



Department of
Health

An Roinn Sláinte

Máinnystrie O Poustie

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<p>Subject:</p> <p>Government Financial Reporting Manual (FReM) 2023-24 and illustrative accounts</p>	<p>Circular Ref: HSC(F) 02-2024</p> <p>CM Ref: HE1/24/595</p> <p>Date Issued: 09 January 2024</p>
<p>For Information and Action to:</p> <p>Directors of Finance of ALBs</p> <p>Summary of Contents:</p> <p>Government Financial Reporting Manual (FReM) 2023-24 and illustrative accounts template NDPB Green</p> <p>Enquiries:</p> <p>Any enquiries about the contents of this circular should be addressed in the first instance to:</p> <p>Financial Accounting Unit DoH Room D3.12 Castle Buildings Stormont BELFAST BT4 3SQ</p> <p>Financial.accountingunit@health-ni.gov.uk</p>	<p>Superseded documents: HSC(F) 01-2023</p> <p>Related Documents:</p> <p>FD (DoF) 11-2023</p> <p>Expiry Date: N/a</p> <p>Status of Contents:</p> <p>For Information and Action</p>

1. Please see [FD \(DoF\) 11/23](#) from the Department of Finance. This provides information on, and links to, the 2023-24 Government Financial Reporting Manual (FReM), and the link to the Northern Ireland NDPB Green 2023-24: Illustrative accounts template.
2. It also draws attention to the [Northern Ireland specific treatments](#) and to the [Significant changes to the 2023-24 FReM](#).
3. Department of Finance (DoF) requested that this letter is circulated to agencies and NDPBs that prepare their accounts using the principles outlined in FReM.
4. The DoH Manual of Accounts for 2023-24 will be updated for specific DoH information and issued in due course. Staff should review the FReM and proforma accounts and note the changes made for this year. A direct link to the FReM and NDPB Green is included below for ease of reference.

<https://www.gov.uk/government/publications/government-financial-reporting-manual-2023-24>

Action Required

5. Please note this information and disseminate to those staff within your organisations involved in annual report and accounts preparation.
6. Should you have any queries please contact Nicola McKnight Nicola.McKnight@health-ni.gov.uk (028 9076 5697) or myself, Jacqueline.Keating@health-ni.gov.uk (028 9076 5632) within DoH Financial Accounting Unit.

Jacqueline Keating
Head of Financial Accounting Unit