2018

							( )	
1.					4,387,242	3,353,114	1,034,128	
	1.				501	0	501	
		1.			501	0	501	
			1.		501	0	501	
				1.	501	0	501	( ) : 501,000 501,000	
	2.				527,052	0	527,052	
		1.			527,052	0	527,052	
			1.		527,052	0	527,052	
				1.	527,052	0	527,052	( ) : 250,500 × 4 × 26 = 26,052,000
								( ) : 501,000,000 501,000,000 × 1
	3.				3,838,989	3,333,114	505,875	
		1.			3,838,989	3,333,114	505,875	
			1.		3,838,989	3,333,114	505,875	
				1.	3,135,033	3,137,102	-2,069	: (3,135,031,630 -2,069,000 × 1) - 3,137,102,000 =
				2.	196,012	196,012	0	
				3.	507,944	0	507,944	( ) : 3,360,000 3,360,000 × 1 =
								( ) : (6,720,000 3,360,000 × 1) - 3,360,000 =
								( ) : 5,000,000 × 1 = 5,000,000
								( ) : 3,000,000 × 3,000,000 1 =
								( ) : 153,450,000 × 153,450,000 1 =
								: (244,464,000 × 1) - 91,014,000 153,450,000 =
								( ) : 1,000,000 1,000,000 × 1 =
								: 21,621,000 × 1 = 21,621,000
								( ) : 32,000,000 32,000,000 × 1 =
								( ) : 37,717,000 37,717,000 × 1 =
								( ) ( ) : 4,900,000 4,900,000 × 1 =
								( ) : 2,500,000 2,500,000 × 1 =
								( ) : 11,951,000 × 1 = 11,951,000

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					( )	
					( ) : 400,000 × 1 =	400,000
					( ) : 3,200,000 × 1 =	3,200,000
					( )We : 2,000,000 × 1 =	2,000,000
					( ) : 4,700,000 × 1 =	4,700,000
					( ) : 14,900,000 × 1 =	14,900,000
					( ) : 1,100,000 × 1 =	1,100,000
					( ) : 1,500,000 × 1 =	1,500,000
					( ) : 2,200,000 × 1 =	2,200,000
					( ) : 4,200,000 × 1 =	4,200,000
					( ) : (8,400,000 × 1) - 4,200,000 =	4,200,000
					( ) : 14,000,000 × 1 =	14,000,000
					( ) : 11,747,280 × 1 =	11,748,000
					( ) : (13,051,590 × 1) - 11,748,000 =	1,304,000
					( ) : 2,000,000 × 1 =	2,000,000
					( ) : 1,000,000 × 1 =	1,000,000
					( ) : 19,819,000 × 1 =	19,819,000
					( ) : 17,900,000 × 1 =	17,900,000
					( ) : 840,000 × 1 =	840,000
					( ) : 25,000,000 × 1 =	25,000,000
					: 5,060,000 × 1 =	5,060,000
	4			20,700	20,000	700	
		1.		20,000	20,000	0	
			1.	20,000	20,000	0	
				1.	20,000	20,000	0	
		2.		700	0	700	
			1.	700	0	700	
				1.	700	0	700	( ) : 100,000 × 4 =	400,000
							( ) : 300,000 × 1 =	300,000

							( )		

:   1   (:   )

					설명 ( )	
2				1,251,652	1,228,552	23,100	
	1.			1,247,712	1,224,612	23,100	
		1.		415,996	415,996	0	
			1.	320,640	320,640	0	
				1. 320,640	320,640	0	
			2	95,356	95,356	0	
				1. 95,356	95,356	0	
		2		831,716	808,616	23,100	
			1.	552,936	524,511	28,425	
				1. 524,511	524,511	0	
				2 28,425	0	28,425	: 379 × 250 × 300 28,425,000
			2	117,000	117,000	0	
				1. 117,000	117,000	0	
			3	60,075	65,400	-5,325	
				1. 60,075	65,400	-5,325	2 : (359,200 × 150 - 572,000 +147,900) - 54,600,000 =
							1 : (41,700 × 145) - -4,753,000 10,800,000 =
			4	8,313	8,313	0	
				1. 8,313	8,313	0	
			5.	26,160	26,160	0	
				1. 26,160	26,160	0	
			6	56,000	56,000	0	
				1. 56,000	56,000	0	
			7.	11,232	11,232	0	
				1. 11,232	11,232	0	
	2			3,940	3,940	0	
		1.		1,900	1,900	0	
			1.	1,900	1,900	0	
				1. 1,900	1,900	0	

<u>2018 </u>

							( )	: 2018-05-29	
		2		100	100	0			
			1.	100	100	0			
				1.	100	100	0		
		3		1,940	1,940	0			
			1.	1,320	1,320	0			
				1.	1,320	1,320	0		
			2	620	620	0			
				1.	620	620	0		
3				13,007	5,000	8,007			
	1.			13,007	5,000	8,007			
		1.		13,007	5,000	8,007			
			1.	13,007	5,000	8,007			
				1.	13,007	5,000	8,007	: (5,000,000 × 1)+8,007,771 8,007,000 - 5,000,000=	
				5,651,901	4,586,666	1,065,235			

2018 _____

							( )
1.					3,214,980	3,188,965	26,015	
	1.				2,878,766	2,884,632	-5,866	
		1.			2,605,862	2,611,518	-5,656	
			1.		1,625,268	1,625,268	0	
				1.	1,625,268	1,625,268	0	
			2.		591,828	597,484	-5,656	
				1.	182,067	182,067	0	
				2.	128,894	134,750	-5,856	(3,791,000 × 34) - 134,750,000= -5,856,000
				3.	31,200	33,600	-2,400	(2,600,000 × 12) - 33,600,000= -2,400,000
				4.	8,924	6,324	2,600	(1,274,800 × 7) - 6,324,000= 2,600,000
				5.	840	840	0	
				6.	93,000	93,000	0	
				7. 1	4,600	4,600	0	
				8. 2	10,080	10,080	0	
				9. 4	28,080	28,080	0	
				10. 6	360	360	0	
				11.	99,180	99,180	0	
				12.	4,603	4,603	0	
			3.		233,749	233,749	0	
				1.	48,360	48,360	0	
				2.	179,089	179,089	0	
				3.	6,300	6,300	0	
			4.		155,017	155,017	0	
				1.	155,017	155,017	0	
		2.			272,904	273,114	-210	
			1.		150,651	150,651	0	
				1.	150,651	150,651	0	
			2.		38,962	38,962	0	

2018 _____

							( )
				1.	7,800	7,800	0	
				2.	16,705	16,705	0	
				3.	6,597	6,597	0	
				4.	7,860	7,860	0	
			3.		54,274	54,484	-210	
				1.	10,741	10,741	0	
				2.	14,012	14,222	-210	(2,844,400 × 5)-210,000 = -210,000 - 14,222,000= -210,000
				3.	3,360	3,360	0	
				4.	25,681	25,681	0	
				5.	480	480	0	
			4.		29,017	29,017	0	
				1.	29,017	29,017	0	
	2.				306,153	292,453	13,700	
		1.			271,989	258,289	13,700	
			1.		271,989	258,289	13,700	
				1.	5,060	0	5,060	5,059,930 × 1 = 5,060,000
				2.	2,400	0	2,400	200,000 × 12 = 2,400,000
				3. 4	6,240	0	6,240	130,000 × 4 × 12 = 6,240,000
				4.	234,219	234,219	0	
				5.	24,070	24,070	0	
		2.			34,164	34,164	0	
			1.		30,060	30,060	0	
				1.	30,060	30,060	0	
			2.		4,104	4,104	0	
				1.	4,104	4,104	0	
	3.				30,061	11,880	18,181	
		1.			4,200	3,800	400	
			1.		3,000	3,000	0	

2018 _____

								( )
				1.	3,000	3,000	0	(1,400,000 × 1)-3,000,000 -1,600,000
								1,600,000 × 1 = 1,600,000
			2.		300	300	0	
				1.	300	300	0	
			3.		500	500	0	
				1.	500	500	0	
			4. ( )		400	0	400	
				1.	400	0	400	( ) 100,000 × 4 = 400,000
		2.			25,861	8,080	17,781	
			1.		23,857	6,076	17,781	
				1.	19,819	0	19,819	( ) 19,818,960× 1 = 19,819,000
				2.	4,038	6,076	-2,038	(84,900 × 12 × 2) - 4,076,000= -2,038,000
			2.		2,004	2,004	0	
				1.	2,004	2,004	0	
2. /					1,109,733	720,174	389,559	
	1.				691,497	597,197	94,300	
		1.			691,497	597,197	94,300	
			1.		40,602	36,084	4,518	
				1.	37,658	30,860	6,798	(1,925,840 × 12 × 1) - 21,453,000= 1,658,000
								30,000 × 12 × 1 = 360,000
								600,000 × 1 = 600,000
								500,000 × 2 × 1 = 1,000,000
								130,000 × 12 × 1 = 1,560,000
								60,000 × 12 × 1 = 720,000
								50,000 × 12 × 1 = 600,000
								20,000 × 12 × 1 +60,000 = 300,000
				2.	2,944	5,224	-2,280	(50,000 × 12 × 1 -600,000) - 600,000= -600,000
								(80,000 × 12 × 1 -960,000) - 960,000= -960,000

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								（　）
								$(60,000 \times 12 \times 1 - 720,000) - 720,000=$	-720,000
			2.		28,425	0	28,425	
				1.	28,425	0	28,425	$379 \times 250 \times 300 =$	28,425,000
			3.		49,091	44,891	4,200	
				1.	18,031	14,071	3,960	$(\qquad 9\ )\ (730,000 \times 12\ ) - 4,560,000=$	4,200,000
								$(5,000,000 \times 1 -240,000) - 5,000,000=$	-240,000
				2.	6,000	6,000	0	
				3.	5,520	5,520	0	
				4.	18,000	18,000	0	
				5.	1,300	1,060	240	$(100,000 \times 12\ ) - 960,000=$	240,000
				6.	240	240	0	
			4.		348,684	340,933	7,751	
				1.	348,684	340,933	7,751	$(\quad)\quad (28,411,030 \times 12\ ) - 340,933,000 +(\qquad 11,951,000 \times 1\ ) =$	11,951,000
								$((28,061,030 \times 12\ ) - 340,933,000 +(11,951,000 \times 1\ )) - 11,951,000=$	-4,200,000
			5.	（　）	37,491	33,091	4,400	
				1.	34,974	31,694	3,280	$(130,000 \times 12 \times 1\ ) - 960,000=$	600,000
								$90,000 \times 12 \times 1 =$	1,080,000
								$600,000 \times 1 =$	600,000
								$500,000 \times 2 \times 1 =$	1,000,000
				2.	2,517	1,397	1,120	$73,300 \times 1 \times 12 =$	880,000
								$20,000 \times 1 \times 12 =$	240,000
			6.	（　）	0	1,120	-1,120	
				1.	0	1,120	-1,120	$(73,300 \times 12 \times 1 -880,000) - 880,000=$	-880,000
								$(20,000 \times 12 \times 1 -240,000) - 240,000=$	-240,000
			7.		149,487	141,078	8,409	
				1.	139,420	131,011	8,409	$(130,000 \times 4 \times 12\ ) - 3,840,000=$	2,400,000
								$340,000 \times 12 =$	4,080,000
								$60,000 \times 1 \times 12 =$	720,000

2018 _____

							( )	
							$302,100 \times 1 \times 4 =$	1,209,000
				2.	10,067	10,067	0	
			8		37,717	0	37,717	
				1.	37,717	0	37,717	$(4,939,000 \times 6 +900) - 29,634,000=$ 　　1,000
								( ) $4,939,000 \times 6 =$ 　29,634,000
								( ) $2,490,000 \times 1 =$ 　2,490,000
								$(2,502,770 \times 1) - 2,490,000=$ 　13,000
								( ) $3,048,000 \times 1$ 　3,048,000
								$(3,027,000 \times 1) - 3,048,000=$ 　-21,000
								( ) $1,180,000 \times 1 =$ 　1,180,000
								( ) . $195,000 \times 7 =$ 　1,365,000
								. $(195,000 \times 7 +7,000) - 1,365,000=$ 　7,000
	2.				59,290	59,000	290	
		1.			59,290	59,000	290	
			1.		59,290	59,000	290	
				1.	26,290	26,000	290	(4) $(100,000 \times 5) - 800,000=$ 　-300,000
								$(995,000 \times 12) - 15,000,000=$ 　-3,060,000
								$331,800 \times 11 =$ 　3,650,000
				2.	14,400	14,400	0	
				3.	8,400	8,400	0	
				4.	10,200	10,200	0	
	3.				20,340	17,840	2,500	
		1. [ ]			10,648	8,148	2,500	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
			2.		5,298	5,298	0	
				1.	5,298	5,298	0	
			3.		1,350	1,350	0	

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								( )
				1.	950	950	0	
				2.	400	400	0	
			4 [ ]		2,500	0	2,500	
				1.	300	0	300	( ) 100,000 × 3 = 300,000
				2.	1,960	0	1,960	( ) 1,960,000 1,960,000 × 1 =
				3.	240	0	240	( ) 24,000 240,000 × 10 =
		2.			9,692	9,692	0	
			1.		7,392	7,392	0	
				1.	7,392	7,392	0	
			2.		550	550	0	
				1.	550	550	0	
			3.		1,750	1,750	0	
				1.	1,750	1,750	0	
	4				292,469	0	292,469	
		1. [ ]			39,104	0	39,104	
			1.		26,052	0	26,052	
				1.	26,052	0	26,052	( )250500 *4 *26 = 250,500 × 4 × 26 = 26,052,000
			2 [ ]		13,052	0	13,052	
				1.	13,052	0	13,052	( ) (11,748,000 × 1 1,304,000)+1,304,000 - 11,748,000 =
								( ) 11,748,000 × 1 11,748,000 =
		2.			244,464	0	244,464	
			1.		244,464	0	244,464	
				1.	244,464	0	244,464	( ) 3,300 × 100 153,450,000 × 465
								(3,300 × 160 91,014,000 × 463) - 153,450,000=
		3.			8,400	0	8,400	
			1.		8,400	0	8,400	
				1.	8,400	0	8,400	( ) (8,400,000 4,200,000 × 1) - 4,200,000 =
								( ) 4,200,000 × 1 4,200,000 =

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								( )
		4.[ ]		501	0	501		
			1.[ ]	501	0	501		
				1.	501	0	501	( ) 250,500 × 2 = 501,000
	5.			46,137	46,137	0		
		1.		46,137	46,137	0		
			1.	8,313	8,313	0		
				1.	8,313	8,313	0	
			2.	26,160	26,160	0		
				1.	26,160	26,160	0	
			3.	11,232	11,232	0		
				1.	11,232	11,232	0	
			4.	432	432	0		
				1.	432	432	0	
3.				261,261	159,538	101,723		
	1.			64,176	44,176	20,000		
		1.		42,000	28,000	14,000		
			1. ( )	2,000	2,000	0		
				1.	2,000	2,000	0	
			2.	18,600	18,600	0		
				1.	18,000	18,000	0	
				2.	600	600	0	
			3.	1,400	1,400	0		
				1.	1,400	1,400	0	
			4.	6,000	6,000	0		
				1.	6,000	6,000	0	
			5. ( )	14,000	0	14,000		
				1.	14,000	0	14,000	( ) 14,000,000 × 1 = 14,000,000
		2.		1,500	1,500	0		

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								( )	
			1.		1,500	1,500	0		
				1.	1,500	1,500	0		
		3			200	200	0		
			1.		200	200	0		
				1.	200	200	0		
		4			5,833	833	5,000		
			1.		833	833	0		
				1.	833	833	0		
			2		5,000	0	5,000		
				1.	4,800	0	4,800	( ) 360,000 × 10 = 3,600,000 ( ) 4,000 × 300 = 1,200,000	
				2	200	0	200	( ) 100,000 × 2 = 200,000	
		5.			8,785	7,785	1,000		
			1.		7,785	7,785	0		
				1.	7,785	7,785	0		
			2		1,000	0	1,000		
				1.	1,000	0	1,000	( ) 1,000,000 × 1 = 1,000,000	
		6.			1,948	1,948	0		
			1.		1,948	1,948	0		
				1.	1,948	1,948	0		
		7.			1,910	1,910	0		
			1.		900	900	0		
				1.	900	900	0		
			2		1,010	1,010	0		
				1.	1,010	1,010	0		
		8			2,000	2,000	0		
			1.		2,000	2,000	0		
				1.	1,700	1,700	0		

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							( )
			2.	300	300	0	
	2			197,085	115,362	81,723	
		1.		91,814	28,082	63,732	
			1.	2,212	2,212	0	
				1.	2,212	2,212	0	
			2.	8,200	10,000	-1,800	
				1.	8,200	10,000	-1,800	( )　　　　　(300,000 × 6 -1,800,000) - 1,800,000=　　　-1,800,000
			3.	3,630	3,630	0	
				1.	3,630	3,630	0	
			4.	600	600	0	
				1.	600	600	0	
			5.	1,970	2,370	-400	
				1.	1,970	2,370	-400	(10,000 × 237 -400,000) - 2,370,000=　　　-400,000
			6.	8,802	9,270	-468	
				1.	900	900	0	
				2.	2,100	2,100	0	
				3.	5,802	6,270	-468	( ) (600,000 × 2 × 1 -200,000) - 1,200,000=　　-200,000 ( ) (890,000 × 2 +1,760) - 1,780,000=　　2,000 (4) (84,000 × 5 × 1 -270,000) - 420,000=　　-270,000
			7. (.)	32,000	0	32,000	
				1.	13,200	0	13,200	( ) (40,000 × 136)+(20,000 × 34)=　　6,120,000 ( ) (40,000 × 136)+(10,000 × 34)=　　5,780,000 ( ) 130,000 × 10 =　　1,300,000
				2.	18,608	0	18,608	( ) (, ,) (18,608,000 × 1)=　　18,608,000
				3.	192	0	192	( ) 8 × 3 × 8,000 =　　192,000
			8. ( )	4,900	0	4,900	
				1.	2,520	0	2,520	( ) 360,000 × 7 =　　2,520,000
				2.	2,380	0	2,380	( ) 966,000 + 90,000 = 1,324,000 +　　2,380,000

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			9. ( )		1,100	0	1,100	
				1.	1,100	0	1,100	( ) $3,000 \times 50 \times 2 +$ $20,000 \times 10 + 30,000 \times 20 =$ 1,100,000
			10. ( )		13,100	0	13,100	
				1.	3,780	0	3,780	( ) . . 378,000 $\times 10 =$ 3,780,000
				2.	9,320	0	9,320	( ) 932,000 $\times 10 =$ 9,320,000
			11. ( )		1,800	0	1,800	
				1.	300	0	300	( ) $300,000 \times 1$ 300,000
				2.	284	0	284	( ) $56,800 \times 5 =$ 284,000
				3.	1,216	0	1,216	( ) . . . . . . $304,000 \times 4 =$ 1,216,000
			12. ( )		2,200	0	2,200	
				1.	2,200	0	2,200	( ) $2,200,000 \times 1$ 2,200,000 $=$
			13.		1,000	0	1,000	
				1.	1,000	0	1,000	( ) 1,000,000 $1,000,000 \times 1 =$
			14. ( )		1,500	0	1,500	
				1.	1,500	0	1,500	( ) 1,500,000 $\times 1 =$ 1,500,000
			15. ( )		2,000	0	2,000	
				1.	2,000	0	2,000	( ) 2,000,000 $\times 1 =$ 2,000,000
			16.		4,700	0	4,700	
				1.	700	0	700	( ) $35,000 \times 2 \times 10 =$ 700,000
				2.	4,000	0	4,000	( ) 10,000 $\times 30 =$ 300,000
								( ) $2,680,000 + 1,020,000 =$ 3,700,000
			17.		1,800	0	1,800	
				1.	1,800	0	1,800	$1,800,000 \times 1 =$ 1,800,000
			18.		300	0	300	
				1.	300	0	300	( ) $300,000 \times 1 =$ 300,000
	2.				67,671	72,780	-5,109	
		1.			4,480	4,480	0	
			1.		920	920	0	

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							( )	
			2.	3,560	3,560	0		
		2		56,949	57,200	-251		
			1.	2,874	2,600	274	(359,200 × 8) - 2,600,000=	274,000
			2.	54,075	54,600	-525	(67,400 × 150) - 10,140,000=	-30,000
							(25,000 × 151 +42,000 × 151) - 10,000,000=	117,000
							(99,000 × 150 +33,000+26,000× 150 +6,500) - 17,784,000=	1,006,000
							(23,100 × 151) - 4,680,000=	-1,191,000
							(63,400 × 150 +62,100) - 10,062,000=	-489,000
							, (6,300 × 150) - 1,544,000=	-599,000
							(1,500 × 151) - 390,000=	-163,000
							823,400 × 1 =	824,000
		3		6,242	11,100	-4,858		
			1.	147	300	-153	(24,500 × 6) - 300,000=	-153,000
			2.	6,095	10,800	-4,705	(3,500 × 6 × 145) - 9,216,000=	-6,171,000
							(600,000 × 4) - 1,200,000=	1,200,000
							, (600 × 145 +514,500) - 384,000=	218,000
							( ) 4,750 × 10 =	48,000
	3.			30,580	9,480	21,100		
		1.		4,480	4,480	0		
			1.	100	100	0		
			2.	100	100	0		
			3	3,860	3,860	0		
			4.	420	420	0		
		2		5,000	5,000	0		
			1.	5,000	5,000	0		
		3		3,200	0	3,200		
			1.	900	0	900	( ) 30,000 × 30 =	900,000
			2.	2,300	0	2,300	( ) (700,000 × 1)+(800,000 × 1)+(800,000 × 1 I,A) =	2,300,000

2018 _____

								( )
			4		17,900	0	17,900	
				1.	17,294	0	17,294	( ) 200,000 1,000,000 × 5 =
								( ) 10 3,000,000 × 200,000 + 10 × 100,000 =
								( ) 664,700 × 20 = 13,294,000
				2.	606	0	606	( ) 606,000 3,000 × 37 × 2 +8,000× 6 × 8 =
		4			7,020	5,020	2,000	
			1.		2,160	2,160	0	
				1.	2,160	2,160	0	
			2		2,860	2,860	0	
				1.	1,500	1,500	0	
				2.	1,360	1,360	0	
			3 We		2,000	0	2,000	
				1.	304	0	304	( ) (70,000 × 2 + 304,000 84,000)+ (40,000 × 2)=
				2.	1,696	0	1,696	( ) 1,696,000 339,200 × 5 =
4					629,020	128,020	501,000	
	1.				618,000	117,000	501,000	
		1.			618,000	117,000	501,000	
			1.		117,000	117,000	0	
				1.	117,000	117,000	0	
			2		501,000	0	501,000	
				1.	5,600	0	5,600	( ) 560,000 5,600,000 × 10 =
				2.	495,400	0	495,400	( ) 32,750,000 327,500,000 × 10 =
								( ) 14,250,000 142,500,000 × 10 =
								( ) 2,540,000 25,400,000 × 10 =
	2.				10,820	10,820	0	
		1.			10,820	10,820	0	
			1.		320	320	0	
				1.	320	320	0	

2018 _____

							( )
		2		7,000	7,000	0	
			1.	7,000	7,000	0	
		3		3,500	3,500	0	
			1.	3,500	3,500	0	
	3.			200	200	0	
		1.		200	200	0	
			1.	200	200	0	
			1.	200	200	0	
5.				191,169	123,430	67,739	
	1.			77,261	76,901	360	
		1.		77,261	76,901	360	
			1.	8,388	8,388	0	
				1.	3,000	3,000	0	
				2.	5,388	5,388	0	
			2	9,570	9,570	0	
				1.	9,570	9,570	0	
			3	6,208	6,208	0	
				1.	6,208	6,208	0	
			4	35,022	34,062	960	
				1.	32,371	31,411	960	(360,000 × 12) - 3,960,000= · · · · · 360,000 (130,000 × 12) - 960,000= · · · · · 600,000
				2.	2,651	2,651	0	
			5.	7,828	7,828	0	
				1.	7,828	7,828	0	
			6.	3,386	3,386	0	
				1.	2,159	2,176	-17	-17,000(55,000 × 6) - 330,000= · · · · · -17,000
				2.	1,227	1,210	17	17,000(1,210,000 × 1) - 1,210,000= · · · · · 17,000
			7.	900	900	0	

:				1				(:)
								( )
				1.	900	900	0	
			8.		5,559	6,559	-1,000	
				1.	5,559	6,559	-1,000	' (100,000 × 20) - 3,000,000= -1,000,000
			9.		400	0	400	
				1.	400	0	400	( ) 100,000 × 4 = 400,000
	2.				13,560	3,000	10,560	
		1.			11,860	1,300	10,560	
			1. We		1,300	1,300	0	
				1.	1,300	1,300	0	
			2.		6,720	0	6,720	
				1.	6,720	0	6,720	( )560000 *6 = 560,000 × 6 = 3,360,000
								( )560000 *6 = (560,000 × 12) - 3,360,000 = 3,360,000
			3.		3,000	0	3,000	
				1.	3,000	0	3,000	( ) 3,000,000 × 1 = 3,000,000
			4.		840	0	840	
				1.	840	0	840	( ) 840,000 × 1 = 840,000
		2.			1,700	1,700	0	
			1.		600	600	0	
				1.	240	240	0	
				2.	360	360	0	
			2.		1,100	1,100	0	
				1.	500	500	0	
				2.	600	600	0	
	3.				16,629	16,629	0	
		1.			16,629	16,629	0	
			1.		7,591	7,591	0	
				1.	7,591	7,591	0	
			2.		9,038	9,038	0	

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							( )
				1.	1,650	1,650	0	
				2.	6,044	6,044	0	
				3.	1,344	1,344	0	
	4.				83,719	26,900	56,819	
		1.			83,719	26,900	56,819	
			1.		18,000	18,000	0	
				1.	18,000	18,000	0	
			2.		4,500	4,500	0	
				1.	4,500	4,500	0	
			3.		3,000	4,000	-1,000	
				1.	3,000	4,000	-1,000	(3,000,000 × 1) - 4,000,000= -1,000,000
			4.		0	400	-400	
				1.	0	400	-400	(A4) (400,000 × 1 -400,000) - 400,000= -400,000
			5.	(	25,000	0	25,000	
				1.	20,000	0	20,000	( ) 20,000,000 × 1 = 20,000,000
				2.	5,000	0	5,000	( ) 5,000,000 × 1 = 5,000,000
			6.		33,219	0	33,219	
				1.	33,219	0	33,219	3,691,000 × 9 = 33,219,000
6.					240,738	261,539	-20,801	
	1.				67,754	78,089	-10,335	
		1.			67,754	78,089	-10,335	
			1.		9,416	10,316	-900	
				1.	1,960	1,960	0	
				2.	4,240	5,140	-900	-900,000(113,000 × 30) - 3,390,000= -900,000
				3.	3,216	3,216	0	
			2.		17,060	17,060	0	
				1.	16,000	16,000	0	
				2.	1,060	1,060	0	

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	예산	결산	증감	산출내역
3	41,278	50,713	-9,435	
1.	32,258	32,998	-740	(　　　　) (139,000 × 5) - 2,085,000= -1,390,000
				(100,000 × 4)+600,000 - 400,000= 600,000
				(450,000 × 1) - 400,000= 50,000
2	150	845	-695	-695,000(1,500 × 463) - 695,000= -695,000
3	4,125	4,125	0	
4	1,445	1,445	0	
5	300	300	0	
6	3,000	11,000	-8,000	(　　1　) (1,500,000 × 2) - 4,500,000= -1,500,000
				(6,500,000 × 1 -6,500,000) - 6,500,000= -6,500,000
2.	171,424	181,890	-10,466	
1.	171,424	181,890	-10,466	
1.	57,563	57,095	468	
1.	42,000	42,000	0	
2.	6,600	6,600	0	
3	8,963	8,495	468	372,000(400,000 × 12) - 4,800,000= 372,000
				(33,000 × 12) - 300,000= 96,000
2	9,864	9,864	0	
1.	9,864	9,864	0	
3	9,744	9,744	0	
1.	9,744	9,744	0	
4	37,272	37,272	0	
1.	3,672	3,672	0	
2.	33,600	33,600	0	
5	56,981	67,915	-10,934	
1.	56,981	67,915	-10,934	(350,000 × 5) - 2,450,000= -700,000
				(1,500,000 × 12 +10,686,000) - 48,000,000= -19,314,000
				7,100,000(500,000 × 12) - 6,000,000= 7,100,000

:				1				(:)
								( )
								55,000 × 4 × 9 = 1,980,000
	3.				1,560	1,560	0	
		1.			1,260	1,260	0	
			1.		1,260	1,260	0	
				1.	360	360	0	
				2.	900	900	0	
		2.			300	300	0	
			1.		300	300	0	
				1.	300	300	0	
7.					5,000	5,000	0	
	1.				5,000	5,000	0	
		1.			5,000	5,000	0	
			1.		5,000	5,000	0	
				1.	5,000	5,000	0	
					5,651,901	4,586,666	1,065,235	