

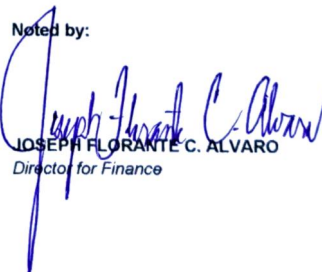
BOY SCOUTS OF THE PHILIPPINES
STATEMENT OF FINANCIAL POSITION
As at June 30, 2022
(In Philippine Peso)

	2022
ASSETS	
Current Assets	
Cash and cash equivalents	249,215,217
Financial assets	9,787,697
Receivables	252,047,311
Inventories	24,257,997
Other current assets	23,349,973
Total Current Assets	558,658,194
Non-Current Assets	
Investment property	3,753,931,141
Property, plant and equipment - net	400,808,701
Intangible assests	81,899
Deferred tax assets	8,978,532
Total Non-Current Assets	4,163,800,274
TOTAL ASSETS	4,722,458,468
LIABILITIES	
Current Liabilities	
Financial liabilities	57,891,312
Inter-agency payables	8,453,453
Intra-agency payables	74,006,569
Deferred credits/unearned income	19,994,524
Provisions	16,965,651
Total Current Liabilities	177,311,510
Non-Current Liabilities	
Trust liabilities	35,664,821
Other Payables	32,199,915
Total Non-Current Liabilities	67,864,736
TOTAL LIABILITIES	245,176,245
NET ASSETS (TOTAL ASSETS LESS TOTAL LIABILITIES)	4,477,282,223
NET ASSET/EQUITY	
Accumulated surplus	4,477,282,223
TOTAL NET ASSETS/EQUITY	4,477,282,223

Prepared and Certified Correct by:


DIANARA R. BANEZ
Accountant

Noted by:


JOSEPH FLORANTE C. ALVARO
Director for Finance

BOY SCOUTS OF THE PHILIPPINES
STATEMENT OF FINANCIAL PERFORMANCE
For the period ended June 30, 2022
(In Philippine Peso)

	2022
REVENUE	
Service income	1,271,950
Business income	30,165,452
Shares, Grants and Donations	-
TOTAL REVENUE	31,437,402
LESS: CURRENT OPERATING EXPENSES	
Personnel services	24,828,685
Maintenance and other operating expenses	24,372,667
Financial expenses	1,469,764
Direct costs	7,117,074
Non-cash expenses	32,992,768
TOTAL CURRENT OPERATING EXPENSES	90,780,957
SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS	(59,343,556)
Other Non-Operating Income	1,542,396
Gains	602
Losses	(2,307)
Discounts and rebates	-
SURPLUS/(DEFICIT) BEFORE TAX	(57,802,865)
Income tax expense	
SURPLUS/(DEFICIT) AFTER TAX	(57,802,865)
Net assistance/subsidy	
NET SURPLUS/(DEFICIT) FOR THE PERIOD	(57,802,865)

Prepared and Certified Correct by:


DIANARA R. BANEZ
Accountant

Noted by:


JOSEPH FLORANTE C. ALVARO
Director for Finance

BOY SCOUTS OF THE PHILIPPINES
TRIAL BALANCE
As of June 30, 2022

UACS	ACCOUNT NAME	DEBIT	CREDIT
10101010	Cash-Collecting Officers	6,791,203	-
10101020	Petty Cash	433,923	-
10102020	Cash in Bank-Local Currency, Current Account	128,926,702	-
10103030	Cash in Bank-Foreign Currency, Savings Account	5,102,477	-
10105020	Time Deposits-Local Currency	107,960,913	-
10208010	Available for Sale Securities	9,787,697	-
10301010	Accounts Receivable	63,117,168	-
10301012	Allowance for Impairment-Accounts Receivable	-	7,657,611
10301220	Receivables from Joint Ventures	101,318,345	-
10302010	Operating Lease Receivable	10,955,022	-
10303050	Due from Other Government Corporations	1,064,179	-
10304060	Due from Central Office/Home/Head Office	54,417,243	-
10304062	Due from National Scout Shop	26,516,801	-
10399010	Receivables-Disallowances/Charges	188,459	-
10399020	Due from Officers and Employees	2,127,703	-
10401010	Merchandise Inventory	23,349,245	-
10401012	Allowance for Impairment-Merchandise Inventory	-	676,640
10404010	Office Supplies Inventory	1,542,179	-
10404012	Allowance for Impairment-Office Supplies Inventory	-	9,734
10405020	Semi-Expendable Office Equipment	26,607	-
10406010	Semi-Expendable Furniture and Fixtures	26,339	-
10501010	Investment Property, Land	1,560,135,002	-
10501020	Investment Property, Buildings	2,566,592,355	-
10501021	Accumulated Depreciation-Investment Property, Buildings	-	372,796,215
10601010	Land	68,966,809	-
10602990	Other Land Improvements	39,774,975	-
10602991	Accumulated Depreciation-Other Land Improvements	-	32,117,013
10603040	Water Supply Systems	4,188,868	-
10603041	Accumulated Depreciation-Water Supply Systems	-	4,188,867
10603050	Power Supply Systems	1,036,144	-
10603051	Accumulated Depreciation-Power Supply Systems	-	858,999
10604010	Buildings	331,170,916	-
10604011	Accumulated Depreciation-Buildings	-	119,866,522
10604990	Other Structures	5,691,235	-
10604991	Accumulated Depreciation-Other Structures	-	1,747,033
10605010	Machinery	402,530	-
10605011	Accumulated Depreciation-Machinery	-	293,438
10605020	Office Equipment	12,733,166	-
10605021	Accumulated Depreciation-Office Equipment	-	10,713,369
10605030	Information and Communications Technology Equipment	1,154,360	-
10605031	Accumulated Depreciation-Information and Communications Technology Equip	-	105,602
10605130	Sports Equipment	291,971	-
10605131	Accumulated Depreciation-Sports Equipment	-	148,000
10605990	Other Machinery and Equipment	14,318,915	-
10605991	Accumulated Depreciation-Other Machinery and Equipment	-	12,683,636
10606010	Motor Vehicles	18,618,796	-
10606011	Accumulated Depreciation-Motor Vehicles	-	11,355,865
10607010	Furniture and Fixtures	18,680,289	-
10607011	Accumulated Depreciation-Furniture and Fixtures	-	15,415,630
10609010	Leased Assets Improvements, Land	124,211,840	-
10609011	Accumulated Depreciation-Leased Assets Improvements, Land	-	36,012,063
10609020	Leased Asset Improvements, Buildings and Other Structures	-	-
10698010	Construction in Progress-Land Improvements	815,208	-
10698030	Construction in Progress-Buildings and Other Structures	2,207,391	-
10698050	Construction in Progress-Leased Assets Improvements	2,018,964	-
10699990	Other Property, Plant and Equipment	1,084,017	-
10699991	Accumulated Depreciation-Other Property, Plant and Equipment	-	1,051,657
10801020	Computer Software	1,460,036	-
10801021	Accumulated Amortization-Computer Software	-	1,391,032

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UACS	ACCOUNT NAME	DEBIT	CREDIT
10801990	Other Intangible Assets	12,896	-
11201010	Deferred Tax Assets	8,978,532	-
19901030	Advances to Special Disbursing Officer	260,310	-
19901040	Advances to Officers and Employees	-	0
19902050	Prepaid Insurance	61,191	-
19902060	Input Tax	10,247,944	-
19902070	Creditable Input Tax	722,083	-
19902080	Withholding Tax at Source	8,722,457	-
19902990	Other Prepayments	537,327	-
19903990	Other Deposits	2,798,661	-
20101010	Accounts Payable	-	10,044,651
20101020	Due to Officers and Employees	-	16,056
20101080	Awards/Rewards Payable	40,714	-
20101090	Due to World Scout Bureau	-	27,060,532
20101110	Insurance/Reinsurance Premium Payable	10,586	-
20101140	Payables to Joint Ventures	-	46,796,612
20199990	Other Financial Liabilities	-	1,085,292
20201010	Due to BIR	-	1,127,718
20201030	Due to Pag-IBIG	-	103,207
20201040	Due to PhilHealth	100	91,213
20201050	Due to NGAs	-	8,749,160
20201060	Due to Other Government Corporations	-	415,572
20201070	Due to LGUs	-	-
20201110	Due to SSS	237,174	27,780
20201120	Value Added Tax Payable	312,043	-
20201130	Income Tax Payable	1,511,881	-
20301060	Due to Central/Home/Head Office	-	53,832,418
20301062	Due to National Scout Shop	-	20,174,151
20301063	Due to NAFCO	11,550,532	-
20301071	Registration-Collection-In-Transit	-	15,861,451
20401010	Trust Liabilities	-	12,204,521
20401040	Guaranty/Security Deposits Payable	-	620,450
20401050	Customers' Deposits Payable	-	22,839,849
20501010	Deferred Finance Lease Revenue	4,096,844	-
20501030	Output Tax	-	9,433,225
20502010	Unearned Revenue/Income-Investment Property	-	14,658,143
20601020	Leave Benefits Payable	-	3,745,847
20601030	Retirement Gratuity Payable	-	13,219,804
29999990	Other Payables	66,315	894,779
30101010	Accumulated Surplus/(Deficit)	-	4,374,790,632
30501020	Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Instruments	-	7,832,247
30701010	Retained Earnings/(Deficit)	-	132,462,208
30801010	Share Capital	-	20,000,000
40201010	Permit Fees	-	267,500
40201020	Registration Fees	-	1,004,450
40202050	Rent/Lease Income	-	16,723,308
40202090	Waterworks System Fees	-	174,087
40202100	Power Supply System Fees	-	1,036,701
40202160	Sales Revenue	-	18,226,748
40202161-01	Sales Discounts	6,980,103	-
40202161-02	Sales Returns	-	-
40202200	Dividend Income	-	49,887
40202210	Interest Income	-	934,823
40501010	Gain on Foreign Exchange (FOREX)	-	602
40699990	Miscellaneous Income	-	1,542,396
50101010	Salaries and Wages-Regular	13,552,002	-
50102010	Personnel Economic Relief Allowance (PERA)	1,233,545	-
50102020	Representation Allowance (RA)	788,250	-
50102030	Transportation Allowance (TA)	404,987	-
50102040	Clothing/Uniform Allowance	600,000	-
50102120	Longevity Pay	924,900	-
50102160	Mid-Year Bonus	2,267,134	-
50102990	Other Bonuses and Allowances	1,539,985	-
50103010	Retirement and Life Insurance Premiums	1,013,848	-
50103020	Pag-IBIG Contributions	62,400	-
50103030	PhilHealth Contributions	169,427	-

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UACS	ACCOUNT NAME	DEBIT	CREDIT
50104020	Retirement Gratuity	2,161,277	-
50104030	Terminal Leave Benefits	110,930	-
50104990	Other Personnel Benefits	-	-
50201010	Traveling Expenses-Local	844,249	-
50201020	Traveling Expenses-Foreign	17,088	-
50202010	Training Expenses	364,640	-
50203010	Office Supplies Expenses	68,555	-
50203090	Fuel, Oil and Lubricants Expenses	575,274	-
50203140	Linens and Beddings Expenses	48,214	-
50203210	Semi-Expendable Machinery and Equipment Expenses	7,118	-
50203220	Semi-Expendable Furniture, Fixtures and Books Expenses	428,571	-
50203260	Electrical Supplies and Materials Expenses	63,008	-
50203990	Other Supplies and Materials Expenses	-	-
50204010	Water Expenses	255,174	-
50204020	Electricity Expenses	2,950,424	-
50205010	Postage and Courier Services	103,942	-
50205020	Telephone Expenses	482,793	-
50205030	Internet Subscription Expenses	452,093	-
50206010	Awards/Rewards Expenses	841,850	-
50211020	Auditing Services	1,497,664	-
50211030	Consultancy Services	176,786	-
50211990	Other Professional Services	2,893,018	-
50212010	Environment/Sanitary Services	29,098	-
50212030	Security Services	1,050,411	-
50212990	Other General Services	99,621	-
50213040	Repairs and Maintenance-Buildings and Other Structures	103,708	-
50213050	Repairs and Maintenance-Machinery and Equipment	18,854	-
50213060	Repairs and Maintenance-Transportation Equipment	359,032	-
50214990	Assistance/Subsidies/Contribution-Others	22,206	-
50215010	Taxes, Duties and Licenses	3,870,367	-
50215020	Fidelity Bond Premiums	27,750	-
50215030	Insurance Expenses	1,996,337	-
50299010	Advertising, Promotional and Marketing Expenses	10,200	-
50299030	Representation Expenses	126,686	-
50299040	Transportation and Delivery Expenses	10,420	-
50299050	Rent/Lease Expenses	44,643	-
50299060	Membership Dues and Contributions to Organizations	1,152,200	-
50299070	Subscription Expenses	120,820	-
50299140	Documentary Stamps Expenses	223,570	-
50299180	Major Events and Conventions Expenses	1,990,025	-
50299990	Other Maintenance and Operating Expenses	1,046,256	-
50301010	Management Supervision/Trusteeship Fees	1,460,720	-
50301040	Bank Charges	6,437	-
50301990	Other Financial Charges	2,606	-
50402010	Cost of Sales	7,117,074	-
50501010	Depreciation-Investment Property	24,857,650	-
50501020	Depreciation-Land Improvements	814,396	-
50501040	Depreciation-Buildings and Other Structures	4,470,308	-
50501050	Depreciation-Machinery and Equipment	275,262	-
50501060	Depreciation-Transportation Equipment	273,214	-
50501070	Depreciation-Furniture, Fixtures and Books	333,666	-
50501090	Depreciation-Leased Assets Improvements	1,848,619	-
50501990	Depreciation-Other Property, Plant and Equipment	119,653	-
50504010	Loss on Foreign Exchange (FOREX)	2,307	-
50505020	Rebates	-	-
Grand Total		5,467,136,950	5,467,136,950

Prepared and Certified Correct by:


DIANARA B. BAÑEZ
 Accountant

Noted by:


JOSEPH FLORANTE C. ALVARO
 Director for Finance