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World Organization of the Scout Movement  
Organisation Mondiale du Mouvement Scout  
Всемирная Организация Скаутского Движения  
Organización Mundial del Movimiento Scout  
المنظمة العالمية للحركة الكشفية

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**Circular No. 17 series of 2014**

To: Chief Commissioners  
International Commissioners  
Chief Scout Executives

**Subject: Guideline on Code of Ethics in Partnerships**  
**Suggested Basic Accounting Procedures for NSOs**  
**APR Workshop Recommendations (2009-2012) under Finance**  
**Definition of Self Reliant, Independent and Well Managed**

10 October 2014

Dear Colleagues,

Greetings from the Asia- Pacific Regional Office!

In one of the priority areas of the Asia-Pacific Regional Plan 2012-2015 Vision 2020, on Finance, it encourages financial self-reliance in NSOs, and that by 2015, improve their financial management capability and strengthen their fundraising capabilities including partnership.

On behalf of the APR Financial Resources Sub-Committee, we are sharing the following guidelines to assist NSOs in the area of Finance:

1. Guideline on Code of Ethics in Partnerships
2. Suggested Basic Accounting Procedures for NSOs

Further, to complete the action steps under the 2 objectives of the Finance, we are sharing the recommendations of the past workshops (2009-2012) under the same area.

Attached is the APR Circular No. 15 series of 2010 for your perusal and guidance.

We hope that these documents will be useful to the NSOs and will inspire all of us to do more for our respective organization.

With best regards,



**J RIZAL C PANGILINAN**  
Regional Director