



सरकारी लेखाकरण मानक सलाहकार बोर्ड (गसब)

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय,

10, बहादुर शाह जफर मार्ग, नई दिल्ली-110124

Government Accounting Standards Advisory Board (GASAB)

Office of the Comptroller & Auditor General of India

10, Bahadur Shah Zafar Marg, New Delhi - 110124

<http://www.gasab.gov.in>

Agenda: 36th (Thirty-Sixth) Board Meeting

Date	29 th June 2022 (Wednesday)
Items	Topics
➤	Proceedings <ul style="list-style-type: none">• Confirmation of Record Notes of 35th Meeting of GASAB held on 3rd February 2020.• ATN on Record Notes of 35th Board Meeting.
➤	Topics for Approval of Board <ul style="list-style-type: none">• Cash Basis Standard on Prior Period Adjustments• Changes in Modified IGAS 2 & Guidance Note on Accounting for Fixed Assets.• Due Process of GASAB• Draft Strategic Development Plan (SDP) 2022-25
➤	Topics for Noting <ul style="list-style-type: none">• Accounting of Reserve Funds.• Cash Basis Standard on Recipients of External Assistance• Cash Basis Standard on Contingent Liabilities.• Cash Basis Standard on Recognitions and Revenue Receipts.• Foreign currency Transactions and loss or gain by Exchange Rate Variation.• Accounting of Public Debt and Other Liabilities of Government• Government Investment in Equity
➤	For Information of Board <ul style="list-style-type: none">• Adaption to IPSAS Cash Basis system of Accounting• Taking forward of Natural Resources Accounting.