



# HM TREASURY

## Financial Reporting Advisory Board Paper Forward Work Programme

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|---|---|
| Issue:  | FRAB Forward Work Programme   |
| Impact on guidance:                           | N/A   |
| IAS/IFRS adaptation?                          | N/A   |
| Impact on WGA?                                | N/A   |
| IPSAS compliant?                              | N/A   |
| Interpretation for the public sector context? | N/A   |
| Impact on budgetary and Estimates regimes?    | N/A   |
| Alignment with National Accounts              | N/A   |
| Recommendation:                               | The Board are asked to note the provisional work programme for the next three meetings. |
| Timing:                                       | FRAB agendas.   |

### Background

1. Attached is the provisional work programme for the next three FRAB meetings. There may be additional items added to the agendas, and some agenda items may be deferred or deleted.

### Summary and recommendation

2. The Board are invited to note the provisional work programme.

| <b>FRAB 2017/18 WORK PROGRAMME - PROVISIONAL AGENDA ITEMS</b> |  |   |
|---|--|---|
| FRAB 130<br>15 June 2017                                      | FRAB 131<br>16 November 2017                             | FRAB 132<br>March 2018                                |
| IFRS 9 – Financial Instruments update on outstanding actions  | FReM and illustrative statements for 2017-18 and 2018-19 | IFRS 16 – findings from exposure draft and next steps |
| IFRS 16 leases – working group update                         | Local Authority Code for 2018-19                         | IFRS 17 – insurance contracts                         |
| WGA 2015-16 – overview  | Health Manual for 2018-19                                | Conceptual framework                                  |
| CIPFA/LASAAC Code 2018-19 exposure draft                      | Discount rates for 2017-18                               |   |
| Discount rates – overview of findings and recommendations     | IFRS 16 – exposure draft for approval                    |   |
| International update (IPSAS/EPSAS)                            | FRAB Annual Report 2016-17                               |   |
| IFRS 15 Application guidance                                  | IFRS 9 application guidance                              |   |