



2. EXPENDITURE  
INTER AMERICAN REGION

Firmado para Efectos  
de Identificación  
ERNST & YOUNG LTDA.

	FISCAL YEAR 2006/2007	FISCAL YEAR 2005/2006
<b>A. OPERATIONAL EXPENDITURE</b>	<b>US\$</b>	<b>US\$</b>
<b>DIRECTION &amp; SUPPORT</b>		
Staff Costs	220.032	188.169
Travel	8.790	3.334
Committee Meetings	3.783	4.651
<b>Sub-Total</b>	<b>232.605</b>	<b>196.154</b>
<b>Premises</b>		
Rent	8.673	17.469
Electricity	6.817	5.202
Cleaning	2.302	2.225
Maintenance	5.291	1.629
Insurance	1.295	1.401
Water	847	774
Gas	1.645	1.062
Land taxes	4.140	3.128
<b>Sub-Total</b>	<b>31.010</b>	<b>32.890</b>
<b>Administration</b>		
Maintenance & Repair	91	78
Insurance	654	1.246
Stationery	1.931	2.012
Printing Internal publications	721	800
Postal charges & telecommunications	4.347	12.974
Books & Subscriptions	184	0
<b>Sub-Total</b>	<b>7.928</b>	<b>17.110</b>
<b>Other charges</b>		
Audit	12.000	8.000
Hospitality	136	431
Bank charges & Interests	3.251	6.516
Membership Fees Int Org.	0	2.048
Car (transportation)		
Contingencies		
Office Moving	646	2.495
Aquipment adquisition	991	
Miscellaneous Direction & Support		
<b>Sub-Total</b>	<b>17.024</b>	<b>19.490</b>
<b>Data Processing</b>		
Acquisition Software	361	362
Maintenance Hardware	640	327
Consumable	2.210	2.252
<b>Sub-Total</b>	<b>3.211</b>	<b>2.941</b>
<b>Depreciation</b>	<b>15.516</b>	<b>16.154</b>
<b>Bad Debts</b>	<b>6.037</b>	<b>33.741</b>
<b>Stock Fluctuation</b>	<b>51.478</b>	<b>0</b>
<b>PR &amp; Communications</b>		
Publication	452	
Newsletter		
Publicity	179	
Audiovisuals		

2. EXPENDITURE  
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World/Regional Jamboree & JOTA  
Exhibitions  
Assistance to Associations  
WebSite

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Miscellaneous		
<b>Sub-Total</b>	631	0
<b>TOTAL DIRECTION &amp; SUPPORT</b>	<b>365.440</b>	<b>318.480</b>

	FISCAL YEAR 2006/2007	FISCAL YEAR 2005/2006
	US\$	US\$
<b># Brought forward - Direction &amp; Support</b>	<b>365.440</b>	<b>318.480</b>
<b><u>Provisions &amp; Reserves &amp; Miscellaneous</u></b>		
<b>B. OPERATIONS</b>		
Staff Costs	101.540	166.464
Travels	3.883	3.372
Publications	1.205	909
Audiovisuals		
Audiovisuals development		
Documentation		
<b>Sub-Total</b>		
Miscellaneous	106.628	170.745
	798	475
<b>TOTAL OPERATIONS</b>	<b>107.426</b>	<b>171.220</b>
<b>C. KANDERSTEG</b>		
Staff costs & other expenses	Europe only	Europe only
<b>TOTAL KANDERSTEG</b>	<b>0</b>	<b>0</b>
<b>D. GRANTS TO REGIONS</b>		
Operational Allocations		
Field Activities Allocations		
<b>TOTAL GRANT TO REGIONS</b>	<b>0</b>	<b>0</b>
<b>E. CURRENCY FLUCTUATIONS</b>		
Chilen Pesos	-59.144	
<b>F. PROJECT EXPENDITURE</b>		
Field Activities	20.585	14.357
Associations' expenditure for hosting activities		
Special Projects	143.493	117.834
CD Activities		
Transfer to/from projects funds		
<b>TOTAL PROJECT EXPENDITURE</b>	<b>164.078</b>	<b>132.191</b>
<b>G. LOSS ON PROJECTS</b>		
<b>TOTAL EXPENDITURE</b>	<b>577.800</b>	<b>621.891</b>

3. ASSETS  
INTER AMERICAN REGION

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ERNST & YOUNG LLP

	FISCAL YEAR 2006/2007	FISCAL YEAR 2005/2006
<b>ASSETS</b>		
A. <u>Unrestricted cash</u>		
Bank	15.092,00	5.022,00
Cash	163,00	264,00
Stamps		
Cheques		
<b>Sub-Total</b>	15.255,00	5.286,00
Deposits		
<b>Sub-Total</b>	<b>15.255,00</b>	<b>5.286,00</b>
B. <u>Restricted Cash</u>		
Bank		
Deposits		
<b>Sub-Total</b>	-	-
C. <u>Accounts Receivable</u>		
Accounts Receivable	40.842,00	56.820,00
Allowance for doubtful accounts		
Advances for travel Expenses	810,00	769,00
Loans to Staff	4.175,00	1.011,00
<b>Sub-Total</b>	45.827,00	58.600,00
D. <u>Inventories</u>		
Inventories	192.087,00	214.105,00
Accumulated Stock Fluctuations	(171.720,00)	(155.616,00)
Educational material in process	76.761,00	85.200,00
	97.128,00	143.689,00
E. <u>Transitory Assets</u>		
Prepaid Expenses	185,00	92,00
Due from Special Funds	Geneva only	Geneva only
Accounts with Score International	Geneva only	Geneva only
Long Term Guarantees		
Other Assets	2.249.243,00	2.136.791,00
<b>Sub-Total</b>	<b>2.249.428,00</b>	<b>2.136.883,00</b>
F. <u>Inter-office accounts</u>		
Africa Region	Geneva only	Geneva only
Arab Region	Geneva only	Geneva only
Asia-Pacific Region	Geneva only	Geneva only
European Region	Geneva only	Geneva only
Inter-American Region	Geneva only	Geneva only
Eurasia Region	Geneva only	Geneva only
WSB Geneva		
Sub-Regional Office 1		
Sub-Regional Office 2		
<b>Sub-Total</b>	-	-
G. <u>Restricted Funds</u>	Geneva only	Geneva only
H. <u>Fixed Assets (less accumulated depreciation)</u>		
Fixed Assets	1.364,00	1.364,00
Lands & Buildings	532.594,00	516.097,00
Furniture & Equipment	12.143,00	17.345,00
Vehicles		
<b>Sub-Total</b>	<b>546.101,00</b>	<b>534.806,00</b>
<b>TOTAL ASSETS</b>	<b>2.953.739,00</b>	<b>2.879.264,00</b>

The amounts recorded in Restricted cash correspond

Invoices paid for the next fiscal year

Transitory Assets & Other Assets

4. LIABILITIES  
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	FISCAL YEAR 2006/2007	FISCAL YEAR 2005/2006
	US\$	US\$
<b>A. CURRENT LIABILITIES</b>		
Bank overdraft		
Registration Fees received in advance	212,00	389,00
Accounts Payable & other liabilities	11.358,00	13.839,00
Accrued Expenses	16.862,00	18.898,00
Due to Special Funds	<b>Geneva only</b>	<b>Geneva only</b>
WSB Geneva	42.960,00	43.150,00
Inter-office accounts	184.077,00	179.730,00
Amount due from Sub-office 2		
Africa Region	<b>Geneva only</b>	<b>Geneva only</b>
Arab Region	<b>Geneva only</b>	<b>Geneva only</b>
Asia-Pacific Region	<b>Geneva only</b>	<b>Geneva only</b>
European Region	<b>Geneva only</b>	<b>Geneva only</b>
Inter-American Region	<b>Geneva only</b>	<b>Geneva only</b>
Eurasia Region	<b>Geneva only</b>	<b>Geneva only</b>
Scout Foundation		
Loan Short term	66.967,00	54.862,00
Provision for vacation	22.360,00	21.782,00
Restricted & designated Funds	<b>Geneva only</b>	<b>Geneva only</b>
<b>Sub-total</b>	<b>344.796,00</b>	<b>332.650,00</b>
<b>B. LONG TERM LIABILITIES</b>		
Provision for Currency Fluctuation	54.963,00	74.963,00
Provision for Matching Grant for Fees		
Provisions (other)	19.427,00	41.491,00
Reserves		
Loans	1.527.105,00	1.449.329,00
Funds for Special Projects	322.962,00	315.087,00
Fixed Estate Fund		
Funds held in trust	<b>Geneva only</b>	<b>Geneva only</b>
<b>Sub-total</b>	<b>1.924.457,00</b>	<b>1.880.870,00</b>
<b>C. OWN FUNDS</b>		
Accumulated Surplus beginning of Period	228.466,00	228.466,00
Result of Period	18.741,00	43.152,00
Accumulated Surplus end of Period	437.279,00	394.126,00
<b>Sub-total</b>	<b>684.486,00</b>	<b>665.744,00</b>
<b>TOTAL LIABILITIES</b>	<b>2.953.739,00</b>	<b>2.879.264,00</b>

Accrued Expenses & Due to Special Fur

loans with banks & otther entities

holidays not taken by the staff

loans with banks & otther entities  
corresponds to 6 projects - Total Closin