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|  |  |  |  |  |  | -       |                       | 2021 (A )  | 2020 (B )  | (A - B )  |
|--|--|--|--|--|--|---------|-----------------------|------------|------------|-----------|
|  |  |  |  |  |  |         |                       | 15,419,359 | 17,087,042 | 1,667,683 |
|  |  |  |  |  |  |         |                       | 15,419,359 | 17,087,042 | 1,667,683 |
|  |  |  |  |  |  |         |                       | 13,982,845 | 14,938,683 | 955,838   |
|  |  |  |  |  |  |         |                       | 1,400,595  | 1,034,780  | 365,815   |
|  |  |  |  |  |  |         |                       | 1,370,857  | 0          | 1,370,857 |
|  |  |  |  |  |  |         |                       | 1,370,857  | 0          | 1,370,857 |
|  |  |  |  |  |  |         |                       | 1,370,857  | 0          | 1,370,857 |
|  |  |  |  |  |  |         |                       | 924,419    |            |           |
|  |  |  |  |  |  | 110- 04 | 1,823,000 × 23 × 12 = | 503,148    |            |           |
|  |  |  |  |  |  | 110- 04 | 6,376,086 × 23 =      | 146,650    |            |           |
|  |  |  |  |  |  | 110- 04 | 130,000 × 23 × 12 =   | 35,880     |            |           |
|  |  |  |  |  |  | 110- 04 | 1,125,555 × 18 =      | 20,260     |            |           |
|  |  |  |  |  |  | 110- 04 | 500,000 × 23 × 2 =    | 23,000     |            |           |
|  |  |  |  |  |  | 110- 04 | 450,000 × 23 × 2 =    | 20,700     |            |           |
|  |  |  |  |  |  | 110- 04 | 2,006,739 × 23 =      | 46,155     |            |           |
|  |  |  |  |  |  | 240- 02 | 500,000 × 23 =        | 11,500     |            |           |
|  |  |  |  |  |  | 320- 12 | 1,309,956 × 23 =      | 30,129     |            |           |
|  |  |  |  |  |  | 320- 12 | 790,163,000 × 11.01%= | 86,997     |            |           |
|  |  |  |  |  |  |         |                       | 34,978     |            |           |
|  |  |  |  |  |  | 110- 04 | 1,823,000 × 1 × 12 =  | 21,876     |            |           |
|  |  |  |  |  |  | 110- 04 | 130,000 × 1 × 12 =    | 1,560      |            |           |
|  |  |  |  |  |  | 110- 04 | 160,000 × 1 × 12 =    | 1,920      |            |           |
|  |  |  |  |  |  | 110- 04 | 500,000 × 1 × 2 =     | 1,000      |            |           |
|  |  |  |  |  |  | 110- 04 | 450,000 × 1 × 2 =     | 900        |            |           |
|  |  |  |  |  |  | 110- 04 | 38,000 × 1 × 30 =     | 1,140      |            |           |
|  |  |  |  |  |  | 110- 04 | 1,536,000 × 1 =       | 1,536      |            |           |
|  |  |  |  |  |  | 240- 02 | 500,000 × 1 =         | 500        |            |           |
|  |  |  |  |  |  | 320- 12 | 915,000 × 1 =         | 915        |            |           |
|  |  |  |  |  |  | 320- 12 | 32,979,000 × 11.01%=  | 3,631      |            |           |
|  |  |  |  |  |  |         |                       | 20,044     |            |           |
|  |  |  |  |  |  | 110- 04 | 1,139,600 × 1 × 12 =  | 13,676     |            |           |
|  |  |  |  |  |  | 110- 04 | 130,000 × 1 × 12 =    | 1,560      |            |           |

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|  |  |  |  |  |       | -       |                      | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|-------|---------|----------------------|----------|----------|---------|
|  |  |  |  |  | 3) 가  | 110- 04 | 500,000 × 2 =        | 1,000    |          |         |
|  |  |  |  |  | 4)    | 110- 04 | 48,800 × 1 × 14 =    | 684      |          |         |
|  |  |  |  |  | 5)    | 240- 02 | 500,000 × 1 =        | 500      |          |         |
|  |  |  |  |  | 6)    | 320- 12 | 1,500,000 × 1 =      | 1,500    |          |         |
|  |  |  |  |  | 7) 4  | 320- 12 | 10,208,900 × 11.01%= | 1,124    |          |         |
|  |  |  |  |  | .     |         |                      | 236,918  |          |         |
|  |  |  |  |  | 1)    |         |                      | 200,009  |          |         |
|  |  |  |  |  | 가 )   | 620- 01 | 14,562,000 × 1 =     | 14,562   |          |         |
|  |  |  |  |  | )     | 620- 01 | 16,858,818 × 11 =    | 185,447  |          |         |
|  |  |  |  |  | 2) 4  |         |                      | 36,909   |          |         |
|  |  |  |  |  | 가 )   | 620- 01 | 2,772,000 × 1 =      | 2,772    |          |         |
|  |  |  |  |  | )     | 620- 01 | 3,103,363 × 11 =     | 34,137   |          |         |
|  |  |  |  |  | .W ee |         |                      | 42,139   |          |         |
|  |  |  |  |  | 1)    | 110- 04 | 2,023,000 × 1 × 12 = | 24,276   |          |         |
|  |  |  |  |  | 2)    | 110- 04 | 333,000 × 1 × 12 =   | 3,996    |          |         |
|  |  |  |  |  | 3)    | 110- 04 | 130,000 × 1 × 12 =   | 1,560    |          |         |
|  |  |  |  |  | 4) 가  | 110- 04 | 500,000 × 1 × 2 =    | 1,000    |          |         |
|  |  |  |  |  | 5)    | 110- 04 | 450,000 × 1 × 2 =    | 900      |          |         |
|  |  |  |  |  | 6)    | 110- 04 | 17,720 × 1 × 80 =    | 1,418    |          |         |
|  |  |  |  |  | 7)    | 110- 04 | 94,460 × 1 × 18 =    | 1,701    |          |         |
|  |  |  |  |  | 8)    | 240- 02 | 500,000 × 1 =        | 500      |          |         |
|  |  |  |  |  | 9)    | 320- 12 | 3,050,000 × 1 =      | 3,050    |          |         |
|  |  |  |  |  | 10) 4 | 320- 12 | 33,950,000 × 11.01%= | 3,738    |          |         |
|  |  |  |  |  | .W ee |         |                      | 76,996   |          |         |
|  |  |  |  |  | 1)    | 110- 04 | 2,023,000 × 2 × 12 = | 48,552   |          |         |
|  |  |  |  |  | 2)    | 110- 04 | 126,000 × 2 × 12 =   | 3,024    |          |         |
|  |  |  |  |  | 3)    | 110- 04 | 130,000 × 2 × 12 =   | 3,120    |          |         |
|  |  |  |  |  | 4)가   | 110- 04 | 120,000 × 1 × 2 =    | 240      |          |         |
|  |  |  |  |  | 5) 가  | 110- 04 | 500,000 × 2 × 2 =    | 2,000    |          |         |
|  |  |  |  |  | 6)    | 110- 04 | 450,000 × 2 × 2 =    | 1,800    |          |         |
|  |  |  |  |  | 7)    | 110- 04 | 16,210 × 2 × 80 =    | 2,594    |          |         |
|  |  |  |  |  | 8)    | 110- 04 | 84,240 × 2 × 17 =    | 2,865    |          |         |

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|  |  |  |  |  |       | -       |                      | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|-------|---------|----------------------|----------|----------|---------|
|  |  |  |  |  | 9)    | 240- 02 | 500,000 × 2 =        | 1,000    |          |         |
|  |  |  |  |  | 10)   | 320- 12 | 2,466,500 × 2 =      | 4,933    |          |         |
|  |  |  |  |  | 11) 4 | 320- 12 | 62,379,000 × 11.01%= | 6,868    |          |         |
|  |  |  |  |  | .     |         |                      | 16,069   |          |         |
|  |  |  |  |  | 1)    | 110- 04 | 820,350 × 1 × 12 =   | 9,845    |          |         |
|  |  |  |  |  | 2)    | 110- 04 | 130,000 × 1 × 12 =   | 1,560    |          |         |
|  |  |  |  |  | 3) 가  | 110- 04 | 500,000 × 1 × 2 =    | 1,000    |          |         |
|  |  |  |  |  | 4)    | 110- 04 | 36,400 × 1 × 16 =    | 583      |          |         |
|  |  |  |  |  | 5)    | 240- 02 | 500,000 × 1 =        | 500      |          |         |
|  |  |  |  |  | 6)    | 320- 12 | 1,150,000 × 1 =      | 1,150    |          |         |
|  |  |  |  |  | 7) 4  | 320- 12 | 12,997,000 × 11.01%= | 1,431    |          |         |
|  |  |  |  |  | .     |         |                      | 19,294   |          |         |
|  |  |  |  |  | 1)    | 110- 04 | 1,139,700 × 1 × 12 = | 13,677   |          |         |
|  |  |  |  |  | 2)    | 110- 04 | 130,000 × 1 × 12 =   | 1,560    |          |         |
|  |  |  |  |  | 3) 가  | 110- 04 | 500,000 × 1 × 2 =    | 1,000    |          |         |
|  |  |  |  |  | 4)    | 110- 04 | 48,800 × 1 × 14 =    | 684      |          |         |
|  |  |  |  |  | 5)    | 240- 02 | 500,000 × 1 =        | 500      |          |         |
|  |  |  |  |  | 6)    | 320- 05 | 749,000 × 1 =        | 749      |          |         |
|  |  |  |  |  | 7) 4  | 320- 05 | 10,208,900 × 11.01%= | 1,124    |          |         |
|  |  |  |  |  |       |         |                      | 2,218    | 1,548    | 670     |
|  |  |  |  |  |       |         |                      | 2,218    | 1,548    | 670     |
|  |  |  |  |  | 1.    |         |                      | 2,218    | 1,548    | 670     |
|  |  |  |  |  | 가 .   |         |                      | 2,218    |          |         |
|  |  |  |  |  | 1)    | 210- 01 | 50,000 × 4 =         | 200      |          |         |
|  |  |  |  |  | 2)    | 210- 01 | 15,000 × 30 =        | 450      |          |         |
|  |  |  |  |  | 3)    | 210- 06 | 14,000 × 3 × 4 =     | 168      |          |         |
|  |  |  |  |  | 4)    | 210- 07 | 500,000 × 1 =        | 500      |          |         |
|  |  |  |  |  | 5)    | 210- 15 | 15,000 × 40 =        | 600      |          |         |
|  |  |  |  |  | 6)    | 230- 02 | 15,000 × 20 =        | 300      |          |         |
|  |  |  |  |  |       |         |                      | 15,520   | 15,420   | 100     |
|  |  |  |  |  |       |         |                      | 15,520   | 15,420   | 100     |
|  |  |  |  |  | 1.    |         |                      | 14,520   | 14,420   | 100     |

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|  |  |  |  |  |        | -      |                   | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|--------|--------|-------------------|----------|----------|---------|
|  |  |  |  |  | 가 .    |        |                   | 11,520   |          |         |
|  |  |  |  |  | 1)     | 210-01 | 50,000 × 14 × 3 = | 2,100    |          |         |
|  |  |  |  |  | 2)     | 210-01 | 20,000 × 30 × 3 = | 1,800    |          |         |
|  |  |  |  |  | 3) ( ) |        |                   | 1,020    |          |         |
|  |  |  |  |  | 가 )    | 210-06 | 160,000 × 3 =     | 480      |          |         |
|  |  |  |  |  | )      | 210-06 | 90,000 × 2 × 3 =  | 540      |          |         |
|  |  |  |  |  | 4)     | 210-07 | 700,000 × 3 =     | 2,100    |          |         |
|  |  |  |  |  | 5)     | 210-15 | 50,000 × 30 × 3 = | 4,500    |          |         |
|  |  |  |  |  | .      |        |                   | 3,000    |          |         |
|  |  |  |  |  | 1)     | 210-01 | 500,000 × 6 =     | 3,000    |          |         |
|  |  |  |  |  | 2.     |        |                   | 1,000    | 1,000    | 0       |
|  |  |  |  |  | 가 .    | 210-01 | 500,000 × 2 =     | 1,000    |          |         |
|  |  |  |  |  |        |        |                   | 6,350    | 6,300    | 50      |
|  |  |  |  |  |        |        |                   | 930      | 880      | 50      |
|  |  |  |  |  | 1.     |        |                   | 930      | 880      | 50      |
|  |  |  |  |  | 가 .    |        |                   | 930      |          |         |
|  |  |  |  |  | 1)     | 210-01 | 50,000 × 3 =      | 150      |          |         |
|  |  |  |  |  | 2)     |        |                   | 600      |          |         |
|  |  |  |  |  | 가 )    | 210-06 | 40,000 × 10 =     | 400      |          |         |
|  |  |  |  |  | )      | 210-06 | 20,000 × 10 =     | 200      |          |         |
|  |  |  |  |  | 3)     | 230-02 | 15,000 × 12 =     | 180      |          |         |
|  |  |  |  |  |        |        |                   | 5,420    | 5,420    | 0       |
|  |  |  |  |  | 1. ( ) |        |                   | 1,280    | 1,280    | 0       |
|  |  |  |  |  | 가 .    |        |                   | 1,280    |          |         |
|  |  |  |  |  | 1)     | 210-01 | 30,000 × 2 × 2 =  | 120      |          |         |
|  |  |  |  |  | 2)     | 210-06 | 80,000 × 2 × 5 =  | 800      |          |         |
|  |  |  |  |  | 3)     | 230-02 | 15,000 × 8 × 3 =  | 360      |          |         |
|  |  |  |  |  | 2. 가   |        |                   | 990      | 990      | 0       |
|  |  |  |  |  | 가 .    |        |                   | 990      |          |         |
|  |  |  |  |  | 1)     | 210-01 | 50,000 × 2 × 2 =  | 200      |          |         |
|  |  |  |  |  | 2)     | 210-06 | 80,000 × 4 × 2 =  | 640      |          |         |
|  |  |  |  |  | 3)     | 230-02 | 15,000 × 10 =     | 150      |          |         |

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|  |  |  |  |  |     | -       |                   | 2021 (A ) | 2020 (B ) | (A - B )  |
|--|--|--|--|--|-----|---------|-------------------|-----------|-----------|-----------|
|  |  |  |  |  | 3.  |         |                   | 3,150     | 3,150     | 0         |
|  |  |  |  |  | 가 . |         |                   | 3,150     |           |           |
|  |  |  |  |  | 1)  | 210- 01 | 50,000 × 2 × 3 =  | 300       |           |           |
|  |  |  |  |  | 2)  |         |                   | 2,400     |           |           |
|  |  |  |  |  | 가 ) | 210- 06 | 40,000 × 8 × 5 =  | 1,600     |           |           |
|  |  |  |  |  | )   | 210- 06 | 20,000 × 8 × 5 =  | 800       |           |           |
|  |  |  |  |  | 3)  | 230- 02 | 15,000 × 10 × 3 = | 450       |           |           |
|  |  |  |  |  |     |         |                   | 430       | 430       | 0         |
|  |  |  |  |  |     |         |                   | 430       | 430       | 0         |
|  |  |  |  |  | 1.  |         |                   | 430       | 430       | 0         |
|  |  |  |  |  | 가 . |         |                   | 430       |           |           |
|  |  |  |  |  | 1)  | 210- 06 | 80,000 × 2 =      | 160       |           |           |
|  |  |  |  |  | 2)  | 230- 02 | 15,000 × 9 × 2 =  | 270       |           |           |
|  |  |  |  |  |     |         |                   | 1,220     | 1,230     | 10        |
|  |  |  |  |  |     |         |                   | 1,220     | 1,230     | 10        |
|  |  |  |  |  | 1.  |         |                   | 470       | 470       | 0         |
|  |  |  |  |  | 가 . |         |                   | 470       |           |           |
|  |  |  |  |  | 1)  | 210- 01 | 50,000 × 2 =      | 100       |           |           |
|  |  |  |  |  | 2)  | 210- 06 | 80,000 × 2 =      | 160       |           |           |
|  |  |  |  |  | 3)  | 230- 02 | 15,000 × 7 × 2 =  | 210       |           |           |
|  |  |  |  |  | 2.  |         |                   | 750       | 760       | 10        |
|  |  |  |  |  | 가 . |         |                   | 750       |           |           |
|  |  |  |  |  | 1)  | 210- 01 | 50,000 × 2 =      | 100       |           |           |
|  |  |  |  |  | 2)  | 210- 01 | 6,000 × 30 =      | 180       |           |           |
|  |  |  |  |  | 3)  |         |                   | 110       |           |           |
|  |  |  |  |  | 가 ) | 210- 06 | 70,000 × 1 =      | 70        |           |           |
|  |  |  |  |  | )   | 210- 06 | 40,000 × 1 =      | 40        |           |           |
|  |  |  |  |  | 4)  | 210- 06 | 14,000 × 3 × 2 =  | 84        |           |           |
|  |  |  |  |  | 5)  | 210- 15 | 12,000 × 23 =     | 276       |           |           |
|  |  |  |  |  |     |         |                   | 4,000     | 1,009,852 | 1,005,852 |
|  |  |  |  |  |     |         |                   | 4,000     | 1,009,852 | 1,005,852 |
|  |  |  |  |  | 1.  |         |                   | 4,000     | 4,000     | 0         |

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|  |  |  |  |  |           | -       |                   | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|-----------|---------|-------------------|----------|----------|---------|
|  |  |  |  |  | 가 .       | 240- 01 | 1,000,000 × 4 =   | 4,000    |          |         |
|  |  |  |  |  | -         |         |                   | 463,928  | 754,345  | 290,417 |
|  |  |  |  |  |           |         |                   | 48,149   | 47,382   | 767     |
|  |  |  |  |  |           |         |                   | 8,481    | 8,314    | 167     |
|  |  |  |  |  | 1.<br>가 . |         |                   | 8,481    | 8,314    | 167     |
|  |  |  |  |  | 1)        | 210- 01 | 50,000 × 4 =      | 200      |          |         |
|  |  |  |  |  | 2)        | 210- 01 | 25,000 × 181 =    | 4,525    |          |         |
|  |  |  |  |  | 3)        | 210- 01 | 50,000 × 30 =     | 1,500    |          |         |
|  |  |  |  |  | 4)        |         |                   | 2,160    |          |         |
|  |  |  |  |  | 가 )       | 210- 06 | 40,000 × 12 × 2 = | 960      |          |         |
|  |  |  |  |  | )         | 210- 06 | 20,000 × 12 × 5 = | 1,200    |          |         |
|  |  |  |  |  | 5)        | 230- 02 | 8,000 × 12 =      | 96       |          |         |
|  |  |  |  |  |           |         |                   | 36,000   | 36,000   | 0       |
|  |  |  |  |  | 1.<br>가 . |         |                   | 36,000   | 36,000   | 0       |
|  |  |  |  |  | 1)        |         |                   | 22,000   |          |         |
|  |  |  |  |  | 가 )       | 210- 07 | 50,000 × 8 × 40 = | 16,000   |          |         |
|  |  |  |  |  | )         | 210- 07 | 150,000 × 40 =    | 6,000    |          |         |
|  |  |  |  |  | 2)        |         |                   | 1,900    |          |         |
|  |  |  |  |  | 가 )       | 210- 01 | 100,000 × 10 =    | 1,000    |          |         |
|  |  |  |  |  | )         | 310- 01 | 3,000 × 30 × 10 = | 900      |          |         |
|  |  |  |  |  | 3)        | 210- 06 | 200,000 × 45 =    | 9,000    |          |         |
|  |  |  |  |  | 4)        | 210- 06 | 20,000 × 45 =     | 900      |          |         |
|  |  |  |  |  | 5)        |         |                   | 2,200    |          |         |
|  |  |  |  |  | 가 )       | 210- 07 | 1,200,000 × 1 =   | 1,200    |          |         |
|  |  |  |  |  | )         | 210- 15 | 1,000,000 × 1 =   | 1,000    |          |         |
|  |  |  |  |  |           |         |                   | 3,668    | 3,068    | 600     |
|  |  |  |  |  | 1.<br>가 . |         |                   | 3,668    | 3,068    | 600     |
|  |  |  |  |  | 1)        | 210- 01 | 50,000 × 4 =      | 200      |          |         |
|  |  |  |  |  | 2)        | 210- 07 | 350,000 × 2 =     | 700      |          |         |

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|--|--|--|--|--|--------|---------|----------------------|----------|----------|---------|
|  |  |  |  |  | 3)     | 210- 01 | 13,000 × 15 × 4 =    | 780      |          |         |
|  |  |  |  |  | 4)     | 310- 01 | 3,000 × 20 × 8 =     | 480      |          |         |
|  |  |  |  |  | 5)     | 230- 02 | 15,000 × 20 =        | 300      |          |         |
|  |  |  |  |  | .      |         |                      | 1,208    |          |         |
|  |  |  |  |  | 1)     |         |                      | 1,208    |          |         |
|  |  |  |  |  | 가)     | 210- 01 | 50,000 × 6 =         | 300      |          |         |
|  |  |  |  |  | ) ( )  |         |                      | 500      |          |         |
|  |  |  |  |  | (1)    | 210- 06 | 160,000 × 2 =        | 320      |          |         |
|  |  |  |  |  | (2)    | 210- 06 | 90,000 × 2 =         | 180      |          |         |
|  |  |  |  |  | )      | 210- 06 | 14,000 × 3 × 2 × 2 = | 168      |          |         |
|  |  |  |  |  | )      | 310- 01 | 3,000 × 20 × 4 =     | 240      |          |         |
|  |  |  |  |  |        |         |                      | 3,616    | 2,848    | 768     |
|  |  |  |  |  |        |         |                      | 3,616    | 2,848    | 768     |
|  |  |  |  |  | 1.     |         |                      | 3,616    | 2,848    | 768     |
|  |  |  |  |  | 가.     |         |                      | 768      |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 50,000 × 2 =         | 100      |          |         |
|  |  |  |  |  | 2) ( ) |         |                      | 500      |          |         |
|  |  |  |  |  | 가)     | 210- 06 | 160,000 × 2 =        | 320      |          |         |
|  |  |  |  |  | )      | 210- 06 | 90,000 × 2 =         | 180      |          |         |
|  |  |  |  |  | 3)     | 210- 06 | 14,000 × 3 × 4 =     | 168      |          |         |
|  |  |  |  |  | .      |         |                      | 868      |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 50,000 × 2 × 2 =     | 200      |          |         |
|  |  |  |  |  | 2) ( ) |         |                      | 500      |          |         |
|  |  |  |  |  | 가)     | 210- 06 | 160,000 × 2 =        | 320      |          |         |
|  |  |  |  |  | )      | 210- 06 | 90,000 × 2 =         | 180      |          |         |
|  |  |  |  |  | 3)     | 210- 06 | 14,000 × 3 × 4 =     | 168      |          |         |
|  |  |  |  |  | .      |         |                      | 1,980    |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 10,000 × 28 × 2 =    | 560      |          |         |
|  |  |  |  |  | 2)     | 230- 02 | 8,000 × 20 × 4 =     | 640      |          |         |
|  |  |  |  |  | 3)     | 230- 02 | 3,000 × 65 × 4 =     | 780      |          |         |
|  |  |  |  |  |        |         |                      | 11,320   | 11,585   | 265     |
|  |  |  |  |  |        |         |                      | 11,320   | 11,585   | 265     |

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|  |  |  |  |  |             | -       |                   | 2021 (A ) | 2020 (B ) | (A - B ) |
|--|--|--|--|--|-------------|---------|-------------------|-----------|-----------|----------|
|  |  |  |  |  | 1.          |         |                   | 2,455     | 2,600     | 145      |
|  |  |  |  |  | 가 .         |         |                   | 580       |           |          |
|  |  |  |  |  | 1)          | 210- 01 | 50,000 × 2 =      | 100       |           |          |
|  |  |  |  |  | 2)          |         |                   | 300       |           |          |
|  |  |  |  |  | 가 )         | 210- 06 | 40,000 × 5 =      | 200       |           |          |
|  |  |  |  |  | )           | 210- 06 | 20,000 × 5 =      | 100       |           |          |
|  |  |  |  |  | 3)          | 230- 02 | 15,000 × 6 × 2 =  | 180       |           |          |
|  |  |  |  |  | .           |         |                   | 1,000     |           |          |
|  |  |  |  |  | 1)          | 210- 01 | 10,000 × 5 =      | 50        |           |          |
|  |  |  |  |  | 2)          |         |                   | 800       |           |          |
|  |  |  |  |  | 가 )         | 210- 06 | 40,000 × 4 × 5 =  | 800       |           |          |
|  |  |  |  |  | 3)          | 230- 02 | 15,000 × 5 × 2 =  | 150       |           |          |
|  |  |  |  |  | .           |         |                   | 875       |           |          |
|  |  |  |  |  | 1)          | 210- 01 | 29,000 × 10 =     | 290       |           |          |
|  |  |  |  |  | 2)          |         |                   | 360       |           |          |
|  |  |  |  |  | 가 )         | 210- 06 | 40,000 × 2 × 3 =  | 240       |           |          |
|  |  |  |  |  | )           | 210- 06 | 20,000 × 2 × 3 =  | 120       |           |          |
|  |  |  |  |  | 3)          | 230- 02 | 15,000 × 15 =     | 225       |           |          |
|  |  |  |  |  | 2.          |         |                   | 8,865     | 8,985     | 120      |
|  |  |  |  |  | 가 .         |         |                   | 1,490     |           |          |
|  |  |  |  |  | 1)          | 210- 01 | 50,000 × 2 =      | 100       |           |          |
|  |  |  |  |  | 2)          | 210- 07 | 350,000 × 1 =     | 350       |           |          |
|  |  |  |  |  | 3)          | 210- 01 | 50,000 × 8 × 2 =  | 800       |           |          |
|  |  |  |  |  | 4)          | 230- 02 | 15,000 × 8 × 2 =  | 240       |           |          |
|  |  |  |  |  | . ( ) . ( ) |         |                   | 5,100     |           |          |
|  |  |  |  |  | 1)          | 210- 01 | 50,000 × 2 × 2 =  | 200       |           |          |
|  |  |  |  |  | 2)          | 210- 07 | 600,000 × 2 × 2 = | 2,400     |           |          |
|  |  |  |  |  | 3)          | 210- 15 | 20,000 × 25 × 2 = | 1,000     |           |          |
|  |  |  |  |  | 4)          | 230- 02 | 15,000 × 25 × 4 = | 1,500     |           |          |
|  |  |  |  |  | .           |         |                   | 2,275     |           |          |
|  |  |  |  |  | 1)          | 210- 01 | 50,000 × 2 × 2 =  | 200       |           |          |
|  |  |  |  |  | 2)          | 210- 07 | 600,000 × 2 =     | 1,200     |           |          |



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|  |  |  |  |  |        | -       |                               | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|--------|---------|-------------------------------|----------|----------|---------|
|  |  |  |  |  | 3)     | 210- 15 | $10,000 \times 25 \times 2 =$ | 500      |          |         |
|  |  |  |  |  | 4)     | 230- 02 | $15,000 \times 25 =$          | 375      |          |         |
|  |  |  |  |  |        |         |                               | 10,000   | 6,000    | 4,000   |
|  |  |  |  |  |        |         |                               | 10,000   | 6,000    | 4,000   |
|  |  |  |  |  | 1.     |         |                               | 10,000   | 6,000    | 4,000   |
|  |  |  |  |  | 가 .    | 240- 01 | $1,000,000 \times 10 =$       | 10,000   |          |         |
|  |  |  |  |  |        |         |                               | 8,319    | 8,359    | 40      |
|  |  |  |  |  |        |         |                               | 8,319    | 8,359    | 40      |
|  |  |  |  |  | 1.     |         |                               | 3,819    | 3,859    | 40      |
|  |  |  |  |  | 가 .    |         |                               | 300      |          |         |
|  |  |  |  |  | 1)     | 210- 01 | $10,000 \times 30 =$          | 300      |          |         |
|  |  |  |  |  | .      |         |                               | 2,755    |          |         |
|  |  |  |  |  | 1)     | 210- 01 | $50,000 \times 2 \times 3 =$  | 300      |          |         |
|  |  |  |  |  | 2)     | 210- 01 | $10,000 \times 83 =$          | 830      |          |         |
|  |  |  |  |  | 3) ( ) |         |                               | 1,250    |          |         |
|  |  |  |  |  | 가 )    | 210- 06 | $160,000 \times 5 =$          | 800      |          |         |
|  |  |  |  |  | )      | 210- 06 | $90,000 \times 5 =$           | 450      |          |         |
|  |  |  |  |  | 4)     | 230- 02 | $15,000 \times 25 =$          | 375      |          |         |
|  |  |  |  |  | .      |         |                               | 764      |          |         |
|  |  |  |  |  | 1)     | 210- 01 | $4,000 \times 90 =$           | 360      |          |         |
|  |  |  |  |  | 2) ( ) |         |                               | 250      |          |         |
|  |  |  |  |  | 가 )    | 210- 06 | $160,000 \times 1 =$          | 160      |          |         |
|  |  |  |  |  | )      | 210- 06 | $90,000 \times 1 =$           | 90       |          |         |
|  |  |  |  |  | 3)     | 210- 06 | $70,000 \times 1 =$           | 70       |          |         |
|  |  |  |  |  | 4)     | 210- 06 | $14,000 \times 3 \times 2 =$  | 84       |          |         |
|  |  |  |  |  | 2.     |         |                               | 4,500    | 4,500    | 0       |
|  |  |  |  |  | 가 .    | 620- 03 | $4,500,000 \times 1 =$        | 4,500    |          |         |
|  |  |  |  |  |        |         |                               | 54,000   | 50,530   | 3,470   |
|  |  |  |  |  |        |         |                               | 54,000   | 50,530   | 3,470   |
|  |  |  |  |  | 1.     |         |                               | 54,000   | 50,530   | 3,470   |
|  |  |  |  |  | 가 .    |         |                               | 54,000   |          |         |
|  |  |  |  |  | 1) 가   |         |                               | 4,020    |          |         |

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|  |  |  |  |  |        | -       |                      | 2021 (A ) | 2020 (B ) | (A - B ) |
|--|--|--|--|--|--------|---------|----------------------|-----------|-----------|----------|
|  |  |  |  |  | 가 )    | 210- 01 | 100,000 × 12 =       | 1,200     |           |          |
|  |  |  |  |  | ) 가    | 210- 01 | 100,000 × 15 =       | 1,500     |           |          |
|  |  |  |  |  | )      | 210- 06 | 80,000 × 3 × 3 =     | 720       |           |          |
|  |  |  |  |  | )      | 230- 02 | 15,000 × 10 × 4 =    | 600       |           |          |
|  |  |  |  |  | 2) ( ) |         |                      | 18,825    |           |          |
|  |  |  |  |  | 가 )    | 210- 01 | 100,000 × 6 × 5 =    | 3,000     |           |          |
|  |  |  |  |  | )      | 210- 01 | 10,000 × 20 × 5 =    | 1,000     |           |          |
|  |  |  |  |  | ) ( )  | 210- 06 | 50,000 × 6 × 20 =    | 6,000     |           |          |
|  |  |  |  |  | )      | 210- 06 | 20,000 × 5 × 20 =    | 2,000     |           |          |
|  |  |  |  |  | )      | 210- 07 | 500,000 × 2 =        | 1,000     |           |          |
|  |  |  |  |  | )      | 210- 12 | 20,000 × 50 × 5 =    | 5,000     |           |          |
|  |  |  |  |  | )      | 310- 01 | 8,000 × 25 × 3 =     | 600       |           |          |
|  |  |  |  |  | )      | 310- 01 | 3,000 × 25 × 3 =     | 225       |           |          |
|  |  |  |  |  | 3)     |         |                      | 2,500     |           |          |
|  |  |  |  |  | 가 )    | 210- 01 | 100,000 × 5 × 3 =    | 1,500     |           |          |
|  |  |  |  |  | )      | 210- 11 | 10,000 × 20 × 4 =    | 800       |           |          |
|  |  |  |  |  | ) ( )  | 210- 06 | 50,000 × 2 × 2 =     | 200       |           |          |
|  |  |  |  |  | 4)     |         |                      | 5,740     |           |          |
|  |  |  |  |  | 가 )    | 210- 01 | 50,000 × 9 =         | 450       |           |          |
|  |  |  |  |  | )      | 210- 11 | 20,000 × 15 × 4 =    | 1,200     |           |          |
|  |  |  |  |  | )      | 210- 01 | 10,000 × 15 × 2 =    | 300       |           |          |
|  |  |  |  |  | ) ( )  | 210- 06 | 50,000 × 5 × 4 =     | 1,000     |           |          |
|  |  |  |  |  | )      | 210- 06 | 14,000 × 3 × 5 × 2 = | 420       |           |          |
|  |  |  |  |  | )      | 210- 07 | 600,000 × 1 =        | 600       |           |          |
|  |  |  |  |  | )      | 210- 15 | 20,000 × 15 × 2 =    | 600       |           |          |
|  |  |  |  |  | )      | 230- 02 | 8,000 × 15 × 6 =     | 720       |           |          |
|  |  |  |  |  | )      | 230- 02 | 3,000 × 15 × 10 =    | 450       |           |          |
|  |  |  |  |  | 5)     |         |                      | 5,000     |           |          |
|  |  |  |  |  | 가 )    | 210- 01 | 50,000 × 5 × 2 =     | 500       |           |          |
|  |  |  |  |  | )      | 210- 01 | 10,000 × 10 × 5 =    | 500       |           |          |
|  |  |  |  |  | ) ( )  | 210- 06 | 100,000 × 10 × 4 =   | 4,000     |           |          |
|  |  |  |  |  | 6) . . |         |                      | 5,000     |           |          |

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|  |  |  |  |  |       | -       |                    | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|-------|---------|--------------------|----------|----------|---------|
|  |  |  |  |  | 가 )   | 210- 01 | 50,000 × 5 × 4 =   | 1,000    |          |         |
|  |  |  |  |  | ) ( ) | 210- 06 | 100,000 × 15 × 2 = | 3,000    |          |         |
|  |  |  |  |  | )     | 210- 15 | 10,000 × 20 × 5 =  | 1,000    |          |         |
|  |  |  |  |  | 7)    |         |                    | 325      |          |         |
|  |  |  |  |  | 가 )   | 210- 01 | 2,500 × 130 =      | 325      |          |         |
|  |  |  |  |  | 8)    |         |                    | 6,990    |          |         |
|  |  |  |  |  | 가 )   | 210- 01 | 50,000 × 21 =      | 1,050    |          |         |
|  |  |  |  |  | )     | 210- 01 | 10,000 × 20 =      | 200      |          |         |
|  |  |  |  |  | )     | 210- 01 | 100,000 × 8 =      | 800      |          |         |
|  |  |  |  |  | )     | 210- 02 | 40,000 × 12 =      | 480      |          |         |
|  |  |  |  |  | )     | 210- 13 | 30,000 × 12 =      | 360      |          |         |
|  |  |  |  |  | )     | 210- 13 | 150,000 × 12 =     | 1,800    |          |         |
|  |  |  |  |  | )     | 210- 02 | 1,500 × 20 × 10 =  | 300      |          |         |
|  |  |  |  |  | )     | 430- 01 | 1,000,000 × 1 =    | 1,000    |          |         |
|  |  |  |  |  | )     | 430- 01 | 1,000,000 × 1 =    | 1,000    |          |         |
|  |  |  |  |  | 9)    |         |                    | 5,600    |          |         |
|  |  |  |  |  | 가 )   | 220- 01 | 20,000 × 4 × 35 =  | 2,800    |          |         |
|  |  |  |  |  | )     | 220- 01 | 20,000 × 4 × 35 =  | 2,800    |          |         |
|  |  |  |  |  |       |         |                    | 16,000   | 15,358   | 642     |
|  |  |  |  |  |       |         |                    | 16,000   | 15,358   | 642     |
|  |  |  |  |  | 1.    |         |                    | 16,000   | 15,358   | 642     |
|  |  |  |  |  | 가 .   |         |                    | 16,000   |          |         |
|  |  |  |  |  | 1)    | 210- 01 | 100,000 × 10 =     | 1,000    |          |         |
|  |  |  |  |  | 2)    | 210- 02 | 30,000 × 12 =      | 360      |          |         |
|  |  |  |  |  | 3)    | 210- 02 | 80,000 × 12 =      | 960      |          |         |
|  |  |  |  |  | 4)    | 210- 02 | 900,000 × 12 =     | 10,800   |          |         |
|  |  |  |  |  | 5)    | 210- 02 | 60,000 × 12 =      | 720      |          |         |
|  |  |  |  |  | 6)    | 210- 09 | 60,000 × 12 =      | 720      |          |         |
|  |  |  |  |  | 7)    | 210- 13 | 120,000 × 12 =     | 1,440    |          |         |
|  |  |  |  |  |       |         |                    | 46,054   | 44,874   | 1,180   |
|  |  |  |  |  |       |         |                    | 42,940   | 41,760   | 1,180   |
|  |  |  |  |  | 1.    |         |                    | 42,940   | 41,760   | 1,180   |

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|  |  |  |  |  |        | -       |                    | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|--------|---------|--------------------|----------|----------|---------|
|  |  |  |  |  | 가 .    |         |                    | 6,000    |          |         |
|  |  |  |  |  | 1)     | 620- 03 | 1,500,000 × 2 =    | 3,000    |          |         |
|  |  |  |  |  | 2)     |         |                    | 3,000    |          |         |
|  |  |  |  |  | 가 )    | 620- 03 | 1,500,000 × 1 =    | 1,500    |          |         |
|  |  |  |  |  | )      | 620- 10 | 1,500,000 × 1 =    | 1,500    |          |         |
|  |  |  |  |  | .      |         |                    | 6,500    |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 100,000 × 5 =      | 500      |          |         |
|  |  |  |  |  | 2)     | 210- 01 | 10,000 × 15 × 25 = | 3,750    |          |         |
|  |  |  |  |  | 3) ( ) |         |                    | 2,250    |          |         |
|  |  |  |  |  | 가 )    | 210- 06 | 160,000 × 9 × 1 =  | 1,440    |          |         |
|  |  |  |  |  | )      | 210- 06 | 90,000 × 9 × 1 =   | 810      |          |         |
|  |  |  |  |  | .      |         |                    | 440      |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 115,000 × 2 =      | 230      |          |         |
|  |  |  |  |  | 2)     | 230- 02 | 15,000 × 7 × 2 =   | 210      |          |         |
|  |  |  |  |  | .      |         |                    | 30,000   |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 5,000 × 500 × 4 =  | 10,000   |          |         |
|  |  |  |  |  | 2)     | 210- 13 | 20,000,000 × 1 =   | 20,000   |          |         |
|  |  |  |  |  |        |         |                    | 3,114    | 3,114    | 0       |
|  |  |  |  |  | 1.     |         |                    | 3,114    | 0        | 3,114   |
|  |  |  |  |  | 가 .    |         |                    | 3,114    |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 100,000 × 2 × 3 =  | 600      |          |         |
|  |  |  |  |  | 2) ( ) |         |                    | 990      |          |         |
|  |  |  |  |  | 가 )    | 210- 06 | 70,000 × 3 × 3 =   | 630      |          |         |
|  |  |  |  |  | )      | 210- 06 | 40,000 × 3 × 3 =   | 360      |          |         |
|  |  |  |  |  | 3)     | 210- 06 | 14,000 × 3 × 2 =   | 84       |          |         |
|  |  |  |  |  | 4)     | 220- 01 | 20,000 × 2 × 30 =  | 1,200    |          |         |
|  |  |  |  |  | 5)     | 230- 02 | 15,000 × 16 =      | 240      |          |         |
|  |  |  |  |  |        |         |                    | 12,500   | 12,980   | 480     |
|  |  |  |  |  |        |         |                    | 12,500   | 12,980   | 480     |
|  |  |  |  |  | 1.     |         |                    | 12,500   | 12,980   | 480     |
|  |  |  |  |  | 가 .    |         |                    | 8,000    |          |         |
|  |  |  |  |  | 1)     | 620- 03 | 1,000,000 × 3 =    | 3,000    |          |         |

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|  |  |  |  |  |                              | -                                    |   | 2021 (A)                              | 2020 (B) | (A - B) |
|--|--|--|--|--|------------------------------|--------------------------------------|---|---------------------------------------|----------|---------|
|  |  |  |  |  | 2)<br>가)<br>)                | 620-03<br>620-10                     | 1,000,000 × 4 =<br>1,000,000 × 1 =  | 5,000<br>4,000<br>1,000<br>4,500      |          |         |
|  |  |  |  |  | .<br>1)<br>2) ( )<br>가)<br>) | 210-01<br>210-06<br>210-06<br>230-02 | 50,000 × 6 =<br>70,000 × 12 × 2 =<br>40,000 × 12 × 2 × 2 =<br>15,000 × 40 = | 300<br>3,600<br>1,680<br>1,920<br>600 |          |         |
|  |  |  |  |  | 3)                           |                                      |   | 20,280                                | 61,966   | 41,686  |
|  |  |  |  |  |                              |                                      |   | 20,280                                | 20,415   | 135     |
|  |  |  |  |  | 1.<br>가. S W                 |                                      |   | 17,000                                | 17,000   | 0       |
|  |  |  |  |  | 1) ( )                       | 210-06                               | 50,000 × 2 × 40 =   | 5,000                                 |          |         |
|  |  |  |  |  | 2)                           | 210-11                               | 100,000 × 10 =  | 4,000<br>1,000                        |          |         |
|  |  |  |  |  | .4                           |                                      |   | 12,000                                |          |         |
|  |  |  |  |  | 1)                           | 210-01                               | 10,000 × 20 × 10 =  | 2,000                                 |          |         |
|  |  |  |  |  | 2) ( )                       | 210-06                               | 50,000 × 2 × 75 =   | 7,500                                 |          |         |
|  |  |  |  |  | 3)                           | 430-01                               | 500,000 × 5 =   | 2,500                                 |          |         |
|  |  |  |  |  | 2.                           |                                      |   | 3,280                                 | 3,415    | 135     |
|  |  |  |  |  | 가.                           |                                      |   | 2,800                                 |          |         |
|  |  |  |  |  | 1)                           | 210-01                               | 50,000 × 18 =   | 900                                   |          |         |
|  |  |  |  |  | 2)                           | 210-11                               | 50,000 × 14 =   | 700                                   |          |         |
|  |  |  |  |  | 3)                           |                                      |   | 960                                   |          |         |
|  |  |  |  |  | 가)                           | 210-06                               | 40,000 × 16 =   | 640                                   |          |         |
|  |  |  |  |  | )                            | 210-06                               | 20,000 × 16 =   | 320                                   |          |         |
|  |  |  |  |  | 4)                           | 230-02                               | 15,000 × 16 =   | 240                                   |          |         |
|  |  |  |  |  | .                            | 220-01                               | 20,000 × 24 =   | 480                                   |          |         |
|  |  |  |  |  |                              |                                      |   | 78,415                                | 83,471   | 5,056   |
|  |  |  |  |  |                              |                                      |   | 32,800                                | 34,971   | 2,171   |
|  |  |  |  |  | 1.<br>가.                     |                                      |   | 32,800<br>20,000                      | 34,971   | 2,171   |

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|  |  |  |  |  |     | -       |                                | 2021 (A ) | 2020 (B ) | (A - B ) |
|--|--|--|--|--|-----|---------|--------------------------------|-----------|-----------|----------|
|  |  |  |  |  | 1)  | 210- 01 | $50,000 \times 13 =$           | 650       |           |          |
|  |  |  |  |  | 2)  | 210- 12 | $550,000 \times 15 =$          | 8,250     |           |          |
|  |  |  |  |  | 3)  | 210- 06 | $32,000 \times 15 \times 20 =$ | 9,600     |           |          |
|  |  |  |  |  | 4)  | 210- 06 | $20,000 \times 15 \times 5 =$  | 1,500     |           |          |
|  |  |  |  |  | .   |         |                                | 12,800    |           |          |
|  |  |  |  |  | 1)  | 210- 01 | $106,700 \times 10 =$          | 1,067     |           |          |
|  |  |  |  |  | 2)  | 210- 06 | $40,000 \times 18 \times 10 =$ | 7,200     |           |          |
|  |  |  |  |  | 3)  | 210- 06 | $20,000 \times 18 \times 4 =$  | 1,440     |           |          |
|  |  |  |  |  | 4)  | 210- 07 | $400,000 \times 2 \times 2 =$  | 1,600     |           |          |
|  |  |  |  |  | 5)  | 210- 15 | $1,550 \times 321 \times 3 =$  | 1,493     |           |          |
|  |  |  |  |  |     |         |                                | 45,615    | 48,500    | 2,885    |
|  |  |  |  |  | 1.  |         |                                | 45,615    | 48,500    | 2,885    |
|  |  |  |  |  | 가 . |         |                                | 32,400    |           |          |
|  |  |  |  |  | 1)  | 620- 03 | $400,000 \times 38 =$          | 15,200    |           |          |
|  |  |  |  |  | 2)  |         |                                | 17,200    |           |          |
|  |  |  |  |  | 가 ) | 620- 03 | $400,000 \times 25 =$          | 10,000    |           |          |
|  |  |  |  |  | )   | 620- 10 | $400,000 \times 18 =$          | 7,200     |           |          |
|  |  |  |  |  | .   |         |                                | 5,215     |           |          |
|  |  |  |  |  | 1)  | 620- 03 | $4,000,000 \times 1 =$         | 4,000     |           |          |
|  |  |  |  |  | 2)  | 620- 03 | $15,000 \times 81 =$           | 1,215     |           |          |
|  |  |  |  |  | .   |         |                                | 8,000     |           |          |
|  |  |  |  |  | 1)  | 210- 12 | $250,000 \times 4 \times 8 =$  | 8,000     |           |          |
|  |  |  |  |  |     |         |                                | 57,915    | 117,115   | 59,200   |
|  |  |  |  |  |     |         |                                | 54,520    | 113,720   | 59,200   |
|  |  |  |  |  | 1.  |         |                                | 54,520    | 113,720   | 59,200   |
|  |  |  |  |  | 가 . |         |                                | 14,920    |           |          |
|  |  |  |  |  | 1)  | 210- 01 | $50,000 \times 24 =$           | 1,200     |           |          |
|  |  |  |  |  | 2)  | 210- 06 | $40,000 \times 4 \times 2 =$   | 320       |           |          |
|  |  |  |  |  | 3)  | 230- 02 | $15,000 \times 16 \times 2 =$  | 480       |           |          |
|  |  |  |  |  | 4)  | 210- 13 | $4,500,000 \times 1 =$         | 4,500     |           |          |
|  |  |  |  |  | 5)  | 420- 02 | $100,000,000 \times 8.42\% =$  | 8,420     |           |          |
|  |  |  |  |  | .   | 620- 03 | $9,900,000 \times 4 =$         | 39,600    |           |          |

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|  |  |  |  |  |    | -       |                   | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|----|---------|-------------------|----------|----------|---------|
|  |  |  |  |  |    |         |                   | 3,395    | 3,395    | 0       |
|  |  |  |  |  | 1. |         |                   | 3,395    | 3,395    | 0       |
|  |  |  |  |  | 가. |         |                   | 2,295    |          |         |
|  |  |  |  |  | 1) | 210- 01 | 50,000 × 4 =      | 200      |          |         |
|  |  |  |  |  | 2) | 210- 07 | 700,000 × 1 =     | 700      |          |         |
|  |  |  |  |  | 3) | 210- 12 | 20,000 × 45 =     | 900      |          |         |
|  |  |  |  |  | 4) | 310- 01 | 8,000 × 45 =      | 360      |          |         |
|  |  |  |  |  | 5) | 310- 01 | 3,000 × 45 =      | 135      |          |         |
|  |  |  |  |  | .  |         |                   | 1,100    |          |         |
|  |  |  |  |  | 1) | 210- 01 | 50,000 × 3 =      | 150      |          |         |
|  |  |  |  |  | 2) |         | ( )               | 680      |          |         |
|  |  |  |  |  | 가) | 210- 06 | 160,000 × 2 × 1 = | 320      |          |         |
|  |  |  |  |  | )  | 210- 06 | 90,000 × 2 × 2 =  | 360      |          |         |
|  |  |  |  |  | 3) | 310- 01 | 3,000 × 45 × 2 =  | 270      |          |         |
|  |  |  |  |  |    |         |                   | 15,595   | 51,704   | 36,109  |
|  |  |  |  |  |    |         |                   | 5,515    | 12,758   | 7,243   |
|  |  |  |  |  | 1. |         |                   | 4,287    | 7,150    | 2,863   |
|  |  |  |  |  | 가. |         |                   | 4,287    |          |         |
|  |  |  |  |  | 1) |         |                   | 3,280    |          |         |
|  |  |  |  |  | 가) | 620- 03 | 1,640,000 × 2 =   | 3,280    |          |         |
|  |  |  |  |  | 2) |         |                   | 1,007    |          |         |
|  |  |  |  |  | 가) | 620- 03 | 1,007,000 × 1 =   | 1,007    |          |         |
|  |  |  |  |  | 2. |         |                   | 1,228    | 3,268    | 2,040   |
|  |  |  |  |  | 가. |         |                   | 1,228    |          |         |
|  |  |  |  |  | 1) | 210- 01 | 3,000 × 52 =      | 156      |          |         |
|  |  |  |  |  | 2) | 210- 15 | 3,000 × 52 =      | 156      |          |         |
|  |  |  |  |  | 3) | 210- 07 | 500,000 × 1 =     | 500      |          |         |
|  |  |  |  |  | 4) | 230- 02 | 8,000 × 52 =      | 416      |          |         |
|  |  |  |  |  |    |         |                   | 10,080   | 38,946   | 28,866  |
|  |  |  |  |  | 1. |         |                   | 10,080   | 38,946   | 28,866  |
|  |  |  |  |  | 가. |         |                   | 1,850    |          |         |
|  |  |  |  |  | 1) | 210- 01 | 50,000 × 15 =     | 750      |          |         |

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|  |  |  |  |  |           | -      |                    | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|-----------|--------|--------------------|----------|----------|---------|
|  |  |  |  |  | 2) ( )    |        |                    | 500      |          |         |
|  |  |  |  |  | 가)        | 210-06 | 160,000 × 1 × 2 =  | 320      |          |         |
|  |  |  |  |  | )         | 210-06 | 90,000 × 1 × 2 =   | 180      |          |         |
|  |  |  |  |  | 3)        | 230-02 | 15,000 × 20 × 2 =  | 600      |          |         |
|  |  |  |  |  | .         |        |                    | 8,230    |          |         |
|  |  |  |  |  | 1)        | 210-01 | 100,000 × 10 =     | 1,000    |          |         |
|  |  |  |  |  | 2)        |        |                    | 4,200    |          |         |
|  |  |  |  |  | 가)        | 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 × 13 × 4 =  | 780      |          |         |
|  |  |  |  |  |           |        |                    | 40,165   | 168,651  | 128,486 |
|  |  |  |  |  |           |        |                    | 40,165   | 168,651  | 128,486 |
|  |  |  |  |  | 1. (₩ ee) |        |                    | 40,165   | 168,651  | 128,486 |
|  |  |  |  |  | 가.        | 220-01 | 20,000 × 3 × 105 = | 6,300    |          |         |
|  |  |  |  |  | .         |        |                    | 30,740   |          |         |
|  |  |  |  |  | 1)        | 210-01 | 200,000 × 12 =     | 2,400    |          |         |
|  |  |  |  |  | 2)        | 210-02 | 300,000 × 12 =     | 3,600    |          |         |
|  |  |  |  |  | 3)        | 210-15 | 2,000,000 × 4 =    | 8,000    |          |         |
|  |  |  |  |  | 4)        | 210-15 | 400,000 × 2 =      | 800      |          |         |
|  |  |  |  |  | 5)        | 210-01 | 1,000,000 × 2 =    | 2,000    |          |         |
|  |  |  |  |  | 6)        | 210-15 | 1,000,000 × 8 =    | 8,000    |          |         |
|  |  |  |  |  | 7)        | 210-15 | 300,000 × 5 =      | 1,500    |          |         |
|  |  |  |  |  | 8)        | 210-15 | 150,000 × 3 × 2 =  | 900      |          |         |
|  |  |  |  |  | 9)        | 210-10 | 200,000 × 10 =     | 2,000    |          |         |
|  |  |  |  |  | 10)       | 310-01 | 8,000 × 35 × 4 =   | 1,120    |          |         |
|  |  |  |  |  | 11)       | 310-01 | 3,000 × 35 × 4 =   | 420      |          |         |
|  |  |  |  |  | .         |        |                    | 3,125    |          |         |
|  |  |  |  |  | 1) ( )    | 430-01 | 365,000 × 2 =      | 730      |          |         |
|  |  |  |  |  | 2)U       | 430-01 | 140,000 × 1 =      | 140      |          |         |
|  |  |  |  |  | 3)        | 430-01 | 290,000 × 2 =      | 580      |          |         |
|  |  |  |  |  | 4)        | 430-01 | 552,000 × 2 =      | 1,104    |          |         |



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|  |  |  |  |  |     | -      |                    | 2021 (A)  | 2020 (B)  | (A - B) |
|--|--|--|--|--|-----|--------|--------------------|-----------|-----------|---------|
|  |  |  |  |  | 5)  | 430-01 | 71,000 × 1 =       | 71        |           |         |
|  |  |  |  |  | 6)  | 430-01 | 500,000 × 1 =      | 500       |           |         |
|  |  |  |  |  |     |        |                    | 40,000    | 70,000    | 30,000  |
|  |  |  |  |  |     |        |                    | 40,000    | 70,000    | 30,000  |
|  |  |  |  |  | 1.  |        |                    | 40,000    | 70,000    | 30,000  |
|  |  |  |  |  | 가.  |        |                    | 30,000    |           |         |
|  |  |  |  |  | 1)  | 620-03 | 1,500,000 × 13 =   | 19,500    |           |         |
|  |  |  |  |  | 2)  |        |                    | 10,500    |           |         |
|  |  |  |  |  | 가)  | 620-03 | 1,500,000 × 6 =    | 9,000     |           |         |
|  |  |  |  |  | )   | 620-10 | 1,500,000 × 1 =    | 1,500     |           |         |
|  |  |  |  |  | .   |        |                    | 2,600     |           |         |
|  |  |  |  |  | 1)  |        |                    | 2,600     |           |         |
|  |  |  |  |  | 가)  | 210-01 | 50,000 × 20 × 2 =  | 2,000     |           |         |
|  |  |  |  |  | )   | 230-02 | 15,000 × 40 =      | 600       |           |         |
|  |  |  |  |  | .   |        |                    | 7,400     |           |         |
|  |  |  |  |  | 1)  | 210-06 | 32,000 × 20 × 2 =  | 1,280     |           |         |
|  |  |  |  |  | 2)  | 210-15 | 20,000 × 128 × 2 = | 5,120     |           |         |
|  |  |  |  |  | 3)  | 210-07 | 500,000 × 2 =      | 1,000     |           |         |
|  |  |  |  |  |     |        |                    | 1,600     | 1,522     | 78      |
|  |  |  |  |  |     |        |                    | 1,600     | 1,522     | 78      |
|  |  |  |  |  | 1.  |        |                    | 1,600     | 1,522     | 78      |
|  |  |  |  |  | 가.  |        |                    | 1,600     |           |         |
|  |  |  |  |  | 1)  | 210-01 | 50,000 × 4 =       | 200       |           |         |
|  |  |  |  |  | 2)  | 210-01 | 1,100,000 × 1 =    | 1,100     |           |         |
|  |  |  |  |  | 3)  | 230-02 | 15,000 × 10 × 2 =  | 300       |           |         |
|  |  |  |  |  |     |        |                    | 2,355,236 | 2,730,785 | 375,549 |
|  |  |  |  |  |     |        |                    | 570,245   | 664,303   | 94,058  |
|  |  |  |  |  |     |        |                    | 570,245   | 664,303   | 94,058  |
|  |  |  |  |  | 1.  |        |                    | 1,935     | 92,445    | 90,510  |
|  |  |  |  |  | 가.  |        |                    | 285       |           |         |
|  |  |  |  |  | 1)  | 210-01 | 5,000 × 20 =       | 100       |           |         |
|  |  |  |  |  | 2)  |        |                    | 110       |           |         |
|  |  |  |  |  | ( ) |        |                    |           |           |         |

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|  |  |  |  |  |        | -       |                   | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|--------|---------|-------------------|----------|----------|---------|
|  |  |  |  |  | 가 )    | 210- 06 | 70,000 × 1 =      | 70       |          |         |
|  |  |  |  |  | )      | 210- 06 | 40,000 × 1 =      | 40       |          |         |
|  |  |  |  |  | 3)     | 230- 02 | 3,000 × 25 =      | 75       |          |         |
|  |  |  |  |  | .      |         |                   | 1,350    |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 50,000 × 5 × 2 =  | 500      |          |         |
|  |  |  |  |  | 2)     |         |                   | 300      |          |         |
|  |  |  |  |  | 가 )    | 210- 06 | 100,000 × 2 =     | 200      |          |         |
|  |  |  |  |  | )      | 210- 06 | 50,000 × 2 =      | 100      |          |         |
|  |  |  |  |  | 3)     | 230- 02 | 8,000 × 25 × 2 =  | 400      |          |         |
|  |  |  |  |  | 4)     | 230- 02 | 3,000 × 25 × 2 =  | 150      |          |         |
|  |  |  |  |  | .      |         |                   | 300      |          |         |
|  |  |  |  |  | 1)     | 230- 02 | 15,000 × 10 × 2 = | 300      |          |         |
|  |  |  |  |  | 2.     |         |                   | 262,660  | 266,340  | 3,680   |
|  |  |  |  |  | 가 .    | 210- 13 | 21,833,300 × 12 = | 262,000  |          |         |
|  |  |  |  |  | .      |         |                   | 660      |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 10,000 × 3 × 2 =  | 60       |          |         |
|  |  |  |  |  | 2)     |         |                   | 600      |          |         |
|  |  |  |  |  | 가 )    | 210- 06 | 40,000 × 5 × 2 =  | 400      |          |         |
|  |  |  |  |  | )      | 210- 06 | 20,000 × 5 × 2 =  | 200      |          |         |
|  |  |  |  |  | 3.     |         |                   | 2,400    | 4,320    | 1,920   |
|  |  |  |  |  | 가 .    |         |                   | 2,400    |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 50,000 × 10 =     | 500      |          |         |
|  |  |  |  |  | 2)     | 210- 06 | 40,000 × 6 × 2 =  | 480      |          |         |
|  |  |  |  |  | 3)     |         |                   | 820      |          |         |
|  |  |  |  |  | 가 )    | 220- 01 | 20,000 × 1 × 24 = | 480      |          |         |
|  |  |  |  |  | )      | 220- 01 | 40,000 × 1 × 5 =  | 200      |          |         |
|  |  |  |  |  | )      | 220- 01 | 70,000 × 1 × 2 =  | 140      |          |         |
|  |  |  |  |  | 4)     | 430- 01 | 300,000 × 2 =     | 600      |          |         |
|  |  |  |  |  | 4.     |         |                   | 3,250    | 1,198    | 2,052   |
|  |  |  |  |  | 가 .    |         |                   | 3,250    |          |         |
|  |  |  |  |  | 1)     | 210- 01 | 50,000 × 5 × 2 =  | 500      |          |         |
|  |  |  |  |  | 2) ( ) |         |                   | 220      |          |         |

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|  |  |  |  |  |         | -       |                        | 2021 (A)  | 2020 (B)  | (A - B) |
|--|--|--|--|--|---------|---------|------------------------|-----------|-----------|---------|
|  |  |  |  |  | 가 )     | 210- 06 | 70,000 × 1 × 2 =       | 140       |           |         |
|  |  |  |  |  | )       | 210- 06 | 40,000 × 1 × 2 =       | 80        |           |         |
|  |  |  |  |  | 3)      | 210- 12 | 20,000 × 23 =          | 460       |           |         |
|  |  |  |  |  | 4)      | 210- 15 | 30,000 × 23 × 2 =      | 1,380     |           |         |
|  |  |  |  |  | 5)      | 230- 02 | 15,000 × 23 × 2 =      | 690       |           |         |
|  |  |  |  |  | 5.      |         |                        | 300,000   | 300,000   | 0       |
|  |  |  |  |  | 가 .     |         |                        | 184,800   |           |         |
|  |  |  |  |  | 1)      | 640- 01 | 12,304,000 × 9 =       | 110,736   |           |         |
|  |  |  |  |  | 2)      |         |                        | 43,970    |           |         |
|  |  |  |  |  | 가 )     | 640- 01 | 8,795,000 × 4 =        | 35,180    |           |         |
|  |  |  |  |  | )       | 640- 01 | 8,790,000 × 1 =        | 8,790     |           |         |
|  |  |  |  |  | 3)      |         |                        | 30,094    |           |         |
|  |  |  |  |  | 가 )     | 640- 01 | 7,547,000 × 2 =        | 15,094    |           |         |
|  |  |  |  |  | )       | 640- 01 | 15,000,000 × 1 =       | 15,000    |           |         |
|  |  |  |  |  | .       |         |                        | 115,200   |           |         |
|  |  |  |  |  | 1)      | 210- 06 | 32,000 × 20 × 5 × 36 = | 115,200   |           |         |
|  |  |  |  |  |         |         |                        | 1,553,655 | 1,623,982 | 70,327  |
|  |  |  |  |  |         |         |                        | 1,553,655 | 1,623,982 | 70,327  |
|  |  |  |  |  | 1.      |         |                        | 60,000    | 60,000    | 0       |
|  |  |  |  |  | 가 . ( ) | 620- 03 | 3,950,000 =            | 3,950     |           |         |
|  |  |  |  |  | .       | 620- 03 | 22,560,000 =           | 22,560    |           |         |
|  |  |  |  |  | .       |         |                        | 16,560    |           |         |
|  |  |  |  |  | 1)      | 620- 03 | 12,840,000 =           | 12,840    |           |         |
|  |  |  |  |  | 2)      | 620- 10 | 3,720,000 =            | 3,720     |           |         |
|  |  |  |  |  | .       |         |                        | 16,930    |           |         |
|  |  |  |  |  | 1)      | 620- 03 | 7,919,000 =            | 7,919     |           |         |
|  |  |  |  |  | 2)      | 620- 10 | 9,011,000 =            | 9,011     |           |         |
|  |  |  |  |  | 2.      |         |                        | 129,689   | 135,717   | 6,028   |
|  |  |  |  |  | 가 . ( ) | 620- 03 | 8,558,000 =            | 8,558     |           |         |
|  |  |  |  |  | .       | 620- 03 | 45,621,000 =           | 45,621    |           |         |
|  |  |  |  |  | .       |         |                        | 38,120    |           |         |
|  |  |  |  |  | 1)      | 620- 03 | 29,544,000 =           | 29,544    |           |         |

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|  |  |  |  |  |        | -      |                   | 2021 (A)  | 2020 (B) | (A - B)   |
|--|--|--|--|--|--------|--------|-------------------|-----------|----------|-----------|
|  |  |  |  |  | 2)     | 620-10 | 8,576,000 =       | 8,576     |          |           |
|  |  |  |  |  | .      |        |                   | 37,390    |          |           |
|  |  |  |  |  | 1)     | 620-03 | 18,046,000 =      | 18,046    |          |           |
|  |  |  |  |  | 2)     | 620-10 | 19,344,000 =      | 19,344    |          |           |
|  |  |  |  |  | 3.     |        |                   | 1,363,966 | 0        | 1,363,966 |
|  |  |  |  |  | 가. ( ) | 640-02 | 95,413,000 =      | 95,413    |          |           |
|  |  |  |  |  | .      | 640-02 | 495,635,000 =     | 495,635   |          |           |
|  |  |  |  |  | .      |        |                   | 406,099   |          |           |
|  |  |  |  |  | 1)     | 640-02 | 312,005,000 =     | 312,005   |          |           |
|  |  |  |  |  | 2)     | 640-04 | 94,094,000 =      | 94,094    |          |           |
|  |  |  |  |  | .      |        |                   | 366,819   |          |           |
|  |  |  |  |  | 1)     | 640-02 | 181,066,000 =     | 181,066   |          |           |
|  |  |  |  |  | 2)     | 640-04 | 185,753,000 =     | 185,753   |          |           |
|  |  |  |  |  |        |        |                   | 221,216   | 440,000  | 218,784   |
|  |  |  |  |  |        |        |                   | 221,216   | 440,000  | 218,784   |
|  |  |  |  |  | 1.     |        |                   | 221,216   | 440,000  | 218,784   |
|  |  |  |  |  | 가.     |        |                   | 100,216   |          |           |
|  |  |  |  |  | 1)     |        |                   | 4,000     |          |           |
|  |  |  |  |  | 가) ( ) |        |                   | 330       |          |           |
|  |  |  |  |  | (1)    | 210-06 | 70,000 × 3 =      | 210       |          |           |
|  |  |  |  |  | (2)    | 210-06 | 40,000 × 3 =      | 120       |          |           |
|  |  |  |  |  | )      | 210-06 | 70,000 × 1 =      | 70        |          |           |
|  |  |  |  |  | )      | 210-07 | 500,000 × 2 =     | 1,000     |          |           |
|  |  |  |  |  | )      | 310-01 | 8,000 × 50 × 2 =  | 800       |          |           |
|  |  |  |  |  | )      | 230-02 | 15,000 × 40 × 3 = | 1,800     |          |           |
|  |  |  |  |  | 2)     |        |                   | 65,000    |          |           |
|  |  |  |  |  | 가)     | 620-03 | 2,433,300 × 15 =  | 36,500    |          |           |
|  |  |  |  |  | )      |        |                   | 21,000    |          |           |
|  |  |  |  |  | (1)    | 620-03 | 3,000,000 × 6 =   | 18,000    |          |           |
|  |  |  |  |  | (2)    | 620-10 | 3,000,000 × 1 =   | 3,000     |          |           |
|  |  |  |  |  | )      |        |                   | 7,500     |          |           |
|  |  |  |  |  | (1)    | 620-03 | 2,500,000 × 2 =   | 5,000     |          |           |

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|  |  |  |  |     |        | -                                      |  | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|-----|--------|--|--|----------|----------|---------|
|  |  |  |  | (2) | 620-10 | $2,500,000 \times 1 =$                 |  | 2,500    |          |         |
|  |  |  |  | 3)  |        |  |  | 30,000   |          |         |
|  |  |  |  | 가)  | 210-13 | $20,000 \times 400 \times 3 =$         |  | 24,000   |          |         |
|  |  |  |  | )   | 210-07 | $350,000 \times 17 =$                  |  | 5,950    |          |         |
|  |  |  |  | )   | 210-01 | $50,000 \times 1 =$                    |  | 50       |          |         |
|  |  |  |  | 4)  |        |  |  | 1,216    |          |         |
|  |  |  |  | 가)  |        |  |  | 880      |          |         |
|  |  |  |  | (1) | 210-06 | $70,000 \times 1 \times 8 =$           |  | 560      |          |         |
|  |  |  |  | (2) | 210-06 | $40,000 \times 1 \times 8 =$           |  | 320      |          |         |
|  |  |  |  | )   | 210-06 | $14,000 \times 3 \times 2 \times 4 =$  |  | 336      |          |         |
|  |  |  |  | .   |        |  |  | 95,000   |          |         |
|  |  |  |  | 1)  |        |  |  | 15,000   |          |         |
|  |  |  |  | 가)  | 240-01 | $2,000,000 \times 4 =$                 |  | 8,000    |          |         |
|  |  |  |  | ) / | 210-15 | $1,000,000 \times 7 =$                 |  | 7,000    |          |         |
|  |  |  |  | 2)  |        |  |  | 15,000   |          |         |
|  |  |  |  | 가)  | 210-01 | $4,000 \times 8 \times 100 =$          |  | 3,200    |          |         |
|  |  |  |  | )   | 210-01 | $30,000 \times 380 =$                  |  | 11,400   |          |         |
|  |  |  |  | )   | 230-02 | $8,000 \times 25 \times 2 =$           |  | 400      |          |         |
|  |  |  |  | 3)  |        |  |  | 25,000   |          |         |
|  |  |  |  | 가)  | 210-01 | $100,000 \times 10 =$                  |  | 1,000    |          |         |
|  |  |  |  | )   | 210-06 | $30,000 \times 33 \times 24 =$         |  | 23,760   |          |         |
|  |  |  |  | )   | 230-02 | $3,000 \times 40 \times 2 =$           |  | 240      |          |         |
|  |  |  |  | 4)  |        |  |  | 40,000   |          |         |
|  |  |  |  | 가)  | 210-12 | $43,000 \times 4 \times 2 \times 34 =$ |  | 11,696   |          |         |
|  |  |  |  | )   | 210-12 | $15,504,000 \times 1 =$                |  | 15,504   |          |         |
|  |  |  |  | )   | 210-12 | $200,000 \times 32 \times 2 =$         |  | 12,800   |          |         |
|  |  |  |  | .   |        |  |  | 26,000   |          |         |
|  |  |  |  | 1)  |        |  |  | 10,000   |          |         |
|  |  |  |  | 가)  | 310-01 | $50,000 \times 20 \times 5 =$          |  | 5,000    |          |         |
|  |  |  |  | )   | 310-01 | $50,000 \times 20 \times 5 =$          |  | 5,000    |          |         |
|  |  |  |  | 2)  | 620-03 | $2,500,000 \times 2 =$                 |  | 5,000    |          |         |
|  |  |  |  | 3)  |        |  |  | 11,000   |          |         |

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|  |  |   |   |  |        | -       |                      | 2021 (A ) | 2020 (B ) | (A - B ) |
|--|--|---|---|--|--------|---------|----------------------|-----------|-----------|----------|
|  |  |   |   |  | 가 )    | 210- 01 | 50,000 200 =         | 10,000    |           |          |
|  |  |   |   |  | )      | 210- 07 | 300,000 × 2 =        | 600       |           |          |
|  |  |   |   |  | )      | 230- 02 | 8,000 × 50 =         | 400       |           |          |
|  |  |   |   |  |        |         |                      | 10,120    | 2,500     | 7,620    |
|  |  |   |   |  |        |         |                      | 10,120    | 2,500     | 7,620    |
|  |  |   |   |  | 1.     |         |                      | 10,120    | 2,500     | 7,620    |
|  |  |   |   |  | 가 .    |         |                      | 1,120     |           |          |
|  |  |   |   |  | 1)     | 210- 01 | 45,200 × 10 =        | 452       |           |          |
|  |  |   |   |  | 2) ( ) |         |                      | 500       |           |          |
|  |  |   |   |  | 가 )    | 210- 06 | 160,000 × 1 × 2 =    | 320       |           |          |
|  |  |   |   |  | )      | 210- 06 | 90,000 × 1 × 2 =     | 180       |           |          |
|  |  |   |   |  | 3)     | 210- 06 | 14,000 × 3 × 2 × 2 = | 168       |           |          |
|  |  |   |   |  | .      |         |                      | 9,000     |           |          |
|  |  |   |   |  | 1)     | 210- 15 | 50,000 × 18 × 10 =   | 9,000     |           |          |
|  |  | / | / |  |        |         |                      | 920,827   | 220,262   | 700,565  |
|  |  |   |   |  |        |         |                      | 3,338     | 3,458     | 120      |
|  |  |   |   |  |        |         |                      | 1,138     | 1,138     | 0        |
|  |  |   |   |  | 1.     |         |                      | 1,138     | 1,138     | 0        |
|  |  |   |   |  | 가 .    |         |                      | 250       |           |          |
|  |  |   |   |  | 1)     | 210- 01 | 50,000 × 5 =         | 250       |           |          |
|  |  |   |   |  | .      |         |                      | 454       |           |          |
|  |  |   |   |  | 1)     | 210- 01 | 50,000 × 3 =         | 150       |           |          |
|  |  |   |   |  | 2) ( ) |         |                      | 220       |           |          |
|  |  |   |   |  | 가 )    | 210- 06 | 70,000 × 2 =         | 140       |           |          |
|  |  |   |   |  | )      | 210- 06 | 40,000 × 2 =         | 80        |           |          |
|  |  |   |   |  | 3)     | 210- 06 | 14,000 × 3 × 2 =     | 84        |           |          |
|  |  |   |   |  | .      |         |                      | 434       |           |          |
|  |  |   |   |  | 1)     | 210- 01 | 50,000 × 2 =         | 100       |           |          |
|  |  |   |   |  | 2) ( ) |         |                      | 250       |           |          |
|  |  |   |   |  | 가 )    | 210- 06 | 160,000 × 1 =        | 160       |           |          |
|  |  |   |   |  | )      | 210- 06 | 90,000 × 1 =         | 90        |           |          |
|  |  |   |   |  | 3)     | 210- 06 | 14,000 × 3 × 2 =     | 84        |           |          |

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|  |  |  |  |        |        | -                             |  | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--------|--------|-------------------------------|--|----------|----------|---------|
|  |  |  |  |        |        |                               |  | 2,200    | 2,320    | 120     |
|  |  |  |  | 1.     |        |                               |  | 390      | 370      | 20      |
|  |  |  |  | 가.     |        |                               |  | 390      |          |         |
|  |  |  |  | 1)     | 210-01 | $10,000 \times 39 =$          |  | 390      |          |         |
|  |  |  |  | 2.     |        |                               |  | 1,810    | 1,950    | 140     |
|  |  |  |  | 가.     |        |                               |  | 1,810    |          |         |
|  |  |  |  | 1)     | 210-01 | $50,000 \times 1 =$           |  | 50       |          |         |
|  |  |  |  | 2)     | 210-06 | $80,000 \times 11 \times 2 =$ |  | 1,760    |          |         |
|  |  |  |  |        |        |                               |  | 893,789  | 193,104  | 700,685 |
|  |  |  |  |        |        |                               |  | 3,332    | 3,582    | 250     |
|  |  |  |  | 1.     |        |                               |  | 3,332    | 3,582    | 250     |
|  |  |  |  | 가. ( ) |        |                               |  | 804      |          |         |
|  |  |  |  | 1)     | 210-01 | $50,000 \times 2 \times 5 =$  |  | 500      |          |         |
|  |  |  |  | 2)     |        |                               |  | 220      |          |         |
|  |  |  |  | 가)     | 210-06 | $70,000 \times 2 =$           |  | 140      |          |         |
|  |  |  |  | )      | 210-06 | $40,000 \times 2 =$           |  | 80       |          |         |
|  |  |  |  | 3)     | 210-06 | $14,000 \times 3 \times 2 =$  |  | 84       |          |         |
|  |  |  |  | .      |        |                               |  | 1,620    |          |         |
|  |  |  |  | 1)     | 310-01 | $50,000 \times 15 \times 2 =$ |  | 1,500    |          |         |
|  |  |  |  | 2)     | 230-02 | $15,000 \times 4 \times 2 =$  |  | 120      |          |         |
|  |  |  |  | .      |        |                               |  | 404      |          |         |
|  |  |  |  | 1)     | 210-01 | $50,000 \times 3 =$           |  | 150      |          |         |
|  |  |  |  | 2)     |        |                               |  | 110      |          |         |
|  |  |  |  | 가)     | 210-06 | $70,000 \times 1 =$           |  | 70       |          |         |
|  |  |  |  | )      | 210-06 | $40,000 \times 1 =$           |  | 40       |          |         |
|  |  |  |  | 3)     | 210-06 | $14,000 \times 3 \times 2 =$  |  | 84       |          |         |
|  |  |  |  | 4)     | 230-02 | $15,000 \times 4 =$           |  | 60       |          |         |
|  |  |  |  | .      |        |                               |  | 504      |          |         |
|  |  |  |  | 1)     | 210-01 | $50,000 \times 5 =$           |  | 250      |          |         |
|  |  |  |  | 2)     |        |                               |  | 110      |          |         |
|  |  |  |  | 가)     | 210-06 | $70,000 \times 1 =$           |  | 70       |          |         |
|  |  |  |  | )      | 210-06 | $40,000 \times 1 =$           |  | 40       |          |         |

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|  |  |  |  |  |         | -      |                                    | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|---------|--------|------------------------------------|----------|----------|---------|
|  |  |  |  |  | 3)      | 210-06 | $14,000 \times 3 \times 2 =$       | 84       |          |         |
|  |  |  |  |  | 4)      | 230-02 | $15,000 \times 4 =$                | 60       |          |         |
|  |  |  |  |  |         |        |                                    | 98,700   | 32,350   | 66,350  |
|  |  |  |  |  | 1.      |        |                                    | 98,700   | 32,350   | 66,350  |
|  |  |  |  |  | 가 .     | 620-03 | $2,450,000 \times 6 =$             | 14,700   |          |         |
|  |  |  |  |  | .       | 430-01 | $28,000,000 \times 3 =$            | 84,000   |          |         |
|  |  |  |  |  |         |        |                                    | 791,757  | 157,172  | 634,585 |
|  |  |  |  |  | 1.      |        |                                    | 791,757  | 157,172  | 634,585 |
|  |  |  |  |  | 가 .     |        |                                    | 62,399   |          |         |
|  |  |  |  |  | 1)      | 620-04 | $51,060,000 =$                     | 51,060   |          |         |
|  |  |  |  |  | 2)      |        |                                    | 2,656    |          |         |
|  |  |  |  |  | 가 )     | 620-04 | $2,656,000 =$                      | 2,656    |          |         |
|  |  |  |  |  | 3)      |        |                                    | 8,683    |          |         |
|  |  |  |  |  | 가 )     | 620-04 | $2,110,000 =$                      | 2,110    |          |         |
|  |  |  |  |  | )       | 620-11 | $6,573,000 =$                      | 6,573    |          |         |
|  |  |  |  |  | .       |        |                                    | 729,358  |          |         |
|  |  |  |  |  | 1)      |        |                                    | 729,358  |          |         |
|  |  |  |  |  | 가 )     | 420-02 | $680,304,000 \times 4.91\% =$      | 33,402   |          |         |
|  |  |  |  |  | )       |        |                                    | 680,304  |          |         |
|  |  |  |  |  | (1) ( ) | 420-03 | $2,716,000 \times 110\text{m}^2 =$ | 298,760  |          |         |
|  |  |  |  |  | (2) ( ) | 420-03 | $1,824,000 \times 60\text{m}^2 =$  | 109,440  |          |         |
|  |  |  |  |  | (3)     | 420-03 | $12,680,000 \times 2.8 =$          | 35,504   |          |         |
|  |  |  |  |  | (4)     | 420-03 | $277,000 \times 50\text{m} =$      | 13,850   |          |         |
|  |  |  |  |  | (5) ,   | 420-03 | $60,000,000 \times 1 =$            | 60,000   |          |         |
|  |  |  |  |  | (6)     | 420-03 | $70,000,000 \times 1 =$            | 70,000   |          |         |
|  |  |  |  |  | (7)     | 420-03 | $1,810,000 \times 35\text{m} =$    | 63,350   |          |         |
|  |  |  |  |  | (8)     | 420-03 | $98,000 \times 300\text{m}^2 =$    | 29,400   |          |         |
|  |  |  |  |  | )       | 420-04 | $680,304,000 \times 1.23\% =$      | 8,367    |          |         |
|  |  |  |  |  | )       | 420-05 | $680,304,000 \times 0.63\% =$      | 4,285    |          |         |
|  |  |  |  |  | )       | 620-03 | $3,000,000 \times 1 =$             | 3,000    |          |         |
|  |  |  |  |  |         |        |                                    | 23,700   | 23,700   | 0       |
|  |  |  |  |  |         |        |                                    | 23,700   | 23,700   | 0       |

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|  |  |  |  |  |     | -       |                               | 2021 (A ) | 2020 (B ) | (A - B ) |
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|  |  |  |  |  | 1.  |         |                               | 4,000     | 4,000     | 0        |
|  |  |  |  |  | 가 . |         |                               | 4,000     |           |          |
|  |  |  |  |  | 1)  | 310- 01 | $50,000 \times 40 \times 2 =$ | 4,000     |           |          |
|  |  |  |  |  | 2.  |         |                               | 19,700    | 19,700    | 0        |
|  |  |  |  |  | 가 . |         |                               | 14,060    |           |          |
|  |  |  |  |  | 1)  |         |                               | 5,080     |           |          |
|  |  |  |  |  | 가 ) | 210- 01 | $50,000 \times 10 =$          | 500       |           |          |
|  |  |  |  |  | )   |         |                               | 1,500     |           |          |
|  |  |  |  |  | (1) | 210- 06 | $40,000 \times 25 =$          | 1,000     |           |          |
|  |  |  |  |  | (2) | 210- 06 | $20,000 \times 25 =$          | 500       |           |          |
|  |  |  |  |  | )   | 230- 02 | $8,000 \times 30 \times 2 =$  | 480       |           |          |
|  |  |  |  |  | )   | 310- 01 | $3,000 \times 200 =$          | 600       |           |          |
|  |  |  |  |  | )   | 310- 01 | $10,000 \times 200 =$         | 2,000     |           |          |
|  |  |  |  |  | 2)  |         |                               | 3,500     |           |          |
|  |  |  |  |  | 가 ) | 210- 01 | $50,000 \times 10 \times 2 =$ | 1,000     |           |          |
|  |  |  |  |  | )   |         |                               | 800       |           |          |
|  |  |  |  |  | (1) | 210- 06 | $40,000 \times 10 =$          | 400       |           |          |
|  |  |  |  |  | (2) | 210- 06 | $20,000 \times 10 \times 2 =$ | 400       |           |          |
|  |  |  |  |  | )   | 230- 02 | $8,000 \times 25 =$           | 200       |           |          |
|  |  |  |  |  | )   | 310- 01 | $150,000 \times 10 =$         | 1,500     |           |          |
|  |  |  |  |  | 3)  |         |                               | 3,200     |           |          |
|  |  |  |  |  | 가 ) | 210- 01 | $50,000 \times 10 =$          | 500       |           |          |
|  |  |  |  |  | )   |         |                               | 600       |           |          |
|  |  |  |  |  | (1) | 210- 06 | $40,000 \times 10 =$          | 400       |           |          |
|  |  |  |  |  | (2) | 210- 06 | $20,000 \times 10 =$          | 200       |           |          |
|  |  |  |  |  | )   | 310- 01 | $8,000 \times 100 =$          | 800       |           |          |
|  |  |  |  |  | )   | 310- 01 | $3,000 \times 100 =$          | 300       |           |          |
|  |  |  |  |  | )   | 310- 01 | $10,000 \times 100 =$         | 1,000     |           |          |
|  |  |  |  |  | 4)  |         |                               | 2,280     |           |          |
|  |  |  |  |  | 가 ) | 210- 01 | $50,000 \times 10 =$          | 500       |           |          |
|  |  |  |  |  | )   |         |                               | 480       |           |          |
|  |  |  |  |  | (1) | 210- 06 | $40,000 \times 8 =$           | 320       |           |          |

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|--|--|--|--|-----|--------|------------------------------|--|-----------|-----------|-----------|
|  |  |  |  | (2) | 210-06 | 20,000 × 8 =                 |  | 160       |           |           |
|  |  |  |  | )   | 310-01 | 3,000 × 100 =                |  | 300       |           |           |
|  |  |  |  | )   | 310-01 | 10,000 × 100 =               |  | 1,000     |           |           |
|  |  |  |  | .   |        |                              |  | 5,640     |           |           |
|  |  |  |  | 1)  |        |                              |  | 5,640     |           |           |
|  |  |  |  | 가)  | 210-01 | 50,000 × 20 =                |  | 1,000     |           |           |
|  |  |  |  | )   | 210-07 | 50,000 × 3 × 2 =             |  | 300       |           |           |
|  |  |  |  | )   | 210-07 | 550,000 × 2 =                |  | 1,100     |           |           |
|  |  |  |  | )   | 310-01 | 8,000 × 60 × 5 =             |  | 2,400     |           |           |
|  |  |  |  | )   | 310-01 | 3,000 × 60 × 3 =             |  | 540       |           |           |
|  |  |  |  | )   | 230-02 | 15,000 × 10 × 2 =            |  | 300       |           |           |
|  |  |  |  |     |        |                              |  | 5,594,409 | 5,764,012 | 169,603   |
|  |  |  |  |     |        |                              |  | 4,001,215 | 4,290,676 | 289,461   |
|  |  |  |  |     |        |                              |  | 4,001,215 | 4,290,676 | 289,461   |
|  |  |  |  | 1.  |        |                              |  | 4,001,215 | 4,290,676 | 289,461   |
|  |  |  |  | 가 . | 620-02 | 590,966,000 =                |  | 590,966   |           |           |
|  |  |  |  | .   | 620-02 | 2,349,380,000 =              |  | 2,349,380 |           |           |
|  |  |  |  | .   | 620-02 | 1,060,869,000 =              |  | 1,060,869 |           |           |
|  |  |  |  |     |        |                              |  | 1,593,194 | 1,473,336 | 119,858   |
|  |  |  |  |     |        |                              |  | 1,358,575 | 1,227,688 | 130,887   |
|  |  |  |  | 1.  |        |                              |  | 1,358,575 | 1,227,688 | 130,887   |
|  |  |  |  | 가 . | 620-08 | 1,358,575,000 =              |  | 1,358,575 |           |           |
|  |  |  |  |     |        |                              |  | 234,619   | 245,648   | 11,029    |
|  |  |  |  | 1.  |        |                              |  | 234,619   | 245,648   | 11,029    |
|  |  |  |  | 가 . | 620-09 | 234,619,000 =                |  | 234,619   |           |           |
|  |  |  |  |     |        |                              |  | 3,247,850 | 4,434,499 | 1,186,649 |
|  |  |  |  |     |        |                              |  | 83,585    | 858,685   | 775,100   |
|  |  |  |  |     |        |                              |  | 83,585    | 858,685   | 775,100   |
|  |  |  |  | 1.  |        |                              |  | 14,872    | 0         | 14,872    |
|  |  |  |  | 가 . |        |                              |  | 9,451     |           |           |
|  |  |  |  | 1)  |        |                              |  | 9,384     |           |           |
|  |  |  |  | 가)  | 420-03 | 138,000 × 68m <sup>2</sup> = |  | 9,384     |           |           |

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|  |  |  |  |    |        | -                                |  | 2021 (A)  | 2020 (B)  | (A - B) |
|--|--|--|--|----|--------|----------------------------------|--|-----------|-----------|---------|
|  |  |  |  | 2) | 420-05 | $9,384,000 \times 0.71\% =$      |  | 67        |           |         |
|  |  |  |  | .  |        |                                  |  | 5,421     |           |         |
|  |  |  |  | 1) |        |                                  |  | 5,382     |           |         |
|  |  |  |  | 가) | 420-03 | $138,000 \times 39m^2 =$         |  | 5,382     |           |         |
|  |  |  |  | 2) | 420-05 | $5,382,000 \times 0.72\% =$      |  | 39        |           |         |
|  |  |  |  | 2. |        |                                  |  | 68,713    | 308,665   | 239,952 |
|  |  |  |  | 가. |        |                                  |  | 68,713    |           |         |
|  |  |  |  | 1) |        |                                  |  | 68,060    |           |         |
|  |  |  |  | 가) | 420-03 | $68,060,000 \times 1 =$          |  | 68,060    |           |         |
|  |  |  |  | 2) | 420-05 | $68,060,000 \times 0.959\% =$    |  | 653       |           |         |
|  |  |  |  |    |        |                                  |  | 3,164,265 | 3,575,814 | 411,549 |
|  |  |  |  |    |        |                                  |  | 3,164,265 | 3,575,814 | 411,549 |
|  |  |  |  | 1. |        |                                  |  | 1,090,846 | 1,421,899 | 331,053 |
|  |  |  |  | 가. |        |                                  |  | 323,944   |           |         |
|  |  |  |  | 1) | 420-02 | $306,335,000 \times 4.6661\% =$  |  | 14,294    |           |         |
|  |  |  |  | 2) |        |                                  |  | 306,335   |           |         |
|  |  |  |  | 가) | 420-03 | $9,850,000 \times 8.5 =$         |  | 83,725    |           |         |
|  |  |  |  | )  | 420-03 | $4,137,000 \times 5 =$           |  | 20,685    |           |         |
|  |  |  |  | )  | 420-03 | $9,850,000 \times 5 =$           |  | 49,250    |           |         |
|  |  |  |  | )  | 420-03 | $9,850,000 \times 5 =$           |  | 49,250    |           |         |
|  |  |  |  | )  | 420-03 | $9,850,000 \times 6 =$           |  | 59,100    |           |         |
|  |  |  |  | )  | 420-03 | $9,850,000 \times 2.5 =$         |  | 24,625    |           |         |
|  |  |  |  | )  | 420-03 | $9,850,000 \times 2 =$           |  | 19,700    |           |         |
|  |  |  |  | )  | 420-05 | $306,335,000 \times 1.082\% =$   |  | 3,315     |           |         |
|  |  |  |  | 3) |        |                                  |  | 215,400   |           |         |
|  |  |  |  | .  |        |                                  |  | 11,537    |           |         |
|  |  |  |  | 1) | 420-02 | $201,685,000 \times 5.71982\% =$ |  | 201,685   |           |         |
|  |  |  |  | 2) |        |                                  |  | 127,380   |           |         |
|  |  |  |  | 가) | 420-03 | $21,230,000 \times 6 =$          |  | 63,690    |           |         |
|  |  |  |  | )  | 420-03 | $21,230,000 \times 3 =$          |  | 10,615    |           |         |
|  |  |  |  | )  | 420-03 | $21,230,000 \times 0.5 =$        |  | 2,178     |           |         |
|  |  |  |  | 3) | 420-05 | $201,685,000 \times 1.0799\% =$  |  | 10,522    |           |         |
|  |  |  |  | .  |        |                                  |  |           |           |         |

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|  |  |  |  |  |              | -      |                              | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|--------------|--------|------------------------------|----------|----------|---------|
|  |  |  |  |  | 1)<br>가) ( ) | 420-03 | 3,470,000 × 3 =              | 10,410   |          |         |
|  |  |  |  |  | 2)           | 420-05 | 10,410,000 × 1.075% =        | 10,410   |          |         |
|  |  |  |  |  | .            |        |                              | 112      |          |         |
|  |  |  |  |  | 1)           | 420-02 | 59,340,000 × 5.989% =        | 63,523   |          |         |
|  |  |  |  |  | 2)           |        |                              | 3,554    |          |         |
|  |  |  |  |  | 가)           | 420-03 | 19,780,000 × 3 =             | 59,340   |          |         |
|  |  |  |  |  | 3)           | 420-05 | 59,340,000 × 1.059% =        | 59,340   |          |         |
|  |  |  |  |  | .            |        |                              | 629      |          |         |
|  |  |  |  |  | 1)           |        |                              | 18,346   |          |         |
|  |  |  |  |  | 가)           | 420-03 | 6,050,000 × 3 =              | 18,150   |          |         |
|  |  |  |  |  | 2)           | 420-05 | 18,150,000 × 1.078% =        | 18,150   |          |         |
|  |  |  |  |  | .            |        |                              | 196      |          |         |
|  |  |  |  |  | 1)           | 420-02 | 430,824,000 × 5.8497% =      | 459,111  |          |         |
|  |  |  |  |  | 2)           |        |                              | 25,202   |          |         |
|  |  |  |  |  | 가)           | 420-03 | 19,780,000 × 3 =             | 430,824  |          |         |
|  |  |  |  |  | )            | 420-03 | 31,650,000 × 3 =             | 59,340   |          |         |
|  |  |  |  |  | )            | 420-03 | 6,050,000 × 3 =              | 94,950   |          |         |
|  |  |  |  |  | )            | 420-03 | 16,228,000 × 3 =             | 18,150   |          |         |
|  |  |  |  |  | )            | 420-03 | 3,470,000 × 3 =              | 48,684   |          |         |
|  |  |  |  |  | )            | 420-03 | 4,640,000 × 3 =              | 10,410   |          |         |
|  |  |  |  |  | )            | 420-03 | 1,920,000 × 3 =              | 13,920   |          |         |
|  |  |  |  |  | )            | 420-03 | 30,000,000 × 1 =             | 5,760    |          |         |
|  |  |  |  |  | )            | 420-03 | 1,810,000 × 35m =            | 30,000   |          |         |
|  |  |  |  |  | )            | 420-03 | 98,000 × 750m <sup>2</sup> = | 63,350   |          |         |
|  |  |  |  |  | )            | 420-03 | 319,000 × 40m =              | 73,500   |          |         |
|  |  |  |  |  | 3)           | 420-05 | 430,824,000 × 0.716% =       | 12,760   |          |         |
|  |  |  |  |  | 2.           |        |                              | 3,085    |          |         |
|  |  |  |  |  | 가.           |        |                              | 11,301   | 0        | 11,301  |
|  |  |  |  |  | 1)           |        |                              | 11,301   |          |         |
|  |  |  |  |  | 가) (10 )     | 420-03 | 11,180,000 × 1 =             | 11,180   |          |         |
|  |  |  |  |  | 2)           | 420-05 | 11,180,000 × 1.08% =         | 11,180   |          |         |
|  |  |  |  |  |              |        |                              | 121      |          |         |

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|  |  |  |  |  |                           | -      |                                  | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|---------------------------|--------|----------------------------------|----------|----------|---------|
|  |  |  |  |  | 3.                        |        |                                  | 405,298  | 233,993  | 171,305 |
|  |  |  |  |  | 가 .                       |        |                                  | 405,298  |          |         |
|  |  |  |  |  | 1)                        | 420-02 | $381,600,000 \times 5.1302\% =$  | 19,577   |          |         |
|  |  |  |  |  | 2)                        |        |                                  | 381,600  |          |         |
|  |  |  |  |  | 가 )                       | 420-03 | $7,200,000 \times 5 =$           | 36,000   |          |         |
|  |  |  |  |  | )                         | 420-03 | $7,200,000 \times 5 =$           | 36,000   |          |         |
|  |  |  |  |  | )                         | 420-03 | $7,200,000 \times 43 =$          | 309,600  |          |         |
|  |  |  |  |  | 3)                        | 420-05 | $381,600,000 \times 1.0799\% =$  | 4,121    |          |         |
|  |  |  |  |  | 4.                        |        |                                  | 75,758   | 0        | 75,758  |
|  |  |  |  |  | 가 .                       |        |                                  | 75,758   |          |         |
|  |  |  |  |  | 1)                        | 420-03 | $75,000,000 \times 1 =$          | 75,000   |          |         |
|  |  |  |  |  | 2)                        | 420-05 | $75,000,000 \times 1.01\% =$     | 758      |          |         |
|  |  |  |  |  | 5.                        |        |                                  | 546,597  | 896,720  | 350,123 |
|  |  |  |  |  | 가 .                       |        |                                  | 33,416   |          |         |
|  |  |  |  |  | 1)                        |        |                                  | 33,416   |          |         |
|  |  |  |  |  | 가 )                       | 420-03 | $4,000 \times 1,754\text{m}^2 =$ | 7,016    |          |         |
|  |  |  |  |  | )                         | 420-03 | $4,000 \times 1,984\text{m}^2 =$ | 7,936    |          |         |
|  |  |  |  |  | )                         | 420-03 | $4,000 \times 1,423\text{m}^2 =$ | 5,692    |          |         |
|  |  |  |  |  | )                         | 420-03 | $4,000 \times 3,193\text{m}^2 =$ | 12,772   |          |         |
|  |  |  |  |  | .                         |        |                                  | 152,082  |          |         |
|  |  |  |  |  | 1) 가                      |        |                                  | 152,082  |          |         |
|  |  |  |  |  | 가 ) (981m <sup>2</sup> )  | 420-02 | $22,197,000 \times 1 =$          | 22,197   |          |         |
|  |  |  |  |  | ) (3,5214m <sup>2</sup> ) | 420-02 | $40,103,000 \times 1 =$          | 40,103   |          |         |
|  |  |  |  |  | ) (2,443m <sup>2</sup> )  | 420-02 | $22,410,000 \times 1 =$          | 22,410   |          |         |
|  |  |  |  |  | ) (252m <sup>2</sup> )    | 420-02 | $17,157,000 \times 1 =$          | 17,157   |          |         |
|  |  |  |  |  | ) (4,3285m <sup>2</sup> ) | 420-02 | $50,215,000 \times 1 =$          | 50,215   |          |         |
|  |  |  |  |  | .                         |        |                                  | 361,099  |          |         |
|  |  |  |  |  | 1)                        | 420-02 | $340,788,000 \times 4.8798\% =$  | 16,630   |          |         |
|  |  |  |  |  | 2)                        |        |                                  | 340,788  |          |         |
|  |  |  |  |  | 가 )                       | 420-03 | $16,228,000 \times 10 =$         | 162,280  |          |         |
|  |  |  |  |  | )                         | 420-03 | $16,228,000 \times 11 =$         | 178,508  |          |         |
|  |  |  |  |  | 3)                        | 420-05 | $340,788,000 \times 1.08\% =$    | 3,681    |          |         |

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|  |  |  |  |  |     | -        |                                   | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|-----|----------|-----------------------------------|----------|----------|---------|
|  |  |  |  |  | 6.  |          |                                   | 549,648  | 875,127  | 325,479 |
|  |  |  |  |  | 가 . |          |                                   | 23,789   |          |         |
|  |  |  |  |  | 1)  |          |                                   | 23,535   |          |         |
|  |  |  |  |  | 가 ) | 420 - 03 | $523,000 \times 45m =$            | 23,535   |          |         |
|  |  |  |  |  | 2)  | 420 - 05 | $23,535,000 \times 1.078\% =$     | 254      |          |         |
|  |  |  |  |  | .   |          |                                   | 316,238  |          |         |
|  |  |  |  |  | 1)  | 420 - 02 | $298,000,000 \times 5.03993\% =$  | 15,019   |          |         |
|  |  |  |  |  | 2)  |          |                                   | 298,000  |          |         |
|  |  |  |  |  | 가 ) | 420 - 03 | $332,000 \times 750m^2 =$         | 249,000  |          |         |
|  |  |  |  |  | )   | 420 - 03 | $98,000 \times 100m^2 =$          | 9,800    |          |         |
|  |  |  |  |  | )   | 420 - 03 | $98,000 \times 400m^2 =$          | 39,200   |          |         |
|  |  |  |  |  | 3)  | 420 - 05 | $298,000,000 \times 1.079868\% =$ | 3,219    |          |         |
|  |  |  |  |  | .   |          |                                   | 23,248   |          |         |
|  |  |  |  |  | 1)  |          |                                   | 23,000   |          |         |
|  |  |  |  |  | 가 ) | 420 - 03 | $23,000,000 \times 1 =$           | 23,000   |          |         |
|  |  |  |  |  | 2)  | 420 - 05 | $23,000,000 \times 1.0775\% =$    | 248      |          |         |
|  |  |  |  |  | .   |          |                                   | 186,373  |          |         |
|  |  |  |  |  | 1)  | 420 - 02 | $172,100,000 \times 7.4454\% =$   | 12,814   |          |         |
|  |  |  |  |  | 2)  |          |                                   | 172,100  |          |         |
|  |  |  |  |  | 가 ) | 420 - 03 | $150,000 \times 300m^2 =$         | 45,000   |          |         |
|  |  |  |  |  | )   | 420 - 03 | $98,000 \times 400m^2 =$          | 39,200   |          |         |
|  |  |  |  |  | )   | 420 - 03 | $319,000 \times 100m =$           | 31,900   |          |         |
|  |  |  |  |  | )   | 420 - 03 | $3,000,000 \times 2 =$            | 6,000    |          |         |
|  |  |  |  |  | )   | 420 - 03 | $3,000,000 \times 10 =$           | 30,000   |          |         |
|  |  |  |  |  | )   | 420 - 03 | $20,000,000 \times 1 =$           | 20,000   |          |         |
|  |  |  |  |  | 3)  | 420 - 05 | $172,100,000 \times 0.8475\% =$   | 1,459    |          |         |
|  |  |  |  |  | 7.  |          |                                   | 78,992   | 104,471  | 25,479  |
|  |  |  |  |  | 가 . |          |                                   | 30,134   |          |         |
|  |  |  |  |  | 1)  | 420 - 02 | $27,840,000 \times 7.158\% =$     | 1,993    |          |         |
|  |  |  |  |  | 2)  |          |                                   | 27,840   |          |         |
|  |  |  |  |  | 가 ) | 420 - 03 | $4,640,000 \times 3 =$            | 13,920   |          |         |
|  |  |  |  |  | )   | 420 - 03 | $4,640,000 \times 3 =$            | 13,920   |          |         |

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|  |  |  |  |     |         | -                      |         | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|-----|---------|------------------------|---------|----------|----------|---------|
|  |  |  |  | 3)  | 420- 05 | 27,840,000 × 1.079%=   | 301     |          |          |         |
|  |  |  |  | .   |         |                        | 48,858  |          |          |         |
|  |  |  |  | 1)  | 420- 02 | 45,180,000 × 7.059%=   | 3,190   |          |          |         |
|  |  |  |  | 2)  |         |                        | 45,180  |          |          |         |
|  |  |  |  | 가)  | 420- 03 | 1,004,000 × 30kW =     | 30,120  |          |          |         |
|  |  |  |  | )   | 420- 03 | 1,004,000 × 15kW =     | 15,060  |          |          |         |
|  |  |  |  | 3)  | 420- 05 | 45,180,000 × 1.0799%=  | 488     |          |          |         |
|  |  |  |  | 8.  |         |                        | 295,215 |          | 0        | 295,215 |
|  |  |  |  | 가.  |         |                        | 295,215 |          |          |         |
|  |  |  |  | 1)  | 420- 02 | 277,980,000 × 5.12%=   | 14,233  |          |          |         |
|  |  |  |  | 2)  |         |                        | 277,980 |          |          |         |
|  |  |  |  | 가)  | 420- 03 | 92,660,000 × 3 =       | 277,980 |          |          |         |
|  |  |  |  | 3)  | 420- 05 | 277,980,000 × 1.0799%= | 3,002   |          |          |         |
|  |  |  |  | 9.  |         |                        | 77,490  |          | 0        | 77,490  |
|  |  |  |  | 가.  |         |                        | 59,340  |          |          |         |
|  |  |  |  | 1)  | 620- 11 | 19,780,000 × 3 =       | 59,340  |          |          |         |
|  |  |  |  | .   |         |                        | 18,150  |          |          |         |
|  |  |  |  | 1)  | 620- 11 | 6,050,000 × 3 =        | 18,150  |          |          |         |
|  |  |  |  | 10. |         |                        | 33,120  |          | 0        | 33,120  |
|  |  |  |  | 가.  |         |                        | 13,920  |          |          |         |
|  |  |  |  | 1)  | 620- 11 | 4,640,000 × 3 =        | 13,920  |          |          |         |
|  |  |  |  | .   |         |                        | 19,200  |          |          |         |
|  |  |  |  | 1)  | 620- 11 | 1,920,000 × 10 =       | 19,200  |          |          |         |
|  |  |  |  | .   |         |                        | 138,090 |          | 191,182  | 53,092  |
|  |  |  |  |     |         |                        | 138,090 |          | 191,182  | 53,092  |
|  |  |  |  |     |         |                        | 78,030  |          | 69,590   | 8,440   |
|  |  |  |  |     |         |                        | 630     |          | 630      | 0       |
|  |  |  |  | 1.  |         |                        | 480     |          | 480      | 0       |
|  |  |  |  | 가.  | 210- 06 | 80,000 × 6 =           | 480     |          |          |         |
|  |  |  |  | 2.  |         |                        | 150     |          | 150      | 0       |
|  |  |  |  | 가.  | 230- 02 | 15,000 × 10 =          | 150     |          |          |         |
|  |  |  |  |     |         |                        | 77,400  |          | 68,960   | 8,440   |

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|  |  |  |  |  |    | -      |   | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|----|--------|---|----------|----------|---------|
|  |  |  |  |  | 1. |        |   | 77,400   | 68,960   | 8,440   |
|  |  |  |  |  | 가. |        |   | 77,400   |          |         |
|  |  |  |  |  | 1) | 210-01 | $50,000 \times 14 \times 42 =$          | 29,400   |          |         |
|  |  |  |  |  | 2) | 210-06 | $40,000 \times 2 \times 14 \times 42 =$ | 47,040   |          |         |
|  |  |  |  |  | 3) | 310-01 | $3,000 \times 80 \times 4 =$            | 960      |          |         |
|  |  |  |  |  |    |        |   | 60,060   | 121,592  | 61,532  |
|  |  |  |  |  |    |        |   | 60,060   | 121,592  | 61,532  |
|  |  |  |  |  | 1. |        |   | 30,000   | 30,000   | 0       |
|  |  |  |  |  | 가. | 430-01 | $15,000 \times 2,000 =$                 | 30,000   |          |         |
|  |  |  |  |  | 2. |        |   | 14,900   | 38,170   | 23,270  |
|  |  |  |  |  | 가. | 430-01 | $8,500,000 \times 1 =$                  | 8,500    |          |         |
|  |  |  |  |  | .  | 430-01 | $6,400,000 \times 1 =$                  | 6,400    |          |         |
|  |  |  |  |  | 3. |        |   | 7,600    | 7,600    | 0       |
|  |  |  |  |  | 가. | 210-01 | $100,000 \times 10 =$                   | 1,000    |          |         |
|  |  |  |  |  | .  | 210-02 | $100,000 \times 12 =$                   | 1,200    |          |         |
|  |  |  |  |  | .  | 210-09 | $450,000 \times 12 =$                   | 5,400    |          |         |
|  |  |  |  |  | 4. |        |   | 2,000    | 27,000   | 25,000  |
|  |  |  |  |  | 가. | 430-01 | $20,000 \times 100 =$                   | 2,000    |          |         |
|  |  |  |  |  | 5. |        |   | 5,360    | 2,620    | 2,740   |
|  |  |  |  |  | 가. |        |   | 1,040    |          |         |
|  |  |  |  |  | 1) | 210-01 | $50,000 \times 5 \times 2 =$            | 500      |          |         |
|  |  |  |  |  | 2) | 210-06 | $40,000 \times 2 \times 3 \times 2 =$   | 480      |          |         |
|  |  |  |  |  | 3) | 310-01 | $3,000 \times 10 \times 2 =$            | 60       |          |         |
|  |  |  |  |  | .  |        |   | 780      |          |         |
|  |  |  |  |  | 1) | 210-01 | $100,000 \times 7 =$                    | 700      |          |         |
|  |  |  |  |  | 2) | 210-06 | $40,000 \times 1 \times 2 =$            | 80       |          |         |
|  |  |  |  |  | .  |        |   | 1,480    |          |         |
|  |  |  |  |  | 1) | 210-01 | $100,000 \times 10 =$                   | 1,000    |          |         |
|  |  |  |  |  | 2) | 210-06 | $40,000 \times 6 \times 2 =$            | 480      |          |         |
|  |  |  |  |  | .  |        |   | 1,340    |          |         |
|  |  |  |  |  | 1) | 210-01 | $50,000 \times 6 =$                     | 300      |          |         |
|  |  |  |  |  | 2) | 210-01 | $8,000 \times 30 =$                     | 240      |          |         |



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|  |  |  |  |  |    | -       |  | 2021 (A)  | 2020 (B)  | (A - B) |
|--|--|--|--|--|----|---------|--|-----------|-----------|---------|
|  |  |  |  |  | 3) | 210- 06 | $40,000 \times 1 \times 2 \times 10 =$ | 800       |           |         |
|  |  |  |  |  | .  |         |  | 720       |           |         |
|  |  |  |  |  | 1) | 210- 01 | $80,000 \times 3 =$                    | 240       |           |         |
|  |  |  |  |  | 2) | 210- 06 | $80,000 \times 3 \times 2 =$           | 480       |           |         |
|  |  |  |  |  | 6. |         |  | 200       | 16,202    | 16,002  |
|  |  |  |  |  | 가. | 210- 03 | $200,000 \times 1 =$                   | 200       |           |         |
|  |  |  |  |  |    |         |  | 1,298,424 | 1,957,177 | 658,753 |
|  |  |  |  |  |    |         |  | 903,659   | 1,239,046 | 335,387 |
|  |  |  |  |  |    |         |  | 13,225    | 9,175     | 4,050   |
|  |  |  |  |  |    |         |  | 7,115     | 5,095     | 2,020   |
|  |  |  |  |  | 1. |         |  | 7,115     | 5,095     | 2,020   |
|  |  |  |  |  | 가. |         |  | 5,255     |           |         |
|  |  |  |  |  | 1) | 210- 01 | $50,000 \times 4 =$                    | 200       |           |         |
|  |  |  |  |  | 2) | 210- 01 | $16,000 \times 230 =$                  | 3,680     |           |         |
|  |  |  |  |  | 3) | 210- 01 | $10,000 \times 20 =$                   | 200       |           |         |
|  |  |  |  |  | 4) | 310- 01 | $3,000 \times 100 =$                   | 300       |           |         |
|  |  |  |  |  | 5) | 310- 01 | $500,000 \times 1 =$                   | 500       |           |         |
|  |  |  |  |  | 6) | 230- 02 | $15,000 \times 25 =$                   | 375       |           |         |
|  |  |  |  |  | .  |         |  | 1,860     |           |         |
|  |  |  |  |  | 1) | 210- 01 | $10,000 \times 48 \times 2 =$          | 960       |           |         |
|  |  |  |  |  | 2) | 230- 02 | $15,000 \times 15 \times 4 =$          | 900       |           |         |
|  |  |  |  |  |    |         |  | 6,110     | 4,080     | 2,030   |
|  |  |  |  |  | 1. |         |  | 3,650     | 2,190     | 1,460   |
|  |  |  |  |  | 가. |         |  | 3,650     |           |         |
|  |  |  |  |  | 1) | 210- 01 | $50,000 \times 10 \times 2 =$          | 1,000     |           |         |
|  |  |  |  |  | 2) | 210- 01 | $20,000 \times 15 \times 2 =$          | 600       |           |         |
|  |  |  |  |  | 3) | 210- 06 | $80,000 \times 10 \times 2 =$          | 1,600     |           |         |
|  |  |  |  |  | 4) | 230- 02 | $15,000 \times 15 \times 2 =$          | 450       |           |         |
|  |  |  |  |  | 2. |         |  | 2,460     | 1,890     | 570     |
|  |  |  |  |  | 가. |         |  | 2,460     |           |         |
|  |  |  |  |  | 1) | 210- 01 | $100,000 \times 3 \times 3 =$          | 900       |           |         |
|  |  |  |  |  | 2) | 210- 01 | $20,000 \times 15 \times 3 =$          | 900       |           |         |

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|  |  |  |  |       |         | -                |                   | 2021 (A ) | 2020 (B ) | (A - B ) |
|--|--|--|--|-------|---------|------------------|-------------------|-----------|-----------|----------|
|  |  |  |  |       | 3)      | 230- 02          | 15,000 × 22 × 2 = | 660       |           |          |
|  |  |  |  |       |         |                  |                   | 10,438    | 9,380     | 1,058    |
|  |  |  |  |       |         |                  |                   | 10,438    | 9,380     | 1,058    |
|  |  |  |  |       | 1.      |                  |                   | 540       | 660       | 120      |
|  |  |  |  |       | 가 .     | 250- 04          | 5,000 × 4 × 15 =  | 300       |           |          |
|  |  |  |  |       | .       | 210- 06          | 40,000 × 6 =      | 240       |           |          |
|  |  |  |  |       | 2.      |                  |                   | 500       | 500       | 0        |
|  |  |  |  |       | 가 .     | 210- 01          | 10,000 × 50 =     | 500       |           |          |
|  |  |  |  |       | 3.      |                  |                   | 9,398     | 8,220     | 1,178    |
|  |  |  |  |       | 가 .     |                  |                   | 5,548     |           |          |
|  |  |  |  |       | 1)      | 210- 15          | 53,000 × 34 × 2 = | 3,604     |           |          |
|  |  |  |  |       | 2)      | 210- 07          | 700,000 × 1 × 2 = | 1,400     |           |          |
|  |  |  |  |       | 3)      | 230- 02          | 8,000 × 34 × 2 =  | 544       |           |          |
|  |  |  |  |       | .       |                  |                   | 3,350     |           |          |
|  |  |  |  |       | 1)      | 210- 15          | 40,000 × 50 =     | 2,000     |           |          |
|  |  |  |  |       | 2)      | 210- 07          | 600,000 × 1 =     | 600       |           |          |
|  |  |  |  |       | 3) ( )  |                  |                   | 750       |           |          |
|  |  |  |  |       | 가 )     | 210- 06          | 160,000 × 1 × 3 = | 480       |           |          |
|  |  |  |  |       | )       | 210- 06          | 90,000 × 1 × 3 =  | 270       |           |          |
|  |  |  |  |       | .       |                  |                   | 500       |           |          |
|  |  |  |  |       | 1)      | 210- 01          | 10,000 × 3 × 10 = | 300       |           |          |
|  |  |  |  |       | 2)      | 210- 01          | 10,000 × 20 =     | 200       |           |          |
|  |  |  |  | 가     |         |                  |                   | 1,828     | 1,692     | 136      |
|  |  |  |  | 가     |         |                  |                   | 1,828     | 1,692     | 136      |
|  |  |  |  | 1. 가  |         |                  |                   | 1,828     | 1,692     | 136      |
|  |  |  |  | 가 . 가 |         |                  |                   | 1,828     |           |          |
|  |  |  |  | 1) 가  |         |                  |                   | 508       |           |          |
|  |  |  |  | 가 )   | 210- 01 | 6,350 × 80 =     |                   | 508       |           |          |
|  |  |  |  | 2) 가  |         |                  |                   | 1,320     |           |          |
|  |  |  |  | 가 )   | 210- 01 | 30,000 × 6 × 2 = |                   | 360       |           |          |
|  |  |  |  | )     | 210- 06 | 80,000 × 4 × 2 = |                   | 640       |           |          |
|  |  |  |  | )     | 210- 06 | 20,000 × 4 × 2 = |                   | 160       |           |          |

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|  |  |  |  |  |      | -       |                               | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|------|---------|-------------------------------|----------|----------|---------|
|  |  |  |  |  | )    | 230- 02 | $8,000 \times 10 \times 2 =$  | 160      |          |         |
|  |  |  |  |  |      |         |                               | 1,990    | 2,390    | 400     |
|  |  |  |  |  |      |         |                               | 1,990    | 2,390    | 400     |
|  |  |  |  |  | 1.   |         |                               | 1,990    | 2,390    | 400     |
|  |  |  |  |  | 가 .  |         |                               | 1,990    |          |         |
|  |  |  |  |  | 1)   | 210- 01 | $89,000 \times 5 \times 2 =$  | 890      |          |         |
|  |  |  |  |  | 2)   | 230- 02 | $8,000 \times 50 \times 2 =$  | 800      |          |         |
|  |  |  |  |  | 3)   | 230- 02 | $3,000 \times 50 \times 2 =$  | 300      |          |         |
|  |  |  |  |  |      |         |                               | 6,929    | 3,461    | 3,468   |
|  |  |  |  |  |      |         |                               | 6,929    | 3,461    | 3,468   |
|  |  |  |  |  | 1.   |         |                               | 6,929    | 3,461    | 3,468   |
|  |  |  |  |  | 가 .  |         |                               | 2,000    |          |         |
|  |  |  |  |  | 1)   | 210- 01 | $50,000 \times 4 \times 5 =$  | 1,000    |          |         |
|  |  |  |  |  | 2)PC | 210- 09 | $50,000 \times 2 \times 10 =$ | 1,000    |          |         |
|  |  |  |  |  | .    |         |                               | 4,929    |          |         |
|  |  |  |  |  | 1)   | 210- 09 | $10,106,000 \times 8\% =$     | 809      |          |         |
|  |  |  |  |  | 2)   | 430- 01 | $4,120,000 \times 1 =$        | 4,120    |          |         |
|  |  |  |  |  |      |         |                               | 4,160    | 4,375    | 215     |
|  |  |  |  |  |      |         |                               | 4,160    | 4,375    | 215     |
|  |  |  |  |  | 1.   |         |                               | 4,000    | 4,215    | 215     |
|  |  |  |  |  | 가 .  |         |                               | 4,000    |          |         |
|  |  |  |  |  | 1)   | 210- 09 | $3,000,000 \times 1 =$        | 3,000    |          |         |
|  |  |  |  |  | 2)   | 210- 01 | $100,000 \times 10 =$         | 1,000    |          |         |
|  |  |  |  |  | 2.   |         |                               | 160      | 160      | 0       |
|  |  |  |  |  | 가 .  |         |                               | 160      |          |         |
|  |  |  |  |  | 1)   | 210- 06 | $80,000 \times 2 =$           | 160      |          |         |
|  |  |  |  |  |      |         |                               | 5,062    | 2,062    | 3,000   |
|  |  |  |  |  |      |         |                               | 5,062    | 2,062    | 3,000   |
|  |  |  |  |  | 1.   |         |                               | 4,270    | 1,270    | 3,000   |
|  |  |  |  |  | 가 .  |         |                               | 3,300    |          |         |
|  |  |  |  |  | 1)   | 210- 01 | $50,000 \times 6 =$           | 300      |          |         |
|  |  |  |  |  | 2)   | 210- 01 | $100,000 \times 30 =$         | 3,000    |          |         |

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|  |  |  |  |  |     | -       |                   | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|--|-----|---------|-------------------|----------|----------|---------|
|  |  |  |  |  | .   |         |                   | 970      |          |         |
|  |  |  |  |  | 1)  | 210- 01 | 50,000 × 4 =      | 200      |          |         |
|  |  |  |  |  | 2)  | 210- 15 | 3,000 × 55 =      | 165      |          |         |
|  |  |  |  |  | 3)  | 230- 02 | 8,000 × 55 =      | 440      |          |         |
|  |  |  |  |  | 4)  | 230- 02 | 3,000 × 55 =      | 165      |          |         |
|  |  |  |  |  | 2.  |         |                   | 792      | 792      | 0       |
|  |  |  |  |  | 가 . | 210- 01 | 30,000 × 6 × 2 =  | 360      |          |         |
|  |  |  |  |  | .   | 230- 02 | 3,000 × 36 × 4 =  | 432      |          |         |
|  |  |  |  |  |     |         |                   | 1,520    | 1,700    | 180     |
|  |  |  |  |  |     |         |                   | 1,520    | 1,700    | 180     |
|  |  |  |  |  | 1.  |         |                   | 1,520    | 1,700    | 180     |
|  |  |  |  |  | 가 . | 210- 01 | 40,000 × 8 =      | 320      |          |         |
|  |  |  |  |  | .   | 210- 01 | 12,000 × 80 =     | 960      |          |         |
|  |  |  |  |  | .   | 230- 02 | 15,000 × 16 =     | 240      |          |         |
|  |  |  |  |  |     |         |                   | 46,493   | 30,740   | 15,753  |
|  |  |  |  |  |     |         |                   | 46,493   | 30,740   | 15,753  |
|  |  |  |  |  | 1.  |         |                   | 4,160    | 3,440    | 720     |
|  |  |  |  |  | 가 . | 210- 01 | 50,000 × 4 =      | 200      |          |         |
|  |  |  |  |  | .   | 210- 01 | 300,000 × 3 =     | 900      |          |         |
|  |  |  |  |  | .   | 210- 02 | 100,000 × 2 =     | 200      |          |         |
|  |  |  |  |  | .   | 250- 04 | 60,000 × 2 × 12 = | 1,440    |          |         |
|  |  |  |  |  | .   |         |                   | 880      |          |         |
|  |  |  |  |  | 1)  | 210- 06 | 80,000 × 4 × 2 =  | 640      |          |         |
|  |  |  |  |  | 2)  | 230- 02 | 15,000 × 8 × 2 =  | 240      |          |         |
|  |  |  |  |  | .   | 230- 02 | 15,000 × 36 =     | 540      |          |         |
|  |  |  |  |  | 2.  |         |                   | 14,000   | 11,000   | 3,000   |
|  |  |  |  |  | 가 . | 210- 09 | 7,000,000 × 2 =   | 14,000   |          |         |
|  |  |  |  |  | 3.  |         |                   | 15,000   | 5,000    | 10,000  |
|  |  |  |  |  | 가 . | 210- 01 | 5,000,000 × 1 =   | 5,000    |          |         |
|  |  |  |  |  | .   | 620- 03 | 5,000,000 × 2 =   | 10,000   |          |         |
|  |  |  |  |  | 4.  |         |                   | 13,333   | 11,300   | 2,033   |
|  |  |  |  |  | 가 . | 210- 02 | 13,333,000 =      | 13,333   |          |         |

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|  |  |  |  |    |        | -                                     |  | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|----|--------|---------------------------------------|--|----------|----------|---------|
|  |  |  |  |    |        |                                       |  | 575,235  | 957,395  | 382,160 |
|  |  |  |  |    |        |                                       |  | 575,235  | 957,395  | 382,160 |
|  |  |  |  | 1. |        |                                       |  | 531,155  | 922,955  | 391,800 |
|  |  |  |  | 가. |        |                                       |  | 1,000    |          |         |
|  |  |  |  | 1) | 210-01 | $38,000 \times 7 \times 2 =$          |  | 532      |          |         |
|  |  |  |  | 2) |        | ( )                                   |  | 300      |          |         |
|  |  |  |  | 가) | 210-06 | $100,000 \times 1 \times 2 =$         |  | 200      |          |         |
|  |  |  |  | )  | 210-06 | $50,000 \times 1 \times 2 =$          |  | 100      |          |         |
|  |  |  |  | 3) | 210-06 | $14,000 \times 3 \times 2 \times 2 =$ |  | 168      |          |         |
|  |  |  |  | .  | 210-07 | $430,286,000 =$                       |  | 430,286  |          |         |
|  |  |  |  | .  | 620-03 | $99,869,000 =$                        |  | 99,869   |          |         |
|  |  |  |  | 2. |        |                                       |  | 44,080   | 34,440   | 9,640   |
|  |  |  |  | 가. | 620-03 | $44,080,000 =$                        |  | 44,080   |          |         |
|  |  |  |  |    |        |                                       |  | 7,048    | 7,028    | 20      |
|  |  |  |  |    |        |                                       |  | 7,048    | 7,028    | 20      |
|  |  |  |  | 1. |        |                                       |  | 3,180    | 3,228    | 48      |
|  |  |  |  | 가. |        |                                       |  | 3,180    |          |         |
|  |  |  |  | 1) | 210-01 | $182,000 \times 8 =$                  |  | 1,456    |          |         |
|  |  |  |  | 2) | 210-01 | $8,000 \times 55 =$                   |  | 440      |          |         |
|  |  |  |  | 3) | 210-06 | $160,000 \times 1 \times 2 =$         |  | 320      |          |         |
|  |  |  |  | 4) | 210-06 | $14,000 \times 3 \times 2 =$          |  | 84       |          |         |
|  |  |  |  | 5) | 310-01 | $8,000 \times 55 \times 2 =$          |  | 880      |          |         |
|  |  |  |  | 2. |        |                                       |  | 3,868    | 3,800    | 68      |
|  |  |  |  | 가. |        |                                       |  | 3,868    |          |         |
|  |  |  |  | 1) | 210-01 | $30,000 \times 20 \times 5 =$         |  | 3,000    |          |         |
|  |  |  |  | 2) |        | ( )                                   |  | 700      |          |         |
|  |  |  |  | 가) | 210-06 | $200,000 \times 1 \times 2 =$         |  | 400      |          |         |
|  |  |  |  | )  | 210-06 | $150,000 \times 1 \times 2 =$         |  | 300      |          |         |
|  |  |  |  | 3) | 210-06 | $14,000 \times 3 \times 2 \times 2 =$ |  | 168      |          |         |
|  |  |  |  |    |        |                                       |  | 229,731  | 209,648  | 20,083  |
|  |  |  |  |    |        |                                       |  | 229,731  | 209,648  | 20,083  |
|  |  |  |  | 1. |        |                                       |  | 229,731  | 209,648  | 20,083  |

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|  |  |  |  |  |      | -       |                   | 2021 (A ) | 2020 (B ) | (A - B ) |
|--|--|--|--|--|------|---------|-------------------|-----------|-----------|----------|
|  |  |  |  |  | 가 .  |         |                   | 119,075   |           |          |
|  |  |  |  |  | 1)   | 210- 09 | 89,058,000 =      | 89,058    |           |          |
|  |  |  |  |  | 2)   | 210- 13 | 29,261,000 =      | 29,261    |           |          |
|  |  |  |  |  | 3)   | 420- 05 | 756,000 =         | 756       |           |          |
|  |  |  |  |  | .    |         |                   | 7,296     |           |          |
|  |  |  |  |  | 1)   | 210- 15 | 608,000 × 12 =    | 7,296     |           |          |
|  |  |  |  |  | .    |         |                   | 103,360   |           |          |
|  |  |  |  |  | 1)   |         |                   | 103,360   |           |          |
|  |  |  |  |  | 가 )  | 620- 03 | 34,000,000 × 1 =  | 34,000    |           |          |
|  |  |  |  |  | )    | 620- 03 | 34,085,000 × 1 =  | 34,085    |           |          |
|  |  |  |  |  | )    | 620- 03 | 35,275,000 × 1 =  | 35,275    |           |          |
|  |  |  |  |  |      |         |                   | 394,765   | 718,131   | 323,366  |
|  |  |  |  |  |      |         |                   | 334,994   | 360,636   | 25,642   |
|  |  |  |  |  |      |         |                   | 334,994   | 360,636   | 25,642   |
|  |  |  |  |  | 1.   |         |                   | 28,990    | 29,720    | 730      |
|  |  |  |  |  | 가 .  |         |                   | 28,990    |           |          |
|  |  |  |  |  | 1)   | 250- 02 | 400,000 × 12 =    | 4,800     |           |          |
|  |  |  |  |  | 2)   | 230- 01 | 19,950,000 =      | 19,950    |           |          |
|  |  |  |  |  | 3) 가 | 230- 01 | 80,000 × 53 =     | 4,240     |           |          |
|  |  |  |  |  | 2.   |         |                   | 144,243   | 167,796   | 23,553   |
|  |  |  |  |  | 가 .  |         |                   | 1,320     |           |          |
|  |  |  |  |  | 1)   | 210- 09 | 110,000 × 12 =    | 1,320     |           |          |
|  |  |  |  |  | .    |         |                   | 31,926    |           |          |
|  |  |  |  |  | 1)   | 210- 09 | 854,250 × 12 =    | 10,251    |           |          |
|  |  |  |  |  | 2)   | 210- 09 | 200,000 × 12 =    | 2,400     |           |          |
|  |  |  |  |  | 3)   | 210- 09 | 240,000 × 12 =    | 2,880     |           |          |
|  |  |  |  |  | 4)   | 210- 09 | 208,000 × 12 =    | 2,496     |           |          |
|  |  |  |  |  | 5)   | 210- 09 | 50,000 × 5 × 4 =  | 1,000     |           |          |
|  |  |  |  |  | 6)   | 210- 01 | 25,000 × 30 × 2 = | 1,500     |           |          |
|  |  |  |  |  | 7)   | 210- 13 | 250,000 × 6 =     | 1,500     |           |          |
|  |  |  |  |  | 8)   | 210- 02 | 50,000 × 4 =      | 200       |           |          |
|  |  |  |  |  | 9)   | 210- 07 | 205,000 × 12 =    | 2,460     |           |          |

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|  |  |  |  |  |                | -       |                    | 2021 (A ) | 2020 (B ) | (A - B ) |
|--|--|--|--|--|----------------|---------|--------------------|-----------|-----------|----------|
|  |  |  |  |  | 10)            |         |                    | 4,159     |           |          |
|  |  |  |  |  | 가)             | 430- 01 | 1,300,000 × 1 =    | 1,300     |           |          |
|  |  |  |  |  | )              | 430- 01 | 1,616,000 × 1 =    | 1,616     |           |          |
|  |  |  |  |  | )              | 430- 01 | 1,243,000 × 1 =    | 1,243     |           |          |
|  |  |  |  |  | 11) 3          | 210- 13 | 1,540,000 × 2 =    | 3,080     |           |          |
|  |  |  |  |  | .              |         |                    | 1,800     |           |          |
|  |  |  |  |  | 1)             | 210- 13 | 150,000 × 12 =     | 1,800     |           |          |
|  |  |  |  |  | .              |         |                    | 53,686    |           |          |
|  |  |  |  |  | 1)             | 210- 02 | 3,000,000 × 12 =   | 36,000    |           |          |
|  |  |  |  |  | 2)             | 210- 02 | 650,000 × 12 =     | 7,800     |           |          |
|  |  |  |  |  | 3)             | 210- 02 | 180,000 × 12 =     | 2,160     |           |          |
|  |  |  |  |  | 4)             | 210- 02 | 23,300 × 20 =      | 466       |           |          |
|  |  |  |  |  | 5)             | 210- 02 | 30,000 × 12 =      | 360       |           |          |
|  |  |  |  |  | 6)             | 210- 02 | 180,000 × 12 =     | 2,160     |           |          |
|  |  |  |  |  | 7)             | 210- 02 | 395,000 × 12 =     | 4,740     |           |          |
|  |  |  |  |  | .              |         |                    | 14,651    |           |          |
|  |  |  |  |  | 1) (20,000km ) | 210- 10 | 6,773,000 × 1 =    | 6,773     |           |          |
|  |  |  |  |  | 2) (10,000km ) | 210- 10 | 7,878,000 × 1 =    | 7,878     |           |          |
|  |  |  |  |  | .              |         |                    | 20,990    |           |          |
|  |  |  |  |  | 1)             | 210- 01 | 208,000 × 5 =      | 1,040     |           |          |
|  |  |  |  |  | 2)             | 210- 01 | 20,000 × 36 × 12 = | 8,640     |           |          |
|  |  |  |  |  | 3)             | 210- 01 | 15,000 × 70 =      | 1,050     |           |          |
|  |  |  |  |  | 4)             | 210- 01 | 50,000 × 10 × 2 =  | 1,000     |           |          |
|  |  |  |  |  | 5)             | 210- 03 | 200,000 × 4 =      | 800       |           |          |
|  |  |  |  |  | 6)             | 210- 01 | 250,000 × 2 × 2 =  | 1,000     |           |          |
|  |  |  |  |  | 7)             | 210- 01 | 74,600 × 10× 10 =  | 7,460     |           |          |
|  |  |  |  |  | .              |         |                    | 4,320     |           |          |
|  |  |  |  |  | 1)             | 210- 13 | 170,000 × 12 =     | 2,040     |           |          |
|  |  |  |  |  | 2)             | 210- 07 | 190,000 × 1 × 12 = | 2,280     |           |          |
|  |  |  |  |  | .              |         |                    | 14,150    |           |          |
|  |  |  |  |  | 1) ( )         | 430- 01 | 1,200,000 × 9 =    | 10,800    |           |          |
|  |  |  |  |  | 2) ( A 4)      | 430- 01 | 450,000 × 3 =      | 1,350     |           |          |

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|  |  |  |  |  |           | -       |                    | 2021 (A ) | 2020 (B ) | (A - B ) |
|--|--|--|--|--|-----------|---------|--------------------|-----------|-----------|----------|
|  |  |  |  |  | 3) ( A 4) | 430- 01 | 1,000,000 × 2 =    | 2,000     |           |          |
|  |  |  |  |  | .         |         |                    | 600       |           |          |
|  |  |  |  |  | 1)        | 210- 01 | 50,000 × 6 × 2 =   | 600       |           |          |
|  |  |  |  |  | .         |         |                    | 800       |           |          |
|  |  |  |  |  | 1)        | 210- 01 | 50,000 × 8 × 2 =   | 800       |           |          |
|  |  |  |  |  | 3.        |         |                    | 121,708   | 115,840   | 5,868    |
|  |  |  |  |  | 가 .       |         |                    | 48,092    |           |          |
|  |  |  |  |  | 1)        |         |                    | 6,192     |           |          |
|  |  |  |  |  | 가 )       | 210- 01 | 1,200,000 =        | 1,200     |           |          |
|  |  |  |  |  | )         | 210- 01 | 416,000 × 12 =     | 4,992     |           |          |
|  |  |  |  |  | 2)        | 210- 05 | 8,000 × 18 × 60 =  | 8,640     |           |          |
|  |  |  |  |  | 3)        | 210- 15 | 350,000 × 12 =     | 4,200     |           |          |
|  |  |  |  |  | 4)        |         |                    | 26,180    |           |          |
|  |  |  |  |  | 가 )       | 220- 01 | 20,000 × 14 × 31 = | 8,680     |           |          |
|  |  |  |  |  | )         | 220- 01 | 40,000 × 14 × 26 = | 14,560    |           |          |
|  |  |  |  |  | )         | 220- 01 | 70,000 × 14 × 3 =  | 2,940     |           |          |
|  |  |  |  |  | 5)        | 250- 02 | 100,000 × 12 =     | 1,200     |           |          |
|  |  |  |  |  | 6)        |         |                    | 1,680     |           |          |
|  |  |  |  |  | 가 ) ( )   | 250- 03 | 60,000 × 1 × 12 =  | 720       |           |          |
|  |  |  |  |  | ) ( )     | 250- 03 | 80,000 × 1 × 12 =  | 960       |           |          |
|  |  |  |  |  | .         |         |                    | 73,616    |           |          |
|  |  |  |  |  | 1)        |         |                    | 12,016    |           |          |
|  |  |  |  |  | 가 )       | 210- 01 | 1,200,000 =        | 1,200     |           |          |
|  |  |  |  |  | )         | 210- 01 | 416,000 × 26 =     | 10,816    |           |          |
|  |  |  |  |  | 2)        | 210- 05 | 8,000 × 25 × 15 =  | 3,000     |           |          |
|  |  |  |  |  | 3)        | 210- 15 | 400,000 × 12 =     | 4,800     |           |          |
|  |  |  |  |  | 4)        |         |                    | 42,640    |           |          |
|  |  |  |  |  | 가 )       | 220- 01 | 20,000 × 26 × 21 = | 10,920    |           |          |
|  |  |  |  |  | )         | 220- 01 | 40,000 × 26 × 13 = | 13,520    |           |          |
|  |  |  |  |  | )         | 220- 01 | 70,000 × 26 × 10 = | 18,200    |           |          |
|  |  |  |  |  | 5)        | 250- 02 | 100,000 × 12 =     | 1,200     |           |          |
|  |  |  |  |  | 6)        |         |                    | 9,960     |           |          |



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|  |  |  |  |     |        | -       |                    | 2021 (A) | 2020 (B) | (A - B) |
|--|--|--|--|-----|--------|---------|--------------------|----------|----------|---------|
|  |  |  |  |     | 가 )    | 250- 03 | 80,000 × 2 × 12 =  | 1,920    |          |         |
|  |  |  |  |     | )      | 250- 03 | 150,000 × 3 × 12 = | 5,400    |          |         |
|  |  |  |  |     | )      | 250- 03 | 100,000 × 1 × 12 = | 1,200    |          |         |
|  |  |  |  |     | )      | 250- 03 | 60,000 × 2 × 12 =  | 1,440    |          |         |
|  |  |  |  | 4.  |        |         |                    | 9,016    | 9,016    | 0       |
|  |  |  |  | 가 . |        |         |                    | 2,376    |          |         |
|  |  |  |  | 1)  |        | 210- 01 | 800,000 =          | 800      |          |         |
|  |  |  |  | 2)  |        | 210- 01 | 394,000 × 4 =      | 1,576    |          |         |
|  |  |  |  | .   |        | 210- 05 | 8,000 × 4 × 50 =   | 1,600    |          |         |
|  |  |  |  | .   |        | 210- 15 | 100,000 × 12 =     | 1,200    |          |         |
|  |  |  |  | .   |        |         |                    | 2,640    |          |         |
|  |  |  |  | 1)  |        | 220- 01 | 20,000 × 4 × 12 =  | 960      |          |         |
|  |  |  |  | 2)  |        | 220- 01 | 40,000 × 4 × 7 =   | 1,120    |          |         |
|  |  |  |  | 3)  |        | 220- 01 | 70,000 × 4 × 2 =   | 560      |          |         |
|  |  |  |  | .   |        | 250- 02 | 100,000 × 12 =     | 1,200    |          |         |
|  |  |  |  | 5.  |        |         |                    | 31,037   | 38,264   | 7,227   |
|  |  |  |  | 가 . |        | 210- 01 | 15,000 × 5 × 12 =  | 900      |          |         |
|  |  |  |  | .   |        | 210- 01 | 50,000 × 20 =      | 1,000    |          |         |
|  |  |  |  | .   | ₩ A RC | 210- 13 | 1,080 × 2,000 =    | 2,160    |          |         |
|  |  |  |  | .   |        |         |                    | 17,673   |          |         |
|  |  |  |  | 1)  |        | 210- 02 | 950,000 × 12 =     | 11,400   |          |         |
|  |  |  |  | 2)  |        | 210- 02 | 80,000 × 12 =      | 960      |          |         |
|  |  |  |  | 3)  |        | 210- 02 | 15 × 500 × 12 =    | 90       |          |         |
|  |  |  |  | 4)  |        | 210- 02 | 50,000 × 1 =       | 50       |          |         |
|  |  |  |  | 5)  |        | 210- 02 | 90,000 × 12 =      | 1,080    |          |         |
|  |  |  |  | 6)  |        | 210- 02 | 19,250 × 12 =      | 231      |          |         |
|  |  |  |  | 7)  |        | 210- 02 | 65,000 × 1 =       | 65       |          |         |
|  |  |  |  | 8)  |        | 210- 02 | 80,000 × 1 =       | 80       |          |         |
|  |  |  |  | 9)  |        | 210- 02 | 50,000 × 1 =       | 50       |          |         |
|  |  |  |  | 10) |        | 210- 02 | 250,000 × 1 =      | 250      |          |         |
|  |  |  |  | 11) |        | 210- 02 | 150,000 × 1 =      | 150      |          |         |
|  |  |  |  | 12) |        | 210- 13 | 105,300 × 12 =     | 1,264    |          |         |

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|  |  |  |  |  |       | -       |                      | 2021 (A ) | 2020 (B ) | (A - B ) |
|--|--|--|--|--|-------|---------|----------------------|-----------|-----------|----------|
|  |  |  |  |  | 13) 3 | 210- 02 | 1,001,500 × 2 =      | 2,003     |           |          |
|  |  |  |  |  | .     | 210- 08 | 936 × 8 × 25 =       | 188       |           |          |
|  |  |  |  |  | .     | 210- 09 | 24,500 × 4 × 12 =    | 1,176     |           |          |
|  |  |  |  |  | .     | 210- 09 | 150,000 × 12 =       | 1,800     |           |          |
|  |  |  |  |  | .     | 210- 09 | 200,000 × 12 =       | 2,400     |           |          |
|  |  |  |  |  | .     | 210- 09 | 200,000 × 12 =       | 2,400     |           |          |
|  |  |  |  |  | .     | 210- 01 | 200,000 × 4 =        | 800       |           |          |
|  |  |  |  |  | .     | 210- 02 | 180,000 × 3 =        | 540       |           |          |
|  |  |  |  |  |       |         |                      | 59,771    | 357,495   | 297,724  |
|  |  |  |  |  |       |         |                      | 59,771    | 357,495   | 297,724  |
|  |  |  |  |  | 1.    |         |                      | 59,771    | 357,495   | 297,724  |
|  |  |  |  |  | 가 .   | 210- 09 | 300,000 × 19 =       | 5,700     |           |          |
|  |  |  |  |  | .     |         |                      | 54,071    |           |          |
|  |  |  |  |  | 1)    | 420- 02 | 49,625,000 × 8.959%= | 4,446     |           |          |
|  |  |  |  |  | 2)    |         |                      | 49,625    |           |          |
|  |  |  |  |  | 가 )   | 420- 03 | 9,850,000 × 2.5 =    | 24,625    |           |          |
|  |  |  |  |  | )     | 420- 03 | 25,000,000 × 1 =     | 25,000    |           |          |