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Table 1: Public Sector Accounting Reforms in Egypt, Nepal and Sri Lanka Beginning from the 1980s/90s

	Egypt	Nepal	Sri Lanka
Reform ideas diffused	<p>Budgetary reforms during the 1990s,</p> <p>Compliance with the 2001 Government Financial Statistics Manual from 2005.</p>	<p>Accrual accounting during the 1980s/90s,</p> <p>The Cash Basis IPSAS (2007- 2018).</p>	<p>Accrual accounting since the 1980s and compliance with the Cash Basis IPSAS since 2003.</p>
Key actors promoting/persuading reforms	<p>The World Bank and the International Monetary Fund (mainly for reinforcing the use of cash accounting) and the Ministry of Finance and an expert (qualified) group (mainly for adopting the mixed accounting and the charts of accounts).</p>	<p>The Word Bank (both for accrual accounting and the Cash Basis IPSAS),</p> <p>Returning government accountants and administrators having obtained higher education and government representatives to professional institutes (for the Cash Basis IPSAS).</p>	<p>The Auditor General, the Public Accounts Committee, and the International Monetary Fund (for accrual accounting during the 1980s/90s),</p> <p>The Treasury, the World Bank and government accountants/administrators with higher education/training (for the Cash Basis IPSAS in 2003),</p> <p>The Institute of Chartered Accountants, International organisations and the Treasury (for accrual accounting since 2006).</p>
Decision/implementation/confi	<p>A decision to implement the chart of accounts supporting the mixed method was made in 2008.</p>	<p>A decision was made to pilot the Cash Basis IPSAS in 2009.</p>	<p>A decision to comply with the Cash Basis IPSAS was made in 2003,</p>

Information of reforms			The process of assets registration, as part of implementing accrual accounting started in 2006.
Results and outcomes	<p>Dissatisfactions amongst the public administrators/accountants due to the involvement of the qualified group and criticisms by international organisations have stifled the reform process,</p> <p>Fragmented approaches are being promoted rather than the Cash Basis IPSAS and accrual accounting.</p>	<p>Continuation of the piloting of the standard,</p> <p>Delays in the actual implementation of the Cash Basis IPSAS due to internal conflicts and resistance, as well as the technical ambiguities inherited to the standard.</p>	A lack of political support and increasing conflicts between the public administrators and professional accountants have made accrual accounting reforms uncertain.