

[ ]  
[ ]

500	217,893	192,393	25,500	
520	48,693	23,193	25,500	
521	48,693	23,193	25,500	
521 - 01	48,693	23,193	25,500	
				48,693,000 - 23,193,000 = 가 25,500
	259,174	233,674	25,500	

500

520

521

521-01