

PROMOTION OF ACCESS TO INFORMATION ACT

Act 2 of 2000 (PAIA)

SECTION 51 MANUAL

Accounting Cafe CC

Registration Number: 2009/222960/23

Close Corporation

Date: 25 June 2026

Compiled by: Accounting Cafe

1. Introduction

This Manual has been compiled in accordance with Section 51 of the Promotion of Access to Information Act, 2 of 2000 ("PAIA"), read with the Protection of Personal Information Act, 4 of 2013 ("POPIA").

PAIA gives effect to the constitutional right of access to any information held by the State or any other person where that information is required for the exercise or protection of any right. It creates a framework for individuals to request access to records held by private bodies.

This Manual applies to Accounting Cafe CC (the "Close Corporation") and describes the records held, the information officer, and procedures for requesting access to such records.

2. Entity Details

Close Corporation Name	Accounting Cafe CC
Registration Number	2009/222960/23
Entity Type	Close Corporation
Business Description	Accounting, bookkeeping and financial advisory services
Registered Address	3802 Jan Frederick Avenue, Randpark Ridge, Johannesburg, Gauteng, 1769
Telephone	See Information Officer below
Email Address	See Information Officer below
Financial Year End	February
Members	Peter Apostle Pappadogiannis

3. Information Officer

In terms of POPIA and PAIA, the Close Corporation has designated the following Information Officer:

Full Name	Peter Apostle Pappadogiannis
Title / Position	Member / Information Officer
Email Address	peter@accountingcafe.co.za
Telephone	072 253 1794
Postal Address	3802 Jan Frederick Avenue, Randpark Ridge, Johannesburg, Gauteng, 1769

The Information Officer is responsible for:

- Encouraging compliance with PAIA and POPIA
- Dealing with requests for access to records
- Working with the Information Regulator in relation to investigations
- Ensuring that the Close Corporation complies with the conditions for lawful processing of personal information

4. Guide on How to Use PAIA

The South African Human Rights Commission (SAHRC) has compiled a guide on how to use PAIA. This guide is available from:

SAHRC Website	www.sahrc.org.za
Telephone	011 877 3600
Email	PAIA@sahrc.org.za

5. Records Available Without Requesting Access

The following records are automatically available without a formal PAIA request:

- Close Corporation founding documents (available from CIPC: www.cipc.co.za)
- Annual Financial Statements (where publicly filed)
- BBBEE certificates (where applicable)
- Tax clearance certificates (where applicable)
- Information published on the Close Corporation's website (if any)

6. Records Available in Terms of Legislation

The Close Corporation holds records in accordance with the following legislation (amongst others):

- Close Corporations Act 69 of 1984
- Income Tax Act 58 of 1962
- Value Added Tax Act 89 of 1991
- Labour Relations Act 66 of 1995
- Basic Conditions of Employment Act 75 of 1997
- Employment Equity Act 55 of 1998
- Unemployment Insurance Act 63 of 2001
- Skills Development Act 97 of 1998
- Protection of Personal Information Act 4 of 2013
- Broad-Based Black Economic Empowerment Act 53 of 2003

7. Categories of Records Held

7.1 Financial Records

- Annual Financial Statements
- Management accounts and reports
- Bank statements and reconciliations
- Invoices, receipts and payment records
- VAT returns and supporting records
- Income tax returns and assessments
- Fixed asset registers
- Debtors and creditors ledgers

7.2 Human Resources & Payroll Records

- Employment contracts and appointment letters

- Employee personal information files
- Payroll records and payslips
- Leave records
- Performance records
- UIF and PAYE submissions
- Skills development and training records
- Disciplinary records

7.3 Corporate / Secretarial Records

- Founding Statement (CK1/CK2)
- Members register
- Members resolutions and minutes
- CIPC registration documents
- Beneficial ownership register
- Annual return filings

7.4 Client & Operational Records

- Client contracts and engagement letters
- Client accounting, bookkeeping and tax records held on behalf of clients
- Correspondence (letters, emails, records of meetings)
- Service records and project documentation
- Supplier and vendor agreements
- Insurance policies

7.5 Information Technology Records

- IT systems and software licences
- Data processing records
- Information security policies
- POPIA compliance documentation

8. How to Request Access to Records

A requester may submit a request for access to records by:

- Completing the prescribed PAIA request form (Form C, as prescribed in terms of Section 53 of PAIA)
- Submitting the completed form to the Information Officer at the contact details set out in Section 3 above
- Paying the applicable request fee (see Section 9 below)

The Information Officer will respond within 30 days of receiving the request. This period may be extended by a further 30 days in certain circumstances, as provided for in PAIA.

The prescribed Form C is available from the South African Human Rights Commission website: www.sahrc.org.za

9. Request Fees

The following fees apply in terms of the Regulations to PAIA:

Request fee (payable before processing)	R50.00
Reproduction fees	As per PAIA Regulations
Search and preparation fee (per hour)	R30.00 per hour or part thereof
Deposit (if search > 6 hours)	1/3 of the estimated total fee

Note: Requesters who are personal requesters seeking information about themselves are exempt from fees.

Indigent persons who cannot afford the fees may apply for exemption in accordance with PAIA.

10. Grounds for Refusing Access

Access to records may be refused on the following grounds (amongst others) as provided for in Chapter 4 of PAIA:

- Mandatory protection of the privacy of a third party
- Mandatory protection of commercial information of a third party
- Mandatory protection of certain confidential information of a third party
- Mandatory protection of safety of individuals and property
- Mandatory protection of records privileged from production in legal proceedings
- Commercial information of the Close Corporation itself
- Records that could endanger the life or physical safety of an individual
- Defence, security and international relations of the Republic
- Economic interests and financial welfare of the Republic

11. Remedies

If a request for access is refused or the requester is not satisfied with the outcome, the following remedies are available:

- Internal appeal to the head of the private body (Section 74 of PAIA)
- Application to the Information Regulator (Section 77A of PAIA)
- Application to the High Court for relief (Section 78 of PAIA)

The Information Regulator may be contacted at:

Address	Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191
Telephone	010 023 5200 / Toll Free: 0800 017 160
Email	enquiries@info regulator.org.za
Website	www.info regulator.org.za

12. POPIA Compliance Statement

Accounting Cafe CC processes personal information in accordance with the conditions for lawful processing as set out in POPIA. The Close Corporation is committed to protecting the

privacy and personal information of data subjects, including clients, employees and service providers.

Personal information is collected, processed, and stored for legitimate business purposes, and all reasonable technical and organisational measures are in place to protect such information.

Data subjects may lodge a complaint regarding the processing of their personal information with the Information Regulator at the contact details above.

This Manual was last reviewed and updated on 25 June 2026.

Compiled by: Accounting Cafe | peter@accountingcafe.co.za