



Manual in terms of section 51 of the
Promotion of Access to Information Act, 2 of 2000

Promotion of Access to Information Act, 2 of 2000 (The Act)

Manual of C2M

Prepared in accordance with Section 51 of the Promotion of Access to Information Act, No.2 of 2000 (Private Body)

1. Introduction

On 9 March 2001, the Promotion of Access to Information Act, No.2 of 2000 ("the Act") became operative, giving effect to the section 32(2) Constitutional right to access to information.

This document serves as the C2M information manual and provides reference to the records held by C2M and the process to request access to such information.

2. Scope of the Manual

The scope of this manual includes C2M Chartered Accountants Inc. and the following related entities:

C2M Bestuursdienste (Pty) Ltd

C2M Consult (Pty) Ltd

C2M Consult Trust Management Services (Pty) Ltd

C2M Estate Administrators (Pty) Ltd

C2M Finansiële Dienste (Pty) Ltd

C2M Statutere Dienste (Pty) Ltd

C2M Trustees en Eksekuteers CC

3. Contact particulars

Head of business:	Carel Keuler Bester	Information officer:	Carel Keuler Bester
Postal address:	PO Box 3347 Tygervally Bellville 7536	Physical address:	2nd Floor, Tygerforum B 53 Willie van Schoor Drive Bellville 7530
Telephone number:	+27 21 914 0261	Fax number:	+ 27 21 914 0262
E-mail address:	carelb@c2mca.co.za		
Website:	www.c2m.co.za		

4. Guide in terms of section 10 of The Act

Any person who wishes to exercise any right contemplated in The Act may obtain a copy of the information guide issued by the Human Rights Commission in all official languages, from the Human Rights Commission, tel (011) 887-3600.

5. Facilitation of a request for access to information

Information which is not readily available as indicated in this manual, may be requested in accordance with the procedure prescribed in terms of the Act. Copies of the prescribed forms to be completed for submitting a request, are available from C2M.

6. Information available in terms of other legislation

Information is available in terms of certain provisions of the following legislation:

- 6.1 Administration of Estates Act 66 of 1965
- 6.2 Auditing Profession Act 26 of 2005
- 6.3 Basic Conditions of Employment Act 75 of 1997
- 6.4 BBBEE Act 53 of 2003
- 6.5 Companies Act 61 of 1973
- 6.6 Companies Act 71 of 2008
- 6.7 Close Corporations Act 69 of 1984
- 6.8 Competition Act 89 of 1998
- 6.9 Consumer Protection Act 68 of 2008

- 6.10 Electronic Communications and Transactions Act 25 of 2002
- 6.11 Employment Equity Act 55 of 1998
- 6.12 Estate Duty Act 45 of 1955
- 6.13 Financial Advisory and Intermediary Service Act 37 of 2002
- 6.14 Financial Intelligence Centre Act 38 of 2001
- 6.15 Financial Services Board Act 97 of 1990
- 6.16 Income Tax Act 58 of 1962
- 6.17 Labour Relations Act 66 of 1995
- 6.18 Long Term Insurance Act 52 of 1998
- 6.19 Prevention of Combating of Corrupt Activities Act 12 of 2004
- 6.20 Protected Disclosures Act 26 of 2000
- 6.21 Promotion of Access to Information Act 2 of 2000
- 6.22 Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000
- 6.23 South African Revenue Services Act 34 of 1997
- 6.24 Short Term Insurance Act 53 of 1998
- 6.25 Skills Development Levies Act 9 of 1999
- 6.26 Statistics Act 6 of 1999
- 6.27 Trust Property Control Act 57 of 1988
- 6.28 Unemployment Contributions Act 4 of 2002
- 6.29 Unemployment Insurance Act 63 of 2001
- 6.30 Value Added Tax Act 89 of 1991

7. Information automatically available

The following categories of records are automatically available for inspection, purchase or photocopying:

- 7.1 Newsletters
- 7.2 Pamphlets / Brochures
- 7.3 Marketing and promotional material
- 7.4 www.c2m.co.za

8. Information available in terms of The Act

The subjects on which the business holds records and the categories on each subject are as listed below. Please note that a requestor is not automatically allowed access to these records and that access to them may or must be refused in accordance with section 62 to 69 of The Act.

8.1 Accounting records

- 8.1.1 Annual financial statements and working papers
- 8.1.2 General ledger
- 8.1.3 Subsidiary ledgers (receivables, payables, etc.)
- 8.1.4 Bank statements, cheque books, cheques
- 8.1.5 Customer and supplier statements and invoices
- 8.1.6 Deposit slips
- 8.1.7 Cash books and petty cash books
- 8.1.8 Fixed asset register
- 8.1.9 Tax returns and assessments
- 8.1.10 VAT returns
- 8.1.11 Lease or instalment sale agreements
- 8.1.12 Budgets and business plans
- 8.1.13 Insurance records
- 8.1.14 Auditor's reports
- 8.1.15 Record of assets

- 8.1.16 Record of liabilities
 - 8.1.17 Record of loans to related parties
 - 8.1.18 Record of liabilities and obligations
 - 8.1.19 Record of property held
 - 8.1.20 Record of revenue
 - 8.1.21 Record of expenses
- 8.2 Auditors**
- 8.2.1 Working papers
 - 8.2.2 Correspondence
- 8.3 Fixed Property**
- 8.3.1 Building plans
 - 8.3.2 Leases
 - 8.3.3 Mortgage bonds or other encumbrances
 - 8.3.4 Title deeds
- 8.4 Information Technology**
- 8.4.1 Agreements
 - 8.4.2 Capacity and utilisation of current systems
 - 8.4.3 Client database
 - 8.4.4 Hardware
 - 8.4.5 Internet
 - 8.4.6 Licenses
 - 8.4.7 LAN Installations
 - 8.4.8 Software packages
 - 8.4.9 Telephone lines, leased lines and data lines
- 8.5 Insurance**
- 8.5.1 Claim records
 - 8.5.2 Details of coverage, limits and insurers
 - 8.5.3 Insurance policies
- 8.6 Legal, Agreements and Contracts**
- 8.6.1 Agreements with contractors, suppliers and clients
 - 8.6.2 Agreements with customers
 - 8.6.3 Agreements with shareholders, officers or directors
 - 8.6.4 Material licenses, permits and authorisations
 - 8.6.5 Contracts, including lease agreements and finance agreements
- 8.7 Personnel Records**
- 8.7.1 Attendance register
 - 8.7.2 Disciplinary records
 - 8.7.3 Employee evaluation and performance records
 - 8.7.4 Employee information records
 - 8.7.5 Employee loans
 - 8.7.6 Employee remuneration
 - 8.7.7 Employment applications
 - 8.7.8 Employee date of birth
 - 8.7.9 Employment contracts
 - 8.7.10 Employment equity plan

- 8.7.11 Expense accounts
 - 8.7.12 IRP 5 and IT 3 certificates
 - 8.7.13 Letters of appointment
 - 8.7.14 Leave applications
 - 8.7.15 Maternity leave policy
 - 8.7.16 Name and occupation of each employee
 - 8.7.17 Organisational design
 - 8.7.18 Payroll
 - 8.7.19 Particulars of each employee
 - 8.7.20 Personnel file
 - 8.7.21 Policies and procedures
 - 8.7.22 Records of foreign employees
 - 8.7.23 Recruitment and appointments
 - 8.7.24 Salary and wage registers
 - 8.7.25 Salary slips and wage records
 - 8.7.26 Time records
 - 8.7.27 Training and development
 - 8.7.28 UIF, PAYE and SDL returns
 - 8.7.29 Workmen's Compensation documents
- 8.8 Sales and Marketing**
- 8.8.1 Brochures, newsletters and marketing material
 - 8.8.2 Media releases
- 8.9 Statutory Company Records**
- 8.9.1 Annual Statutory Returns
 - 8.9.2 Certificate of Change of Name
 - 8.9.3 Certificate of Incorporation
 - 8.9.4 Certificate to Commence Business
 - 8.9.5 Directors' attendance register
 - 8.9.6 Index of Members
 - 8.9.7 Memorandum and Articles of Association
 - 8.9.8 Memorandum of Incorporation and alterations / amendments
 - 8.9.9 Notice and minutes of shareholders' meetings
 - 8.9.10 Minutes of directors' meetings
 - 8.9.11 Register of Allotments
 - 8.9.12 Register of company secretary and auditors
 - 8.9.13 Register of directors and officers
 - 8.9.14 Register of directors' shareholding
 - 8.9.15 Register of past directors
 - 8.9.16 Registration Certificate
 - 8.9.17 Register of beneficial interest holders
 - 8.9.18 General resolutions
 - 8.9.19 Resolutions
 - 8.9.20 Shareholders' agreements
 - 8.9.21 Shareholders' register

8.10 Tax

- 8.10.1 Income tax returns
- 8.10.2 Provisional tax returns
- 8.10.3 Tax assessments
- 8.10.4 VAT documents

9. Requesting procedures

A person who wants access to the records must complete the necessary request form, that is available at the offices of C2M, or can be accessed on www.sahrc.org.za. The completed request form must be sent to the address or fax number provided in this manual, and marked for the attention of the Information Officer.

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 structure under the Act. The fee structure is available on www.sahrc.org.za.

10. Availability of the Manual

Copies of this manual are available for inspection, free of charge, at the offices of C2M, from the South African Human Rights Commission and at www.c2m.co.za.