

**MINUTES OF THE AUDIO VIDEO CONFERENCE OF CGA OF ASIA REGION  
HELD ON 20<sup>TH</sup> DECEMBER 2004 AT 1100 HOURS PAKISTAN STANDARD TIMES**

An audio video conference of Controller General of Accounts of Asia region participated by Afghanistan, Bangladesh, Bhutan, Nepal, Sri Lanka and Pakistan was held at 1100 hrs Pakistan Standard Times on December 20, 2004. Before the audio video conference talking points for the conference were circulated which unfortunately reached CGA India very late, therefore, CGA India could not manage to participate. Controller General of Accounts Pakistan apologizes for delayed communication. However, Addl. CGA India was briefed about the conference on telephone. Very elaborate and encompassing discussion took place on the talking points and the following decisions were made:

**1. Formation of Committees**

It was agreed by the Members to formulate four committees. Chairman and Members of the Committees would be as follows :

|      |  |                        |  |
|------|--|------------------------|--|
| i.   | Committee on Government Accounting Standards   | Chairman<br>Member     | DG Srilanka ✓<br>DG Maldives ✓   |
| ii.  | Committee on developing I.T. Strategies in accounting functions.                               | Chairman<br>Member     | CGA India ✓<br>CGA Bangladesh ✓  |
| iii. | Committee on capacity building in each member country's organizations - training requirements. | Chairman<br>Member     | CGA Pakistan ✓<br>Director Bhutan ✓  |
| iv.  | Committee on developing best practices in Public Financial Management.                         | Chairman<br><br>Member | Financial Comptroller<br>General Nepal<br><br>Dy. Auditor General<br>Afghanistan ✓ |

The Chairman were requested to complete their proposals within six months and TOR for their respective areas of interest would be circulated within 15 days to the Members through CGA Pakistan.

**2. Research Projects**

For the research projects the following topics were assigned to CGA Pakistan and DG Sri Lanka.

- i) Managing the transition from cash based accounting to accrual accounting.

- ii) Global trends in financial reporting-usage in member countries.

Sri Lanka was also requested to coordinate with rest of the members to get their input on the best practices being followed in matters relating to Financial Reporting. They were requested to circulate their papers in three months time.

3. Printing and Journal of Association

The action on the printing of Journal of the Association was pended till the next CGA conference.

4. Training

Regarding holding of training and exchange programs of the officials of the member countries, CGA Bangladesh suggested that officers from various Members Countries may be attached with other countries for training in the areas of specialization of the later countries. It was suggested by Director General Sri Lanka to have the joint training programs. The Director, Bhutan welcome the proposals and supported the proposal of Bangladesh and Sri Lanka. The Financial Comptroller General Nepal showed keen interest for training in PIFRA Program in Pakistan. The Deputy Auditor General of Afghanistan also supported the idea of exchange programme and training. It was decided that Members countries would firm up their proposals and send them to CGA Pakistan.

It was agreed that Members would notify to each other the training programme being undertaken in their respective countries and the facilities available in each country. The Members would be encouraged to send their officials for training to any specific program like that of PIFRA in Pakistan for orientation.

5. Invitation to new Members

Regarding the invitation to new Members it was agreed that CGA Pakistan would send invitation to the Controllers General in Asia Region countries. It was requested that the Members would help CGA Pakistan in getting the addresses and the names of the contact persons of the other Controllers General of Accounts.

6. Establishment of Website

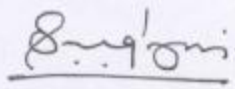
Members were of the view that CGA India be requested to help establish the website as early as possible and all Members countries to nominate an officer who will help CGA India in updating website on quarterly basis.

Formulation of Manual of Procedure and Action Plan for the  
Year 2005 - 2006

For the formulation of Manual of Procedure and Action Plan for the AGAOA, Members requested CGA Bangladesh to take on this assignment CGA Bangladesh accepted the request.

6. Additional Points

It was proposed by Director General, Sri Lanka that similar conferences may be held after every 03 months, which was accepted. It was also reminded that during the CGA conference in Islamabad, Afghanistan volunteered itself for holding the next CGA conference. Members requested Afghanistan to get approval of their government for holding the next conference. The meeting ended with the vote of thanks and all Members wished a very happy new year on the occasion.

 30/12/04

( S. Nasrul Karim A. Ghaznavi )  
Dy. Controller General