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TO: MEMBERS OF THE BOARD
FROM: ELIZNA VAN DER WESTHUIZEN
SUBJECT: FEEDBACK FROM THE TECHNICAL COMMITTEE MEETING
DATE: 10 NOVEMBER 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 5 November 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 November 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 Chapter 7 of The Conceptual Framework for General Purpose Financial Reporting – Limited Scope Amendments</i> (ED 217) for publication.	Review <i>Exposure Draft on Proposed Amendments to Chapter 7 of The Conceptual Framework for General Purpose Financial Reporting – Limited Scope Amendments</i> (ED 217) and approve for public consultation.	27 November 2025	Attachment 4
Recommend the Review Report on <i>Post-implementation Review of GRAP 108 on Statutory Receivables</i> for publication.	Review the Review Report on <i>Post-implementation Review of GRAP 108 on Statutory Receivables</i> and approve for publication.	27 November 2025	Attachment 5
Matters for noting or discussion			
Discussed various emerging risks for the Board's noting.	Note emerging issues and agree way forward, if necessary.	27 November 2025	Attachment 6
Discussed the work programme and projected achievement of targets for the quarter ending 31 December 2025.	Discuss the work programme and projected achievement of targets for the quarter ending 31 December 2025.	27 November 2025	Attachment 7
Noted developments at the International Public Sector Accounting Standards Board and the Secretariat's involvement.	Note the Secretariat's involvement in IPSASB activities.	27 November 2025	N/A Agenda item 11