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Treasury,2017-01-20 Known as FReM Supersedes previous edition ISBN 9780115601569 **Managing Public Money** ,2023 *Frem* Great Britain. HM Treasury,2008 *Government Financial Reporting Manual 2019-20* Great Britain: H.M. Treasury,2019-02-26 The Government Financial Reporting Manual FReM is the technical accounting guide to the preparation of financial statements It complements guidance on the handling of public funds published separately but the relevant authorities in England and Wales Scotland and Northern Ireland The Manual is prepared following consultation with the Financial Reporting Advisory Board FRAB and is issued by the relevant authorities The Manual is kept under constant review and is updated to reflect developments in international financial reporting standards IFRS and where appropriate comments received by users Key features The FReM contains guidance on the following topics i Accounting Principles ii Parliamentary Accountability iii Form and content of the annual report and accounts iv Tangible and intangible non current assets v Financial Instruments vi Pensions Accounting vii Revenue from taxes and duties viii Whole of Government Accounts This FReM update is made up of four looseleaf titles Updates are available for 2016 17 and 2017 18 with or without a binder

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