

REGULAR AGENCY FUND

Org Code	Account Code	Account Title	Debit	Credit
070010816007	1010101000	Cash - Collecting Officers	0.00	0.00
070010816007	1010102000	Petty Cash	11,615.00	0.00
070010816007	1010202000	Cash in Bank - Local Currency, Current Account	33,500.00	0.00
070010816007	1010401000	Cash - Treasury/Agency Deposit, Regular	113,592.54	0.00
070010816007	1010403000	Cash - Treasury/Agency Deposit, Trust	149,502.76	0.00
070010816007	1010404000	Cash - Modified Disbursement System (MDS), Regular	17,556,088.10	0.00
070010816007	1010407000	Cash, Tax Remittance Advice	0.00	0.00
070010816007	1030302000	Due from Government-Owned and/or Controlled Corporations	0.00	0.00
070010816007	1040204000	Medical, Dental and Laboratory Supplies for Distribution	0.00	0.00
070010816007	1040207000	Textbooks and Instructional Materials for Distribution	5,615,546.25	0.00
070010816007	1040401000	Office Supplies Inventory	569,588.08	0.00
070010816007	1040407000	Medical, Dental and Laboratory Supplies Inventory	0.00	0.00
070010816007	1040502000	Semi-Expendable Office Equipment	234,050.32	0.00
070010816007	1040503000	Semi-Expendable Information and Communications Technology Equipment	8,761,659.39	0.00
070010816007	1040507000	Semi-Expendable Communications Equipment	81,100.00	0.00
070010816007	1040510000	Semi-Expendable Medical Equipment	24,393.60	0.00
070010816007	1040511000	Semi-Expendable Printing Equipment	0.00	0.00
070010816007	1040512000	Semi-Expendable Sports Equipment	69,960.00	0.00
070010816007	1040513000	Semi-Expendable Technical and Scientific Equipment	818,872.83	0.00
070010816007	1040519000	Semi-Expendable Other Equipment	8,319.46	0.00
070010816007	1040601000	Semi-Expendable Furniture and Fixtures	1,649,751.33	0.00
070010816007	1060305000	Power Supply Systems	9,612,333.06	0.00
070010816007	1060305100	Accumulated Depreciation - Power Supply Systems	0.00	1,312,185.65
070010816007	1060401000	Buildings	36,947,593.32	0.00
070010816007	1060401100	Accumulated Depreciation - Buildings	0.00	780,004.75
070010816007	1060402000	School Buildings	234,543,035.81	0.00
070010816007	1060402100	Accumulated Depreciation - School Buildings	0.00	31,748,461.62
070010816007	1060502000	Office Equipment	489,356.00	0.00
070010816007	1060502100	Accumulated Depreciation - Office Equipment	0.00	238,911.63
070010816007	1060503000	Information and Communication Technology Equipment	8,191,185.25	0.00
070010816007	1060503100	Accumulated Depreciation - Information and Communication Technology Equipment	0.00	2,078,150.98
070010816007	1060507000	Communication Equipment	142,800.00	0.00
070010816007	1060507100	Accumulated Depreciation - Communication Equipment	0.00	0.00

070010816007	1060511000	Medical Equipment	139,800.00	0.00
070010816007	1060511100	Accumulated Depreciation - Medical Equipment	0.00	129,702.08
070010816007	1060513000	Sports Equipment	0.00	0.00
070010816007	1060513100	Accumulated Depreciation - Sports Equipment	0.00	0.00
070010816007	1060514000	Technical and Scientific Equipment	2,426,612.66	0.00
070010816007	1060514100	Accumulated Depreciation - Technical and Scientific Equipment	0.00	1,262,537.58
070010816007	1060601000	Motor Vehicles	3,114,789.00	0.00
070010816007	1060601100	Accumulated Depreciation - Motor Vehicles	0.00	420,496.52
070010816007	1060701000	Furniture and Fixtures	0.00	0.00
070010816007	1060701100	Accumulated Depreciation - Furniture and Fixtures	0.00	0.00
070010816007	1069803000	Construction in Progress - Buildings and Other Structures	24,629,526.07	0.00
070010816007	1990101000	Advances for Operating Expenses	1,248,742.20	0.00
070010816007	1990103000	Advances to Special Disbursing Officer	8,498,539.80	0.00
070010816007	2010101000	Accounts Payable	0.00	264,701.26
070010816007	2010102000	Due to Officers and Employees	0.00	67,486.75
070010816007	2020101000	Due to BIR	0.00	0.00
070010816007	2020102000	Due to GSIS	0.00	529,787.03
070010816007	2020103000	Due to Pag-IBIG	0.00	39,428.23
070010816007	2020104000	Due to PhilHealth	0.00	91,038.55
070010816007	2030103000	Due to Regional Offices	0.00	0.02
070010816007	2030105000	Due to Other Funds	0.00	0.00
070010816007	2040104000	Guaranty/Security Deposits Payable	0.00	2,256,721.51
070010816007	2999999000	Other Payables	0.00	184,712.60
070010816007	3010101000	Accumulated Surplus/(Deficit)	0.00	270,593,454.80
070010816007	4020101000	Permit Fees	0.00	6,000.00
070010816007	4020114000	Fines and Penalties - Service Income	0.00	0.00
070010816007	4030101000	Subsidy from National Government	0.00	716,112,173.25
070010816007	4060999000	Miscellaneous Income	0.00	323,654.68
070010816007	5010101000	Salaries and Wages - Regular	391,820,726.00	0.00
070010816007	5010102000	Salaries and Wages - Casual/Contractual	103,987.07	0.00
070010816007	5010201000	Personnel Economic Relief Allowance (PERA)	24,607,423.40	0.00
070010816007	5010202000	Representation Allowance	307,750.00	0.00
070010816007	5010203000	Transportation Allowance	307,750.00	0.00
070010816007	5010204000	Clothing/Uniform Allowance	6,138,000.00	0.00
070010816007	5010205000	Subsistence Allowance	66,450.00	0.00
070010816007	5010206000	Laundry Allowance	12,040.63	0.00

070010816007	5010211000	Hazard Pay	1,050,193.44	0.00
070010816007	5010214000	Year End Bonus	32,840,683.90	0.00
070010816007	5010215000	Cash Gift	5,175,500.00	0.00
070010816007	5010299000	Other Bonuses and Allowances	56,055,075.53	0.00
070010816007	5010301000	Retirement and Life Insurance Premiums	46,922,292.49	0.00
070010816007	5010302000	Pag-IBIG Contributions	1,233,400.00	0.00
070010816007	5010303000	PhilHealth Contributions	7,746,896.30	0.00
070010816007	5010304000	Employees Compensation Insurance Premiums	1,217,900.00	0.00
070010816007	5010403000	Terminal Leave Benefits	1,047,753.54	0.00
070010816007	5010499000	Other Personnel Benefits	17,560,775.22	0.00
070010816007	5020101000	Traveling Expenses - Local	942,292.39	0.00
070010816007	5020201000	Training Expenses	4,342,782.74	0.00
070010816007	5020301000	Office Supplies Expenses	9,232,147.46	0.00
070010816007	5020302000	Accountable Forms Expenses	62,608.53	0.00
070010816007	5020305000	Food Supplies Expenses	5,724,334.81	0.00
070010816007	5020307000	Drugs and Medicines Expenses	436,795.65	0.00
070010816007	5020308000	Medical, Dental and Laboratory Supplies Expenses	524,710.78	0.00
070010816007	5020309000	Fuel, Oil and Lubricants Expenses	736,600.78	0.00
070010816007	5020311000	Chalk Allowance	4,240,000.00	0.00
070010816007	5020311000	Textbooks and Instructional Materials Expenses	5,623,114.62	0.00
070010816007	5020321000	Semi-Expendable Machinery and Equipment Expenses	7,551,907.21	0.00
070010816007	5020322000	Semi-Expendable Furniture, Fixtures and Books Expenses	246,308.37	0.00
070010816007	5020399000	Other Supplies and Materials Expenses	13,568,751.42	0.00
070010816007	5020401000	Water Expenses	649,807.37	0.00
070010816007	5020402000	Electricity Expenses	3,805,374.78	0.00
070010816007	5020501000	Postage and Courier Services	1,375.00	0.00
070010816007	5020502000	Telephone Expenses	514,257.71	0.00
070010816007	5020503000	Internet Subscription Expenses	1,146,953.25	0.00
070010816007	5020601000	Awards/Rewards Expenses	30,430.00	0.00
070010816007	5021101000	Legal Services	800.00	0.00
070010816007	5021199000	Other Professional Services	759,065.01	0.00
070010816007	5021202000	Janitorial Services	778,600.00	0.00
070010816007	5021203000	Security Services	1,453,752.00	0.00
070010816007	5021299000	Other General Services	61,446.13	0.00
070010816007	5021302000	Repairs and Maintenance - Land Improvements	268,247.07	0.00
070010816007	5021304000	Repairs and Maintenance - Buildings and Other Structures	1,672,102.82	0.00

070010816007	5021305000	Repairs and Maintenance - Machinery and Equipment	65,770.00	0.00
070010816007	5021306000	Repairs and Maintenance - Transportation Equipment	27,053.99	0.00
070010816007	5021321000	Repairs and Maintenance-Semi-Expendable Machinery and Equipment	4,000.00	0.00
070010816007	5021408000	Subsidy to Operating Units	8,920.00	0.00
070010816007	5021499000	Subsidies - Others	39,314.82	0.00
070010816007	5021502000	Fidelity Bond Premiums	161,803.19	0.00
070010816007	5021503000	Insurance Expenses	33,490.79	0.00
070010816007	5021601000	Labor and Wages	2,895,524.98	0.00
070010816007	5029902000	Printing and Publication Expenses	361,771.79	0.00
070010816007	5029903000	Representation Expenses	83,820.00	0.00
070010816007	5029904000	Transportation and Delivery Expenses	485,623.68	0.00
070010816007	5029999000	Other Maintenance and Operating Expenses	1,500.00	0.00



**Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY**

**REGULAR AGENCY FUND
PRE - CLOSING TRIAL BALANCE
As of November 30, 2022**

Account Title	Account Code	Debit	Credit
Petty Cash	1010102000	11,615.00	-
Cash in Bank - Local Currency, Current Account	1010202000	33,500.00	-
Cash - Treasury/Agency Deposit, Regular	1010401000	113,592.54	-
Cash - Treasury/Agency Deposit, Trust	1010403000	149,502.76	-
Cash - Modified Disbursement System (MDS), Regular	1010404000	17,556,088.10	-
Due from Government-Owned and/or Controlled Corporations	1030302000	-	-
Medical, Dental and Laboratory Supplies for Distribution	1040204000	-	-
Office Supplies Inventory	1040401000	569,588.08	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	-	-
Semi-Expendable Office Equipment	1040502000	234,050.32	-
Semi-Expendable Information and Communications Technology Equipment	1040503000	8,761,659.39	-
Semi-Expendable Technical and Scientific Equipment	1040513000	818,872.83	-
Semi-Expendable Other Machinery and Equipment	1040519000	8,319.46	-
Semi-Expendable Furniture and Fixtures	1040601000	1,649,751.33	-
Power Supply Systems	1060305000	9,612,333.06	-
Accumulated Depreciation - Power Supply Systems	1060305100	-	1,312,185.65
Buildings	1060401000	36,947,593.32	-
Accumulated Depreciation - Buildings	1060401100	-	780,004.75
School Buildings	1060402000	234,543,035.81	-
Accumulated Depreciation - School Buildings	1060402100	-	31,748,461.62
Office Equipment	1060502000	489,356.00	-
Accumulated Depreciation - Office Equipment	1060502100	-	238,911.63
Information and Communication Technology Equipment	1060503000	8,191,185.25	-
Accumulated Depreciation - Information and Communication Technology Equipment	1060503100	-	2,078,150.98
Communication Equipment	1060507000	142,800.00	-
Accumulated Depreciation - Communication Equipment	1060507100	-	-
Medical Equipment	1060511000	139,800.00	-
Accumulated Depreciation - Medical Equipment	1060511100	-	129,702.08
Sports Equipment	1060513000	-	-
Accumulated Depreciation - Sports Equipment	1060513100	-	-
Technical and Scientific Equipment	1060514000	2,426,612.66	-
Accumulated Depreciation - Technical and Scientific Equipment	1060514100	-	1,262,537.58
Motor Vehicles	1060601000	3,114,789.00	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	420,496.52
Furniture and Fixtures	1060701000	-	-
Accumulated Depreciation - Furniture and Fixtures	1060701100	-	-
Construction in Progress - Buildings and Other Structures	1069803000	24,629,526.07	-
Advances for Operating Expenses	1990101000	1,248,742.20	-
Advances to Special Disbursing Officer	1990103000	8,498,539.80	-
Accounts Payable	2010101000	-	264,701.26
Due to Officers and Employees	2010102000	-	67,486.75
Due to BIR	2020101000	-	-
Due to GSIS	2020102000	-	529,787.03
Due to Pag-IBIG	2020103000	-	39,428.23
Due to PhilHealth	2020104000	-	91,038.55
Due to Regional Offices	2030103000	-	0.02
Due to Other Funds	2030105000	-	-
Guaranty/Security Deposits Payable	2040104000	-	2,256,721.51
Other Payables	2999999000	-	184,712.60
Accumulated Surplus/(Deficit)	3010101000	-	270,593,454.80
Fines and Penalties - Service Income	4020114000	-	-
Subsidy from National Government	4030101000	-	716,112,173.25
Salaries and Wages - Regular	5010101000	391,820,726.00	-
Personal Economic Relief Allowance (PERA)	5010201000	24,607,423.40	-
Representation Allowance (RA)	5010202000	307,750.00	-
Transportation Allowance (TA)	5010203000	307,750.00	-
Clothing/Uniform Allowance	5010204000	6,138,000.00	-
Subsistence Allowance	5010205000	66,450.00	-
Laundry Allowance	5010206000	12,040.63	-
Hazard Pay	5010211000	1,050,193.44	-
Other Bonuses and Allowances	5010299000	56,055,075.53	-
Retirement and Life Insurance Premiums	5010301000	46,922,292.49	-
Pag-IBIG Contributions	5010302000	1,233,400.00	-
PhilHealth Contributions	5010303000	7,746,896.30	-
Employees Compensation Insurance Premiums	5010304000	1,217,900.00	-
Other Personnel Benefits	5010499000	17,560,775.22	-
Traveling Expenses - Local	5020101000	942,292.39	-



Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY

**REGULAR AGENCY FUND
PRE - CLOSING TRIAL BALANCE
As of November 30, 2022**

Account Title	Account Code	Debit	Credit
Training Expenses	5020201000	4,342,782.74	-
Office Supplies Expenses	5020301000	9,232,147.46	-
Accountable Forms Expenses	5020302000	62,608.53	-
Food Supplies Expenses	5020305000	5,724,334.81	-
Drugs and Medicines Expenses	5020307000	436,795.65	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	524,710.78	-
Fuel, Oil and Lubricants Expenses	5020309000	736,600.78	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	7,551,907.21	-
Other Supplies and Materials Expenses	5020399000	13,568,751.42	-
Water Expenses	5020401000	649,807.37	-
Electricity Expenses	5020402000	3,805,374.78	-
Postage and Courier Services	5020501000	1,375.00	-
Telephone Expenses	5020502000	514,257.71	-
Internet Subscription Expenses	5020503000	1,146,953.25	-
Legal Services	5021101000	800.00	-
Other Professional Services	5021199000	759,065.01	-
Janitorial Services	5021202000	778,600.00	-
Security Services	5021203000	1,453,752.00	-
Other General Services	5021299000	61,446.13	-
Repairs and Maintenance - Land Improvements	5021302000	268,247.07	-
Repairs and Maintenance - Buildings and Other Structures	5021304000	1,672,102.82	-
Repairs and Maintenance - Machinery and Equipment	5021305000	65,770.00	-
Repairs and Maintenance - Transportation Equipment	5021306000	27,053.99	-
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5021321000	4,000.00	-
Fidelity Bond Premiums	5021502000	161,803.19	-
Insurance Expenses	5021503000	33,490.79	-
Labor and Wages	5021601000	2,895,524.98	-
Printing and Publication Expenses	5029902000	361,771.79	-
Representation Expenses	5029903000	83,820.00	-
Transportation and Delivery Expenses	5029904000	485,623.68	-
Total		1,028,439,609.49	1,028,439,609.49

Certified Correct:

MARILYN M. AUGUIS-BALILI, CPA
Accountant III

Approved By:

IMELDA N. SABORNIDO, PhD
Schools Division Superintendent



**Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY**

**REGULAR AGENCY FUND
POST CLOSING TRIAL BALANCE
As of November 30, 2022**

Org Code: 070010000000
Location Code : 137403000

Fund Cluster Code : 01
MFO/PAP : 00000000000000

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	1010101000	-	-
Petty Cash	1010102000	11,615.00	-
Cash in Bank - Local Currency, Current Account	1010202000	33,500.00	-
Cash - Treasury/Agency Deposit, Regular	1010401000	113,592.54	-
Cash - Treasury/Agency Deposit, Trust	1010403000	149,502.76	-
Cash - Modified Disbursement System (MDS), Regular	1010404000	17,556,088.10	-
Textbooks and Instructional Materials for Distribution	1040207000	5,615,546.25	-
Office Supplies Inventory	1040401000	569,588.08	-
Semi-Expendable Office Equipment	1040502000	234,050.32	-
Semi-Expendable Information and Communications Technology Equipment	1040503000	8,761,659.39	-
Semi-Expendable Communications Equipment	1040507000	81,100.00	-
Semi-Expendable Medical Equipment	1040510000	24,393.60	-
Semi-Expendable Sports Equipment	1040512000	69,960.00	-
Semi-Expendable Technical and Scientific Equipment	1040513000	818,872.83	-
Semi-Expendable Other Machinery and Equipment	1040519000	8,319.46	-
Semi-Expendable Furniture and Fixtures	1040601000	1,649,751.33	-
Power Supply Systems	1060305000	9,612,333.06	-
Accumulated Depreciation - Power Supply Systems	1060305100	-	1,312,185.65
Buildings	1060401000	36,947,593.32	-
Accumulated Depreciation - Buildings	1060401100	-	780,004.75
School Buildings	1060402000	234,543,035.81	-
Accumulated Depreciation - School Buildings	1060402100	-	31,748,461.62
Office Equipment	1060502000	489,356.00	-
Accumulated Depreciation - Office Equipment	1060502100	-	238,911.63
Information and Communication Technology Equipment	1060503000	8,191,185.25	-
Accumulated Depreciation - Information and Communication Technology Equipment	1060503100	-	2,078,150.98
Communication Equipment	1060507000	142,800.00	-
Medical Equipment	1060511000	139,800.00	-
Accumulated Depreciation - Medical Equipment	1060511100	-	129,702.08
Technical and Scientific Equipment	1060514000	2,426,612.66	-
Accumulated Depreciation - Technical and Scientific Equipment	1060514100	-	1,262,537.58
Motor Vehicles	1060601000	3,114,789.00	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	420,496.52
Construction in Progress - Buildings and Other Structures	1069803000	24,629,526.07	-
Advances for Operating Expenses	1990101000	1,248,742.20	-
Advances to Special Disbursing Officer	1990103000	8,498,539.80	-
Accounts Payable	2010101000	-	264,701.26
Due to Officers and Employees	2010102000	-	67,486.75
Due to GSIS	2020102000	-	529,787.03
Due to Pag-IBIG	2020103000	-	39,428.23
Due to PhilHealth	2020104000	-	91,038.55
Due to Regional Offices	2030103000	-	0.02
Guaranty/Security Deposits Payable	2040104000	-	2,256,721.51
Other Payables	2999999000	-	184,712.60
Accumulated Surplus/(Deficit)	3010101000	-	324,277,526.07
Total		365,681,852.83	365,681,852.83



Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY

REGULAR AGENCY FUND
STATEMENT OF FINANCIAL POSITION
As of November 30, 2022

ASSETS	
Current Assets	
Cash and Cash Equivalents	17,864,298.40
Cash on Hand	11,615.00
Petty Cash	11,615.00
Cash in Bank - Local Currency	33,500.00
Cash in Bank - Local Currency, Current Account	33,500.00
Treasury/Agency Cash Accounts	17,819,183.40
Cash - Treasury/Agency Deposit, Regular	113,592.54
Cash - Treasury/Agency Deposit, Trust	149,502.76
Cash - Modified Disbursement System (MDS), Regular	17,556,088.10
Receivables	-
Inter-Agency Receivables	-
Due from Government-Owned and/or Controlled Corporations	-
Inventories	17,833,241.26
Inventory Held for Distribution	5,615,546.25
Medical, Dental and Laboratory Supplies for Distribution	-
Inventory Held for Consumption	12,217,695.01
Office Supplies Inventory	569,588.08
Semi-Expendable Office Equipment	234,050.32
Semi-Expendable Information and Communications Technology Equipment	8,761,659.39
Semi-Expendable Technical and Scientific Equipment	818,872.83
Semi-Expendable Other Machinery and Equipment	8,319.46
Semi-Expendable Furniture and Fixtures	1,649,751.33
Other Current Asset	9,747,282.00
Advances	9,747,282.00
Advances for Operating Expenses	1,248,742.20
Advances to Special Disbursing Officer	8,498,539.80
Total Current Assets	45,444,821.66
Property, Plant and Equipment	282,266,580.36
Infrastructure Assets	8,300,147.41
Power Supply Systems	9,612,333.06
Accumulated Depreciation - Power Supply Systems	(1,312,185.65)
Net Value	8,300,147.41
Buildings and Other Structures	238,962,162.76
Buildings	36,947,593.32
Net Value	36,167,588.57
School Buildings	234,543,035.81
Accumulated Depreciation - School Buildings	(31,748,461.62)
Net Value	202,794,574.19
Machinery and Equipment	7,680,451.64
Office Equipment	489,356.00
Accumulated Depreciation - Office Equipment	(238,911.63)
Net Value	250,444.37
Information and Communication Technology Equipment	8,191,185.25
Accumulated Depreciation - Information and Communication Technology Equipm	(2,078,150.98)
Net Value	6,113,034.27
Communication Equipment	142,800.00
Accumulated Depreciation - Communication Equipment	-
Net Value	142,800.00
Medical Equipment	139,800.00
Accumulated Depreciation - Medical Equipment	(129,702.08)
Net Value	10,097.92
Sports Equipment	-
Accumulated Depreciation - Sports Equipment	-
Net Value	-
Technical and Scientific Equipment	2,426,612.66
Accumulated Depreciation - Technical and Scientific Equipment	(1,262,537.58)
Net Value	1,164,075.08
Transportation Equipment	2,694,292.48
Motor Vehicles	3,114,789.00
Accumulated Depreciation - Motor Vehicles	(420,496.52)
Net Value	2,694,292.48
Furniture, Fixtures and Books	-
Furniture and Fixtures	-
Accumulated Depreciation - Furniture and Fixtures	-



Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY

REGULAR AGENCY FUND
STATEMENT OF FINANCIAL POSITION
As of November 30, 2022

Net Value	-
Construction in Progress	24,629,526.07
Construction in Progress - Buildings and Other Structures	24,629,526.07
Total Non-Current Assets	282,266,580.36
TOTAL ASSETS	327,711,402.02
Financial Liabilities	332,188.01
Payables	332,188.01
Accounts Payable	264,701.26
Due to Officers and Employees	67,486.75
Inter-Agency Payables	660,253.81
Inter-Agency Payables	660,253.81
Due to BIR	-
Due to GSIS	529,787.03
Due to Pag-IBIG	39,428.23
Due to PhilHealth	91,038.55
Intra-Agency Payables	0.02
Intra-Agency Payables	0.02
Due to Regional Offices	0.02
Due to Other Funds	-
Trust Liabilities	2,256,721.51
Trust Liabilities	2,256,721.51
Guaranty/Security Deposits Payable	2,256,721.51
Other Payables	184,712.60
Other Payables	184,712.60
Total Current Liabilities	3,433,875.95
TOTAL LIABILITIES	3,433,875.95
TOTAL ASSETS LESS LIABILITIES	324,277,526.07
Net Asset/Equity	324,277,526.07
Accumulated Surplus/(Deficit)	324,277,526.07
TOTAL NET ASSETS/EQUITY	324,277,526.07



DEPARTMENT OF EDUCATION
Caraga Administrative Region
DIVISION OF BAYUGAN CITY

REGULAR AGENCY FUND
CONDENSED STATEMENT OF FINANCIAL POSITION
As of November 30, 2022

A S S E T S

Current Assets	
Cash and Cash Equivalent	17,864,298.40
Receivables	0.00
Inventories	17,833,241.26
Investments	0.00
Other Current Assets	9,747,282.00
Total Current Assets	45,444,821.66
Non Current Assets	
Investments	-
Investment Property	-
Property, Plant and Equipment	282,266,580.36
Biological Assets	0.00
Intangible Assets	0.00
Other Non-Current Assets	0.00
Total Non Current Assets	282,266,580.36
TOTAL ASSETS	327,711,402.02
LIABILITIES AND NET ASSETS/EQUITY	
Liabilities	
Current Liabilities	
Financial Liabilities	332,188.01
Inter Agency Payables	660,253.81
Intra Agency Payables	0.02
Trust Liabilities	2,256,721.51
Deferred Credits/Unearned Income	0.00
Provisions	0.00
Other Payables	184,712.60
Total Current Liabilities	3,433,875.95
Non-Current Liabilities	
Financial Liabilities	-
Trust Liabilities	-
Deferred Credits/Unearned Income	-
Provisions	-
Other Payables	-
Total Non-Current Liabilities	-
Total Liabilities	3,433,875.95
TOTAL ASSETS LESS LIABILITIES	324,277,526.07
Net Assets/Equity	
<i>Accumulated Surplus/(Deficit)</i>	324,277,526.07
TOTAL NET ASSETS/EQUITY	324,277,526.07



Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY

REGULAR AGENCY FUND
STATEMENT OF FINANCIAL PERFORMANCE
As of November 30, 2022

REVENUE

Tax Revenue	
Tax Revenue - Individual and Corporation	-
Service Income	6,000.00
Fines and Penalties - Service Income	-
Total Service and Business Income	6,000.00
Total Revenue	6,000.00
Salaries and Wages	391,924,713.07
Salaries and Wages - Regular	391,820,726.00
Other Compensation	126,560,866.90
Personal Economic Relief Allowance (PERA)	24,607,423.40
Representation Allowance (RA)	307,750.00
Transportation Allowance (TA)	307,750.00
Other Bonuses and Allowances	56,055,075.53
Personnel Benefit Contributions	57,120,488.79
Retirement and Life Insurance Premiums	46,922,292.49
Pag-IBIG Contributions	1,233,400.00
PhilHealth Contributions	7,746,896.30
Employees Compensation Insurance Premiums	1,217,900.00
Total Personnel Services	594,214,597.52
Traveling Expenses	942,292.39
Traveling Expenses - Local	942,292.39
Training and Scholarship Expenses	4,342,782.74
Training Expenses	4,342,782.74
Supplies and Materials Expenses	47,947,279.63
Office Supplies Expenses	9,232,147.46
Accountable Forms Expenses	62,608.53
Food Supplies Expenses	5,724,334.81
Medical, Dental and Laboratory Supplies Expenses	524,710.78
Fuel, Oil and Lubricants Expenses	736,600.78
Semi-Expendable Machinery and Equipment Expenses	7,551,907.21
Other Supplies and Materials Expenses	13,568,751.42
Utility Expenses	4,455,182.15
Water Expenses	649,807.37
Electricity Expenses	3,805,374.78
Communication Expenses	1,662,585.96
Postage and Courier Services	1,375.00
Telephone Expenses	514,257.71
Internet Subscription Expenses	1,146,953.25
General Services	2,293,798.13
Janitorial Services	778,600.00
Security Services	1,453,752.00
Other General Services	61,446.13
Repairs and Maintenance	2,037,173.88
Repairs and Maintenance - Buildings and Other Structures	1,672,102.82
Repairs and Maintenance - Transportation Equipment	27,053.99
Taxes, Insurance Premiums and Other Fees	195,293.98
Fidelity Bond Premiums	161,803.19
Labor and Wages	2,895,524.98
Labor and Wages	2,895,524.98
Other Maintenance and Operating Expenses	932,715.47
Printing and Publication Expenses	361,771.79
Representation Expenses	83,820.00
Transportation and Delivery Expenses	485,623.68
Total Maintenance and Other Operating Expenses	68,494,924.32
Total Current Operating Expenses	662,709,521.84
Surplus (Deficit) from Current Operations	(662,703,521.84)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	716,112,173.25
Subsidy from National Government	716,112,173.25
Net Financial Assistance/Subsidy	716,063,938.43
Surplus (Deficit) for the Period	53,684,071.27



Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY

REGULAR AGENCY FUND
CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
As of November 30, 2022

Revenue	
Tax Revenue	-
Service and Business Income	6,000.00
Shares, Grants and Donations	-
Gains	-
Total Revenue	<u>6,000.00</u>
Less Current Operating Expenses	
Personal Services	594,214,597.52
Maintenance and Other Operating Expenses	68,494,924.32
Financial Expenses	-
Direct Costs	-
Non-Cash Expenses	-
Total Current Operating Expenses	<u>662,709,521.84</u>
Surplus/(Deficit) from Current Operations	
Net Financial Assistance/Subsidy	716,063,938.43
Sale of Assets	323,654.68
Gains	-
Losses	-
SURPLUS/(DEFICIT) FOR THE PERIOD	<u>53,684,071.27</u>



**Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY**

**CONDENSED STATEMENT OF CASH FLOWS
REGULAR AGENCY FUND
As of November 30, 2022**

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	-
Collection of Income/Revenues	-
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs	-
Collection of Receivables	-
Receipt of Inter-Agency Fund Transfers	-
Receipt of Intra-Agency Fund Transfers	-
Trust Receipts	-
Other Receipts	-
Adjustments	-
Total Cash Inflows	-

Cash Outflows

Replenishment of Negotiated MDS Checks (for BTr)	-
Remittance to National Treasury	-
Payment of Expenses	-
Purchase of Inventories	-
Purchase of Consumable Biological Assets	-
Grant of Cash Advances	-
Prepayments	-
Refund of Deposits	-
Payment of Accounts Payables	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	-
Grant of Financial Assistance/Subsidy	-
Release of Inter-Agency Fund Transfers	-
Release of Intra-Agency Fund Transfers	-
Other Disbursements	-
Reversal of Unutilized NCA	-
Adjustments	-
Total Cash Outflows	-

Net Cash Provided by (Used in) Operating Activities

-

Cash Flows from Investing Activities

Cash Inflows

Proceeds from Sale of Investment Property	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-
Sale of Investments	-
Receipt of Cash Dividends	-
Proceeds from Matured/Return of Investments	-
Collection of Long-Term Loans	-
Proceeds from Sale of Other Assets	-
Total Cash Inflows	-

Cash Outflows

Purchase/Construction of Investment Property	-
Purchase/Construction of Property, Plant and Equipment	-
Investments	-



**Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY**

**CONDENSED STATEMENT OF CASH FLOWS
REGULAR AGENCY FUND
As of November 30, 2022**

Purchase of Bearer Biological Assets	-
Purchase of Intangible Assets	-
Grant of Loans	-
Total Cash Outflows	-
Net Cash Provided By (Used In) Investing Activities	-
Cash Flows From Financing Activities	
Cash Inflows	
Proceeds from issuance of bills and bonds	-
Proceeds from Domestic and Foreign Loans	-
Total Cash Inflows	-
Cash Outflows	
Payment of Long-Term Liabilities	-
Redemption of Bills/Bonds Issued	-
Payment of Interest Expense (BTR/NG Debt)	-
Total Cash Outflows	-
Net Cash Provided By (Used In) Financing Activities	-
Increase (Decrease) in Cash and Cash Equivalents	-
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-
Cash and Cash Equivalents, Beginning	-
Cash and Cash Equivalents, End	-
Recapitulation:	
Cash - Collecting Officer	-
Petty Cash	11,615.00
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	-
Cash in Bank - Local Currency, Current Account	33,500.00
Cash in Bank - Local Currency, Savings Account	-
Cash in Bank - Local Currency, Time Deposits	-
Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	-
Cash in Bank - Foreign Currency, Current Account	-
Cash in Bank - Foreign Currency, Savings Account	-
Cash in Bank - Foreign Currency, Time Deposits	-
Cash - Treasury/Agency Deposit, Regular	113,592.54
Cash - Treasury/Agency Deposit, Special Account	-
Cash - Treasury/Agency Deposit, Trust	149,502.76
Cash - Modified Disbursement System (MDS), Regular	17,556,088.10
Cash - Modified Disbursement System (MDS), Special Account	-
Cash - Modified Disbursement System (MDS), Trust	-
Cash - Tax Remittance Advice	-
	17,864,298.40



**Department of Education
Caraga Administrative Region
DIVISION OF BAYUGAN CITY
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
As of November 30, 2022**

Beginning Balance	270,593,454.80
Changes in accounting policy	
Prior Period Adjustments/Unrecorded Income and Expenses	
Other Adjustments	
Restated Balance	270,593,454.80
Changes in net assets/equity for calendar year	
Adjustment of net revenue recognized directly in net assets/equity	
Surplus for the period	53,684,071.27
Total recognized revenue and expenses for the period	53,684,071.27
Others	
Balance Ending Carried Forward	324,277,526.07



Department of Education
DIVISION OF BAYUGAN CITY



REGULAR AGENCY FUND
REGIONAL BREAKDOWN OF INCOME
As of November 30, 2022

REVENUE

Tax Revenue

Tax Revenue - Individual and Corporation

Income Tax	-
Professional Tax	-
Travel Tax	-
Immigration Tax	-

Tax Revenue - Property

Estate Tax	-
Donors Tax	-
Capital Gains Tax	-

Tax Revenue - Goods and Services

Import Duties	-
Excise Tax	-
Business Tax	-
Tax on Sand, Gravel and Other Quarry Products	-
Tax on Delivery Vans and Trucks	-

Tax Revenue - Others

Documentary Stamp Tax	-
Motor Vehicles Users' Charge	-
Other Taxes	-

Tax Revenue - Fines and Penalties

Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	-
Tax Revenue - Fines and Penalties - Property Taxes	-
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-
Tax Revenue - Fines and Penalties - Other Taxes	-

Total Tax Revenue

Service and Business Income

Service Income

Permit Fees	6,000.00
Registration Fees	-
Registration Plates, Tags and Stickers Fees	-
Clearance and Certification Fees	-
Franchising Fees	-
Licensing Fees	-
Supervision and Regulation Enforcement Fees	-
Spectrum Usage Fees	-
Legal Fees	-
Inspection Fees	-
Verification and Authentication Fees	-
Passport and Visa Fees	-
Processing Fees	-
Fines and Penalties - Service Income	-
Other Service Income	-

Business Income

School Fees	-
Affiliation Fees	-
Examination Fees	-
Seminar/Training Fees	-
Rent/Lease Income	-
Communication Network Fees	-
Transportation System Fees	-
Road Network Fees	-
Waterworks System Fees	-
Power Supply System Fees	-
Seaport System Fees	-
Landing and Parking Fees	-



Department of Education
DIVISION OF BAYUGAN CITY



REGULAR AGENCY FUND
REGIONAL BREAKDOWN OF INCOME
As of November 30, 2022

Income from Hostels/Dormitories and Other Like Facilities	-
Slaughterhouse Operation	-
Income from Printing and Publication	-
Sales Revenue	-
Less: Sales Discounts	-
Cost of Sales	-
Net Sales	-
Hospital Fees	-
Guarantee Income	-
Fidelity Insurance Income	-
Dividend Income	-
Interest Income	-
Share in the Profit of Joint Venture	-
Fines and Penalties - Business Income	-
Service Concession Revenue	-
Other Business Income	-
Total Service and Business Income	6,000.00
Shares, Grants and Donations	
Shares	-
Share from National Wealth	-
Share from PAGCOR/PCSO	-
Share from Earnings of GOCCs	-
Grants and Donations	-
Income from Grants and Donations in Cash	-
Income from Grants and Donations in Kind	-
Total Shares, Grants and Donations	-
Gains	
Gains	
Gain on Initial Recognition of Biological Assets	-
Gain on Sale of Biological Assets	-
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Physical Change	-
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	-
Gain on Sale of Agricultural Produce	-
Total Gains	-
Total Revenue	6,000.00
Financial Assistance/Subsidy	716,112,173.25
Financial Assistance/Subsidy	
Subsidy from Other National Government Agencies	716,112,173.25
Assistance from Local Government Units	-
Assistance from Government-Owned and/or Controlled Corporations	-
Subsidy from Other Funds	-
Subsidy from Central Office	-
Subsidy from Regional Office/Staff Bureau	-
Other Non-Operating Income	323,654.68
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-
Sale of Unserviceable Property	-
Proceeds from Insurance/Indemnities	-
Miscellaneous Income	323,654.68



Department of Education
DIVISION OF BAYUGAN CITY



REGULAR AGENCY FUND
REGIONAL BREAKDOWN OF INCOME
As of November 30, 2022

Gains	-
Gains	
Gain on Foreign Exchange (FOREX)	-
Gain on Sale of Investments	-
Gain on Sale of Investment Property	-
Gain on Sale of Property, Plant and Equipment	-
Gain on Sale of Intangible Assets	-
Other Gains	-
TOTAL REVENUES, FINANCIAL ASSISTANCE/SUBSIDIES AND GAINS	716,441,827.93



Department of Education
DIVISION OF BAYUGAN CITY



REGULAR AGENCY FUND
REGIONAL BREAKDOWN OF EXPENSES
As of November 30, 2022

Personnel Services

Salaries and Wages	<u>391,924,713.07</u>
Salaries and Wages - Regular	391,820,726.00
Salaries and Wages - Casual/Contractual	103,987.07
Salaries and Wages - Substitute Teachers	-
Other Compensation	<u>126,560,866.90</u>
Personal Economic Relief Allowance (PERA)	24,607,423.40
Representation Allowance (RA)	307,750.00
Transportation Allowance (TA)	307,750.00
Clothing/Uniform Allowance	6,138,000.00
Subsistence Allowance	66,450.00
Laundry Allowance	12,040.63
Quarters Allowance	-
Productivity Incentive Allowance	-
Overseas Allowance	-
Honoraria	-
Hazard Pay	1,050,193.44
Longevity Pay	-
Overtime and Night Pay	-
Year End Bonus	32,840,683.90
Cash Gift	5,175,500.00
Mid-Year Bonus	-
Other Bonuses and Allowances	56,055,075.53
Personnel Benefit Contributions	<u>57,120,488.79</u>
Retirement and Life Insurance Premiums	46,922,292.49
Pag-IBIG Contributions	1,233,400.00
PhilHealth Contributions	7,746,896.30
Employees Compensation Insurance Premiums	1,217,900.00
Provident/Welfare Fund Contributions	-
Other Personnel Benefits	<u>18,608,528.76</u>
Pension Benefits	-
Retirement Gratuity	-
Terminal Leave Benefits	1,047,753.54
Other Personnel Benefits	17,560,775.22
Total Personnel Services	<u>594,214,597.52</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	<u>942,292.39</u>
Traveling Expenses - Local	942,292.39
Traveling Expenses - Foreign	-
Training and Scholarship Expenses	<u>4,342,782.74</u>
Training Expenses	4,342,782.74
Scholarship Grants/Expenses	-
Supplies and Materials Expenses	<u>47,947,279.63</u>
Office Supplies Expenses	9,232,147.46
Accountable Forms Expenses	62,608.53
Non-Accountable Forms Expenses	-
Animal/Zoological Supplies Expenses	-
Food Supplies Expenses	5,724,334.81
Welfare Goods Expenses	-
Drugs and Medicines Expenses	436,795.65
Medical, Dental and Laboratory Supplies Expenses	524,710.78
Fuel, Oil and Lubricants Expenses	736,600.78
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	9,863,114.62
Military, Police and Traffic Supplies Expenses	-



Department of Education
DIVISION OF BAYUGAN CITY



REGULAR AGENCY FUND
REGIONAL BREAKDOWN OF EXPENSES
As of November 30, 2022

Chemical and Filtering Supplies Expenses	-
Semi-Expendable Machinery and Equipment Expenses	7,551,907.21
Semi-Expendable Machinery and Equipment Expenses - Machinery	-
Semi-Expendable Machinery and Equipment Expenses - Office Equipment	-
Semi-Expendable Machinery and Equipment Expenses - ICT Equipment	-
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equip	-
Semi-Expendable Machinery and Equipment Expenses - Marine and Fishery Equipment	-
Semi-Expendable Machinery and Equipment Expenses - Airport Equipment	-
Semi-Expendable Machinery and Equipment Expenses - Communication Equipment	-
Semi-Expendable Machinery and Equipment Expenses - Disaster Response and Rescue	-
Semi-Expendable Machinery and Equipment Expenses - Military, Police and Security Eq	-
Semi-Expendable Machinery and Equipment Expenses - Medical Equipment	-
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment	-
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	-
Semi-Expendable Machinery and Equipment Expenses - Technical and Scientific Equipr	-
Semi-Expendable Machinery and Equipment Expenses - Other Equipment	-
Semi-Expendable Furniture, Fixtures and Books Expenses	246,308.37
Semi-Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	-
Semi-Expendable Furniture, Fixtures and Books Expenses - Books	-
Other Supplies and Materials Expenses	13,568,751.42
Utility Expenses	4,455,182.15
Water Expenses	649,807.37
Electricity Expenses	3,805,374.78
Communication Expenses	1,662,585.96
Postage and Courier Services	1,375.00
Telephone Expenses	514,257.71
Internet Subscription Expenses	1,146,953.25
Cable, Satellite, Telegraph and Radio Expenses	-
Awards/Rewards and Prizes	30,430.00
Awards/Rewards Expenses	30,430.00
Prizes	-
Survey, Research, Exploration and Development Expenses	-
Survey Expenses	-
Research, Exploration and Development Expenses	-
Demolition/Relocation and Desilting/Dredging Expenses	-
Demolition and Relocation Expenses	-
Desilting and Dredging Expenses	-
Generation, Transmission and Distribution Expenses	-
Generation, Transmission and Distribution Expenses	-
Confidential, Intelligence and Extraordinary Expenses	-
Confidential Expenses	-
Intelligence Expenses	-
Extraordinary and Miscellaneous Expenses	-
Professional Services	759,865.01
Legal Services	800.00
Auditing Services	-
Consultancy Services	-
Other Professional Services	759,065.01
General Services	2,293,798.13
Environment/Sanitary Services	-
Janitorial Services	778,600.00
Security Services	1,453,752.00
Other General Services	61,446.13
Repairs and Maintenance	2,037,173.88



Department of Education
DIVISION OF BAYUGAN CITY



REGULAR AGENCY FUND
REGIONAL BREAKDOWN OF EXPENSES
As of November 30, 2022

Repairs and Maintenance - Investment Property	-
Repairs and Maintenance - Land Improvements	268,247.07
Repairs and Maintenance - Infrastructure Assets	-
Repairs and Maintenance - Buildings and Other Structures	1,672,102.82
Repairs and Maintenance - Machinery and Equipment	65,770.00
Repairs and Maintenance - Transportation Equipment	27,053.99
Repairs and Maintenance - Furniture and Fixtures	-
Repairs and Maintenance - Leased Assets	-
Repairs and Maintenance - Leased Assets Improvements	-
Restoration and Maintenance - Heritage Assets	-
Repairs and Maintenance - Other Property, Plant and Equipment	-
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	4,000.00
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	-
Taxes, Insurance Premiums and Other Fees	195,293.98
Taxes, Duties and Licenses	-
Fidelity Bond Premiums	161,803.19
Insurance Expenses	33,490.79
Labor and Wages	2,895,524.98
Labor and Wages	2,895,524.98
Other Maintenance and Operating Expenses	932,715.47
Advertising Expenses	-
Printing and Publication Expenses	361,771.79
Representation Expenses	83,820.00
Transportation and Delivery Expenses	485,623.68
Rent/Lease Expenses	-
Membership Dues and Contributions to Organizations	-
Subscription Expenses	-
Donations	-
Litigation/Acquired Assets Expenses	-
Bank Transaction Fee	-
Other Maintenance and Operating Expenses	1,500.00
Total Maintenance and Other Operating Expenses	68,494,924.32
Financial Expenses	-
Financial Expenses	-
Management Supervision/Trusteeship Fees	-
Interest Expenses	-
Guarantee Fees	-
Bank Charges	-
Commitment Fees	-
Other Financial Charges	-
Total Financial Expenses	-
Non-Cash Expenses	-
Depreciation	-
Depreciation - Investment Property	-
Depreciation - Land Improvements	-
Depreciation - Infrastructure Assets	-
Depreciation - Buildings and Other Structures	-
Depreciation - Machinery and Equipment	-
Depreciation - Transportation Equipment	-
Depreciation - Furniture, Fixtures and Books	-
Depreciation - Leased Assets	-
Depreciation - Leased Assets Improvements	-
Depreciation - Heritage Assets	-



Department of Education
DIVISION OF BAYUGAN CITY



REGULAR AGENCY FUND
REGIONAL BREAKDOWN OF EXPENSES
As of November 30, 2022

Depreciation - Service Concession Asset	-
Depreciation - Other Property, Plant and Equipment	-
Amortization	-
Amortization - Intangible Assets	-
Impairment Loss	-
Impairment Loss - Financial Assets Held to Maturity	-
Impairment Loss - Loans and Receivables	-
Impairment Loss - Lease Receivables	-
Impairment Loss - Investments in GOCCs	-
Impairment Loss - Investments in Joint Venture	-
Impairment Loss - Other Receivables	-
Impairment Loss - Inventories	-
Impairment Loss - Investment Property	-
Impairment Loss - Property, Plant and Equipment	-
Impairment Loss - Biological Assets	-
Impairment Loss - Intangible Assets	-
Impairment Loss - Investments in Associates	-
Impairment Loss - Other Assets	-
Losses	-
Loss on Sale of Biological Assets	-
Loss on Sale of Agricultural Produce	-
Loss on Initial Recognition of Biological Assets	-
Total Non-Cash Expenses	-
Total Current Operating Expenses	662,709,521.84
Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	39,314.82
Financial Assistance to NGAs	-
Financial Assistance to Local Government Units	-
Budgetary Support to Government-Owned and/or Controlled Corporations	-
Financial Assistance to NGOs/POs	-
Internal Revenue Allotment	-
Subsidies - Others	39,314.82
Losses	-
Loss on Foreign Exchange (FOREX)	-
Loss on Sale of Investments	-
Loss on Sale of Investment Property	-
Loss on Sale of Property, Plant and Equipment	-
Loss on Sale of Intangible Assets	-
Loss on Sale of Assets	-
Loss of Assets	-
Loss on Guaranty	-
Other Losses	-
TOTAL EXPENSES, FINANCIAL ASSISTANCE/SUBSIDIES AND LOSSES	662,748,836.66