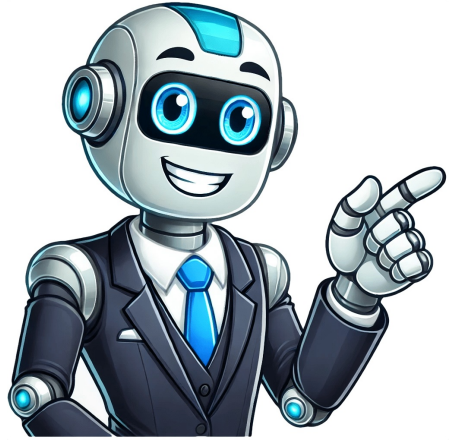


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adopted this framework from 2010/11 onwards. United States – Applies accounting standards that are broadly consistent with IPSAS. Uruguay – The government has mandated IPSAS for the national accounting entity. This is established in clause 21 of Decree 81, dated December 17, 2002, that gives responsibility to the National Audit Office of the Republic, to record and publish the financial statements, Decree 327/997 gives responsibility to the General Accounting Office of the Nation to draw up the General Framework for Public Accounting, including the master plan of accounts, and all related standards and to draft the financial statements for the Nation's Treasury and Public Accounts. The General Accounting Office of the Nation has not yet complied with the decree, but it is making a great effort to implement the mandate and to install a reliable accounting system. It is also preparing the government staff to become proficient in the knowledge and practical use of IPSAS. Uzbekistan – The Ministry of Finance of the Republic of Uzbekistan has adopted a Public Financial Management Reform Strategy 2007-2018, which has been published on [www.adb.org](http://www.adb.org). The Strategy states, inter alia: "Accordingly, it is planned to: promulgate new Uzbekistan public sector accounting standards in line with accrual basis IPSAS; comply with GFSM 2001; and undertake budget accounting on a cash basis reflecting the GFSM 2001 classification structure." Vanuatu – Process in place to adopt accrual basis IPSAS. Vietnam – Process in place to adopt IPSAS with IMF and World Bank support. Translation of IPSAS in process. Yemen – Process in place to adopt cash basis IPSAS. Zambia – Process in place to adopt cash basis IPSAS. Member of ESAAG (East and Southern African Association of Accountants General). The aims of ESAAG member states include the adoption of the Cash-basis IPSAS. Zimbabwe – Member of ESAAG (East and Southern African Association of Accountants General). The aims of ESAAG member states include the adoption of the Cash-basis IPSAS. However, the number of governments that have actually adopted the full accrual basis for the financial statements of their central government ministries is very limited. In December 2007, Mike Hathorn (then chair of the IPSAS Board) said that only six governments across the world had actually issued financial statements on the full accrual basis (at the FEE Public Sector meeting, Brussels). In September 2009, the IMF said that the following countries had adopted the full accrual basis of accounting: Australia Canada Colombia France New Zealand UK US See - [/www.eastafritaac.org/images/uploads/documents\\_storage/Transition to Accrual Accounting.pdf](http://www.eastafritaac.org/images/uploads/documents_storage/Transition_to_Accrual_Accounting.pdf) International Financial Reporting Standards Accrual accounting in the public sector ^ Staff writer (2024). "International Public Sector Accounting Standards Board (IPSASB)". UIA Global Civil Society Database. [uia.org](http://uia.org). Brussels, Belgium: Union of International Associations. Yearbook of International Organizations Online. Retrieved 12 January 2025. ^ International Public Sector Accounting Standards Board (March 2023). "International Public Sector Accounting Standards Board Fact Sheet" (PDF). ^ "Commonwealth Secretariat - Audited Accounts 2008-9". Archived from the original on 2012-09-28. Retrieved 2011-09-10. ^ The financial statements of WFP are available from: "UNSystemCeb - New data available soon". Archived from the original on 2011-10-07. Retrieved 2009-07-07. ^ "International Public Sector Accounting Standards | Transparency | UNDP". Archived from the original on 2011-11-15. Retrieved 2011-11-04. ^ "Icasrilanka.com". [www.icasrilanka.com](http://www.icasrilanka.com). Website of the International Public Sector Accounting Standards Board (IPSASB) Converting to IPSAS (unauthorized by IFAC)[permanent dead link] IPSAS Institute located in Bern, Switzerland (unauthorized by IFAC) (in German) German IPSAS website (unauthorized by IFAC) Implementing IPSAS (unauthorized by IFAC) Retrieved from "

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