

4000	4200	4210	4216	120	202
4000		109,999,801	105,246,005	4,753,796	[50,000]
4200		108,400,617	103,983,971	4,416,646	[50,000]
4210		108,400,617	103,983,971	4,416,646	[50,000]
4216		702,046	685,934	16,112	
100		521,625	516,988	4,637	
120		521,625	516,988	4,637	
202		72,236	70,036	2,200	
		72,236	70,036	2,200	01
					110,000 * 4 * 5 = 2,200
301		59,592	57,155	2,437	
		7,127	4,690	2,437	02
					. 380,700 * 3 * 4 = 4,569
					4,569,000 - 2,132,000 = 가 2,437
200		180,296	168,821	11,475	
220		180,296	168,821	11,475	
401		112,928	101,453	11,475	

(:)

		112,928	101,453	11,475 01
				.
				- ()
				48,928,000 * 1 = 48,928
				48,928,000 - 37,453,000 = 가 11,475