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

DATE: Thursday 6 July 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

E van der Westhuizen Technical Director
A Botha Project Manager
N Imam-Shah Project Manager
S Nondlazi Project Manager

Board Members: Ms P Moalusi (Chair), Mr C Braxton, Ms W de Jager, Mr D Dlamini,
Mr S Khan, Ms A Muller, Ms N Themba, Mr A van der Burgh
Chief Executive Officer: Ms J Poggiolini Technical Director: Ms E van der Westhuizen

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 23 February 2023.

Attachment 1

Chairperson

[5 minutes]

4. MATTERS ARISING

To NOTE the matters arising from the previous meeting.

Attachment 2

E van der Westhuizen

[5 minutes]

5. TECHNICAL MATTERS

Proposed Exposure Draft on the Standard of GRAP on Social Benefits

5.1 To REVIEW the proposed Exposure Draft on the Standard of GRAP on *Social Benefits*, and if considered appropriate, RECOMMEND the proposed Exposure Draft to the Board for approval.

- Memorandum from the Secretariat.
- Minutes of the project groups held in March and June 2023.
- Proposed Exposure Draft on the Standard of GRAP on *Social Benefits*.
- Proposed Exposure Draft on the Standard of GRAP on *Social Benefits* (mark-up from IPSAS 42) (for information purposes).
- Proposed Invitation to Comment.
- Project brief (for information purposes).

Attachments 3(a) to (i)

E van der Westhuizen

[2 hours]

Post-implementation Review of GRAP 108 on Statutory Receivables

5.2 To DISCUSS an Issues Paper on phase 1 of the Post-implementation Review of GRAP 108 on Statutory Receivables.

- Issues Paper.
- Proposed revisions to the Project brief.

Attachments 4(a) and (b)

A Botha

[30 minutes]

Enhancing the Application of the Standards of GRAP

5.3 To NOTE a report back on the project on *Enhancing the Application of the Standards of GRAP*

- Memorandum from the Secretariat
- Project plan

Attachments 5(a) and (b)

E van der Westhuizen

[10 minutes]

Proposed Research Topics

5.4 To NOTE an update from the Research Group.

Attachment 6

J Poggiolini

[5 minutes]

Morning break – 20 minutes

6. MATERIAL ON CLIMATE RELATED DISCLOSURES

To DISCUSS the development of material on climate related disclosures.

Attachment 7

J Poggiolini

[20 minutes]

7. EMERGING ISSUES

To NOTE a memorandum from the Secretariat on emerging issues.

Attachment 8

E van der Westhuizen

[20 minutes]

8. ADMINISTRATION

Work programme 2023/24

To NOTE the work programme of the Board and progress against targets for the 2023/24 period, and if appropriate, RECOMMEND changes to the Board.

- Memorandum from the Secretariat.
- Work programme for 2023/24.
- Monitoring convergence with the IPSASB.

Attachments 9(a) to (c)

E van der Westhuizen

[20 minutes]

9. INTERNATIONAL STANDARD SETTING ACTIVITIES

9.1 To NOTE an update on the IPSASB's June 2023 meeting.

A van der Burgh/E van der Westhuizen

[15 minutes]

9.2 To NOTE the comment letter on [Exposure Draft 84 on Concessionary Leases and Right-Of-Use Assets In-Kind \(Amendments to IPSAS 43 and IPSAS 23\)](#).

E van der Westhuizen

[5 minutes]

10. GENERAL

With consent of the Chairperson, CONSIDER any additional items.

11. FUTURE MEETINGS

To NOTE the meeting dates for 2023.

Prepared by:	E van der Westhuizen	12 June 2023
Reviewed by:	D Dlamini	13 June 2023
Issued:	22 June 2023	