

Main areas of service delivery and sources of funding

|               |                                  |              |                                         |
|---------------|----------------------------------|--------------|-----------------------------------------|
| International |                                  |              | Not all reporting needs met by Guidance |
| Jurisdiction  |                                  |              |                                         |
| Local         | Likely to report on a cash basis |              |                                         |
|               | Simple                           | Intermediate | Complex                                 |

Complexity of operations and transactions

