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Technical Assistance for  
Strengthening the Audit  
Capability of Members of  
the Asian Organization of  
Supreme Audit Institutions  
(Financed by the Japan  
Special Fund)

August 2005

Asian Development Bank

## ABBREVIATIONS

ADB	–	Asian Development Bank
ASOSAI	–	Asian Organization of Supreme Audit Institutions
BAJ	–	Board of Audit of Japan
DMC	–	developing member country
GAF	–	Government Auditing Foundation of Japan
IDI	–	INTOSAI Development Initiative
INTOSAI	–	International Organization of Supreme Audit Institutions
PWTM	–	preworkshop trainers meeting
RAW	–	regional audit workshop
SAI	–	supreme audit institutions
SPASAI	–	South Pacific Association of Supreme Audit Institutions
TA	–	technical assistance

## TECHNICAL ASSISTANCE CLASSIFICATION

<b>Sector</b>	–	Law, economic management, and public policy
<b>Subsector</b>	–	Public finance and expenditure management
<b>Themes</b>	–	Governance, regional cooperation

## NOTE

In this report, "\$" refers to US dollars.

This report was prepared by a team consisting of H. L. Wang (team leader) and N. G. Amorado.

## I. INTRODUCTION

1. The Asian Organization of Supreme Audit Institutions (ASOSAI)<sup>1</sup> is a regional working group of the International Organization of Supreme Audit Institutions (INTOSAI).<sup>2</sup> The Asian Development Bank (ADB) has provided nine regional technical assistance (TA) grants to both ASOSAI and the South Pacific Association of Supreme Audit Institutions (SPASAI) since 1989.<sup>3</sup> Providing TAs to ASOSAI and SPASAI has proven beneficial to ADB developing member countries (DMCs), since the majority of the DMCs are ASOSAI or SPASAI members. ADB's TAs have helped the supreme audit institutions (SAIs) within the DMCs strengthen their auditing and training capabilities. Such strengthening is essential for promoting financial accountability and good governance in the public sector of the region.

2. After ADB's first TA in 1990,<sup>4</sup> ASOSAI was able to start training activities using its own funds in 1992 and trainers from host SAIs. After the second and third TA,<sup>5</sup> ASOSAI created a training infrastructure, including its own pool of regional trainers recruited from its member SAIs. The fourth TA<sup>6</sup> expanded ASOSAI's pool of trainers and enabled it to conduct more training courses using its own funds, trainers, and training material. On its own, ASOSAI has completed 15 training workshops so far. Post-TA activities show that a number of SAIs were able to conduct similar audit training in their respective countries applying INTOSAI auditing standards. The success of previous TAs was attributed to the strong sense of ownership and commitment of INTOSAI Development Initiative (IDI),<sup>7</sup> ASOSAI, and member SAIs. The participative and consultative processes throughout the TA planning and implementation period encouraged regional cooperation and collaboration among the SAIs. The use of the latest information technology facilitated consultation and information-sharing among the training specialists, enabling them to collectively design and develop a course without leaving their respective offices. Taken together, these factors also contributed to the sustainability of the TAs.<sup>8</sup>

3. To further strengthen SAI's audit capability and training programs, ASOSAI, through its training administrator—the Board of Audit of Japan (BAJ)—approached ADB in 2004 to initiate a possible fifth TA in 2005. After discussions, ADB, BAJ, and IDI agreed in principle on the TA's impact, outcome, outputs, implementation arrangements, cost, and financing arrangements. See Appendix 1 for the TA design and monitoring framework. The Office of the Auditor General submitted the concept paper to the Vice-President (Knowledge and Management and

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<sup>1</sup> Established in 1979, the primary missions of ASOSAI are to promote understanding and cooperation among member institutions, provide facilities for training and continuing education for government auditors, serve as a regional link in the field of public audit, and promote closer collaboration and brotherhood among auditors in the government services among member institutions.

<sup>2</sup> INTOSAI, established in 1953, is the professional organization of SAIs in countries that belong to the United Nations or its specialized agencies.

<sup>3</sup> Five TAs were provided to SPASAI from August 1989 to June 2002 and four TAs to ASOSAI from June 1990 to December 2001.

<sup>4</sup> ADB. 1990. *Technical Assistance for ASOSAI Audit Training Program*, Manila (TA 5386-REG, for \$446,000, approved on 1 June 1990).

<sup>5</sup> ADB. 1996. *Technical Assistance for Regional Long-Term Audit Training Program for Members of ASOSAI*. Manila (TA 5688-REG, for \$1,000,000, approved on 13 June 1996).

ADB. 1999. *Technical Assistance for Regional Long-term Audit Training Program for Members of ASOSAI (Phase II)*. Manila (TA 5872-REG, for \$300,000, approved on 3 December 1999).

<sup>6</sup> ADB. 2001. *Technical Assistance for Strengthening the Regional Training Capability of the ASOSAI*. Manila (TA 6014-REG, for \$650,000, approved on 18 December 2001).

<sup>7</sup> The INTOSAI Development Initiative (IDI) was established in 1986 as the training arm of INTOSAI. IDI's mission is to help SAIs, especially in developing and emerging nations, to improve their audit capacity and resolve audit issues through training and information sharing.

<sup>8</sup> Major lessons learned are noted in available TA Completion Reports as indicated in footnotes 5 and 6.

Sustainable Development) on 4 February 2005 with a copy to the Strategy and Policy Department. The President subsequently approved the concept paper on 30 March 2005.<sup>9</sup>

## II. ISSUES

4. Since ASOSAI's establishment in 1979, its membership has grown from 11 to 43 SAIs as of 30 March 2005. Of the 43 SAIs, 27 are from ADB member countries, of which 22 are DMCs (Appendix 2).

5. **Bridging the Gap in Audit Capability.** In earlier workshops held by ASOSAI, the training subjects were selected to accommodate as many SAI members as possible. Each SAI was given equal opportunity to participate in the training program. While the workshops have contributed to improving audit capability in the region, the feedback was that some topics were too advanced for the less experienced SAIs (targeted SAIs).<sup>10</sup> As more SAIs are expected to join ASOSAI, the gap in auditing capability between the targeted SAIs and the more advanced SAIs will widen.<sup>11</sup> The situation of the targeted SAIs lagging behind in audit capability is fast becoming a problem for ASOSAI. Inadequate financial resources for training the targeted SAIs worsen the audit capability gap.

6. BAJ surveyed ASOSAI members<sup>12</sup> in July 2004 to obtain feedback on the success and lessons learned from previous TAs. The survey was to help ensure that the design of this TA consider SAI concerns. Through the survey, ASOSAI members also expressed the need for assisting the targeted SAIs to bridge the audit capacity gap.

7. Minimizing the audit capability gap between SAIs in the region will enable all ASOSAI members to benefit equally from advanced audit courses and to cope better with emerging issues, such as strengthening public sector management and promoting anticorruption efforts in their respective countries.

8. **Multilingual Course Materials.** Another concern raised by ASOSAI members is their difficulty in using course materials currently prepared in English. A complete set of course material consists of instructor's guide, participant's notes, presentation slides, exercises and case studies, and suggested solutions. Translating the course materials into local languages will enable the SAIs to fully use them for in-house training programs. Having multilingual course materials will further enhance the sustainability of the TA and enable the SAIs to train more auditors in their countries.

9. **Link to ADB Strategy.** Assisting SAIs to enhance public accountability is in line with ADB's governance policy<sup>13</sup> and anticorruption policy.<sup>14</sup> The TA will promote good governance

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<sup>9</sup> This TA does not require consultants, thus the Auditor General approved the waiver for the *ADB Business Opportunities Listing Requirement* pursuant to Project Administration Instructions No. 2.02, Section D, para. 4.

<sup>10</sup> The targeted SAIs need more assistance, have less auditing experience, and were more recently established. See para. 12 for details.

<sup>11</sup> ADB developing member countries whose SAIs are not yet members of ASOSAI are Tajikistan, Timor-Leste, Turkmenistan, and Uzbekistan.

<sup>12</sup> The survey was to collect information on the engagement of training specialists for in-house training of member SAIs and seek suggestions on future training activities of ASOSAI. Of the 37 ASOSAI members, 30 responded to the survey.

<sup>13</sup> ADB. 1995. *Governance: Sound Development Management*. Manila.

<sup>14</sup> ADB. 1998. *Anticorruption Policy*. Manila. The related policy clarifications paper was approved in 2004.

and strengthen independence<sup>15</sup> and accountability in public finance and expenditure management in the region and at country levels. SAIs play a major role in auditing government accounts and operations and in promoting sound financial management and accountability in their governments. SAIs help ensure that public funds are properly safeguarded and used for their intended purposes. The TA will also provide tools to sustain regional cooperation among SAIs as trained auditors will apply harmonized INTOSAI auditing standards in their respective countries, while trainers will conduct in-country workshops for national auditors.

### **III. THE TECHNICAL ASSISTANCE**

#### **A. Impact and Outcome**

10 The TA will improve the auditing capability of the targeted SAIs (para. 12) and upgrade the training capacity of ASOSAI including its member SAIs. Enabling the trained auditors to apply their acquired audit concepts and techniques in their audit work, as described in the SAIs action plans, the SAIs will produce consistent and high quality audits by following INTOSAI auditing standards. With more experienced audit trainers and additional course materials, SAIs will be able to conduct extensive audit training and share audit experience and knowledge with each other more effectively. Such actions will enhance regional cooperation. Consequently, the TA will have an important impact on good governance at country and regional levels.

#### **B. Methodology and Key Activities**

11. The expected outputs consist of (i) at least four complete sets of course materials on at least two technical audit subjects, with two sets each in English and Russian, (ii) two complete sets of course materials on two technical audit subjects translated into a local language to be determined during assessment of the capacity-building needs (para. 13), (iii) reports on two capacity-building needs, (iv) 96 trained auditors from the targeted SAIs, (v) 14 experienced regional trainers, and (vi) action plans from the 10 targeted SAIs. With accessible updated course materials and experienced trainers, more training programs at the SAI levels will be available to train their auditors on conducting audits according to INTOSAI auditing standards. Furthermore, a practical action plan, including audit proposals from each participating SAI, will ensure on-job application of the audit knowledge and skills learned.

12. Providing assistance to the targeted SAIs will ensure that the TA achieves the expected outcome. SAIs with less auditing experience needs more assistance in upgrading their audit capability. This TA identified the targeted SAIs and grouped them by geographical location and language to be used as medium of instruction: (i) East and Central Asia, namely Azerbaijan, Kazakhstan, Krygyz Republic, and Mongolia (targeted SAI group 1); and (ii) Mekong and South Asia, namely Afghanistan, Cambodia, Lao People's Democratic Republic,<sup>16</sup> Maldives, Myanmar, and Viet Nam (targeted SAI group 2). All course materials will be initially prepared in English. For targeted SAI group 1, the course materials will be translated into and delivered in Russian. For targeted SAI group 2, the course materials will be delivered in English and translated into one or two local languages.

13. To accomplish the objectives, the key TA activities are: (i) two 3-week meetings to assess capacity-building needs and for the two SAI groups to, among others, identify immediate

<sup>15</sup> The Subcommittee on Independence under the INOSAI Auditing Standards Committee promotes SAI independence at International, regional, and local levels.

<sup>16</sup> The SAI of the Lao People's Democratic Republic is expected to become an ASOSAI member during implementation of this TA.

training needs and customize the training program to those needs and preferences;<sup>17</sup> (ii) two 2-week preworkshop trainers meetings to design and develop the course and prepare the complete set of required training materials; and (iii) four 2.5-week regional audit workshops, two in the Russian language for targeted SAI group 1 and another two in English for targeted SAI group 2. The trainers' team will finalize the course material after delivering the audit courses, with input from the participants' comments and lessons learned from course delivery.

14. The existing pool of ASOSAI regional trainers<sup>18</sup> will provide candidates for the two trainers' teams. The selection criteria will primarily be trainers' competence in course design and delivery during the previous TAs and subsequent training they have conducted. The secondary selection factor will be trainers' proficiency in English (and Russian), particularly for the workshops in Russian. SAI officials will participate in the meetings for assessing capacity-building needs that the trainers' team will run and BAJ and IDI representatives will support. The initial survey that BAJ conducted concluded that SAs, in general, preferred the following technical audit subjects: (i) value for money audit, (ii) financial audit in an information technology environment, (iii) fraud and corruption, (iv) quality assurance, (v) information technology audit, (vi) environmental audit, (vii) audit of privatization, (viii) audit of public debt, (ix) financial statement audit, and (x) procurement audit. The specific audit subjects and depth of coverage most appropriate for the targeted SAI groups 1 and 2 will be determined during the capacity building needs assessment meetings. The survey teams will also assess the most appropriate and practical local language into which to translate materials. At the course design and delivery phases, each team will have a subject matter expert to offer audit expertise and other technical advice. The subject expert will assist the trainers' team in designing and developing the audit courses, as well as provide technical advice to the team and the participants during the actual workshops.

### **C. Cost and Financing**

15. The TA's total cost is estimated at \$1,116,600 equivalent of which ADB will finance \$650,000 on a grant basis from the Japan Special Fund, funded by the Government of Japan. The Government Auditing Foundation of Japan (GAF), on behalf of ASOSAI and IDI, will finance the remaining \$466,600 (Appendix 3).

### **D. Implementation Arrangements**

16. GAF successfully managed previous ASOSAI-related TAs and will be this TA's Executing Agency. Established in 1949 under the laws of Japan, GAF is a nonprofit organization that was authorized in 1995 to assume administrative responsibilities for ASOSAI's training programs. GAF has been supporting BAJ in organizing training, sponsoring research and publications, and collecting information on audit-related fields.

17. To permit effective learning and interaction, the maximum class size will be 28 participants. The criteria for selecting the participants from ADB member countries for the workshops will include current experience, demonstrated personal qualities, personal commitment, and involvement in audits of ADB-funded projects. To ensure that the trained auditors will continue with their audit function and will not be assigned to unrelated audit work

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<sup>17</sup> Other nontraining capacity-building needs will be identified and addressed separately by ASOSAI and IDI and will not form part of this TA.

<sup>18</sup> The pool of regional trainers consists of SAI auditors who had been trained as training specialists, through the previous regional TAs as listed in footnotes 5 and 6.

for at least 2 years, a written commitment from the heads of the SAIs, including individual audit proposals and action plans, will be obtained in a timely manner during TA implementation.

18. The TA will finance the international travel, accommodation, and per diem of trainers and subject matter experts from ADB member countries, as well as a maximum of five workshop participants from each targeted SAI. ADB will support the preparation and reproduction of workshop materials, rental of training facilities and equipment, shipping costs of course materials, telecommunications, and other relevant miscellaneous expenses. Specifically, ADB will finance the three audit workshops and the translation of course materials from English into Russian. GAF will cover the cost of the capacity-building assessment meeting and trainers team meetings for the two targeted SAI groups, as well as one workshop for targeted SAI group 1. GAF will select the SAI that will host the capacity-building assessment meetings, preworkshop trainers meetings, and regional audit workshops. The host SAI will support the basic expenses for hosting the meetings and workshops (e.g., registration services, administrative, and clerical support).

19. At completion of the TA, ASOSAI will post the course materials on its website and disseminate the course materials in CD-ROM to its SAI members and to SAIs members involved with training activities in seven other INTOSAI regional groups. The public can access a listing of these course materials through ADB Institute's knowledge-sharing project. As part of the written commitment of the SAIs (para. 17), the trained auditors will use these course materials to conduct training in their respective countries.

20. The TA will be implemented over 36 months, starting in August 2005 and ending in July 2008. To ensure that the TA objectives are being achieved, reporting mechanisms will include (i) workshop reports, to be submitted 3 months after completion of each workshop; (ii) postworkshop survey reports, to be submitted 6 months after completion of the second and fourth workshops, for a combined survey on the first/second and third/fourth workshops, respectively; and (iii) TA final report, to be submitted 6 months after completion of the TA. The workshop reports will include the participants' comments and the lessons trainers learned in delivering the courses. The postworkshop survey reports will include participants' and SAI comments about application of knowledge and skills acquired in the workshop, as well as any local training courses their trainers conducted. The final report will include GAF's assessment of the overall TA and comments from the trainers, participants, and SAIs on the TA's impact on their SAIs in particular and ASOSAI in general. The evaluation criteria will be mutually agreed upon by ADB, GAF, and IDI. The letter agreement between ADB and GAF will be prepared and signed accordingly.

#### **IV. THE PRESIDENT'S DECISION**

21. The President, acting under the authority delegated by the Board, has approved ADB administering technical assistance not exceeding the equivalent of \$650,000, to be financed on a grant basis by the Government of Japan for Strengthening the Audit Capability of Members of the Asian Organization of Supreme Audit Institutions, and hereby reports this action to the Board.

### DESIGN AND MONITORING FRAMEWORK

Design Summary	Performance Indicators/Targets	Data Sources/Reporting Mechanisms	Assumptions and Risks
<p><b>Impact</b></p> <ul style="list-style-type: none"> <li>▪ Strengthened audit capability in the region through training and information/knowledge sharing among supreme audit institutions (SAIs)</li> <li>▪ Good governance promoted through enhanced transparency and accountability in public finance and expenditure management</li> </ul>	<ul style="list-style-type: none"> <li>▪ Increased number of government entities audited</li> <li>▪ Improved quality of audits and audit reports through application of International Organization of Supreme Audit Institutions (INTOSAI) audit standards</li> <li>▪ Faster follow-up action by audit clients on audit observations and recommendations</li> <li>▪ Timely submission of audited accounts of projects funded by the Asian Development Bank (ADB)</li> <li>▪ Improved quality of audit training through the use of training methodology learned from ADB-funded technical assistance (TAs)</li> <li>▪ Reduced audit capability gap among SAIs</li> <li>▪ Better compliance of government agencies with financial rules and regulations.</li> <li>▪ Better use of public funds</li> </ul>	<ul style="list-style-type: none"> <li>▪ Annual accomplishment reports of SAIs to their parliaments</li> <li>▪ Status reports on compliance rates regarding submission of audited project accounts</li> <li>▪ Training plans of Asian Organization of Supreme Audit Institutions (ASOSAI) and individual SAIs</li> <li>▪ ASOSAI Training Committee reports</li> <li>▪ Status reports on SAI action plans</li> </ul>	<ul style="list-style-type: none"> <li>▪ Governments support their SAIs.</li> <li>▪ Trained auditors will be able to apply audit concepts and techniques to actual fieldwork.</li> <li>▪ Trained trainers will be able to conduct effective training for other staff auditors.</li> <li>▪ Trained trainers and auditors will continue employment with their SAIs for at least 2 years.</li> <li>▪ SAIs will continue to provide assistance to each other (e.g., sharing trainers among SAIs).</li> </ul>

Design Summary	Performance Indicators/Targets	Data Sources/Reporting Mechanisms	Assumptions and Risks
<p><b>Outcome</b></p> <ul style="list-style-type: none"> <li>▪ Increased awareness and dissemination of INTOSAI standards</li> <li>▪ Strengthened audit capability of SAIs in East and Central Asia and Mekong and South Asia (targeted SAIs)</li> <li>▪ Reinforced training capability of ASOSAI and its member SAIs</li> <li>▪ Stronger regional cooperation among SAIs and harmonization of audit standards</li> </ul>	<ul style="list-style-type: none"> <li>▪ Implemented SAI action plans, including audit proposals</li> <li>▪ Increased number of regional training activities by ASOSAI conducted by trainers trained through ADB-funded TAs</li> <li>▪ Increased number of available audit course materials for local SAI training</li> </ul>	<ul style="list-style-type: none"> <li>▪ SAIs audit reports on action plans</li> <li>▪ Final report of ASOSAI regarding overall TA accomplishment and future plans</li> <li>▪ Independent assessment by ADB, through the technical assistance completion report</li> <li>▪ ASOSAI training committee reports</li> <li>▪ Status reports on SAI action plans</li> </ul>	<ul style="list-style-type: none"> <li>▪ SAIs in the Asian region uphold the audit goals of ASOSAI.</li> <li>▪ SAIs are supportive of each other.</li> <li>▪ SAIs commit themselves to continue the training programs on their own using their trained trainers.</li> <li>▪ Government funds are available for continuing training of SAI auditors.</li> </ul>
<p><b>Outputs</b></p> <ul style="list-style-type: none"> <li>▪ Capacity building needs identified</li> <li>▪ SAIs' action plans</li> <li>▪ Course materials on at least two technical audit subjects</li> <li>▪ More experienced regional trainers</li> <li>▪ Trained SAI auditors in targeted SAIs</li> </ul>	<ul style="list-style-type: none"> <li>▪ 10 SAIs' action plans, including audit proposals</li> <li>▪ Two survey reports on capacity-building needs for (i) East and Central Asia, and (ii) Mekong and South Asia</li> <li>▪ At least four complete sets of course materials, two in English and two in Russian</li> <li>▪ Two complete sets of course materials translated into one or two local languages</li> <li>▪ At least 14 trained regional trainers</li> <li>▪ 96 trained auditors</li> </ul>	<ul style="list-style-type: none"> <li>▪ Selection criteria for trainers and participants</li> <li>▪ Survey questionnaires</li> <li>▪ Evaluation criteria for assessing workshops</li> <li>▪ Survey reports</li> <li>▪ Workshop reports</li> <li>▪ Financial reports</li> <li>▪ ADB review missions back-to-office reports</li> <li>▪ Postworkshop survey reports</li> <li>▪ TA final report</li> </ul>	<ul style="list-style-type: none"> <li>▪ Highly qualified trainers are available.</li> <li>▪ SAIs are committed to the TA.</li> <li>▪ Teamwork between trainers and subject matter experts is good.</li> <li>▪ Participants are receptive, responsive, and retentive.</li> <li>▪ High-quality reference materials are made available to trainers.</li> <li>▪ No unexpected disasters occur in the region (like severe acute respiratory syndrome [SARs]).</li> <li>▪ Selected SAIs are willing and able to host the preworkshop trainers meetings (PWTMs) and regional audit workshops (RAWs).</li> </ul>

<b>Activities with Milestones</b>	<b>Inputs</b>	(\$'000)
1. Capacity-building needs assessment meetings 1.1. For East and Central Asia (Group 1), completed by August 2005 1.2. For Mekong and South Asia (Group 2), completed by November 2005	■ ADB Cost of designing and conducting workshops  ■ GAF/IDI Cost of designing and conducting workshops	591.00  401.31
2. Preworkshop Trainers Meetings (PWTM) 2.1. PWTM 1 for RAWs 1 and 2 (first technical audit subject), completed by February 2006 2.2. PWTM 2 for RAWs 3 and 4 (second technical audit subject), completed by November 2006	Cost of translating course materials	24.29
3. Regional Audit Workshops (RAWs) 3.1. RAW 1 for Group1 conducted by August 2006 3.2. RAW 2 for Group 2 conducted by January 2007 3.3. RAW 3 for Group 2 conducted by May 2007 3.4. RAW 4 for Group 1 conducted by July 2007		
4. Postworkshop Surveys (PWS) 4.1 PWS for RAWs 1 and 2 done by October 2007 4.2 PWS for RAWs 3 and 4 done by April 2008		

## LIST OF ASIAN ORGANIZATION OF SUPREME AUDIT INSTITUTIONS MEMBERS

### A. Asian Development Bank (ADB) Developing Member Countries

	<b>Country</b>	<b>Name of Supreme Audit Institution</b>
1	Afghanistan	The Control and Audit Office of the Islamic Transitional Government of Afghanistan
2	Azerbaijan	Chamber of Accounts
3	Bangladesh	Office of the Comptroller and Auditor General
4	Bhutan	Royal Audit Authority
5	Cambodia	National Audit Authority
6	China, People's Republic of	National Audit Office of the People's Republic of China
7	India	Office of the Comptroller and Auditor General
8	Indonesia	The Audit Board of Indonesia
9	Kazakhstan	Estimation Committee for Control Over Implementation of the Republican Budget
10	Kyrgyz Republic	The Accounts Chamber
11	Lao People's Democratic Republic	State Audit Authority
12	Malaysia	Office of the Auditor General
13	Maldives	State Audit Office
14	Mongolia	Mongolia National Audit Office
15	Myanmar	Office of the Auditor General
16	Nepal	Office of the Auditor General
17	Pakistan	Office of the Auditor General
18	Papua New Guinea	Auditor General's Office
19	Philippines	Commission on Audit
20	Sri Lanka	Auditor General's Department
21	Thailand	State Audit Commission
22	Viet Nam	Office of the State Audit of Viet Nam

### B. ADB Developed Member Countries

1	Australia	Australian National Audit Office
2	Japan	Board of Audit
3	Korea, Republic of	Board of Audit and Inspection
4	New Zealand	The Audit Office
5	Turkey	Turkish Court of Accounts

### C. Non-ADB Member Countries

1	Bahrain	National Audit Court
2	Brunei Darussalam	Auditor General's Brunei Darussalam
3	Cyprus	Audit Office of the Republic of Cyprus
4	Georgia	Chamber of Control of Georgia
5	Iraq	Board of Supreme Audit
6	Iran	Supreme Court Audit
7	Israel	State Comptroller's Office

8	Jordan	Audit Bureau
9	Kuwait	State Audit Bureau
10	Mauritius	Audit Department
11	Oman	State Audit Institution
12	Qatar	State Audit Bureau
13	Russian Federation	Accounts Chamber
14	Saudi Arabia	General Auditing Bureau
15	United Arab Emirates	State Audit Institution
16	Yemen	Central Organization for Control and Auditing

**COST ESTIMATES AND FINANCING PLAN**  
(\$'000)

Item	Total Cost
<b>A. Japan Special Fund Financing<sup>a</sup></b>	
1. Trainers Team Meetings	
a. Miscellaneous Administration and Support Costs	28.346
2. Regional Audit Workshops	
a. Travel and Per diem (Trainers, Subject Matter Experts, and Participants)	440.180
b. Miscellaneous Administration and Support Costs	96.290
3. Translations	26.184
4. Contingencies	59.000
<b>Subtotal (A)</b>	<b>650.000</b>
<b>B. Counterpart Financing<sup>b</sup></b>	
1. Capacity building needs Assessment Meetings	
a. Travel and Per diem (Trainers and Participants)	44.290
b. Miscellaneous Administration and Support Costs	32.106
2. Trainers Team Meetings	
a. Travel and Per diem (Trainers and Subject Matter Experts)	138.360
b. Miscellaneous Administration and Support Costs	16.744
3. Regional Audit Workshop	
a. Travel and Per diem (Trainers, Subject Matter Experts, and Participants)	143.460
b. Miscellaneous Administration and Support Costs	50.640
4. Contingencies	41.000
<b>Subtotal (B)</b>	<b>466.600</b>
<b>Total</b>	<b>1,116.600</b>

<sup>a</sup> Funded by the Government of Japan.

<sup>b</sup> This represents the combined contributions by the Asian Organization of Supreme Audit Institutions and its members and the International Organization of Supreme Audit Institutions Development Initiative.

Sources: Government Auditing Foundation of Japan and Asian Development Bank estimates.