

# Financial Reporting Advisory Board Paper

## Secretariat paper

### FRAB Forward Work Programme

<b>Issue:</b>	FRAB Forward Work Programme
<b>Impact on guidance:</b>	None
<b>UK GAAP adaptation?</b>	N/A
<b>IAS/IFRS compliant?</b>	N/A
<b>IPSAS compliant?</b>	N/A
<b>Impact on budgetary regime?</b>	No
<b>Recommendation:</b>	Agree/comment on tentative agendas for 2006
<b>Timing:</b>	FRAB 2006 agendas

## DETAIL

### Background

1. Attached are tentative agendas for the first three FRAB meetings of 2006.

### Summary and recommendation

2. Board members are invited to comment on these agendas.

Sarah Solomon  
FRAB Secretariat  
28 November 2005

## **Financial Reporting Advisory Board**

### **MEETING 76: 7 February 2006**

#### **AGENDA**

##### ITEM

- 1 Minutes and matters arising
  - 2 IPSAS ED: Non-exchange revenues (IPSASB rep attending)
  - 3 Social Policies of Government
  - 4 Central Government Accounts
  - 5 FRS 21, 23, 24, 25 and 26 – implementation
  - 6 Charging for the Cost of Capital in Financial Statements
  - 7 Departmental boundary
  - 8 Resource accounts: reconciliation of Estimates, budgets and accounts
  - 9 FRAB Report 2005-06
  - 10 Forward Work Programme
- Any Other Business
- Date of next Meeting

## Financial Reporting Advisory Board

### MEETING 76: 20 March 2006

#### AGENDA

##### ITEM

- 1 Minutes and matters arising
  - 2 Heritage Assets
  - 3 Accounting for PFI projects
  - 4 FRED 38 amendments to FRS 15
  - 5 Update to Class (2000) 1
  - 6 Salary and pension disclosures
  - 7 Measurement of assets and liabilities
  - 8 Valuation Issues
  - 9 FRAB Report 2005-06
  - 10 Forward Work Programme
- Any Other Business
- Date of next Meeting

## **Financial Reporting Advisory Board**

### **MEETING 76: 8 May 2006**

#### **AGENDA**

ITEM

- 1 Minutes and matters arising
  - 2 FRAB Report 2005-06
  - 3 Forward Work Programme
- Any Other Business
- Date of next Meeting