附件3：

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| **项目开发成本费用记账凭证归集表** | | | | | | | | | | | | |
| 序号 | 成本费用类别 | 成本费用小类 | 记账时间 | 记账凭证号 | 摘要 | 记账科目 | 对应科目 | 记账金额 | 结算票据名称 | 收款单位 | 票据号码 | 备注 |
| 1 |  |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |  |  |  |  |  |  |
| 纳税人盖章： 填表人签字： 填表时间： | | | | | | | | | | | | |
| 填表说明： | | | | | | | | | | | | |
| 1、成本费用类别按照取得土地使用权所支付的金额、前期工程费、建筑安装工程费、基础设施费、公共配套设施费、开发间接费用、利息支出七类填写。 | | | | | | | | | | | | |
| 2、通过预付账款转入开发成本费用的，应对预付账款转入账户进行一并登记。 | | | | | | | | | | | | |