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PAIA MANUAL

**Prepared in terms of section 51 of the
Promotion of Access to Information Act 2 of
2000 (as amended)**

DATE OF COMPILATION: 09/04/2025
DATE OF REVISION: 06/05/2026

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1. LIST OF ACRONYMS AND ABBREVIATIONS

1.1	“CIPC”	Companies and Intellectual Property Commission;
1.2	“Company”	APBCO Accountants Paarl (Pty) Ltd with registration number 2020/861968/07;
1.3	“Director”	The director of the company;
1.4	“IO”	Information Officer;
1.5	“Minister”	Minister of Justice and Correctional Services;
1.6	“Normal working hours”	Monday to Thursday between 08:30 and 17:00 Friday between 08:30 and 15:00
1.7	“PAIA”	Promotion of Access to Information Act No. 2 of 2000 (as Amended);
1.8	“PAYE”	Pay-as-you-earn;
1.9	“POPIA”	Protection of Personal Information Act No.4 of 2013;
1.10	“Regulator”	Information Regulator;
1.11	“Republic”	Republic of South Africa;
1.12	“SARS”	South African Revenue Services;
1.13	“SDL”	Skills Development Levy;
1.14	“UIF”	Unemployment Insurance Fund; and
1.15	“VAT”	Value Added Tax.

2. PURPOSE OF PAIA MANUAL

This PAIA Manual is useful for requesters to-

- 2.1 check the categories of records held by a body which are available without a person having to submit a formal PAIA request;
- 2.2 have a sufficient understanding of how to make a request for access to a record of the body, by providing a description of the subjects on which the body holds records and the categories of records held on each subject;
- 2.3 know the description of the records of the body which are available in accordance with any other legislation;
- 2.4 access all the relevant contact details of the Information Officer who will assist requesters with the records they intend to access;

- 2.5 know the description of the guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;
- 2.6 know if the body will process personal information, the purpose of processing of personal information and the description of the categories of data subjects and of the information or categories of information relating thereto;
- 2.7 know the description of the categories of data subjects and of the information or categories of information relating thereto;
- 2.8 know the recipients or categories of recipients to whom the personal information may be supplied;
- 2.9 know if the body has planned to transfer or process personal information outside the Republic and the recipients or categories of recipients to whom the personal information may be supplied; and
- 2.10 know whether the body has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

3. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION OF THE COMPANY

3.1. Director

Name: Maggie Clark
Tel: +27 (87) 700 7060
Email: maggie@apbcoauditors.com

3.2. Information Officer

Name: Sharlene Cupido
Tel: +27 (87) 700 7060
Email: info@apbcoauditors.com

3.3 Access to information general contacts

Email: info@apbcoauditors.com
hello@apbcoauditors.com

3.4 Registered Office

Postal Address: P.O. Box 2918
Paarl
7620

Physical Address: 97 Berg River Boulevard
Hoog-en-Droog
Paarl
7646

Telephone: +27 (87) 700 7060

Email: info@apbcoauditors.com

Website: www.apbcoauditors.com

4. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE

- 4.1. The Regulator has, in terms of section 10(1) of PAIA, as amended, updated and made available the revised Guide on how to use PAIA ("Guide"), in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA.
- 4.2. The Guide is available in each of the official languages and in braille.
- 4.3. The aforesaid Guide contains the description of-
 - 4.3.1. the objects of PAIA and POPIA;
 - 4.3.2. the postal and street address, phone and fax number and, if available, electronic mail address of-
 - 4.3.2.1. the Information Officer of every public body, and
 - 4.3.2.2. every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA¹ and section 56 of POPIA²;
 - 4.3.3. the manner and form of a request for-
 - 4.3.3.1. access to a record of a public body contemplated in section 11³; and
 - 4.3.3.2. access to a record of a private body contemplated in section 50⁴;
 - 4.3.4. the assistance available from the IO of a public body in terms of PAIA and POPIA;
 - 4.3.5. the assistance available from the Regulator in terms of PAIA and POPIA;

¹ Section 17(1) of PAIA- For the purposes of PAIA, each public body must, subject to legislation governing the employment of personnel of the public body concerned, designate such number of persons as deputy information officers as are necessary to render the public body as accessible as reasonably possible for requesters of its records.

² Section 56(a) of POPIA- Each public and private body must make provision, in the manner prescribed in section 17 of the Promotion of Access to Information Act, with the necessary changes, for the designation of such a number of persons, if any, as deputy information officers as is necessary to perform the duties and responsibilities as set out in section 55(1) of POPIA.

³ Section 11(1) of PAIA- A requester must be given access to a record of a public body if that requester complies with all the procedural requirements in PAIA relating to a request for access to that record; and access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

⁴ Section 50(1) of PAIA- A requester must be given access to any record of a private body if-

- a) that record is required for the exercise or protection of any rights;
- b) that person complies with the procedural requirements in PAIA relating to a request for access to that record; and
- c) access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

- 4.3.6. all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging
 - 4.3.6.1. an internal appeal;
 - 4.3.6.2. a complaint to the Regulator; and
 - 4.3.6.3. an application with a court against a decision by the information officer of a public body, a decision on internal appeal or a decision by the Regulator or a decision of the head of a private body;
- 4.3.7. the provisions of sections 14⁵ and 51⁶ requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;
- 4.3.8. the provisions of sections 15⁷ and 52⁸ providing for the voluntary disclosure of categories of records by a public body and private body, respectively;
- 4.3.9. the notices issued in terms of sections 22⁹ and 54¹⁰ regarding fees to be paid in relation to requests for access; and
- 4.3.10. the regulations made in terms of section 92¹¹.
- 4.4. Requesters can inspect or make copies of the Guide from the offices of the public and private bodies, including the office of the Regulator, during normal working hours.
- 4.5. The Guide can also be obtained-
 - 4.5.1. upon request to the Information Officer;
 - 4.5.2. from the website of the Regulator (<https://www.justice.gov.za/infoereg/>).

⁵ Section 14(1) of PAIA- The information officer of a public body must, in at least three official languages, make available a manual containing information listed in paragraph 4 above.

⁶ Section 51(1) of PAIA- The head of a private body must make available a manual containing the description of the information listed in paragraph 4 above.

⁷ Section 15(1) of PAIA- The information officer of a public body, must make available in the prescribed manner a description of the categories of records of the public body that are automatically available without a person having to request access.

⁸ Section 52(1) of PAIA- The head of a private body may, on a voluntary basis, make available in the prescribed manner a description of the categories of records of the private body that are automatically available without a person having to request access.

⁹ Section 22(1) of PAIA- The information officer of a public body to whom a request for access is made, must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

¹⁰ Section 54(1) of PAIA- The head of a private body to whom a request for access is made must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

¹¹ Section 92(1) of PAIA provides that – “The Minister may, by notice in the Gazette, make regulations regarding-
(a) any matter which is required or permitted by this Act to be prescribed;
(b) any matter relating to the fees contemplated in sections 22 and 54;
(c) any notice required by this Act;
(d) uniform criteria to be applied by the information officer of a public body when deciding which categories of records are to be made available in terms of section 15; and
(e) any administrative or procedural matter necessary to give effect to the provisions of this Act.”

4.6 A copy of the Guide is also available in the following two official languages, for public inspection during normal office hours-

4.6.1 English and Afrikaans.

5. CATEGORIES OF RECORDS OF THE COMPANY WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

The Company does not currently designate any categories of records as automatically available without a formal request in terms of PAIA. All requests for access to records must be made in accordance with the Company's PAIA request procedure.

6. DESCRIPTION OF THE RECORDS OF THE COMPANY WHICH ARE AVAILABLE IN ACCORDANCE WITH ANY OTHER LEGISLATION

The Company holds certain records in terms of legislation applicable to its operations, including legislation relating to companies, trusts, taxation, and employment. The table below identifies the main categories of such records and the legislation under which they are generally maintained or regulated. Access to these records is subject to the relevant legislation and, where applicable, PAIA.

Category of Records	Applicable Legislation
Company and Close Corporation statutory records (MOIs, registers, resolutions, and governance documents)	Companies Act 71 of 2008 and Close Corporations Act 69 of 1984
Trust administration records (Trust deeds, letters of authority, and trustee resolutions)	Trust Property Control Act 57 of 1988
Accounting records (Financial records, source documents, and journals)	Companies Act 71 of 2008 and Tax Administration Act 28 of 2011
Tax-related records (VAT, PAYE, and SARS correspondence)	Income Tax Act 58 of 1962, Value-Added Tax Act 89 of 1991, and Tax Administration Act 28 of 2011
Employee and payroll records (Employment contracts, payroll, and statutory filings)	Basic Conditions of Employment Act 75 of 1997 and Labour Relations Act 66 of 1995

7. DESCRIPTION OF THE SUBJECTS ON WHICH THE BODY HOLDS RECORDS AND CATEGORIES OF RECORDS HELD ON EACH SUBJECT BY THE COMPANY

The Company holds records relating to its business, administrative, statutory, financial, tax, trust, employment, and client-service functions. The table below sets out the main subjects on which the Company holds records, together with the categories of records maintained under each subject for purposes of PAIA.

Subjects on which the body holds records	Categories of records
Corporate governance and statutory records	Company and close corporation MOIs/MOIOs; directors' and members' registers; shareholder/member registers; board and

Subjects on which the body holds records	Categories of records
	shareholders'/members' resolutions; minutes; notices of meetings; annual returns and other CIPC filings; related statutory correspondence.
Company and close corporation records	Incorporation documents; company profiles; change of name and address records; share transfer records; solvency and liquidity statements; transactional documents (e.g. board resolutions, powers of attorney, and CIPC-lodged forms) relating to corporate changes.
Trust records	Trust deeds and amendments; letters of authority; trustee resolutions; consent and appointment records; trust administration files; correspondence with the Master of the High Court and other authorities.
Accounting records	General-ledger files; journals; trial balances; trial balances under review; reconciliations; bank statements; debtor and creditor statements; asset and liability schedules; management accounts; audit work-paper back-ups where applicable.
Tax-related records	VAT returns, and PAYE returns; tax computations; SARS prosecution, objection, and appeal files; correspondence with SARS; supporting schedules and source documents submitted to SARS; reconciliation records and tax registration files.
Client and operational records	Client engagement letters and scope of work records; fee notes and invoices; client communication files; file notes and correspondence; client due-diligence and know-your-client records; internal operational files relating to service delivery and quality control.

8. PROCESSING OF PERSONAL INFORMATION

8.1 Purpose of Processing Personal Information

The Company processes personal information for the purposes of providing accounting, company secretarial, and trust administration services, complying with statutory and regulatory obligations (including to CIPC, SARS, and the Master of the High Court), managing client and employee relationships, maintaining records, and facilitating internal administration and business operations. Personal information is processed lawfully, fairly, and in accordance with the Protection of Personal Information Act 4 of 2013, only to the extent necessary for these legitimate purposes.

8.2 Description of the categories of Data Subjects and of the information or categories of information relating thereto

The Company processes personal information relating to various categories of data subjects in connection with its provision of accounting, company secretarial, and trust-administration services, as well as its internal administrative and employment

functions. The table below sets out the main categories of data subjects and the types of personal information that may be processed in respect of each, for purposes of POPIA and PAIA.

Categories of Data Subjects	Personal Information that may be processed
Clients (companies, close corporations, and individual clients)	Names, residential and business contact details, identity numbers, email addresses, and telephone numbers; financial and bank details; tax-related information; and service-delivery records.
Directors, members, shareholders, and beneficiaries	Names, ID numbers, contact details, role and appointment information, and records of shareholdings, memberships, or beneficial interests.
Trust administrators and trustees	Names, ID numbers, contact details, trustee appointments and resignations, mandate and authority documents, and related administration records.
Employees	Names, ID numbers, contact details, bank details, tax-related information, remuneration and payroll data, employment history, and HR records.
Job applicants	Names, contact details, ID numbers, qualifications and CVs, and related recruitment and reference information.
Suppliers and service providers	Names, contact details, bank details, and invoicing and service-related information.

8.3 The recipients or categories of recipients to whom the personal information may be supplied

The Company may supply personal information to certain recipients or categories of recipients during its accounting, company secretarial, and trust-administration activities, as well as for internal administrative and statutory-compliance purposes. The table below sets out, for each broad category of personal information, the primary recipients or categories of recipients to whom such information may be disclosed, in accordance with POPIA and PAIA.

Category of personal information	Recipients or Categories of Recipients to whom the personal information may be supplied
Client identity and contact details	Regulators and statutory authorities (e.g. CIPC, the Master of the High Court, and other government bodies) where required by law; authorised employees and service-providers of the Company who need access to perform their duties.
Client financial and tax-related information	SARS and other tax authorities; auditors, assurance or review service providers; financial institutions (banks and payment-processing entities) for transactions; and internal employees

Category of personal information	Recipients or Categories of Recipients to whom the personal information may be supplied
	and authorised service-providers acting on the Company's behalf.
Director, member, and shareholder information	CIPC and other statutory bodies; the Company's directors, shareholders, and authorised employees; and external advisers (e.g. legal and professional advisers) where necessary for statutory or governance purposes.
Trust-related information (trustees, beneficiaries, administrators)	The Master of the High Court and related authorities; trustees, beneficiaries, and authorised administrators; internal employees and service-providers of the Company who require access to administer the trust.
Employee and payroll information	The Company's management and HR personnel; payroll and benefits service-providers; financial institutions for salary payments; and relevant statutory bodies (for example, UIF, SARS, and labour-related authorities) where reporting is required.
Job-applicant information	The Company's HR and recruitment personnel; vetting or background-check service-providers; and any internal committees or reviewers involved in the selection process.
Supplier and service-provider information	The Company's finance and procurement personnel; banks and payment-processing entities; and external auditors or assurance providers where necessary for financial reporting.

8.4 Planned transborder flows of personal information

The Company may, where necessary for business operations, use cloud-based service providers to store or process personal information outside South Africa. This may occur in connection with platforms such as Microsoft SharePoint, Xero, and SimplePay. The exact location of storage or processing may depend on the service provider's data-centre arrangements and system configuration. The Company will take reasonable steps to ensure that any cross-border transfer is subject to appropriate safeguards and is processed in accordance with POPIA and the Company's internal privacy and security requirements.

Service used	Country(ies) where personal information may be stored	Categories of personal information stored or processed
Microsoft SharePoint	Primarily the United States and other jurisdictions where Microsoft's cloud infrastructure is located.	Client identity and contact details; company and trust-related records; accounting records; employee records; and other personal information necessary for the Company's administration and client service.

Xero (accounting platform)	Primarily the United States and other jurisdictions where Xero operates data centres	Client financial and tax-related information; accounting records; transactional data; supplier and payroll-related information; and associated supporting documentation.
SimplePay (payroll platform)	Primarily Ireland (where the servers are hosted by Amazon Web Services)	Employee identity and contact details; remuneration and salary information; PAYE, UIF, and SDL-related data; leave records; and other payroll-related information.

8.5 General description of Information Security Measures to be implemented by the responsible party to ensure the confidentiality, integrity and availability of the information

The Company implements appropriate, reasonable technical and organisational measures to secure the confidentiality, integrity and availability of personal information in its possession or under its control. Access to information is restricted to authorised personnel on a need-to-know basis through user authentication, password controls, role-based permissions, and other access-management measures. The Company also maintains backup and recovery procedures, monitors its systems and controls, and reviews its safeguards from time to time to identify risks and improve protection against loss, unauthorised access, alteration, disclosure, or destruction of information.

9. AVAILABILITY OF THE MANUAL

9.1 A copy of the Manual is available-

- 9.1.1 on our website at www.apbcoauditors.com;
- 9.1.2 registered office of the company for public inspection during normal business hours;
- 9.1.3 to any person upon request and upon the payment of a reasonable prescribed fee; and
- 9.1.4 to the Information Regulator upon request.

9.2 A fee for a copy of the Manual, as contemplated in annexure B of the Regulations, shall be payable per each A4-size photocopy made.

10. UPDATING OF THE MANUAL

The Director or IO of the company will on a regular basis update this manual.

Issued by



Maggie Clark

Director

APBCO Accountants Paarl (Pty) Ltd