

### Financial Reporting Manual (FReM) – Amendment Record Sheet 2008-09

| Paragraph                          | FRAB (Paper) | Title  | Reason for Change  | Applicable Date | Standard          |
|------------------------------------|--------------|--|--|-----------------|-------------------|
| 3.1.3, footnote to 3.2.2a<br>4.2.5 | (91)08       | Government Financial reporting Manual (FReM) 2008-09 | Updated references to take account of the publication of Managing Public Money.                            | 2008-09         |                   |
| 4.3.1, 4.3.10-4.3.13               | (91)08       | Government Financial reporting Manual (FReM) 2008-09 | FRS 23 and 24 are triggered by the implementation of FRS 26 and supersede SSAP 20 and UITF 9 respectively. | 2008-09         | FRS 23 and FRS 24 |
| Removal of 6.4.7-6.4.9             | (91)08       | Government Financial reporting Manual (FReM) 2008-09 | FRS 4 replaced by Financial Instruments Standards (FRS 25 FRS 26 and FRS 29)                               | 2008-09         |                   |
| 7.2.2a, 7.2.3, 7.2.5-7.2.14        | (91)08       | Government Financial reporting Manual (FReM) 2008-09 | Revised requirements of the Companies Act 2006   | 2008-09         |                   |
| 7.2.11m-o                          | (91)08       | Government Financial reporting Manual (FReM) 2008-09 | New disclosure requirements  | 2008-09         |                   |

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|--|---------------------|--|---|------------------------|-------------------------------|
| 7.4.2, 7.4.42-7.4.46 (removed),<br>7.4.66-7.4.69 | (91)08              | Government Financial reporting Manual (FReM) 2008-09 | FRS 13 replaced by Financial Instruments Standards (FRS 25 FRS 26 and FRS 29). FRS 24 triggered by FRS 26 and replaces UITF 9 | 2008-09                | FRS 24                        |
| 7.4.28, 7.4.29, 7.4.29a, 7.4.29c                 | (91)08              | Government Financial reporting Manual (FReM) 2008-09 | Change of Terminology – Statement of Net Operating Costs by Departmental Strategic Objectives                                 | 2008-09                |                               |
| Chapter 9  | (91)08              | Government Financial reporting Manual (FReM) 2008-09 | NEW Chapter for Financial Instrument Standards (FRS 25, 26 and 29)  | 2008-09                | FRS 25,<br>FRS 26,<br>FRS 29, |

**Minor Changes and Corrections**

| <b>Paragraph</b> | <b>Reason for Change</b> | <b>Applicable Date</b> | <b>Date Changed</b> |
|------------------|--------------------------|------------------------|---------------------|
|                  |                          |                        |                     |