

Registration Number of Company: 2002/031746/08

**NAME OF COMPANY: ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS
(SOUTH AFRICA) NPC T/A ACCA SOUTH AFRICA**

MANUAL

in terms of

Section 51 of

The Promotion of Access to Information Act

2/2000

(the "ACT")

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1. FORWARD

This Manual of the Association of Chartered Certified Accountants (South Africa) NPC (“ACCA”)

Registration number: 2002/031746/08

Prepared in accordance with Section 51 of the Promotion of Access to Information Act. No. 2 of 2000 (“the Act”).

2. INTRODUCTION

ACCA is the Association of Chartered Certified Accountants. ACCA is a thriving global community of 233,000 members and 536,000 future members based in 178 countries that upholds the highest professional and ethical values.

ACCA believe that accountancy is a cornerstone profession of society that supports both the private and public sectors. That’s why ACCA is committed to the development of a strong global accountancy profession and the many benefits that this brings to organisations, individuals and society.

ACCA’s qualifications develop forward-thinking professionals with the financial and business skills essential for the creation of sustainable economies and flourishing societies. Every day, ACCA professional accountants support people and organisations in making sound decisions and doing the right thing. ACCA builds public trust by creating an inclusive profession with people from all backgrounds, bound by a common global code of ethics and committed to updating their skills to meet ever-changing needs.

3. SCOPE OF THE MANUAL

Nature of Business: Professional Accountancy Body.

The scope of the manual is limited to the records held by the Association of Chartered Certified Accountants (South Africa) NPC.

4. AVAILABILITY OF THE MANUAL

A copy of this manual is available to the public for inspection on www.accaglobal.com or on request from the designated contact person referred to in this manual.

5. COMPANY CONTACT DETAILS

The responsibility for the administration of and compliance with the Act has been delegated to the Information Officer. Requests pursuant to the provisions of the Act should

be directed as follows:

Information officer: Portia Tsakane Mkhabela

Deputy Information officer: Melanie Williams

Postal Address: P.O. Box 924, Saxonwold, 2132

Street Address: 1st Floor, 18 Hurlingham Road, Illovo, 2132

Telephone Number: (011) 459 1908

Fax Number: (011) 268 6374

Email: Melanie.williams@accaglobal.com

6. HRC GUIDE AND THE ACT

The Act grants the requestor access to the records of a private body, 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.

Requests in terms of the Act shall be made in accordance with the prescribed procedures, at the rates provided. The forms and tariffs are dealt with in paragraphs 6 and 7 of the Act.

A guide has been compiled in terms of section 10 of the Act by the Human Rights Commission. It contains information to assist persons wishing to exercise a right, in terms of the Act. The guide is available from The South African Human Rights Commission (“SAHRC”), whose contact details are:

Postal Address: Private Bag 2700, Houghton, 2041

Telephone Number: +27-11-877 3600

Fax Number: +27-11-403 0625

Website: www.sahrc.org.za

7. APPLICABLE LEGISLATION

No.	ACT	REF
1.	Auditing Profession Act	26 of 2005
2.	Banks Act	94 of 1990
3.	Basic Conditions of Employment Act	75 of 1997
4.	Broad Based Black Economic Empowerment Act	53 of 2003
6.	Children's Act	38 of 2005
7.	Companies Act	71 of 2008
8.	Compensation for Occupational Injuries and Diseases Act	130 of 1993
9.	Constitution of the Republic of South Africa	108 of 1996
11.	Consumer Protection Act	68 of 2008
12.	Electronic Communications Act	36 of 2005
13.	Employment Equity Act	55 of 1998
15.	Financial Advisory and intermediary Services Act	37 of 2002
16.	Financial Institutions Act	28 of 2001
17.	Financial Services Board Act	97 of 1990
19.	Further Education and Training Colleges Act	16 of 2006
20.	General and Further Education and Training Quality Assurance Act	58 of 2001
21.	Higher Education Act	101 of 1997
22.	Immigration Act	13 of 2002
23.	Income Tax Act	21 of 1994
24.	Inspection of Financial Institutions Act	80 of 1998
25.	Labour Relations Act	66 of 1995
26.	Public Holidays Act	36 of 1994
28.	National Credit Act	34 of 2005
29.	National Education Policy Act	27 of 1996
30.	National Qualifications Framework Act	67 of 2008
31.	National Small Business Act	102 of 1996
32.	National Student Financial Aid Scheme Act	56 of 1999
33.	Non-Profit Organisations Act	71 of 1997
34.	Occupational Health and Safety Act	85 of 1993
35.	Promotion of Access to Information Act	2 of 2000
36.	Promotion of Equality and Prevention of Unfair Discrimination Act	4 of 2000
38.	Skills Development Act	97 of 1998

39.	Skills Development Levies Act	9 of 1999
41.	South African Qualifications Authority Act	58 of 1995
42.	Unemployment Insurance Act	63 of 2001
43.	Unemployment Insurance Contribution Act	4 of 2002
44.	Value Added Tax Act	89 of 1991

8. SCHEDULE OF RECORDS

ACCA will provide automatic disclosure to newsletters, pamphlets, brochures, posters, price lists, reports, marketing materials and promotional materials.

9. ACCESS REQUESTS

ACCESS REQUEST PROCEDURE

It is important to note that the successful completion and submission of an access request form does not automatically allow the requestor access to the requested record. An application to access a record is subject to certain limitations if the requested record falls within a certain category as specified with part 3 and Chapter 4 of the Act.

COMPLETION OF ACCESS REQUEST FORM

In order to facilitate a timely response to a request for access, all requestors should take note of the following when completing the Access Request Form:

- The Access Request Form must be completed.
- Proof of Identity is required to authenticate the identity of the requestor. Requestors must supply a copy of their Identity document.
- The form must be completed in BLOCK letters.
- If a question does not apply, state "N/A" in response to that question.
- If there is nothing to disclose in reply to a particular question, state "nil" in response to that question.
- If there is insufficient space on the printed form, additional information may be provided on an attached folio.
- When the use of an attached folio is required, precede each answer with the applicable title.

SUBMISSION OF ACCESS REQUEST FORM

The completed Access Request Form together with a copy of the Identity document must be submitted via post, e-mail or fax and must be addressed to the contact person indicated in 5 above.

An initial request fee of R57.00 (including VAT) is payable on submission.

This fee is not applicable to requestors seeking access to records that contain their own personal information.

NOTIFICATION

The company will, within 30 days of receipt of the request, decide whether to grant or decline the request and give notice, with reasons, to that effect.

The 30-day period within which the company has to decide whether to grant or refuse the request, may be extended for a further period of not more than 30 days, if the request is for a large volume of information and the information cannot be reasonably obtained within the original 30 day period. The company will notify the requestor in writing should such an extension be required.

GROUND FOR REFUSAL OF ACCESS TO RECORDS

The main grounds for refusal of a request for information could be, but is not limited to:

- Mandatory protection of the privacy of a third party who is a natural person, which would involve the unreasonable disclosure of personal information of that natural person.
- Mandatory protection of the commercial information of a third party, if the record contains:
 - Trade secrets of that party.
 - Financial, commercial, scientific, or technical information which disclosure could likely cause harm to the financial or commercial interests of that party.
 - Information disclosed in confidence by a third party to the company if the disclosure could put that third party at a disadvantage in negotiations or commercial competition.
- Mandatory protection of confidential information of third parties if it is protected in terms of any agreement.
- Mandatory protection of the safety of individuals and the protection of property.
- Mandatory protection of records which could be regarded as privileged in legal proceedings.
- The Commercial activities of the company which could include trade secrets, financial, commercial, scientific, or technical information, which disclosure could likely cause harm to the financial or commercial interest of the company.

10. PRESCRIBED FEES

If the request for access is successful an access fee may be required for the search, reproduction and/or preparation of the record(s) and will be calculated in accordance with

the Prescribed Fees.

The Prescribed Fee structure is available on the website of the SAHRC at www.sahrc.org.za.

Payment details can be obtained from the contact person as indicated in 5 above and can be made via direct deposit or by postal order. Proof of payment must be supplied.

The access fee must be paid prior to access being given to the requested record.

SOUTH AFRICAN HUMAN RIGHTS COMMISSION

Tel: (011) 877 3600

Fax: 011 403 0625

Physical Address
33 Hoofd Street
Braampark Forum 3
Braamfontein
2198

Postal Address
Private Bag X 2700
Houghton
2041



NOTICE IN TERMS OF THE PROMOTION OF ACCESS TO INFORMATION 2 OF 2000
RE: FEES ASSOCIATED WITH PAIA REQUESTS ARE DETERMINED BY THE
REGULATIONS ONLY AND NOT THROUGH OTHER APPLICABLE LAWS OR POLICIES

This Notice serves to state that the South African Human Rights Commission (the Commission) hereby confirms that the costs associated with all requests made under the Promotion of Access to Information Act 2 of 2000 (PAIA) are determined by the Regulations relating to PAIA only, and not by any other laws or regulations. Therefore, any demands made by a public or private body for the payment of additional fees with respect to PAIA requests are invalid.

The Commission is an independent public body currently mandated under PAIA to monitor the implementation of the Act. In accordance with its responsibilities to ensure compliance with PAIA, the Commission issues this notice to bring clarity to all interested parties that it is *only* the Minister of Justice and Constitutional Development who has the power to make decisions regarding fees associated with PAIA requests. The Commission further confirms that Value-Added Tax (VAT) is only payable by institutions who have registered as VAT vendors.

1. **The Promotion of Access to Information Act PAIA** gives effect to the Constitutional right to access of information, as provided for under section 32 of the Constitution. Although responding to requests and reproducing records in an accurate and orderly manner takes time and resources, section 9 of the Act specifically calls for the establishment of mandatory mechanisms and procedures to ensure that access to records of both public and private bodies is "as swiftly, *Inexpensively* and effortlessly as reasonably possible." [emphasis added].

Furthermore section 92 of the Act grants the Minister of Justice and Constitutional Development the power to make regulations pertaining to fees associated with requests made to both public and private bodies.

2. Regulations to PAIA

In February 2002, the Minister of Justice and Constitutional Development published a schedule of fees for PAIA requests in the Gazette, which provided for the following:

Fees for Requesting Records

Requesters are required to pay a fee for requesting access to records from both public and private bodies. The fee for requesting records from a public body is R35, while the fee for requesting records from a private body is R50. It is important to note that people who are requesting access to their personal information are exempt from paying a fee. Furthermore, people who earn less than R14.712 per annum (if single) and R27.192 per annum (if married or have a life partner), are also exempt from paying the request fees.

Fees for Accessing Records

Requesters are also required to pay fees for accessing the records of public and private bodies, which include fees associated with the search for, preparation of, and reproduction of documents. The breakdown of fees for requests to both public and private bodies are as follows:

Public Bodies:

- Copy per A4 page - 60 cents
- Printing per A4 page - 40 cents
- Copy on a CD - R40
- Transcription of visual images per A4 page - R22
- Copy of a visual image - R60
- Transcription of an audio recording per A4 page - R12
- Copy of an audio recording - R17
- Search and preparation of the record for disclosure - R15 per hour or part thereof, excluding the first hour, reasonably required for the search and preparation
- Actual postage fee

Private Bodies:

- Copy per A4 page - R.1.10
- Printing per A4 page - 75 cents
- Copy on a CD - R70
- Transcription of visual images per A4 page - R40
- Copy of a visual image - R60
- Transcription of an audio recording per A4 page - R20
- Copy of an audio recording - R30
- Search and preparation of the record for disclosure - R30 per hour or part thereof, excluding the first hour, reasonably required for the search and preparation
- Actual postage fee

3. Registered VAT Vendors

The Commission further confirms that Value-Added Tax (VAT) is only payable by institutions who have registered as VAT vendors, as required under section 23 of the Value-Added Tax Act of 1991.

Sincerely

Advocate L M Mushwana

Chair of the South African Human Rights Commission

Transforming society. Securing rights. Restoring dignity

Chairperson: ML Mushwana; Deputy Chairperson: P Govender; Commissioners: L Mokate, B Malatji, J Love, D Titus
Chief Executive Officer: K Ahmed

D. Particulars of record

- (a) Provide full particulars of the record to which access is requested, including the reference number if that is known to you, to enable the record to be located.
- (b) If the provided space is inadequate, please continue on a separate folio and attach it to this form. The requester must sign all the additional folios.

1. Description of record or relevant part of the record:

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2. Reference number, if available:

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3. Any further particulars of record:

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E. Fees

- (a) A request for access to a record, other than a record containing personal information about yourself, will be processed only after a request fee has been paid.
- (b) You will be notified of the amount required to be paid as the request fee.
- (c) The fee payable for access to a record depends on the form in which access is required and the reasonable time required to search for and prepare a record.
- (d) If you qualify for exemption of the payment of any fee, please state the reason for exemption.

Reason for exemption from payment of fees:

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F. Form of access to record

If you are prevented by a disability to read, view or listen to the record in the form of access provided for in 1 to 4 below, state your disability and indicate in which form the record is required.

Disability:	Form in which record is required:
Mark the appropriate box with an X .	
NOTES:	
(a) Compliance with your request for access in the specified form may depend on the form in which the record is available.	
(b) Access in the form requested may be refused in certain circumstances. In such a case you will be informed if access will be granted in another form.	
(c) The fee payable for access to the record, if any, will be determined partly by the form in which access is requested.	

1. If the record is in written or printed form:					
	copy of record*		inspection of record		
2. If record consists of visual images - (this includes photographs, slides, video recordings, computer-generated images, sketches, etc.):					
	view the images		copy of the images*		transcription of the images*
3. If record consists of recorded words or information which can be reproduced in sound:					
	listen to the soundtrack (audio cassette)		transcription of soundtrack* (written or printed document)		
4. If record is held on computer or in an electronic or machine-readable form:					
	printed copy of record*		printed copy of information derived from the record*		copy in computer readable form* (stiffy or compact disc)

*If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posted to you? Postage is payable.	YES	NO
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G. Particulars of right to be exercised or protected

If the provided space is inadequate, please continue on a separate folio and attach it to this form.
The requester must sign all the additional folios.

1. Indicate which right is to be exercised or protected:

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2. Explain why the record requested is required for the exercise or protection of the aforementioned right:

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H. Notice of decision regarding request for access

You will be notified in writing whether your request has been approved / denied. If you wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.

How would you prefer to be informed of the decision regarding your request for access to the record?

.....

Signed at this day..... ofyear

.....
SIGNATURE OF
REQUESTER / PERSON

SOUTH AFRICAN HUMAN RIGHTS DISCLAIMER

The South African Human Rights Commission reserves all rights and makes no warranty, either express or implied, with respect to the information and/or promotional material contained herein and is not responsible for any expenses, inconvenience, damage (whether special or consequential) or claims arising out of posting, time and costs incurred and or associated with this information and will not be liable for the latter. Specific exemption from any liability is claimed with regard to the following:

- The SAHRC does not endorse any third party private service provider and will not bear any costs related to your transaction to compile the manual on your behalf.
- Submission to the SAHRC is free and the SAHRC does not charge any fees for advise or administration however all cost to lodge manuals is at the relevant private entities own cost e.g. registered mail etc.
- Manuals are subject to review and comment with the possibility of manuals being rejected on the basis of not meeting the minimum requirements and the SAHRC is not liable for the amendment costs if any and resubmission if any of any manuals.