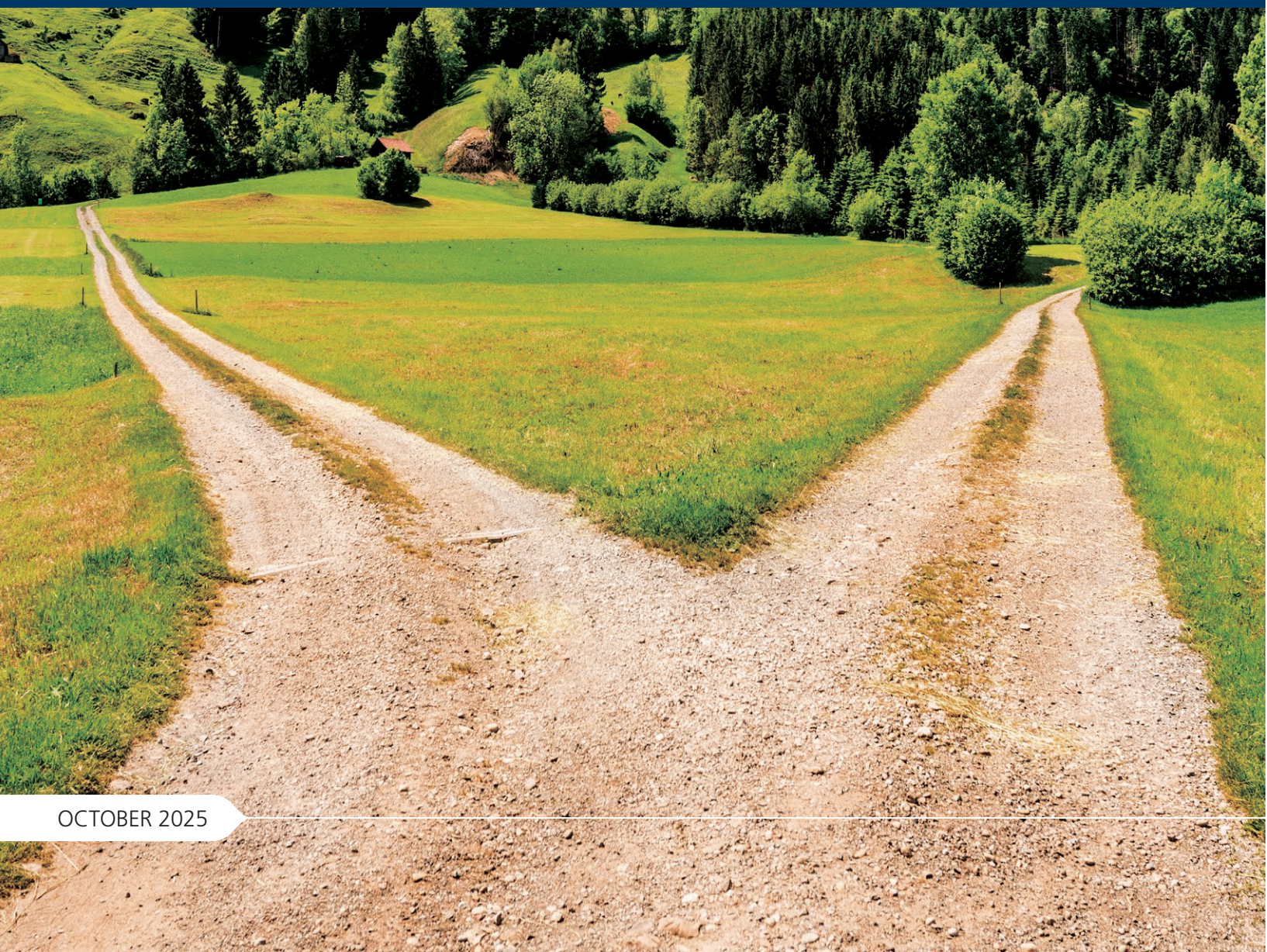


BENEFITS OF FINANCIAL AND  
SUSTAINABILITY REPORTING INFORMATION

# DECISION MAKING MATTERS

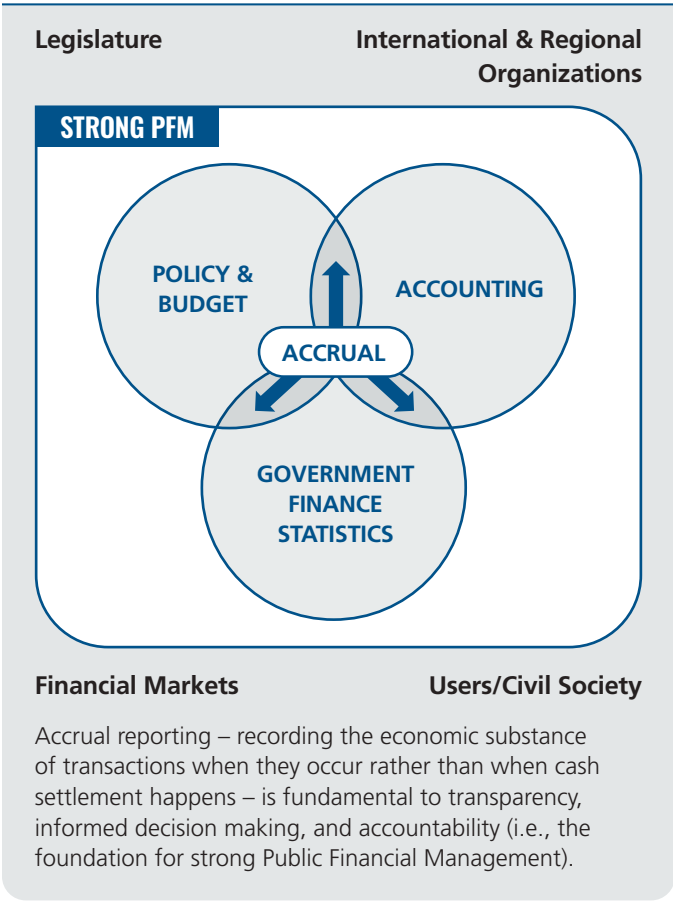


OCTOBER 2025

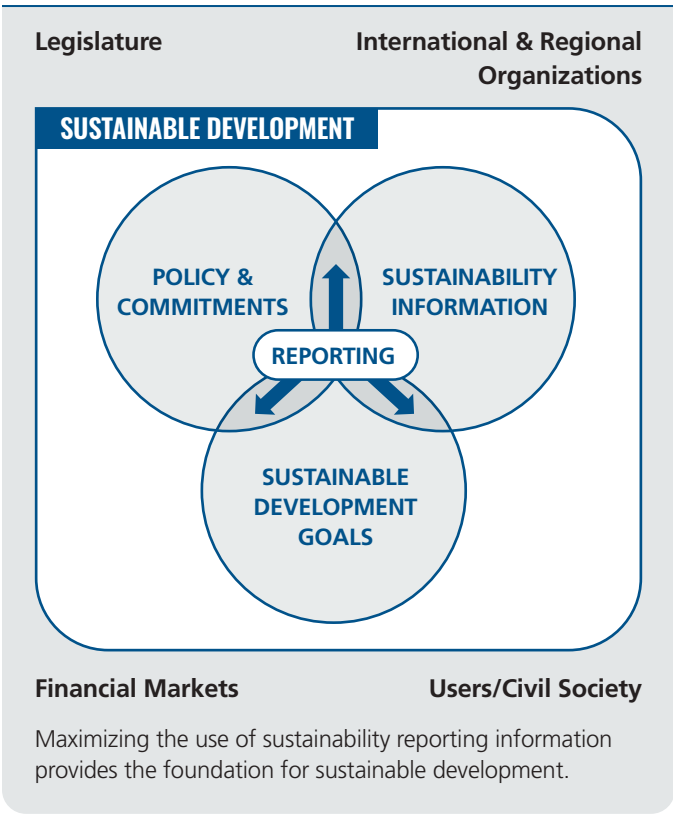


Benefits of Financial and Sustainability Reporting Information

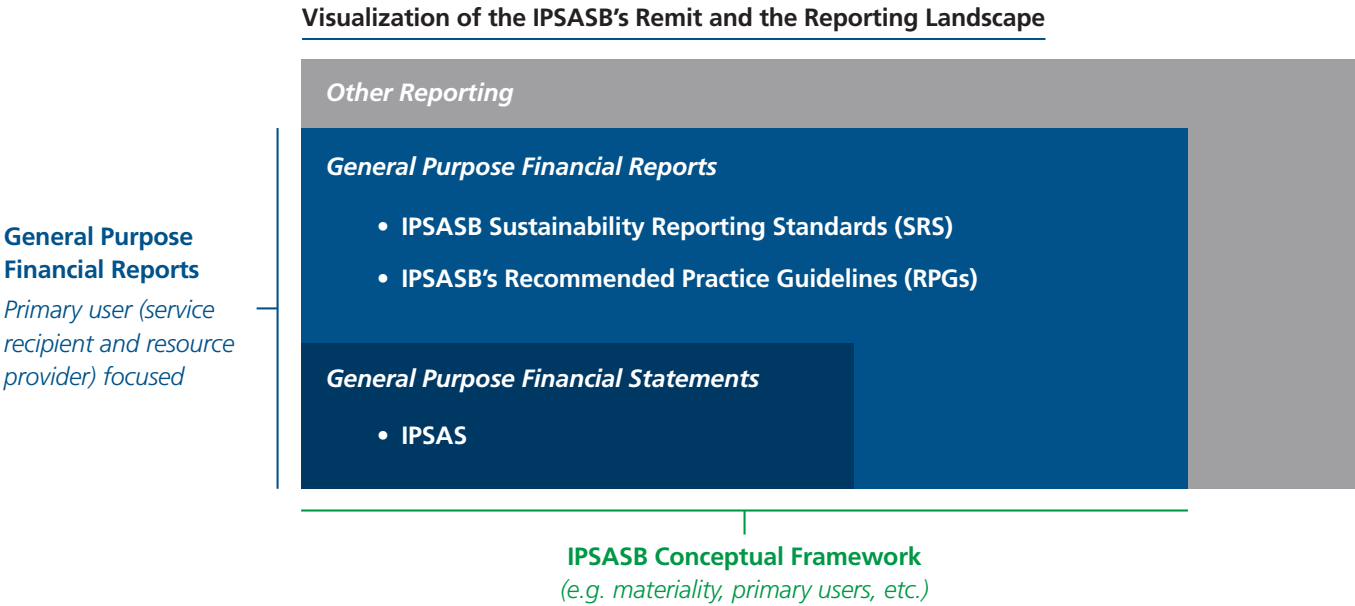
Accrual Information as Foundation for Strong PFM.



Sustainability Reporting as a Foundation for Sustainable Development.



Strengthening Public Financial Management (PFM) and sustainable development globally through increasing adoption and implementation of accrual IPSAS and International Public Sector Sustainability Reporting Standards.



The lighter blue box represents everything that fits into general purpose financial reports (GPFR), which includes:

**IPSAS Standards** – the global public sector standards related to financial reporting in an entity's general purpose financial statements (GPFS). GPFS are the foundation for high-quality information related to an entity's financial position and performance as well as a stable core to provide disclosures in GPFR.

**IPSASB SRS Standards** – will be the global public sector standards related to sustainability disclosures outside of an entity's financial statements and in an entity's GPFR.

**RPG Guidelines** – are non-authoritative pronouncements that provide guidance on good practices in preparing GPFR that are not financial statements.

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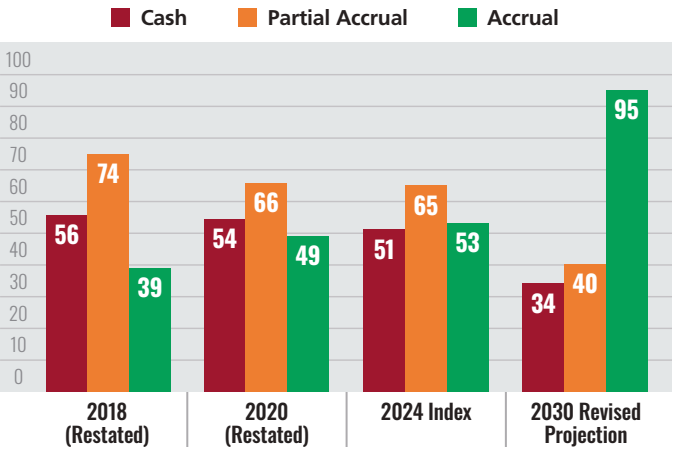


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Transitioning to Accrual Accounting

By 2030, 56% of Jurisdictions Will Report on Accrual

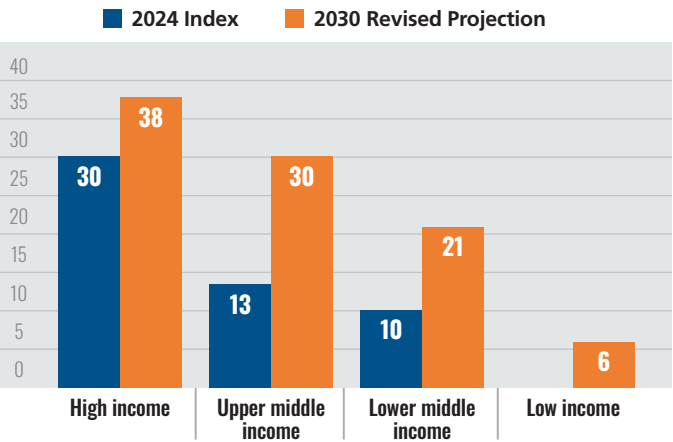
There is continuing global shift from cash to accrual underway across all regions of the world.



Changing Profile of Countries Using Accrual

In 2024, high-income jurisdictions made up the majority of those using accrual accounting (57%), with no low-income jurisdictions on accrual. The picture is projected to change by 2030, when 57 (60%) of jurisdictions on accrual will be from middle- and low-income groups.

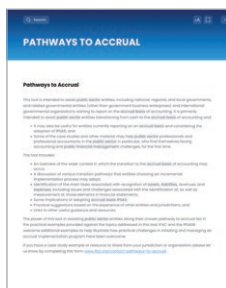
Jurisdictions on Accrual in 2030 by Level of Income



International Public Sector Accountability Index

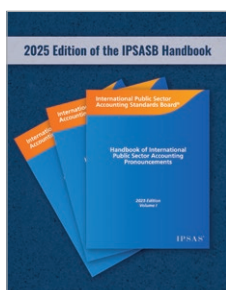


## Implementation Resources and Support



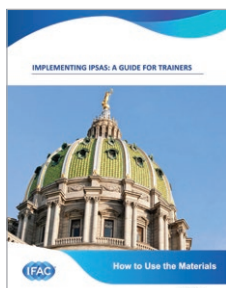
### Pathways to Accrual

The tool is designed to assist public sector entities transitioning from cash to the accrual basis of accounting. It includes an overview of the wider context in which the transition to the accrual basis of accounting may occur and various transition pathways that entities choosing an incremental implementation process may adopt.



### 2025 IPSASB Handbook

This Handbook contains the complete International Public Sector Accounting Standards™, published as of January 31, 2025.



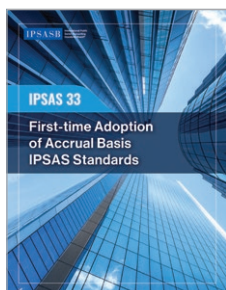
### Implementing IPSAS: A Guide for Trainers

A 10-module training pack each with a trainer's manual, slides, and some supplementary video content, covering topics like assets, liabilities, revenues, expenses, financial instruments, consolidation, presentation, and the first-time adoption of accrual accounting IPSAS Standards.



### IPSAS Standards-GFSM Alignment Dashboard

An overview of the differences between both accounting systems and updated status of relevant issues being considered in the update of ISS.



### IPSAS 33, First-time Adoption of Accrual Basis IPSAS Standards

This Standard grants transitional exemptions to entities adopting accrual basis IPSAS Standards for the first time, providing a major tool to help entities along their journey to implement IPSAS Standards.

