

# Map of changes from current to revised guidance

New guidance paragraph reference	Existing guidance paragraph reference	Comment
Introduction		
1.1	6.1, 4.2, 4.3	Last sentence of existing paragraph 6.1 has been deleted.
1.2	2.5	First sentence of existing paragraph 2.5 removed.
1.3	6.2	New sentences added to new paragraph 1.3 to cover purpose of Section 20 of the Act and introduce the AAR test much earlier in the guidance.
1.4	1.1, 2.6	Paragraph dealing with key provisions within Section 20.
1.5	1.1	Second sentence of existing paragraph 1.1 retained. New sentence added about definition of accountancy terms.
1.6	N/A	New paragraph to explain individual sections of the guidance.
1.7	Bold text in italics after paragraph 5.3	No change.
AAR principles		
2.1 – 2.7	8.1 – 8.7	Current guidance on AAR principles remains unchanged.
Cost Accounting and Financial Reporting		
3.1	7.12	No change.
3.2	7.13	No change.
3.3	11.1	No change.
3.4	11.3	No change.
3.5	11.4	No change.
3.6	11.5	No change.
3.7	7.9	No change.
3.8	7.10	No change.
3.9 & 3.10	N/A	New paragraphs cover accounting records and financial reporting issues raised in working paper.

New guidance paragraph reference	Existing guidance paragraph reference	Comment
3.11	N/A	New paragraph covering statutory reporting of Allowable Costs.
Application of the guidance		
4.1	1.2, 6.5 & 4.1	First sentence of existing paragraph 6.5 retained.
4.2	7.2	First sentence of existing paragraph 7.2 retained, second sentence deleted.
4.3	7.3	New guidance clarifies current paragraph 7.3.
4.4	5.1	No change.
4.5	5.2	No change.
4.6	5.3	No change.
Guidance on specific cost types		
5.1	9.1 – 9.2	Part of existing paragraph 9.2 retained and the remainder is new. New table added to clarify the cost types which are covered.
A.1	9.15 – 9.17	No change.
A.2	9.24 – 9.25	No change.
A.3	9.14	No change.
A.4	9.37 – 9.38	A.4 has been simplified.
B.1	9.37 – 9.38	Material costs split from labour costs.
C.1	9.26 – 9.27	Revised guidance on sales and marketing costs.
C.2	9.28 – 9.29	Revised guidance on bid costs.
C.3	9.30	No change to guidance on entertainment costs but warrant separation from third party costs.
C.4	9.31 – 9.32	No change.
D.1	9.18 – 9.23	No change.
E.1	9.11 – 9.13	No change.
E.2	9.33 – 9.35	Revised guidance on reworks and wastage.
E.3	N/A	New guidance on faulty workmanship.
E.4	9.36	No change.
E.5	9.39 – 9.41	No change.
E.6	9.42 – 9.44	No change.
F.1	10.1 – 10.4	No change.
F.2	10.5 – 10.7	No change.

New guidance paragraph reference	Existing guidance paragraph reference	Comment
F.3	10.8 – 10.11	No change.
G.1	9.5 – 9.7	Revised guidance on depreciation, amortisation and impairment.
H.1	9.8 – 9.10	No change.
Deleted paragraphs from existing guidance		
N/A	2.1, 2.2, 2.3, 2.4, 3.1, 3.2, 3.3, 4.4, 4.5, 4.6, 6.3, 6.4, 7.1, 7.4, 7.5, 7.6, 7.7, 7.8, 7.11, 9.3, 9.4, 11.2	These paragraphs were considered to either duplicate existing guidance or were no longer relevant.