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TO: MEMBERS OF THE BOARD
FROM: ELIZNA VAN DER WESTHUIZEN
SUBJECT: FEEDBACK FROM THE TECHNICAL COMMITTEE MEETING
DATE: 5 MARCH 2026
FILE REF: ATTACHMENT 2A(a)

1. BACKGROUND AND PURPOSE

The purpose of this memorandum is to provide a high-level overview of the key decisions and recommendations of the Technical Committee which met on 3 March 2026. The draft minutes of the meeting are included as attachment 2A(b).

2. DECISION SUMMARY

The key standard-setting decisions taken by the Technical Committee are summarised in the table on the next page. A reference to where the item is dealt with on the Board's agenda for this meeting is also noted (where relevant).

ACTION REQUESTED

The Board is requested to NOTE the recommendations from the November 2025 Technical Committee meeting.

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

Table – Decision summary of Technical Committee

Decision	Action required	Board action date	Attachment
Matters recommended to the Board for approval or other action			
Recommend the <i>Proposed Improvements to Standards of GRAP, 2026</i> for approval.	Review of the public consultation on ED 216 on <i>Proposed Improvements to Standards of GRAP, 2026</i> and approve the Improvements.	26 March 2026	Attachment 3
Recommend the <i>Proposed Standards of GRAP on Social Benefits</i> for approval.	Review of the public consultation on ED 214 on <i>Proposed Standard of GRAP on Social Benefits – Limited Scope Amendments</i> and approve the Standard of GRAP on <i>Social Benefits</i> (GRAP 111).	26 March 2026	Attachment 4
Recommend the results of the desktop review of GRAP 18 on <i>Segment Reporting</i> .	Review the results of the desktop review of GRAP 18 on <i>Segment Reporting</i> and approve the next steps.	26 March 2026	Attachment 5
Recommend the Education material for preparers 2026/27 workplan.	Consider the Education material for preparers 2026/27 workplan and approve it.	26 March 2026	Attachment 8(g)
Matters for noting or discussion			
Discussed various emerging risks for the Board's noting.	Note emerging issues and agree way forward, if necessary.	26 March 2026	Attachment 6
Discussed the role of Integrated Reporting in the public sector.	To discuss the role of Integrated Reporting in the public sector.	26 March 2026	Attachment 7
Discussed the work programme and projected achievement of targets for the quarter and year ending 31 March 2026.	Discuss the work programme and projected achievement of targets for the quarter and year ending 31 March 2026.	26 March 2026	Attachment 8(a) to (f)
Noted developments at the International Public Sector Accounting Standards Board and the Secretariat's involvement.	Note the Secretariat's involvement in IPSASB activities.	26 March 2026	Agenda item 11