Indicative work programme for the period 1 April 2026 to 31 March 2029

		31 March 2027	31 March 2028	31 March 2029
Current staff structure		3-6 projects	3-6 projects	3-6 projects
Project	**Nature of project**			
Maintain and enhance existing Standards of GRAP and develop new standards where gaps are identified				
Maintenance of Standards				
Reporting Framework	Simple	Annexure* [1]	Annexure* [1]	Annexure* [1]
Improvements, 2026 (roll over from 2024-2026)	Simple	GRAP [2]		
Improvements, 2029	Simple			ED [2] GRAP [2]
Amendments to GRAP 109 *Accounting by Principals and Agents* (roll over from 2024-2026)	Complex	GRAP [3]		
Local initiatives and other activities				
Work programme 2030 – 2033	Intermediate		ED WP [***]	Final WP [***]
Literature review of practices on reporting compensation of employees in financial statements (roll over from 2024-2026)	Intermediate		Results [2]	
Convergence with IPSASB and IASB				
Social Benefits (roll over from 2024-2026)	Complex	ED (Transitional provisions) [***]	Directive (Transitional provisions) [***]	
Transfer Expenses (roll over from 2024-2026)	Complex	Issues Paper [4]	ED [3]	GRAP [3] ED (Transitional Provisions) [3]
Measurement of Assets and Liabilities in the Public Sector (roll over from 2024-2026)	Complex			
- Revision of Conceptual Framework		CF [5]		
- Standard of GRAP on *Measurement*		ED [5]	GRAP [4]	ED (Transitional provisions) [4] Directive (Transitional provisions) [4]

		31 March 2027	31 March 2028	31 March 2029
Current staff structure		3-6 projects	3-6 projects	3-6 projects
Project	**Nature of project**			
Review of the application of GRAP 9, GRAP 11 and GRAP 23, and identify potential issues with new IPSAS 47 revenue model (roll over from 2024-2026)	Complex		Review [5]	ED [5]
Leases [proposed new project]	Complex			Review / ED [6]
Sustainability-related uncertainties in the financial statements	Intermediate	Guidance* [1]	Guidance* [1]	Guidance* [1]
Reviews of Standards of GRAP				
Desktop review of GRAP 18 on *Segment Reporting* (roll over from 2024-2026)	Intermediate	Review Report [6]		
Promote a culture of learning with preparers and users of the financial statements				
Education material for preparers of the financial statements	Intermediate	Guidance* [1]	Guidance* [1]	Guidance* [1]
Education material for users of the financial statements (**)	Intermediate	Guidance* [1]	Guidance* [1]	Guidance* [1]
GRAP 104 Financial Instruments Reference Group (roll over from 2024-2026)		Guidance* [1]	Guidance* [1]	
GRAP 111 Social Benefits Reference Group	Complex		Guidance* [1]	Guidance* [1]
Enhance the profile of the ASB				
Communication activities	Intermediate	Guidance* [1]	Guidance* [1]	Guidance* [1]

* Not full projects – can be combined with multiple projects to make up the work for a standard-setter for a year. Some of the work is outsourced and overseen/administered by the Secretariat.

** The project is outsourced to a service provider for 2025/26. Thereafter, content may be developed by the Secretariat as needed.

*** Responsibility of the Head of Technical.