

In-year amendments to the 2016-17 Government Financial Reporting Manual (FReM) – published December 2016

Amendments have been made to the 2016-17 FReM and illustrative statements to correct minor errors and provide clarifications to improve disclosure requirements

Paragraph	Change	Reason for change
Throughout	Minor grammatical errors	
Throughout	Amounts due replaced with amounts expected to be received/paid	Whilst the meaning does not change there was inconsistent usage of IAS 1 terminology in the FReM.
1.1.2	Updated for current version of manuals	Merger of the various health accounting manuals
5.1.4	Clarify the disclosure requirements for spending bodies accountable to the Scottish Parliament.	Improve clarity following first year of the simplifying and streamlining project.
5.2.8	Inclusion: Requirement to provide a short summary explaining the purpose of the overview section	Feedback following first year of the simplifying and streamlining project.
5.2.9	Clarification of the purpose of the performance analysis section and movement of long term expenditure trends from the Accountability Report.	Feedback following the first year of the simplifying and streamlining project.
3.2.13 5.3.4 5.3.28	Reference added to clarify audit requirements for parliamentary accountability disclosures	Improve clarity on parliamentary accountability disclosures subject to an audit opinion – these include fees and charges, remote contingent liabilities and losses and special payments.
5.3.6	Inclusion: Requirement to provide a short overview of the elements of the Accountability Report.	Feedback following first year of the simplifying and streamlining project.

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5.3.23	Clarify reporting requirements for ministers' severance pay	To provide clarification on the requirements for reporting of ministers severance pay.
5.3.26 Annex 4	Added: link to the fair pay disclosures guidance	Included following feedback from Departments and the NAO.
5.3.28 5.3.29	Remove requirements for long term expenditure trends in the Accountability Section.	Requirements moved to Performance Report following feedback from the first year of simplifying and streamlining
5.3.27 5.4.23 Illustrative Accounts	Clarify staff numbers and costs disclosures to be included in Accountability Section and Financial Statements.	To clarify reporting requirements for staff costs
5.3.32	Rewording to improve clarity on standards and guidance used by auditors.	Improve clarity
5.4.22	Added: reiterate requirement to comply with IFRS 8 Operating Segments	To clarify that IFRS 8 is applicable to entities applying the FReM (if material) following feedback of non-compliance
Table 6.2	IAS 20: re-inclusion of requirements to account for grant in aid on a cash basis	Re-inclusion from 2013-14 following feedback on varied reporting approaches by ALBs.
8.3.6	Deleted requirements to separately disclose breakdown of tax credits	Separate reporting no longer required under ESA 10 which formed basis for IFRS disclosures.
Annex 3	Added: research and development expenditure differences between accounts and budgets	Changes in requirements following adoption of R&D reporting requirements in ESA 10 in budgets
3.2.8, 3.2.9, Department Yellow	Clarify the option of have an annex for some SOPS disclosure notes must be part of the main annual report	Clarify reporting requirements following feedback on varying presentation styles and impact on audit.

Paragraph	Change	Reason for change
	and accounts and not a separate document.	
Annex D	Links updated to most relevant pages	Update incorrect links