PQD CHARTERED ACCOUNTANTS INCORPORATED
Registration number 2026/044881/21

CHARTERED
ACCOUNTANTS INC.

PAIA MANUAL

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

DATE OF COMPILATION: 20/04/2026

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1. LIST OF ACRONYMS AND ABBREVIATIONS

NB: please insert relevant applicable acronyms and abbreviations

1.1	**"CEO"**	Chief Executive Officer
1.2	**"DIO"**	Deputy Information Officer;
1.3	**"IO"**	Information Officer;
1.4	**"Minister"**	Minister of Justice and Correctional Services;
1.5	**"PAIA"**	Promotion of Access to Information Act No. 2 of 2000(as Amended;
1.6	**"POPIA"**	Protection of Personal Information Act No.4 of 2013;
1.7	**"Regulator"**	Information Regulator; and
1.8	**"Republic"**	Republic of South Africa

2. PURPOSE OF PAIA MANUAL

This PAIA Manual is useful for the public 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;

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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 and Deputy Information Officer who will assist the public 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 of South Africa 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 PQD CHARTERED ACCOUNTANTS INCORPORATED

3.1. **Chief Information Officer**

Name:	Ms B Duvenage
Tel:	060 653 8525
Email:	info@pqd.co.za
Fax number:	n/a

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3.2. **Deputy Information Officer**

Name: N/a

3.3 Access to information general contacts

Email: *info@pqd.co.za*

3.4 **National or Head Office**

Postal Address:	4 Van Der Graaff Street, Gqeberha, 6025
Physical Address:	4 Van Der Graaff Street, Gqeberha, 6025
Telephone:	060 653 8525
Email:	info@pqd.co.za
Website:	www.pqd.co.za

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 PAIA[1] and section 56 of POPIA[2];

[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.*

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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 11[3]; and

4.3.3.2. access to a record of a private body contemplated in section 50[4];

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;

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;

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[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.

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4.3.7. the provisions of sections 14[5] and 51[6] 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 15[7] and 52[8] 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 22[9] and 54[10] regarding fees to be paid in relation to requests for access; and

4.3.10. the regulations made in terms of section 92[11].

4.4. Members of the public 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/inforeg/).

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[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."

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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 PQD CHARTERED ACCOUNTANTS INCORPORATED WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

5.1 To date no notice in terms of section 52(2) of the Act has been published regarding the categories of Records that are automatically available without having to request access.

6. DESCRIPTION OF THE RECORDS OF PQD CHARTERED ACCOUNTANTS INCORPORATED WHICH ARE AVAILABLE IN ACCORDANCE WITH ANY OTHER LEGISLATION

Records are held in accordance with the following legislation (as amended from time to time):

- Auditing Profession Act 26 of 2005
- Basic Conditions of Employment Act 75 of 1997
- Companies Act 71 of 2008
- Compensation for Occupational Injuries and Diseases Act 130of 1993
- Financial Intelligence Centre Act 38 of 2001
- Income Tax Act 58 of 1962
- Labour Relations Act 66 of 1995
- Occupational Health and Safety Act 85 of 1993
- Prevention and Combating of Corrupt Activities Act 12 of 2004
- Promotion of Access to Information Act 2 of 2000
- Protection of Personal Information Act 4 of 2013
- Unemployment Insurance Act 30 of 1966
- Value Added Tax Act 89 of 1991

Although the body has used its best endeavours to supply the Requester with a complete list of applicable legislation, it is possible that the above list may be incomplete. Wherever it comes to the body's attention that existing or new legislation allows a Requester access on a basis other than that set out in the Act, the body shall update the list.

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7. DESCRIPTION OF THE SUBJECTS ON WHICH THE BODY HOLDS RECORDS AND CATEGORIES OF RECORDS HELD ON EACH SUBJECT BY PQD CHARTERED ACCOUNTANTS INCORPORATED

Subjects on which the body holds records	Categories of records
Client records	Correspondence Business information of client and/or third party Engagement letters with clients Fees Statutory and tax related records of clients Annual financial statements and other financial records relating to the client Working papers Minutes of meetings
Policies, Standards, guidelines and procedures	- Client details – addresses, contact persons - Invoices billed to clients and their outstanding status
Financial records	- Accounts receivable and payable of PQD Chartered Accountants Incorporated - Accounting records - Trial balances - Tax records of PQD Chartered Accountants Incorporated - Bank statements - Rental agreements - Financial statements - Fixed Asset information

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8. PROCESSING OF PERSONAL INFORMATION

8.1 Purpose of Processing Personal Information

The purposes for which we process personal information includes the following but is not limited to:

- *rendering of services to customers;*
- *employee administration*
- *transacting with our suppliers and third-party service providers*
- *maintaining records;*
- *recruitment*
- *general administration*
- *financial requirements*
- *statutory requirements*
- *facilities management;*

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

Categories of Data Subjects	Personal Information that may be processed
Customers / Clients	name, address, registration numbers or identity numbers, employment status and bank details, contact details, tax numbers, signatures, transaction details, statutory details
Service Providers	names, registration number, vat numbers, address, trade secrets and bank details
Employees	address, qualifications, gender and race, contact details, ID numbers, email address

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

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Recipients may include the firm and their respective representatives.

8.4 Planned trans-border flows of personal information

n/a

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

Nature and security safeguards implemented by the firm includes backing up data often and keeping data on separate hard drive for safe keeping. Keeping of passwords on the network and computers of the organisation.

9. AVAILABILITY OF THE MANUAL

9.1 A copy of the Manual is available-

9.1.1 at head office of the PQD Chartered Accountants Inc. for public inspection during normal business hours;

9.1.2 to any person upon request and upon the payment of a reasonable prescribed fee; and

9.1.3 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 head of PQD Chartered Accountants will on a regular basis update this manual.

Issued by



B DUVENAGE

DIRECTOR and INFORMATION OFFICER

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