



Republic of the Philippines
Department of Education

DepEd ORDER
No. **49**, s. 2012

JUN 15 2012

**POLICIES AND GUIDELINES ON THE UTILIZATION OF DISTRIBUTION FUNDS
FOR CENTRALLY PROCURED TEXTBOOKS (TXs), TEACHER'S MANUALS
(TMs) AND K TO 12 BASIC INSTRUCTIONAL MATERIALS (BIMs)**

To: Regional Directors
Regional Secretary, ARMM
Schools Division/City Superintendents
Heads, Public Elementary Schools
All Others Concerned

1. This pertains to the utilization of distribution funds (DFs) for the kindergarten activity sheets (KASs), elementary textbooks (TXs), teachers manuals (TMs), and K to 12 basic instructional materials (BIMs) procured by the Department of Education (DepEd) Central Office (CO).

2. A distribution fund of one peso and fifty centavos (PhP1.50) per KAS, elementary TX, TM and BIM was allocated to cover actual expenses for delivery of these materials from division offices (DOs) for the KASs and district offices for elementary TXs, TMs, and BIMs to the recipient kindergarten and elementary schools.

3. The DFs shall be downloaded by the CO to the DOs through the issuance of Sub-Allotment Release Order (Sub-ARO) and the release of corresponding Notice of Cash Allocation (NCA) will be made by the Regional Department of Budget and Management (DBM) direct to the DOs concerned.

4. The DOs shall adhere to the following guidelines on control, utilization and accounting of the DFs for centrally procured KASs, TXs, TMs and BIMs:

- a. The disbursement of the DFs shall be subject to existing government accounting and auditing rules and regulations;
- b. The funds shall be used only for the intended purpose and must not be used to procure workbooks, supplementary materials, and other instructional materials (IMs). Enclosure No. 1 contains the breakdown of DFs per division;
- c. The funds transferred shall be recorded in the books of accounts of the Division;
- d. The DO shall maintain a separate subsidiary ledger where receipts and expenditures shall be recorded; and
- e. The DO within six (6) months shall report the utilization of the DFs using the Form in Enclosure No. 2 to be certified by the Division Accountant and approved by the Schools Division/City Superintendent (SDS) and to be submitted to the Instructional Materials Council Secretariat (IMCS), DepEd Central Office, Meralco Avenue, Pasig City.

5. The Regional Offices (ROs) shall oversee the mobilization of the DOs and district offices in the delivery/distribution of the KASs, TXs, TMs, and BIMs and shall ensure proper utilization and liquidation of the distribution funds.

6. For more information, all concerned may contact **Mr. Antonio L. Tan** at telefax nos.: (02) 631-3690 or (02) 634-0901 or at mobile phone nos.: 0928-6960132 or 0917-4720653 or write to:

Ms. Socorro A. Pilor
Executive Director
Instructional Materials Council Secretariat (IMCS)
Dorm G, Philippine Sports Commission Complex
Meralco Avenue, Pasig City
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E-mail Addresses: imcs@deped.gov.ph; depedimcs@gmail.com

7. Immediate dissemination of and strict compliance with this Order is directed.


BR. ARMIN A. LUISTRO FSC
Secretary

Encls.:
As stated

Reference:
None

To be indicated in the Perpetual Index
under the following subjects:

ALLOCATION
FUNDS
MANUALS
POLICY
PROCUREMENT
TEXTBOOKS

Madel: Utilization of Distribution Funds Centrally Procured
June 11, 2012

(Enclosure No. 1 to DepEd Order No. 49, s. 2012)

Policies and Guidelines on the Utilization of Distribution Funds for Centrally Procured Textbooks (TXs), Teacher's Manuals (TMs) and K to 12 Basic Instructional Materials (IMs)**Breakdown of Funds per Division**

Zone	Region	Division	No. of	No. of	No. Of	No. of	Total copies	Total
			TXs	TMs	TXs/TMs	IMs*	TX & IM	Cost
1	I	Alaminos City	26,646	491	27,137	1,774	28,911	43,366.50
	I	Candon City	14,554	286	14,840	950	15,790	23,685.00
	I	Dagupan City	56,214	991	57,205	2,435	59,640	89,460.00
	I	Ilocos Norte	122,619	2,470	125,089	8,839	133,928	200,892.00
	I	Ilocos Sur	173,570	3,435	177,005	9,078	186,083	279,124.50
	I	La Union	189,242	3,552	192,794	11,075	203,869	305,803.50
	I	Laoag City	24,934	457	25,391	1,523	26,914	40,371.00
	I	Pangasinan I	494,680	8,772	503,452	26,817	530,269	795,403.50
	I	Pangasinan II	332,119	6,130	338,249	19,465	357,714	536,571.00
	I	San Carlos City	63,378	1,145	64,523	4,299	68,822	103,233.00
	I	San Fernando City, I	38,752	686	39,438	1,410	40,848	61,272.00
	I	Urdaneta City	57,226	1,005	58,231	2,455	60,686	91,029.00
	I	Vigan City	9,525	191	9,716	782	10,498	15,747.00
	I	Sub-total	1,603,459	29,611	1,633,070	90,902	1,723,972	2,585,958.00
	II	Batanes	5,398	147	5,545	372	5,917	8,875.50
	II	Cagayan	386,014	7,136	393,150	18,061	411,211	616,816.50
	II	Cauayan City	47,160	863	48,023	2,528	50,551	75,826.50
	II	Isabela	437,717	8,324	446,041	22,896	468,937	703,405.50
	II	Nueva Vizcaya	166,023	3,170	169,193	7,312	176,505	264,757.50
II	Quirino	61,564	1,282	62,846	3,053	65,899	98,848.50	
II	Santiago City	43,473	770	44,243	2,417	46,660	69,990.00	
II	Tuguegarao City	40,478	714	41,192	2,153	43,345	65,017.50	
II	Sub-total	1,187,827	22,406	1,210,233	58,792	1,269,025	1,903,537.50	
III	Angeles City	92,872	1,765	94,637	3,084	97,721	146,581.50	
III	Aurora	90,570	1,744	92,314	4,468	96,782	145,173.00	
III	Balanga City	25,951	471	26,422	1,375	27,797	41,695.50	
III	Bataan	175,458	3,261	178,719	10,305	189,024	283,536.00	
III	Bulacan	594,320	10,588	604,908	31,577	636,485	954,727.50	
III	Cabanatuan City	95,146	1,689	96,835	4,135	100,970	151,455.00	
III	Gapan City	38,261	676	38,937	2,035	40,972	61,458.00	
III	Malolos City	55,950	972	56,922	2,988	59,910	89,865.00	
III	Munoz Science City	30,025	374	30,399	1,038	31,437	47,155.50	
III	Nueva Ecija	493,609	9,058	502,667	25,629	528,296	792,444.00	
III	Olongapo City	54,421	993	55,414	2,957	58,371	87,556.50	
III	Pampanga	584,870	10,271	595,141	24,696	619,837	929,755.50	
III	San Fernando City, III	64,730	1,191	65,921	3,915	69,836	104,754.00	
III	San Jose City	41,913	765	42,678	2,043	44,721	67,081.50	
III	San Jose del Monte City	106,760	1,951	108,711	4,716	113,427	170,140.50	
III	Tarlac	271,728	5,162	276,890	14,904	291,794	437,691.00	
III	Tarlac City	79,678	1,483	81,161	4,805	85,966	128,949.00	
III	Zambales	172,198	3,452	175,650	9,482	185,132	277,698.00	
III	Sub-total	3,068,460	55,866	3,124,326	154,152	3,278,478	4,917,717.00	
CAR	Abra	77,291	1,658	78,949	4,691	83,640	125,460.00	

Zone	Region	Division	No. of	No. of	No. Of	No. of	Total copies	Total
			TXs	TMs	TXs/TMs	IMs*	TX & IM	Cost
	CAR	Apayao	53,637	1,062	54,699	2,639	57,338	86,007.00
	CAR	Baguio City	93,062	1,614	94,676	4,392	99,068	148,602.00
	CAR	Benguet	105,164	2,262	107,426	7,383	114,809	172,213.50
	CAR	Ifugao	80,245	1,627	81,872	4,291	86,163	129,244.50
	CAR	Kalinga	92,292	1,826	94,118	4,515	98,633	147,949.50
	CAR	Mt. Province	60,654	1,287	61,941	3,334	65,275	97,912.50
	CAR	Sub-total	562,345	11,336	573,681	31,245	604,926	907,389.00
ZONE 1	ZONE 1	TOTAL	6,422,091	119,219	6,541,310	335,091	6,876,401	10,314,601.50
2	IV-A	Antipolo City	272,850	4,855	277,705	6,046	283,751	425,626.50
	IV-A	Batangas	742,582	13,263	755,845	27,352	783,197	1,174,795.50
	IV-A	Batangas City	156,972	2,709	159,681	5,075	164,756	247,134.00
	IV-A	Calamba City	333,379	5,560	338,939	4,841	343,780	515,670.00
	IV-A	Cavite	920,024	16,262	936,286	22,620	958,906	1,438,359.00
	IV-A	Cavite City	42,749	746	43,495	1,689	45,184	67,776.00
	IV-A	Dasmariñas City	382,040	5,975	388,015	5,235	393,250	589,875.00
	IV-A	Laguna	731,291	12,959	744,250	23,488	767,738	1,151,607.00
	IV-A	Lipa City	68,878	1,348	70,226	4,481	74,707	112,060.50
	IV-A	Lucena City	101,661	1,825	103,486	5,019	108,505	162,757.50
	IV-A	Quezon	930,846	16,866	947,712	32,396	980,108	1,470,162.00
	IV-A	Rizal	939,944	16,189	956,133	23,375	979,508	1,469,262.00
	IV-A	San Pablo City	129,519	2,209	131,728	4,000	135,728	203,592.00
	IV-A	Sta. Rosa City	106,960	1,894	108,854	3,240	112,094	168,141.00
	IV-A	Tanauan City	55,187	1,010	56,197	2,521	58,718	88,077.00
	IV-A	Sub-total	5,914,882	103,670	6,018,552	171,378	6,189,930	9,284,895.00
	IV-B	Calapan City	51,958	972	52,930	2,149	55,079	82,618.50
	IV-B	Marinduque	116,287	2,230	118,517	5,077	123,594	185,391.00
	IV-B	Occidental Mindoro	315,259	5,713	320,972	9,964	330,936	496,404.00
	IV-B	Oriental Mindoro	374,109	6,583	380,692	15,590	396,282	594,423.00
	IV-B	Palawan	503,538	9,576	513,114	19,450	532,564	798,846.00
	IV-B	Puerto Princesa City	115,163	2,094	117,257	4,040	121,297	181,945.50
	IV-B	Romblon	203,081	3,645	206,726	7,982	214,708	322,062.00
	IV-B	Sub-total	1,679,395	30,813	1,710,208	64,252	1,774,460	2,661,690.00
	V	Albay	348,576	6,561	355,137	16,177	371,314	556,971.00
	V	Camarines Norte	383,638	6,737	390,375	10,492	400,867	601,300.50
	V	Camarines Sur	1,020,748	18,199	1,038,947	36,923	1,075,870	1,613,805.00
	V	Catanduanes	200,803	3,628	204,431	5,608	210,039	315,058.50
	V	Iriga City	56,979	1,023	58,002	1,861	59,863	89,794.50
	V	Legazpi City	98,774	1,712	100,486	2,095	102,581	153,871.50
	V	Ligao City	66,589	1,240	67,829	3,519	71,348	107,022.00
	V	Masbate	755,468	13,153	768,621	25,126	793,747	1,190,620.50
	V	Masbate City	105,245	1,743	106,988	2,861	109,849	164,773.50
	V	Naga City	146,115	2,356	148,471	3,779	152,250	228,375.00
	V	Sorsogon	453,461	8,168	461,629	15,965	477,594	716,391.00
	V	Sorsogon City	97,039	1,736	98,775	3,780	102,555	153,832.50
	V	Tabaco City	58,829	1,073	59,902	2,927	62,829	94,243.50
	V	Sub-total	3,792,264	67,329	3,859,593	131,113	3,990,706	5,986,059.00
	NCR	Caloocan City	411,831	7,346	419,177	9,176	428,353	642,529.50

Zone	Region	Division	No. of	No. of	No. Of	No. of	Total copies	Total
			TXs	TMs	TXs/TMs	IMs*	TX & IM	Cost
	NCR	Las Piñas City	195,656	3,375	199,031	2,657	201,688	302,532.00
	NCR	Makati City	186,383	3,177	189,560	6,165	195,725	293,587.50
	NCR	Malabon City	119,823	2,096	121,919	4,982	126,901	190,351.50
	NCR	Mandaluyong City	80,680	1,393	82,073	3,021	85,094	127,641.00
	NCR	Manila	448,905	8,106	457,011	15,883	472,894	709,341.00
	NCR	Marikina City	222,210	3,618	225,828	2,446	228,274	342,411.00
	NCR	Muntinlupa City	141,911	2,499	144,410	5,010	149,420	224,130.00
	NCR	Navotas City	97,904	1,649	99,553	2,789	102,342	153,513.00
	NCR	Parañaque City	207,563	3,563	211,126	4,445	215,571	323,356.50
	NCR	Pasay City	107,141	1,874	109,015	5,726	114,741	172,111.50
	NCR	Pasig City	381,922	6,240	388,162	5,011	393,173	589,759.50
	NCR	Quezon City	824,465	14,413	838,878	23,775	862,653	1,293,979.50
	NCR	San Juan City	41,498	691	42,189	883	43,072	64,608.00
	NCR	Taguig City&Pateros	250,031	4,355	254,386	11,054	265,440	398,160.00
	NCR	Valenzuela City	179,797	3,106	182,903	8,450	191,353	287,029.50
	NCR	Sub-total	3,897,720	67,501	3,965,221	111,473	4,076,694	6,115,041.00
ZONE 2		TOTAL	15,284,261	269,313	15,553,574	478,216	16,031,790	24,047,685.00
3	VI	Aklan	268,086	4,871	272,957	9,603	282,560	423,840.00
	VI	Antique	240,631	4,773	245,404	15,452	260,856	391,284.00
	VI	Bacolod City	230,449	4,003	234,452	6,013	240,465	360,697.50
	VI	Bago City	102,056	1,787	103,843	2,408	106,251	159,376.50
	VI	Cadiz City	84,525	1,504	86,029	2,493	88,522	132,783.00
	VI	Capiz	470,494	8,239	478,733	14,158	492,891	739,336.50
	VI	Escalante City, Neg. Occ	50,717	916	51,633	1,496	53,129	79,693.50
	VI	Guimaras	62,737	1,181	63,918	1,969	65,887	98,830.50
	VI	Iloilo	901,978	16,342	918,320	33,860	952,180	1,428,270.00
	VI	Iloilo City	136,421	2,491	138,912	4,635	143,547	215,320.50
	VI	Kabankalan City	118,243	2,061	120,304	2,905	123,209	184,813.50
	VI	La Carlota City	32,635	606	33,241	1,496	34,737	52,105.50
	VI	Negros Occidental	866,415	14,525	880,940	29,363	910,303	1,365,454.50
	VI	Passi City	45,647	810	46,457	1,369	47,826	71,739.00
	VI	Roxas City	55,836	1,012	56,848	2,936	59,784	89,676.00
	VI	Sagay City	78,968	1,397	80,365	1,947	82,312	123,468.00
	VI	San Carlos City, Neg Occ	72,530	1,334	73,864	2,202	76,066	114,099.00
	VI	Silay City	69,848	1,217	71,065	1,788	72,853	109,279.50
	VI	Sub-total	3,888,216	69,069	3,957,285	136,093	4,093,378	6,140,067.00
	VII	Bais City	33,637	611	34,248	1,558	35,806	53,709.00
	VII	Bayawan City	73,453	1,295	74,748	2,792	77,540	116,310.00
	VII	Bohol	645,936	11,933	657,869	28,422	686,291	1,029,436.50
	VII	Cebu City	356,052	6,339	362,391	10,126	372,517	558,775.50
	VII	Cebu w/ Carcar City, Naga City, Bogo City	909,642	17,268	926,910	52,764	979,674	1,469,511.00
	VII	Danao City	65,169	1,184	66,353	2,410	68,763	103,144.50
	VII	Dumaguete City	36,975	679	37,654	2,098	39,752	59,628.00
	VII	Lapu-Lapu City	221,819	3,786	225,605	6,630	232,235	348,352.50
	VII	Mandaue City	164,381	2,915	167,296	4,886	172,182	258,273.00
	VII	Negros Oriental w/ Guihulngan City	420,674	7,877	428,551	20,168	448,719	673,078.50
	VII	Siquijor	38,582	749	39,331	1,650	40,981	61,471.50
	VII	Tagbilaran City	33,950	616	34,566	1,019	35,585	53,377.50

Zone	Region	Division	No. of	No. of	No. Of	No. of	Total copies	Total
			TXs	TMs	TXs/TMs	IMs*	TX & IM	Cost
	VII	Talisay City	115,694	2,040	117,734	2,491	120,225	180,337.50
	VII	Tanjay City	38,845	723	39,568	1,739	41,307	61,960.50
	VII	Toledo City	120,873	2,077	122,950	3,805	126,755	190,132.50
	VII	Sub-total	3,275,682	60,092	3,335,774	142,558	3,478,332	5,217,498.00
	VIII	Biliran	104,532	1,883	106,415	3,676	110,091	165,136.50
	VIII	Calbayog City	143,506	2,597	146,103	4,277	150,380	225,570.00
	VIII	Eastern Samar w/ Borongan City	384,320	7,096	391,416	10,954	402,370	603,555.00
	VIII	Leyte w/ Baybay City	1,063,803	18,887	1,082,690	30,086	1,112,776	1,669,164.00
	VIII	Maasin City	37,258	732	37,990	1,616	39,606	59,409.00
	VIII	Northern Samar	610,290	10,739	621,029	16,454	637,483	956,224.50
	VIII	Ormoc City	91,478	1,692	93,170	3,861	97,031	145,546.50
	VIII	Samar (Western Samar) w/ Catbalogan City	624,571	10,943	635,514	15,438	650,952	976,428.00
	VIII	Southern Leyte	147,408	3,010	150,418	6,457	156,875	235,312.50
	VIII	Tacloban City	125,498	2,126	127,624	2,798	130,422	195,633.00
	VIII	Sub-total	3,332,664	59,705	3,392,369	95,617	3,487,986	5,231,979.00
ZONE 3		TOTAL	10,496,562	188,866	10,685,428	374,268	11,059,696	16,589,544.00
4	IX	Dapitan City	54,359	937	55,296	1,869	57,165	85,747.50
	IX	Dipolog City	64,289	1,177	65,466	3,041	68,507	102,760.50
	IX	Isabela City	60,741	1,090	61,831	2,800	64,631	96,946.50
	IX	Pagadian City	91,751	1,579	93,330	2,514	95,844	143,766.00
	IX	Zamboanga City	351,040	6,714	357,754	10,326	368,080	552,120.00
	IX	Zamboanga del Norte	661,238	11,577	672,815	20,064	692,879	1,039,318.50
	IX	Zamboanga del Sur	526,327	9,452	535,779	20,015	555,794	833,691.00
	IX	Zamboanga Sibugay	312,868	5,750	318,618	14,617	333,235	499,852.50
	IX	Sub-total	2,122,613	38,276	2,160,889	75,246	2,236,135	3,354,202.50
	X	Bukidnon	486,611	9,079	495,690	29,941	525,631	788,446.50
	X	Cagayan de Oro City	327,145	4,961	332,106	12,159	344,265	516,397.50
	X	Camiguin	50,396	895	51,291	2,219	53,510	80,265.00
	X	Gingoog City	107,089	1,836	108,925	3,817	112,742	169,113.00
	X	Iligan City	154,933	2,816	157,749	6,877	164,626	246,939.00
	X	Lanao del Norte	312,531	5,668	318,199	11,709	329,908	494,862.00
	X	Malaybalay City	101,675	1,586	103,261	2,865	106,126	159,189.00
	X	Misamis Occidental	187,944	3,537	191,481	5,734	197,215	295,822.50
	X	Misamis Oriental	465,386	7,700	473,086	19,172	492,258	738,387.00
	X	Oroquieta City	36,654	684	37,338	1,251	38,589	57,883.50
	X	Ozamis City	50,480	960	51,440	2,096	53,536	80,304.00
	X	Tangub City	46,942	826	47,768	1,646	49,414	74,121.00
	X	Valencia City	57,427	1,138	58,565	3,612	62,177	93,265.50
	X	Sub-total	2,385,213	41,686	2,426,899	103,098	2,529,997	3,794,995.50
	XI	Compostela Valley	379,452	7,144	386,596	13,089	399,685	599,527.50
	XI	Davao City	757,112	13,008	770,120	17,963	788,083	1,182,124.50
	XI	Davao del Norte	279,431	4,890	284,321	7,434	291,755	437,632.50
	XI	Davao del Sur	420,281	7,654	427,935	12,186	440,121	660,181.50
	XI	Davao Oriental	367,451	6,569	374,020	10,761	384,781	577,171.50
	XI	Digos City	53,877	889	54,766	2,482	57,248	85,872.00
	XI	Island Garden City of Sam	56,913	1,023	57,936	1,529	59,465	89,197.50

Zone	Region	Division	No. of	No. of	No. Of	No. of	Total copies	Total
			TXs	TMs	TXs/TMs	IMs*	TX & IM	Cost
	XI	Panabo City	118,767	2,017	120,784	2,606	123,390	185,085.00
	XI	Tagum City	113,495	1,980	115,475	2,654	118,129	177,193.50
	XI	Sub-total	2,546,779	45,174	2,591,953	70,704	2,662,657	3,993,985.50
	XII	Cotabato City	142,011	2,417	144,428	3,391	147,819	221,728.50
	XII	General Santos City	294,489	4,661	299,150	9,426	308,576	462,864.00
	XII	Kidapawan City	69,111	1,195	70,306	2,846	73,152	109,728.00
	XII	Koronadal City	55,336	1,012	56,348	2,570	58,918	88,377.00
	XII	North Cotabato	796,760	13,635	810,395	32,075	842,470	1,263,705.00
	XII	Sarangani	382,871	6,608	389,479	14,490	403,969	605,953.50
	XII	South Cotabato	329,981	6,030	336,011	15,926	351,937	527,905.50
	XII	Sultan Kudarat	442,867	7,672	450,539	11,617	462,156	693,234.00
	XII	Tacurong City	57,129	965	58,094	1,734	59,828	89,742.00
	XII	Sub-total	2,570,555	44,195	2,614,750	94,075	2,708,825	4,063,237.50
	XIII	Agusan del Norte	203,909	3,632	207,541	6,917	214,458	321,687.00
	XIII	Agusan del Sur	528,461	9,141	537,602	15,916	553,518	830,277.00
	XIII	Bislig City	19,449	429	19,878	1,963	21,841	32,761.50
	XIII	Butuan City	147,871	2,685	150,556	7,104	157,660	236,490.00
	XIII	Dinagat Islands	80,960	1,456	82,416	2,599	85,015	127,522.50
	XIII	Siargao	112,300	1,946	114,246	3,249	117,495	176,242.50
	XIII	Surigao City	94,168	1,636	95,804	2,639	98,443	147,664.50
	XIII	Surigao del Norte	109,974	2,016	111,990	4,893	116,883	175,324.50
	XIII	Surigao del Sur	264,868	4,920	269,788	10,285	280,073	420,109.50
	XIII	Sub-total	1,561,960	27,861	1,589,821	55,565	1,645,386	2,468,079.00
	ARMM	Basilan	114,760	2,073	116,833	6,345	123,178	184,767.00
	ARMM	Lamitan City	67,989	1,197	69,186	2,244	71,430	107,145.00
	ARMM	Lanao del Sur - IA	327,060	5,710	332,770	8,737	341,507	512,260.50
	ARMM	Lanao del Sur - IB	202,808	3,541	206,349	6,342	212,691	319,036.50
	ARMM	Lanao del Sur - IIA	196,863	3,518	200,381	4,810	205,191	307,786.50
	ARMM	Lanao del Sur - IIB	255,304	4,214	259,518	5,609	265,127	397,690.50
	ARMM	Maguindanao I	435,903	7,564	443,467	11,122	454,589	681,883.50
	ARMM	Maguindanao II	371,236	6,397	377,633	11,713	389,346	584,019.00
	ARMM	Marawi City	300,776	5,406	306,182	5,570	311,752	467,628.00
	ARMM	Sulu I	240,162	4,311	244,473	6,929	251,402	377,103.00
	ARMM	Sulu II	242,879	4,069	246,948	3,973	250,921	376,381.50
	ARMM	Tawi-Tawi	383,513	6,710	390,223	11,570	401,793	602,689.50
	ARMM	Sub-total	3,139,253	54,710	3,193,963	84,964	3,278,927	4,918,390.50
ZONE 4		TOTAL	14,326,373	251,902	14,578,275	483,652	15,061,927	22,592,890.50
		GRAND TOTAL	46,529,287	829,300	47,358,587	1,671,227	49,029,814	73,544,721.00

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