

Amendments relating to D2. Review of capital financing requirement disclosure

CHAPTER 4

Non-current assets

4.1 PROPERTY, PLANT AND EQUIPMENT

4.1.4 Disclosure requirements

4.1.4.3 Having regard to paragraph 3.4.2.27 of the Presentation of Financial Statements section of the Code, which permits authorities not to provide a specific disclosure if information is not material, authorities shall disclose the following notes in relation to property, plant and equipment

[No changes to sub-paragraphs 4.1.4.3 1) TO 4.1.4.3 4)]

- 5) The financial statements shall disclose a summary of capital expenditure during the reporting period, including assets acquired under finance leases, analysed for each category of assets, together with the sources of finance and the **actual** capital financing requirement **as specified by the Prudential Code**.