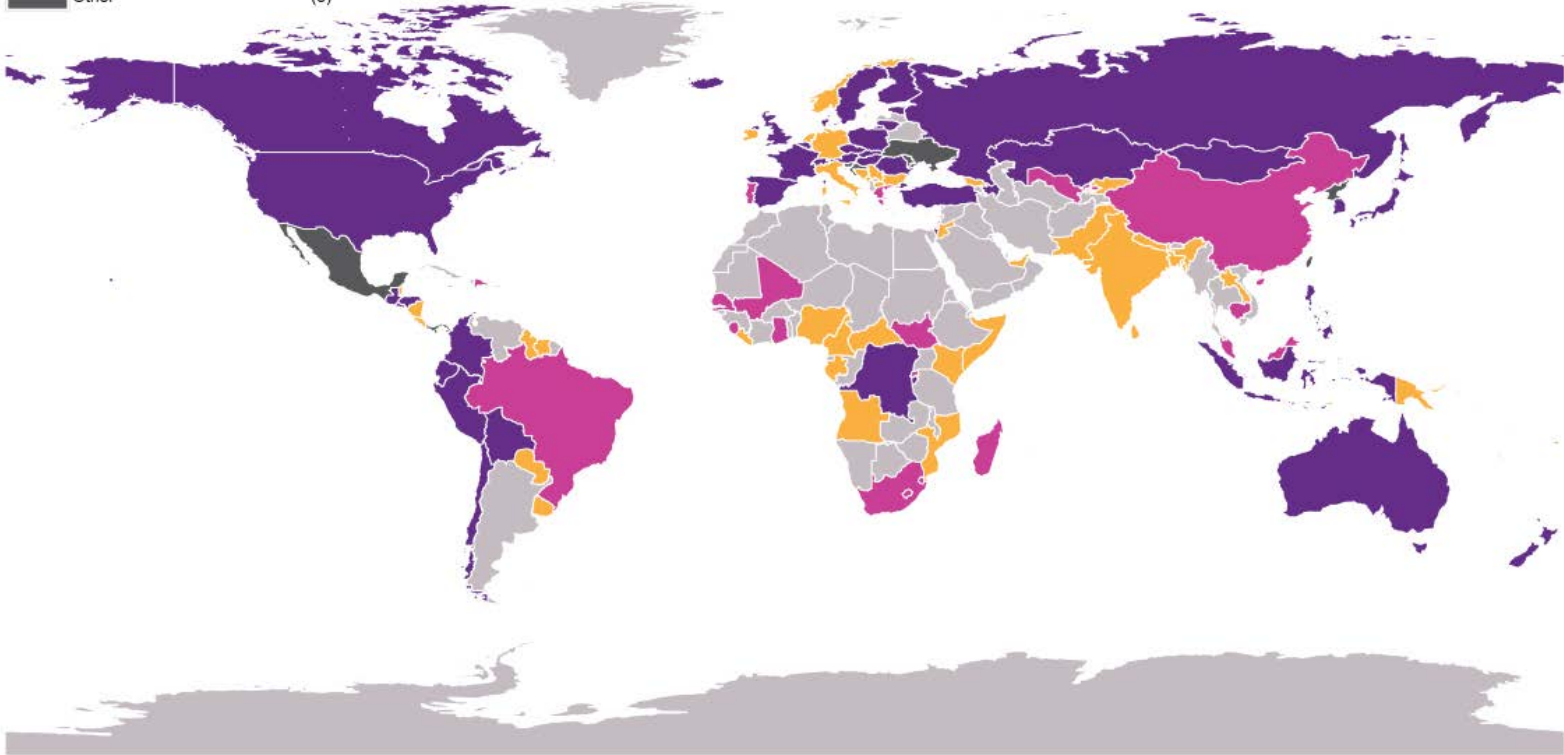


# Accounting Basis by Country

Missing	(111)
Cash	(55)
Cash transitioning to accrual	(27)
Accrual	(55)
Other	(8)



Country	Region	Sub-region	Which accounting basis was/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	Cash
Benin	Africa	Sub-Saharan Africa	
Burundi	Africa	Sub-Saharan Africa	Accrual
Cameroon	Africa	Sub-Saharan Africa	Cash
Central African Republic	Africa	Sub-Saharan Africa	Cash
Chad	Africa	Sub-Saharan Africa	
Comoros	Africa	Sub-Saharan Africa	Accrual
Congo	Africa	Sub-Saharan Africa	
Democratic Republic of the Congo	Africa	Sub-Saharan Africa	Accrual
Gabon	Africa	Sub-Saharan Africa	Cash
Gambia	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Ghana	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Guinea-Bissau	Africa	Sub-Saharan Africa	
Kenya	Africa	Sub-Saharan Africa	Cash
Lesotho	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Liberia	Africa	Sub-Saharan Africa	Cash
Madagascar	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Malawi	Africa	Sub-Saharan Africa	
Mali	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Mauritius	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Mozambique	Africa	Sub-Saharan Africa	Cash
Nigeria	Africa	Sub-Saharan Africa	Cash
Rwanda	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Sao Tome and Principe	Africa	Sub-Saharan Africa	Cash
Senegal	Africa	Sub-Saharan Africa	Cash transitioning to accrual

Country	Region	Sub-region	Which accounting basis was/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Seychelles	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Sierra Leone	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Somalia	Africa	Sub-Saharan Africa	Cash
South Africa	Africa	Sub-Saharan Africa	Cash transitioning to accrual
South Sudan	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Swaziland	Africa	Sub-Saharan Africa	Cash transitioning to accrual
Anguilla	Americas	Latin America and the Caribbean	Cash
Antigua and Barbuda	Americas	Latin America and the Caribbean	Cash transitioning to accrual
Argentina	Americas	Latin America and the Caribbean	
Aruba	Americas	Latin America and the Caribbean	Cash transitioning to accrual
Bahamas	Americas	Latin America and the Caribbean	Cash transitioning to accrual
Barbados	Americas	Latin America and the Caribbean	Accrual
Belize	Americas	Latin America and the Caribbean	Cash
Bolivia	Americas	Latin America and the Caribbean	Accrual
Brazil	Americas	Latin America and the Caribbean	Cash transitioning to accrual
British Virgin Islands	Americas	Latin America and the Caribbean	Cash
Cayman Islands	Americas	Latin America and the Caribbean	Accrual
Chile	Americas	Latin America and the Caribbean	Accrual
Colombia	Americas	Latin America and the Caribbean	Accrual

Country	Region	Sub-region	Which accounting basis was/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	Cash
Dominican Republic	Americas	Latin America and the Caribbean	Cash transitioning to accrual
Ecuador	Americas	Latin America and the Caribbean	Accrual
El Salvador	Americas	Latin America and the Caribbean	Accrual
Guatemala	Americas	Latin America and the Caribbean	Accrual
Guyana	Americas	Latin America and the Caribbean	Cash
Honduras	Americas	Latin America and the Caribbean	Accrual
Jamaica	Americas	Latin America and the Caribbean	Cash
Mexico	Americas	Latin America and the Caribbean	Other
Montserrat	Americas	Latin America and the Caribbean	Cash
Nicaragua	Americas	Latin America and the Caribbean	Cash
Panama	Americas	Latin America and the Caribbean	Other
Paraguay	Americas	Latin America and the Caribbean	Cash
Peru	Americas	Latin America and the Caribbean	Accrual
Saint Kitts and Nevis	Americas	Latin America and the Caribbean	
Saint Lucia	Americas	Latin America and the Caribbean	Cash transitioning to accrual

Country	Region	Sub-region	Which accounting basis was/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	Cash transitioning to accrual
Suriname	Americas	Latin America and the Caribbean	Cash
Trinidad And Tobago	Americas	Latin America and the Caribbean	Cash
Turks and Caicos Islands	Americas	Latin America and the Caribbean	Cash transitioning to accrual
Uruguay	Americas	Latin America and the Caribbean	Cash
Bermuda	Americas	Northern America	
Canada	Americas	Northern America	Accrual
United States	Americas	Northern America	Accrual
Kazakhstan	Asia	Central Asia	Accrual
Kyrgyzstan	Asia	Central Asia	Cash
Tajikistan	Asia	Central Asia	
Turkmenistan	Asia	Central Asia	
Uzbekistan	Asia	Central Asia	Cash transitioning to accrual
China	Asia	Eastern Asia	Cash transitioning to accrual
Chinese Taiwan	Asia	Eastern Asia	Other
Hong Kong, SAR	Asia	Eastern Asia	Accrual
Japan	Asia	Eastern Asia	Accrual
Korea	Asia	Eastern Asia	Accrual
Korea, Democratic People's Republic of	Asia	Eastern Asia	Other
Mongolia	Asia	Eastern Asia	Accrual
Brunei	Asia	South-eastern Asia	
Cambodia	Asia	South-eastern Asia	Cash transitioning to accrual
East Timor	Asia	South-eastern Asia	Cash
Indonesia	Asia	South-eastern Asia	Accrual
Laos	Asia	South-eastern Asia	Cash

Country	Region	Sub-region	Which accounting basis was/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	Cash transitioning to accrual
Philippines	Asia	South-eastern Asia	Accrual
Singapore	Asia	South-eastern Asia	Cash
Thailand	Asia	South-eastern Asia	
Vietnam	Asia	South-eastern Asia	
Afghanistan	Asia	Southern Asia	
Bangladesh	Asia	Southern Asia	Cash
Bhutan	Asia	Southern Asia	
India	Asia	Southern Asia	Cash
Iran	Asia	Southern Asia	
Maldives	Asia	Southern Asia	Cash
Nepal	Asia	Southern Asia	Cash
Pakistan	Asia	Southern Asia	Cash
Sri Lanka	Asia	Southern Asia	Cash
Armenia	Asia	Western Asia	
Azerbaijan	Asia	Western Asia	Accrual
Bahrain	Asia	Western Asia	
Cyprus	Asia	Western Asia	Cash
Georgia	Asia	Western Asia	Cash
Iraq	Asia	Western Asia	
Israel	Asia	Western Asia	Accrual
Jordan	Asia	Western Asia	Cash
Kuwait	Asia	Western Asia	
Lebanon	Asia	Western Asia	
Saudi Arabia	Asia	Western Asia	
Turkey	Asia	Western Asia	Accrual
United Arab Emirates	Asia	Western Asia	Cash
Yemen	Asia	Western Asia	
Bulgaria	Europe	Eastern Europe	Cash
Czech Republic	Europe	Eastern Europe	Accrual
Hungary	Europe	Eastern Europe	Accrual

Country	Region	Sub-region	Which accounting basis was/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Moldova	Europe	Eastern Europe	Other
Poland	Europe	Eastern Europe	Accrual
Romania	Europe	Eastern Europe	Accrual
Russia	Europe	Eastern Europe	Accrual
Slovakia	Europe	Eastern Europe	Accrual
Ukraine	Europe	Eastern Europe	Other
Denmark	Europe	Northern Europe	Accrual
Estonia	Europe	Northern Europe	Accrual
Finland	Europe	Northern Europe	Accrual
Iceland	Europe	Northern Europe	Accrual
Ireland	Europe	Northern Europe	Cash
Latvia	Europe	Northern Europe	
Lithuania	Europe	Northern Europe	Accrual
Norway	Europe	Northern Europe	Cash
Sweden	Europe	Northern Europe	Accrual
United Kingdom	Europe	Northern Europe	Accrual
Albania	Europe	Southern Europe	
Bosnia and Herzegovina	Europe	Southern Europe	Cash
Croatia	Europe	Southern Europe	Other
Greece	Europe	Southern Europe	Cash transitioning to accrual
Italy	Europe	Southern Europe	Cash
Macedonia, former Yugoslav Republic of	Europe	Southern Europe	Cash
Malta	Europe	Southern Europe	Cash
Montenegro	Europe	Southern Europe	Cash
Portugal	Europe	Southern Europe	Cash transitioning to accrual
Serbia	Europe	Southern Europe	Cash
Slovenia	Europe	Southern Europe	Other
Spain	Europe	Southern Europe	Accrual
Vatican City	Europe	Southern Europe	Accrual

Country	Region	Sub-region	Which accounting basis was/will be applied in preparing the financial statements/reports for the Federal/Central Government for the most recently completed financial year?
Austria	Europe	Western Europe	Accrual
Belgium	Europe	Western Europe	Accrual
France	Europe	Western Europe	Accrual
Germany	Europe	Western Europe	Cash
Luxembourg	Europe	Western Europe	Cash
Netherlands	Europe	Western Europe	Cash
Switzerland	Europe	Western Europe	Accrual
Australia	Oceania	Australia and New Zealand	Accrual
New Zealand	Oceania	Australia and New Zealand	Accrual
Fiji	Oceania	Melanesia	Cash
Papua New Guinea	Oceania	Melanesia	Cash
Solomon Islands	Oceania	Melanesia	Cash
Vanuatu	Oceania	Melanesia	Accrual
Guam	Oceania	Micronesia	Accrual
Kiribati	Oceania	Micronesia	Cash
Marshall Islands	Oceania	Micronesia	Accrual
Micronesia, Federated States of	Oceania	Micronesia	Accrual
Nauru	Oceania	Micronesia	Cash
Northern Mariana Islands	Oceania	Micronesia	Accrual
Palau	Oceania	Micronesia	Accrual
American Samoa	Oceania	Polynesia	Accrual
Cook Islands	Oceania	Polynesia	Accrual
Samoa	Oceania	Polynesia	Cash
Tonga	Oceania	Polynesia	Cash
Tuvalu	Oceania	Polynesia	Accrual