



REPUBLIC OF SIERRA LEONE



DRAFT FORMATS

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

- **STATUTORY ANNUAL FINANCIAL STATEMENTS**
- **IN YEAR FINANCIAL REPORTS**
- **ACCOUNTING POLICIES**

USING CASH BASIS IPSAS

ISSUED BY
THE ACCOUNTANT GENERAL, MINISTRY OF FINANCE (MOF)

TO BE USED
BY

- | |
|---|
| <ul style="list-style-type: none">○ THE GOVERNMENT OF SIERRA LEONE (GOSL)○ SUB-VENTED AGENCIES AND OTHER GOSL ENTITIES |
|---|

April 2018