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					-	2022 (A)	2021 (B)	(A - B)	
						53,778,280	47,557,388	6,220,892	
						51,094,753	44,891,039	6,203,714	
						47,660,654	40,279,116	7,381,538	
						43,952	42,932	1,020	
						22,522	22,662	140	
						9,330	9,480	150	
						9,330	9,480	150	
1.						1,860			
가.									
1)					210-01	50,000 × 7 =	350		
2)					210-01	11,000 × 60 =	660		
3) ()							250		
가)					210-06	160,000 × 1 =	160		
)					210-06	90,000 × 1 =	90		
4)					210-07	600,000 × 1 =	600		
.							1,750		
1)					210-01	50,000 × 5 =	250		
2) ()					210-06	100,000 × 5 =	500		
3)					240-01	1,000,000 × 1 =	1,000		
.							5,720		
1)					210-01	50,000 × 5 × 4 =	1,000		
2)					210-01	7,100 × 50 × 4 =	1,420		
3)					210-15	9,000 × 50 × 4 =	1,800		
4)					210-07	600,000 × 1 × 2 =	1,200		
5)					230-02	15,000 × 10 × 2 =	300		
							11,348	11,338	10
1.							11,348	11,338	10
가.							8,920		
1) ()							1,670		
가)					210-06	160,000 × 1 × 5 =	800		
)					210-06	90,000 × 1 × 5 =	450		
)					210-06	14,000 × 3 × 2 × 5 =	420		
2)					210-07	700,000 × 5 =	3,500		

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					-		2022 (A)	2021 (B)	(A - B)
					3)	210-15	20,000 × 50 × 3 =	3,000	
					4)	230-02	15,000 × 50 =	750	
					.	210-01	176,000 × 10 =	1,760	
					.			668	
					1) ()			500	
					가)	210-06	160,000 × 1 × 2 =	320	
					)	210-06	90,000 × 1 × 2 =	180	
					2)	210-06	14,000 × 3 × 2 × 2 =	168	
								1,844	1,844
					1.			1,844	1,844
					가.			1,844	
					1)	210-01	50,000 × 5 =	250	
					2)	210-01	5,000 × 60 =	300	
					3) ()			250	
					가)	210-06	160,000 × 1 =	160	
					)	210-06	90,000 × 1 =	90	
					4)	210-06	14,000 × 3 × 2 =	84	
					5)	210-15	12,000 × 55 =	660	
					6)	230-02	15,000 × 20 =	300	
								16,430	15,270
								14,500	13,460
					1.			1,820	1,580
					가.			1,820	
					1)	210-01	50,000 × 3 × 2 =	300	
					2)	210-06	100,000 × 6 × 2 =	1,200	
					3)	210-06	50,000 × 2 × 2 =	200	
					4)	230-02	15,000 × 8 =	120	
					2. ()			2,750	2,350
					가.			2,700	
					1)	210-01	50,000 × 2 =	100	
					2)	210-06	100,000 × 5 × 4 =	2,000	
					3)	230-02	15,000 × 10 × 4 =	600	

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					-		2022 (A)	2021 (B)	(A - B)
							50		
				1)	210-01	$50,000 \times 1 =$	50		
				3.			1,460	1,220	240
				가.			1,460		
				1)	210-01	$50,000 \times 1 =$	50		
				2)	210-06	$100,000 \times 6 \times 2 =$	1,200		
				3)	230-02	$15,000 \times 7 \times 2 =$	210		
				4.			3,400	3,240	160
				가.			3,400		
				1)	210-01	$50,000 \times 2 \times 2 =$	200		
				2)	210-01	$23,000 \times 45 \times 2 =$	2,070		
				3)	210-06	$100,000 \times 4 \times 2 =$	800		
				4)	230-02	$15,000 \times 22 =$	330		
				5.			5,070	5,070	0
				가.			3,270		
				1)	210-01	$50,000 \times 4 =$	200		
				2)	210-01	$4,000 \times 80 =$	320		
				3)	210-06	$40,000 \times 5 \times 10 =$	2,000		
				4)	230-02	$15,000 \times 5 \times 10 =$	750		
				.			1,800		
				1)	210-01	$50,000 \times 6 =$	300		
				2)	210-06	$40,000 \times 5 \times 6 =$	1,200		
				3)	230-02	$15,000 \times 5 \times 4 =$	300		
							700	620	80
				1.			700	620	80
				가.			700		
				1)	210-06	$100,000 \times 2 \times 2 =$	400		
				2)	230-02	$15,000 \times 10 \times 2 =$	300		
							1,230	1,190	40
				1.			1,230	1,190	40
				가.			1,230		
				1)	210-01	$50,000 \times 5 =$	250		

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					-		2022 (A)	2021 (B)	(A - B)
				2)	210-06	100,000 × 1 × 5 =	500		
				3)	210-06	40,000 × 3 × 2 =	240		
				4)	230-02	15,000 × 8 × 2 =	240		
							5,000	5,000	0
							5,000	5,000	0
				1.			5,000	5,000	0
				가.	240-01	1,000,000 × 5 =	5,000		
							4,381,530	4,514,815	133,285
							2,201,148	839,535	1,361,613
							700,135	828,975	128,840
				1.			9,660	9,210	450
				가.			5,050		
				1)	210-01	50,000 × 7 × 4 =	1,400		
				2)	210-01	20,000 × 33 × 4 =	2,640		
				3)		()	800		
				가)	210-06	100,000 × 1 × 4 =	400		
				)	210-06	50,000 × 1 × 2 × 4 =	400		
				4)	230-02	15,000 × 14 =	210		
				.			4,610		
				1)	210-01	50,000 × 2 × 4 =	400		
				2)	210-01	10,000 × 30 × 4 =	1,200		
				3)	210-01	20,000 × 20 × 3 =	1,200		
				4)		()	400		
				가)	210-06	100,000 × 1 × 2 =	200		
				)	210-06	50,000 × 1 × 2 × 2 =	200		
				5)	210-07	100,000 × 12 =	1,200		
				6)	230-02	15,000 × 14 =	210		
				2.			7,192	7,492	300
				가.			6,622		
				1)	210-01	50,000 × 3 × 7 =	1,050		
				2)	210-01	10,000 × 32 × 5 =	1,600		
				3)		()	1,400		

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					-	2022 (A)	2021 (B)	(A - B)
				가)	210-06	100,000 × 1 × 7 =	700	
)	210-06	50,000 × 1 × 2 × 7 =	700	
			4)		210-06	14,000 × 3 × 3 × 7 =	882	
			5)				600	
			가)		210-06	40,000 × 1 × 10 =	400	
			)		210-06	20,000 × 1 × 10 =	200	
			6)		210-07	100,000 × 7 =	700	
			7)		230-02	15,000 × 13 × 2 =	390	
			.				570	
			1)				420	
			가)		210-06	40,000 × 1 × 7 =	280	
			)		210-06	20,000 × 1 × 7 =	140	
			2)		230-02	15,000 × 10 =	150	
			3.				571,825	692,625
			가.				7,125	
			1)		210-01	50,000 × 5 × 6 =	1,500	
			2)		210-01	15,000 × 30 × 6 =	2,700	
			3)		210-15	12,000 × 30 × 6 =	2,160	
			4)		230-02	3,000 × 30 × 1 =	90	
			5)		230-02	15,000 × 15 × 3 =	675	
			.				564,700	
			1)				403,800	
			가) 1		110-03	2,500,000 × 6 × 12 =	180,000	
			) 2		110-03	2,200,000 × 7 × 12 =	184,800	
			)		110-03	100,000 × 13 × 12 =	15,600	
			)		110-03	150,000 × 13 × 12 =	23,400	
			2)		110-03	400,000 × 13 × 12 =	62,400	
			3)		210-15	2,100,000 × 2 =	4,200	
			4)		210-15	300,000 × 2 =	600	
			5)				13,000	
			가)		210-15	1,300,000 × 2 =	2,600	
)		210-15	1,300,000 × 8 =	10,400	

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					-	2022 (A)	2021 (B)	(A - B)
				6)	210- 15	700,000 × 13 =	9,100	
				7)	320- 05	3,000,000 × 13 =	39,000	
				8) 4	320- 05	208,974 × 13 × 12 =	32,600	
			4.				16,730	17,400
			가.				9,430	
			1)		210- 01	50,000 × 10 × 1 =	500	
			2)		210- 01	20,000 × 40 × 2 =	1,600	
			3)		210- 12	25,000 × 40 × 2 =	2,000	
			4)	()			4,000	
			가)		210- 06	160,000 × 8 × 2 =	2,560	
			)		210- 06	90,000 × 8 × 2 =	1,440	
			5)		310- 01	8,000 × 40 × 2 =	640	
			6)		310- 01	3,000 × 40 × 2 =	240	
			7)		230- 02	15,000 × 15 × 2 =	450	
			.				7,300	
			1)		620- 03	700,000 × 9 =	6,300	
			2)		620- 10	700,000 × 1 =	700	
			3)		230- 02	15,000 × 10 × 2 =	300	
			5.				6,260	6,260
			가.				4,860	
			1)		210- 01	50,000 × 20 =	1,000	
			2)		210- 01	8,000 × 190 =	1,520	
			3)				1,440	
			가)		210- 06	40,000 × 24 =	960	
			)		210- 06	20,000 × 24 =	480	
			4)		310- 01	3,000 × 180 =	540	
			5)		230- 02	15,000 × 24 =	360	
			.				1,400	
			1)				1,400	
			가)		220- 01	20,000 × 50 =	1,000	
)		220- 01	40,000 × 10 =	400	
			6.				88,468	95,988
								7,520

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					-		2022 (A)	2021 (B)	(A - B)
				가.			1,868		
				1)	210-01	$50,000 \times 5 \times 2 =$	500		
				2)	210-01	$6,000 \times 50 \times 2 =$	600		
				3) ()			300		
				가)	210-06	$100,000 \times 1 \times 2 =$	200		
				)	210-06	$50,000 \times 1 \times 2 =$	100		
				4)	210-06	$14,000 \times 3 \times 2 \times 2 =$	168		
				5)	230-02	$15,000 \times 10 \times 2 =$	300		
				.			86,600		
				1)	210-01	$50,000 \times 80 =$	4,000		
				2) ()	210-06	$40,000 \times 4 \times 2 \times 180 =$	57,600		
				3)	210-07	$300,000 \times 8 \times 8 =$	19,200		
				4)	210-12	$700 \times 1,500 \times 5 =$	5,250		
				5)	210-01	$50,000 \times 11 =$	550		
							10,560	10,560	0
				1.			10,560	10,560	0
				가.			10,560		
				1)	210-01	$50,000 \times 4 =$	200		
				2)	210-01	$9,000 \times 1,000 =$	9,000		
				3)	210-06	$40,000 \times 7 \times 4 =$	1,120		
				4)	230-02	$15,000 \times 8 \times 2 =$	240		
							1,490,453	0	1,490,453
				1.			1,490,453	0	1,490,453
				가.			1,490,453		
				1)			1,465,759		
				가)	420-03	$2,699,000 \times 400m^2 =$	1,079,600		
				)	420-03	$1,742,000 \times 30m^2 =$	52,260		
				)	420-03	$362,000 \times 500m^2 =$	181,000		
				)	420-03	$352,000 \times 300m =$	105,600		
)	420-03	$670,000 \times 50m =$	33,500		
)	420-03	$13,799,000 \times 1 =$	13,799		
				2)	420-04	$1,465,759,000 \times 1.1833\% =$	17,345		

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					-		2022 (A)	2021 (B)	(A - B)
				3)	420- 05	1,465,759,000 × 0.50135% =	7,349		
			가				12,338	12,038	300
							10,306	10,006	300
			1.				10,306	10,006	300
			가.	()			3,306		
			1)		210- 01	50,000 × 6 × 2 =	600		
			2)		210- 01	10,000 × 30 × 2 =	600		
			3)	()			1,200		
			가)		210- 06	100,000 × 1 × 6 =	600		
			)		210- 06	50,000 × 1 × 2 × 6 =	600		
			4)		210- 06	14,000 × 3 × 3 × 6 =	756		
			5)		230- 02	15,000 × 5 × 2 =	150		
			.	()			3,436		
			1)		210- 01	50,000 × 3 × 3 =	450		
			2)		210- 01	5,000 × 30 × 2 =	300		
			3)		210- 01	15,000 × 40 × 2 =	1,200		
			4)	()			1,000		
			가)		210- 06	160,000 × 2 × 2 =	640		
			)		210- 06	90,000 × 2 × 2 =	360		
			5)		210- 06	14,000 × 3 × 4 × 2 =	336		
			6)		230- 02	15,000 × 10 =	150		
			.				3,564		
			1)		210- 01	50,000 × 4 × 4 =	800		
			2)		210- 01	5,000 × 30 × 4 =	600		
			3)	()			1,360		
			가)		210- 06	160,000 × 1 × 4 =	640		
)		210- 06	90,000 × 1 × 2 × 4 =	720		
			4)		210- 06	14,000 × 3 × 3 × 4 =	504		
			5)		230- 02	15,000 × 20 =	300		
							2,032	2,032	0
			1.				2,032	2,032	0
			가.				2,032		

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					-		2022 (A)	2021 (B)	(A - B)
				1)	210-01	$50,000 \times 3 =$	150		
				2)	210-01	$20,000 \times 50 =$	1,000		
				3) ()			450		
				가)	210-06	$100,000 \times 1 \times 3 =$	300		
				)	210-06	$50,000 \times 1 \times 3 =$	150		
				4)	210-06	$14,000 \times 3 \times 2 \times 3 =$	252		
				5)	230-02	$15,000 \times 4 \times 3 =$	180		
							12,300	12,300	0
							12,300	12,300	0
				1.			12,300	12,300	0
				가.	240-01	$1,000,000 \times 12 =$	12,000		
				.	230-02	$15,000 \times 10 \times 2 =$	300		
							14,880	14,880	0
							14,880	14,880	0
				1.			3,140	3,140	0
				가.			2,336		
				1)	210-01	$50,000 \times 5 \times 2 =$	500		
				2)	210-01	$6,000 \times 47 =$	282		
				3) ()			1,000		
				가)	210-06	$160,000 \times 2 \times 2 =$	640		
				)	210-06	$90,000 \times 2 \times 2 =$	360		
				4)	210-06	$14,000 \times 3 \times 4 \times 2 =$	336		
				5)	230-02	$8,000 \times 16 =$	128		
				6)	230-02	$3,000 \times 15 \times 2 =$	90		
				.			804		
				1)	210-01	$4,000 \times 100 =$	400		
				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.			11,740	11,740	0

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					-		2022 (A)	2021 (B)	(A - B)
				가.			11,740		
				1)	210-01	50,000 × 8 =	400		
				2)	210-13	2,000,000 × 1 =	2,000		
				3) ()			4,500		
				가)	210-06	100,000 × 30 =	3,000		
				)	210-06	50,000 × 30 =	1,500		
				4)	210-07	620,000 × 2 =	1,240		
				5)	210-12	21,000 × 150 =	3,150		
				6)	310-01	8,000 × 15 × 2 =	240		
				7)	230-02	15,000 × 7 × 2 =	210		
							191,421	172,449	18,972
							191,421	169,249	22,172
				1.			1,740	1,320	420
				가.	210-06	100,000 × 3 × 4 =	1,200		
				.	230-02	15,000 × 12 × 3 =	540		
				2.			189,681	167,929	21,752
				가.			47,724		
				1)	110-04	2,513,170 × 1 × 12 =	30,159		
				2)	110-04	140,000 × 1 × 12 =	1,680		
				3)가	110-04	180,000 × 1 × 12 =	2,160		
				4) 가	110-04	600,000 × 1 × 2 =	1,200		
				5)	110-04	450,000 × 1 × 2 =	900		
				6)	110-04	19,040 × 70 =	1,333		
				7)	110-04	111,750 × 1 × 20 =	2,235		
				8)	240-02	550,000 × 1 =	550		
				9)	320-12	3,060,000 × 1 =	3,060		
				10) 4	320-12	39,667,000 × 11.21% =	4,447		
				.			59,525		
				1) 가			5,230		
				가)	210-01	200,000 × 1 × 5 =	1,000		
)	210-06	25,000 × 20 × 5 =	2,500		
)	210-01	150,000 × 2 × 2 =	600		

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					-	2022 (A)	2021 (B)	(A - B)
)	가			210-15	40,000 × 2 × 4 =	320	
)				310-01	3,000 × 40 × 5 =	600	
)				230-02	15,000 × 7 × 2 =	210	
	2)						27,400	
	가)				210-01	50,000 × 6 × 2 =	600	
	)	( )			210-06	70,000 × 20 × 8 =	11,200	
	)				210-12	15,000 × 130 × 8 =	15,600	
	3)						13,640	
	가)				210-01	50,000 × 2 × 3 =	300	
	)				210-07	600,000 × 3 × 3 =	5,400	
	)				210-12	30,000 × 60 × 3 =	5,400	
	)				310-01	8,000 × 60 × 3 =	1,440	
	)				310-01	3,000 × 60 × 3 =	540	
	)				230-02	8,000 × 35 × 2 =	560	
	4)	가					5,700	
	가)				210-01	50,000 × 6 × 3 =	900	
	)				210-12	20,000 × 80 × 3 =	4,800	
	5)						7,555	
	가)				210-01	50,000 × 4 × 5 =	1,000	
	)				210-01	5,000 × 311 × 1 =	1,555	
	)	( )					5,000	
	(1)				210-06	160,000 × 20 =	3,200	
	(2)				210-06	90,000 × 20 =	1,800	
	.						11,616	
	1)						11,616	
	가)				210-01	50,000 × 2 × 5 =	500	
	)				210-01	10,000 × 65 × 1 =	650	
	)	( )					2,250	
	(1)				210-06	160,000 × 9 =	1,440	
	(2)				210-06	90,000 × 9 =	810	
)				210-06	14,000 × 3 × 2 × 9 =	756	
)				210-07	50,000 × 7 =	350	

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					-	2022 (A)	2021 (B)	(A - B)
)				210-12	15,000 × 35 × 6 =	3,150	
)				210-12	30,000 × 35 × 3 =	3,150	
)				230-02	3,000 × 30 × 9 =	810	
	.						4,806	
	1)						4,806	
	가)				210-01	50,000 × 3 × 1 =	150	
	)				210-01	11,000 × 30 × 1 =	330	
	)		( )				2,250	
	(1)				210-06	160,000 × 3 × 3 =	1,440	
	(2)				210-06	90,000 × 3 × 3 =	810	
	)				210-06	14,000 × 3 × 2 × 9 =	756	
	)				210-12	35,000 × 30 × 1 =	1,050	
	)				230-02	3,000 × 30 × 3 =	270	
	.						35,700	
	1)						27,600	
	가)				210-12	20,000 × 40 × 30 =	24,000	
	)				310-01	3,000 × 40 × 30 =	3,600	
	2)						8,100	
	가)				210-15	24,000 × 10 × 30 =	7,200	
	)				310-01	3,000 × 10 × 30 =	900	
	.						6,230	
	1)				210-01	50,000 × 10 × 8 =	4,000	
	2)				210-01	6,000 × 200 × 1 =	1,200	
	3)				210-07	40,000 × 12 =	480	
	4)				210-09	275,000 × 1 × 2 =	550	
	.						20,600	
	1)				210-01	50,000 × 24 × 3 =	3,600	
	2)				220-01	20,000 × 5 × 170 =	17,000	
	.						3,000	
	1)				430-01	150,000 × 8 =	1,200	
	2)				430-01	100,000 × 8 =	800	
	3)				430-01	500,000 × 2 =	1,000	

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					-		2022 (A)	2021 (B)	(A - B)
							480		
				1) 가)	230-02	$15,000 \times 8 \times 2 =$	240		
				2) 가)	230-02	$15,000 \times 4 \times 4 =$	240		
							2,900	2,900	0
							2,900	2,900	0
				1. 가.			2,900	2,900	0
				1)	210-01	$50,000 \times 42 =$	2,100		
				2)	210-01	$10,000 \times 25 \times 2 =$	500		
				3)	230-02	$15,000 \times 10 \times 2 =$	300		
							41,184	25,440	15,744
							26,268	10,524	15,744
				1. 가.			26,268	10,524	15,744
				1)	210-01	$50,000 \times 3 =$	1,336		
				2)	210-01	$10,000 \times 50 =$	150		
				3) ()			500		
				가)	210-06	$160,000 \times 1 =$	340		
				)	210-06	$90,000 \times 1 \times 2 =$	160		
				4)	210-06	$70,000 \times 1 =$	180		
				5)	210-06	$14,000 \times 3 \times 3 =$	70		
				6)	230-02	$3,000 \times 50 =$	126		
				.			150		
				1)	210-01	$50,000 \times 10 =$	24,932		
				2)	210-01	$10,000 \times 60 \times 30 =$	500		
				3) ()			18,000		
				가)	210-06	$160,000 \times 12 =$	4,080		
)	210-06	$90,000 \times 12 \times 2 =$	1,920		
				4)	210-06	$70,000 \times 12 =$	2,160		
				5)	210-06	$14,000 \times 3 \times 12 \times 3 =$	840		
							1,512		

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					-	2022 (A)	2021 (B)	(A - B)
						14,916	14,916	0
				1.		14,916	14,916	0
				가.		1,336		
				1)	210-01 50,000 × 3 =	150		
				2)	210-01 10,000 × 50 =	500		
				3)	()	340		
				가)	210-06 160,000 × 1 =	160		
				)	210-06 90,000 × 1 × 2 =	180		
				4)	210-06 70,000 × 1 =	70		
				5)	210-06 14,000 × 3 × 3 =	126		
				6)	230-02 3,000 × 50 =	150		
				.		1,380		
				1)	210-01 50,000 × 12 =	600		
				2)	210-01 1,000 × 400 =	400		
				3)	210-01 10,000 × 20 =	200		
				4)	210-01 15,000 × 12 =	180		
				.		1,500		
				1)	210-01 50,000 × 10 =	500		
				2)	210-01 20,000 × 50 =	1,000		
				.		3,900		
				1)	210-12 50,000 × 8 × 3 =	1,200		
				2)	320-06 1,000 × 25 × 3 =	75		
				3)	210-07 600,000 × 3 =	1,800		
				4)	310-01 8,000 × 25 × 3 =	600		
				5)	310-01 3,000 × 25 × 3 =	225		
				.		2,072		
				1)	210-01 50,000 × 5 × 2 =	500		
				2)	210-01 10,000 × 25 × 2 =	500		
				3)	()	680		
				가)	210-06 160,000 × 2 =	320		
)	210-06 90,000 × 2 × 2 =	360		
				4)	210-06 70,000 × 2 =	140		

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					-	2022 (A)	2021 (B)	(A - B)
				5)	210-06	14,000 × 3 × 3 × 2 =	252	
				.			4,728	
				1)	210-01	50,000 × 24 =	1,200	
				2)	210-01	5,000 × 100 =	500	
				3) ()			1,020	
				가)	210-06	160,000 × 3 =	480	
				)	210-06	90,000 × 3 × 2 =	540	
				4)	210-06	70,000 × 3 =	210	
				5)	210-06	14,000 × 3 × 3 × 3 =	378	
				6)	210-07	800,000 × 1 =	800	
				7)	310-01	8,000 × 40 =	320	
				8)	310-01	3,000 × 100 =	300	
							1,696,965	3,316,878
							1,454,520	3,116,833
				1.			1,454,520	3,116,833
				가.			114,920	
				1)	210-01	50,000 × 15 × 1 =	750	
				2)	210-06	40,000 × 10 × 2 =	800	
				3) ()	210-13	4,500,000 × 1 =	4,500	
				4)	420-02	100,000,000 × 8.42% =	8,420	
				5)	420-03	100,000,000 × 1 =	100,000	
				6)	230-02	15,000 × 30 =	450	
				.			1,300,000	
				1)			1,000,000	
				가)	420-03	953,632,000 × 1 =	953,632	
				)	420-04	46,368,000 × 1 =	46,368	
				2)	430-01	300,000,000 × 1 =	300,000	
				.	620-03	9,900,000 × 4 =	39,600	
							242,445	200,045
				1.			2,000	0
				가.	310-01	100,000 × 20 =	2,000	2,000
				2.			12,100	10,600
								1,500

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					-	2022 (A)	2021 (B)	(A - B)
				가.	310-01	100,000 × 15 =	1,500	
				.	620-03	1,325,000 × 8 =	10,600	
				3.			19,045	200
				가.			12,645	
				1)			3,625	
				가)	210-01	50,000 × 7 =	350	
				)	210-01	10,000 × 92 =	920	
				)			1,500	
				(1)	210-06	40,000 × 25 =	1,000	
				(2)	210-06	20,000 × 25 =	500	
				)	310-01	3,000 × 160 =	480	
				)	230-02	15,000 × 25 =	375	
				2) 가			9,020	
				가)	210-01	50,000 × 35 =	1,750	
				)	210-01	10,000 × 300 =	3,000	
				)	210-01	200,000 × 5 =	1,000	
				)			1,080	
				(1)	210-06	40,000 × 18 =	720	
				(2)	210-06	20,000 × 18 =	360	
				)	210-07	1,440,000 × 1 =	1,440	
				)	230-02	15,000 × 25 × 2 =	750	
				.			3,900	
				1)			2,700	
				가)	210-01	100,000 × 8 =	800	
				)	210-01	130,000 × 13 =	1,690	
				)	230-02	15,000 × 14 =	210	
				2)			1,200	
				가)	210-01	50,000 × 8 =	400	
)	310-01	8,000 × 100 =	800	
				.			2,500	
				1)	210-01	50,000 × 3 × 4 =	600	
				2)	210-06	100,000 × 4 × 4 =	1,600	

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					-	2022 (A)	2021 (B)	(A - B)
				3)	230-02	15,000 × 5 × 4 =	300	
				4.			209,300	170,200
				가.			140,000	
				1)	620-03	500,000 × 130 =	65,000	
				2)			75,000	
				가)	620-03	500,000 × 140 =	70,000	
				)	620-10	500,000 × 10 =	5,000	
				.			8,400	
				1)	210-12	15,000 × 280 × 2 =	8,400	
				.			60,900	
				1)	320-02	60,000,000 × 1 =	60,000	
				2)			900	
				가)	210-06	100,000 × 3 × 2 =	600	
				)	210-06	50,000 × 3 × 2 =	300	
							168,394	98,395
							7,390	11,444
				1.			7,390	11,444
				가.			7,390	
				1)			6,290	
				가)	620-03	6,290,000 =	6,290	
				2)			1,100	
				가)	620-03	1,100,000 =	1,100	
							98,442	42,368
				1.			98,442	42,368
				가.			1,900	
				1)	210-01	50,000 × 8 × 4 =	1,600	
				2)	230-02	15,000 × 5 × 4 =	300	
				.			5,168	
				1)	210-01	20,000 × 5 × 2 =	200	
				2)	210-01	19,000 × 50 × 2 =	1,900	
				3) ()			500	
				가)	210-06	160,000 × 1 × 2 =	320	

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					-	2022 (A)	2021 (B)	(A - B)	
)	210-06	90,000 × 1 × 2 =	180		
			4)	()	210-06	14,000 × 3 × 2 × 2 =	168		
			5)		210-15	30,000 × 35 × 2 =	2,100		
			6)		230-02	15,000 × 10 × 2 =	300		
			.				2,750		
			1)		210-01	10,000 × 20 × 5 =	1,000		
			2)	()			750		
			가)		210-06	100,000 × 1 × 5 =	500		
			)		210-06	50,000 × 1 × 5 =	250		
			3)		210-15	20,000 × 10 × 5 =	1,000		
			.				88,624		
			1)		210-01	174,000 × 5 × 2 =	1,740		
			2)				57,750		
			가)		210-06	100,000 × 7 × 55 =	38,500		
			)		210-06	50,000 × 7 × 55 =	19,250		
			3)		210-01	150,000 × 3 × 55 =	24,750		
			4)	()			1,720		
			가)		210-06	160,000 × 2 × 2 =	640		
			)		210-06	90,000 × 2 × 3 × 2 =	1,080		
			5)		210-06	42,000 × 2 × 3 × 2 =	504		
			6)		210-07	300,000 × 2 =	600		
			7)		230-02	15,000 × 26 × 4 =	1,560		
							59,562	41,571	17,991
			1. (₩ EE)				59,562	41,571	17,991
			가.		220-01	20,000 × 4 × 75 =	6,000		
			.				33,462		
			1)		210-01	50,000 × 5 × 12 =	3,000		
			2)		210-01	5,000 × 200 × 3 =	3,000		
			3)		210-02	30,000 × 12 =	360		
			4)		210-07	51,000 × 12 =	612		
			5)		210-07	170,000 × 12 =	2,040		
			6)		210-15	2,000,000 × 5 =	10,000		

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					-		2022 (A)	2021 (B)	(A - B)
					7)	210- 15	300,000 × 2 =	600	
					8)	210- 15	300,000 × 5 =	1,500	
					9)	210- 15	100,000 × 6 × 10 =	6,000	
					10)	210- 15	300,000 × 4 × 2 =	2,400	
					11)	210- 15	150,000 × 4 × 2 =	1,200	
					12)	310- 01	8,000 × 50 × 5 =	2,000	
					13)	310- 01	3,000 × 50 × 5 =	750	
					.			4,800	
					1)	430- 01	950,000 × 4 =	3,800	
					2)	430- 01	250,000 × 4 =	1,000	
					.			15,300	
					1)	210- 15	100,000 × 5 × 1 =	500	
					2)	220- 01	20,000 × 5 × 118 =	11,800	
					3)	240- 01	50,000 × 5 × 12 =	3,000	
								3,000	3,012
					1.			3,000	3,012
					가.			3,000	
					1)	210- 01	6,000 × 110 =	660	
					2)	210- 01	3,000 × 110 =	330	
					3)	210- 07	500,000 × 3 =	1,500	
					4)	230- 02	15,000 × 34 =	510	
								40,000	20,000
								40,000	20,000
					1.			40,000	20,000
					가.			32,700	
					1)	210- 01	100,000 × 18 × 4 =	7,200	
					2)	210- 01	12,000 × 100 × 4 =	4,800	
					3)	()		4,500	
					가)	210- 06	100,000 × 1 × 3 × 10 =	3,000	
)	210- 06	50,000 × 1 × 3 × 10 =	1,500	
					4)	210- 06	10,000 × 6 × 3 × 10 =	1,800	
					5)	210- 07	600,000 × 5 =	3,000	

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					-		2022 (A)	2021 (B)	(A - B)
				6)	210-07	200,000 × 5 =	1,000		
				7)	210-12	24,000 × 50 × 5 =	6,000		
				8)	310-01	8,000 × 50 × 5 =	2,000		
				9)	310-01	3,000 × 50 × 12 =	1,800		
				10)	230-02	15,000 × 20 × 2 =	600		
				.			3,840		
				1)	210-01	100,000 × 9 × 2 =	1,800		
				2)	210-01	15,000 × 40 × 2 =	1,200		
				3)		()	600		
				가)	210-06	100,000 × 1 × 2 × 2 =	400		
				)	210-06	50,000 × 1 × 2 × 2 =	200		
				4)	210-06	10,000 × 6 × 2 × 2 =	240		
				.			3,460		
				1)	210-01	100,000 × 25 × 1 =	2,500		
				2)	210-01	15,000 × 50 × 1 =	750		
				3)		()	150		
				가)	210-06	100,000 × 1 × 1 × 1 =	100		
				)	210-06	50,000 × 1 × 1 × 1 =	50		
				4)	210-06	10,000 × 6 × 1 × 1 =	60		
							2,019,186	1,977,628	41,558
							684,636	601,678	82,958
							682,118	599,260	82,858
				1.			371,620	255,252	116,368
				가.			364,800		
				1)	210-06	32,000 × 50 × 6 × 38 =	364,800		
				.			1,050		
				1)	210-01	5,000 × 50 =	250		
				2)		()	800		
				가)	210-06	100,000 × 4 × 1 =	400		
)	210-06	50,000 × 4 × 2 =	400		
				.			5,770		
				1)	210-01	50,000 × 6 × 4 =	1,200		

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					-	2022 (A)	2021 (B)	(A - B)
				2)	210-01	8,440 × 50 × 2 =	844	
				3) ()			1,000	
				가)	210-06	160,000 × 1 × 4 =	640	
)	210-06	90,000 × 1 × 1 × 4 =	360	
				4)	210-06	14,000 × 3 × 8 =	336	
				5)	210-15	20,000 × 50 × 2 =	2,000	
				6)	230-02	15,000 × 26 =	390	
				2.			97,780	107,180
				가.			97,780	
				1)	210-01	50,000 × 2 =	100	
				2)			480	
				가)	210-06	40,000 × 4 × 2 =	320	
				)	210-06	20,000 × 4 × 2 =	160	
				3)	210-13	10,800,000 × 9 =	97,200	
				3.			5,718	6,828
				가.			5,718	
				1)	210-01	50,000 × 2 × 2 =	200	
				2)	210-01	5,000 × 200 × 2 =	2,000	
				3) ()			500	
				가)	210-06	160,000 × 2 =	320	
				)	210-06	90,000 × 2 =	180	
				4)			480	
				가)	210-06	40,000 × 4 × 2 =	320	
				)	210-06	20,000 × 4 × 2 =	160	
				5)			300	
				가)	210-06	40,000 × 5 =	200	
				)	210-06	20,000 × 5 =	100	
				6)	210-06	14,000 × 3 × 2 × 2 =	168	
				7)			1,830	
				가)	220-01	20,000 × 1 × 56 =	1,120	
				)	220-01	40,000 × 1 × 9 =	360	
				)	220-01	70,000 × 1 × 5 =	350	

					-		2022 (A)	2021 (B)	(A - B)
				8)	230-02	$15,000 \times 8 \times 2 =$	240		
			4.				207,000	230,000	23,000
			가.				109,500		
			1)		620-03	$6,250,000 \times 10 =$	62,500		
			2)				47,000		
			가)		620-03	$4,000,000 \times 8 =$	32,000		
			)		620-03	$5,000,000 \times 3 =$	15,000		
			.		210-13	$24,375,000 \times 4 =$	97,500		
							2,518	2,418	100
			1.				2,518	2,418	100
			가.				2,518		
			1)		210-01	$50,000 \times 2 \times 2 =$	200		
			2)		210-01	$5,000 \times 50 =$	250		
			3)	()			500		
			가)		210-06	$160,000 \times 2 =$	320		
			)		210-06	$90,000 \times 2 =$	180		
			4)		210-06	$14,000 \times 3 \times 2 \times 2 =$	168		
			5)		210-15	$20,000 \times 50 =$	1,000		
			6)		230-02	$8,000 \times 50 \times 1 =$	400		
							1,050,000	1,153,000	103,000
							1,050,000	1,153,000	103,000
			1.				500,000	621,000	121,000
			가.				229,000		
			1)		230-02	$8,000 \times 25 \times 5 =$	1,000		
			2)		620-03	$6,000,000 \times 38 =$	228,000		
			.				40,000		
			1)		210-01	$50,000 \times 11 \times 2 =$	1,100		
			2)		210-07	$1,800,000 \times 1 =$	1,800		
			3)		210-07	$8,350,000 \times 1 =$	8,350		
			4)		310-01	$8,000 \times 125 =$	1,000		
			5)		310-01	$3,000 \times 125 \times 2 =$	750		
			6)		310-01	$200,000 \times 5 =$	1,000		

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					-	2022 (A)	2021 (B)	(A - B)
				7)	230-02	15,000 × 100 =	1,500	
				8)	210-15	500,000 × 49 =	24,500	
				.			189,750	
				1)	210-01	5,000 × 85 × 2 =	850	
				2)	210-13	186,500,000 × 1 =	186,500	
				3)	230-02	15,000 × 80 × 2 =	2,400	
				.			41,250	
				1)	210-01	50,000 × 5 × 5 =	1,250	
				2)	210-13	4,000,000 × 10 =	40,000	
				2.			550,000	532,000
				가. 가			70,000	18,000
				1)	210-01	50,000 × 8 =	400	
				2)	210-01	12,000 × 10 × 1 =	120	
				3)	210-06	20,000 × 35 × 2 =	1,400	
				4)	210-06	32,000 × 30 × 35 × 2 =	67,200	
				5)	310-01	8,000 × 10 × 8 =	640	
				6)	310-01	3,000 × 10 × 8 =	240	
				.			25,000	
				1)	620-03	1,000,000 × 25 =	25,000	
				.			50,000	
				1)	210-01	50,000 × 10 × 10 =	5,000	
				2)	210-01	9,880 × 50 × 10 =	4,940	
				3)	210-01	15,000 × 50 × 10 =	7,500	
				4)			3,400	
				가)	210-06	160,000 × 1 × 10 =	1,600	
				)	210-06	90,000 × 2 × 10 =	1,800	
				5)	210-06	14,000 × 3 × 3 × 10 =	1,260	
				6)	210-07	50,000 × 50 × 4 =	10,000	
				7)	210-07	800,000 × 2 × 4 =	6,400	
				8)	210-07	500,000 × 2 × 10 =	10,000	
				9)	230-02	15,000 × 50 × 2 =	1,500	
				.			5,000	

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					-	2022 (A)	2021 (B)	(A - B)
				1)	210-01	50,000 × 6 × 4 =	1,200	
				2)	210-01	8,320 × 25 × 4 =	832	
				3) ()			500	
				가)	210-06	160,000 × 2 =	320	
				)	210-06	90,000 × 2 =	180	
				4)	210-06	14,000 × 3 × 2 × 2 =	168	
				5)	210-07	700,000 × 2 =	1,400	
				6)	310-01	3,000 × 25 × 4 =	300	
				7)	230-02	15,000 × 20 × 2 =	600	
				.			40,000	
				1)	240-01	1,000,000 × 40 =	40,000	
				.			60,000	
				1)	620-03	2,000,000 × 26 =	52,000	
				2)	620-10	2,000,000 × 4 =	8,000	
				.	620-03	1,000,000 × 15 =	15,000	
				.			20,000	
				1)			20,000	
				가)	210-13	20,000,000 × 1 =	20,000	
				.			240,000	
				1)	210-13	80,000,000 =	80,000	
				2)	210-13	80,000,000 =	80,000	
				3)	210-13	80,000,000 =	80,000	
				.			25,000	
				1)	210-01	50,000 × 18 × 10 =	9,000	
				2)	210-06	35,000 × 10 × 10 =	3,500	
				3)	210-15	25,000 × 50 × 10 =	12,500	
							284,550	222,950
							278,900	217,300
				1. 가. ()			278,900	217,300
				1)	210-06	100,000 × 4 × 5 =	2,000	
				2)	210-06	40,000 × 20 =	800	

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					-	2022 (A)	2021 (B)	(A - B)
					. ()		2,200	
				1)	210-01 50,000 × 5 × 4 =	1,000		
				2)	210-07 300,000 × 4 =	1,200		
				.	()	25,000		
				1)	210-15 50,000 × 13 × 20 =	13,000		
				2)		12,000		
				가)	620-03 2,000,000 × 3 =	6,000		
				)	620-03 2,000,000 × 3 =	6,000		
				.		228,900		
				1)		203,500		
				가)	620-03 120,100,000 × 1 =	120,100		
				)	620-03 83,400,000 × 1 =	83,400		
				2)		25,400		
				가)	620-03 19,600,000 × 1 =	19,600		
				)	620-03 5,800,000 × 1 =	5,800		
				.		8,370		
				1)	210-01 10,000 × 30 × 5 =	1,500		
				2)		6,120		
				가)	220-01 20,000 × 126 =	2,520		
				)	220-01 40,000 × 90 =	3,600		
				3)	230-02 15,000 × 10 × 5 =	750		
				.		6,690		
				1)	210-01 11,250 × 50 × 4 =	2,250		
				2)	()	2,720		
				가)	210-06 160,000 × 2 × 4 =	1,280		
				)	210-06 90,000 × 2 × 2 × 4 =	1,440		
				3)	210-06 10,000 × 2 × 3 × 3 × 4 =	720		
				4)	210-15 5,000 × 50 × 4 =	1,000		
				.		2,000		
				1)	240-01 1,000,000 × 1 =	1,000		
				2)	240-01 1,000,000 × 1 =	1,000		
				.		2,940		

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					-		2022 (A)	2021 (B)	(A - B)	
					1)	210-07	30,000 × 30 =	900		
					2)	210-12	30,000 × 30 =	900		
					3)	310-01	8,000 × 30 × 4 =	960		
					4)	310-01	3,000 × 30 × 2 =	180		
								5,650	5,650	0
				1.				5,650	5,650	0
				가.	가			2,355		
				1)		210-01	50,000 × 4 × 3 =	600		
				2)	()			1,020		
				가)		210-06	160,000 × 1 × 3 =	480		
				)		210-06	90,000 × 1 × 2 × 3 =	540		
				3)		310-01	8,000 × 20 × 3 =	480		
				4)		310-01	3,000 × 20 × 3 =	180		
				5)		230-02	15,000 × 5 =	75		
				.	가			3,295		
				1)		210-01	50,000 × 4 × 4 =	800		
				2)	()			1,500		
				가)		210-06	100,000 × 1 × 10 =	1,000		
				)		210-06	50,000 × 1 × 1 × 10 =	500		
				3)		310-01	8,000 × 20 × 2 =	320		
				4)		310-01	3,000 × 20 × 10 =	600		
				5)		230-02	15,000 × 5 =	75		
								7,988,547	7,501,434	487,113
								6,652	6,650	2
								2,200	2,200	0
				1.				2,200	2,200	0
				가.				2,200		
				1)		210-01	50,000 × 6 × 2 =	600		
				2)		210-01	5,000 × 51 × 2 =	510		
				3)	()	210-06	100,000 × 5 × 2 =	1,000		
				4)		230-02	3,000 × 30 =	90		
								4,452	4,450	2

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						-		2022 (A)	2021 (B)	(A - B)
					1.			390	390	0
					가.			390		
					1)	210-01	50,000 × 1 =	50		
					2)	210-01	10,000 × 34 =	340		
					2.			4,062	4,060	2
					가.			4,062		
					1)	210-01	50,000 × 1 × 3 =	150		
					2)	210-06	100,000 × 12 × 3 =	3,600		
					3)	310-01	8,000 × 13 × 3 =	312		
								7,981,895	7,494,784	487,111
								6,917,497	6,733,669	183,828
					1.			5,008	4,850	158
					가.			1,808		
					1)	210-01	50,000 × 4 =	200		
					2)	210-01	2,000 × 84 × 4 =	672		
					3)	()		600		
					가)	210-06	100,000 × 1 × 4 =	400		
					)	210-06	50,000 × 1 × 4 =	200		
					4)	210-06	14,000 × 3 × 2 × 4 =	336		
					.			3,200		
					1)	210-01	50,000 × 2 × 2 =	200		
					2)	310-01	50,000 × 54 =	2,700		
					3)	230-02	15,000 × 5 × 2 =	150		
					4)	()		150		
					2.			6,093,081	5,917,052	176,029
					가.			531,997		
					1)	620-03	281,665,000 =	281,665		
					2)	620-10	250,332,000 =	250,332		
					.	620-03	2,333,109,000 =	2,333,109		
					.			1,690,974		
					1)	620-03	1,295,317,000 =	1,295,317		
					2)	620-10	395,657,000 =	395,657		

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					-	2022 (A)	2021 (B)	(A - B)
				.		1,461,780		
				1)	620-03 616,565,000 =	616,565		
				2)	620-10 845,215,000 =	845,215		
				.	620-10 75,221,000 =	75,221		
				3.		210,558	216,883	6,325
				가.		17,752		
				1)	620-03 9,702,000 =	9,702		
				2)	620-10 8,050,000 =	8,050		
				.	620-03 83,010,000 =	83,010		
				.		58,724		
				1)	620-03 45,368,000 =	45,368		
				2)	620-10 13,356,000 =	13,356		
				.		48,784		
				1)	620-03 20,071,000 =	20,071		
				2)	620-10 28,713,000 =	28,713		
				.	620-10 2,288,000 =	2,288		
				4.		553,900	570,384	16,484
				가.		43,496		
				1)	620-03 23,773,000 =	23,773		
				2)	620-10 19,723,000 =	19,723		
				.	620-03 212,504,000 =	212,504		
				.		158,349		
				1)	620-03 122,845,000 =	122,845		
				2)	620-10 35,504,000 =	35,504		
				.		132,939		
				1)	620-03 54,696,000 =	54,696		
				2)	620-10 78,243,000 =	78,243		
				.	620-10 6,612,000 =	6,612		
				5.		28,000	0	28,000
				가.	430-01 28,000,000 × 1 =	28,000		
				6.		26,950	24,500	2,450
				가.	620-03 2,450,000 × 11 =	26,950		

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					-	2022 (A)	2021 (B)	(A - B)
						1,064,398	761,115	303,283
				1.		1,064,398	761,115	303,283
				가.		205,278		
				1)		13,000		
				가)	620-11	13,000,000 =	13,000	
				2)	620-04	134,971,000 =	134,971	
				3)			17,412	
				가)	620-04	5,312,000 =	5,312	
				)	620-11	12,100,000 =	12,100	
				4)			39,895	
				가)	620-04	5,300,000 =	5,300	
				)	620-11	34,595,000 =	34,595	
				.			859,120	
				1)			674,886	
				가)	420-03	671,886,000 × 1 =	671,886	
				)	620-04	3,000,000 × 1 =	3,000	
				2)			162,237	
				가)	420-02	97,462,000 × 8.439187% =	8,225	
				)	420-03	97,462,000 × 1 =	97,462	
				)	420-05	97,462,000 × 0.899838% =	877	
				)	620-04	5,000,000 × 1 =	5,000	
				)	620-03	50,673,000 =	50,673	
				3)			21,997	
				가)	620-11	18,997,000 × 1 =	18,997	
				)	620-11	3,000,000 × 1 =	3,000	
						17,346,257	15,811,600	1,534,657
						10,966,188	9,762,953	1,203,235
						10,966,188	9,762,953	1,203,235
				1.		10,966,188	9,732,953	1,233,235
				가.	620-02	1,488,829,000 =	1,488,829	
				.	620-02	6,484,663,000 =	6,484,663	
				.	620-02	2,992,696,000 =	2,992,696	

						2022 (A)	2021 (B)	(A - B)
					-			
						6,380,069	6,048,647	331,422
						5,397,090	5,146,256	250,834
			1.			5,397,090	5,146,256	250,834
			가.	620-08	5,397,090,000 =	5,397,090		
						982,979	902,391	80,588
			1.			982,979	902,391	80,588
			가.	620-09	982,979,000 =	982,979		
						15,881,182	10,430,707	5,450,475
						2,750,852	0	2,750,852
						2,750,852	0	2,750,852
			1.			2,728,852	0	2,728,852
			가.			1,917,218		
			1)	420-01	1,806,310,000 × 4.59% =	82,910		
			2)			1,806,310		
			가)	420-03	159,880,000 × 7 =	1,119,160		
			)	420-03	73,910,000 × 3 =	221,730		
			)	420-03	150,870,000 × 2 =	301,740		
			)	420-03	150,000,000 × 1 =	150,000		
			)	420-03	13,680,000 × 1 =	13,680		
			3)	420-04	1,806,310,000 × 1.14% =	20,592		
			4)	420-05	1,806,310,000 × 0.41% =	7,406		
			.			811,634		
			1)	420-01	756,415,000 × 5.31% =	40,166		
			2)			756,415		
			가)	420-03	159,880,000 × 4.5 =	719,460		
			)	420-03	73,910,000 × 0.5 =	36,955		
			3)	420-04	756,415,000 × 1.32% =	9,985		
			4)	420-05	756,415,000 × 0.67% =	5,068		
			2.			22,000	0	22,000
			가.			22,000		
			1)	620-03	11,000,000 × 2 =	22,000		
						13,130,330	10,430,707	2,699,623

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					-	2022 (A)	2021 (B)	(A - B)	
						90,639	763,211	672,572	
				1.		90,639	0	90,639	
				가.		90,639			
				1)	420-02	82,730,000 × 8.6% =	7,115		
				2)			82,730		
				가)	420-03	75,830,000 × 1 =	75,830		
				)	420-03	6,900,000 × 1 =	6,900	
				3)	420-05	82,730,000 × 0.959% =	794		
						13,039,691	9,667,496	3,372,195	
				1.			8,476,362	5,522,200	2,954,162
				가.		()	1,364,798		
				1)		2,3	1,054,668		
				가)	420-03	1,054,668,000 × 1 =	1,054,668		
				2)			150,065		
				가)	620-04	10,000,000 × 1 =	10,000		
				)	420-03	140,065,000 × 1 =	140,065	
				3)			150,065		
				가)	420-03	150,065,000 × 1 =	150,065		
				4)			10,000		
				가)	620-04	10,000,000 × 1 =	10,000		
				.			3,449,241		
				1)		2,3	2,308,368		
				가)	420-03	2,308,368,000 × 1 =	2,308,368		
				2)			555,317		
				가)	420-02	122,877,000 × 1 =	122,877		
				)	420-03	432,440,000 × 1 =	432,440	
				3)			516,156		
				가)	420-02	97,893,000 × 1 =	97,893		
)	420-03	418,263,000 × 1 =	418,263		
				4)			69,400		
				가)	420-02	23,900,000 × 1 =	23,900		
)	420-03	45,500,000 × 1 =	45,500		

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					-		2022 (A)	2021 (B)	(A - B)
					.		230,436		
				1)	420-02	221,530,000 × 3.3% =	7,311		
				2)			221,530		
				가)	420-03	12,830,000 × 3 =	38,490		
				)	420-03	22,880,000 × 6 =	137,280		
				)	420-03	22,880,000 × 2 =	45,760		
				3)	420-05	221,530,000 × 0.719993% =	1,595		
				.			997,752		
				1)	420-02	966,400,000 × 2.5850579% =	24,982		
				2)			966,400		
				가)	420-03	10,550,000 × 7.5 =	79,125		
				)	420-03	10,550,000 × 2 =	21,100		
				) ( )	420-03	4,925,000 × 12 =	59,100		
				)	420-03	10,550,000 × 8 =	84,400		
				)	420-03	10,550,000 × 6 =	63,300		
				)	420-03	10,550,000 × 12.5 =	131,875		
				)	420-03	10,550,000 × 5 =	52,750		
				)	420-03	10,550,000 × 5 =	52,750		
				)	420-03	10,550,000 × 9 =	94,950		
				)	420-03	10,550,000 × 3 =	31,650		
				)	420-03	10,550,000 × 28 =	295,400		
				3)	420-05	966,400,000 × 0.6591% =	6,370		
				.			579,248		
				1)	420-02	559,500,000 × 2.820554% =	15,781		
				2)			559,500		
				가)	420-03	22,380,000 × 15 =	335,700		
				)	420-03	22,380,000 × 10 =	223,800		
				3)	420-05	559,500,000 × 0.7090% =	3,967		
				.			976,997		
				1)	420-02	947,274,000 × 2.4987% =	23,670		
				2)			947,274		
				가)	420-03	17,068,000 × 2 =	34,136		

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						-	2022 (A)	2021 (B)	(A - B)
)		420-03	17,068,000 × 4 =	68,272	
)		420-03	17,068,000 × 15=	256,020	
)		420-03	17,068,000 × 6 =	102,408	
				)		420-03	17,068,000 × 2 =	34,136	
				)		420-03	17,068,000 × 2.5 =	42,670	
				)		420-03	17,068,000 × 7 =	119,476	
				)		420-03	17,068,000 × 11 =	187,748	
				)		420-03	17,068,000 × 6 =	102,408	
				3)		420-05	947,274,000 × 0.6389915%=	6,053	
				.				397,890	
				1)		420-02	383,680,000 × 2.9834%=	11,447	
				2)				383,680	
				가)	()	420-03	95,920,000 × 1 =	95,920	
				)	( )	420-03	95,920,000 × 0.5 =	47,960	
				)	( )	420-03	95,920,000 × 1 =	95,920	
				)	( )	420-03	95,920,000 × 1.5 =	143,880	
				3)		420-05	383,680,000 × 0.7201%=	2,763	
				.1				480,000	
				1)				480,000	
				가)가		620-04	30,000,000 × 1 =	30,000	
				)		620-04	30,000,000 × 1 =	30,000	
				)		620-04	30,000,000 × 4 =	120,000	
				)		620-04	30,000,000 × 6 =	180,000	
				)		620-04	30,000,000 × 1 =	30,000	
				)		620-04	30,000,000 × 1 =	30,000	
				)		620-04	30,000,000 × 2 =	60,000	
				2.				58,440	15,000
				가.				58,440	
				1)				58,440	
				가)		420-03	9,740,000 × 6 =	58,440	
				3.				887,048	1,067,290
				가.				887,048	180,242

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					-	2022 (A)	2021 (B)	(A - B)
				1)	420-02	859,320,000 × 2.5718% =	22,100	
				2)			859,320	
				가)	420-03	7,920,000 × 7.5 =	59,400	
				)	420-03	7,920,000 × 18 =	142,560	
				)	420-03	7,920,000 × 18 =	142,560	
				)	420-03	7,920,000 × 6 =	47,520	
				)	420-03	7,920,000 × 7 =	55,440	
				)	420-03	7,920,000 × 6 =	47,520	
				)	420-03	7,920,000 × 17 =	134,640	
				)	420-03	7,920,000 × 12 =	95,040	
				)	420-03	7,920,000 × 17 =	134,640	
				3)	420-05	859,320,000 × 0.6549% =	5,628	
				4.			604,505	1,299,800
				가.			31,900	
				1)			31,900	
				가)	420-01	4,000 × 1,312.2m ² =	5,249	
				)	420-01	4,000 × 1,907.08m ² =	7,629	
				)	420-01	4,000 × 167m ² =	668	
				)	420-01	4,000 × 686m ² =	2,744	
				)	420-01	4,000 × 584m ² =	2,336	
				)	420-01	4,000 × 1,877m ² =	7,508	
				) ( )	420-01	4,000 × 1,182.18m ² =	4,729	
				) ( )	420-01	4,000 × 259.08m ² =	1,037	
				. ()			572,605	
				1)	420-02	553,049,000 × 2.8258% =	15,629	
				2)			553,049	
				가)	420-03	13,489,000 × 41 =	553,049	
				3)	420-05	553,049,000 × 0.7100636% =	3,927	
				5.			662,045	1,426,074
				가.			220,616	
				1)	420-03	212,040,000 × 3.3243729% =	7,049	
				2)			212,040	

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					-	2022 (A)	2021 (B)	(A - B)
				가)	420-03	558,000 × 300m =	167,400	
)	420-03	558,000 × 80m =	44,640	
				3)	420-05	212,040,000 × 0.7201% =	1,527	
				.			21,112	
				1)	420-02	20,000,000 × 4.48% =	896	
				2)			20,000	
				가)	420-03	200,000 × 100m =	20,000	
				3)	420-05	20,000,000 × 1.08% =	216	
				.			161,918	
				1)	420-02	154,880,000 × 3.7435% =	5,798	
				2)			154,880	
				가)	420-03	352,000 × 300m =	105,600	
				)	420-03	352,000 × 140m =	49,280	
				3)	420-03	154,880,000 × 0.8% =	1,240	
				.			153,040	
				1)	420-02	146,355,000 × 3.7627683% =	5,507	
				2)			146,355	
				가)가	420-03	103,000 × 750m ² =	77,250	
				)	420-03	92,000 × 600m ² =	55,200	
				)	420-03	103,000 × 135m ² =	13,905	
				3)	420-05	146,355,000 × 0.804892% =	1,178	
				.			63,594	
				1)	420-02	60,300,000 × 4.42% =	2,666	
				2)			60,300	
				가)	420-03	2,010,000 × 30m =	60,300	
				3)	420-05	60,300,000 × 1.04% =	628	
				.			41,765	
				1)	420-02	39,530,000 × 4.5357% =	1,793	
				2)			39,530	
				가)	420-03	670,000 × 59m =	39,530	
				3)	420-03	39,530,000 × 1.1181% =	442	
				6.			239,925	166,632
								73,293

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					-	2022 (A)	2021 (B)	(A - B)
				가. (LED)		102,671		
				1)	420-02 97,660,000 × 4.2228%=	4,124		
				2)		97,660		
				가)	420-03 2,570,000 × 0.5 =	1,285		
				)	420-03 2,570,000 × 6 =	15,420		
				)	420-03 2,570,000 × 6 =	15,420		
				)	420-03 2,570,000 × 0.5 =	1,285		
				)	420-03 2,570,000 × 4 =	10,280		
				)	420-03 2,570,000 × 3 =	7,710		
				)	420-03 2,570,000 × 2 =	5,140		
				)	420-03 2,570,000 × 0.5 =	1,285		
				)	420-03 2,570,000 × 2 =	5,140		
				)	420-03 2,570,000 × 12 =	30,840		
				)	420-03 2,570,000 × 0.5 =	1,285		
				)	420-03 2,570,000 × 1 =	2,570		
				3)	420-05 97,660,000 × 0.9082%=	887		
				.		137,254		
				1)	420-02 130,980,000 × 3.9464%=	5,169		
				2)		130,980		
				가)	420-03 130,980,000 × 1 =	130,980		
				3)	420-05 130,980,000 × 0.8436%=	1,105		
				7.		1,230,628	0	1,230,628
				가.		1,230,628		
				1)	420-02 1,195,012,000 × 2.4169632%=	28,883		
				2)		1,195,012		
				가)	420-03 96,990,000 × 2 =	193,980		
				)	420-03 96,990,000 × 3 =	290,970		
				)	420-03 96,990,000 × 3 =	290,970		
)	420-03 104,773,000 × 4 =	419,092		
				3)	420-05 1,195,012,000 × 0.5634%=	6,733		
				8.		52,750	98,500	45,750
				가.		52,750		

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					-		2022 (A)	2021 (B)	(A - B)
							64,980	57,030	7,950
				1.			64,980	57,030	7,950
				가.			64,980		
				1)	210-01	$50,000 \times 15 \times 22 =$	16,500		
				2)	210-06	$40,000 \times 2 \times 24 \times 22 =$	42,240		
				3)	210-06	$10,000 \times 24 \times 22 =$	5,280		
				4)	310-01	$3,000 \times 80 \times 4 =$	960		
							66,607	82,166	15,559
							66,607	82,166	15,559
				1.			39,000	50,500	11,500
				가.	430-01	$15,000 \times 2,600 =$	39,000		
				2.			10,600	9,400	1,200
				가.	210-01	$100,000 \times 10 =$	1,000		
				.	210-02	$350,000 \times 12 =$	4,200		
				.	210-09	$450,000 \times 12 =$	5,400		
				3.			5,000	5,000	0
				가.	430-01	$20,000 \times 250 =$	5,000		
				4.			11,807	10,666	1,141
				가.			2,400		
				1)	210-01	$50,000 \times 5 \times 4 =$	1,000		
				2)	210-06	$40,000 \times 3 \times 1 \times 8 =$	960		
				3)	210-06	$10,000 \times 1 \times 8 =$	80		
				4)	310-01	$3,000 \times 30 \times 4 =$	360		
				.			980		
				1)	210-01	$50,000 \times 8 \times 2 =$	800		
				2)	210-06	$40,000 \times 2 \times 1 \times 2 =$	160		
				3)	210-06	$10,000 \times 1 \times 2 =$	20		
				.			4,154		
				1)	210-01	$50,000 \times 8 \times 5 =$	2,000		
				2)	210-15	$600,000 \times 2 =$	1,200		
				3)	210-06	$40,000 \times 2 \times 1 \times 4 =$	320		
				4)			500		

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					-	2022 (A)	2021 (B)	(A - B)
				가)	210-06	300,000 × 1 × 1 =	300	
)	210-06	200,000 × 1 × 1 =	200	
				5)	210-06	10,000 × 1 × 5 =	50	
				6)	210-06	14,000 × 3 × 2 × 1 =	84	
				.			100	
				1)	210-01	50,000 × 2 =	100	
				.			741	
				1)	210-01	741,000 × 1 =	741	
				.			2,232	
				1)	210-01	50,000 × 3 × 3 =	450	
				2)			1,500	
				가)	210-06	300,000 × 1 × 3 =	900	
				)	210-06	200,000 × 1 × 3 =	600	
				3)	210-06	10,000 × 1 × 3 =	30	
				4)	210-06	14,000 × 3 × 2 × 3 =	252	
				.			1,200	
				1)	210-01	50,000 × 2 × 2 =	200	
				2)	210-06	100,000 × 5 × 2 =	1,000	
				5.			200	200
				가.			200	
				1)	210-03	200,000 × 1 =	200	
							3,302,512	4,472,727
							2,878,052	4,061,922
							27,807	23,338
							7,700	7,700
				1.			7,700	7,700
				가.			3,350	
				1)	210-01	50,000 × 5 × 2 =	500	
				2)	210-01	12,000 × 100 × 2 =	2,400	
				3)	230-02	15,000 × 15 × 2 =	450	
				.			4,350	
				1)	210-01	100,000 × 10 =	1,000	

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					-		2022 (A)	2021 (B)	(A - B)
				2)	210-01	10,000 × 300 =	3,000		
				3)	210-07	200,000 × 1 =	200		
				4)	230-02	15,000 × 10 =	150		
							3,150	3,150	0
				1.			3,150	3,150	0
				가.			3,150		
				1)	210-01	50,000 × 5 =	250		
				2)	210-01	7,000 × 300 =	2,100		
				3)	210-06	40,000 × 4 × 5 =	800		
							16,957	12,488	4,469
				1.			410	410	0
				가.			410		
				1)	210-01	50,000 × 4 =	200		
				2)	210-15	3,000 × 70 =	210		
				2.			1,440	1,440	0
				가.			1,300		
				.	210-01	100,000 × 13 =	1,300		
				.	210-01	2,000 × 70 =	140		
				3.			15,107	10,638	4,469
				가.			10,638		
				.	310-01	591,000 × 2 × 9 =	10,638		
				.	310-01	7,000 × 2 × 185 =	2,590		
				.	310-01	3,000 × 2 × 185 =	1,110		
				.	310-01	331,000 × 2 × 1 =	662		
				.	310-01	107,000 × 1 =	107		
							4,873	14,929	10,056
							4,873	14,929	10,056
				1.			1,380	1,380	0
				가.			900		
				.	250-04	5,000 × 3 × 60 =	900		
				.	210-06	40,000 × 6 × 2 =	480		
				2.			3,493	13,549	10,056
				가.			893		
				1)	210-01	50,000 × 3 × 1 =	150		
				2)		()	160		

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					-		2022 (A)	2021 (B)	(A - B)
				가)	210-06	160,000 × 1 =	160		
				3)	230-02	8,000 × 53 × 1 =	424		
				4)	230-02	3,000 × 53 × 1 =	159		
				.			2,100		
				1)	210-01	10,000 × 70 × 3 =	2,100		
				.			500		
				1)	210-01	50,000 × 10 =	500		
			가				1,828	3,828	2,000
				가			1,828	1,828	0
				1. 가			1,828	1,828	0
				가. 가			1,828		
				1) 가			508		
				가)	210-01	6,350 × 80 =	508		
				2) 가			1,320		
				가)	210-01	10,200 × 10 × 2 =	204		
				)	210-06	100,000 × 3 × 3 =	900		
				)	230-02	8,000 × 9 × 3 =	216		
							11,253	21,596	10,343
							9,080	19,563	10,483
				1. 가			9,080	19,563	10,483
				가. 1)	210-01	50,000 × 6 × 10 =	4,000		
				2) PC	210-09	100,000 × 10 =	3,000		
				.			1,000		
				1)H W	210-09	63,500,000 × 8%=	5,080		
							5,080		
							2,173	2,033	140
				1. 가			1,873	1,873	0
				가. 1)	210-01	50,000 × 10 =	1,873		
				2)	210-09	17,160,000 × 8%=	500		
				2. 가			1,373		
							300	160	140
							300		

					-		2022 (A)	2021 (B)	(A - B)
1)					210-06	100,000 × 3 =	300		
							1,750	1,750	0
							1,750	1,750	0
1.							1,750	1,750	0
가.					210-01	50,000 × 3 × 2 =	300		
					210-01	10,000 × 100 =	1,000		
					230-02	15,000 × 10 × 3 =	450		
							195,298	80,377	114,921
							195,298	80,377	114,921
1.							10,050	7,610	2,440
가.					210-01	100,000 × 8 × 3 =	2,400		
					210-01	100,000 × 2 =	200		
					210-01	100,000 × 3 =	300		
가					210-01	400,000 × 5 =	2,000		
					250-03	60,000 × 1 × 12 =	720		
					620-03	630,000 × 1 =	630		
							3,800		
1)					210-06	100,000 × 4 × 8 =	3,200		
2)					230-02	15,000 × 10 × 4 =	600		
2.							6,000	11,000	5,000
가.							6,000		
1)					210-01	200,000 × 12 =	2,400		
2)					210-02	300,000 × 12 =	3,600		
3.							141,600	0	141,600
가.							141,600		
1)					620-03	7,905,000 =	7,905		
2)					620-03	97,700,000 =	97,700		
3)					620-03	35,995,000 =	35,995		
4.							37,648	46,767	9,119
가.					210-02	37,648,000 =	37,648		
							2,378,200	3,601,962	1,223,762
							2,018,200	1,570,766	447,434

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					-		2022 (A)	2021 (B)	(A - B)
				1.			1,995,510	1,548,976	446,534
				가.			1,000		
				1)	210-01	50,000 × 4 =	200		
				2)	210-01	4,000 × 83 =	332		
				3)		()	300		
				가)	210-06	100,000 × 1 × 2 =	200		
				)	210-06	50,000 × 1 × 2 =	100		
				4)	210-06	14,000 × 3 × 2 × 2 =	168		
				.			343,000		
				1)	430-01	142,000,000 × 1 =	142,000		
				2)	430-01	76,000,000 × 1 =	76,000		
				3)	430-01	125,000,000 × 1 =	125,000		
				.	620-03	135,668,000 =	135,668		
				.	210-07	1,503,842,000 =	1,503,842		
				.	110-03	120,000 × 100 =	12,000		
				2.			21,840	20,790	1,050
				가.	620-03	21,840,000 =	21,840		
				3.			850	1,000	150
				가.	210-01	50,000 × 11 =	550		
				.	230-02	15,000 × 10 × 2 =	300		
							360,000	2,031,196	1,671,196
				1.			360,000	2,009,196	1,649,196
				가.			360,000		
				1)	620-03	80,000,000 × 1 =	80,000		
				2)	620-03	60,000,000 × 1 =	60,000		
				3)	620-03	220,000,000 × 1 =	220,000		
							13,058	11,227	1,831
							8,708	7,397	1,311
				1.			4,708	4,397	311
				가.			4,708		
				1)	210-01	39,800 × 10 × 2 =	796		
				2)	210-01	5,000 × 55 × 2 =	550		

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					-		2022 (A)	2021 (B)	(A - B)
				3) ()			500		
				가)	210-06	160,000 × 1 × 2 =	320		
)	210-06	90,000 × 1 × 2 =	180		
				4)	210-06	14,000 × 3 × 2 × 2 =	168		
				5)	210-15	20,000 × 52 =	1,040		
				6)	310-01	8,000 × 52 × 2 =	832		
				7)	310-01	3,000 × 52 × 2 =	312		
				8)	230-02	15,000 × 17 × 2 =	510		
				2.			4,000	3,000	1,000
				가.			4,000		
				1)	210-01	36,050 × 4 × 10 =	1,442		
				2)	210-01	10,000 × 100 =	1,000		
				3) ()			700		
				가)	210-06	200,000 × 1 × 2 =	400		
				)	210-06	150,000 × 1 × 2 =	300		
				4)	210-06	14,000 × 3 × 2 × 2 =	168		
				5)	230-02	15,000 × 7 × 2 =	210		
				6)	310-01	8,000 × 30 × 2 =	480		
							4,350	3,830	520
				1.			3,600	3,080	520
				가.			3,600		
				1)	210-01	50,000 × 4 × 2 =	400		
				2)	210-01	10,000 × 15 =	150		
				3)	210-06	100,000 × 13 × 2 =	2,600		
				4)	230-02	15,000 × 15 × 2 =	450		
				2.			750	750	0
				가.			750		
				1)	210-01	50,000 × 3 × 2 =	300		
				2)	230-02	15,000 × 10 × 3 =	450		
							243,985	302,915	58,930
							243,985	302,915	58,930
				1.			243,985	302,915	58,930

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					-		2022 (A)	2021 (B)	(A - B)
				가.			180,485		
				1)	210-09	140,056,000 × 1 =	140,056		
				2)	210-15	39,239,000 × 1 =	39,239		
				3)	420-05	1,190,000 × 1 =	1,190		
				.			3,500		
				1)	210-01	500,000 × 7 =	3,500		
				.			60,000		
				1)	620-03	60,000,000 × 1 =	60,000		
							424,460	410,805	13,655
							424,460	410,805	13,655
							424,460	410,805	13,655
				1.			31,720	30,430	1,290
				가.			31,720		
				1)	250-02	400,000 × 12 =	4,800		
				2)	230-01	21,000,000 =	21,000		
				3) 가	230-01	80,000 × 74 =	5,920		
				2.			173,836	171,200	2,636
				가.			77,530		
				1)			10,352		
				가)	210-01	1,200,000 =	1,200		
				)	210-01	416,000 × 22 =	9,152		
				2)	210-05	8,000 × 32 × 38 =	9,728		
				3)			5,520		
				가)	210-15	400,000 × 12 =	4,800		
				) 가	210-15	5,000 × 12 × 12 =	720		
				4)			48,330		
				가)	220-01	20,000 × 27 × 36 =	19,440		
)	220-01	40,000 × 27 × 18 =	19,440		
)	220-01	70,000 × 27 × 5 =	9,450		
				5)	250-02	100,000 × 12 =	1,200		
				6)			2,400		
				가) ()	250-03	80,000 × 12 =	960		

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					-	2022 (A)	2021 (B)	(A - B)
)	()			250-03	60,000 × 12 =	720	
)	()			250-03	60,000 × 12 =	720	
	.						96,306	
	1)						14,096	
	가)				210-01	1,200,000 =	1,200	
	)				210-01	416,000 × 31 =	12,896	
	2)				210-05	8,000 × 31 × 40 =	9,920	
	3)						4,920	
	가)				210-15	400,000 × 12 =	4,800	
	)	가			210-15	5,000 × 2 × 12 =	120	
	4)						55,490	
	가)				220-01	20,000 × 31 × 36 =	22,320	
	)				220-01	40,000 × 31 × 18 =	22,320	
	)				220-01	70,000 × 31 × 5 =	10,850	
	5)				250-02	100,000 × 12 =	1,200	
	6)						10,680	
	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 × 3 × 12 =	2,160	
	3.						190,478	173,239
	가.	()					12,252	
	1)				210-07	62,000 × 2 × 12 =	1,488	
	2)				210-07	297,000 × 12 =	3,564	
	3)				430-01	950,000 × 6 =	5,700	
	4)				430-01	250,000 × 6 =	1,500	
	.						93,493	
	1)				210-02	3,100,000 × 12 =	37,200	
	2)				210-02	800,000 × 12 =	9,600	
	3)				210-02	500,000 × 12 =	6,000	
	4)				210-02	250,000 × 12 =	3,000	
	5)				210-02	250,000 × 12 =	3,000	

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					-	2022 (A)	2021 (B)	(A - B)
				6)	210-02	363,000 × 1 =	363	
				7)	210-02	200,000 × 1 =	200	
				8)	210-01	50,000 × 1 =	50	
				9)	210-02	800,000 × 12 =	9,600	
				10)	210-02	140,000 × 12 =	1,680	
				11)	210-02	300,000 × 12 =	3,600	
				12)가	210-02	1,600,000 × 12 =	19,200	
				.			3,960	
				1)	210-13	330,000 × 12 =	3,960	
				.			42,040	
				1)	210-09	1,870,000 × 12 =	22,440	
				2)	210-09	300,000 × 12 =	3,600	
				3)	210-09	500,000 × 2 =	1,000	
				4)	210-13	300,000 × 12 =	3,600	
				5)	210-09	5,000,000 × 1 =	5,000	
				6)	210-09	200,000 × 32 =	6,400	
				.			19,183	
				1) (25,000km)	210-10	9,135,000 × 1 =	9,135	
				2) (10,000km)	210-10	10,048,000 × 1 =	10,048	
				.			1,000	
				1)			1,000	
				가)	210-01	50,000 × 10 =	500	
				)	210-15	50,000 × 10 =	500	
				.			8,900	
				1)	210-01	140,000 × 3 =	420	
				2)	210-01	20,000 × 25 × 12 =	6,000	
				3)	210-03	400,000 × 4 =	1,600	
				4)	210-01	880,000 × 1 =	880	
				.			9,650	
				1) ()	210-07	200,000 × 12 =	2,400	
				2)	430-01	950,000 × 3 =	2,850	
				3)	430-01	250,000 × 5 =	1,250	

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					-	2022 (A)	2021 (B)	(A - B)
				4) LCD	430-01	2,500,000 × 1 =	2,500	
				5)	430-01	650,000 × 1 =	650	
			4.				9,656	1,760
			가.			7,896		
			1)		210-01	800,000 =	2,376	
			2)		210-01	394,000 × 4 =	800	
			.		210-05	8,000 × 4 × 20 =	1,576	
			.		210-15	100,000 × 12 =	640	
			.				1,200	
			1)		220-01	20,000 × 4 × 16 =	2,480	
			2)		220-01	40,000 × 4 × 4 =	1,280	
			3)		220-01	70,000 × 4 × 2 =	640	
			.		250-02	100,000 × 12 =	560	
			5.				1,200	
			가.				20,530	26,280
			1)		210-02	650,000 × 12 =	10,970	5,750
			2)		210-02	80,000 × 12 =	7,800	
			3)		210-02	70,000 × 12 =	960	
			4)		210-02	40,000 × 12 =	840	
			5)		210-02	50,000 × 1 =	480	
			6)		210-02	100,000 × 1 =	50	
			7)		210-02	200,000 × 1 =	100	
			8)		210-02	180,000 × 3 =	200	
			.				540	
			1)		210-13	120,000 × 12 =	2,360	
			2)		210-07	60,000 × 12 =	1,440	
			3)				720	
			가)		210-03	200,000 × 1 =	200	
			.				200	
			1)		210-09	30,000 × 12 =	1,440	
			2)		210-09	30,000 × 12 =	360	
			3)		210-09	30,000 × 12 =	360	

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					-		2022 (A)	2021 (B)	(A - B)
				4)	210-09	30,000 × 12 =	360		
				.	210-15	50,000 × 4 =	200		
				.			5,560		
				1)	210-01	20,000 × 4 × 12 =	960		
				2)	210-01	50,000 × 12 =	600		
				3) M A RC	210-01	1,100 × 3,000 =	3,300		
				4)	210-01	100,000 × 7 =	700		
							2,683,527	2,666,349	17,178
							2,683,527	2,666,349	17,178
							2,683,527	2,666,349	17,178
							2,683,527	2,666,349	17,178
				1.			2,683,527	2,666,349	17,178
				가.			2,092,501		
				1)	110-04	1,840,000 × 49 × 12 =	1,081,920		
				2)	110-04	520,000 × 49 × 12 =	305,760		
				3)	110-04	140,000 × 49 × 12 =	82,320		
				4)가	110-04	908,570 × 49 =	44,520		
				5) 가	110-04	600,000 × 49 × 2 =	58,800		
				6)	110-04	450,000 × 49 × 2 =	44,100		
				7)	110-04	2,014,220 × 49 =	98,697		
				8)	240-02	550,000 × 49 =	26,950		
				9)	320-12	3,231,870 × 49 =	158,362		
				10) 4	320-12	1,704,478,150 × 11.21% =	191,072		
				.			38,542		
				1)	110-04	1,840,000 × 1 × 12 =	22,080		
				2)	110-04	455,000 × 1 × 12 =	5,460		
				3)	110-04	140,000 × 1 × 12 =	1,680		
				4)가	110-04	120,000 × 1 × 12 =	1,440		
				5) 가	110-04	600,000 × 1 × 2 =	1,200		
				6)	110-04	450,000 × 1 × 2 =	900		
				7)	110-04	13,990 × 100 =	1,399		

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					-	2022 (A)	2021 (B)	(A - B)
				8)	240-02	550,000 × 1 =	550	
				9) 4	320-12	34,192,680 × 11.21%=	3,833	
				.			24,422	
				1)	110-04	1,250,000 × 1 × 12 =	15,000	
				2)	110-04	140,000 × 1 × 12 =	1,680	
				3) 가	110-04	600,000 × 1 × 2 =	1,200	
				4)	110-04	13,740 × 5 × 26 =	1,787	
				5)	240-02	550,000 × 1 =	550	
				6)	320-12	2,000,000 × 1 =	2,000	
				7) 4	320-12	19,667,000 × 11.21%=	2,205	
				.			332,197	
				1)			278,459	
				가)	620-01	31,664,000 =	31,664	
				)	620-01	246,795,000 =	246,795	
				2) 4			53,738	
				가)	620-01	6,213,000 =	6,213	
				)	620-01	47,525,000 =	47,525	
				.W ee			41,539	
				1)	110-04	2,040,000 × 1 × 12 =	24,480	
				2)	110-04	385,000 × 1 × 12 =	4,620	
				3)	110-04	140,000 × 1 × 12 =	1,680	
				4)가	110-04	40,000 × 1 × 12 =	480	
				5) 가	110-04	600,000 × 1 × 2 =	1,200	
				6)	110-04	450,000 × 1 × 2 =	900	
				7)	110-04	18,408 × 1 × 60 =	1,105	
				8)	110-04	98,182 × 1 × 17 =	1,670	
				9)	240-02	550,000 × 1 =	550	
				10)	320-12	500,000 × 1 =	500	
				11) 4	320-12	38,834,786 × 11.21%=	4,354	
				.W ee			118,229	
				1)	110-04	2,040,000 × 3 × 12 =	73,440	
				2)	110-04	268,330 × 3 × 12 =	9,660	

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					-	2022 (A)	2021 (B)	(A - B)
				3)	110-04	140,000 × 3 × 12 =	5,040	
				4)가	110-04	40,000 × 1 × 12 =	480	
				5) 가	110-04	600,000 × 3 × 2 =	3,600	
				6)	110-04	450,000 × 3 × 2 =	2,700	
				7)	110-04	17,898 × 3 × 60 =	3,222	
				8)	110-04	95,458 × 3 × 16 =	4,582	
				9)	240-02	550,000 × 3 =	1,650	
				10)	320-12	500,000 × 3 =	1,500	
				11) 4	320-12	110,209,082 × 11.21%=	12,355	
				.			21,474	
				1)	110-04	1,150,000 × 12 =	13,800	
				2)	110-04	140,000 × 12 =	1,680	
				3) 가	110-04	600,000 × 2 =	1,200	
				4)	110-04	49,620 × 16 =	794	
				5)	240-02	550,000 × 1 =	550	
				6)	320-12	1,491,000 × 1 =	1,491	
				7) 4	320-12	17,474,000 × 11.21%=	1,959	
				.			14,623	
				1)	110-04	1,840,000 × (15 /40)× 12 =	8,280	
				2)	110-04	140,000 × 12 =	1,680	
				3) 가	110-04	600,000 × 2 =	1,200	
				4)	110-04	31,520 × 16 =	505	
				5)	240-02	550,000 × 1 =	550	
				6)	320-12	1,100,000 × 1 =	1,100	
				7) 4	320-12	11,665,000 × 11.21%=	1,308	