

## List of countries with CW2: 91

(Reference year: 2021)

#	Country	Gov. Financial Statements
1	Albania	
2	Algeria	
3	Australia	<b>Yes</b>
4	Austria	
5	Barbados	
6	Belgium	
7	Bolivia	
8	Bosnia and Herzegovina	
9	Botswana	
10	Brazil	
11	Bulgaria	
12	Cabo Verde	
13	Cameroon	
14	Canada	<b>Yes</b>
15	Chile	
16	Colombia	
17	Croatia	
18	Cyprus	
19	Czechia	
20	Denmark	
21	Djibouti	
22	Dominican Republic	
23	Egypt	
24	Equatorial Guinea	
25	Estonia	<b>Yes</b>
26	Eswatini	
27	Ethiopia	
28	Fiji	
29	Finland	
30	France	<b>Yes</b>
31	Germany	
32	Ghana	
33	Greece	
34	Guyana	
35	Hungary	
36	Iceland	
37	Indonesia	
38	Ireland	
39	Islamic Republic of Iran	
40	Israel	
41	Italy	
42	Japan	
43	Jordan	
44	Kazakhstan	
45	Kenya	
46	Korea	
47	Latvia	
48	Lesotho	
49	Liberia	
50	Lithuania	
51	Luxembourg	

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<b>#</b>	<b>Country</b>	<b>Gov. Financial Statements</b>
52	Mali	
53	Malta	<b>Yes</b>
54	Mauritania	
55	Mexico	
56	Montenegro	
57	Morocco	
58	Namibia	
59	Netherlands	
60	New Zealand	<b>Yes</b>
61	Niger	
62	Nigeria	
63	North Macedonia	
64	Norway	
65	Oman	
66	Pakistan	
67	Panama	
68	Paraguay	
69	Peru	
70	Poland	
71	Portugal	
72	Romania	
73	Saudi Arabia	
74	Serbia	
75	Seychelles	
76	Slovakia	
77	Slovenia	
78	Solomon Islands	
79	South Africa	<b>Yes</b>
80	South Sudan	
81	Spain	
82	Sweden	<b>Yes</b>
83	Switzerland	<b>Yes</b>
84	Turkey	
85	Taiwan Province of China	
86	Trinidad and Tobago	
87	United Kingdom	<b>Yes</b>
88	United States	<b>Yes</b>
89	Uruguay	
90	Yemen	
91	Zambia	