

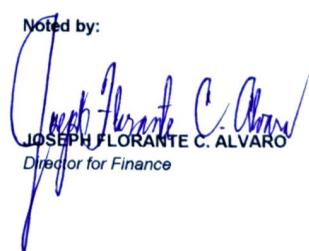
BOY SCOUTS OF THE PHILIPPINES
STATEMENT OF FINANCIAL POSITION
As at September 30, 2022
(In Philippine Peso)

	2022
ASSETS	
Current Assets	
Cash and cash equivalents	256,560,997
Financial assets	9,787,697
Receivables	255,703,786
Inventories	24,665,837
Other current assets	24,387,719
Total Current Assets	571,106,036
Non-Current Assets	
Investment property	3,741,502,317
Property, plant and equipment - net	398,654,629
Intangible assets	81,899
Deferred tax assets	8,978,532
Total Non-Current Assets	4,149,217,377
TOTAL ASSETS	4,720,323,413
LIABILITIES	
Current Liabilities	
Financial liabilities	53,113,326
Inter-agency payables	8,527,730
Intra-agency payables	74,072,513
Deferred credits/unearned income	19,956,539
Provisions	16,640,544
Total Current Liabilities	172,310,652
Non-Current Liabilities	
Trust liabilities	36,268,706
Other Payables	32,394,339
Total Non-Current Liabilities	68,663,045
TOTAL LIABILITIES	240,973,697
NET ASSETS (TOTAL ASSETS LESS TOTAL LIABILITIES)	4,479,349,717
NET ASSET/EQUITY	
Accumulated surplus	4,479,349,717
TOTAL NET ASSETS/EQUITY	4,479,349,717

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 **Sept. 30, 2022**
(In Philippine Peso)

	2022
REVENUE	
Service income	1,808,140
Business income	84,159,729
Shares, Grants and Donations	-
TOTAL REVENUE	85,967,869
LESS: CURRENT OPERATING EXPENSES	
Personnel services	35,438,883
Maintenance and other operating expenses	39,587,303
Financial expenses	8,879,177
Direct costs	12,993,211
Non-cash expenses	48,063,945
TOTAL CURRENT OPERATING EXPENSES	144,962,519
SURPLUS/(DEFICIT) FROM CURRENT OPERATIONS	(58,994,650)
Other Non-Operating Income	1,656,351
Gains	874
Losses	(2,307)
Discounts and rebates	-
SURPLUS/(DEFICIT) BEFORE TAX	(57,339,733)
Income tax expense	
SURPLUS/(DEFICIT) AFTER TAX	(57,339,733)
Net assistance/subsidy	
NET SURPLUS/(DEFICIT) FOR THE PERIOD	(57,339,733)

Prepared and Certified Correct by:


DIANARA B. BANEZ
Accountant

Noted by:


JOSEPH FLORANTE C. ALVARO
Director for Finance

BOY SCOUTS OF THE PHILIPPINES

TRIAL BALANCE

As of September 30, 2022

UACS	ACCOUNT NAME	DEBIT	CREDIT
10101010	Cash-Collecting Officers	6,254,794	-
10101020	Petty Cash	420,089	-
10102020	Cash in Bank-Local Currency, Current Account	136,920,669	-
10103030	Cash in Bank-Foreign Currency, Savings Account	6,712,231	-
10105020	Time Deposits-Local Currency	106,253,213	-
10208010	Available for Sale Securities	9,787,697	-
10301010	Accounts Receivable	66,984,122	-
10301012	Allowance for Impairment-Accounts Receivable	-	7,657,611
10301220	Receivables from Joint Ventures	101,318,345	-
10302010	Operating Lease Receivable	10,961,739	-
10303050	Due from Other Government Corporations	1,068,229	-
10304060	Due from Central Office/Home/Head Office	54,417,243	-
10304062	Due from National Scout Shop	26,516,801	-
10399010	Receivables-Disallowances/Charges	67,997	-
10399020	Due from Officers and Employees	2,026,921	-
10401010	Merchandise Inventory	22,876,031	-
10401012	Allowance for Impairment-Merchandise Inventory	-	676,640
10402990	Other Supplies and Materials for Distribution	473,214	-
10404010	Office Supplies Inventory	1,950,019	-
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	-	385,225,040
10601010	Land	68,966,809	-
10602990	Other Land Improvements	39,774,975	-
10602991	Accumulated Depreciation-Other Land Improvements	-	32,524,211
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	-	122,101,675
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	12,826,535	-
10605021	Accumulated Depreciation-Office Equipment	-	10,713,369
10605030	Information and Communications Technology Equipment	1,221,235	-
10605031	Accumulated Depreciation-Information and Communications Technology Equipm	-	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	-	15,087,594
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
10801990	Other Intangible Assets	12,896	-
11201010	Deferred Tax Assets	8,978,532	-
19901030	Advances to Special Disbursing Officer	263,878	-

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UACS	ACCOUNT NAME	DEBIT	CREDIT	0
19901040	Advances to Officers and Employees	-	-	0
19902050	Prepaid Insurance	68,722	-	-
19902060	Input Tax	10,115,338	-	-
19902070	Creditable Input Tax	962,098	-	-
19902080	Withholding Tax at Source	9,791,462	-	-
19902990	Other Prepayments	387,560	-	-
19903990	Other Deposits	2,798,661	-	-
20101010	Accounts Payable	-	5,363,380	-
20101020	Due to Officers and Employees	107,480	-	-
20101080	Awards/Rewards Payable	13,893	-	-
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	-	1,175,096	-
20201030	Due to Pag-IBIG	-	121,277	-
20201040	Due to PhilHealth	100	47,406	-
20201050	Due to NGAs	-	8,749,160	-
20201060	Due to Other Government Corporations	-	419,702	-
20201070	Due to LGUs	-	-	-
20201110	Due to SSS	243,749	27,780	-
20201120	Value Added Tax Payable	256,961	-	-
20201130	Income Tax Payable	1,511,881	-	-
20301060	Due to Central/Home/Head Office	-	53,832,418	-
20301062	Due to National Scout Shop	-	20,240,096	-
20301063	Due to NAFCO	11,547,958	-	-
20301071	Registration-Collection-In-Transit	-	15,811,251	-
20401010	Trust Liabilities	-	13,838,519	-
20401040	Guaranty/Security Deposits Payable	-	547,879	-
20401050	Customers' Deposits Payable	-	21,882,308	-
20501010	Deferred Finance Lease Revenue	-	0	-
20501030	Output Tax	-	9,874,011	-
20502010	Unearned Revenue/Income-Investment Property	-	10,082,529	-
20601020	Leave Benefits Payable	-	3,420,739	-
20601030	Retirement Gratuity Payable	-	13,219,804	-
29999990	Other Payables	-	1,070,514	-
30101010	Accumulated Surplus/(Deficit)	-	4,376,394,994	-
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	-	287,500	-
40201020	Registration Fees	-	1,520,640	-
40202050	Rent/Lease Income	-	33,756,135	-
40202090	Waterworks System Fees	-	325,554	-
40202100	Power Supply System Fees	-	5,121,936	-
40202160	Sales Revenue	-	51,528,442	-
40202161-01	Sales Discounts	7,845,491	-	-
40202161-02	Sales Returns	-	-	-
40202200	Dividend Income	-	49,887	-
40202210	Interest Income	-	1,223,266	-
40501010	Gain on Foreign Exchange (FOREX)	-	874	-
40699990	Miscellaneous Income	-	1,656,351	-
50101010	Salaries and Wages-Regular	19,938,085	-	-
50102010	Personnel Economic Relief Allowance (PERA)	1,830,909	-	-
50102020	Representation Allowance (RA)	1,231,720	-	-
50102030	Transportation Allowance (TA)	590,127	-	-
50102040	Clothing/Uniform Allowance	600,000	-	-
50102120	Longevity Pay	1,372,950	-	-
50102160	Mid-Year Bonus	2,267,134	-	-
50102990	Other Bonuses and Allowances	2,288,735	-	-
50103010	Retirement and Life Insurance Premiums	1,501,568	-	-
50103020	Pag-IBIG Contributions	92,200	-	-
50103030	PhilHealth Contributions	340,897	-	-
50104020	Retirement Gratuity	3,249,500	-	-
50104030	Terminal Leave Benefits	135,059	-	-
50104990	Other Personnel Benefits	-	-	-

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UACS	ACCOUNT NAME	DEBIT	CREDIT
50201010	Traveling Expenses-Local	1,453,150	-
50201020	Traveling Expenses-Foreign	87,539	-
50202010	Training Expenses	382,640	-
50203010	Office Supplies Expenses	611,416	-
50203090	Fuel, Oil and Lubricants Expenses	918,062	-
50203140	Linens and Beddings Expenses	48,214	-
50203210	Semi-Expendable Machinery and Equipment Expenses	41,817	-
50203220	Semi-Expendable Furniture, Fixtures and Books Expenses	484,938	-
50203260	Electrical Supplies and Materials Expenses	91,892	-
50203990	Other Supplies and Materials Expenses	23,363	-
50204010	Water Expenses	506,229	-
50204020	Electricity Expenses	8,221,931	-
50205010	Postage and Courier Services	303,113	-
50205020	Telephone Expenses	706,353	-
50205030	Internet Subscription Expenses	658,674	-
50206010	Awards/Rewards Expenses	863,725	-
50207020	Research, Exploration and Development Expenses	41,000	-
50211020	Auditing Services	2,995,327	-
50211030	Consultancy Services	176,786	-
50211990	Other Professional Services	4,609,555	-
50212010	Environment/Sanitary Services	43,647	-
50212030	Security Services	1,846,000	-
50212990	Other General Services	99,621	-
50213040	Repairs and Maintenance-Buildings and Other Structures	439,275	-
50213050	Repairs and Maintenance-Machinery and Equipment	193,559	-
50213060	Repairs and Maintenance-Transportation Equipment	389,199	-
50214990	Assistance/Subsidies/Contribution-Others	43,401	-
50215010	Taxes, Duties and Licenses	4,186,075	-
50215020	Fidelity Bond Premiums	100,883	-
50215030	Insurance Expenses	1,999,702	-
50299010	Advertising, Promotional and Marketing Expenses	19,380	-
50299030	Representation Expenses	150,493	-
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	976,806	-
50299140	Documentary Stamps Expenses	223,570	-
50299180	Major Events and Conventions Expenses	3,363,108	-
50299990	Other Maintenance and Operating Expenses	1,079,598	-
50301010	Management Supervision/Trusteeship Fees	8,869,513	-
50301040	Bank Charges	6,787	-
50301990	Other Financial Charges	2,876	-
50402010	Cost of Sales	12,993,211	-
50501010	Depreciation-Investment Property	37,286,475	-
50501020	Depreciation-Land Improvements	1,221,594	-
50501040	Depreciation-Buildings and Other Structures	6,705,462	-
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		5,530,658,406	5,530,658,406

Prepared and Certified Correct by:


DIANARA B. BANEZ
Accountant

Noted by:


JOSEPH FLORANTE C. ALVARO
Director for Finance