

[500] [510] [511]

500		213,766	213,766		
510	510	149,461	154,451	4,990	
	511	149,461	154,451	4,990	
		511-01	149,461	154,451	4,990
	520	64,305	59,315	4,990	
521	521	64,305	59,315	4,990	
	521-01	64,305	59,315	4,990	() 64,305,000 - () 59,315,000 = 4,990
		247,323	247,323		