



In-year amendments to the 2019-20 Government Financial Reporting Manual (FReM) Published December 2019

Amendments have been made to the 2019-20 FReM and illustrative statements to correct minor errors and provide clarifications to improve disclosure requirements and the introduction of the Non-Financial Reporting Regulations.

Paragraph	Change	Reason for change
Throughout	Minor grammatical errors	
1.1.5	Paragraph added to make reference to government functional standard finance (GFS).	GFS is a summary document, signposting to other more relevant documents.
3.1 & 3.2	These Chapters have been updated to incorporate changes made to SOPS that is applicable in 2019-20.	To incorporate changes that are applicable to 2019-20.
4.1.5	New paragraph: Additional guidance on trading funds	To provide additional clarity on accounting boundaries
4.1.6, 7	New paragraph: Additional reference to Companies Act 2006	To provide additional clarity on accounting boundaries and disclosure requirements
4.2.12, 4.2.14	New paragraph, additional lines on Machinery of Government, and a link where guidance can be found.	To help users of the FReM access other relevant guidance.
5.2.8	Added reference to the Orange Book: Management of Risk - Principles and Concepts	To help users of the FReM access other relevant guidance.
5.2.11	New paragraph: additional wording to cover Northern Ireland reporting requirements.	To provide clarity to users of the FReM in Northern Ireland.
5.2.12	Previously para 5.2.11, rewording to improve clarity	Improve clarity
5.2.3	Performance report: Added reference to new table 5.2 Five top tips to improve government financial reports.	Included following additional advice sent out to Finance Directors.

5.3.15	New paragraph: added to make reference to Corporate Governance Code and the Orange Book.	To help users of the FReM access other relevant guidance.
5.3.18	Amended to reflect the importance of staff remuneration and staff report.	To emphasise the importance of staff report.
5.3.28 J	Amended wording in line with guidance provided by Civil Service Pensions (Annex C, exit packages table).	To ensure there is clarity on the data requirements for exit packages.
5.3.29 f)	Staff report - amended to clarify disclosure requirements for Trade Union Facility Time, and to provide a link to where the data can be published online.	To help users of the FReM access other relevant guidance.
5.3.29 f)	Updated reference to relevant legislation	Amended to reflect relevant legislation
5.5.2	Slight amendment to wording.	Amendment for clarification.
8.1.12	Updated reference to relevant legislation	Amended to reflect relevant legislation
8.2.15	Rewording to improve clarity on standard	Amended following feedback from stakeholders on IFRS implementation.
10.4.2	Updated reference to relevant legislation	Amended to reflect relevant legislation
Annex 4: links to supporting documents	Added additional links.	Links for documents referred to throughout the manual.
Table 5.2	Added: New table summarising HMT top 5 tips to improve government financial reports	This is in line with additional advice sent out to Finance Directors.
Table 6	Removed tick under "Applies as adapted for public sector",	Amendment for clarification.
Table 6.2	Updated wording on IFRS 16 adaptations and interpretations	To reflect FRAB decisions on nil consideration leases and ROU subsequent measurement in April 2019.
Table 6.2	Removed repeated row on IFRS 16.	Removed repeated row on IFRS 16.
Department Yellow	Changes to SOPS disclosure	To help provide more clarity in disclosure of accounts
Department Yellow, Agency Pink, NDPB Green	Added additional disclosure line in section 2.3 Exit packages	To identify exit packages accounted for in full

Department Yellow, Agency Pink, NDPB Green	Reference to Trade Union Facility Time disclosure	To help users of the FReM access other relevant guidance.
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