

FROM : ROAD ACCIDENT FUND MANAGEMENT

TO : STANDING COMMITTEE ON PUBLIC ACCOUNTS (“SCOPA”)

**Cc: : MINISTER OF TRANSPORT,
HONOURABLE F. MBALULA, MP.
DEPUTY MINISTER OF TRANSPORT,
HONOURABLE S. CHIKUNGA, MP.
PORTFOLIO COMMITTEE ON TRANSPORT
STANDING COMMITTEE ON AUDITOR-GENERAL**

DATE: : 16 SEPTEMBER 2022

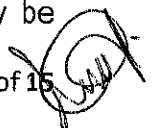
**SUBJECT : EXPLANATORY MEMORANDUM TO THE STANDING
COMMITTEE ON PUBLIC ACCOUNTS (SCOPA) IN
PREPARATION FOR THE HEARING ON THE AUDIT REPORT
OF THE ROAD ACCIDENT FUND (RAF) FOR THE FINANCIAL
YEAR ENDING 31 MARCH 2021**

1. PURPOSE

- 1.1 The purpose of this memorandum is to appraise and provide future clarity to SCOPA on the matters of dispute between the RAF and AGSA regarding the accounting policy determined and adopted by the RAF accounting authority as from April 2021.
- 1.2 During the SCOPA meeting held on 7 September 2022, various honourable members of the Committee commented on the dispute and in some instances sought further clarity on the averments made by the RAF in its presentation.
- 1.3 In this memorandum, the RAF attempts to give supporting evidence of all averments made. We note that this dispute may be technical in some respect, and we also seek to simplify, where possible, these technical points that were made in the presentation.

2. BACKGROUND

- 2.1 The RAF is a juristic person established by an Act of Parliament, namely the Road Accident Fund Act, 1996 (Act No.56 of 1996), as amended (RAF Act), which outlines the mandate of the Fund as the payment of compensation for loss or damage wrongfully caused by the negligent driving of a motor vehicle.
- 2.2 From 1942 to 1986 the RAF effectively operated as a compulsory insurance fund, where owners were supposed to purchase third party insurance. From 1986 the former system of compulsory third party insurance was replaced by a system of statutory assumption of liability by the Fund, and was instead of insurance premiums, financed by fuel levies.
- 2.3 The Minister of Transport, Honourable Fikile Mbalula, instructed the board to investigate the source of exponential increase in the liability that was making the RAF unsustainable; and develop mitigating measures to bring the liability under control. The investigation included the studying of the Satchwell Commission a report which was released in 2002. It was then discovered that between 2011 and 2014, the RAF accounted for what is known as the contingent liability until in 2013/14 when the AGSA recommended otherwise. This instruction was as a response to the prevailing view that the RAF was the second biggest liability after ESKOM and was expected to surpass ESKOM in the next five (5) years.
- 2.4 In understanding the RAF, one has to note various aspects of the scheme that remain misunderstood. One of these aspects is the fact that the RAF gives indemnity to the wrongdoer (driver) on the road. The benefit are therefore non-contributory in nature. The beneficiary is not the contributor to the scheme or the payer of the fuel levy.
- 2.5 The RAF fuel levy (the levy) is also not an insurance premium or set in terms of the risk adjusted premiums charged by insurance schemes. The levy does not directly correlate to the benefit provided. The RAF is therefore a social benefit fund to cover social risks associated with injuries from South African roads.
- 2.6 The RAF also does not give perpetual or infinite cover to the wrongdoer. When the RAF "is unable to pay any compensation" in terms of section 21(2) of the RAF Act, the claimant is able to claim the loss or damage from the wrongdoer. It simply means that the liability of the RAF can only be



greater or equal to zero. The RAF liability cannot be above its assets because of this provision of the Raf Act. Once the RAF runs out of assets/cash, it will not be liable for any claim.

- 2.7 The RAF's claimant/beneficiary, from this social benefit scheme, must fulfil all terms and conditions of the scheme to qualify for the benefits. These are statutory requirements as per the RAF Act and its regulations. These terms and conditions are provided for in Sections 4(1) (a-b), sec 17 to 24 of the RAF Act. Should the claimant not adhere to these provisions of the RAF Act, then the RAF is not liable for these claims.
- 2.8 Section 24(4)(a) of the RAF Act is instructive when it states that: "Any form referred to in this section **which is not completed in all its particulars shall not be acceptable as a claim under this act.**" [our emphasis]. It therefore follows that the RAF liability or obligating event can only be once all the criteria and requirements in terms of the RAF Act are fulfilled.
- 2.9 For avoidance of doubt, section 3, the object of Fund states that: "The object of the fund shall be **the payment of compensation in accordance with this act**, for loss or damage wrongfully caused by the driving of a motor vehicle." This simply means the provisions of the act must be complied with before the "payment of compensation."
- 2.10 Furthermore, the RAF's regulator, the Prudential Authority (Former Financial Service Board) (in terms of the RAF Act, Section 4 (3) which reads: The Financial Services Board, established by Section 2 of the Financial Services Board Act, 1990 (Act No. 97 of 1990), shall-
- a) **"Exercise financial supervision over the fund in accordance with the financial supervision of the Road Accident Fund Act, 1993 (Act No. 8 of 1993) and with such other laws as may be referred to in this Act."**
- 2.11 In fulfilling its role, the Prudential Authority in its directive 1, paragraph 2.3.3. states that, "in assessing the viability and sustainability of the RAF and its compliance with the provisions of the Short-Term Insurance (STI) Act identified under paragraph 2.2., consideration will be given to the **status and nature of the RAF as a public entity that is fundamentally a social security fund.** [our emphasis].
- 2.12 The Prudential Authority further states that, "in assessing the RAF's compliance with the prudential requirements of the STI Act, **consideration will be given to the fact that**, - "The RAF's business model is **not based**



on insurance principles, as the premium payable (in this case the fuel levy) does not directly correlate to the benefits provided.” [our emphasis]

2.13 We specifically refer to this because the role of the AGSA is also referred to in the RAF Act, specifically Section 2 (a) and 2 (b) of the RAF Act. It states that: “The accounts of the fund shall be audited annually by the Auditor-General appointed in terms of Section 2 of the Auditor-General Act, 1989 (Act 52 of 1989), in accordance with the said Act and with such other laws as may be referred to in that Act.” [our emphasis]

2.14 This should clarify the role of the AGSA, in relation to the other assurance providers, especially the regulator who is in a better position to understand and clarify RAF’s business than auditors who are supposed to “audit the accounts of the fund” not determine the nature of RAF’s business or its accounting policy. This is for the regulator and the RAF accounting authority, respectively.

2.15 The discussion below will give the sequence of events that led to the current impasse of the RAF accounting policy ending up in front of the courts. The committee will note that in protection of the RAF’s rights and those of “users of financial statements”, and in compliance with the PFMA, specifically Section 55 (2) (a), the RAF was left with no option but to reluctantly approach the courts for resolution of this dispute.

3. BASIS FOR THE CHANGE

3.1 RAF being a social benefit is expected to account using “social benefit” accounting. RAF in not “insurance like” as per the contention of the AGSA. In fact, there is nothing in the literature that is defined as “insurance – like. GRAP 19 excludes explicitly social benefit transactions.

3.2 The standards of GRAP, specifically GRAP 3, paragraph 8 refers to specificity, it states “In the absence of a standard of GRAP that specifically applies to a transaction [our emphasis]. It is clear that the standard of GRAP must be a specific standard. In this regard, it should be a GRAP standard for social benefit. It is therefore common cause that such a standard does not exist.

3.3 Once that is determined, then in terms of GRAP 3, paragraph 8, "Management shall use its judgment in developing and applying as accounting policy..." it should be clear that the judgment that "shall be used is that of management". Once again, it is not opinion or view, it ranks higher than that, it is judgment. The fact is that the use of management judgment is peremptory.

3.4 RAF then applied paragraph 13 as expected in paragraph 8, which states that, "an entity shall change accounting policy only if the change:

a) Is a required by standard of GRAP or.

b) Results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flow."

The RAF then changed its policy in applying GRAP 3. 13(b) i.e., because the change resulted in the financial statements providing reliable and more relevant information.

3.5 It must be emphasised that the accounting authority is expected to provide assurance and undertaking through what is known as a representation letter which must accompany the final annual financial statements, the management report, and the final audit report of the RAF.

- The following undertakings, amongst others are expected from the accounting authority:

- "We have fulfilled our responsibility for the preparation of the financial statements in accordance with Generally Recognised Accounting Practice (GRAP) and the Public Finance Management Act (PFMA), in particular that the financial statements are fairly presented in accordance therewith" [our emphasis].

- "All events subsequent to the date of the financial statements and for which GRAP requires adjustment or disclosure have been adjusted or disclosed".

- A filled Annexure A with "corrected and uncorrected misstatements."

3.6 This is a statement that is meant for users of financial statement and oversight and assurance bodies to place reliance on the financial statements and annual report of the entity. It is rather unfortunate that the

RAF board cannot at this stage make such statements by audit engagement letter agreed between AGSA and RAF. The current report by the AGSA therefore does not meet the International Standards of Audit, specifically ISA 700.

A handwritten signature in black ink, consisting of a large, stylized initial 'S' followed by several loops and a final vertical stroke.

BASIS FOR CHANGE IN ACCOUNTING POLICY

1

GRAP 19 (2) (a) states that:

"An entity that prepares and presents financial statements under the accrual basis of accounting shall apply this Standard in accounting for provisions, contingent liabilities and contingent assets, **EXCEPT:**
 (a) those provisions and contingent liabilities arising from social benefits provided by an entity for which it does not receive consideration that is approximately equal to the value of goods and services provided directly in return from the recipients of those benefits."

This meant that the RAF as a social benefit could not apply **GRAP 19**.

2

WHY WE CHANGE

GRAP 3 (13) (b) provided clarity on when the accounting policy should be changed as stated:
 "An entity **SHALL** change an accounting policy **only** if the change:
 (b) results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows."

3

BY WHOM

GRAP 3 (8): In the absence of a Standard of **GRAP** that **SPECIFICALLY** applies to a transaction, other event or condition, management shall use its judgement in developing and applying an accounting policy

4

PARAMETERS

GRAP 3 (9 & 10) state that the accounting policy should ensure that the financial statements provide information that meets a number of qualitative characteristics of financial reporting.

HOW

GRAP 3 (11) states that: "In making the judgement described in paragraph .08, management may also consider the most recent pronouncements of other standard-setting bodies and accepted public or private sector practices to the extent, but only to the extent, that these do not conflict with the sources in paragraph .10. For example pronouncements of, **in descending order,**

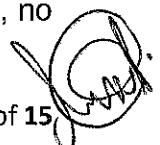
- the International Public Sector Accounting Standards Board (including the Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities), (IPSAS)
- the International Accounting Standards Board (IASB) (including the Conceptual Framework for Financial Reporting),
- the IFRS® Interpretations Committee or the former Standing Interpretations Committee of the IASB, and the Financial Reporting Standards Council."

The RAF therefore adopted the International Public Sector Accounting Standards Board (IPSASB) 42 standard on social benefits.

4. RAF CHALLENGES IN FINALISING THE AUDIT

- 4.1 The audit mandate letter signed in January 2021 between the AGSA, and the RAF provides for a dispute resolution mechanism on matters in dispute. It also provides that on matters of technical accounting disputes the auditor and auditee will approach the OAG to act as a mediator in the Alternative Dispute Resolution (ADR) processes. We must deplore the lacklustre way the OAG has handled this dispute. Whereas we also approached the ASB, to clarify their position with regards to the letter the status of the ASB letters, specifically the 2014 letter, that has already been discussed above, the ASB were quick to respond to give their position. On the other hand, the OAG had to be contacted numerous times just for them to not even acknowledge receipt of the letter declaring the dispute.
- 4.2 This is evidenced by a document attached herewith titled "accounting policy-sequence of events." In going through this sequence of events, the Committee will note that on numerous occasion the RAF had to contact the OAG which remained unresponsive. Subsequently, whereas the ADR process expects that the two parties in dispute should **both** approach the OAG, only the RAF was made to put their case forward to the OAG.
- 4.3 Ultimately, in its belated response after multiple enquiries from the RAF, the OAG, on 1 September 2021, responded to the referral without conducting any dispute resolution process or engagement with the parties involved. On 10 September 2021, the RAF responded to the OAG expressing dissatisfaction in the way in which the OAG had purportedly addressed the dispute. The OAG responded and conceded to the fact that the process could have been handled better and that they will address the dispute in line with ADR mechanisms.
- 4.4 On 21 September 2021, a meeting subsequently took place between the RAF and the OAG, and the OAG undertook to follow proper dispute resolution mechanism within two weeks from the date of the meeting. It should be mentioned that nothing was forthcoming until September 2021 when the RAF escalated the matter to the Director-General of the National Treasury and informed the AGSA accordingly. After the intervention by the DG of National Treasury, a meeting was held between the RAF and OAG was only on the 17 October 2021, that a meeting was held in which a consensus was reached that the AGSA would have to be engaged on various issues more specifically the approach to the obligating event.

- 4.5 Subsequently again following the said meeting, the OAG simply went silent. On realising that 28 October 2021 date of finalisation would not be met, the RAF wrote to the Minister informing him of same and impressed upon the OAG to adhere to its commitments as this was becoming detrimental to the expedient finalisation of the audit.
- 4.6 On 11 November 2021, the RAF again escalated the matter to the DG: National Treasury, impressing upon him to intervene as the 31 December 2021 deadline was becoming imminent. A meeting was then scheduled with the DG: National Treasury for the 22 November 2021. On the said date, the meeting was further postponed to the 25 November 2021. On the 23 November 2021, the OAG communicated a draft summarised proposal on the accounting treatment which remained inconclusive.
- 4.7 On 25 November 2021, the meeting was postponed yet again, to the 29 November 2021. On 29 November the meeting was postponed to the 1 December 2021. On 30 November the RAF responded to the summary proposal for the OAG detailing the technical considerations applied by management and why the OAG proposal could not be agreed with.
- 4.8 On 1 December 2021, the meeting with the DG: National Treasury finally took place, and it was agreed that the technical committee must meet to discuss the proposal and that the CEO of the RAF and the DG; National Treasury would further meet on 6 December 2021 to consider the proposals from the technical teams. On the 2 December 2021 the two technical teams met as agreed by the two Principals. On the same date, the AGSA issued an ultimatum to the OAG to finalise the ADR process by 6 December 2021, failing which the AGSA would conclude their audit and issue an audit report.
- 4.9 On 6 December 2021, the meeting between the CEO and DG: National Treasury did not materialise. On 7 December 2021, the AGSA wrote to the RAF Board indicating that the audit would be concluded notwithstanding the unresolved dispute.
- 4.10 On 9 December the RAF responded, protesting the AGSA's decision. On 10 December, the AGSA, responded insisting on keeping their decision and stating that their functionaries will be going on leave on 17 December 2021, notwithstanding the fact that the audit was agreed to be finalised only on the 31 December 2021. On trying to contact the OAG, the RAF was informed that the OAG team was already on a December festive break, no



withstanding the dispute not been finalised and the meeting the DG; National Treasury not having taken place.

4.11 On 21 December 2021, the AGSA proceeded to issue the audit report notwithstanding the outstanding matters that needed to be finalised before the issuance. It should be clear that at all material times, the RAF continued to follow ADR mechanisms without any success and facing recalcitrant conduct from the members and functionaries of the trilateral. The RAF Accounting Authority and management remained frustrated by the uncorporate spirit of mainly the AGSA and the OAG and the ultra-vires conduct of the ASB.

5. THE ROLE OF THE ACCOUNTING STANDARD BOARD (ASB)

5.1 Section 216 of the Constitution requires measures to ensure transparency and expenditure control by introducing Generally Recognised Accounting Practice. The ASB has been established in terms of Chapter 11 of the PFMA to amongst others set standards of GRAP as required by Section 89 of the PFMA.

5.2 The ASB Board is constituted by no more than 10 members appointed by the Minister of Finance in consultation with the AGSA. Each member is elected in their individual capacity except for the AGSA and the OAG who represent their respective offices. The ASB, National Treasury and the AGSA are also part of a trilateral arrangement. This raises concerns about the independence of the ASB, which concern is shared by the ASB as reflected in their Board meeting of 31 March 2021, where it was noted that a discussion on the independence of the ASB, including how or when this might be compromised require further consideration. It was ultimately agreed that a paper on the independence of the ASB will be presented at the next Board meeting.

5.3 Following the ASB decision, the Technical Committee meeting of the ASB held on 8 June 2022, discussed the independence of standard setters and made the following observations from their benchmark exercise with other global standard setters: *“Notable reasons for not providing opinions on the application of the Standards are as follows:*

- *The standard-setter cannot be asked to interpret its own Standards as this affects its independence.*



- *For the standards to be useful across the sector, they should be principle based and deal with diverse issues.*
- *If there is a need for guidance on an arrangement, the issue should be pervasive across specific entities or the sector more broadly. Any response published by the standard-setter should be based on a robust consultation process with affected parties.”*

5.4 Furthermore, in the ASB’s letter dated 21 August 2021 to the RAF, the ASB clarified that they are not permitted in terms of their mandate to provide technical opinions “*as providing accounting advice on individual transactions would conflict with their role of the standard-setter.*” This is further amplified in their minutes of the Board, held on 2 December 2021, under paragraph 10.2 where in discussing the Western Cape ruling (where the AGSA was taken to Court by the Western Government), the ASB ultimately agreed that it is inappropriate for the ASB to be part of any litigation where interpretation of Standards to a specific transaction is in dispute. Yet they have disposed of a supplementary affidavit in the court matter between the RAF and AGSA, clearly opining on the standard of a specific transaction.

5.5 As indicated in the presentation to SCOPA, the RAF had several engagements with the ASB prior to changing of the accounting policy. In their letter dated 1 February 2021, the ASB made it clear to the RAF management that “*Correspondence was set to a number of entities in 2014 that the applicability of IFRS 4 should be considered. **The letter was not authoritative in that it did not prescribe IFRS 4 to entities but asked entities to consider IFRS 4 in identifying activities that are similar to insurance but arise from legislation rather than contracts, and to formulate relevant accounting policies.***” [our emphasis]. ASB was also clear at the meeting that the change in Accounting Policy is the responsibility of the Accounting Authority and management as prescribed in GRAP 3(8) and ASB directive 5.

5.6 We must also indicate that in the submission of their comments on the Consultation paper on social benefits recognition and measurement dated, 29 January 2016, ASB commended IPSASB for recommencing with the work on the social benefits recognition and measurement. They further emphasised the importance that government understands the full effect of their social benefit obligations and what this means for their statements of financial position. More importantly, they acknowledge that “*the insurance*

approach may not be the most appropriate or relevant approach to account for schemes in the public sector, even those that may be similar to insurance-type schemes. [our emphasis]

5.7 Notwithstanding all the above-mentioned assertion and confirmation, the AGSA continue to stubbornly insist on their view that the letter is authoritative, and the insurance approach is still the most appropriate or relevant to account for the finances of the RAF.

5.8 The fact that the ASB has failed to set a standard of GRAP for social benefits, since 2009, at the inception of the GRAP Framework, has created major challenges over the years for entities such as the RAF. It would therefore be unfair for the RAF to be blamed for developing accounting policy in line with the existing GRAP framework and standards in order to fulfil its obligations in terms of section 55(2)(b) of the PFMA.

6. THE RELEVANCE OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSASB)

6.1 The role of IPSASB is to develop accounting standards and guidance for use by public sector entities. The IPSASB's strategic objective is strengthening Public Financial Management (PFM) globally through increasing adoption of accrual-based International Public Sector Accounting Standards.

6.2 The IPSASB consists of 18 members, of which 15 are drawn from the International Federation of Accountants (IFAC) member bodies, and the remaining three are public members with expertise in public sector financial reporting. All members of the IPSASB, including the chair and deputy chair, are appointed by the International IFAC Board on the recommendation of the IFAC Nominating Committee.

6.3 It should be mentioned that ASB plays a critical role in the functioning and activities of the IPSASB as reflected in the minutes of the IPSASB meeting of 6-9 December 2016, held in Stellenbosch South Africa, where ASB was represented by Ms Jeanine Poggiolini, the current CEO of ASB, who at the time was the Deputy Chair of the IPSASB.

6.4 ASB has been instrumentally involved in the development of the IPSAS 42, this is evidenced by the comments on the consultation paper on social

benefits recognition and measurement that was submitted by the ASB to the Technical Director of IPSASB, dated 29 January 2016, in which ASB comments on the said consultation paper on social benefits.

6.5 The ASB comments on the obligating event were as follows: *"We believe that **entities should have the ability to decide** [our emphasis]:*

(a) what the obligating event is that gives rise to the entity having no realistic alternative but to settle an obligation; and

(b) that this decision should be based on the relevant legislation or other arrangement governing the scheme.

*While this may give rise to potential differences in the way that schemes are recognised by jurisdictions, **we believe it is conceptually appropriate to allow entities to apply judgement.**" [our emphasis].*

6.6 It then becomes curious as to how the ASB given their firm position in 2016 on the very same standard can have an issue with the RAF Accounting Authority and management exercising its judgement in terms of GRAP 3.

7. CHALLENGES FACING THE RAF IN SUBMITTING 2020/21 ANNUAL REPORT.

7.1 The RAF as a 3A public entity has to comply with the relevant prescripts governing it, most importantly the provisions of the PFMA.

7.2 The PFMA has timeframes within which entities have to submit required documentation. We have to emphasise that the RAF at all material times sought to adhere to these timeframes, however, it is matters beyond its control that have led to non- adherence. The RAF also does not seek to maliciously comply with the set timeframes.

7.3 One of the most important compliance documents is the Annual Report guidelines for Schedule 3A and 3C public entities as published by the National Treasury.

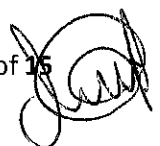
7.4 In the guidelines, as stated above, the Chairperson of the board (on behalf of the accounting authority) and the CEO (on behalf of executive management), are expected to sign a "statement of responsibility and confirmation of accuracy". Amongst the fundamental undertakings are that "the accounting authority's judgment is used in the financial statements" and that the financial statements fairly reflect the financial position of the

entity in that particular financial year. The Chairperson and CEO cannot consciously commit to these undertakings. It will simply be false and inaccurate.

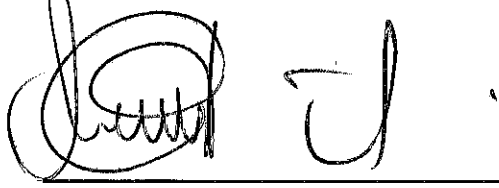
- 7.5 Furthermore, in the said guidelines, the Chairperson of the Audit Committee (on behalf of the Audit Committee) is expected to make undertakings in the report of the Audit Committee. Key amongst those undertakings is the statement that “The Audit Committee concur and accepts the conclusions of the Auditor-General on the Annual Financial Statement and is of the opinion that the audited annual financial statement be accepted and read together with the report of the Auditor-General”.
- 7.6 The Chairperson of the Audit Committee also cannot consciously sign and commit to this undertaking as it will simply be patently false as the contrary is true.

8. CONCLUSION

- 8.1 The dispute resolution mechanism has been ineffective and at times very frustrating, serving as an impediment rather than a facilitator to dispute resolution. This fact is further admitted to by members of the trilateral. The RAF is comforted by this acknowledgment and determination by the trilateral led by the AGSA to amend the ineffective and inefficient dispute resolution mechanism. This is evidenced by the discussions of the ASB Board meeting of 31 March 2022, in which the Board members debated how court actions could be avoided by effective dispute resolution mechanism and sort that the dispute resolution mechanism must be considered for amendments. It is also apparent from the discussions of the ASB technical committee, that a new dispute resolution process is being developed by the AGSA, and this process will at the centre also protect the independence of the standard-setter, the ASB.
- 8.2 We must emphasise that should a GRAP standard for social benefit have been developed in the past thirteen (13) years since the inception of GRAP, the RAF and other assurance providers and oversight bodies would not have found themselves in this unenviable position where an audit dispute had to be referred to the courts for adjudication.



8.3 Parliament should be protected as a supreme institution from consuming reports that violates as the principles of legality. It must use its valuable time in ensuring oversight and accountability of those in the Executive and as well as other assurance providers, including Chapter 9 institutions such as the AGSA.



Collins Letsoalo
Chief Executive Officer

ATTACHMENTS:

- Annexure A – GRAP 19: Provisions CLCA-1-April-2022
- Annexure B – GRAP 3: Acc-Policies-Changes-in-Acc-Estimates-1-April-2022
- Annexure C - FSB Directive 1 (RAF)
- Annexure D - Conceptual-Framework-1-Apr-2022
- Annexure E - ASB Correspondence to RAF (1 February 2021)
- Annexure F - ASB Correspondence to RAF (23 August 2021)
- Annexure G - Approved-IPSASB-Minutes-December-2016
- Annexure H - Approved-IPSASB-Minutes-September-2017
- Annexure I - ASB Minutes-of-Meeting-on-2-December-2021
- Annexure J - ASB Minutes-of-Meeting-on-31-March-2022
- Annexure K - ASB Technical committee -minutes 8-June-2022
- Annexure L - comments on the consultation paper on social benefits recognition and measurement – 29 January 2016

