

600		4,000,000		
620		4,000,000		
621		4,000,000		
	621 - 01	4,000,000	<                      > = 4,000,000	
			~	= 1,000,000
			APT ~ 3	= 500,000
			~	= 1,000,000
			~	= 500,000
				= 1,000,000
		4,000,000		