ASB PFMA GRAP Update

13 February 2026

ACCOUNTING STANDARDS BOARD

Disclaimer

The views and opinions expressed in this presentation are those of the individual. Official positions of the ASB on accounting matters are determined only after extensive due process and deliberation.

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Agenda

- GRAP reporting landscape – 2025/26 and beyond
- Implementing Financial Instruments (revised 2019)
- ASB work programme 2027-2029
- Overview of ED 217
- Recently issued guidance and ASB projects
- Education material for preparers of financial statements

GRAP reporting landscape – 2025/26 and beyond

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New and revised Standards of GRAP

Effective 1 April 2025

IGRAP 22 on *Foreign Currency Transactions and Advance Consideration*

GRAP 104 on *Financial Instruments* (2019)

Effective 1 April 2027

- GRAP 1 on *Presentation of Financial Statements* (going concern)
- GRAP 103 on *Heritage Assets*
- Amendments to GRAP 105, GRAP 106 and GRAP 107 on *Transfers of Functions and Mergers)*

Effective date to be determined

Improvements to Standards of GRAP, 2023

May not be early adopted

No new/amended Standards become effective in the 2026/27 reporting period

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New and revised Standards of GRAP

Reporting period 2025/26

IGRAP 22 on *Foreign Currency Transactions and Advance Consideration*

IGRAP developed from IFRIC 22 on *Foreign* Currency *Transactions and Advance Consideration*

GRAP 104 on *Financial Instruments (2019)*

Replaces GRAP 104 (2009)

New and revised Standards of GRAP

GRAP 1 on *Presentation of Financial Statements* (going concern)

Amendments clarify:

- Can not prepare financial statements on going concern basis following passing of legislation / decision by appropriate authority
  - ➢ Cease operations in entirety or
  - ➢ No realistic alternative but to do so
- Going concern remains appropriate when some or all of functions are transferred
  - ➢ Consider GRAP 105, GRAP 106 or GRAP 107
  - ➢ Presentation and disclosure – GRAP 100

Additional disclosures when one or more uncertainties exist that may cast doubt on ability to continue as going concern

GRAP 1 Fact Sheets

GRAP-1-Fact-sheet-2-Preparing-AFS-on-a-basis-other-than-going-concern.pdf

GRAP-1-Fact-sheet-1-Assessing-going-concern.pdf

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New and revised Standards of GRAP

GRAP 103 on *Heritage Assets*

Amendments relating to:

- Definition of a heritage asset – better aligned with legislative description
- Classification of dual-purpose heritage assets
- Determining a reliable value for a heritage asset
- Re-assessing if reliable value becomes available subsequently
- Reconsider encouraged disclosures

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New and revised Standards of GRAP

GRAP 105, GRAP 106 and GRAP 107 on *Transfer of Functions and Mergers*

- Consider guidance from IPSAS 40 on *Public Sector Combinations* and revisions to IFRS 3 on *Business Combinations*
- **Amendments relating to**:
  - ➢ Optional test to assess whether transferred set of activities, assets/ liabiliities is not a function
  - ➢ Guidance to assess if transferred set of activities, assets/liabilities that does not have outputs is substantive
  - ➢ Consistency between the 3 GRAP Standards
- **Board agreed** to:
  - ➢ Retain 3 separate GRAP Standards
  - ➢ No amendment to treatment of “goodwill” – surplus/deficit
  - ➢ Retain measurement period of 2 years

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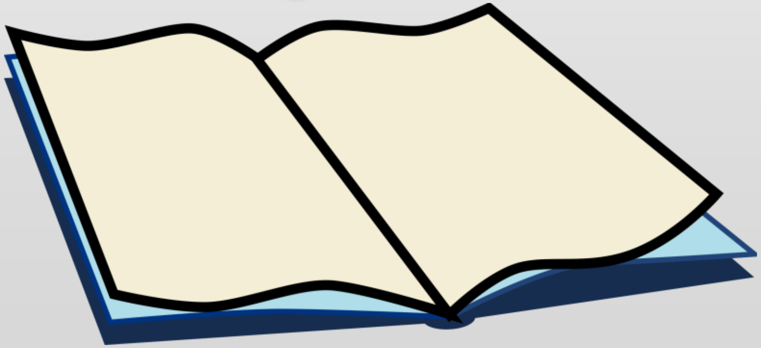
New and revised Standards of GRAP

Effective date to be determined by Minister of Finance:

May not be early adopted

Improvements to Standards of GRAP (2023)

- Minor amendments aligned with international standards as well as addressing local stakeholder needs



Use of international Standards 2025/26

Do not use IFRS Accounting Standards to develop accounting policies, unless specifically included in Directive 5

IFRS that **can not** be applied:

- IFRS 14 *Regulatory Deferral Accounts*
- IFRS 18 *Presentation and Disclosure in Financial Statements*
- IFRS 19 *Subsidiaries Without Public Accountability Disclosures*

Use of international Standards 2025/26

Do not use IPSAS to develop accounting policies, unless specifically included in Directive 5

IPSAS that **can not** be applied:

- IPSAS 40 *Public Sector Combinations*
- IPSAS 42 *Social Benefits*
- IPSAS 43 *Leases*
- IPSAS 44 *Non-current Assets Held for Sale and Discontinued Operations*
- IPSAS 45 *Property, Plant and Equipment*

Use of international Standards 2025/26

Do not use IPSAS to develop accounting policies, unless specifically included in Directive 5

IPSAS that **can not** be applied (continued):

- IPSAS 46 *Measurement*
- IPSAS 47 *Revenue*
- IPSAS 48 *Transfer Expenses*
- IPSAS 49 *Retirement Benefit Plans*
- *IPSAS 50 Exploration for and Evaluation of Mineral Resources*
- *IPSAS 51 Tangible Natural Resources Held for Conservation*

GRAP 104 Financial Instruments (revised 2019)

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Implementing Financial Instruments

Effective from 1 April 2025

Key changes

Transitional provisions

NB: Additional disclosures in year of adoption!

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Key changes

- **Scope** - financial guarantee contracts and some loan commitments now in scope. Previously GRAP 19.
- **Classification** - same number of categories, classification principles substantially changed.
- **Subsequent measurement** – impairment model changed from incurred loss model to ECL

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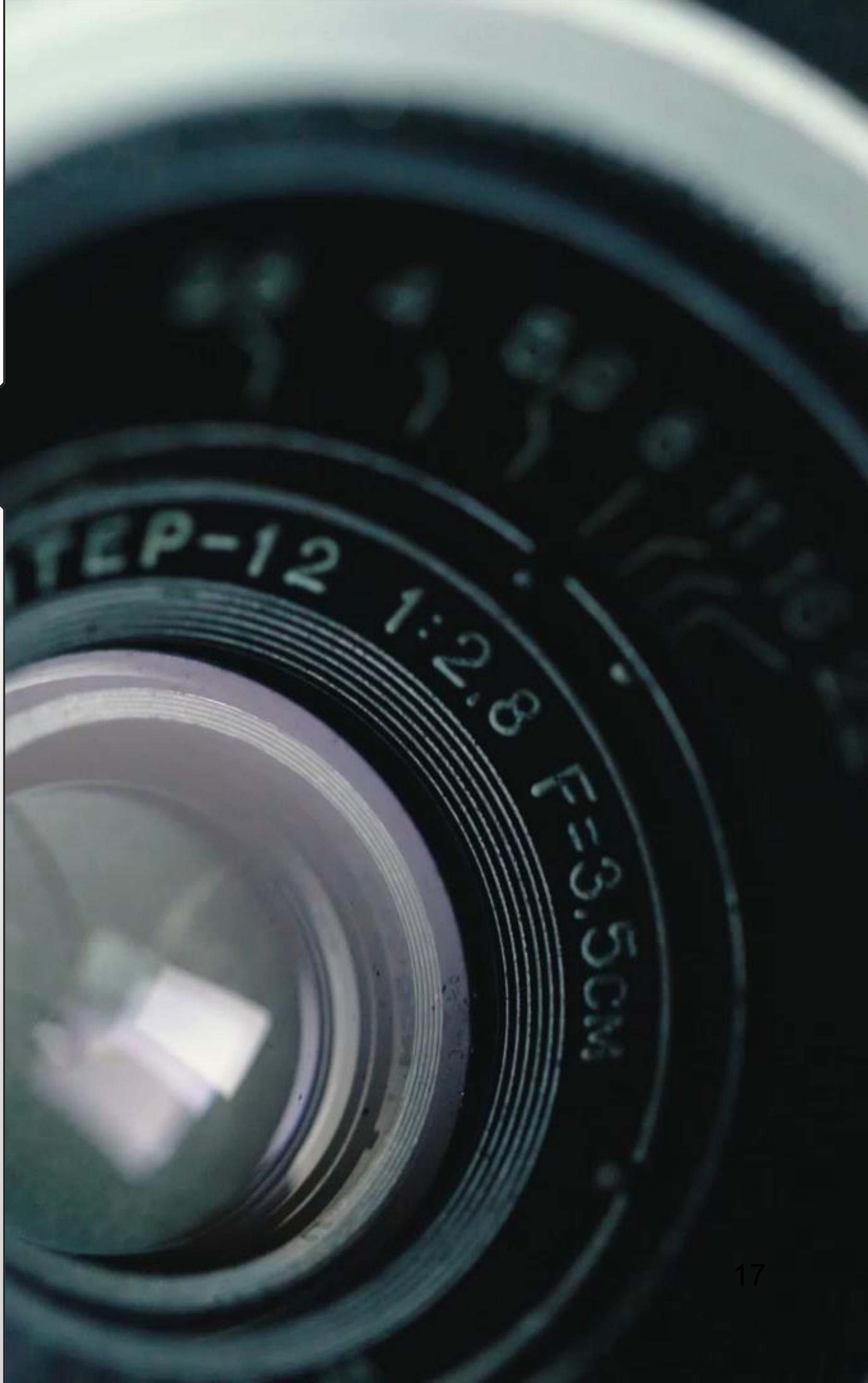
Key changes to the scope



Scope

Financial guarantee contracts and loan commitments now in scope. Previously in GRAP 19.

Financial guarantee contracts

- Financial guarantees versus other guarantees.
- Initial measurement at fair value - usually equal to consideration received.
- Subsequently measured at higher of FV less amortisation and ECL.

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Scope

Financial guarantee contracts and loan commitments now in scope. Previously in GRAP 19.

Loan commitments

- Not all loan commitments are in scope of GRAP 104.
- Initial measurement at FV - usually equal to consideration received.
- Subsequently measured at higher of FV less amortisation and ECL.
- Measurement of *commitments to provide concessionary loans* includes the value of any social benefit provided.

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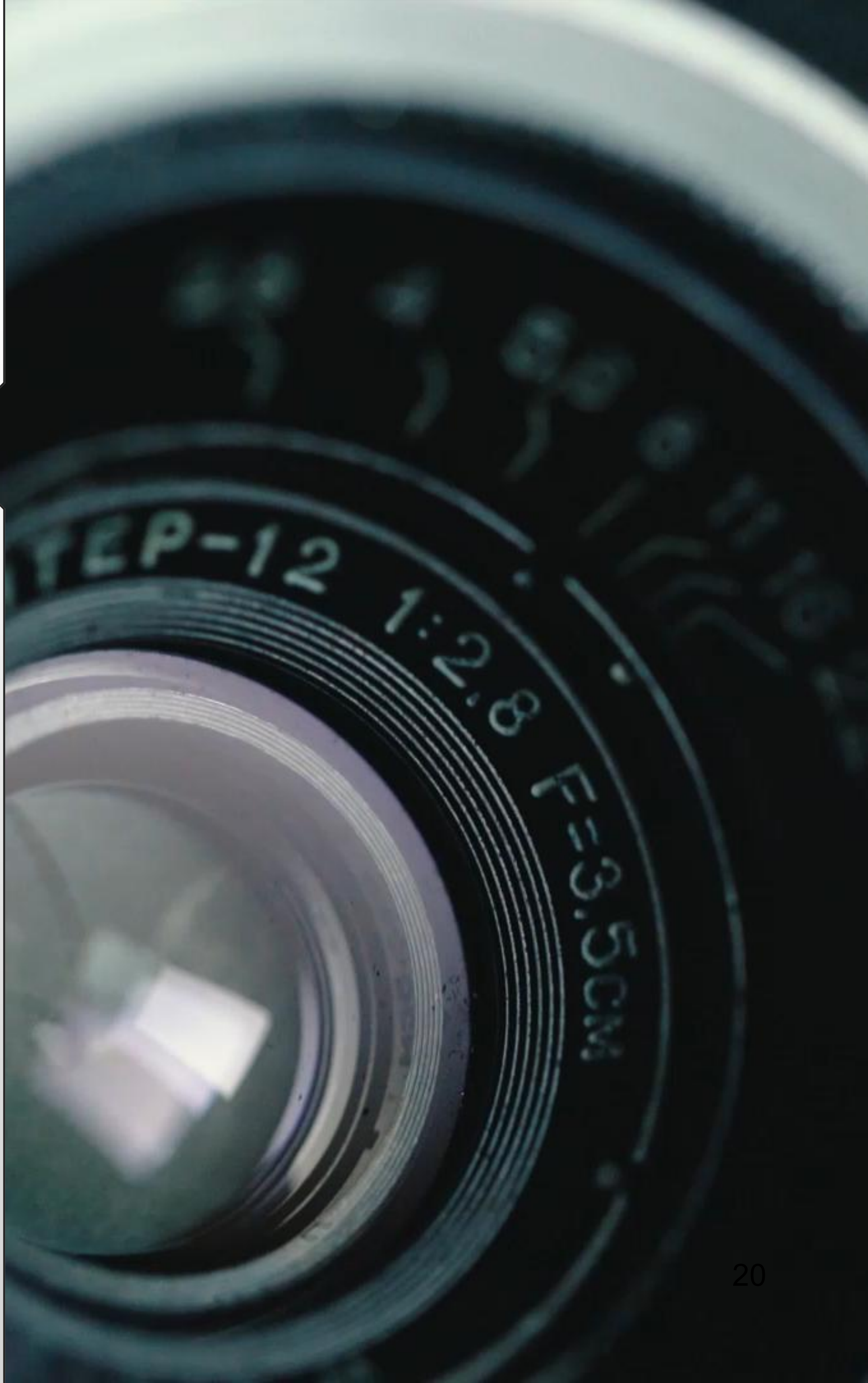
Key changes to classification



Classification

Classification of financial assets

	Old GRAP 104	New GRAP 104
Amortised cost	Non-derivative Fixed or determinable payments Not held for trading or designated at fair value	Management model – hold to collect cash flows Solely payments of principal and interest
Fair value	Derivatives, held for trading, designated at fair value	Management model – hold + sell, sell Do not meet SPPI

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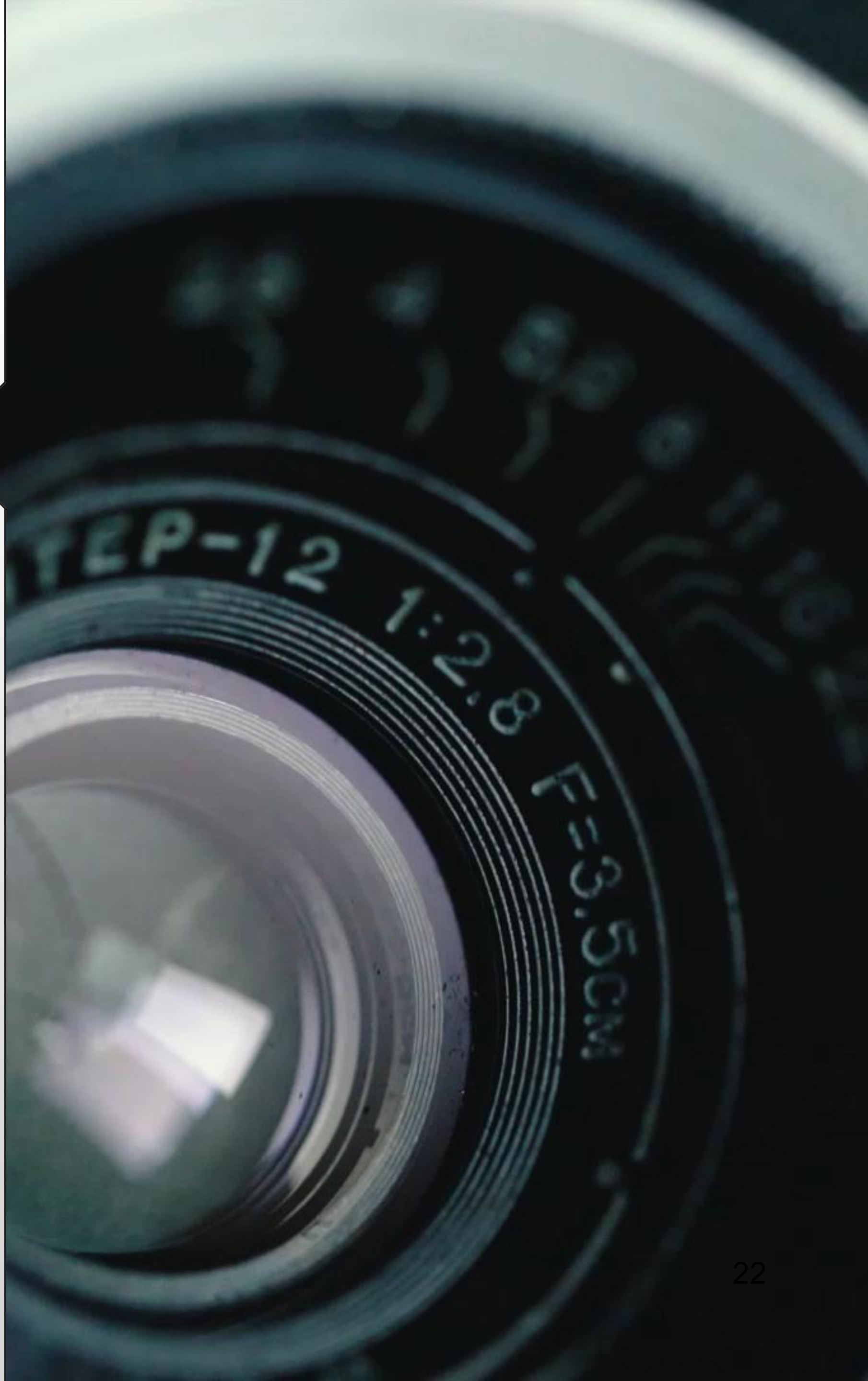
Key changes to impairment



Impairment

Change in impairment model

Old GRAP 104	New GRAP 104
Incurred loss model Focusses on historical data Does not allow for timely action	Expected credit loss model Past, current and future data More timely decision making

New model

- Two step approach ➡ 1) Determine the period over which credit losses calculated and 2) Determine ECL.
- Probability weighted

<table>
<tr><th colspan="4">Impairment</th></tr>
<tr><th>Financial performance</th><th colspan="3">Financial position</th></tr>
<tr><td rowspan="3">Impairment gain or loss = amount of expected credit losses <u>(ECL)</u> to adjust the loss allowance [based on either lifetime or 12 month losses] at reporting date.

<u>ECL:</u> weighted average of credit losses with the respective risks of a default occurring as the weights.</td><td colspan="3">Loss allowance</td></tr>
<tr><td rowspan="2">Step 1: Period over which losses calculated</td><td>Significant change in credit risk
- 12 month <u>or</u>
- Lifetime
[Indicators]</td><td>Lifetime for receivables and lease receivables</td></tr>
<tr><td>• Significant change in credit risk = risk of default occurring.
• Assess change in default between reporting date and initial recognition.
• Default not later than 90 days past due.
• Significant change in credit risk if 30 days past due.
• Individual or collective basis.
• Group based on common risk characteristics.
• Use reasonable and supportable information without undue cost and effort.</td><td>No significant change for instruments with low credit risk.</td></tr>
</table>

Impairment

<table>
<tr><th>Financial performance</th><th colspan="3">Financial position</th></tr>
<tr><td rowspan="3">Impairment gain or loss = amount of expected credit losses (ECL) to adjust the loss allowance [based on either lifetime or 12 month losses] at reporting date.

ECL: weighted average of credit losses with the respective risks of a default occurring as the weights.</td><td colspan="3">Loss allowance</td></tr>
<tr><td rowspan="2">Step 2: Calculate expected credit losses</td><td>Credit loss is PV of difference between cash flows (CF) due under contract vs amount an entity expects to receive.</td><td>Include collateral, unless not used.</td></tr>
<tr><td>• Probability weighted estimate of credit losses over 12 months or lifetime.
• Consider <u>what</u> CF an entity expects to receive, and <u>when</u> they will be received.
• Discounted using EIR or CAEIR.
• Use reasonable and supportable information, available without undue cost or effort → past events, current conditions and forecasts of future economic conditions.
• Consider economic conditions of borrower, general economic conditions, and current & forecast conditions.
• Internal / external data or peer group.</td><td>Provision matrix for receivables</td></tr>
</table>

Transitional provisions

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What are they?

Provide direction to preparers to implement the new GRAP requirements.

Explain how the requirements should be applied on initial adoption.

Where to find it?

In the relevant Directive for your entity type.

It is the same in all the Directives, i.e. requirements are the same for all types of entities.

General provisions

Retrospective application per GRAP 3 with some relief

Apply retrospectively - as if that policy had always been applied.

Not required to restate prior period. Adjust opening balance of net assets of current period.

Retrospective application vs Retrospective restatement

General provisions

- Do not apply to financial instruments (FI) that have already been derecognised at the date of adoption.
- May early adopt – adopt entire Standard. Piecemeal adoption not permitted.
- Date of **initial adoption** = date when entity first applies the requirements.

Specific provisions: Classification and measurement

- On the date of initial adoption, entity assesses whether financial assets are held within a management model whose objective is to hold the assets in order to collect contractual cash flows.
- Based on the facts and circumstances that exist at that date of initial adoption.
- Resulting classification applied retrospectively irrespective of the entity's management model in prior reporting periods.

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Specific provisions: Classification and measurement

- At the date of initial adoption, entity may designate a financial asset as measured at fair value through surplus or deficit (FVSD).
- Designation based on the facts and circumstances that exist at that date of initial adoption.
- Classification applied retrospectively.

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Specific provisions: Impairment

- Apply retrospectively - entities measure impairment losses using expected credit losses (ECL) at the date of adoption.
- Not required to restate comparative information. Recognise adjustments to carrying amount in the opening accumulated surplus or deficit.

Specific provisions: Impairment

- Date of initial adoption: Use *reasonable and supportable information available without undue cost or effort* to determine credit risk at date FI initially recognised & compare to credit risk at date of initial adoption.
- Undue cost and effort to determine whether significant increase in credit risk?
  - Recognise loss allowance at amount = lifetime ECL at each reporting date until that financial instrument is derecognised.

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Specific provisions: Disclosure

- Quantitative disclosure in a table format
  - Previous classification, current classification and carrying amounts for both classifications
  - FI previously measured at FVSD, now reclassified to amortised cost distinguishing between those that the Standard requires an entity to reclassify and those that an entity elects to reclassify.
- Reconcile previous measurement categories and asset classes with new categories and asset classes.
- Reconcile ending impairment allowances to opening loss allowances.

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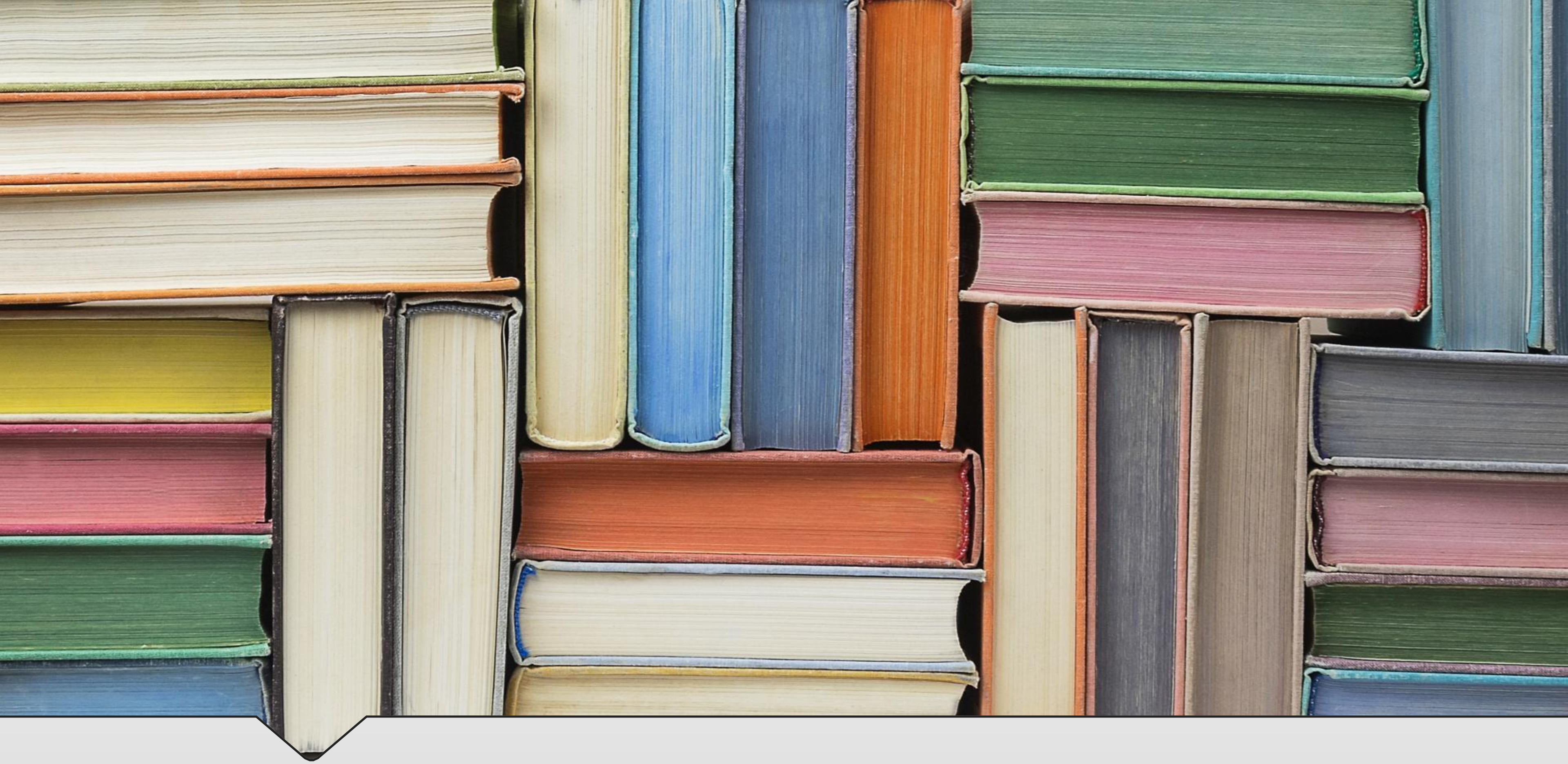
Specific provisions: Disclosure

- Additional disclosures for FI classification out of FVSD to amortised cost
  - Fair values;
  - Effective interest rate on adoption date; and
  - Interest recognised.
- Qualitative disclosures:
  - Classification criteria applied to those financial assets whose classification changed; and
  - Reasons designation or de-designation of FI measured at FVSD at initial adoption.



Resources on GRAP 104

Resources

- [Supporting Adoption of Standards – GRAP 104]

- Standard and transitional provisions
- Fact Sheets
- FAQs
- Presentations
- Placemat
- Flow Chart

ASB work programme
1 April 2026 – 31 March 2029

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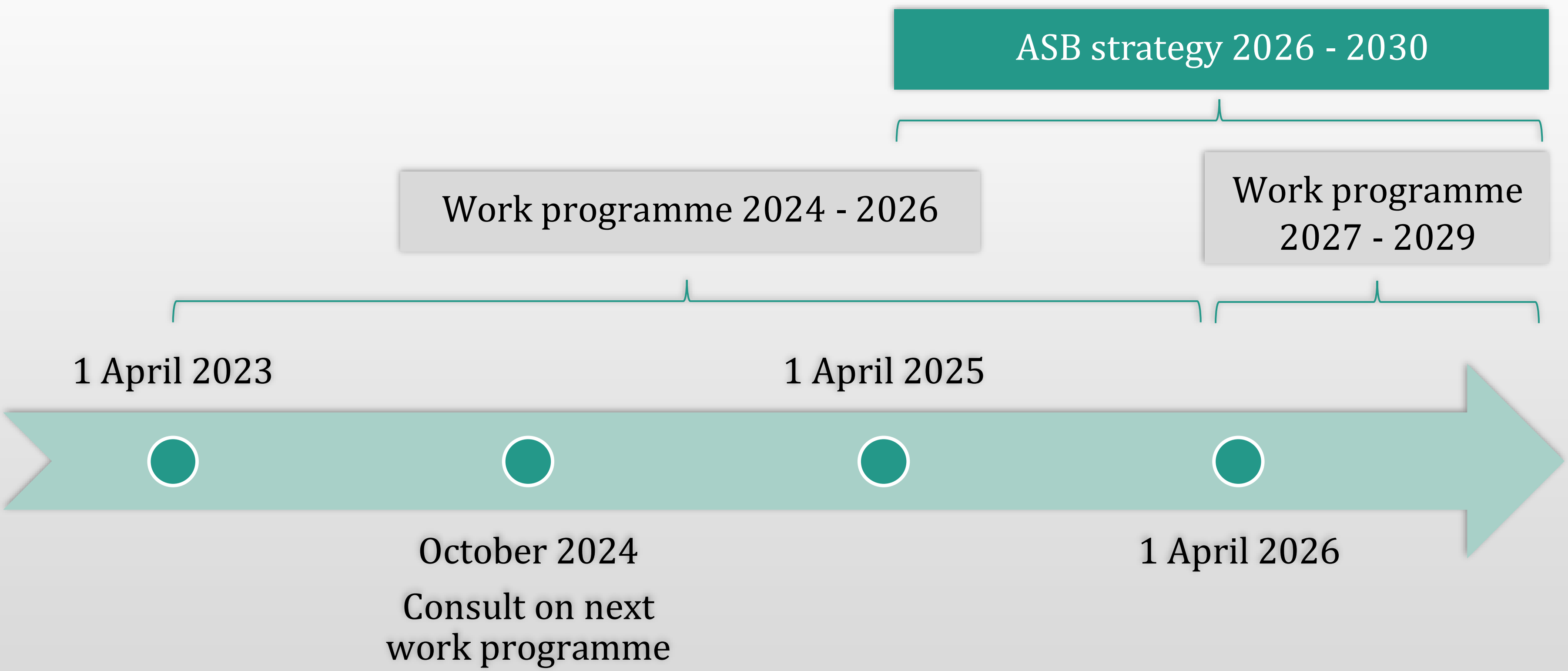
What is the ASB's work programme?

Board-approved plan of the standard-setting work that the ASB will undertake in a three-year period

Stakeholder consultation

ASB current planning landscape



Criteria for selecting and prioritising projects

Project selection

- Inappropriate or divergent accounting results from:
  - Gap in exists guidance
  - Inconsistent application of existing guidance
- Maintaining alignment with international standards
- Maintaining current suite of Standards

Project prioritisation

- Availability of ASB resources
- Financial management environment
- Capacity of stakeholders to participate
- Stakeholder resources to implement
- Impact of issue
- Urgency of issue

What do we want to achieve?

"Financial Reporting for a Capable State"

Focus on **supporting local stakeholders** with their ability to produce high quality financial reporting in South African public sector

Activities of the ASB centred on **stakeholder engagement and support** while **maintaining existing suite** of Standards

To a lesser extent, develop new reporting requirements to **fill last remaining gaps** in ASB's guidance

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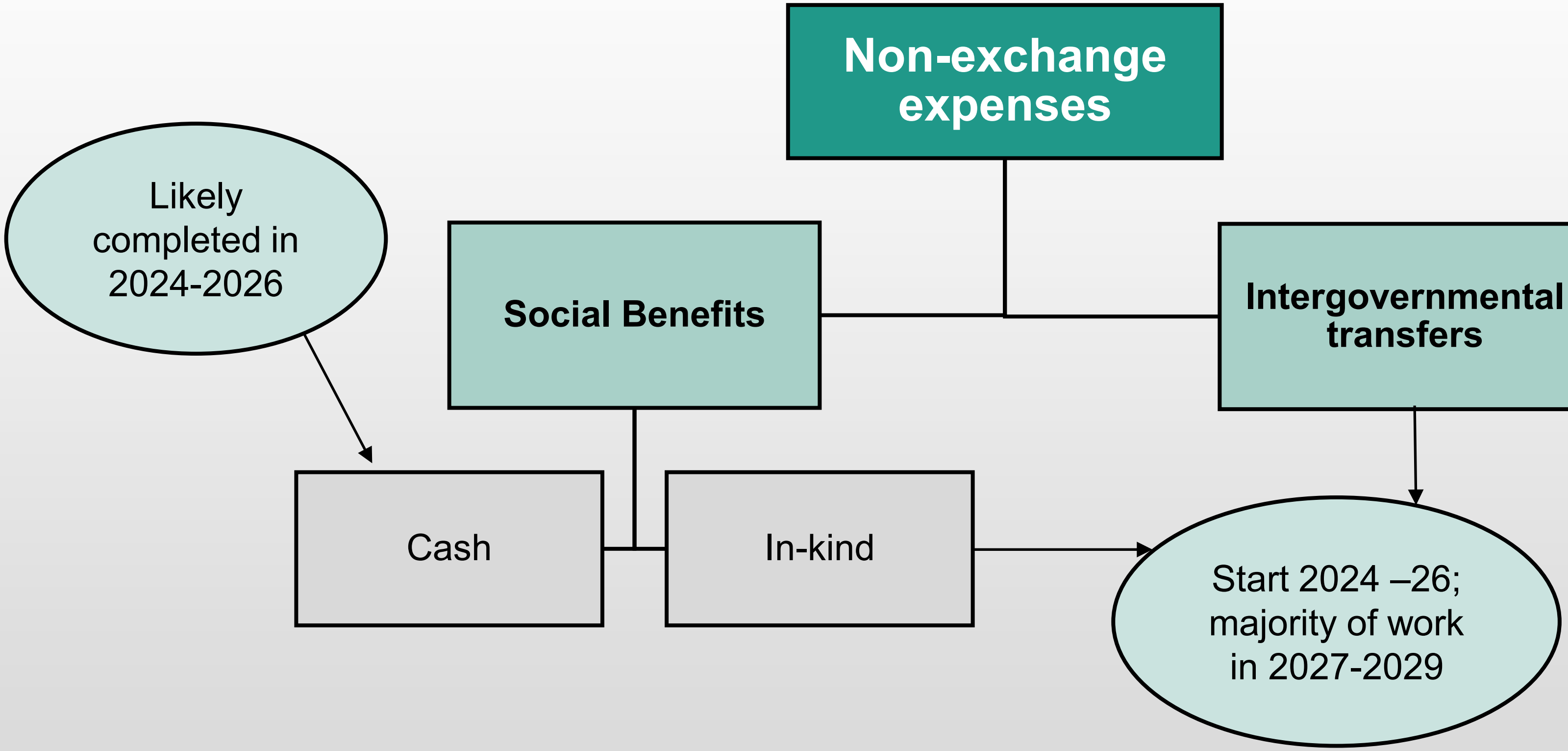
Filling the last gaps…



Aligning with international standards

Board considers international best practice in developing Standards of GRAP

Standards of GRAP should not fall behind BUT do not change for the sake of change

- Initial step: understanding deficiency (if exists), potential implications and what guidance needed locally

What internationally aligned guidance will be developed?

2024 - 2026

- Initial steps on Measurement
- ED 217 currently out for comment

2027 - 2029

- Finalise Measurement
- Initial steps on revenue
- ***[NEW] Leases***

Maintain and enhance the Standards

Improvements

- Hear from stakeholders whether there are any minor changes or enhancements that could be made to the Standards of GRAP, to improve their application.

Annual reporting framework

- Annexure to Directive 5 on *Determining the GRAP Reporting Framework.*

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Reviews of Standards

Post-implementation Reviews

- Property, plant and equipment and investment property (GRAP 16 and GRAP 17)
  - Amendments to Standards effective
- Heritage assets (GRAP 103)
  - Amendments to Standard effective 1 April 2027
- Accounting by Principals and Agents (GRAP 109)
  - Review Report published.
  - Amendments to Standard in progress (ED 216)
- Statutory Receivables (GRAP 108)
  - Review Report published

Desktop Reviews

- Review Reports are published for the following finalised desktop reviews:
  - Presentation of cash flow statements (GRAP 2)
  - Presentation of information in the statement of financial performance
  - Presentation of information that compares budget and actual information (GRAP 24)
  - GRAP 20 *Related Party Disclosures*
- Directive 12 on *The Selection of an Appropriate Reporting Framework by Public Entities*
- GRAP 18 *Segment Reporting*
  - Results of Review to be presented to Board

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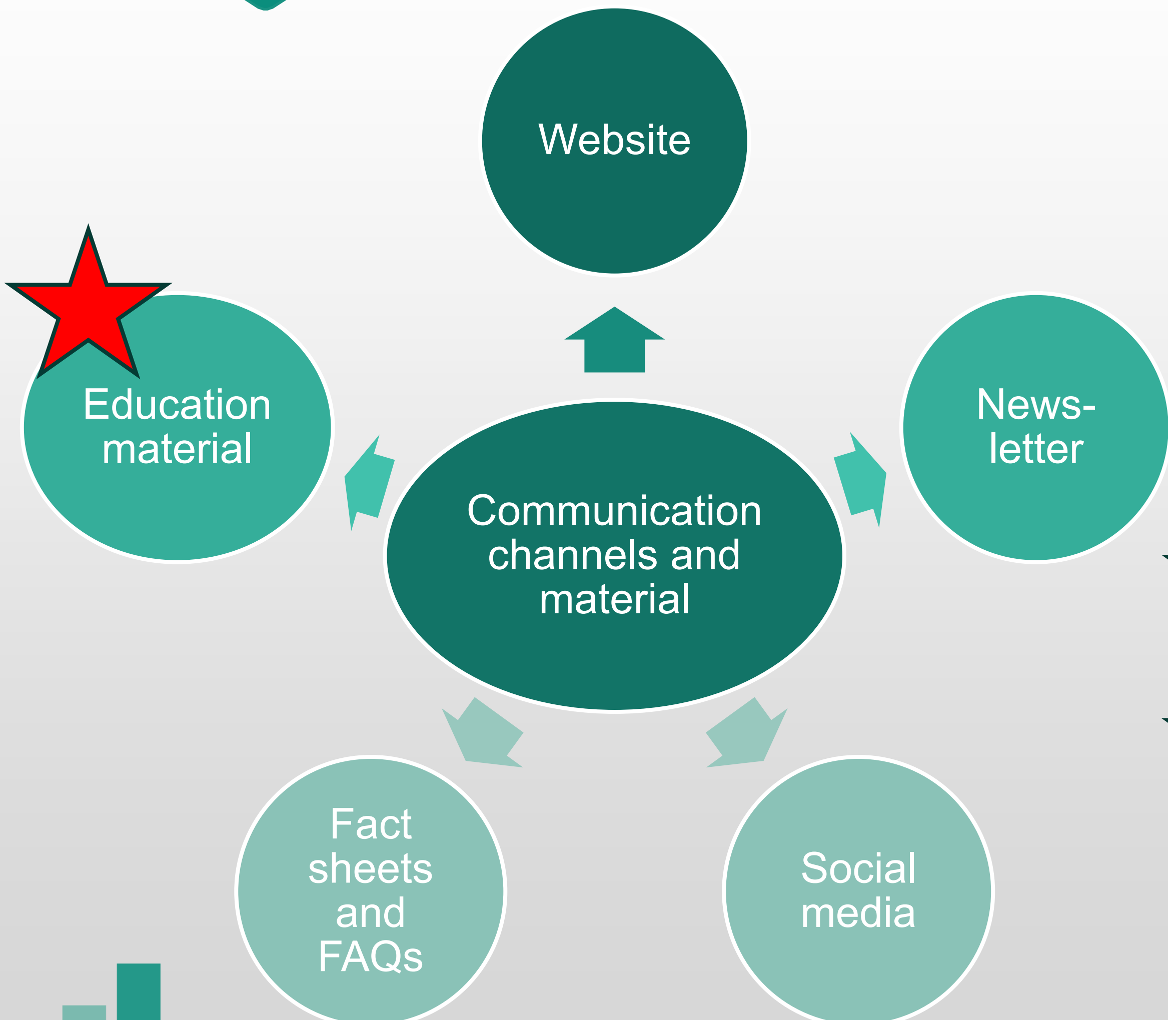
Facilitate and encourage stakeholder engagement and support



Workshops and webinars

Supporting Adoption
-> Financial Instruments
-> Social Benefits

GRAP Knowledge Hub

Responding to emerging issues

- Input to IPSASB Sustainability Reporting Standards
- Keep abreast of local developments on sustainability reporting
- Project on the effect of sustainability related matters on financial statements

Time for a break…

ED 217 overview

Proposed amendments to Chapter 7 in the Conceptual Framework

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Project timeline

ED 217

Plan

Prepare project brief to map out objective, key issues, key stakeholders and timeframe of project

Research

Understand local concerns

Determine if IPSAS principles are appropriate

Amendments to CF

Propose amendments to the foundational principles on measurement

Develop Standard

Provide generic guidance on application of measurement principles

Effective date

Standard approved and effective date determined by MoF

Where are we on ED 217?

Consultation process

Comment deadline of **8 May 2026**.

Verbal comment: Engagements will be facilitated with preparers, auditors, technical advisors, valuers and relevant professional bodies, among others.

Written comment: Submit your comment on the ASB website.

Next steps

Board will analyse the comment on ED 217 at its September 2026 meeting.

Thereafter, Board will decide whether approval of the application of the amended Conceptual Framework is appropriate.

Discussions

Education sessions

- Tuesday, 17 Feb
- Tuesday, 10 March (PSAF)

Have your say!

Roundtable discussions

- Tuesday, 24 March – PFMA entities
- Tuesday, 14 April – MFMA entities *(tentative)*
- Wednesday, 15 April - Auditors, consultants and professional bodies *(tentative)*

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Key proposals in ED 217

Initial measurement

Transaction price plus/minus transaction costs.

No reliable transaction price data available or another basis is more representationally faithful - deemed cost is used.

Subsequent measurement

Two new levels of measurement in addition to measurement bases:

- measurement models
- measurement techniques

Biggest changes come in with two measurement basis i.e. FV and COV

Key proposals
Subsequent measurement

Models

- Historical Cost Model
- Current Value Model

Bases

- Historical Cost (Assets and Liabilities)
- Current Operational Value (Assets)
- Fair Value (Assets and Liabilities)
- Cost of Fulfillment (Liabilities)

Techniques

Measurement techniques are selected based on the circumstances and for which sufficient data is available to estimate the measurement basis

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Key proposals
Subsequent measurement

Current Conceptual Framework	**Summary of changes**	**Proposed Conceptual Framework**	**Potential implications**
Historical cost Consideration given to acquire or develop an asset or the consideration received to assume an obligation, which is the cash or cash equivalents or the value of the other consideration given or received, at the time of the acquisition or development of the asset or at the time the liability is incurred.	1. Measurement basis for assets and liabilities retained. 2. Inclusion of transaction costs in definition.	Historical cost Consideration given to acquire, construct or develop an asset plus transaction costs, or the consideration received to assume an obligation minus transaction costs, at the time the asset is acquired, constructed or developed, or the liability is incurred.	No significant implications expected - key principles remain the same.

Key proposals
Subsequent measurement

Current Conceptual Framework	**Summary of changes**	**Proposed Conceptual Framework**	**Potential implications**
<u>Market value</u> Amount for which an asset could be exchanged or a liability could be settled between knowledgeable willing parties in an arm's length transaction.	1. Measurement basis for assets and liabilities replaced. 2. FV definition is consistent with IFRS 13 *Fair Value Measurement.* 3. A current value measurement used when assets or liabilities are held for their financial capacity.	<u>Fair value</u> Price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.	Measurement technique that will apply under FV in the proposed GRAP on *Measurement* - market approach. May have similar features to the market value. Potential implications range from minor to significant based on the measurement assumptions used to reflect the market participant's perspective of a particular asset or liability, and the application of the highest and best use concept.

Key proposals
Subsequent measurement

Current Conceptual Framework	**Summary of changes**	**Proposed Conceptual Framework**	**Potential implications**
<u>Replacement cost</u> Most economic cost required to replace the service potential of an asset (including the amount that the entity will receive from its disposal at the end of its useful life) at the reporting date.	1. Measurement basis for assets replaced. 2. A current value measurement used when assets are held for their operational capacity.	<u>Current operational value</u> Amount the entity would pay for the remaining service potential of an asset at the measurement date.	Measurement technique that will apply under COV in the proposed GRAP on *Measurement* - cost approach. Technique may have similar features to the replacement cost. Potential implications range from minor to significant based on the measurement assumptions used in assessing the remaining service potential of the asset, the asset's existing use and its unused capacity.

Key proposals
Subsequent measurement

Current Conceptual Framework	Summary of changes	Proposed Conceptual Framework	Potential implications
Value in use Present value of the asset's remaining service potential or ability to generate economic benefits if it continues to be used, and of the net amount that the entity will receive from its disposal at the end of its useful life.	Measurement basis for assets deleted - use is limited to impairment of non-monetary assets.	Value in use is explained rather than retained as a measurement basis.	No significant implications expected. Board will re-assess the appropriateness of the term at a Standards-level when the GRAP on *Measurement* is developed.
Net selling price Amount that the entity can obtain from sale of the asset, after deducting the costs of sale.	Measurement basis for assets deleted - limited information value.	N/A	No significant implications expected. FV is more appropriate for the determination of the recoverable amount of an asset held for financial capacity.

Key proposals
Subsequent measurement

Current Conceptual Framework	**Summary of changes**	**Proposed Conceptual Framework**	**Potential implications**
Cost of fulfilment Costs that the entity will incur in fulfilling the obligations represented by the liability, assuming that it does so in the least costly manner.	1. Measurement basis for liabilities retained. 2. No changes in definition.	Cost of fulfilment Cost that the entity will incur in fulfilling the obligations represented by the liability, assuming that it does so in the least costly manner.	No implications.
Cost of release Amount of an immediate exit from the obligation.	Measurement basis for liabilities deleted - limited circumstances in which it may apply.	N/A	No significant implications expected. More common for entities to fulfil their obligations than obtaining a release from them.

Key proposals
Subsequent measurement

Current Conceptual Framework	Summary of changes	Proposed Conceptual Framework	Potential implications
<u>Assumption price</u> Amount which the entity would rationally be willing to accept in exchange for assuming an existing liability.	Measurement basis for liabilities deleted - limited circumstances in which it may apply.	N/A	No significant implications expected. Where public sector entities would accept a monetary amount for assuming a liability, FV is more appropriate.

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Recently issued guidance and ASB projects

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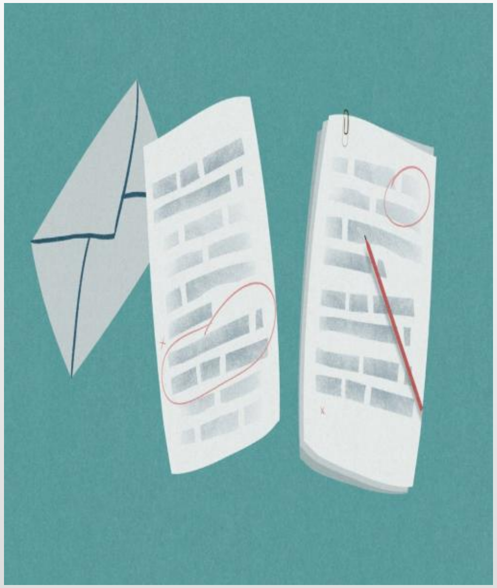
Recently issued guidance

Non- authoritative guidance



- Guidance: Use of Consultants
- Fact Sheets: GRAP 104 Financial Instruments
- Frequently Asked Questions: FAQs
- Review Report: GRAP 108 Statutory Receivables

GRAP 104 Fact Sheets

Fact Sheets available to support application of GRAP 104.

Accompanying material and Document link
FAQs
Fact Sheet 1 - Definition of a financial instrument
Fact sheet 2 - Bank accounts
Fact sheet 3 - Receivables
Fact sheet 4 - Payables
Fact sheet 5 - Concessionary loans payable
Fact sheet 6 - Concessionary loans receivable
Fact sheet 7 - Financial guarantee contracts
Fact sheet 8 - Loan commitments
Fact sheet 9 - Investments in residual interests
Fact sheet 10 - Investments and loans receivable
Fact sheet 11 - VAT
Fact Sheet 12 (1 of 2) - Disclosure Financial Position and Performance
Fact Sheet 12 (2 of 2) – Disclosure Nature and Extent of Risks

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Guidance on the use of consultants

?

When should consultants be used?

Expert and specialist advice

Offer objective perspective

Add value in various disciplines

Problem solving

Improve performance

Not okay for:

- Routine transactions and routine functions
- Performing work that officials in the organisation should do
- "Correcting" the results of a poor control environment at year end to enable financial statement preparation
- Performing basic financial management functions

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Frequently Asked Questions

Amended Frequently Asked Questions (FAQs)

The following FAQs were amended:

FAQ 3.9 Do land invasions affect whether an entity recognises land?

- clarifies that the impairment calculation in terms of GRAP 21 and GRAP 26 is not expected to result in zero or a nominal value.

FAQ 5.3 Do in-kind benefits only involve goods and services provided by individuals and how should in-kind benefits be accounted for?

- is expanded to include guidance on accounting for concessionary leases for lessees.

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Frequently Asked Questions

Amended Frequently Asked Questions (FAQs)

Added the following FAQ:

FAQ 3.20 When and how should entities assess for impairment in terms of GRAP 21 and GRAP 26 ?

- explains how entities should assess for impairment in terms of GRAP 21 Impairment of Non-cash-generating Assets and GRAP 26 Impairment of Cash-generating Assets

The latest FAQs were published in May 2025

Review Report

Review Report on GRAP 108 *Statutory Receivables*

General observations

- Difficulty in distinguishing when a receivable should be classified as statutory or contractual.
- Entities do not always present information on statutory receivables as required by GRAP 108.
- Practical challenges to manage impairment on 2 different models for the same debtor.

[Review report on GRAP 108 Statutory Receivables]

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Exposure Drafts (ED) open for comment

ED 217 – Amendments to the Conceptual Framework

[ED 217 – ASB]

Comment deadline: 8 May 2026

ED 215: Proposed amendments to GRAP 109 *Accounting by Principles and Agents*

[ED 215 – ASB]

Comment deadline: 13 February 2026

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Education material for preparers of financial statements

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Quarter 1: Educational Material for Preparers

Theme: On the agenda 2025/26

🔗 1. GRAP reporting landscape – 2024/25 and beyond

🔗 2. Amendments to Directive 5 explained

🔗 3. Resources on GRAP 104

🔗 4. On the ASB's work programme for 2025/26

Quarter 2: Educational Material for Preparers

Theme: The ASB and its work

1. Due process and how stakeholders can get involved

2. The ASB's role in the government ecosystem

3. Types of projects undertaken by the ASB

4. Pronouncements and other material issued by the ASB

Quarter 3: Educational Material for Preparers

Theme: Recurring questions from Stakeholders

- 1. The meaning of preparing financial statement to meet users' needs
- 2. When is GRAP 18 on *Segment Reporting* applicability
- 3. Distinguishing changes in accounting policies and prior period errors
- 4. Considerations when selecting and changing accounting policies
- 5. The difference between a provision and a contingent liability
- 6. Understanding the recognition and derecognition of land (substantive and protective rights)

2026/2027 Education material

- Content in past focused more on support for preparers
- 2026-2030 will focus on users → goal to educate users
- Objective NOT to provide training but to educate our stakeholders

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Stay informed

- All information can be accessed on our website www.asb.co.za.
- Follow the ASB on LinkedIn, Facebook and Twitter.
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