3

		2006	2007	2008	
5 :					
5- :					
,		1, 550 28, 099	1, 280	1, 400	
		1, 500 16, 026	1, 280	1, 400	
5- :					
		10, 000	12, 000	14, 000	
		600	600	1, 200	
		20	20	40	
5- :					

		2006	2007	2008	
		17 (129,534) 472 83,514	17 (129,534) 472 88,514	18 (150,000) 500 100,000	, , ,

		2,343,880	2,418,247	74,367	
		893,612	981,650	88,038	
5 :		893,612	981,650	88,038	
5- :		850,102	906,262	56,160	
		246,611	220,777	25,834	

(2230-2233-110-101-10)
        (=124,183)
 ·   35,990 * 15 * 170 =   91,775
 ·   35,990 * 15 * 34 =   18,355
 ·   35,990 * 15 * 8 =   4,319
 ·   4   114,449,000 * 8.505% =   9,734

(2230-2233-120-201-01)
 ·   (, ,)
            250,000 * 12 =   3,000
 ·   (=41,928)
  –
        1,180 * 90 * 16 * 3.4 * 7 =   40,441
  –   1,180 * 75 * 8 * 2.1 =   1,487
 ·   (=1,500)
  –   (1)   =   500
  –   (1)   =   500
  –   (1)   =   500

(2230-2233-220-206-00)
        (=46,000)
 · (, ,)   =   18,000
 ·   500,000 * 6 =   3,000
 · (16)   10,000 * 2,500ml =   25,000

(2230-2233-220-401-01)

(:)

				(=30,000)
				. = 20,000
				. = 10,000
	158,961	0	158,961	
				(2230-2233-110-101-10)
				(=59,961)
				. 35,990 * 7 * 190 = 47,867
				. 35,990 * 7 * 38 = 9,574
				. 35,990 * 7 * 10 = 2,520
				(2230-2233-120-201-01)
				. = 19,000
				(2230-2233-220-206-00)
				= 60,000
				(2230-2233-220-401-01)
				= 20,000
	93,790	62,733	31,057	
				(2230-2233-110-101-10)
				(=82,790)
				. 35,990 * 10 * 170 = 61,183
				. 35,990 * 10 * 34 = 12,237
				. 35,990 * 10 * 8 = 2,880
				. 4 76,300,000 * 8.505% = 6,490
				(2230-2233-120-201-01)
				. (=2,000)
				- (1) = 400
				- (1) = 400
				- (1) = 400
				- (2) = 800

				(2230-2233-220-206-00)
				(=5,000)
				· (, ,) = 5,000
				(2230-2233-220-405-01)
				(=4,000)
				· 3,000,000 * 1 = 3,000
				· 1,000,000 * 1 = 1,000
	65,122	65,516	394	
				(2230-2233-110-101-10)
				(=46,278)
				· 35,990 * 5 * 190 = 34,191
				· 35,990 * 5 * 38 = 6,839
				· 35,990 * 5 * 9 = 1,620
				· 4 42,650,000 * 8.505% = 3,628
				(2230-2233-120-201-01)
				· (=2,400)
				– 150,000 * 12 = 1,800
				– 50,000 * 12 = 600
				· (=4,744)
				– 1,180 * 75 * 16 * 2.3 = 3,257
				– 1,180 * 75 * 8 * 2.1 = 1,487
				· (=1,700)
				– (1) = 400
				– (1) = 300
				– 1,000,000 * 1 = 1,000
				(2230-2233-220-206-00)
				(=10,000)
				· (, ,) = 8,400

(:)

				· 400,000 * 4 = 1,600
	100,037	117,640	17,603	
				(2230-2233-110-101-10)
				(=78,103)
				· 35,990 * 10 * 160 = 57,584
				· 35,990 * 10 * 32 = 11,517
				· 35,990 * 10 * 8 = 2,880
				· 4 71,981,000 * 8.505% = 6,122
				(2230-2233-120-201-01)
				· ( ) 100,000 * 12 = 1,200
				· (=1,184)
				– 939 * 75 * 8 * 2.1 = 1,184
				· (=3,100)
				– (.) 400,000 * 4 = 1,600
				– (1) = 500
				– (1) = 1,000
				(2230-2233-220-206-00)
				(=6,450)
				· (, ,) = 6,450
				(2230-2233-220-401-01)
				= 10,000
	77,629	106,974	29,345	
				(2230-2233-110-101-10)
				(=66,233)
				· 35,990 * 8 * 170 = 48,947
				· 35,990 * 8 * 34 = 9,790
				· 35,990 * 8 * 8 = 2,304
				· 4 61,041,000 * 8.505% = 5,192

				(2230-2233-120-201-01)
				· 23,000 * 12 = 276
				· 30,000 * 2 * 2 = 120
				· (=5,000)
				– 200,000 * 5 = 1,000
				– (1) = 500
				– (1) = 500
				– 500,000 * 1 = 500
				– 1,000,000 * 2 = 2,000
				– 100,000 * 5 = 500
				· (=1,000)
				– (1) = 400
				– = 600
				(2230-2233-220-206-00)
				(=5,000)
				· (, ,) = 5,000
	79,582	295,467	215,885	
				(2230-2233-110-101-10)
				(=15,622)
				· 35,990 * 4 * 80 = 11,517
				· 35,990 * 4 * 16 = 2,304
				· 35,990 * 4 * 4 = 576
				· 4 14,397,000 * 8.505% = 1,225
				(=14,645)
				· 35,990 * 3 * 100 = 10,797
				· 35,990 * 3 * 20 = 2,160
				· 35,990 * 3 * 5 = 540
				· 4 13,497,000 * 8.505% = 1,148

(:)

				(2230-2233-120-201-01)
				· 1,180 * 90 * 16 * 3 * 2 = 10,196
				· 1,000,000 * 1 = 1,000
				· (1) = 1,000
				· 1,180 * 60 * 4 * 12 * 1 = 3,399
				(2230-2233-120-301-09)
				(=27,720)
				· 65,000 * 11 * 12 = 8,580
				· 88,000 * 11 * 12 = 11,616
				· 44,000 * 11 * 12 = 5,808
				· 156,000 * 11 = 1,716
				(2230-2233-220-206-00)
				(=2,000)
				· (10) = 2,000
				(=2,000)
				· 100,000 * 20 = 2,000
				(2230-2233-220-405-01)
				2,000,000 * 1 = 2,000
	28,370	37,155	8,785	
				(2230-2233-110-101-10)
				(=15,348)
				· 35,990 * 3 * 105 = 11,337
				· 35,990 * 3 * 21 = 2,268
				· 35,990 * 3 * 5 = 540
				· 4 14,144,000 * 8.505% = 1,203
				(2230-2233-120-201-01)
				· (=7,800)
				− (, ,) 450 * 2,000 * 3 = 2,700

				– ( ) =	2,500
				– 100,000 * 4 =	400
				– 18,000 * 15 =	270
				– 350 * 3,000 =	1,050
				– 55,000 * 2 * 8 =	880
				. 5,000 * 6 * 3 * 8 =	720
				. ( ) 500,000 * 1 * 2 =	1,000
				. ( ) 120,000 * 6 * 2 =	1,440
				(2230-2233-120-202-01)	
				75,800 * 2 * 7 =	1,062
				(2230-2233-120-203-03)	
				=	1,000
5- :	43,510	75,388	31,878		
	19,050	12,060	6,990		
				(2230-2233-120-201-01)	
				. (=5,700)	
				– 100,000 * 15 * 2 =	3,000
				– 20,000 * 60 * 2 =	2,400
				– 100,000 * 3 =	300
				. (=4,350)	
				– (=850)	
				100,000 * 5 =	500
				70,000 * 5 =	350
				– 10,000 * 300 =	3,000
				– 100,000 * 5 =	500
				(2230-2233-120-307-04)	
				=	9,000
	24,460	63,328	38,868		

(:)

				(2230-2233-110-101-10)
				(=7,460)
				· 35,990 * 1 * 154 = 5,543
				· 35,990 * 1 * 30 = 1,080
				· 35,990 * 1 * 7 = 252
				· 4 6,875,000 * 8.505% = 585
				(2230-2233-220-206-00)
				(=1,000)
				· (,) = 1,000
				(2230-2233-220-207-03)
				(=6,000)
				· ( ) = 3,000
				· = 3,000
				(2230-2233-220-401-01)
				= 10,000
	1,450,268	1,436,597	13,671	
				(2230-2233-110-101-01)
				(=689,935)
				· (1) 58,452,320 + 58,452,320 * 66% * 3% = 59,610
				· (28) (=630,325)
				- 5 2,863,100 * 1 * 12 * 1.03 = 35,388
				- 6 2,509,300 * 4 * 12 * 1.03 = 124,060
				- 7 1,996,600 * 6 * 12 * 1.03 = 148,068
				- 8 1,761,300 * 5 * 12 * 1.03 = 108,849
				- 9 1,562,600 * 6 * 12 * 1.03 = 115,883
				- 10 1,322,500 * 6 * 12 * 1.03 = 98,077
				630,325,000 * 1/12 = 52,528
				(2230-2233-110-101-02)

				(=95,208)	
				· 5　　　　　　　　　9,471 * 42　　* 1　* 12　* 1.03 =	4,917
				· 6　　　　　　　　　8,036 * 42　　* 4　* 12　* 1.03 =	16,687
				· 7　　　　　　　　　7,210 * 42　　* 6　* 12　* 1.03 =	22,458
				· 8　　　　　　　　　6,461 * 42　　* 5　* 12　* 1.03 =	16,771
				· 9　　　　　　　　　5,794 * 42　　* 6　* 12　* 1.03 =	18,047
				· 10　　　　　　　　5,242 * 42　　* 6　* 12　* 1.03 =	16,328
				(=20,040)	
				·　　　　　　　　　　30,000 * 29　* 12　　=	10,440
				·　　　·　　　　　　 20,000 * 40　* 12　　=	9,600
				(=11,561)	
				·　　　　　　　　　　47,700 * 4　* 4　　=	764
				·　　　　　　　　　385,600 * 7　* 4　　=	10,797
				(=30,720)	
				· 25　　　　　　　130,000 * 9　* 12　　=	14,040
				· 20　　25　　　　110,000 * 3　* 12　　=	3,960
				· 15　　20　　　　 80,000 * 5　* 12　　=	4,800
				· 10　　15　　　　 60,000　* 6　* 12　　=	4,320
				· 5　　10　　　　　50,000 * 6　* 12　　=	3,600
				30,020,600 * 4.8% * 12　* 1.03 =	17,811
				50,000 * 1　* 12　　=	600
				(=4,200)	
				· 5　　　　　　　　　50,000 * 1　* 12　　=	600
				· 6　　7　　　　　　30,000 * 7　* 12　　=	2,520
				·　　　　　　　　　　30,000 * 3　* 12　　=	1,080
				40,000 * 4　* 12　　=	1,920
				(2230-2233-110-101-03)	
				130,000 * 29　* 12　　=	45,240

(:)

				(2230-2233-110-101-04)
				5 140,000 * 1 * 12 = 1,680
				6　7 130,000 * 10 * 12 = 15,600
				8 120,000 * 18 * 12 = 25,920
				(2230-2233-110-101-05)
				630,325,000 * 1.2/12 = 63,033
				(2230-2233-110-101-06)
				630,325,000 * 2/12 = 105,055
				(2230-2233-110-101-07)
				(=18,582)
				·　58,452,320 * 66% * 10/360 = 1,072
				·　630,325,000 * 10/360 = 17,510
				(2230-2233-110-101-09)
				(=34,956)
				·　(=11,808)
				− 714,000 * 1 * 12 = 8,568
				− 70,000 * 1 * 12 = 840
				− 90,000 * 1 * 12 = 1,080
				− 110,000 * 1 * 12 = 1,320
				·　(=7,676)
				− 11,808,000 * 2/12 = 1,968
				− 11,808,000 * 1.8/12 = 1,772
				− 11,808,000 * 2.5/12 = 2,460
				− 11,808,000 * 1.5/12 = 1,476
				·　23,800* 1 * 10 * 12 = 2,856
				·　(=600)
				− 30,000 * 1 * 12 = 360
				− 20,000 * 1 * 12 = 240

				·	120,000 * 1 * 12 = 1,440
				·	100,000 * 1 * 12 = 1,200
				·	13,000 * 1 * 30 * 12 = 4,680
				·	34,800 * 1 * 12 = 418
				·	90,000 * 1 * 12 = 1,080
				·	30,000 * 1 * 12 = 360
				·	32,118,000 * 4.5% = 1,446
				·	32,118,000 * 2.155% = 693
				·	32,118,000 * 1.45% = 466
				·	32,118,000 * 0.6% = 193
				· (=40)	
				–	20,000 * 1 = 20
				–	20,000 * 1 = 20
				(2230-2233-120-201-01)	
				· (, ,)	= 3,000
				· (=1,334)	
				– (30) 16,800 + 12,200 * (30 - 0.75)	= 374
				– 80,000 * 12	= 960
				· (=840)	
				– 700 * 100 * 12	= 840
				· (=1,851)	
				– 17,000 * 4 * 12	= 816
				– 23,000 * 15 * 3	= 1,035
				·	= 5,002
				· 39,090 * 12	= 470
				· 370,000 * 12	= 4,440
				· 150,000 * 12	= 1,800
				· ( )	= 603

(:   )

				· 　　　　　(　　)	=	70
				· 　　　　　(　)	=	239
				· 　　　(　) 192,640 * 1	=	193
				· 　　(　) 125,680 * 1	=	126
				· 　　(　) 246,000 * 3	=	738
				· 　(　) 82,280 * 1	=	83
				· 　　　(=1,211)		
				− 70,410 * 2	=	141
				− 534,630 * 2	=	1,070
				· 3,000 * 10	=	30
				· 36,000 * 1	=	36
				· 70,000 * 3 　　* 12	=	2,520
				· (=280)		
				− 220 * 100	=	22
				− 1,720 * 150	=	258
				· 　TV 13,200 * 12	=	159
				· (=16,870)		
				− 35,000 * 117	=	4,095
				− 35,000 * 365	=	12,775
				·	=	9,720
				· 1,180 * 75 　* 8 　* 17.3	=	12,249
				· (=424)		
				− 40,000 * 10	=	400
				− 1,000 * 24	=	24
				·	=	1,600
				· (　) 1,180 * 240 　* 8 * 1	=	2,266
				· 　(　) 1,180 * 240 　* 8 * 1	=	2,266
				· 　(　) 1,180 * 240 　* 10 * 3	=	8,496

				· 　 1,000,000 * 3 　 = 　 3,000
				· 　 ( ) (=8,057)
				– 　 1,180 * 4 　 * 130 　 * 11.5 = 　 7,057
				– 　 (1) 　 = 　 1,000
				(2230-2233-120-202-01)
				75,800 * 8 　 * 4 　 = 　 2,426
				100,000 * 28 　 * 12 = 　 33,600
				(2230-2233-120-203-01)
				(4) 　 = 　 3,000
				(2230-2233-120-203-02)
				40,000 * 29 　 = 　 1,160
				(2230-2233-120-203-03)
				= 　 2,000
				(2230-2233-120-203-04)
				350,000 * 12 　 = 　 4,200
				(2230-2233-120-204-01)
				(=4,200)
				· 　 (4) 　 350,000 * 1 　 * 12 = 　 4,200
				(2230-2233-120-204-02)
				(=46,020)
				· 4 　 400,000 * 1 　 * 12 = 　 4,800
				· 5 　 250,000 * 1 　 * 12 = 　 3,000
				· 6 　 155,000 * 4 　 * 12 = 　 7,440
				· 7 　 140,000 * 6 　 * 12 = 　 10,080
				· 8 　 105,000 * 5 　 * 12 = 　 6,300
				· 9 　 105,000 * 6 　 * 12 = 　 7,560
				· 10 　 95,000 * 6 　 * 12 = 　 6,840
				(2230-2233-120-204-03)

高

(:)

				50,000 * 28 * 12 = 16,800
				(2230-2233-220-405-01)
				(6) = 8,400
				(=3,900)
				. 1,300,000 * 3 = 3,900