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:	Wednesday 5 November 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

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 September 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 Chapter 7 of The Conceptual Framework for General Purpose Financial Reporting – Limited Scope Amendments (ED 217)

6.1 To REVIEW and, if considered appropriate, RECOMMEND the Exposure Draft on *Proposed Amendments to Chapter 7 of The Conceptual Framework for General Purpose Financial Reporting – Limited Scope Amendments (ED 217)* to the Board for approval.

- Memorandum from the Secretariat
- Project brief on Measurement (for information purposes)
- Invitation to Comment on Exposure Draft on *Proposed Amendments to Chapter 7 of The Conceptual Framework for General Purpose Financial Reporting – Limited Scope Amendments (ED 217)*
- Draft minutes of project group meetings

Attachments 3(a) to (e)

N Imam Shah

[90 minutes]

Draft Review Report on Post-implementation Review of GRAP 108 on Statutory Receivables

6.2 To REVIEW and, if considered appropriate, RECOMMEND the Draft Review Report on *Post-implementation Review of GRAP 108 on Statutory Receivables* to the Board for approval.

- Memorandum from the Secretariat
- Draft Review Report on *Post-implementation Review of GRAP 108 on Statutory Receivables*

Attachments 4(a) and (b)

A Botha

[30 minutes]

Mid-morning break – 20 minutes

7. EMERGING ISSUES

To NOTE a memorandum from the Secretariat on emerging issues.

Attachment 5

E van der Westhuizen

[20 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 6(a) to (f)

E van der Westhuizen

[20 minutes]

9. INTERNATIONAL STANDARD SETTING ACTIVITIES

To NOTE:

- The upcoming IPSASB quarterly meeting from 2 to 5 December 2025.

E van der Westhuizen

[5 minutes]

10. GENERAL

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

11. FUTURE MEETINGS

- 3 March 2026
- 4 June 2026
- 3 September 2026
- 11 November 2026

Prepared by:	**E van der Westhuizen**	**24 October 2025**
Reviewed by:	**S Gcwabe**	
Issued:		