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

DATE: Tuesday 4 September 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 1 July 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

Exposure Draft on Proposed Amendments to the Standard of GRAP on Accounting by Principals and Agents (ED 215)

- 6.1 To REVIEW and, if considered appropriate, RECOMMEND the Exposure Draft on *Proposed Amendments to the Standard of GRAP on Accounting by Principals and Agents* (ED 215) to the Board for approval.

- Memorandum from the Secretariat
- Draft minutes of project group meetings
- Invitation to Comment on Exposure Draft on *Proposed Amendments to the Standard of GRAP on Accounting by Principals and Agents* (ED 215)
- Exposure Draft on *Proposed Amendments to the Standard of GRAP on Accounting by Principals and Agents* (ED 215)

Attachments 3(a) to (e)

A Botha

[60 minutes]

Invitation to Comment on Proposed Improvements to Standards of GRAP (2026) (ED 216)

- 6.2 To REVIEW and, if considered appropriate, RECOMMEND the Invitation to Comment on *Proposed Improvements to Standards of GRAP (2026)* (ED 216) to the Board for

approval.

- Memorandum from the Secretariat
- Draft minutes of project group meetings
- Invitation to Comment on *Proposed Improvements to the Standards of GRAP (2026)* (ED 216)
- Attachment on *Matters considered in developing ED 216* [For information purposes]
- Project brief on *Improvements to Standards of GRAP (2026)* [For information purposes]

Attachments 4(a) and (f)

S Nondlazi

[60 minutes]

Mid-morning break – 20 minutes

Reporting Framework for 2026/2027

6.3 To REVIEW, and if considered appropriate, RECOMMEND the Reporting Framework for 2026/2027 to the Board for approval as a final Annexure to the Directive on *Determining the GRAP Reporting Framework*.

- Memorandum from the Secretariat
- Proposed Reporting Framework for 2026/2027
- Full Reporting Framework (for publication on the website)
- Communication on Reporting Framework

Attachments 5(a) to (d)

S Nondlazi

[20 minutes]

7. EMERGING ISSUES

To NOTE a memorandum from the Secretariat on emerging issues.

Attachment 6

E van der Westhuizen

[15 minutes]

8. 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
- 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 register

Attachments 7(a) to (f)

E van der Westhuizen

[20 minutes]

9. REVIEW OF TECHNICAL POLICIES

Review of Due Process Handbook, Procedure Manual for Standard-setting Activities and related technical policies

To CONSIDER the proposed amendments to the Due Process Handbook, Procedure Manual for Standard-setting Activities and related technical policies, and if considered appropriate, RECOMMEND them to the Board.

- Memorandum from the Secretariat
- Due Process Handbook
- SS017 - Procedure Manual for Standard-setting Activities
- SS08 - Terms of Reference Technical Committee
- SS09 - Performance targets and measuring progress
- SS11 - Naming and numbering conventions
- SS013 - Responses to queries
- SS015 - Registration form for open meetings

Attachments 8(a) to (h)

E van der Westhuizen

[30 minutes]

10. INTERNATIONAL STANDARD SETTING ACTIVITIES

To NOTE:

- The upcoming IPSASB Standard-setters Forum from 7 to 9 September 2025, and the quarterly meeting from 9 to 12 September 2025.
- The comment letter submitted on [Definition of Material \(Amendments to IPSAS 1, IPSAS 3, and The Conceptual Framework\) \(ED 93\)](#)

E van der Westhuizen

[5 minutes]

11. GENERAL

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

12. FUTURE MEETINGS

- 5 November 2025

- 3 March 2026

Prepared by: E van der Westhuizen **11 August 2025**

Reviewed by:

Issued: