

PAIA MANUAL

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Prepared in terms of section 51 of the Promotion of Access to Information Act 2 of 2000 (as amended)

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1. INTRODUCTION

This manual is prepared in accordance with the Promotion of Access to Information Act, No. 2 of 2000 (PAIA) and includes the requirements of the Protection of Personal Information Act, No. 4 of 2013 (POPIA). The manual provides a reference to the records held and the process to be followed in requesting access to such records.

Company Name: Gravity Accounting Solutions (Pty) Ltd

Registration Number: 2014/173569/07

2. LIST OF ACRONYMS AND ABBREVIATIONS

2.1.	"CEO"	Chief Executive Officer
2.2.	"DIO"	Deputy Information Officer
2.3.	"IO"	Information Officer
2.4.	"Minister"	Minister of Justice and Correctional Services
2.5.	"PAIA"	Promotion of Access to Information Act No. 2 of 2000 (as Amended)
2.6.	"POPIA"	Protection of Personal Information Act No.4 of 2013
2.7.	"Regulator"	Information Regulator; and
2.8.	"Republic"	Republic of South Africa

3. PURPOSE OF PAIA MANUAL

This PAIA Manual is designed to help members of the public understand how to access information held by Gravity Accounting Solutions (Pty) Ltd and what information is available without needing to submit a formal request. Specifically, this manual aims to:

- Identify the types of records the organisation makes available without requiring a formal PAIA request
- Explain how to request access to information, including the subjects the organisation holds records on and the categories of records under each subject
- List records that are available in terms of other applicable legislation
- Provide the contact details of the Information Officer and Deputy Information Officer(s) who are responsible for assisting the public with information access
- Describe the official PAIA Guide developed by the Information Regulator and how to obtain it
- Outline whether the organisation processes personal information, the purpose of such processing, and the categories of data subjects and types of personal information held
- Indicate the recipients (or categories of recipients) to whom personal information may be disclosed
- State whether the organisation intends to transfer or store personal information outside of South Africa, and who the recipients of that information may be, and

- Describe the security measures in place to protect the confidentiality, integrity, and availability of the personal information processed by the organisation.

4. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION

Chief Information Officer

- Name: Justin-Lee Duffield
- Telephone: (0)41 271 0205 / 072 172 0189
- Email: justin@gravityaccsolutions.co.za

Deputy Information Officer

- Name: Jacquiline Rossouw
- Telephone: (0)41 271 0205 / 078 902 6887
- Email: jackie@gravityaccsolutions.co.za

General Contact Email for PAIA Requests

- Email: jackie@gravityaccsolutions.co.za
- Postal Address: 11 Lenox Street, Glendenningvale, Gqeberha, 6001
- Physical Address: 11 Lenox Street, Glendenningvale, Gqeberha, 6001
- Telephone: (0)41 271 0205 / 078 902 6887
- Website: <https://gravityaccsolutions.co.za/>

5. GUIDE ON HOW TO USE PAIA AND HOW TO ACCESS THE OFFICIAL GUIDE

In accordance with Section 10(1) of the Promotion of Access to Information Act (PAIA), the Information Regulator has published a comprehensive Guide on how to exercise rights under PAIA and POPIA (the Protection of Personal Information Act). This Guide is written in plain language and aims to help any person—whether a member of the public or an organisation—understand and use the rights granted by these laws.

5.1 What the Guide Covers

The Guide provides practical information on:

- The purpose and objectives of both PAIA and POPIA;
- How to contact Information Officers and Deputy Information Officers of public and private bodies;
- How to make a valid request for access to information—whether from a public or private body;
- The support available from both the organisation's Information Officer and the Information Regulator;
- Legal remedies available to individuals where access to information is denied, including:
 - Lodging internal appeals (for public bodies),
 - Filing complaints with the Information Regulator,

- Taking the matter to court if necessary;
- The requirement for public and private bodies to compile a PAIA manual and how the public can access these manuals;
- Rules for voluntary disclosure of records;
- Information about fees payable for access to records;
- Regulations made under PAIA to ensure consistent application of the law.

5.2 Availability of the Guide

- The Guide is available in all official South African languages, as well as in braille.
- It can be viewed or copied from the offices of public or private bodies, including this organisation's office, during normal working hours.

5.3 How to Obtain the Guide

Members of the public can obtain a copy of the Guide in the following ways:

- By requesting it directly from the organisation's Information Officer
- From the Information Regulator's website at: <https://inforegulator.org.za/>

5.4 Languages Available at This Organisation

This organisation makes the Guide available for public inspection in the following three official languages:

- *English*
- *Afrikaans*
- *Xhosa*

6. RECORDS AVAILABLE WITHOUT REQUEST

Category	Type of Record	On Website	Available on Request
Policies	Code of Conduct, TFC Policy & Conflict of Interest Management Policy		✓
Policies	Ethics & Practice Standards Policy		✓
Policies	PAIA Manual & Privacy Policy- Data Protection and Information Sharing Policy.	✓	✓
Policies	Complaints Procedure	✓	✓
Company profile	About Us, Services, Partners & Accreditation	✓	✓

7. RECORDS AVAILABLE UNDER OTHER LAWS

Category	Law
MOI	Companies Act 71 of 2008
Employee Records	Basic Conditions of Employment Act
Finance / Tax	Income Tax Act 58 of 1962, VAT Act 89 of 1991, Unemployment Insurance Act 63 of 2001
PAIA Manual	Promotion of Access to Information Act 2 of 2000
Complaints Management Framework	FAIS Act 37 of 2002 General Code of Conduct
Workplace Policies	Basic Conditions of Employment Act
IAC, CIBA & FISA	International standards of ethics and conduct

8. SUBJECTS & RECORD CATEGORIES

Subject Area	Types of Records
HR	HR Policies & procedures, compliance documents & Employee Records.
Finance	Invoices, Payments, Salaries, Bank Statements, AFS, Tax returns and correspondence with SARS
Income tax	Pay-as-you-earn (PAYE) Documents issued to employees for income tax Payments made to SARS on behalf of employees VAT UIF
Client Profiles	Client Information – Accounting files and supporting documentation, Tax submissions & Engagement letters / Up to five years after termination or open enquiry, whichever comes later
Compliance	Policies and procedures, compliance records.

9. PROCESSING OF PERSONAL INFORMATION

9.1 Purpose of processing personal information

Gravity Accounting Solutions processes personal information in accordance with POPIA. We will ensure that all processing conditions of POPIA are complied with at the time of processing of personal information. Processing of personal information is for FICA purposes, being in line with legislation and being able to identify a client. Sharing the information internally between departments, only to identify mutual client. Further personal information requested is solely used for client onboarding and verification accurately and effectively, providing Accounting and related services and to comply with legal and regulatory compliance under the companies Act, Income Tax Act, Vat Act, FICA, PAIA and POPIA and lastly to respond to request from SARS, CIPC and other authorities.

9.2 Data Subjects & Categories

Note that the nature or categories of the personal information is dependent on the purpose of the body in performing its functions or services

Data Subject	Personal Info
Customers / Clients	Name, address, registration numbers or identity numbers, employment status and bank details, VAT Certificate (if Applicable), Proof of Company Tax, personal Tax, Resolutions and CIPC.
Service Providers	Names, registration number, vat numbers, address, trade secrets and bank details.
Employees	Address, qualifications, gender and race, health, financial, criminal, employment history.

9.3 Recipients of Personal Info

Category of personal information	Recipients
Personal Info, Resolutions & Mandate	SARS, CIPC & Masters Office
ID, Proof of Address & AFS	SARS & CIPC
Criminal Record	SAPS
Qualifications	SAQA
Address, qualifications, gender and race, identity number, health, financial, criminal, employment history	CIBA
Name, address, registration numbers or identity numbers, employment status, bank details, marital status, assets	SARS, CIPC & Masters Office
Bank Statements, VAT & Payroll records, AFS	Audit Firm

9.4 Transborder Flows

No personal information is currently stored in the cloud outside the Republic. Therefore, no country to be named.

10.5 Security Measures

The nature of the security safeguards implemented or under implementation to ensure the confidentiality and integrity of the personal information under the care of the body includes Anti-virus and Anti-malware Solutions, as well as external South African CRM databases.

10. ACCESSING THE MANUAL

Manual is available:

- On our website: <https://gravityaccsolutions.co.za/>
- At our offices during business hours

- Upon request from the Information Officer
- To the Information Regulator upon request

11. HOW TO REQUEST ACCESS TO A RECORD

To request a record in terms of PAIA, the requestor must complete the prescribed form attached to this manual (Annexure A). This request must be sent to the Information Officer at the addresses provided in paragraph 3.

The requestor must provide detail to enable the Information Officer to identify the record(s) requested and the requestor. The requestor must indicate which form of access is required, identify the right that he/she is seeking to exercise or protect and provide an explanation why the requested record is required for the exercise or protection of that right.

If the request is made on behalf of another person, the requestor must provide proof of the capacity in which the requestor is making the request, to the satisfaction of the Information Officer.

After a request being made, the Information Officer, shall by notice require the requester to pay the prescribed request fee (if any, including but not limited to a request fee and an access fee), before further processing of the request.

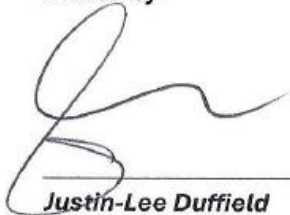
PAIA makes provision for certain grounds upon which a request for access to information must be refused. The Information Officer will decide whether to grant a request for access to information or whether the grounds in terms of section 62 to 69 of PAIA is applicable.

The requestor will be informed within 30 days whether the request is granted or not, which may be extended by another 30 days if the request is for large number of records or requires a search through many records

12. UPDATING THE MANUAL

This manual will be reviewed annually or as required due to legislative or operational changes.

Issued by



Justin-Lee Duffield

Director of Gravity Accounting Solutions (Pty) Ltd