

Annex

Financial reporting bases and frameworks

	Country name	2020 financial reporting basis	2020 financial reporting framework	2025 reporting basis forecast	2025 reporting framework forecast
Fragile and conflict-affected countries	Lebanon	Cash	National standards: other	Cash	IPSAS with no modifications
	Iraq	No data yet	No data yet	No data yet	No data yet
	Libya	No data yet	No data yet	No data yet	No data yet
	Comoros	No data yet	No data yet	No data yet	No data yet
	Yemen	No data yet	No data yet	No data yet	No data yet
	Syrian Arab Republic	No data yet	No data yet	No data yet	No data yet
	State of Palestine	Cash	IPSAS with no modifications	Cash	IPSAS with no modifications
	Sudan	Cash	National standards: other	Partial accrual	IPSAS modified for the local context
	Somalia	Cash	IPSAS with no modifications	Cash	IPSAS with no modifications
Middle-income countries	Morocco	No data yet	No data yet	No data yet	No data yet
	Tunisia	Cash	National standards: other	Accrual	National standards with reference to IPSAS
	Egypt	No data yet	No data yet	No data yet	No data yet
	Mauritania	No data yet	No data yet	No data yet	No data yet
	Jordan	Cash	IPSAS with no modifications	Partial accrual	IPSAS with no modifications
	Djibouti	No data yet	No data yet	No data yet	No data yet
Oil-exporting countries	Bahrain	No data yet	No data yet	No data yet	No data yet
	Algeria	No data yet	No data yet	No data yet	No data yet
	United Arab Emirates	Partial accrual	National standards with reference to IPSAS	Partial accrual	National standards with reference to IPSAS
	Saudi Arabia	Cash	National standards: other	Accrual	IPSAS modified for the local context
	Qatar	No data yet	No data yet	No data yet	No data yet
	Oman	No data yet	No data yet	No data yet	No data yet
	Kuwait	No data yet	No data yet	No data yet	No data yet

Source: IFAC, 2021.