1. Standard Balance Sheet Receipt of Expenditure Certificatesby Account SubjectSubject of AccountsAmount of receipt of proof ofexpenditure⑩Amount excludedfrom receipt ⑪Difference (③-④

-⑩)①Code②Course name③Amount④System ⑤＋⑥＋⑦＋⑧＋⑨)Credit cards, etc.⑦Cash receipt⑧Tax invoice⑨Bill⑤Legal entities⑥Individuals⑫Subtotal2. standard income statement,certificate fexpenditurebyaccount subject,receipt amountSubject of AccountsAmount of receipt of proofofexpenditure(22)Excluded Amount(23)Difference(⑮-⑯-(22))⑬Code⑭Course name ⑮Amount⑯Total (⑰＋⑱+⑲+⑳+) Credit cards, etc. ⑲Cash receipt⑳Tax invoice(21)bill⑰Legal entities ⑱Individuals(24) Subtotal3. Standard income statement (manufacturing and construction costs, etc) Receiptof expenditure certificates byaccount subjectSubject of AccountsAmount of receipt of proof ofexpenditure(35)Excluded Amount (36)gap((28)-(29)-(35)) (25)division(26)Code (27)SubjectName(28)amount(29)Total ((30)+(31)+(32)+(33)+(34))Credit cards, etc.(32)Cash receipts(33)Tax invoice(34)bill(30)legal person(31)personalSubtotal4.Total amount