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Dear RABIG members
Finance Directors of Departments,
Agencies and NDPBs

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RABIG (2008)02

IFRS Proforma Accounts for Departments, Agencies and NDPBs

This paper follows the recent series of RABIG papers regarding the development of a Government Financial Reporting Manual based on international financial reporting standards (IFRS) for the financial year 2008-09.

2. Attached to this paper is a draft of the IFRS based Department Yellow illustrative accounts. Following requests from Agencies and NDPBs we have also prepared IFRS based illustrative accounts for such bodies: attached to this paper are illustrative accounts entitled Agency Pink and NDPB Green.
3. The Financial Reporting Advisory Board (FRAB) will, at its 28 February 2008 meeting, discuss these illustrative accounts.
4. To inform this discussion I would be grateful if you could let me have any comments you may have on these illustrative accounts by the 17 February 2008.
5. Please accept my apologies for the short response time to this paper.

Chris Lusty
Financial Reporting Policy Team

