



MIDDEL & PARTNERS
Chartered Accountants (SA), Registered Auditors

2004/033778/21

Middel & Partners Incorporated

PAIA MANUAL

**Prepared in accordance with Section 51 of
The Promotion of Access to Information Act, 2/2000 (the "ACT")**

DATE OF COMPILATION: 2002
DATE OF REVISION: 2018

Table of Contents

1. The Promotion of Access to Information Act 3

2. Middel & Partners Incorporated..... 3

3. Company Contact Details (Section 51 (1)(A)) 4

4. The Information Officer (Section 51 (1)(B)) 4

5. The Promotion of Access to Information Act (Section 51 (1)(B)) 5

6. Records Available as per Legislation (Section 51 (1)(C))..... 5

7. Records available only on request to access in terms of the Act (Section 51(1)(D))..... 6

 7.1 Personnel Records 6

 7.2 Customer Related Records 6

 7.3 Private Body Records..... 6

 7.4 Internal Correspondence 7

 7.5 Other Party Records 7

8. Request Procedure 7

9. Refusal of access to records..... 8

 9.1 The main grounds of refusal relates to the: 8

 9.2 The Commercial activities (Section 68) of a private body, such as Middel & Partners, which may include: 8

 9.3 Other refusals will include: 8

10. Submitting request to access Middel & Partners Records 8

11. Prescribed Fees 13

 Reproduction Fees 13

 Request Fees 13

 Access Fees 14

 Collection Fees 14

1. The Promotion of Access to Information Act

The Promotion of Access to Information Act, 2/2000 (the “Act”) was enacted on 3 February 2000, giving effect to the constitutional right in terms of section 32 of the Bill of Rights contained in the Constitution of the Republic of South Africa 108 of 1996 (the “Constitution”) of access to any information held by the state and any information that is held by another person and that is required for the exercise of protection of any rights.

In terms of section 51 of the Act, all Private Bodies are required to compile an Information Manual (“PAIA Manual”). Where a request is made in terms of the Act, the body to whom the request is made is obliged to release the information, subject to applicable legislative and/or regulatory requirements, except where the Act expressly provides that the information may or must not be released. The Act sets out the relevant procedure to be adopted when requesting information from a public or private body. The Department of Justice and Constitutional Development extended the exemption for certain private companies to compile a manual, which lapsed on 31 December 2011. Private companies operating in certain sectors has now been exempted from submitting a manual until 31 December 2015, but the companies still have to comply with the rest of the Act. This exemption states that private companies with less than 50 employees or with a turnover of less than the amounts stipulated in the Schedule in the Notice, will be exempt from compiling the PAIA manual. Please refer to the Government Notice for more detail.

This PAIA Manual is intended to ensure that Middel & Partners Incorporated complies with the Act and to foster a culture of transparency and accountability within Middel & Partners Incorporated by giving effect to the right to information that is required for the exercise of protection of any right and to actively promote a society in which the people of South Africa have effective access to information to enable them to exercise and protect their rights.

2. Middel & Partners Incorporated

Middel & Partners Incorporated is a dynamic & innovative medium-sized firm led by 11 partners. Since 1992, Middel & Partners has helped build and grow businesses throughout South Africa, spanning countless industries and specialities. Today, 120 employees across nine national offices deliver unsurpassed client service to over a thousand clients. Our own growth has secured our status as a black-owned business and level 2 B-BBEE contributor, with a procurement recognition level of 125%. In 2016, Middel & Partners Incorporated was officially named one of The World’s Most Inspiring Accountants – an honour shared with only 57 other global firms.

The diversity of skills found within Middel & Partners Incorporated, coupled with the entrepreneurial spirit that drives the business and its solutions, ensure that we can offer our clients more than just tax and accounting services. We often develop business models, consult on growth strategies and facilitate partnerships for businesses at all stages of growth. It is this holistic approach that ensures that Middel & Partners Incorporated can deliver on the promise of of its three pillars: Innovation, Partnership and Prosperity.

We all share a common conviction: Through constantly striving for superior levels of service excellence, and by working closely together, we believe that lasting success is generated for our clients, our staff members and the future of our company.

We provide services to:

- Public and private companies
- Public sector (local, provincial and national)
- Retirement funds
- Non-profit organisations.

Our accreditations include:

- IRBA accreditation for all category audits
- Auditor General of South Africa approved
- JSE accredited Auditors (listing)

DATE OF COMPILATION: 2002

DATE OF REVISION: 2018

- JSE Reporting Accountant Specialist
- SAICA accreditation
- SAIPA accreditation
- SAIT accreditation.

3. Company Contact Details (Section 51 (1)(A))

Directors:	AM Fourie CA(SA) CW Middel CA(SA) F Jeeva CA(SA) GFVL Froneman CA(SA) JJ Marais CA(SA) MJ Rossouw CA(SA) PA Dames CA(SA) PF Venter CA(SA) WE Kestlmeier CA(SA)
Chief Executive Officer:	CW Middel
Head Office Address:	25 Sovereign Drive Milestone Place, Block B, 1 st floor Route 21 Corporate Park Irene
Head Office Postal Address:	PO Box 25498 Monument Park 0105
Telephone:	012 345 1877
Fax:	012 345 1389
Email:	info@middel.co.za
Website:	www.middel.co.za

4. The Information Officer (Section 51 (1)(B))

The Act prescribes the appointment of an Information Office for public bodies where such an Information Officer is responsible to, *inter alia*, assess requests for access to information. The head of a private body fulfils such a function in terms of Section 51. At Middel & Partners Incorporated, CEO CW Middel is the head of our private body and according to the terms set out in PAIA, he is appointed as our Information Officer.

The Information Officer may appoint, where it is deemed necessary, Deputy Information Officers, as allowed in terms of Section 17 of the Act as well as in Section 56 of the Protection of Personal Information Act 4 of 2013. This is in order to render Middel & Partners as accessible as reasonably possible for requesters of its records and to ensure fulfilment of its obligations and responsibilities as prescribed in terms of section 55 of the Protection of Personal Information Act 4 of 2013. All requests for information in terms of the Act must be addressed to the Information Officer.

Information Officer: CW Middel

Physical Address: 25 Sovereign Drive
Milestone Place, Block B, 1st floor
Route 21 Corporate Park Irene

Telephone: 012 345 1877
Email: Coenie@middel.co.za

5. The Promotion of Access to Information Act (Section 51 (1)(B))

The Act grants a requester access to 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 tariff are dealt with in Paragraphs 6 and 7 of the Act.

Requesters are referred to the Guide in terms of Section 10 which has been compiled by the South African Human Rights Commission, which will contain information for the purposes of exercising Constitutional Rights. The Guide is available from the SAHRC:

Postal Address: Private Bag 2700
Houghton
2041

Telephone: 011 877 3600
Fax: 011 403 0625
Website: www.sahrc.org.za

6. Records Available as per Legislation (Section 51 (1)(C))

Where applicable to its operations, Middel & Partners retains records and documents in terms of the legislation listed below. Unless disclosure is prohibited in terms of legislation, regulations, contractual agreement or otherwise, records that are required to be made available in terms of these acts shall be made available for inspection by interested parties in terms of the requirements and conditions of the Act; the below mentioned legislation, and applicable internal policies and procedures, should such interested parties be entitled to such information. A request to access must be done in accordance with the prescriptions of the Act.

No.	Reference	Act
1	No 26 of 2005	Auditing Profession Act
2	No 75 of 1997	Basic Conditions of Employment Act
3	2013	Broad-Based Black Economic Empowerment Amendment Act
4	No 69 of 1984	Close Corporations Act
5	No 71 of 2008	Companies Act
6	No 130 of 1993	Compensation of Occupational Injuries and Diseases Act
7	No 98 of 1978	Copyright Act
8	No 25 of 2002	Electronic Communications and Transactions Act
9	No 47 of 2013	Employment Equity Act
10	No 37 of 2002	Financial Advisory and Intermediary Services Act
11	No 33 of 2004	Financial Intelligence Centre Act (FICA)
12	No 95 of 1967	Income Tax Act
13	No 66 of 1995 and 2014 as amended	Labour Relations Amendment Act

14	No 85 of 1993	Occupational Health and Safety Act
15	No 121 of 1998	Prevention of Organised Crime Act
16	No 2 of 2000	Promotion of Access of Information Act
17	No 4 of 2013	Protection of Personal Information Act (POPI)
18	No 109 of 1985	Regional Services Councils Act
19	No 97 of 1998	Skills Development Act
20	No 9 of 1999	Skills Development Levies Act
21	No 77 of 1968	Stamp Duties Act
22	No 1 of 1985	Stock Exchange Control Act
23	No 30 of 1996	Unemployment Insurance Act
24	No 89 of 1991	Value Added Tax Act

7. Records available only on request to access in terms of the Act (Section 51(1)(D))

For the purpose of Clause 7, “Personnel” refers to any person who works for, or provides services to, or on behalf of Middel & Partners Incorporated, and receives or is entitled to receive remuneration and any other person who assists in carrying out or conducting the business of Middel & Partners Incorporated. This includes, without limitation, Directors (Executives and non-Executives), all permanent, temporary and part-time staff, as well as contract workers.

For the purpose of Clause 7, “Customer” refers to any natural or juristic entity that receives services from Middel & Partners Incorporated.

This clause serves as a reference to the categories of information that Middel & Partners Incorporated hold. The information is classified and grouped according to records relating to the following subjects and categories. Accessibility to these records is available based on requests in terms of PAIA. Other non-confidential records, such as statutory records maintained at CIPC, may also be accessed without the need to submit a formal application. However, an appointment to view such records must be made with the Information Officer.

7.1 Personnel Records

- 7.1.1 Personal records provided by personnel
- 7.1.2 Records provided by a third party relating to personnel
- 7.1.3 Conditions of employment and other personnel-related contractual records
- 7.1.4 Internal evaluation records and other internal records
- 7.1.5 Correspondence relating to personnel
- 7.1.6 Training schedules and material.

7.2 Customer Related Records

- 7.2.1 Records provided by a customer to a third party acting for or on behalf of Middel & Partners Incorporated
- 7.2.2 Records provided by a third party
- 7.2.3 Records generated by or within Middel & Partners Incorporated relating to its customers, including transactional records.

7.3 Private Body Records

- 7.3.1 Financial records
- 7.3.2 Operational records
- 7.3.3 Annual reports
- 7.3.4 Asset register
- 7.3.5 Management accounts
- 7.3.6 Commercial contracts
- 7.3.7 Databases
- 7.3.8 Insurance policies

7.3.9 Marketing strategies

7.4 Internal Correspondence

These records include, but are not limited to, the records which pertain to Middel & Partners' Incorporated own affairs.

7.4.1 Statutory records

7.4.2 Internal Policies and Procedures

7.4.3 Registered details

7.4.4 Circulars

7.4.5 Records held by officials of the institution.

7.5 Other Party Records

7.5.1 Personnel, customer or private body records which are held by another party, as opposed to the records held by Middel & Partners Incorporated

7.5.2 Records held by Middel & Partners Incorporated pertaining to other parties including without limitation, financial records, correspondence, contractual records, records provided by the other party, and records third parties have provided about the contractors/suppliers

7.5.3 Middel & Partners Incorporated may possess records pertaining to other parties, including without limitation contractors, suppliers, subsidiary/holding/sister companies, joint venture companies, and service providers. Alternatively, such other parties may possess records that can be said to belong to Middel & Partners Incorporated.

7.5.4 The accessibility of these records may be subject to the grounds of refusal set out in this PAIA Manual. Amongst others, records deemed confidential on the part of the third party, will necessitate permission from the third party concerned, in addition to normal requirements, before Middel & Partners Incorporated will consider granting access.

8. Request Procedure

The requester must comply with all the procedural requirements contained in the Act relating to the request for access to a record. The requester must complete the prescribed form enclosed herewith, and submit as well as payment of a request fee and a deposit (if applicable) to the Information Officer or the Deputy Information Officer at the indicated addresses of Clauses 3 and 4 within this manual. The prescribed form must be filled in with sufficient information to enable the Information Officer to identify:

- The record or records requested, and
- The identity of the requester.

The requester should indicate which form of access is required and specify a postal address or fax number accordingly. The requester must state that he/she requires the information in order to exercise or protect a right, and clearly state what the nature of the right is to be exercised or protected. The requester must clearly specify why the record is necessary to exercise or protect such a right (Section 53 (2)(D)).

Middel & Partners Incorporated will process the request within thirty (30) days, unless the requester has stated special reasons to the satisfaction of the Information Officer that circumstances dictate that the above time periods not be complied with. The requester shall be advised whether access is granted or denied in writing. If, in addition, the requester requires the reasons for the decision in any other manner, the requester will be obliged to state which manner and the particulars required. If a request is made on behalf of another person, then the requester must submit proof of the capacity in which the requester is making the request to the reasonable satisfaction of the Information Officer (Section 53 (2)(F)).

If a person is unable to complete the prescribed form because of illiteracy or disability, such a person may make the request orally. The requester must pay the prescribed fee, before any further processing can take place. All

information as listed in clause 11 herein should be provided and failing to do so, will delay the process until the required information is provided. The prescribed time periods will not commence until the requester has furnished all the necessary and required information. The Information Officer shall serve a record, if possible, and grant only access to that portion requested and which is not prohibited from being disclosed.

9. Refusal of access to records

A private body such as Middel & Partners Incorporated is entitled to refuse a request for information.

9.1 The main grounds of refusal relates to the:

- 9.1.1 Mandatory protection of the privacy of a third party who is a natural person or a deceased person (Section 63) or a juristic person, as included in the Protection of Personal Information Act 4 of 2013, which would involve the unreasonable disclosure of personal information of that natural or juristic person
- 9.1.2 Mandatory protection of personal information and for disclosure of any personal information to, in addition to any other legislative, regulatory or contractual agreements, comply with the provisions of the Protection of Personal Information Act 4 of 2013
- 9.1.3 Mandatory protection of the commercial information of a third party (Section 64), if the record contains:
 - 9.1.3.1 Trade secrets of the third party
 - 9.1.3.2 Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of that third party
 - 9.1.3.3 Information disclosed in confidence by a third party to Middel & Partners Incorporated, if the disclosure could put that third party at a disadvantage in negotiations or commercial competition.
- 9.1.4 Mandatory protection of the safety of individuals and the protection of property (Section 66)
- 9.1.5 Mandatory protection of records which would be regarded as privileged in legal proceedings (Section 67).

9.2 The Commercial activities (Section 68) of a private body, such as Middel & Partners, which may include:

- 9.2.1 Trade secrets of Middel & Partners Incorporated
- 9.2.2 Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of Middel & Partners Incorporated
- 9.2.3 Information which, if disclosed could put Middel & Partners Incorporated at a disadvantage in negotiations or commercial competition
- 9.2.4 A computer programme which is owned by Middel & Partners Incorporated, and which is protected by copyright.

9.3 Other refusals will include:

- 9.3.1 Requests for information that is vexatious, or which involve an unreasonable diversion of resources
- 9.3.2 If a requested record cannot be found or if the record does not exist, the Information Office shall, by way of an affidavit or affirmation, notify the requester that it is not possible to give access to the requested record. Such a notice will be regarded as a decision to refuse a request for access to the record concerned for the purpose of the Act. If the record should later be found, the requester shall be given access to the record in the manner stipulated by the requester in the prescribed form, unless the Information Officer refuses access to such record.

10. Submitting request to access Middel & Partners Records

To facilitate the processing of your request, kindly:

- 10.1 Use the prescribed form, available on the website of the South African Human Rights Commission at www.sahrc.org.za
- 10.2 Address your request to the Head of Middel & Partners Incorporated – CEO, CW Middel
- 10.3 Provide sufficient details to enable Middel & Partners Incorporated to identify:

- 10.3.1 The record(s) requested,
- 10.3.2 The requester (and if an agent is lodging the request, proof of capacity),
- 10.3.3 The form of access required,
- 10.3.4 The postal address or fax number of the requester in the Republic
- 10.3.5 If the requester wishes to be informed of the decision in any manner (in addition to written) the manner and particulars thereof,
- 10.3.6 The right which the requester is seeking to exercise or protect with an explanation of the reason the record is required to exercise or protect the right.



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REPUBLIC OF SOUTH AFRICA

FORM C
REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY
 (Section 53(1) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))
 [Regulation 10]

A. Particulars of Middel & Partners Incorporated

Information:

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: _____

Fax Number: _____

Telephone 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. Proof is required for authority in the form of a letter of authorisation from the person on whose behalf the request is made and a certified copy of the identification of the requester and person on whose behalf the request is made is required.

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 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:

2. Reference number, if available:

3. Any further particulars of record:

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:

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 hereunder, 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 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 for 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 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 whose behalf request is made

11. Prescribed Fees

The following applies to requests (other than personal requests):

- 11.1 A requestor is required to pay the prescribed fee of R50.00 before a request will be processed.
- 11.2 If the preparation of the record requested requires more than the prescribed hours (six), a deposit shall be paid (of not more than one third of the access fee which would be payable if the request were granted).
- 11.3 A requestor may lodge an application with a court against the tender/payment of the request fee and/or deposit.
- 11.4 When the request is received by the Information Officer, such officer shall by notice require the requester, other than a personal requester, to pay the prescribed request fee, before further processing of the request (Section 54(1)).
- 11.5 If the search for the record has been made and the preparation of the record or disclosure, including arrangement to make it available in the requested form, requires more than the hours prescribed in the regulations for this purpose, the Information Officer shall notify the requester to pay as a deposit the prescribed portion of the access fee which would be payable if the request is granted.
- 11.6 The Information Officer shall withhold a record until the requester has paid the fees as indicated below.
- 11.7 A requester whose request for access to a record has been granted, must pay an access fee that is calculated to include, where applicable, the request fee, the process fee for reproduction and for search and preparation, and for any time reasonably required in excess of the prescribed hours to search for and prepare the record for disclosure including making arrangements to make it available in the request form.
- 11.8 If a deposit has been paid in respect of a request for access, which is refused, then the Information Officer concerned must repay the deposit to the requester.

Reproduction Fees

Requesters are required to pay a fee for requesting access to records from both public and private bodies. 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 fee.

Reproduction of Information Fees	Fees to be charged
Information in an A4-size page photocopy or part thereof	R1.10
A printed copy of an A4-size page or part thereof	R0.75
A copy in computer readable format:	
Stiffy disc	R7.50
Compact disc	R70.00
A transcription of visual images, in an A4-size page or part thereof	R40.00
A copy of visual images	R60.00
A transcription of an audio recording for an A4-size or part thereof	R20.00
A copy of an audio record	R30.00
Search and preparation of the record for disclosure per hour or part thereof, excl. the first hour and reasonably required for search and preparation	R30.00

Please note: Where a copy of a record needs to be posted the actual postal fee is payable.

Request Fees

Where a requester submits a request for access to information held by an institution on a person other than the requester himself/herself, a request fee in the amount of R50.00 is payable up-front before the institution will further process the request received.

Access Fees

An access fee is payable in all instances where a request for access to information is granted, except in those instances where payment of an access fee is specially excluded in terms of the Act or an exclusion is determined in terms of Section 54(8).

Access of Information Fees	Fees to be charged
Information in an A4-size page photocopy or part thereof	R1.10
A printed copy of an A4-size page or part thereof	R0.75
A copy in computer readable format:	
Stiffy disc	R7.50
Compact disc	R70.00
A transcription of visual images, in an A4-size page or part thereof	R40.00
A copy of visual images	R60.00
A transcription of an audio recording for an A4-size or part thereof	R20.00
A copy of an audio record	R30.00
Search and preparation of the record for disclosure per hour or part thereof, excluding the first hour and reasonably required for search and preparation	R30.00

Please note: Where a copy of a record needs to be posted the actual postal fee is payable.

Collection Fees

The initial "request fee" of R50.00 should be deposited into the below bank account and a copy of the deposit slip, application form and other correspondence/documents, forwarded to the Information Officer via fax or email. The officer will collect the initial "request fee" of applications received directly by the Information Officer via email.

Bank Name: ABSA
 Account Name: Middel & Partners Incorporated
 Type of Account: Cheque
 Account Number: 4061501104
 Branch Code: 632005

All fees are subject to change as allowed for in the Act and as a consequence such escalations may not always be immediately available at the time of the request being made. Requesters shall be informed of any changes in the fees prior to making a payment.