: (2000)		: (2100)		: (2110) . .	: (2111)	: (120)			[ ] [:]
. . . .								
2000			667,941,417	576,547,773	91,393,644	[340,975,712	186,038,540	108,491,807	4,422,518]
2100			88,512,939	67,721,670	20,791,269	[47,323,944	35,999,337	1,125,000	3,064,658]
2110 . .			88,512,939	67,721,670	20,791,269	[47,323,944	35,999,337	1,125,000	3,064,658]
2111			52,774,801	36,591,746	16,183,055	[36,749,236	15,025,565	0	0]
						[1,000,000			]
100			266,850	235,300	31,550				
120			266,850	235,300	31,550				
	201		147,820	139,120	8,700				
			133,420	110,420	23,000	01		=	78,100
								=	42,840
								=	12,480
			14,400	28,700	14,300	02			
								=	14,400
	202		31,680	31,680	0				

·	·	·	·				
			31,680	31,680	0	01	
							= 31,680
		203	51,400	32,600	18,800		
			4,200	4,200	0	01	
							= 4,200
			37,600	22,400	15,200	03	
							= 22,000
						·　　·	= 12,000
							= 3,600
			9,600	6,000	3,600	04	
						·　　　(22)　　300,000　x12	= 3,600
						·　　　(15)　　200,000　x12	= 2,400
						·　　　(16)　　300,000　x12	= 3,600
		301	35,950	31,900	4,050		
			1,850	1,400	450	09	
						5,000　x100	= 500
						50,000　x6　x3	= 900

	· · · ·							
	450				5,000 x30 x3	=		450
		34,100	30,500	3,600 11				
					·	5000000 x6	=	30,000
					·	100,000 x6	=	600
						50,000 x10	=	500
					1,000,000 x3	=		3,000
200		52,507,951	36,356,446	16,151,505	[36,749,236 14,758,715 0 0] [1,000,000]			
210		45,987,351	29,512,000	16,475,351	[36,749,236 8,238,115 0 0] [1,000,000]			
	201	5,000	0	5,000				
		5,000	0	5,000 01				
					5,000,000 x1	=		5,000
						( )		5,000
	307	254,000	0	254,000				
		254,000	0	254,000 02				

				=	254,000
				( )	127,000
				( )	127,000
	308				
		2,294,000	1,097,000	1,197,000	
		2,294,000	1,097,000	1,197,000 01	
				(2)	
				20,000,000 x75% =	15,000
				( )	10,000
				( )	5,000
				(15)	
				48,000,000 x15 x75% =	540,000
				( )	360,000
				( )	180,000
				(15)	
				20,000,000 x15 x50% =	150,000
				( )	150,000
				(21)	
				6,000,000 x21 x50% =	63,000
				( )	63,000
				(2) 80,000,000 x75% =	60,000
				( )	40,000
				( )	20,000
				(12) 48,000,000 x75% =	36,000

				( )	24,000
				( )	12,000
				(6) 32,000,000 x6 x50% =	96,000
				( )	96,000
				=	510,000
				( )	255,000
				( )	255,000
				=	50,000
				( )	5,000
				( )	45,000
				=	18,000
				( )	3,000
				( )	15,000
				45	
				1,000,000,000 x70% =	700,000
				( )	400,000
				( )	300,000
				20,000,000 x1 ( ) =	20,000
				( )	20,000
				120,000,000 x30% =	36,000
				( )	36,000
	403				
		43,434,351	26,415,000	17,019,351	
		43,434,351	26,415,000	17,019,351 01	

					( )	1,453,000
					1,237,500,000 x60% =	742,500
					( )	495,000
					( )	247,500
					( )	1,850,000
					( )	925,000
				.	1,200,000,000 x75% =	900,000
					( )	600,000
					( )	300,000
				.	1,500,000,000 x75% =	1,125,000
					( )	750,000
					( )	375,000
				.	1,000,000,000 x75% =	750,000
					( )	500,000
					( )	250,000
					600,000,000 x50% =	300,000
					( )	300,000
220		6,520,600	6,844,446	323,846		
	307	460,000	166,000	294,000		
		320,000	0	320,000	02	
					=	240,000
					=	80,000

- 68 -

: (2000)	: (2100)	: (2110) · ·	: (2111)	: (220)	[ ][:]
· · · ·		140,000	166,000	26,000 04	
					= 12,000
					= 8,000
				13	= 20,000
				22	= 20,000
				30	= 15,000
				8	= 15,000
				22	= 10,000
				15 · ·	= 5,000
					= 5,000
				7	= 5,000
					= 3,000
				6	= 5,000
					= 2,000
					= 10,000
					= 5,000
	308	4,270,600	3,718,446	552,154	
		4,270,600	3,718,446	552,154 01	
				20,000,000 x7 x50%	= 70,000
				10,000,000 x17 x50% =	85,000
				50 400,000,000 x50% =	200,000

		: (2110)	: (2111)	: (220)		
				20,000,000 x30%	=	6,000
				5		.
				100,000,000 x50%	=	50,000
				4	80,000,000 x50%	=	40,000
				(3)		=	3,245,000
				9 1	40,000,000 x50%	=	20,000
						=	244,000
						=	48,000
				2,000,000 x30 x50%	=	30,000
				100,000,000 x50%	=	50,000
				. (42) 500,000 x42 x12 x50%	=	126,000
				. (28) 200,000 x28 x12 x50%	=	33,600
				46,000,000 x50%	=	23,000
403	1,780,000	2,950,000	1,170,000		
	1,780,000	2,950,000	1,170,000	01		
				2,000,000,000 x50%	=	1,000,000
				600,000,000 x50%	=	300,000
				3,000,000 x50 x50%	=	75,000
				( ) 300,000,000 x50%	=	150,000
				250,000,000 x50%	=	125,000
				60,000,000 x50%	=	30,000

: (2000)		: (2100)		: (2110)	: (2111)	: (220)	[　　][　:　]
·　·　·　·							
						3. 1	50,000,000　x50%　=　25,000
							100,000,000　x50%　=　50,000
							50,000,000　x50%　=　25,000
		405					
			10,000	10,000	0		
			10,000	10,000	0	01	
						2,000,000　x5	=　10,000
2112			14,555,847	13,717,977	837,870	[　6,100,000　8,037,345　0　418,502]	
100			219,045	169,875	49,170		
120			219,045	169,875	49,170		
		201	195,045	147,625	47,420		
			193,845	145,925	47,920	01	
							=　173,625
							=　2,520
							=　11,700
							=　6,000
			1,200	1,700	500	02	

							=	1, 200
	202	21, 600	20, 000	1, 600				
		21, 600	20, 000	1, 600	01			
							=	21, 600
	203	2, 400	2, 000	400				
		2, 400	2, 000	400	03			
							=	2, 400
200		14, 336, 802	13, 548, 102	788, 700	[6, 100, 000	7, 818, 300	0	418, 502]
210		7, 041, 802	5, 766, 240	1, 275, 562	[6, 100, 000	523, 300	0	418, 502]
	307	42, 640	42, 640	0				
		22, 640	22, 640	0	03			
							=	22, 640
							( )	22, 640
		20, 000	20, 000	0	04			
							=	20, 000
							( )	10, 000

: (2000)	: (2100)	: (2110) · ·	: (2112)	: (210)	[ ] [:]

. . . .

					( )	10,000
308					
	1,149,162	700,600	448,562		
	1,149,162	700,600	448,562	01	

(5)	=	720,000
	( )	360,000
	( )	360,000
200,000,000 x50%	=	100,000
	( )	50,000
	( )	50,000
160,000,000 x50%	=	80,000
	( )	40,000
	( )	40,000
166,500,000 x40%	=	66,600
	( )	33,300
	( )	33,300
	=	60,000
	( )	30,000
	( )	30,000
( ) 105,124,000 x50%	=	52,562
	( )	52,562
140,000,000 x50%	=	70,000
	( )	70,000

·　·　·　·	403				
		5,850,000	5,023,000	827,000	
		5,850,000	5,023,000	827,000 01	

( )		4,450,000
·	3,000,000,000 x50% =	1,500,000
( )		1,500,000
·		
4,400,000,000 x50%	=	2,200,000
( )		2,200,000
·	1,500,000,000 x50% =	750,000
( )		750,000
1,000,000,000 x50%	=	500,000
( )		500,000
600,000,000 x50% =		300,000
( )		300,000
800,000,000 x50% =		400,000
( )		400,000
260,000,000 x50% =		130,000
( )		130,000
140,000,000 x50% =		70,000
( )		70,000

. . . . .					
220		7,295,000	7,781,862	486,862	
	307	165,000	137,000	28,000	
		142,000	117,000	25,000 04	
					2,500,000 x2 = 5,000
					(Fam Tour) = 37,000
					= 25,000
				.	= 50,000
					= 5,000
					= 10,000
					= 10,000
		23,000	20,000	3,000 05	
					= 23,000
	308	30,000	0	30,000	
		30,000	0	30,000 01	
					= 30,000
	401	500,000	10,000	490,000	

			: (2110)	: (2112)	: (220)		
	·　·　·　·						
			500,000	10,000	490,000	01	
							= 500,000
		402	50,000	0	50,000		
			50,000	0	50,000	02	
						Sea Food	= 50,000
		403	220,000	1,000,000	780,000		
			220,000	1,000,000	780,000	01	
						(　　)	
						40,000,000 x50%	= 20,000
						400,000,000 x50% =	200,000
		701	6,330,000	6,634,862	304,862		= 6,330,000
	2113 ·		21,182,291	17,411,947	3,770,344	[4,474,708 12,936,427 1,125,000	2,646,156]
	100		1,110,852	929,426	181,426		

. . . . .		120					
				1,110,852	929,426	181,426	
			201	97,750	97,750	0	
				97,750	97,750	0 01	
							= 80,600
							= 3,150
							= 14,000
			202	34,560	34,560	0	
				34,560	34,560	0 01	
							40,000 x8 x200 = 34,560
			203	42,400	32,400	10,000	
				42,400	32,400	10,000 03	
							= 40,000
							= 2,400
			301	936,142	764,716	171,426	
				931,142	761,516	169,626 10	
							(　,　　　) = 872,942

		: (2110)		: (2113)	: (120)			
					·	580,690,000 x1.7% =			9,872
					·	580,690,000 x1.5% =			8,711
					·	580,690,000 x4.5% =			26,132
					·	580,690,000 x0.6% =			3,485
					·	10,000,000 x1 =			10,000
		5,000	3,200	1,800	11				
						100,000 x50 =			5,000
200		20,071,439	16,482,521	3,588,918	[4,474,708	11,825,575	1,125,000	2,646,156]
210		9,130,479	5,912,178	3,218,301	[4,474,708	884,615	1,125,000	2,646,156]
	301	4,000	2,000	2,000					
		4,000	2,000	2,000	01				
							=		2,000
							( )		1,000
							( )		1,000
							=		2,000
							( )		1,000
							( )		1,000
	307	923,472	810,830	112,642					

			911, 212	798, 770	112, 442	03		
							=	344, 162
							( )	277, 609
							( )	66, 553
							=	218, 000
							( )	109, 000
							( )	109, 000
							=	10, 000
							( )	5, 000
							( )	5, 000
							=	6, 250
							( )	3, 125
							( )	3, 125
							=	10, 000
							( )	5, 000
							( )	5, 000
							=	10, 000
							( )	5, 000
							( )	5, 000
							=	170, 000
							( )	85, 000
							( )	85, 000
							=	130, 000
							( )	65, 000
							( )	65, 000

: (2110)	: (2113)	: (210)		
			=	10,000
			( )	5,000
			( )	5,000
			=	2,800
			( )	2,800
12,260	12,060	200 04		
		1,860,000	=	1,860
			( )	930
			( )	930
		10,400,000	=	10,400
			( )	5,200
			( )	5,200
1,503,007	1,339,348	163,659		
1,503,007	1,339,348	163,659 01		
			=	216,000
			( )	216,000
		246,986,000 x65%	=	160,541
			( )	74,096
			( )	86,445
		562,464,000 x75%	=	421,848
			( )	281,232
			( )	140,616

308

・ ・ ・ ・					

=	173,548
( )	173,548
(10,000,000 x25)x50% =	125,000
( )	125,000
4,000,000 x6 =	24,000
( )	12,000
( )	12,000
=	20,000
( )	10,000
( )	10,000
=	85,000
( )	85,000
14,000,000 x10 x75% =	105,000
( )	35,000
( )	70,000
3 =	30,000
( )	15,000
( )	15,000
=	53,070
( )	35,380
( )	17,690
1,000,000 x12 x9 x50% =	54,000
( )	54,000
5,000,000 x7 =	35,000
( )	35,000

		403	6,700,000	3,760,000	2,940,000		
			6,700,000	3,760,000	2,940,000	01	
						=	900,000
						( )	900,000
						=	900,000
						( )	900,000
						500,000,000 x5 =	2,500,000
						( )	2,500,000
						=	1,400,000
						( )	1,400,000
						=	1,000,000
						( )	1,000,000
220			10,940,960	10,570,343	370,617		
		307	6,123,560	4,442,143	1,681,417		
			5,217,060	3,415,713	1,801,347	02	
						5,000,000 x2 =	10,000
						=	20,000
						=	30,000
						=	25,000
						=	20,000

: (2000)	: (2100)	: (2110)	: (2113)	: (220)	[ ] [:]

.	.	.				

				=	20,000
				=	4,700,000
				=	335,000
				=	57,060

679,000	749,000	70,000 04		

3	200,000,000 x1	=	200,000
	3,000,000 x17	=	51,000
	(17)	=	60,000
		=	110,000
		=	70,000
·	5,000,000 x2	=	10,000
		=	60,000
		=	6,000
		=	12,000
(, ,)		=	20,000
		=	80,000

227,500	277,430	49,930 05		

10,000 x750 x1	=	7,500
	=	5,000
10,000 x25 x12	=	3,000
	=	3,000
	=	5,000
	=	204,000

: (2000)   : (2100)   : (2110) · ·   : (2113)   ·   : (220)   [   ] [:   ]

. . . .					
	308				
		3,823,400	3,354,400	469,000	
		3,823,400	3,354,400	469,000 01	
					= 3,181,000
					= 196,000
				(, ,) = 14,400
				20,000,000 x50% = 10,000
				2,000,000 x16 x50% = 16,000
				= 5,000
				2,000,000 x16 x50% = 16,000
				2,000,000 x16 x50% = 16,000
				10,000,000 x50% = 5,000
				= 4,000
				10,000,000 x12 x50% = 60,000
				56
				. 400,000,000 x50% = 200,000
				. 100,000,000 x1 = 100,000
	403				
		970,000	2,773,000	1,803,000	
		970,000	2,773,000	1,803,000 01	
				100,000,000 x5 x50% = 250,000

. . . . .							
					120,000,000 x50%	=	60,000
					60,000,000 x50%	=	30,000
					60,000,000 x50% =		30,000
					300,000,000 x50% =		150,000
					200,000,000 x50% =		100,000
					500,000,000 x50% =		250,000
					200,000,000 x50% =		100,000
	705	24,000	0	24,000			
		24,000	0	24,000	02		
						=	24,000
2200		167,096,471	135,630,790	31,465,681	[31,013,509 40,198,422 94,065,000		1,348,500]
2210 ·		163,053,514	132,043,033	31,010,481	[30,943,509 36,225,465 94,065,000		1,348,500]
2211		19,567,396	17,513,847	2,053,549	[10,829,977 6,917,879 0		1,348,500]
100		485,091	521,507	36,416			
120		485,091	511,107	26,016			