 01	335,000 × 10 =	3,350		
								73,400	114,942	41,542
								73,400	114,942	41,542
				1.				73,400	114,942	41,542
					.			51,000		

					-		2021 (A)	2020 (B)	(A- B)
				1)			45,000		
				)	620- 03	2,000,000 × 13 =	26,000		
				)	620- 03	1,000,000 × 10 =	10,000		
				)			9,000		
				(1)	620- 03	2,000,000 × 4 =	8,000		
				(2)	620- 10	1,000,000 × 1 =	1,000		
				2) SW			6,000		
				)	620- 03	2,000,000 × 3 =	6,000		
				.			22,400		
				1)			2,000		
				)			1,400		
				(1) ( )			1,400		
				( )	210- 06	50,000 × 5 × 4 =	1,000		
				( )	210- 06	20,000 × 5 × 4 =	400		
				)			600		
				(1)	210- 01	50,000 × 4 =	200		
				(2)	210- 01	2,000 × 35 =	70		
				(3) ( )			330		
				( )	210- 06	70,000 × 3 =	210		
				( )	210- 06	40,000 × 3 =	120		
				2)			20,400		
				)			8,000		
				(1)	210- 01	50,000 × 8 × 2 =	800		
				(2) ( )			4,200		
				( )	210- 06	50,000 × 6 × 10 =	3,000		
				( )	210- 06	20,000 × 6 × 10 =	1,200		
				(3) ( )			3,000		
				( )	210- 06	40,000 × 6 × 10 =	2,400		
				( )	210- 06	10,000 × 6 × 10 =	600		
				)			12,400		
				(1)	210- 01	100,000 × 27 × 2 =	5,400		
				(2)	210- 01	1,000 × 111 =	111		

						-		2021 (A)	2020 (B)	(A- B)
				(3)		110- 03	80,100 × 2 × 43 =	6,889		
								2,215,053	2,183,914	31,139
								497,317	461,212	36,105
								497,317	461,212	36,105
				1.				290,520	315,382	24,862
				.				27,000		
				1)		640- 02	3,125,000 × 8 =	25,000		
				2)		640- 02	1,000,000 × 2 =	2,000		
				.				261,560		
				1)		210- 13	261,560,000 =	261,560		
				.				740		
				1)		210- 01	50,000 × 2 × 2 =	200		
				2) ( )				220		
				)		210- 06	70,000 × 1 × 2 =	140		
				)		210- 06	40,000 × 1 × 2 =	80		
				3)		230- 02	8,000 × 20 × 2 =	320		
				.				800		
				1)		210- 01	100,000 × 4 × 2 =	800		
				.				420		
				1)		230- 02	3,000 × 70 × 2 =	420		
				2.				203,355	141,838	61,517
				.		210- 13	40,431,000 × 5 =	202,155		
				.				1,200		
				1)		210- 01	50,000 × 2 × 3 =	300		
				2)				900		
				)		210- 06	40,000 × 5 × 3 =	600		
				)		210- 06	20,000 × 5 × 3 =	300		
				3.				2,130	2,680	550
				.				2,130		
				1)		210- 01	50,000 × 2 × 2 =	200		
				2)		210- 06	40,000 × 3 × 2 =	240		
				3)				970		

					-		2021 (A)	2020 (B)	(A- B)
				)	220- 01	20,000 × 1 × 13 =	260		
				)	220- 01	40,000 × 1 × 9 =	360		
				)	220- 01	70,000 × 1 × 5 =	350		
				4)	230- 02	15,000 × 16 × 3 =	720		
				4.			1,312	1,312	0
				.			1,312		
				1)	210- 01	50,000 × 2 × 2 =	200		
				2) ( )			500		
				)	210- 06	160,000 × 1 × 2 =	320		
				)	210- 06	90,000 × 1 × 2 =	180		
				3)	210- 06	14,000 × 3 × 3 × 2 =	252		
				4)	210- 15	10,000 × 20 =	200		
				5)	230- 02	8,000 × 20 =	160		
							1,521,436	1,554,952	33,516
							1,521,436	1,554,952	33,516
				1.			224,003	224,418	415
				.	620- 03	9,072,000 =	9,072		
				.	620- 03	60,962,000 =	60,962		
				.	620- 03	30,862,000 =	30,862		
				.			123,107		
				1)	620- 03	87,182,000 =	87,182		
				2)	620- 10	35,925,000 =	35,925		
				2.			108,521	111,075	2,554
				.	620- 03	5,735,000 =	5,735		
				.	620- 03	40,643,000 =	40,643		
				.	620- 03	24,276,000 =	24,276		
				.			37,867		
				1)	620- 03	29,709,000 =	29,709		
				2)	620- 10	8,158,000 =	8,158		
				3.			1,188,912	0	1,188,912
				.	640- 02	68,778,000 =	68,778		
				.	640- 02	461,935,000 =	461,935		

					-		2021 (A)	2020 (B)	(A- B)
				.	640- 02	268,859,000 =	268,859		
				.			389,340		
				1)	640- 02	302,022,000 =	302,022		
				2)	640- 04	87,318,000 =	87,318		
							180,000	160,000	20,000
							180,000	160,000	20,000
				1.			180,000	0	180,000
				.			48,000		
				1)			48,000		
				）			5,000		
				(1)	210- 01	50,000 × 20 × 2 =	2,000		
				(2) （ ）			1,350		
				（ ）	210- 06	100,000 × 3 × 3 =	900		
				（ ）	210- 06	50,000 × 3 × 3 =	450		
				(3)	210- 06	14,000 × 3 × 5 × 3 =	630		
				(4)	230- 02	15,000 × 34 × 2 =	1,020		
				）			3,000		
				(1)	210- 01	50,000 × 10 × 4 =	2,000		
				(2)	210- 01	50,000 × 5 × 4 =	1,000		
				）			40,000		
				(1)	210- 01	50,000 × 165 × 2 =	16,500		
				(2)	210- 01	50,000 × 35 × 2 =	3,500		
				(3)	210- 12	5,000 × 1,000 × 2 =	10,000		
				(4)	210- 15	100,000 × 50 × 2 =	10,000		
				.			69,000		
				1)			44,000		
				）			30,000		
				(1)	620- 03	3,000,000 × 6 =	18,000		
				(2)	620- 03	3,000,000 × 4 =	12,000		
				）			4,000		
				(1)	620- 03	2,000,000 × 1 =	2,000		
				(2)	620- 03	2,000,000 × 1 =	2,000		

					-		2021 (A)	2020 (B)	(A- B)
				)			10,000		
				(1)	620- 03	1,000,000 × 6 =	6,000		
				(2)	620- 03	1,000,000 × 4 =	4,000		
				2)			10,000		
				)	620- 03	1,000,000 × 5 =	5,000		
				)	620- 03	1,000,000 × 5 =	5,000		
				3)			5,000		
				)	210- 01	145,000 × 5 × 4 =	2,900		
				) ( )	210- 06	40,000 × 5 × 8 =	1,600		
				)	230- 02	50,000 × 5 × 2 =	500		
				4)			10,000		
				)	210- 01	50,000 × 10 × 2 =	1,000		
				) ( )			4,900		
				(1)	210- 06	50,000 × 7 × 10 =	3,500		
				(2)	210- 06	20,000 × 7 × 10 =	1,400		
				) ( )			3,500		
				(1)	210- 06	40,000 × 7 × 10 =	2,800		
				(2)	210- 06	10,000 × 7 × 10 =	700		
				)	230- 02	15,000 × 4 × 10 =	600		
				.			53,000		
				1)			8,000		
				)	210- 01	100,000 × 4 × 2 =	800		
				) ( )	210- 06	40,000 × 5 × 10 =	2,000		
				)	210- 12	10,000 × 40 × 10 =	4,000		
				)	310- 01	3,000 × 40 × 10 =	1,200		
				2)			5,000		
				)	210- 01	50,000 × 10 × 2 =	1,000		
				) ( )	210- 06	40,000 × 5 × 20 =	4,000		
				3)			40,000		
				)	210- 01	50,000 × 10 × 4 =	2,000		
				)	210- 01	50,000 × 16 × 10 =	8,000		
				)	210- 01	50,000 × 14 × 10 =	7,000		

					-		2021 (A)	2020 (B)	(A- B)
				)		210- 01	50,000 × 14 × 10 =	7,000		
				) ( )		210- 06	40,000 × 10 × 40 =	16,000		
				.				10,000		
				1)		210- 13	10,000,000 × 1 =	10,000		
								16,300	7,750	8,550
								16,300	7,750	8,550
				1.				10,000	2,500	7,500
				.				1,000		
				1)		210- 01	50,000 × 2 × 2 =	200		
				2)		210- 01	3,000 × 22 × 2 =	132		
				3) ( )				500		
				)		210- 06	160,000 × 1 × 2 =	320		
				)		210- 06	90,000 × 1 × 2 =	180		
				4)		210- 06	14,000 × 3 × 2 × 2 =	168		
				.		210- 06	200,000 × 45 =	9,000		
				2.				6,300	5,250	1,050
				.		620- 03	6,300,000 =	6,300		
	/	/						1,683,278	374,841	1,308,437
								132,242	112,301	19,941
								131,061	110,960	20,101
				1.				1,061	960	101
				.				461		
				1)		210- 01	50,000 × 2 =	100		
				2)		210- 01	5,000 × 21 =	105		
				3) ( )		210- 06	70,000 × 1 × 2 =	140		
				4)		210- 06	14,000 × 2 × 2 =	56		
				5)		230- 02	3,000 × 20 =	60		
				.				600		
				1)		210- 01	5,000 × 10 × 12 =	600		
				2.				130,000	110,000	20,000
				.				130,000		
				1)		620- 03	70,000,000 =	70,000		

					-		2021 (A)	2020 (B)	(A- B)
				2)	620- 03	60,000,000 =	60,000		
							1,181	1,341	160
				1.			156	156	0
				.			156		
				1)	210- 01	6,000 × 6 =	36		
				2)	210- 01	10,000 × 12 =	120		
				2.			1,025	1,185	160
				.			1,025		
				1)	210- 06	80,000 × 10 =	800		
				2)	230- 02	15,000 × 15 =	225		
							1,531,896	240,010	1,291,886
							2,210	2,710	500
				1.			2,210	2,710	500
				.			960		
				1)	210- 01	3,000 × 86 =	258		
				2) 　　　(　)			330		
				)	210- 06	70,000 × 1 × 3 =	210		
				)	210- 06	40,000 × 1 × 3 =	120		
				3)	210- 06	14,000 × 3 × 2 　× 3 =	252		
				4)	230- 02	3,000 × 40 =	120		
				.			1,150		
				1)	230- 02	15,000 × 10 =	150		
				2)	310- 01	50,000 × 10 　× 2 =	1,000		
				.			100		
				1)	210- 01	50,000 × 2 =	100		
							19,600	69,600	50,000
				1.			19,600	19,600	0
				.	620- 03	2,450,000 × 8 =	19,600		
							1,510,086	167,700	1,342,386
				1.			1,510,086	167,700	1,342,386
				.			115,172		
				1)	620- 04	74,143,000 =	74,143		

					-		2021 (A)	2020 (B)	(A- B)
				2)	620- 04	21,579,000 =	21,579		
				3)			19,450		
				)	620- 04	10,390,000 =	10,390		
				)	620- 11	9,060,000 =	9,060		
				.			1,330,171		
				1)			1,330,171		
				)			1,304,380		
				(1)	420- 03	2,716,000 × 200 =	543,200		
				(2)	420- 03	1,824,000 × 320 =	583,680		
				(3)	420- 03	62,840,000 × 0.5 =	31,420		
				(4)	420- 03	70,000,000 × 1 =	70,000		
				(5)	420- 03	12,680,000 × 6 =	76,080		
				)	420- 04	1,304,380,000 × 1.1994%=	15,645		
				)	420- 05	1,304,380,000 × 0.5478%=	7,146		
				)	620- 03	3,000,000 × 1 =	3,000		
				.			64,743		
				1)	620- 03	64,743,000 =	64,743		
							19,140	22,530	3,390
							19,140	22,530	3,390
				1.			3,900	5,000	1,100
				.			3,900		
				1)	310- 01	100,000 × 9 =	900		
				2)			3,000		
				)	620- 03	1,500,000 × 1 =	1,500		
				)	620- 03	1,500,000 × 1 =	1,500		
				2.			15,240	17,530	2,290
				.			4,500		
				1)	210- 01	50,000 × 6 =	300		
				2)	210- 01	10,000 × 180 =	1,800		
				3)	210- 06	40,000 × 40 =	1,600		
				4)	310- 01	8,000 × 100 =	800		
				.			10,200		

					-		2021 (A)	2020 (B)	(A- B)
				1)				5,350		
				)	210- 01	50,000 × 30 =		1,500		
				)	210- 07	500,000 × 1 × 2 =		1,000		
				)	310- 01	25,000 × 50 × 1 =		1,250		
				)	310- 01	8,000 × 50 × 4 =		1,600		
				2)				3,300		
				)	210- 07	500,000 × 1 × 6 =		3,000		
				)	310- 01	3,000 × 100 =		300		
				3)				1,550		
				)	210- 01	50,000 × 7 =		350		
				)	210- 01	60,000 × 20 =		1,200		
				.				540		
				1)	210- 01	90,000 × 6 =		540		
								4,086,777	4,376,225	289,448
								4,086,777	4,376,225	289,448
								4,086,777	4,376,225	289,448
				1.				4,050,868	4,347,845	296,977
				.	620- 02	423,983,000 =		423,983		
				.	620- 02	2,041,908,000 =		2,041,908		
				.	620- 02	1,584,977,000 =		1,584,977		
				2.				35,909	28,380	7,529
				.				35,909		
				1)	620- 04	28,296,000 =		28,296		
				2)	620- 04	7,613,000 =		7,613		
								4,207,440	6,499,398	2,291,958
								4,207,440	3,956,057	251,383
								4,207,440	3,956,057	251,383
				1.				2,107,691	1,724,167	383,524
				.				267,891		
				1)				237,891		
				)	420- 01	20,000,000 × 1 =		20,000		
				)	420- 02	4,148,534,000 × 4.31398%=		178,967		

					-		2021 (A)	2020 (B)	(A- B)
				)	420- 02	178,967,000 × 7.9997%=	14,317		
				)	420- 02	178,967,000 × 3.7498%=	6,711		
				)	420- 02	178,967,000 × 9.9996%=	17,896		
				2)	620- 03	30,000,000 × 1 =	30,000		
				.			656,725		
				1)			643,426		
				)	420- 03	168,888,000 × 2 =	337,776		
				)	420- 03	140,740,000 × 0.5 =	70,370		
				)	420- 03	140,740,000 × 1 =	140,740		
				)	420- 03	62,840,000 × 1 =	62,840		
				)	420- 03	12,680,000 × 2.5 =	31,700		
				2)	420- 04	643,426,000 × 1.3729%=	8,834		
				3)	420- 05	643,426,000 × 0.6939%=	4,465		
				.			85,318		
				1)			84,695		
				)	420- 03	11,950,000 × 2.1 =	25,095		
				)	420- 03	16,350,000 × 3 =	49,050		
				)	420- 03	21,100,000 × 0.5 =	10,550		
				2)	420- 05	59,600,000 × 1.045%=	623		
				.			495,705		
				1)			492,500		
				) ( )	420- 03	9,850,000 × 8 =	78,800		
				) ( )	420- 03	9,850,000 × 3 =	29,550		
				) ( )	420- 03	9,850,000 × 1 =	9,850		
				) ( )	420- 03	9,850,000 × 3 =	29,550		
				) ( )	420- 03	9,850,000 × 2 =	19,700		
				) ( )	420- 03	9,850,000 × 4 =	39,400		
				) ( )	420- 03	9,850,000 × 3 =	29,550		
				) ( )	420- 03	9,850,000 × 2 =	19,700		
				) ( )	420- 03	9,850,000 × 8 =	78,800		
				) ( )	420- 03	9,850,000 × 3 =	29,550		
				) ( )	420- 03	9,850,000 × 3 =	29,550		

					-		2021 (A)	2020 (B)	(A- B)
				) ( )	420- 03	9,850,000 × 2 =	19,700		
				) ( )	420- 03	9,850,000 × 8 =	78,800		
				2)	420- 05	492,500,000 × 0.6507%=	3,205		
				.			67,154		
				1)	420- 02	63,690,000 × 4.406%=	2,807		
				2)			63,690		
				)	420- 03	21,230,000 × 3 =	63,690		
				3)	420- 05	63,690,000 × 1.031%=	657		
				.			402,981		
				1)	420- 02	390,050,000 × 2.739%=	10,684		
				2)			390,050		
				) ( )	420- 03	13,450,000 × 5 =	67,250		
				) ( )	420- 03	13,450,000 × 3 =	40,350		
				) ( )	420- 03	13,450,000 × 1 =	13,450		
				) ( )	420- 03	13,450,000 × 16 =	215,200		
				) ( )	420- 03	13,450,000 × 3 =	40,350		
				) ( )	420- 03	13,450,000 × 1 =	13,450		
				3)	420- 05	390,050,000 × 0.576%=	2,247		
				.			131,917		
				1)	420- 02	125,820,000 × 3.991%=	5,022		
				2)			125,820		
				) ( )	420- 03	710,000 × 16 =	11,360		
				) ( )	420- 03	66,060,000 × 1 =	66,060		
				) ( )	420- 03	6,050,000 × 8 =	48,400		
				3)	420- 05	125,820,000 × 0.854%=	1,075		
				2.			11,301	0	11,301
				.			11,301		
				1)			11,180		
				) (10)	420- 03	11,180,000 × 1 =	11,180		
				2)	420- 05	11,180,000 × 1.08%=	121		
				3.			284,345	279,392	4,953
				.			284,345		

					-		2021 (A)	2020 (B)	(A- B)
				1)	420- 02	273,600,000 × 3.207%=	8,775		
				2)			273,600		
				) ( )	420- 03	7,200,000 × 11 =	79,200		
				) ( )	420- 03	7,200,000 × 11 =	79,200		
				) ( )	420- 03	7,200,000 × 5 =	36,000		
				) ( )	420- 03	7,200,000 × 11 =	79,200		
				3)	420- 05	273,600,000 × 0.72%=	1,970		
				4.			20,216	54,124	33,908
				.			20,216		
				1)			20,000		
				)	420- 03	20,000,000 × 1 =	20,000		
				2)	420- 05	20,000,000 × 1.08%=	216		
				5.			1,033,142	139,928	893,214
				.			34,288		
				1)			34,288		
				)	420- 02	4,000 × 258 =	1,032		
				)	420- 02	4,000 × 1,296 =	5,184		
				)	420- 02	4,000 × 869 =	3,476		
				)	420- 02	4,000 × 518 =	2,072		
				)	420- 02	4,000 × 987 =	3,948		
				)	420- 02	4,000 × 1,647 =	6,588		
				)	420- 02	4,000 × 1,274 =	5,096		
				)	420- 02	4,000 × 1,723 =	6,892		
				.			537,535		
				1)			89,000		
				) (3 ,1150)	420- 02	35,000,000 × 1 =	35,000		
				) (1202)	420- 02	29,000,000 × 1 =	29,000		
				) (770)	420- 02	25,000,000 × 1 =	25,000		
				2)			448,535		
				)			440,000		
				(1) (948)	420- 03	40,000,000 × 1 =	40,000		
				(2) (2674)	420- 03	400,000,000 × 1 =	400,000		

					-		2021 (A)	2020 (B)	(A- B)
				)	420- 04	6,000,000 × 1 =	6,000		
				)	420- 05	440,000,000 × 0.576%=	2,535		
				. ( )			461,319		
				1)	420- 02	446,730,000 × 2.6895%=	12,015		
				2)			446,730		
				) ( )	420- 03	20,220,000 × 8 =	161,760		
				) ( )	420- 03	20,220,000 × 3 =	60,660		
				) ( )	420- 03	20,220,000 × 8 =	161,760		
				) ( )	420- 03	12,510,000 × 5 =	62,550		
				3)	420- 05	446,730,000 × 0.576%=	2,574		
				6.			479,076	1,248,889	769,813
				.			24,843		
				1)			24,843		
				)	420- 03	523,000 × 47.5m=	24,843		
				.			117,222		
				1)	420- 02	111,650,000 × 4.111%=	4,590		
				2)			111,650		
				)	420- 03	319,000 × 50m=	15,950		
				)	420- 03	319,000 × 60m=	19,140		
				)	420- 03	319,000 × 100m=	31,900		
				)	420- 03	319,000 × 50m=	15,950		
				)	420- 03	319,000 × 90m=	28,710		
				3)	420- 05	111,650,000 × 0.879%=	982		
				.			184,027		
				1)	420- 02	176,400,000 × 3.561%=	6,282		
				2)			176,400		
				)	420- 03	98,000 × 700 =	68,600		
				)	420- 03	98,000 × 300 =	29,400		
				)	420- 03	98,000 × 800 =	78,400		
				3)	420- 05	176,400,000 × 0.762%=	1,345		
				.			74,970		
				1)			74,391		

					-		2021 (A)	2020 (B)	(A- B)
				)	420- 03	1,810,000 × 11.1m=	20,091		
				)	420- 03	1,810,000 × 30m=	54,300		
				2)	420- 05	54,300,000 × 1.065%=	579		
				. ( )			18,296		
				1)			18,100		
				)	420- 03	181,000 × 100m=	18,100		
				2)	420- 05	18,100,000 × 1.08%=	196		
				.			29,718		
				1)			29,400		
				)	420- 03	98,000 × 300 =	29,400		
				2)	420- 05	29,400,000 × 1.08%=	318		
				.			30,000		
				1)			30,000		
				) ( )	420- 03	30,000,000 × 1 =	30,000		
				7.			171,850	315,604	143,754
				. (LED)			131,418		
				1)	420- 02	125,280,000 × 4.035%=	5,056		
				2)			125,280		
				)	420- 03	4,640,000 × 8 =	37,120		
				)	420- 03	4,640,000 × 11 =	51,040		
				)	420- 03	4,640,000 × 8 =	37,120		
				3)	420- 05	125,280,000 × 0.863%=	1,082		
				.			40,432		
				1)			40,000		
				)	420- 03	40,000,000 × 1 =	40,000		
				2)	420- 05	40,000,000 × 1.08%=	432		
				8.			99,819	193,953	94,134
				.			99,819		
				1)	420- 02	92,660,000 × 6.799%=	6,300		
				2)			92,660		
				)	420- 03	92,660,000 × 1 =	92,660		
				3)	420- 05	92,660,000 × 0.926%=	859		

					-		2021 (A)	2020 (B)	(A- B)
	.						101,710	147,522	45,812
							101,710	147,522	45,812
							38,025	35,225	2,800
							3,465	3,465	0
				1.			2,800	2,800	0
				.			2,800		
				1) ( )			2,800		
				)	210- 06	50,000 ×2 ×20 =	2,000		
				)	210- 06	20,000 ×2 ×20 =	800		
				2.			665	665	0
				.	210- 06	80,000 ×7 =	560		
				.	230- 02	15,000 ×7 =	105		
							34,560	31,760	2,800
				1.			34,560	31,760	2,800
				.			34,560		
				1)	210- 01	50,000 ×24 ×12 =	14,400		
				2)	210- 06	40,000 ×2 ×20 ×12 =	19,200		
				3)	310- 01	3,000 ×80 ×4 =	960		
							63,685	112,297	48,612
							63,685	112,297	48,612
				1.			30,000	30,000	0
				.	430- 01	15,000 ×2,000 =	30,000		
				2.			14,900	47,400	32,500
				.	430- 01	6,400,000 ×1 =	6,400		
				.	430- 01	8,500,000 ×1 =	8,500		
				3.			8,200	8,200	0
				.	210- 01	100,000 ×10 =	1,000		
				.	210- 02	300,000 ×12 =	3,600		
				.	210- 09	300,000 ×12 =	3,600		
				4.			2,000	2,000	0
				.	430- 01	20,000 ×100 =	2,000		
				5.			8,385	8,385	0

					-		2021 (A)	2020 (B)	(A- B)
				.				1,840		
				1)	210- 01	50,000 × 10 × 2 =	1,000		
				2)	210- 01	10,000 × 10 × 2 =	200		
				3) ( )	210- 06	40,000 × 2 × 8 =	640		
				.			1,200		
				1)	210- 01	50,000 × 9 × 2 =	900		
				2)	210- 01	10,000 × 7 × 2 =	140		
				3) ( )	210- 06	40,000 × 2 × 2 =	160		
				.			1,800		
				1)	210- 01	50,000 × 10 × 2 =	1,000		
				2)	210- 01	10,000 × 16 × 2 =	320		
				3) ( )	210- 06	40,000 × 6 × 2 =	480		
				.			500		
				1)	210- 01	50,000 × 5 × 2 =	500		
				.			600		
				1)	210- 01	50,000 × 10 =	500		
				2)	210- 01	10,000 × 10 =	100		
				.			1,080		
				1)	210- 01	50,000 × 4 × 3 =	600		
				2) ( )	210- 06	40,000 × 4 × 3 =	480		
				.			1,365		
				1)	210- 06	80,000 × 4 × 3 =	960		
				2)	230- 02	15,000 × 9 × 3 =	405		
				6.			200	16,312	16,112
				. ( )	210- 03	200,000 × 1 =	200		
							1,387,609	2,644,312	1,256,703
							902,785	1,211,179	308,394
							7,760	7,580	180
							4,600	4,600	0
				1.			4,600	4,600	0
				.			3,400		
				1)	210- 01	50,000 × 5 =	250		

					-		2021 (A)	2020 (B)	(A- B)
				2)	210- 01	5,000 × 300 =	1,500		
				3)	210- 06	40,000 × 6 × 3 =	720		
				4)	310- 01	3,000 × 250 =	750		
				5)	230- 02	15,000 × 6 × 2 =	180		
				.	210- 01	8,000 × 75 × 2 =	1,200		
							3,160	2,980	180
				1.			2,710	2,530	180
				.			2,710		
				1)	210- 01	50,000 × 8 × 2 =	800		
				2)	210- 01	10,000 × 3 × 2 =	60		
				3)	210- 06	80,000 × 7 × 2 =	1,120		
				4)	210- 06	20,000 × 7 × 2 =	280		
				5)	230- 02	15,000 × 15 × 2 =	450		
				2.			450	450	0
				.			450		
				1)	230- 02	15,000 × 15 × 2 =	450		
							1,500	4,380	2,880
							1,500	4,380	2,880
				1.			1,500	4,380	2,880
				.			1,500		
				1)	210- 01	50,000 × 10 =	500		
				2)	210- 01	5,000 × 200 =	1,000		
							8,160	7,460	700
							8,160	7,460	700
				1.			600	600	0
				.	250- 04	5,000 × 3 × 24 =	360		
				.	210- 06	40,000 × 6 =	240		
				2.			500	500	0
				.	210- 01	10,000 × 50 =	500		
				3.			7,060	6,360	700
				.			4,640		
				1)	210- 01	50,000 × 5 × 2 =	500		

					-		2021 (A)	2020 (B)	(A-B)
				2)	210-01	35,000 × 32 × 2 =	2,240		
				3) ( )			500		
				)	210-06	160,000 × 1 × 2 =	320		
				)	210-06	90,000 × 1 × 2 =	180		
				4)	210-07	700,000 × 1 × 2 =	1,400		
				.			1,800		
				1)	210-01	10,000 × 60 × 3 =	1,800		
				.			180		
				1)	230-02	15,000 × 6 × 2 =	180		
				.			440		
				1)	210-01	50,000 × 7 =	350		
				2)	210-01	10,000 × 9 =	90		
							1,828	1,940	112
							1,828	1,940	112
				1.			1,828	1,940	112
				.			1,828		
				1)			508		
				)	210-01	6,350 × 80 × 1 =	508		
				2)			1,320		
				)	210-01	30,000 × 6 × 2 =	360		
				)	210-06	80,000 × 4 × 2 =	640		
				)	210-06	20,000 × 4 × 2 =	160		
				)	230-02	8,000 × 10 × 2 =	160		
							10,430	4,734	5,696
							10,430	4,734	5,696
				1.			10,430	4,734	5,696
				. ( )			1,000		
				1)	210-01	100,000 × 5 × 2 =	1,000		
				. H/W			9,430		
				1)	210-09	11,620,000 × 8%=	930		
				2)	430-01	3,500,000 × 1 =	3,500		
				3)	430-01	5,000,000 × 1 =	5,000		

					-		2021 (A)	2020 (B)	(A- B)
							2,200	860	1,340
							2,200	860	1,340
				1.			2,200	860	1,340
				.			2,000		
				1)	210- 01	50,000 × 10 × 2 =	1,000		
				2)	430- 01	500,000 × 2 =	1,000		
				.			200		
				1)	210- 01	50,000 × 4 =	200		
							1,200	2,000	800
							1,200	2,000	800
				1.			400	1,200	800
				.			400		
				1)	210- 01	50,000 × 2 =	100		
				2)	230- 02	3,000 × 20 × 5 =	300		
				2.			800	800	0
				.	210- 01	50,000 × 4 =	200		
				.	230- 02	3,000 × 40 × 5 =	600		
							600	600	0
							600	600	0
				1.			600	600	0
				.	210- 01	12,000 × 50 =	600		
							39,700	71,501	31,801
							39,700	71,501	31,801
				1.			2,720	2,220	500
				.	210- 01	500,000 × 1 =	500		
				.	210- 06	80,000 × 4 × 3 =	960		
				.	230- 02	15,000 × 12 × 3 =	540		
				.	250- 04	60,000 × 1 × 12 =	720		
				2.			8,000	33,521	25,521
				.			8,000		
				1)	210- 13	910,000 × 2 =	1,820		
				2)	210- 02	165,000 × 12 =	1,980		

						-		2021 (A)	2020 (B)	(A- B)
					3)	210- 02	50,000 × 12 =	600		
					4)	210- 13	50,000 × 12 =	600		
					5)	210- 13	74,000 × 12 =	888		
					6)	210- 13	176,000 × 12 =	2,112		
					3.			13,968	22,406	8,438
					.	620- 03	13,968,000 =	13,968		
					4.			15,012	13,354	1,658
					.	210- 02	15,012,000 =	15,012		
								616,418	935,744	319,326
								616,418	935,744	319,326
					1.			576,629	904,511	327,882
					.	210- 01	50,000 × 5 × 2 =	500		
					.			1,000		
					1)	210- 01	50,000 × 7 × 2 =	700		
					2) ( )			300		
					)	210- 06	100,000 × 1 × 2 =	200		
					)	210- 06	50,000 × 1 × 2 =	100		
					.	210- 07	436,829,000 =	436,829		
					.	620- 03	138,300,000 =	138,300		
					2.			39,789	31,233	8,556
					.	620- 03	39,789,000 =	39,789		
								6,480	6,154	326
								6,480	6,154	326
					1.			3,040	2,714	326
					.			3,040		
					1)	210- 01	50,000 × 8 × 2 =	800		
					2)	210- 01	5,000 × 30 × 2 =	300		
					3) ( )			500		
					)	210- 06	160,000 × 1 × 2 =	320		
					)	210- 06	90,000 × 1 × 2 =	180		
					4)	210- 07	600,000 × 1 =	600		
					5)	230- 02	15,000 × 28 × 2 =	840		

					-		2021 (A)	2020 (B)	(A- B)
				2.			3,440	3,440	0
				.			3,000		
				1)	210- 01	50,000 × 3 × 5 =	750		
				2) ( )	210- 06	50,000 × 3 × 10 =	1,500		
				3)	210- 06	14,000 × 3 × 10 =	420		
				4)	230- 02	15,000 × 11 × 2 =	330		
				.			440		
				1)	210- 01	50,000 × 1 =	50		
				2)	230- 02	15,000 × 26 =	390		
							206,509	168,226	38,283
							206,509	168,226	38,283
				1.			206,509	168,226	38,283
				.			135,109		
				1)	210- 09	120,372,000 =	120,372		
				2)	210- 13	13,714,000 =	13,714		
				3)	420- 05	1,023,000 =	1,023		
				.			71,400		
				1)	620- 03	42,500,000 =	42,500		
				2)	620- 03	28,900,000 =	28,900		
							484,824	1,433,133	948,309
							385,433	495,830	110,397
							385,433	495,830	110,397
				1.			29,070	29,960	890
				.			29,070		
				1)	250- 02	400,000 × 12 =	4,800		
				2)	230- 01	19,950,000 =	19,950		
				3)	230- 01	80,000 × 54 =	4,320		
				2.			156,396	240,900	84,504
				.			5,244		
				1)	210- 13	320,000 × 12 =	3,840		
				2) CCTV	210- 13	117,000 × 12 =	1,404		
				.			13,700		

					-		2021 (A)	2020 (B)	(A- B)
				1)	210- 01	10,000 × 10 × 12 =	1,200		
				2)	210- 01	19,000 × 100 =	1,900		
				3)	210- 01	10,000 × 45 × 12 =	5,400		
				4)	210- 09	1,000,000 × 1 =	1,000		
				5)	210- 09	350,000 × 12 =	4,200		
				.			500		
				1)			500		
				)	210- 01	50,000 × 10 =	500		
				.			16,821		
				1) (20,000km)	210- 10	6,773,000 × 1 =	6,773		
				2) (10,000km)	210- 10	10,048,000 × 1 =	10,048		
				.			49,730		
				1)	210- 03	250,000 × 7 × 2 =	3,500		
				2)	210- 09	2,800,000 × 12 =	33,600		
				3)	210- 09	250,000 × 12 =	3,000		
				4)	210- 13	235,000 × 12 =	2,820		
				5)	210- 13	300,000 × 12 =	3,600		
				6)	210- 13	378,000 × 5 =	1,890		
				7)	210- 13	110,000 × 12 =	1,320		
				.	210- 08	936 × 4 × 50 × 6 =	1,124		
				. ( )			16,200		
				1) ( )	430- 01	950,000 × 5 =	4,750		
				2)	430- 01	250,000 × 10 =	2,500		
				3) (A3)	430- 01	850,000 × 2 =	1,700		
				4) (A4)	430- 01	450,000 × 5 =	2,250		
				5)	430- 01	2,500,000 × 1 =	2,500		
				6)	430- 01	250,000 × 10 =	2,500		
				. ( )			8,950		
				1) ( )	430- 01	950,000 × 4 =	3,800		
				2)	430- 01	250,000 × 5 =	1,250		
				3) (A4)	430- 01	450,000 × 2 =	900		
				4)	430- 01	250,000 × 12 =	3,000		

					-		2021 (A)	2020 (B)	(A- B)
				.	210- 01	10,000 × 20 × 2 =	400		
				.	210- 02	25,000 × 15 =	375		
				.			43,352		
				1)	210- 02	2,082,000 × 12 =	24,984		
				2)	210- 02	800,000 × 12 =	9,600		
				3)	210- 02	116,000 × 12 =	1,392		
				4)	210- 02	60,000 × 12 =	720		
				5)	210- 02	23,000 × 6 × 12 =	1,656		
				6)	210- 02	100,000 × 2 =	200		
				7)	210- 02	400,000 × 12 =	4,800		
				3.			39,505	40,500	995
				.			39,505		
				1)	210- 01	416,000 =	416		
				2)	220- 01	20,000 × 22 =	440		
				3)			38,649		
				)	210- 01	15,000 × 12 =	180		
				)			11,280		
				(1)	210- 02	800,000 × 12 =	9,600		
				(2)	210- 02	110,000 × 12 =	1,320		
				(3)	210- 02	30,000 × 12 =	360		
				)			300		
				(1)	430- 01	300,000 × 1 =	300		
				)			26,889		
				(1)	210- 01	10,000 × 4 =	40		
				(2)	210- 01	50,000 × 1 =	50		
				(3)	210- 01	469,000 × 1 =	469		
				(4)	210- 09	1,685,000 × 12 =	20,220		
				(5)	210- 13	100,000 × 12 =	1,200		
				(6)	210- 13	80,000 × 12 =	960		
				(7)	210- 13	160,000 × 5 =	800		
				(8)	210- 13	325,000 × 2 =	650		
				(9)	210- 13	300,000 × 1 =	300		

					-		2021 (A)	2020 (B)	(A- B)
				(10)	210- 13	100,000 × 12 =	1,200		
				(11) (3)	210- 13	500,000 × 2 =	1,000		
				4.			124,512	126,988	2,476
				.			54,896		
				1)			6,608		
				)	210- 01	1,200,000 =	1,200		
				)	210- 01	416,000 × 13 =	5,408		
				2)	210- 05	8,000 × 13 × 32 =	3,328		
				3)	210- 15	400,000 × 12 =	4,800		
				4)			37,280		
				)	220- 01	20,000 × 16 × 38 =	12,160		
				)	220- 01	40,000 × 16 × 20 =	12,800		
				)	220- 01	70,000 × 16 × 11 =	12,320		
				5)	250- 02	100,000 × 12 =	1,200		
				6)			1,680		
				) ( )	250- 03	80,000 × 1 × 12 =	960		
				) ( )	250- 03	60,000 × 1 × 12 =	720		
				.			69,616		
				1)			12,016		
				)	210- 01	1,200,000 =	1,200		
				)	210- 01	416,000 × 26 =	10,816		
				2)	210- 05	8,000 × 20 × 15 =	2,400		
				3)	210- 15	400,000 × 12 =	4,800		
				4)			39,000		
				)	220- 01	20,000 × 26 × 25 =	13,000		
				)	220- 01	40,000 × 26 × 18 =	18,720		
				)	220- 01	70,000 × 26 × 4 =	7,280		
				5)	250- 02	100,000 × 12 =	1,200		
				6)			10,200		
				)	250- 03	150,000 × 3 × 12 =	5,400		
				)	250- 03	80,000 × 1 × 12 =	960		
				)	250- 03	60,000 × 2 × 12 =	1,440		

					-		2021 (A)	2020 (B)	(A-B)
				)	250-03	100,000 × 2 × 12 =	2,400		
				5.			9,560	9,580	20
				.			2,376		
				1)	210-01	800,000 =	800		
				2)	210-01	394,000 × 4 =	1,576		
				.	210-05	8,000 × 4 × 67 =	2,144		
				.	210-15	100,000 × 12 =	1,200		
				.			2,640		
				1)	220-01	20,000 × 4 × 14 =	1,120		
				2)	220-01	40,000 × 4 × 6 =	960		
				3)	220-01	70,000 × 4 × 2 =	560		
				.	250-02	100,000 × 12 =	1,200		
				6.			26,390	47,902	21,512
				.			2,100		
				1)	210-01	15,000 × 10 × 12 =	1,800		
				2)	210-01	300,000 × 1 =	300		
				.			9,180		
				1)	210-02	500,000 × 12 =	6,000		
				2)	210-02	100,000 × 12 =	1,200		
				3)	210-02	100,000 × 12 =	1,200		
				4)	210-02	10,000 × 12 =	120		
				5)	210-02	30,000 × 2 =	60		
				6)	210-02	60,000 × 1 =	60		
				7)	210-02	180,000 × 3 =	540		
				.			3,000		
				1)	210-09	250,000 × 12 =	3,000		
				.			9,010		
				1)	210-01	200,000 × 1 =	200		
				2)	210-09	200,000 × 12 =	2,400		
				3)	210-13	150,000 × 12 =	1,800		
				4)	210-13	170,000 × 12 =	2,040		
				5)	210-13	500,000 × 2 =	1,000		

					-		2021 (A)	2020 (B)	(A- B)
				6)	210- 07	60,000 × 12 =	720		
				7)	210- 13	300,000 × 2 =	600		
				8)	210- 03	250,000 × 1 =	250		
				.			3,100		
				1)	210- 01	100,000 × 10 =	1,000		
				2) MARC	210- 01	1,000 × 2,100 =	2,100		
							99,391	937,303	837,912
							99,391	937,303	837,912
				1.			99,391	937,303	837,912
				.			99,391		
				1)			98,500		
				)	420- 03	9,850,000 × 10 =	98,500		
				2)	420- 05	98,500,000 × 0.904%=	891		