



**TM GLOBAL CHARTERED
ACCOUNTANTS INC.**

**Registered Auditors
Business Consultants
Tax Practitioners**

PAIA MANUAL

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

Date of compilation: January 2022

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1. LIST OF ACRONYMS AND ABBREVIATIONS

1.1	“Act”	PAIA
1.2	“CEO”	Chief Executive Officer
1.3	“Form 01”	The Request for a copy of the Guide Form published by the Regulator in accordance with the Regulations
1.4	“Form 02”	The Request for access of the Record Form published by the Regulator in accordance with the Regulations
1.5	“Form 03”	The Outcome of request and of fees payable form Published by the Regulator in accordance with the Regulations
1.6	“IO”	Information Officer;
1.7	“Minister”	Minister of Justice and Correctional Services;
1.8	“PAIA”	Promotion of Access to Information Act No. 2 of 2000(as Amended;
1.9	“Personal Information”	personal information as defined in POPIA
1.10	“POPIA”	Protection of Personal Information Act No.4 of 2013;
1.11	“Prescribed Fee”	A prescribed request fee published by the Regulator and levied to a requester for processing the request for information or records
1.12	“Regulations”	Government Gazette Number 757 of 27 August 2021: Regulations relating to the Promotion of Access to Information, 2021 (Government Gazette No. 45057)
1.13	“Regulator”	Information Regulator; and
1.14	“TMG”	TM Global Chartered Accountants Incorporated

2. PURPOSE OF PAIA MANUAL

On 9 March 2001, PAIA became operative, giving effect to the section 32(2) constitutional right to information.

One of the main requirements specified in the Act is the compilation of an information manual that provides information on both the types and categories of records held by a private body.

This document serves as the TMG information manual and provides reference to the records held by TMG and the process to request access to such records.

This PAIA Manual is useful for the public to-

- 2.1 check which categories of records held by TMG 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 TMG, by providing a description of the subjects on which the TMG holds records and the categories of records held on each subject;
- 2.3 know the description of the records of TMG which are available in accordance with other legislation;
- 2.4 access all the relevant contact details of the Information Officer who will assist the public with the records they intend to access;
- 2.5 know where to access the Guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;
- 2.6 know if TMG will process Personal Information, the purpose of such processing of personal information, the description of the categories of data subjects and of the information or categories of information relating thereto;
- 2.7 know the recipients or categories of recipients to whom the Personal Information may be supplied;

- 2.8 know if TMG 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
- 2.9 know whether TMG 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 TMG

3.1. Chief Information Officer

Name: Thomas Makupo
Tel: +27 11 568 4393
Email: thomas@tmglobal.co.za

3.2 Access to information general contacts

Email: info@tmglobal.co.za

3.3 National or Head Office

Postal Address: Unit 83, Showroom Close, Northlands Deco Park,
North Riding, 2162

Physical Address: Unit 83, Showroom Close, Northlands Deco Park,
North Riding, 2162

Telephone: +27 11 568 4393

Email: info@tmglobal.co.za

Website: www.tmglobal.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 and section 56 of POPIA;
 - 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; and
 - 4.3.3.2. access to a record of a private body contemplated in section 50;
 - 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;
- 4.3.7. the provisions of sections 14 and 51 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 and 52 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 and 54 regarding fees to be paid in relation to requests for access; and
- 4.3.10. the regulations made in terms of section 92.
- 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 by completing [Form 01](#) and submitting via conventional mail or email using the addresses indicated in 3.3 above;
 - 4.5.2. from the website of the Regulator (<https://info regulator.org.za>).

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

Certain records held by TMG are available without a person having to request access by completing the prescribed Form 02. These records may be downloaded from our [website](#), or may be available from public bodies such as the Companies and Intellectual Property Commission.

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

Where applicable to its operations, TMG also 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.

- 6.1 Auditing Profession Act No. 26 of 2005, as amended
- 6.2 Basic Conditions of Employment Act No. 75 of 1997, as amended
- 6.3 Broad Based Black Economic Empowerment Act No 53 of 2003, as amended
- 6.4 Collective Investment Schemes Control Act No. 45 of 2002, as amended
- 6.5 Companies Act No. 71 of 2008, as amended
- 6.6 Compensation for Occupational Injuries and Diseases Act No. 130 of 1993, as amended
- 6.7 Competition Act No. 89 of 1998, as amended
- 6.8 Constitution of South Africa Act No. 108 of 1996, as amended
- 6.9 Consumer Protection Act No. 68 of 2008, as amended
- 6.10 Copyright Act No. 98 of 1987, as amended
- 6.11 Cybercrimes Act No. 19 of 2020
- 6.12 Deeds Registries Act No. 47 of 1937, as amended
- 6.13 Electronic Communications and Transactions Act No 2 of 2000, a
- 6.14 Employment Equity Act No. 55 of 1998, a
- 6.15 Environment Conservation Act No. 73 of 1989, as
- 6.16 Financial Advisory and Intermediary Services Act No. 37 of 2002, as am
- 6.17 Financial Intelligence Centre Act No. 38 of 2001, as amended

- 6.18 Firearms Control Act No. 60 of 2000, as amended
- 6.19 Formalities in Respect of Leases of Land Act No 18 of 1969, as amended
- 6.20 Income Tax Act No. 58 of 1962
- 6.21 Labour Relations Act No. 66 of 1995, as amended
- 6.22 Long Term Insurance Act No. 52 of 1998, as amended
- 6.23 National Building Regulations and Building Standards Act No. 103 of 1997, as amended
- 6.24 Occupational Health and Safety Act No. 85 of 1993, as amended
- 6.25 Patents Act No. 57 of 1987, as amended
- 6.26 Pension Funds Act No. 24 of 1956, as amended
- 6.27 Prevention and Combating of Corrupt Activities Act No. 12 of 2004, as amended
- 6.28 Prevention of Organized Crime Act No. 121 of 1998, as amended
- 6.29 Promotion of Access to Information Act No. 2 of 2000, as amended
- 6.30 Promotion of Equality and Prevention of Unfair Discrimination Act No. 4 of 2000, as amended
- 6.31 Protected Disclosures Act No. 26 of 2000, as amended
- 6.32 Protection of Personal Information Act No. 4 of 2013, as amended
- 6.33 Regulation of Interception of Communications and Provisions of Communication Related Information Act No. 70 of 2002, as amended
- 6.34 Sales and Service Matters Act No. 25 of 1964, as amended
- 6.35 Skills Development Act No. 97 of 1997, as amended
- 6.36 Skills Development Levies Act No. 9 of 1999, as amended
- 6.37 Short Term Insurance Act No. 53 of 1998, as amended
- 6.38 Securities Services Act No. 36 of 2004, as amended
- 6.39 South African Reserve Bank Act No. 90 of 1989, as amended
- 6.40 Tobacco Products Control Act No. 83 of 1993, as amended
- 6.41 Trade Marks Act No. 194 of 1993, as amended
- 6.42 Transfer Duty Act No. 40 of 1949, as amended
- 6.43 Unemployment Insurance Act No. 63 of 2001, as amended
- 6.44 Value-Added Tax Act No. 89 of 1991, as amended

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

Subjects on which the body holds records	Categories of records
Client services records	• Client annual financial statements • Client correspondence • Client files

Subjects on which the body holds records	Categories of records
	• Client fee files • Client contracts • Client internal control reports • Client statutory and tax records • Client business information • Findings and recommendation reports • Investigative material • Legal documentation • Proposal and tender documents • Project plans risk management • Records solution methodologies • Working papers
Corporate governance	• Codes of conduct • Corporate social investment • Board records • Meeting minutes • Enterprise-wide risk management records • Legal compliance records
Finance and administration	• Accounting records • Annual financial statements • Records correspondence • Invoices and statements • Management reports • Tax records and returns
Human resources	• Accounting and payroll records • BEE statistics • Career development records • Personnel information • Employment equity reports • General terms of employment • Letters of employment • Leave records • PAYE records and returns • Performance management records • Policies and procedures • Returns to UIF
Information management technology	• Contracts and agreements • Equipment register • Information policies, standards, procedures and guidelines
Learning and education	• Training material • Training records and statistics • Training agreements
Library and information centre	• External publications • Internal publications • Reference works
Marketing and communication	• Proposal documents • New business development • Brand information management • Marketing strategies • Communication strategies • Marketing brochures

8. PROCESSING OF PERSONAL INFORMATION

8.1 Purpose of Processing Personal Information

8.1.1 To provide services to the Customer in accordance with terms agreed to by the Customer;

8.1.2 To undertake activities related to the provision of services including:

- a. to fulfil legal, regulatory and compliance requirements;
- b. to verify the identity of Customer representatives who contact the TMG or may be contacted by TMG;
- c. for risk assessment, information security management, statistical, trend analysis and planning purposes;
- d. to monitor and record calls and electronic communications with the Customer for quality, training, investigation and fraud prevention purposes;
- e. for crime detection, prevention, investigation and prosecution;
- f. to enforce or defend TMG's rights, and
- g. to manage TMG's relationship with the Customer.

8.1.3 The purposes related to any authorised disclosure made in terms of agreement, law or regulation;

8.1.4 Any additional purposes expressly authorised by the Customer; and

8.1.5 Any additional purposes as may be notified to the Customer or Data Subjects in any notice provided by TMG

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	Corporate Customer Profile information including, account details, payment information, corporate structure, customer risk rating and other customer information including to the extent the categories of information relate to individuals or representatives of customers (e.g., shareholders, directors, etc.) required for the above-mentioned purposes. Individual Name; contact details (Firm E-Mail Address, Firm Telephone Number), client details (Home Facsimile Number, Home Postal Address, Home Telephone Number, Personal Cellular, Mobile Or Wireless Number, Personal E-Mail Address); regulatory identifiers (e.g. tax identification number); Account information (Bank Account Currency Code, Bank Account ID, Bank Account Name, Bank Account Number, Bank Account Type, Bank account balance); transaction details and branch details; “know-your customer” data, photographs; other identification and verification data as contained in images of ID card, passport and other ID documents; images of customer signatures).
Service Providers	Bank Account Currency Code, Bank Account ID, Bank Account Name, Bank Account Number, Bank Account Type; Address, Transaction details, VAT number
Employees	Address, ID number, Qualifications, Gender, Telephone numbers, Email address and Race

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

Category of personal information	Recipients or Categories of Recipients to whom the personal information may be supplied
Identity number and names, for criminal checks	South African Police Services
Qualifications, for qualification verifications	South African Qualifications Authority
Credit and payment history, for credit information	Credit Bureaus

8.4 Planned transborder flows of personal information

When making authorised disclosures or transfers of Personal Information in terms of section 72 of POPIA, personal information may only be disclosed to recipients located in countries which offer a level of protection as in South Africa.

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

TMG undertakes to institute and maintain the data protection measures to accomplish the following objectives outlined below. The details given are to be interpreted as examples of how to achieve an adequate data protection level for each objective. TMG may use alternative measures with regards to technological security development, as needed, provided that the objectives are achieved.

Physical Access Controls - TMG shall implement suitable measures in order to prevent unauthorised persons from gaining access to the data processing equipment where the data are processed.

Data Integrity Controls - TMG undertakes to implement suitable measures to prevent the unauthorised manipulation, alteration, deletion of data used by TMG, including Personal Information of Customers.

User Control - TMG shall implement suitable measures to prevent its data processing systems from being used by unauthorised persons by means of data transmission equipment.

Users Access Control to Data - TMG represents that the persons entitled to use TMG's data processing system are only able to access the data within the scope and to the extent covered by their respective access permissions (authorisation).

Data Transmission Control - TMG shall be obliged to enable the verification and tracing of the locations / destinations to which the Personal Information is transferred by utilisation of TMG's data communication equipment / devices.

Data Transport Control - TMG shall implement suitable measures to prevent Personal Information from being read, copied, altered or deleted by unauthorised persons during the transmission thereof or during the transport of the data media.

Organisation Control - TMG shall maintain its internal organisation in a manner that meets the requirements of this Manual

9. ACCESS REQUEST PROCEDURE

It is important to note that the completion and submission of [Form 02](#) does not automatically allow the requester access to the requested record. An application for access to a record is subject to certain limitations if the requested record falls within a certain category as specified within Part 3 Chapter 4 of the Act (see 9.5 below).

9.1 Completion of Request for Access to Record Form

In order to facilitate a timely response to requests for access, all requesters should take note of the following:

- Form 02 (which can be found [here](#)) must be completed.

- Proof of identity is required to authenticate the identity of the requester. Therefore, in addition to [Form 02](#), requestors will be required to supply a copy of their identification document.
- If the request is made on behalf of another person, the requester must submit proof of the capacity in which the requester is making the request.
- Every question must be answered in block letters.
- If there is insufficient space on a printed form, additional information may be provided on an additional attached folio.
- When the use of an additional folio is required, precede each answer with the applicable title.

9.2 Submission of Request for Access to Record Form

The completed [Form 02](#), together with a copy of the identity document, must be submitted either via conventional mail or email (to info@tmglobal.co.za) and must be addressed to the Information Officer indicated in 3.1 above. A request fee (based on the Prescribed Fee) is payable on submission. This fee is not applicable to data subjects seeking access to records that contain their Personal Information.

If it is reasonably suspected that the requester has obtained access to records through the submission of materially false or misleading information, legal proceedings may be instituted against such requester.

9.3 Payment of Fees

Payment details can be obtained from the Information Officer indicated in 3.1 above. Proof of payment must be supplied. The request fee must be paid prior to access being given to the requested record. If the request for access is successful, an access fee may be required for the search, reproduction and/or preparation of the record(s) and will be calculated based on the Prescribed Fee. If a deposit has been paid in respect of a request for access, which is refused, then the Information Officer will repay the deposit to the requester. A deposit (being not more than one third the request fee) shall be requested and payable by the requester in the event that the search, reproduction and/or preparation of the record(s) requires more hours prescribed for the purpose of the search or preparation of a record.

9.4 Notification

TMG will within 30 days of receipt of the request decide whether to grant or decline the request and give notice using [Form 03](#) (or a form that corresponds substantially with [Form 03](#)) with reasons (if required) to that effect. The 30-day period within which TMG has to decide whether to grant or refuse the request may be extended for a further period of not more than thirty days, if the request is for a large volume of information, or the request requires a search for information held at another office of TMG and the information cannot reasonably be obtained within the original 30 day period. TMG will notify the requester in writing should an extension be sought.

9.5 Grounds for Refusal of Access to Records

The main grounds for refusal of a request for information include:

- Mandatory protection of the privacy of a third party who is a natural person, which would involve the unreasonable disclosure of Personal Information of that natural person.
- Mandatory protection of the commercial information of a third party, if the record contains the following:
 - Trade secrets of that party.
 - Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of that party.
 - Information disclosed in confidence by a third party to TMG if the disclosure could put that third party to a disadvantage in negotiations or commercial competition.
- Mandatory protection of confidential information of third parties if it is protected in terms of any agreement.
- Mandatory protection of the safety of individuals and the protection of property.
- Mandatory protection of records which could be regarded as privileged in legal proceedings.
- The commercial activities of TMG which may include the following:
 - Trade secrets of TMG.
 - Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of TMG.

- Mandatory protection of research information of third parties, and protection of research information of TMG.

10. REMEDIES AVAILABLE WHEN TMG REFUSES A REQUEST

10.1 Internal Remedies

As a Private Body, TMG does not have an internal appeal procedure. The decision made by the Information Officer is final. Requesters will have to exercise such external remedies at their disposal if the request for information is refused, and the requestor is not satisfied with the answer supplied by the Information Officer.

10.2 External Remedies

10.2.1 A requestor that is dissatisfied with the Information Officer's refusal to disclose information, may within 30 (thirty) days of notification of the decision, apply to a Court for relief.

10.2.2 A third party dissatisfied with the Information Officer's decision to grant a request for information, may within 30 (thirty) days of notification of the decision, apply to a Court for relief

11. AVAILABILITY OF THE MANUAL

11.1 A copy of the Manual is available-

11.1.1 at <https://www.tmglobal.co.za> ;

11.1.2 at Unit 83, Showroom Close, Northlands Deco Park, North Riding, 2162 for public inspection during normal business hours;

11.1.3 to any person upon request made and submitted to the Information Officer on [Form 02](#), and upon the payment of the prescribed fee; and

11.2 A fee for a copy of the Manual shall be payable per each A4-size photocopy made.

12. UPDATING OF THE MANUAL

The Chief Information Officer of TMG will on a regular basis update this manual.

Issued by

T. Makupo

Chief Information Officer