

Financial Reporting Manual (FReM) – Amendment Record Sheet 2006-07

Paragraph	FRAB (Paper)	Title	Reason for Change	Applicable Date	Standard
4.2.15, 5.2.5c, 5.2.5d, 5.2.38a, 5.2.38b, 5.2.39b, 7.4.58	80(08) 29 June 06	Grants and Grants in Aid	FRAB 80(08)	2006-07	
7.4.21-7.4.23	79(08)	Events after the balance sheet date	FRS 21	2006-07	FRS 21
7.2.20	77(06)	Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets	FRAB 77(06)	2006-07	
1.2.7, 7.2.1, 7.2.21	83(08)	Amendments to the FReM in respect of the preparation of the remuneration report	FRAB 83(08)	2006-07	
7.2.26-7, 7.2.27, 7.2.29	81(07)	Salary and pensions disclosures	FRAB 81(07)	2006-07	

Minor Changes and Corrections

Paragraph	Reason for Change	Applicable Date	Date Changed
4.2.5 and 4.2.6	Clarification of these paragraphs	2006-07	July 2006
7.2.22, 7.3.4	Signing the Remuneration Report FRAB 80(14)	2006-07	July 2006
7.5.4	Correction of audit reference	2006-07	October 2006
5.2.17	Clarification - asset transfers	2006-07	December 2006
7.4.4	Clarification of Companies Act requirements	2006-07	December 2006

Paragraph	Reason for Change	Applicable Date	Date Changed
8.2.4c	Discount Rate for Pensions	2006-07	February 2006
8.1.1	Clarification of list of applicable pension schemes		February 2006
6.5.4 (b)	Discount Rate for Pensions	2006-07	February 2006