

MANUAL

In terms of Section 51 of the

PROMOTION OF ACCESS TO INFORMATION ACT

(ACT 2 OF 2000)

("hereinafter referred to as "the Act")

of

MD ACCOUNTANTS AND AUDITORS INCORPORATED

REG NO: 1997/000672/21

(hereinafter referred to as "the Company")

1 INTRODUCTION TO THE COMPANY

- 1.1 The Company is a private body and carries on the business of an accounting and auditing practice as regulated by the South African Institute of Chartered Accountants and the Public Accountants' and Auditors' Board.

2 COMPANY CONTACT DETAILS

- 2.1 The designated person is:
2.1.1 Alexis Sacks (Designation: Director)
- 2.2 Postal Address:
2.2.1 P.O. Box 36095
Glosderry
7702
- 2.3 Street Address:
2.3.1 MD House, Block R
Greenford Office Estate
Off Punters Way
Kenilworth
7708
- 2.4 Telephone numbers:
2.4.1 +27 (0) 21-683-4834
- 2.5 Fax numbers:
2.5.1 +27 (0) 21-683-5006
- 2.6 Webpage:
2.6.1 www.mdacc.co.za
- 2.7 Email:
2.7.1 alexis@mdacc.co.za
- 2.8 Payments to be made to:
2.8.1 MD Accountants & Auditors Inc.

3 THE ACT

- 3.1 The Act grants a requestor access to records of the company, if the record is required for the exercise or protection of any rights. If a public body lodges a request, the public body must be acting in the public interest.
- 3.2 Requests in terms of the Act shall be made in accordance with the prescribed procedures, at the rates provided. The forms and tariff are annexed hereto as annexures marked "A" (Prescribed Form) and "B" (Prescribed Fees).
- 3.3 Requesters are referred to the Guide compiled by the South African Human Rights Commission ("SAHRC") in terms of Section 10 of the Act, which contains information for the purposes of exercising Constitutional Rights. The contact details of the Commission are:

Postal Address: The South African Human Rights Commission
PAIA Unit
The Research and Documentation Department
Private Bag 2700, Houghton, 2041

Telephone Number: +27 (0) 11 484 8300
Fax Number: +27 (0) 11 484 7146
Website: www.sahrc.org.za

4 RECORDS HELD IN TERMS OF OTHER LEGISLATION

- 4.1 The Company holds records in accordance with the provisions of the following legislation -
- 4.1.1 Basic Conditions of Employment Act, 66 of 1995;
 - 4.1.2 Employment Equity Act, 55 of 1998;
 - 4.1.3 Labour Relations Act, 66 of 1995;
 - 4.1.4 Compensation for Occupational Injuries and Diseases Act, 130 of 1993;
 - 4.1.5 Unemployment Insurance Act, 63 of 2001;
 - 4.1.6 Skills Development Act 9, of 1999;
 - 4.1.7 Occupational Health and Safety Act, 85 of 1993;
 - 4.1.8 Income Tax Act, 58 of 1962;
 - 4.1.9 Value Added Tax Act, 89 of 1991;
 - 4.1.10 Companies Act, 61 of 1973.

5 RECORD CLASSIFICATION

- 5.1 The Company has implemented a system in accordance with which all of the Company's information has been classified into categories and access to such information has been established in respect of the classification of the information -

Classification No.	Classification	Access
1	Public Access Document	May be Disclosed
2	Request after commencement of criminal or civil proceedings [s7]	May not be Disclosed
3	Subject to copyright	May be Disclosed
4	Personal information that belongs to the requestor of that information [s61]	Limited Disclosure
5	Unreasonable disclosure of personal information of natural person [s63(1)]	May not be Disclosed
6	Likely to harm the commercial or financial interests of third party [s64(a)(b)]	May not be Disclosed
7	Likely to harm the Company or third party in contract or other negotiations [s64(c)]	May not be Disclosed
8	Would breach a duty of confidence owed to a third party in terms of an Agreement [s65]	May not be Disclosed
9	Likely to compromise the safety of individuals or protection of property [s66]	May not be Disclosed
10	Legally privileged document [s67]	May not be Disclosed
11	Environmental testing/investigation which reveals public safety/environmental risks [s64(2); s68(2)]	May not be Refused
12	Commercial information of Private Body [s68]	May not be Disclosed
13	Likely to prejudice research and development information of the Company or a third party [s69]	May not be Disclosed
14	Disclosure in public interest [s70]	May not be Refused

6 SUMMARY OF INFORMATION HELD

- 6.1 The Company has the following records which are not automatically available as determined in 5 above -

Subject	Categories
Human Resources	Employee Records Employment Contracts Personnel Guidelines, Policies and Procedures
Operational Information	Financial Information Public Corporate Records Client Information General Contract Documentation Marketing Material Company Guidelines, Policies and Procedures Trade Marks Statutory Records General Operational Information
Communications	Internal and external correspondence

- 6.2 To access available information, a requester must make application on the prescribed form, attached hereto as Annexure "A" ("the request form"), to the person and to the address, fax number and/or email address set out in paragraph 2 hereof.
- 6.3 A requester must provide sufficient detail on the request form to enable the company's designated person to identify the record and the requester. The requester should also indicate which form of access is required. The requester should also indicate if any other manner is to be used to inform the requester and state the necessary particulars to be so informed.
- 6.4 A requester must identify the right that is sought to be exercised or to be protected and provide an explanation of why the requested record is required for the exercise or protection of that right.
- 6.5 If a request is made on behalf of another person, the requester must then submit proof of the capacity in which the requester is making the request to the satisfaction of the head of the private body.
- 6.6 A requester who seeks access to a record containing personal information about that requester is not required to pay the request fee. Every other requester, who is not a personal requester, must pay the required request fee.
- 6.7 The company's designated person shall notify the requester (other than a personal requester) by notice, and require the requester to pay the prescribed fee (if any) before further processing the request.
- 6.8 The fee that the requester must pay to a private body is R50. The requester may lodge an application to the court against the tender or payment of the request fee.
- 6.9 After the company's designated person has made a decision on the request, the requester shall be notified in the required form.
- 6.10 If the request is granted, then a further access fee must be paid for the search, reproduction, preparation and for any time that has exceeded the prescribed hours to search and prepare the record for disclosure. Fees in this regard will be levied in accordance with that set out in Annexure "B".

7 OTHER INFORMATION AS MAY BE PRESCRIBED

- 7.1 The Minister of Justice and Constitutional Development has not yet made any

regulations in this regard.

8 AVAILABILITY OF THE MANUAL

- 8.1 This manual is also available for inspection at the offices of the Company free of charge; and copies are available with the SAHRC and on the Company's website.