

1000	1200	1210	1211	120	202
1000	227,730,040	166,949,593	60,780,447	[64,000]	
1200	220,612,695	159,888,203	60,724,492	[64,000]	
1210	18,549,207	15,912,111	2,637,096		
1211	5,381,560	4,014,160	1,367,400		
100	4,402,360	3,847,360	555,000		
120	4,287,742	3,732,742	555,000		
202	110,455	92,455	18,000		
	37,200	19,200	18,000	03	
				가 ()	
				1,200,000 * 15 =	18,000
307	3,537,000	3,000,000	537,000		
	3,470,000	2,950,000	520,000	02	
					= 3,200,000
				3,200,000,000 - 2,700,000,000 = 가	500,000
					= 90,000
				90,000,000 - 70,000,000 = 가	20,000
	67,000	50,000	17,000	04	

(:)

					OECD 가	= 17,000
200	808,400	2,400	806,000			
220	808,400	2,400	806,000			
207	48,000	0	48,000			
	48,000	0	48,000	01		
					가()	= 48,000
401	30,000	0	30,000			
	30,000	0	30,000	01		
						= 30,000
405	730,400	2,400	728,000			
	730,400	2,400	728,000	01		
					PC ()	
					1,600,000 * 455	= 728,000
					* 가	
400	170,800	164,400	6,400			
420	170,800	164,400	6,400			
310	170,800	164,400	6,400			

1000

1200

1210

1211

120

307

1000	1200	1210	1211	420	310
420		170,800	164,400	6,400	02
					OECD 가 (2) = 170,800
					170,800,000 - 164,400,000 = 가 6,400