

## Financial Reporting Manual (FReM) – Amendment Record Sheet 2007-08

Paragraph	FRAB (Paper)	Title	Reason for Change	Applicable Date	Standard
5.2.1-5.2.12 replaces 5.2.1-5.2.11 5.2.32-5.2.41 replaces 5.2.31-5.2.35 Numbering in section 5.2 changes from 5.2.12 onwards. Paragraph references amended in 5.2.13, 5.2.21, 5.2.23, 5.2.26, 5.2.42, 5.2.44, 5.2.54, 5.3.1	87(02)	Asset Valuation	FRAB 87(02)	2007-08	FRS 11 FRS 15

### Minor Changes and Corrections

Paragraph	Reason for Change	Applicable Date	Date Changed
6.5.4	Clarification - Retirement Benefits, Applicability – 2 additional points added		July 2007
7.2.27 j)	Clarifies the requirement to publish the CETV at y/e		July 2007
7.4.23.b) replaced and following table deleted	Correction to the Interpretation of FRS 21		July 2007
4.5.9	Clarification of paragraph on investments comprising only loans (either voted or from the National Loans Fund) with no public dividend capital or other form of equity investment		July 2007
New 5.4.5 and following paragraphs renumbered	Reference to additional guidance on the verification work necessary to ensure accounting data transferred under a Machinery of Government change is complete and accurate.		July 2007
7.2.27 h)	Requirement for compensation payments to be disclosed		Oct 2007

<b>Paragraph</b>	<b>Reason for Change</b>	<b>Applicable Date</b>	<b>Date Changed</b>
7.2.27	Footnote added for further clarification		Feb 2008
Annex 2	Updated ref to take account of Managing Public Money		Feb 2008
Annex 3	Updated ref to take account of Managing Public Money		Feb 2008