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

DATE:	Tuesday 4 June 2026
TIME:	09:00 to 14:00
VENUE:	Virtually via Teams
CHAIRPERSON	S Gcwabe

MEMBERS OF THE COMMITTEE

BOARD REPRESENTATIVES

A van der Burgh

I Engelmohr

A Hardien

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	Head of Technical
A Botha	Project Manager
N Imam Shah	Project Manager
S Nondlazi	Project Manager

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 3 March 2026.

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 215 on Proposed Amendments to the Standard of GRAP on Accounting by Principals and Agents and recommend to the Board for approval

   To REVIEW the responses to ED 215 on *Proposed Amendments to the Standard of GRAP on Accounting by Principals and Agents* and RECOMMEND proposed responses, next steps and the final amendments to the Board for approval.

   - Memorandum from the Secretariat
   - Analyses of verbal and written comment received on ED 215
   - Draft minutes of project group meetings
   - Final *Amendments to the Standard of GRAP on Accounting by Principals and Agents*

Attachments 3(a) to (f)

A Botha

[60 minutes]

7. **EMERGING ISSUES**

   To NOTE a memorandum from the Secretariat on emerging issues.

Attachment 4

E van der Westhuizen

[20 minutes]

Mid-morning break – 20 minutes

8. ADMINISTRATION

Work programme 2026/27

8.1 To NOTE the work programme of the Board and progress against targets for the 2026/27 period and, if appropriate, RECOMMEND actions to the Board.

- Memorandum from the Secretariat
- Work programme for 2026/27
- Monitoring convergence with the IPSASB
- Education material for preparers 2026/27 workplan
- GRAP 104 Reference Group workplan
- Frequently Asked Questions register

Attachments 5(a) to (f)

E van der Westhuizen

[20 minutes]

8.2 To CONSIDER the draft Education material for preparers 2026/27 workplan for quarter 2 and RECOMMEND it to the Board.

- Memorandum from the Secretariat
- Work programme for 2026/27 quarter 2

Attachments 6(a) and (b)

E van der Westhuizen

[10 minutes]

9. INTERNATIONAL STANDARD SETTING ACTIVITIES

9.1 To NOTE the upcoming IPSASB quarterly meeting to be held from 9 to 11 June 2025.

9.2 To NOTE the comment letter submitted on IPSASB's work programme consultation.

E van der Westhuizen

[5 minutes]

9.3 To DISCUSS the IPSASB Consultation Paper on *Presentation of Financial Statements*.

S Nondlazi

[60 minutes]

10. GENERAL

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

11. FUTURE MEETINGS

- 3 September 2026
- 11 November 2026

Prepared by:	**E van der Westhuizen**	**11 May 2026**
Reviewed by:	**S Gcwabe**	
Issued:		