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TO: MEMBERS OF THE BOARD
FROM: ELIZNA VAN DER WESTHUIZEN
SUBJECT: FEEDBACK FROM THE TECHNICAL COMMITTEE MEETING
DATE: 17 SEPTEMBER 2025
FILE REF: ATTACHMENT 3(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 4 September 2025. The draft minutes of the meeting are included as attachment 3(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 September 2025 Technical Committee meeting.

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

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>Exposure Draft on Proposed Amendments to the Standard of GRAP on Accounting by Principals and Agents</i> (ED 215) for publication.	Review Exposure Draft on <i>Proposed Amendments to the Standard of GRAP on Accounting by Principals and Agents</i> (ED 215) and approve for public consultation.	30 September 2025	Attachment 4
Recommend the Invitation to Comment on <i>Proposed Improvements to Standards of GRAP (2026)</i> (ED 216) for publication.	Review Invitation to Comment on <i>Proposed Improvements to Standards of GRAP (2026)</i> (ED 216) and approve for public consultation.	30 September 2025	Attachment 5
Recommend the Reporting Framework for 2026/2027 to the Board for approval.	Review the Reporting Framework for 2026/2027 and approve the final Annexure to the Directive on <i>Determining the GRAP Reporting Framework</i> .	30 September 2025	Attachment 6
Recommend amendments to the Due Process Handbook, Procedure Manual for Standard-setting Activities and related technical policies for approval.	Consider amendments to the Due Process Handbook, Procedure Manual for Standard-setting Activities and related technical policies and approve them.	30 September 2025	Attachment 10
Matters for noting or discussion			
Discussed various emerging risks for the Board's noting.	Note emerging issues and agree way forward, if necessary.	30 September 2025	Attachment 7
Discussed the work programme and projected achievement of targets for the quarter ending 30 September 2025.	Discuss the work programme and projected achievement of targets for the quarter ending 30 September 2025.	30 September 2025	Attachment 9
Noted developments at the International Public Sector Accounting Standards Board and the Secretariat's involvement.	Note the Secretariat's involvement in IPSASB activities.	30 September 2025	N/A Agenda item 13