

PRACTICAL ACCOUNTING SOLUTIONS (PTY) LTD

ACCESS TO INFORMATION MANUAL

(PRIVATE BODY)

**PREPARED IN TERMS OF SECTION 51 OF THE PROMOTION OF ACCESS
TO INFORMATION ACT 2 OF 2000**

Issue date: 01 December 2015

PRACTICAL ACCOUNTING SOLUTIONS (PTY) LTD

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1. PREAMBLE

The Promotion of Access to Information Act was promulgated in March 2001. The Act was put in place in order to actively protect a society in which the people of South Africa have effective access to information, which enables them to more fully exercise and protect their rights. The promulgation of the Act was also designed to foster a culture of transparency and accountability in Public and Private Bodies, as defined. This Manual has been prepared in accordance with Section 51 of The Promotion of Access to Information Act No. 2 of 2000.

Inside these pages you will be able to view the categories of information which we possess. You will also be shown the correct procedure to follow should you require access to any of this information.

The Section 10 Guide on how to use the Act is available from the South African Human Rights Commission [Sec 51(1)(b)].

2. INTRODUCTION TO PRACTICAL ACCOUNTING SOLUTIONS (PTY) LTD

Business Registration No: 2013/131414/07
Nature of Business Accounting, Tax and Bookkeeping Services to Companies and Individuals.

Business Description: Tax advice, Liaison with SARS, Company Tax, Individual Tax, Provisional Tax, SARS Objections, Capital Gains Tax, Tax/salary structuring, Tax registrations, Bookkeeping services, including VAT and Paye returns, Company registrations, CIPC Annual returns, Statutory registrations, VAT, Paye, UIF and Workmen's Compensation, BBEEE Certificates- Level 4 or 3, etc.

3. DETAILS OF ORGANISATION [SECTION 51(1)(a)]

Postal Address: PO Box 1594
Pinetown
3600

Physical Address: 45 Sunnyside Lane
Pinetown
3610

Telephone Number: 031 702 8112

Fax Number: 086 654 5967

E-Mail Address: info@practicalaccounting.co.za

Website: www.practicalaccounting.co.za

4. DETAILS OF INFORMATION OFFICER [SECTION 51(1)(a)]

Information Officer: Jade Cranston

Postal Address: PO Box 1594
Pinetown
3600

Work Address: 45 Sunnyside Lane
Pinetown
3610

Telephone Number: 079 723 6796

Fax Number: 086 654 5967

E-Mail Address: info@practicalaccounting.co.za

**5. ACCESS TO THE RECORDS HELD BY THE PRIVATE BODY IN QUESTION
[SECTION 51(1)(c)]**

In terms of Section 52, a private body may, on a voluntary and periodic basis, submit to the Minister, a description of records which are automatically available without a person having to request access in terms of this Act. This includes records which are available:

- for inspection
- for purchase or copying from the private body; and
- from the private body free of charge.

There are no records that are freely available to be requested in terms of this Act.

**6. RECORDS AVAILABLE IN TERMS OF ANY OTHER LEGISLATION
[SECTION 51(1)(d)]**

Acts that are applicable to Practical Accounting Solutions (Pty) Ltd:

- Basic Conditions of Employment Act 75 of 1997
- Companies Act 71 of 2008
- Compensation for Occupational Injuries and Diseases Act 130 of 1993
- Consumer Protection Act 68 of 2008
- Electronic Communications and Transactions Act 25 of 2002
- Employment Equity Act 55 of 1998
- Income Tax Act 58 of 1962
- Labour Relations Act 66 of 1995
- Skills Development Act 97 of 1998
- Skills Development Levies Act 9 of 1999
- Occupational Health and Safety Act 85 of 1993
- The Promotion of Access to Information Act 2 of 2000
- Unemployment Insurance Act 63 of 2001
- Unemployment Insurance Contributions Act 4 of 2002
- Value Added Tax Act 89 of 1991

7. RECORDS THAT MAY BE REQUESTED [Section 51(1)(e)]

A description of the subjects of the records held by the body and the categories in which these subjects are classed. This includes operational records utilised in the day to day running and administration of the business.

- **Accounting Records**
 - Books of account including journals and ledgers
 - Bank statements
 - Invoices and statements
- **Agreements and Contracts**
 - Engagement letters with customers
 - Agreements with shareholders, officers or directors
 - Agreements with certain service providers
- **Other employee records**
 - Code of conduct
 - Employee contracts
 - Learnership agreements
 - Record of leave
 - Payslips
- **Sales & Marketing**
 - Customers
 - List of services
 - Advertising and Marketing budgets and agreements
- **Statutory Company Information**
 - Annual financial statements
 - Books of account regarding information required by the Companies' Act, 1973
 - Notice of registration
 - Memorandum of Incorporation
 - Resolutions passed
 - Notice of change of registered office
- **Taxation**
 - Copies of all income tax returns
 - Other tax returns and Documents
- **Property, Information Technology and Insurance**
 - Property, information technology and insurance is supplied by a 3rd party and therefore no documents are available for this.

8. REQUESTING PROCEDURE

A person who wants access to the records must complete the necessary request form, as set out in Annexure 1 (Form C), and the completed form must be sent to the physical address/email address provided in the manual, and marked for the attention of the Information Officer.

The requester must indicate which form of access is required, and identify the right that is sought to be exercised or protected, and provide an explanation of which the requested record is required for the exercise or protection of that right. Proof of the capacity in which the requester is requesting the information is required.

8.1 AVAILABILITY OF THE MANUAL [SECTION 51 (3)]

- This manual has been made available to the Human Rights Commission, in accordance with paragraph 9(1) of the Regulations promulgated in terms of the Act *and is to be published on our website: www.practicalaccounting.co.za.*
- The manual is available for inspection by the general public upon request during office hours and there is no charge for viewing the manual at our offices. Copies of the manual may be made available subject to the prescribed fees.
- Copies may also be requested from the SAHRC at the details provided below.

8.2 FEES

A requester who seeks access to a record containing personal information about that requester is not required to pay the request fees. Every other requester, who is not a personal requester, must pay the required fee:

- The head of the private body must notify the requester (other than a personal requester) by notice, requiring the requester to pay the prescribed fee (if any) before further processing the request [Sec 54(1)].
- The fee that the requester must pay to a private body is R50 .00, this amount will be refunded should the request for access be refused.
- The requester may lodge an application with a court against the tender or the payment of the request fee [Sec 54(3)(b)].
- After the head of the private body has made a decision on the request, the requester must be notified in the required form.
- 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 and prepare the record for disclosure [Sec 54(6)].
- The head of the private body may withhold a record until the requester has paid the applicable fees.

8.3 THE DETAILS OF THE SOUTH AFRICAN HUMAN RIGHTS COMMISSION

Any queries with regard to this manual should be directed to:

The South African Human Rights Commission: PAIA Unit

Research and Documentation Department

Postal Address:	Private Bag 2700 Houghton 2041
Telephone Address:	+27 11 484 8300
Fax:	+27 11 484 0582
Website:	www.sahrc.org.za
E-Mail:	PAIA@sahrc.org.za

This Manual is prepared on behalf of Practical Accounting Solutions (Pty) Ltd, by the Director and Information Officer:



Jade Cranston

Professional Accountant SA

Date: 02 December 2015