

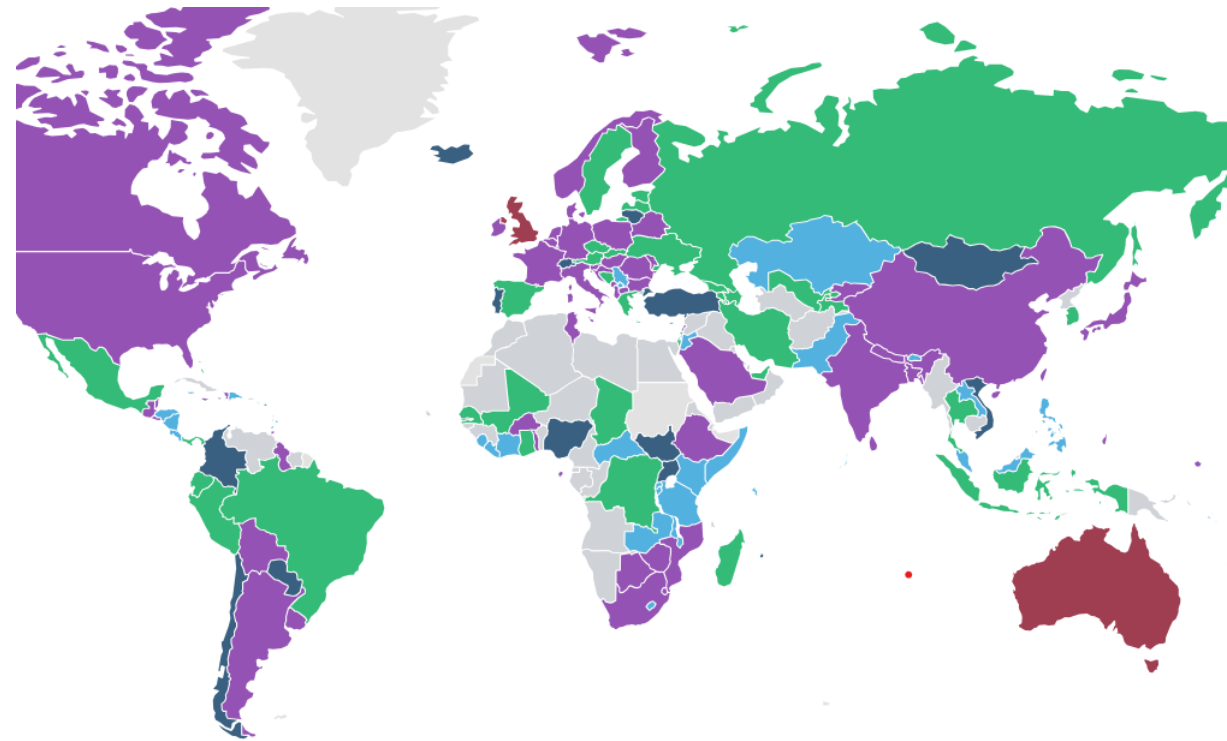


AFRICAN ASSOCIATION OF ACCOUNTANTS-GENERAL
ASSOCIATION AFRICAINE DES COMPTABLES-GENERAUX



THE STATUS OF IPSAS IMPLEMENTATION IN AFRICA

20 February 2024



- IPSAS with no modifications
- IPSAS modified for the local context
- National standards
- National standards with reference to IPSAS
- National standards: other
- No data

<https://www.ifac.org/what-we-do/global-impact-map/public-sector-financial-accountability-index>

Continental Snapshot

Algeria	Angola	Benin	Cameroon	Cape Verde
Comoros	Djibouti	Egypt	Equatorial Guinea	Eritrea
Gabon	Guinea	Guinea-Bissau	Libya	Mali
Mauritania	Morocco	Namibia	Niger	Republic of Congo
Sao Tome and Principe	Senegal	Sudan	Togo	



North Africa



Egypt

- The Egyptian Society of Accountants and Auditors (ESAA) reports that there is no timeline nor plans to adopt International Public Sector Accounting Standards (IPSAS) in the immediate future but that it works to raise awareness of IPSAS and promote adoption.



Morocco

- the CNC approved the new General Treasury of Morocco's State Chart of Accountants, which is aligned with accrual-basis IPSAS, issued in December 2008. No other public sector accounting standards have been adopted since then and there are no further plans to update the Treasury's standards or adopt IPSAS at other levels of government.



Tunisia

- Currently applies national standards on a cash-basis with plans to move to national standards with reference to IPSAS on an accrual-basis by 2025.



West African Economic and Monetary Union

A 2009 WAEMU Regulation establishes public sector accounting standards for member states of the WAEMU, which includes Benin, Burkina Faso, Côte D'Ivoire, Guinea-Bissau, Mali, Niger, Senegal, and Togo. Article 6 of that directive indicates that the government's general accounting should be based on IPSAS.

- Benin: National standards: other
- Burkina Faso: National standards: other
- Cote d'Ivoire: Partially Adopted
- Mali: National standards with reference to IPSAS
- Senegal: National standards with reference to IPSAS
- Togo: National standards: other

West African States

- Ghana: National standards with reference to IPSAS
- Liberia: IPSAS with no modifications
- Nigeria: IPSAS modified for the local context
- Sierra Leone: IPSAS with no modifications



Central African Economic and Monetary Community

The Economic and Monetary Community of Central Africa (CEMAC) has set general rules on public accounting and a government accounting plan). In 2011, CEMAC issued a directive which aimed to align public sector accounting standards with international best practices and standards.

- Chad: National standards with reference to IPSAS
- Central African Republic: IPSAS with no modifications

East African Community



The East African Community (EAC) Protocol includes a requirement for member states to adopt accrual-basis IPSAS for central and local government, non-trading state-owned enterprise and regulatory bodies, and IFRS for state-owned enterprises.

- Burundi: IPSAS with no modifications
- Kenya: IPSAS with no modifications
- Congo, Democratic Republic of: National standards with reference to IPSAS
- Rwanda: PSAS with no modifications
- South Sudan: IPSAS modified for the local context
- Tanzania, United Republic of: IPSAS with no modifications
- Uganda: IPSAS modified for the local context



Southern African States

- Botswana: National standards: other
- Eswatini: National standards: other
- Lesotho: IPSAS with no modifications
- Madagascar: National standards with reference to IPSAS
- Malawi: IPSAS with no modifications
- Mauritius: IPSAS modified for the local context
- Mozambique: National standards: other
- South Africa: National standards: other
- Zambia: IPSAS with no modifications
- Zimbabwe: National standards: other



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Thank you!

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