

In-year amendments to the 2022-23 FReM

The below table sets out consequential changes to the 2022-23 FReM from the 2022-23 Draft FReM. [N.B it does not include minor changes such as correction of typos, changes to cross-referencing etc.).

Paragraph(s)	Change	Reason for change
5.3.3(e), 5.3.3(f), 5.4.4(a)(iv), 5.4.4(c)	Changes made to reflect changes in central government performance management as outcome delivery plans are no longer relevant.	Explained in 'Change' column.
5.4.9, 5.4.10	References to Rural Proofing removed.	The Rural Proofing policy applies to a small number of departments (DCMS, DfT, Defra, DHSC, OGP) and the scope was more limited than initially believed. The requirement has been moved to the PES paper.
6.2.1	In bullet point 3 added requirements in 6.7.1(g) and 6.7.1(h) are not subject to audit.	New reporting requirements have been added in 6.7.1(g) and 6.7.1(h), but these are not subject to audit.
6.5.23	Paragraph deleted	Paragraph is no longer relevant as it related to 2021-22 when the updated fair pay disclosures were new.
6.5.41	Thresholds stated in the paragraph updated.	Updates made to reflect MPM in NI may have different reporting thresholds.
6.6.16	Text changed to <i>'The Statement of Outturn against Assembly Supply for Northern Ireland departments is based on similar principles to the Statement of Outturn against Parliamentary Supply. For Northern Ireland departments, references to Parliament</i>	NI have implemented their version of Clear Line of Sight (called Review of Financial Processes in NI) from 2022-23. This amendment reflects this change.

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	<i>in this guidance equates to the Northern Ireland Assembly and references to the Consolidated Fund equate to the Northern Ireland Consolidated Fund.'</i>	
6.6.17	Paragraph deleted	NI have implemented their version of Clear Line of Sight (called Review of Financial Processes in NI) from 2022-23. This amendment reflects this change.
6.7.1(d)	Addition of words 'special severance payments' in a few places'	To improve clarity of the guidance.
6.7.1(g)	Amendment of table headings.	To improve clarity of what is required within the table.
6.7.1(h)	New requirement added for statement r.e. government functional standards.	Added in line with DAO 05/21 .
6.7.2	Drafting update to make it clearer that 6.7.1(g) is not subject to audit. Also added 6.7.1(h) is not subject to audit.	Explained in 'Change' column.
7.6.16 – 7.6.18	Other financial commitment disclosure requirement added.	Added to formalise the disclosure's requirement as a result of feedback, as the requirement for disclosure only existed in Department Yellow and not in FReM or IFRS.
9.1.19, 9.1.20	Guidance added on transfers of functions between entities.	Guidance added from the business combinations application guidance into the FReM due to queries from government departments and auditors.
11.1.10 and 11.1.11	Paragraphs deleted	NI have implemented their version of Clear Line of Sight (called Review of Financial Processes in NI) from 2022-23. This amendment reflects this change.
12.3.4	Requirements split between those which should be in the accountability	Paragraph previously stated all requirements are to be in the financial statements, which is not correct.

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	report and those which should be in the financial statements.	