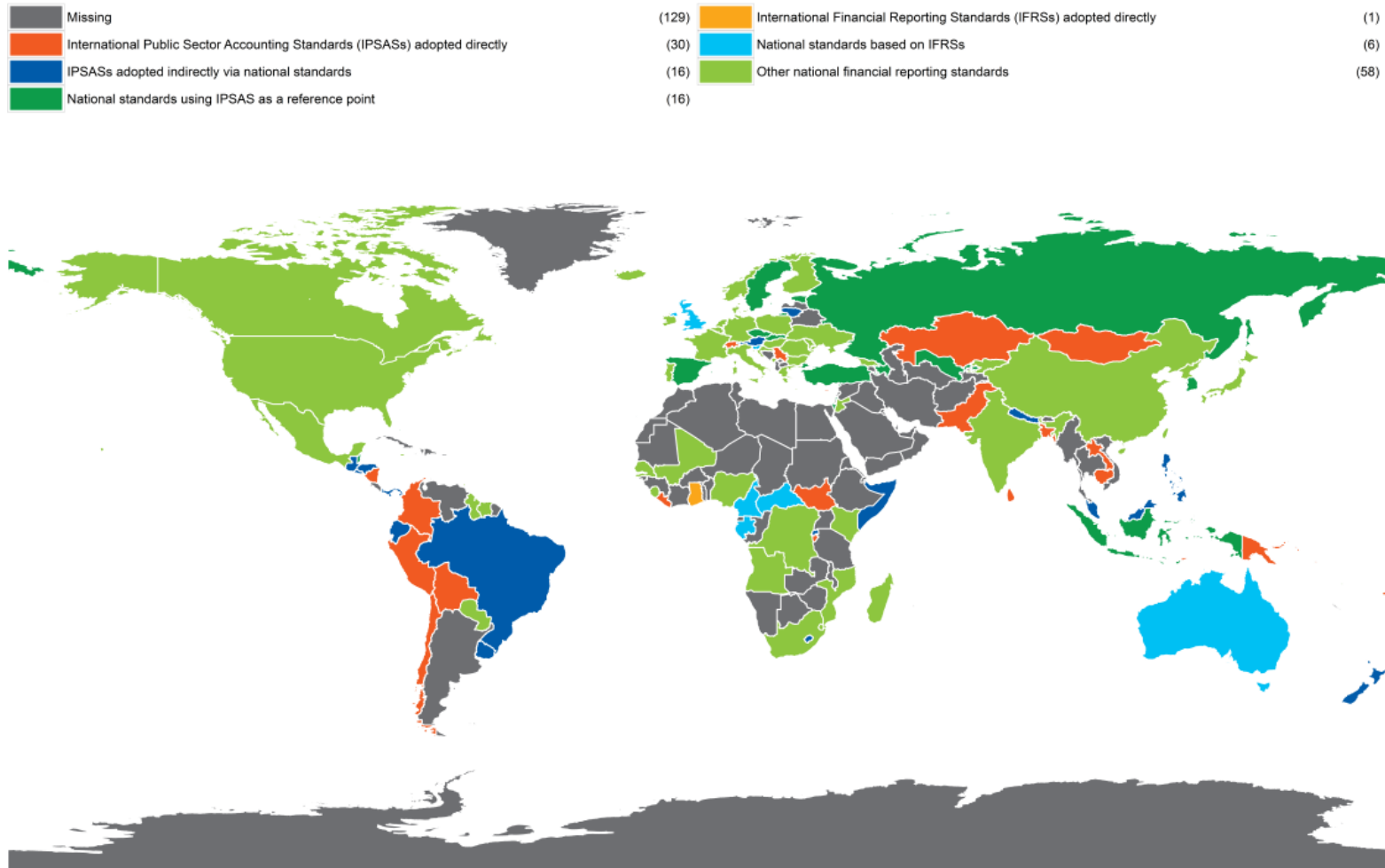


Financial Reporting Standards Adoption by Country



Country	Region	Sub-region	What financial reporting standards were/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Egypt	Africa	Northern Africa	
Morocco	Africa	Northern Africa	
Sudan	Africa	Northern Africa	
Western Sahara	Africa	Northern Africa	
Angola	Africa	Sub-Saharan Africa	Other national financial reporting standards
Benin	Africa	Sub-Saharan Africa	
Burundi	Africa	Sub-Saharan Africa	IPSASs adopted directly
Cameroon	Africa	Sub-Saharan Africa	National standards based on IFRSs
Central African Republic	Africa	Sub-Saharan Africa	National standards based on IFRSs
Chad	Africa	Sub-Saharan Africa	
Comoros	Africa	Sub-Saharan Africa	Other national financial reporting standards
Congo	Africa	Sub-Saharan Africa	
Democratic Republic of the Congo	Africa	Sub-Saharan Africa	Other national financial reporting standards
Gabon	Africa	Sub-Saharan Africa	National standards based on IFRSs
Gambia	Africa	Sub-Saharan Africa	IPSASs adopted directly
Ghana	Africa	Sub-Saharan Africa	IPSASs adopted directly
Guinea-Bissau	Africa	Sub-Saharan Africa	
Kenya	Africa	Sub-Saharan Africa	Other national financial reporting standards
Lesotho	Africa	Sub-Saharan Africa	IPSASs adopted indirectly via national standards
Liberia	Africa	Sub-Saharan Africa	IPSASs adopted directly
Madagascar	Africa	Sub-Saharan Africa	Other national financial reporting standards
Malawi	Africa	Sub-Saharan Africa	
Mali	Africa	Sub-Saharan Africa	Other national financial reporting standards
Mauritius	Africa	Sub-Saharan Africa	IPSASs adopted directly
Mozambique	Africa	Sub-Saharan Africa	Other national financial reporting standards
Nigeria	Africa	Sub-Saharan Africa	Other national financial reporting standards
Rwanda	Africa	Sub-Saharan Africa	IPSASs adopted indirectly via national standards
Sao Tome and Principe	Africa	Sub-Saharan Africa	Other national financial reporting standards
Senegal	Africa	Sub-Saharan Africa	Other national financial reporting standards
Seychelles	Africa	Sub-Saharan Africa	Other national financial reporting standards

Country	Region	Sub-region	What financial reporting standards were/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Sierra Leone	Africa	Sub-Saharan Africa	Other national financial reporting standards
Somalia	Africa	Sub-Saharan Africa	IPSASs adopted indirectly via national standards
South Africa	Africa	Sub-Saharan Africa	Other national financial reporting standards
South Sudan	Africa	Sub-Saharan Africa	IPSASs adopted directly
Swaziland	Africa	Sub-Saharan Africa	Other national financial reporting standards
Anguilla	Americas	Latin America and the Caribbean	IPSASs adopted directly
Antigua and Barbuda	Americas	Latin America and the Caribbean	National standards using IPSAS as a reference point
Argentina	Americas	Latin America and the Caribbean	
Aruba	Americas	Latin America and the Caribbean	Other national financial reporting standards
Bahamas	Americas	Latin America and the Caribbean	National standards using IPSAS as a reference point
Barbados	Americas	Latin America and the Caribbean	IPSASs adopted directly
Belize	Americas	Latin America and the Caribbean	National standards using IPSAS as a reference point
Bolivia	Americas	Latin America and the Caribbean	IPSASs adopted directly
Brazil	Americas	Latin America and the Caribbean	IPSASs adopted indirectly via national standards
British Virgin Islands	Americas	Latin America and the Caribbean	IPSASs adopted directly
Cayman Islands	Americas	Latin America and the Caribbean	IPSASs adopted directly
Chile	Americas	Latin America and the Caribbean	IPSASs adopted directly
Colombia	Americas	Latin America and the Caribbean	IPSASs adopted directly

Country	Region	Sub-region	What financial reporting standards were/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Costa Rica	Americas	Latin America and the Caribbean	
Dominican Republic	Americas	Latin America and the Caribbean	
Ecuador	Americas	Latin America and the Caribbean	IPSASs adopted indirectly via national standards
El Salvador	Americas	Latin America and the Caribbean	IPSASs adopted indirectly via national standards
Guatemala	Americas	Latin America and the Caribbean	IPSASs adopted indirectly via national standards
Guyana	Americas	Latin America and the Caribbean	Other national financial reporting standards
Honduras	Americas	Latin America and the Caribbean	IPSASs adopted indirectly via national standards
Jamaica	Americas	Latin America and the Caribbean	Other national financial reporting standards
Mexico	Americas	Latin America and the Caribbean	Other national financial reporting standards
Montserrat	Americas	Latin America and the Caribbean	IPSASs adopted directly
Nicaragua	Americas	Latin America and the Caribbean	IPSASs adopted directly
Panama	Americas	Latin America and the Caribbean	IPSASs adopted indirectly via national standards
Paraguay	Americas	Latin America and the Caribbean	Other national financial reporting standards
Peru	Americas	Latin America and the Caribbean	IPSASs adopted directly
Saint Kitts and Nevis	Americas	Latin America and the Caribbean	
Saint Lucia	Americas	Latin America and the Caribbean	Other national financial reporting standards

Country	Region	Sub-region	What financial reporting standards were/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Saint Vincent and the Grenadines	Americas	Latin America and the Caribbean	Other national financial reporting standards
Suriname	Americas	Latin America and the Caribbean	Other national financial reporting standards
Trinidad And Tobago	Americas	Latin America and the Caribbean	Other national financial reporting standards
Turks and Caicos Islands	Americas	Latin America and the Caribbean	IPSASs adopted directly
Uruguay	Americas	Latin America and the Caribbean	IPSASs adopted indirectly via national standards
Bermuda	Americas	Northern America	
Canada	Americas	Northern America	Other national financial reporting standards
United States	Americas	Northern America	Other national financial reporting standards
Kazakhstan	Asia	Central Asia	IPSASs adopted directly
Kyrgyzstan	Asia	Central Asia	Other national financial reporting standards
Tajikistan	Asia	Central Asia	
Turkmenistan	Asia	Central Asia	
Uzbekistan	Asia	Central Asia	National standards using IPSAS as a reference point
China	Asia	Eastern Asia	Other national financial reporting standards
Chinese Taiwan	Asia	Eastern Asia	Other national financial reporting standards
Hong Kong, SAR	Asia	Eastern Asia	Other national financial reporting standards
Japan	Asia	Eastern Asia	Other national financial reporting standards
Korea	Asia	Eastern Asia	National standards using IPSAS as a reference point
Korea, Democratic People's Republic of	Asia	Eastern Asia	Other national financial reporting standards
Mongolia	Asia	Eastern Asia	IPSASs adopted directly
Brunei	Asia	South-eastern Asia	
Cambodia	Asia	South-eastern Asia	IPSASs adopted directly
East Timor	Asia	South-eastern Asia	IPSASs adopted directly
Indonesia	Asia	South-eastern Asia	National standards using IPSAS as a reference point
Laos	Asia	South-eastern Asia	IPSASs adopted directly

Country	Region	Sub-region	What financial reporting standards were/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Malaysia	Asia	South-eastern Asia	IPSASs adopted indirectly via national standards
Philippines	Asia	South-eastern Asia	IPSASs adopted indirectly via national standards
Singapore	Asia	South-eastern Asia	Other national financial reporting standards
Thailand	Asia	South-eastern Asia	
Vietnam	Asia	South-eastern Asia	
Afghanistan	Asia	Southern Asia	
Bangladesh	Asia	Southern Asia	IPSASs adopted directly
Bhutan	Asia	Southern Asia	
India	Asia	Southern Asia	Other national financial reporting standards
Iran	Asia	Southern Asia	
Maldives	Asia	Southern Asia	
Nepal	Asia	Southern Asia	IPSASs adopted indirectly via national standards
Pakistan	Asia	Southern Asia	IPSASs adopted directly
Sri Lanka	Asia	Southern Asia	IPSASs adopted directly
Armenia	Asia	Western Asia	
Azerbaijan	Asia	Western Asia	National standards using IPSAS as a reference point
Bahrain	Asia	Western Asia	
Cyprus	Asia	Western Asia	IPSASs adopted directly
Georgia	Asia	Western Asia	Other national financial reporting standards
Iraq	Asia	Western Asia	
Israel	Asia	Western Asia	National standards using IPSAS as a reference point
Jordan	Asia	Western Asia	Other national financial reporting standards
Kuwait	Asia	Western Asia	
Lebanon	Asia	Western Asia	
Saudi Arabia	Asia	Western Asia	
Turkey	Asia	Western Asia	National standards using IPSAS as a reference point
United Arab Emirates	Asia	Western Asia	
Yemen	Asia	Western Asia	
Bulgaria	Europe	Eastern Europe	Other national financial reporting standards
Czech Republic	Europe	Eastern Europe	National standards using IPSAS as a reference point

Country	Region	Sub-region	What financial reporting standards were/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Hungary	Europe	Eastern Europe	Other national financial reporting standards
Moldova	Europe	Eastern Europe	Other national financial reporting standards
Poland	Europe	Eastern Europe	Other national financial reporting standards
Romania	Europe	Eastern Europe	Other national financial reporting standards
Russia	Europe	Eastern Europe	National standards using IPSAS as a reference point
Slovakia	Europe	Eastern Europe	National standards using IPSAS as a reference point
Ukraine	Europe	Eastern Europe	Other national financial reporting standards
Denmark	Europe	Northern Europe	Other national financial reporting standards
Estonia	Europe	Northern Europe	National standards using IPSAS as a reference point
Finland	Europe	Northern Europe	Other national financial reporting standards
Iceland	Europe	Northern Europe	Other national financial reporting standards
Ireland	Europe	Northern Europe	Other national financial reporting standards
Latvia	Europe	Northern Europe	
Lithuania	Europe	Northern Europe	IPSASs adopted indirectly via national standards
Norway	Europe	Northern Europe	Other national financial reporting standards
Sweden	Europe	Northern Europe	National standards using IPSAS as a reference point
United Kingdom	Europe	Northern Europe	National standards based on IFRSs
Albania	Europe	Southern Europe	
Bosnia and Herzegovina	Europe	Southern Europe	
Croatia	Europe	Southern Europe	Other national financial reporting standards
Greece	Europe	Southern Europe	Other national financial reporting standards
Italy	Europe	Southern Europe	Other national financial reporting standards
Macedonia, former Yugoslav Republic of	Europe	Southern Europe	
Malta	Europe	Southern Europe	Other national financial reporting standards
Montenegro	Europe	Southern Europe	Other national financial reporting standards
Portugal	Europe	Southern Europe	Other national financial reporting standards
Serbia	Europe	Southern Europe	IPSASs adopted directly
Slovenia	Europe	Southern Europe	National standards based on IFRSs
Spain	Europe	Southern Europe	National standards using IPSAS as a reference point

Country	Region	Sub-region	What financial reporting standards were/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Vatican City	Europe	Southern Europe	National standards using IPSAS as a reference point
Austria	Europe	Western Europe	IPSASs adopted indirectly via national standards
Belgium	Europe	Western Europe	Other national financial reporting standards
France	Europe	Western Europe	Other national financial reporting standards
Germany	Europe	Western Europe	Other national financial reporting standards
Luxembourg	Europe	Western Europe	Other national financial reporting standards
Netherlands	Europe	Western Europe	Other national financial reporting standards
Switzerland	Europe	Western Europe	IPSASs adopted directly
Australia	Oceania	Australia and New Zealand	National standards based on IFRSs
New Zealand	Oceania	Australia and New Zealand	IPSASs adopted indirectly via national standards
Fiji	Oceania	Melanesia	IPSASs adopted directly
Papua New Guinea	Oceania	Melanesia	IPSASs adopted directly
Solomon Islands	Oceania	Melanesia	IPSASs adopted directly
Vanuatu	Oceania	Melanesia	Other national financial reporting standards
Guam	Oceania	Micronesia	
Kiribati	Oceania	Micronesia	
Marshall Islands	Oceania	Micronesia	
Micronesia, Federated States of	Oceania	Micronesia	
Nauru	Oceania	Micronesia	
Northern Mariana Islands	Oceania	Micronesia	
Palau	Oceania	Micronesia	
American Samoa	Oceania	Polynesia	
Cook Islands	Oceania	Polynesia	
Samoa	Oceania	Polynesia	
Tonga	Oceania	Polynesia	
Tuvalu	Oceania	Polynesia	