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

<table>
<thead>
<tr>
<th>No.</th>
<th>ACT</th>
<th>REF</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Auditing Profession Act</td>
<td>26 of 2005</td>
</tr>
<tr>
<td>2.</td>
<td>Banks Act</td>
<td>94 of 1990</td>
</tr>
<tr>
<td>4.</td>
<td>Broad Based Black Economic Empowerment Act</td>
<td>53 of 2003</td>
</tr>
<tr>
<td>5.</td>
<td>Children's Act</td>
<td>38 of 2005</td>
</tr>
<tr>
<td>6.</td>
<td>Companies Act</td>
<td>71 of 2008</td>
</tr>
<tr>
<td>7.</td>
<td>Compensation for Occupational Injuries and Diseases Act</td>
<td>130 of 1993</td>
</tr>
<tr>
<td>11.</td>
<td>Electronic Communications Act</td>
<td>36 of 2005</td>
</tr>
<tr>
<td>15.</td>
<td>Financial Services Board Act</td>
<td>97 of 1990</td>
</tr>
<tr>
<td>20.</td>
<td>Immigration Act</td>
<td>13 of 2002</td>
</tr>
<tr>
<td>24.</td>
<td>Labour Relations Act</td>
<td>66 of 1995</td>
</tr>
<tr>
<td>26.</td>
<td>National Credit Act</td>
<td>34 of 2005</td>
</tr>
<tr>
<td>31.</td>
<td>National Student Financial Aid Scheme Act</td>
<td>56 of 1999</td>
</tr>
<tr>
<td>32.</td>
<td>Non-Profit Organisations Act</td>
<td>71 of 1997</td>
</tr>
<tr>
<td>33.</td>
<td>Occupational Health and Safety Act</td>
<td>85 of 1993</td>
</tr>
<tr>
<td>34.</td>
<td>Promotion of Access to Information Act</td>
<td>2 of 2000</td>
</tr>
</tbody>
</table>
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 then 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.

GROUNDS 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.
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 is 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 - R1.10
- 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
A. Particulars of private body

The Head: ……………………………………………………………………………………………………………………………
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B. Particulars of person requesting access to the record

(a) The particulars of the person who requests access to the record must be given below.
(b) The address and/or fax number in the Republic to which the information is to be sent must be given.
(c) Proof of the capacity in which the request is made, if applicable, must be attached.

Full names and surname: ………………………………………………………………………………………………………
Identity number: ........................................................................................................................................
Postal address: ………………………………………………………………………………………………………………….
Telephone number: (……..) ………………………….. Fax number: (……..) ………………………………..
E-mail address: …………………………………………………………………………………………………………………
Capacity in which request is made, when made on behalf of another person:

C. Particulars of person on whose behalf request is made

This section must be completed ONLY if a request for information is made on behalf of another person.

Full names and surname: ………………………………………………………………………………………………………
Identity number: ........................................................................................................................................
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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……………………………………………………………………………………………………………………………………………..
……………………………………………………………………………………………………………………………………………..
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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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……………………………………………………………………………………………………………………………………………..
……………………………………………………………………………………………………………………………………………..
……………………………………………………………………………………………………………………………………………..

2
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.

<table>
<thead>
<tr>
<th>Disability:</th>
<th>Form in which record is required:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mark the appropriate box with an X.</td>
<td></td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>copy of record*</th>
<th>inspection of record</th>
</tr>
</thead>
</table>

2. If record consists of visual images - (this includes photographs, slides, video recordings, computer-generated images, sketches, etc.):

<table>
<thead>
<tr>
<th>view the images</th>
<th>copy of the images*</th>
<th>transcription of the images*</th>
</tr>
</thead>
</table>

3. If record consists of recorded words or information which can be reproduced in sound:

<table>
<thead>
<tr>
<th>listen to the soundtrack (audio cassette)</th>
<th>transcription of soundtrack* (written or printed document)</th>
</tr>
</thead>
</table>

4. If record is held on computer or in an electronic or machine-readable form:

<table>
<thead>
<tr>
<th>printed copy of record*</th>
<th>printed copy of information derived from the record*</th>
<th>copy in computer readable form* (stiffy or compact disc)</th>
</tr>
</thead>
</table>

*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

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:

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

................................................................................
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.