



**DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Manila**

**STATEMENT OF FINANCIAL PERFORMANCE
(Regular Agency Books - Fund 102)
For the Year Ended December 31, 2014**

	<u>Note</u>	<u>Amount</u>
Revenue		
Service and Business Income		-

Total Revenue		-

Less: Current Operating Expenses		
Personnel Services		-
Maintenance and Other Operating Expenses		-
Direct Costs		-
Non-Cash Expenses		-

Total Current Operating Expenses		-

Surplus/(Deficit) from Current Operations		-

Net Financial Assistance/Subsidy		-

Surplus/(Deficit) for the period		-
		=====



DEPARTMENT OF FINANCE
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Manila

STATEMENT OF CHANGES IN NET ASSETS/EQUITY
(Regular Agency Books - Fund 102)
For the Year Ended December 31, 2014

	Note	Accumulated Surplus / (Deficit)
Balance at January 01, 2014		2,069,422,904.43
Changes in accounting policy		
Prior Period Adjustment/Unrecorded Income and Expenses		
Other Adjustments		
Restated balance		<u>2,069,422,904.43</u>
Changes in Net Assets/Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net assets/equity ¹		-
Surplus for the period		-
Total recognized revenue and expense for the period		
Others ²		
Balance at December 31		<u><u>2,069,422,904.43</u></u>

*1 - Net revenue deposited with the National Treasury (revenue including constructive receipt of income by DFA and income of BIR remitted by agencies thru TRA)

*2 - Direct adjustment to Net Assets/Equity which are not revenue or expense (e.g. transfer of PPE from one of the agency to another directly charged to Accumulated Surplus/(Deficit))