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**NOTICE IS HEREBY GIVEN OF THE MEETING OF THE TECHNICAL
COMMITTEE OF THE ACCOUNTING STANDARDS BOARD**

DATE: Thursday 23 February 2023
TIME: 09:00 to 14:00
VENUE: Virtually via Teams
CHAIRPERSON D Dlamini

MEMBERS OF THE COMMITTEE

BOARD REPRESENTATIVES

C Braxton
A van der Burgh

REPRESENTATIVE OF THE AGSA

M Mentz

REPRESENTATIVE OF THE OAG

L Bodewig

SECRETARIAT

J Poggiolini

OBSERVERS

W de Jager

EX OFFICIO

A Botha	Project Manager
N Imam-Shah	Project Manager
E van der Westhuizen	Project Manager

Board Members: Mr C Braxton (Chair), Mr D Dlamini, Ms W de Jager, Ms K Maree,
Ms P Moalusi (Deputy-Chair), Ms A Muller, Ms N Themba, Mr A van der Burgh
Chief Executive Officer: Ms J Poggiolini

1. WELCOME AND APOLOGIES

To WELCOME members present and to NOTE apologies, if any.

2. DECLARATIONS OF INTERESTS

To NOTE the contents of the Register of Declarations of Interests.

3. MINUTES OF THE PREVIOUS MEETING

To REVIEW, and if appropriate, APPROVE the minutes of the meeting held on 8 November 2022.

Attachment 1

Chairperson

[5 minutes]

4. MATTERS ARISING

To NOTE the matters arising from the previous meeting.

Attachment 2

J Poggiolini

[5 minutes]

5. TECHNICAL MATTERS

Proposed Amendments to Standards of GRAP on transfers of functions and mergers

5.1 To REVIEW the proposed amendments to the Standards of GRAP on transfers of functions and mergers, and if considered appropriate, RECOMMEND the proposed Exposure Drafts to the Board for approval.

- Memorandum from the Secretariat.
- Minutes of the project groups held in February 2023.
- Proposed Amendments to the Standard of GRAP on *Transfers of Functions Under Common Control*.
- Proposed Amendments to the Standard of GRAP on *Transfers of Functions not Under Common Control*.
- Proposed Amendments to the Standard of GRAP on *Mergers*.
- Proposed Invitation to Comment.
- Project brief (for information purposes)

Attachments 3(a) to (h)

A Botha

[2 hours]

Enhancing the Application of the Standards of GRAP

5.2 To REVIEW the proposed plan for the project on *Enhancing the Application of the Standards of GRAP*

- Memorandum from the Secretariat
- Proposed plan

Attachments 4(a) and (b)

J Poggiolini

[1 hour]

Proposed Research Topics

5.3 To REVIEW the proposed research topics, comments received and proposed amendments to GRAP 1, and propose next steps.

- Memorandum from the Secretariat.
- Proposed list of research topics.

Attachment 5

J Poggiolini

[30 minutes]

Morning break – 20 minutes

6. PROPOSED IPSAS ON CONCESSIONARY LEASES AND RIGHT-OF-USE ASSETS IN-KIND

To DISCUSS the key proposals and specific matters for comment in the Exposure Draft.

- Proposed Exposure Draft and related content:
<https://www.asb.co.za/ed-203/>.
- Presentation on key proposals (to follow closer to the meeting).

A Botha

[75 minutes]

7. EMERGING ISSUES

To NOTE a memorandum from the Secretariat on emerging issues.

Attachment 6

J Poggiolini

[20 minutes]

8. ADMINISTRATION

Work programme 2022/23

To NOTE the work programme of the Board and progress against targets for the 2022/23 period, and if appropriate, RECOMMEND changes to the Board.

- Memorandum from the Secretariat.
- Work programme for 2022/23.
- Monitoring convergence with the IPSASB.

Attachments 7(a) to (c)

J Poggiolini

[20 minutes]

9. INTERNATIONAL STANDARD SETTING ACTIVITIES

To NOTE an update on the IPSASB's [December 2022 meeting](#).

A van der Burgh

[15 minutes]

10. GENERAL

With consent of the Chairperson, CONSIDER any additional items.

11. FUTURE MEETINGS

To NOTE the meeting dates for 2023.

Prepared by:	J Poggiolini	6 February 2023
Reviewed by:	D Dlamini	6 February 2023
Issued:	6 February 2023	