



40 Church Square
Pretoria
0002
Tel. 011 697 0660
Fax. 011 697 0666
www.asb.co.za

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

DATE: Tuesday 1 July 2025

TIME: 09:00 to 14:00

VENUE: Virtually via Teams

CHAIRPERSON S Gcwabe

MEMBERS OF THE COMMITTEE

BOARD REPRESENTATIVES

A van der Burgh

A Carstens

A Hardien

REPRESENTATIVE OF THE AGSA

M Mentz

REPRESENTATIVE OF THE OAG

L Bodewig

SECRETARIAT J Poggiolini

EX OFFICIO

E van der Westhuizen Head of Technical

A Botha Project Manager

N Imam Shah Project Manager

S Nondlazi Project Manager

Board Members: Mr A van der Burgh (Chair), Ms A Carstens, Mr A Hardien, Ms W de Jager,
Mr D Dlamini, Mr S Gcwabe, Mr S Khan, Ms A Muller
Chief Executive Officer: Mrs J Poggiolini

1. WELCOME AND APOLOGIES

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

2. CONFIRMATION OF AGENDA

To CONFIRM the agenda.

3. DECLARATIONS OF INTERESTS

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

4. MINUTES OF THE PREVIOUS MEETING

To REVIEW, and if appropriate, APPROVE the minutes of the meeting held on 4 March 2025.

Attachment 1

Chairperson

[5 minutes]

5. MATTERS ARISING

To NOTE the matters arising from previous meetings.

Attachment 2

E van der Westhuizen

[5 minutes]

6. TECHNICAL MATTERS

Review of responses to ED 207 on Post-implementation Review of GRAP 108 on Statutory Receivables

- 6.1 To REVIEW the responses to ED 207 on Post-implementation Review of GRAP 108 on *Statutory Receivables* and RECOMMEND proposed responses and next steps to the Board for approval.

- Memorandum from the Secretariat
- Summary of comment and proposed responses
- Analyses of verbal and written comment received on ED 207
- Draft minutes of project group meetings

Attachments 3(a) to (f)

A Botha

[90 minutes]

Invitation to Comment on Proposed Standard of GRAP on Social Benefits – Limited Scope Amendments (ED 214)

- 6.2 To REVIEW and, if considered appropriate, RECOMMEND the *Invitation to Comment on Proposed Standard of GRAP on Social Benefits – Limited Scope Amendments (ED 214)* to the Board for approval.

- Memorandum from the Secretariat

- Draft minutes of project group meetings
- Invitation to Comment on *Proposed Standard of GRAP on Social Benefits – Limited Scope Amendments* (ED 214)
- *Proposed Standard of GRAP on Social Benefits – Limited Scope Amendments* (ED 214) (full text) [For information purposes]

Attachments 4(a) and (e)

E van der Westhuizen

[30 minutes]

Mid-morning break – 20 minutes

Review of responses to ED 211 on ASB Work Programme Consultation 2027 - 2029

- 6.3 To REVIEW the responses to ED 211 on *ASB Work Programme Consultation 2027 - 2029* and RECOMMEND the final work programme to the Board for approval.

- Memorandum from the Secretariat
- Analyses of verbal and written comment received on ED 211
- Indicative work programme 2027 - 2029

Attachments 5(a) to (d)

E van der Westhuizen

[45 minutes]

7. EDUCATION MATERIAL FOR PREPARERS OF FINANCIAL STATEMENTS

To REVIEW the proposed plan for the project on *Education material for preparers of financial statements 2025/26 [Q2 to Q4]*

- Memorandum from the Secretariat
- Proposed plan 2025/26

Attachments 6(a) and (b)

E van der Westhuizen

[30 minutes]

8. EMERGING ISSUES

To NOTE a memorandum from the Secretariat on emerging issues.

Attachment 7

E van der Westhuizen

[15 minutes]

9. ADMINISTRATION

Work programme 2025/26

To NOTE the work programme of the Board and progress against targets for the 2025/26 period and, if appropriate, RECOMMEND actions to the Board.

- Memorandum from the Secretariat
- Revised project briefs on Measurement, Improvements and Social Benefits
- Work programme for 2025/26
- Monitoring convergence with the IPSASB
- Education material for preparers 2025/26 workplan
- GRAP 104 Reference Group workplan
- Frequently Asked Questions

Attachments 8(a) to (i)

E van der Westhuizen

[20 minutes]

10. EVALUATION OF THE TECHNICAL COMMITTEE

To DISCUSS the results of the evaluation of the Technical Committee.

Attachment 9

Chairman

[10 minutes]

11. INTERNATIONAL STANDARD SETTING ACTIVITIES

To NOTE:

- Feedback from the IPSASB meeting held on 10 to 13 June 2025.
- IPSASB Exposure Draft published for comment and comment letters to be submitted.

E van der Westhuizen

[15 minutes]

12. GENERAL

With the consent of the Chairperson, CONSIDER any additional items.

13. FUTURE MEETINGS

- 2 September 2025
- 5 November 2025
- 3 March 2026

Prepared by:	E van der Westhuizen	11 June 2025
Reviewed by:	S Gcwabe	20 June 2025
Issued:		20 June 2025