



**DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Manila**

**STATEMENT OF FINANCIAL PERFORMANCE
(Regular Agency Books - Fund 101)
For the Year Ended December 31, 2014**

| | <u>Note</u> | <u>Amount</u> |
|--|-------------|---------------------------|
| Revenue | | |
| Service and Business Income | | 82,932,686.00 |
| | | <hr/> |
| Total Revenue | | 82,932,686.00 |
| | | <hr/> |
| Less: Current Operating Expenses | | |
| Personnel Services | | 1,405,511,879.34 |
| Maintenance and Other Operating Expenses | | 504,746,599.65 |
| Direct Costs | | 32,161,723.52 |
| Non-Cash Expenses | | 53,352,695.64 |
| | | <hr/> |
| Total Current Operating Expenses | | 1,995,772,898.15 |
| | | <hr/> |
| Surplus/(Deficit) from Current Operations | | (1,912,840,212.15) |
| | | <hr/> |
| Net Financial Assistance/Subsidy | | 2,992,847,003.12 |
| | | <hr/> |
| Surplus/(Deficit) for the period | | 1,080,006,790.97 |
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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Manila

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
(Regular Agency Books - Fund 101)
For the Year Ended December 31, 2014

| | <u>Amount</u> |
|--|-----------------------|
| Revenue | |
| Service and Business Income | |
| Business Income | |
| Sales Revenue | 82,932,686.00 |
| Total Business Income | <u>82,932,686.00</u> |
| Total Revenue | <u>82,932,686.00</u> |
| Less: Current Operating Expenses | |
| Personnel Services | |
| Salaries and Wages | |
| Salaries and Wages-Regular | 884,220,745.08 |
| Salaries and Wages-Casual/Contractual | 2,482,968.88 |
| Total Salaries and Wages | <u>886,703,713.96</u> |
| Other Compensation | |
| Personal Economic Relief Allowance (PERA) | 85,790,487.97 |
| Representation Allowance (RA) | 8,745,250.00 |
| Transportation Allowance (TA) | 9,354,750.00 |
| Clothing/Uniform Allowance | 18,085,090.00 |
| Subsistence Allowance | 5,704,709.00 |
| Laundry Allowance | 200,311.00 |
| Productivity Incentive Allowance | 6,986,000.00 |
| Overseas Allowance | 6,720,000.00 |
| Hazard Pay | 111,359.70 |
| Year End Bonus | 73,299,652.22 |
| Cash Gift | 18,209,000.00 |
| Other Bonuses and Allowances | 5,000.00 |
| Total Other Compensation | <u>233,211,609.89</u> |
| Personnel Benefit Contributions | |
| Retirement and Life Insurance Premiums | 99,331,544.53 |
| Pag-IBIG Contributions | 4,138,197.11 |
| PhilHealth Contributions | 8,939,489.91 |
| Employees Compensation Insurance Premiums | 4,154,930.69 |
| Total Personnel Benefit Contributions | <u>116,564,162.24</u> |
| Other Personnel Benefits | |
| Retirement Gratuity | 8,430,350.96 |
| Terminal Leave Benefits | 158,927,087.29 |
| Other Personnel Benefits | 1,674,955.00 |
| Total Other Personnel Benefits | <u>169,032,393.25</u> |

| | Amount |
|--|-------------------------|
| Total Personnel Services | 1,405,511,879.34 |
| Maintenance and Other Operating Expenses | |
| Traveling Expenses | |
| Traveling Expenses-Local | 10,414,391.59 |
| Traveling Expenses-Foreign | 8,463,424.55 |
| Total Traveling Expenses | 18,877,816.14 |
| Training and Scholarship Expenses | |
| Training Expenses | 3,092,910.94 |
| Total Training and Scholarship Expenses | 3,092,910.94 |
| Supplies and Materials Expenses | |
| Office Supplies Expenses | 40,002,635.74 |
| Accountable Forms Expenses | 23,919,409.00 |
| Medical, Dental and Laboratory Supplies Expenses | 76,550.00 |
| Fuel, Oil and Lubricants Expenses | 7,546,324.59 |
| Total Supplies and Materials Expenses | 71,544,919.33 |
| Utility Expenses | |
| Water Expenses | 23,583,668.51 |
| Electricity Expenses | 92,822,958.32 |
| Total Utility Expenses | 116,406,626.83 |
| Communication Expenses | |
| Postage and Courier Services | 2,947,283.00 |
| Telephone Expenses | 21,327,262.87 |
| Internet Subscription Expenses | 9,071,501.42 |
| Total Communication Expenses | 33,346,047.29 |
| Confidential, Intelligence and Extraordinary Expenses | |
| Confidential Expenses | 4,306,683.00 |
| Extraordinary and Miscellaneous Expenses | 5,407,586.16 |
| Total Confidential, Intelligence and Extraordinary Expenses | 9,714,269.16 |
| Professional Services | |
| Auditing Services | 7,050.00 |
| Other Professional Services | 61,608,721.28 |
| Total Professional Services | 61,615,771.28 |
| General Services | |
| Janitorial Services | 25,722,251.12 |
| Security Services | 103,058.18 |
| Other General Services | 3,251,033.00 |
| Total General Services | 29,076,342.30 |
| Repairs and Maintenance | |
| Repairs and Maintenance-Buildings and Other Structures | 121,045,473.96 |
| Repairs and Maintenance-Machinery and Equipment | 4,682,958.70 |
| Repairs and Maintenance-Transportation Equipment | 706,886.11 |
| Total Repairs and Maintenance | 126,435,318.77 |

| | <u>Amount</u> |
|--|--------------------------------|
| Taxes, Insurance Premiums and Other Fees | |
| Taxes, Duties and Licenses | 61,417.18 |
| Fidelity Bond Premiums | 2,132,191.74 |
| Insurance Expenses | 15,571.57 |
| Total Taxes, Insurance Premiums and Other Fees | <u>2,209,180.49</u> |
| Other Maintenance and Operating Expenses | |
| Advertising Expenses | 1,642,532.06 |
| Printing and Publication Expenses | 23,535,652.00 |
| Transportation and Delivery Expenses | 322,056.62 |
| Rent/Lease Expenses | 6,537,068.76 |
| Membership Dues and Contribution to Organizations | 1,000.00 |
| Subscription Expenses | 389,087.68 |
| Total Other Maintenance and Operating Expenses | <u>32,427,397.12</u> |
| Total Maintenance and Operating Expenses | <u>504,746,599.65</u> |
| Direct Costs | |
| Cost of Sales | |
| Cost of Sales | 32,161,723.52 |
| Total Cost of Sales | <u>32,161,723.52</u> |
| Total Direct Costs | <u>32,161,723.52</u> |
| Non-Cash Expenses | |
| Depreciation | |
| Depreciation-Buildings and Other Structures | 161,507.16 |
| Depreciation-Machinery and Equipment | 50,537,697.07 |
| Depreciation-Transportation Equipment | 1,101,216.84 |
| Depreciation-Furniture and Fixtures and Books | 1,552,274.57 |
| Total Depreciation | <u>53,352,695.64</u> |
| Total Non-Cash Expenses | <u>53,352,695.64</u> |
| Current Operating Expenses | <u>1,995,772,898.15</u> |
| Surplus (Deficit) from Current Operations | (1,912,840,212.15) |
| Financial Assistance/Subsidy from NGAs, LGUs, GOCCs | |
| Subsidy from National Government | 2,992,847,003.12 |
| Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs | <u>2,992,847,003.12</u> |
| Net Financial Assistance/Subsidy | <u>2,992,847,003.12</u> |
| Surplus (Deficit) for the period | <u>1,080,006,790.97</u> |