

FOREWORD

MANUAL OF PRICEWATERHOUSECOOPERS (“PwC”)

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

Last Updated : February 2008

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 of access to information.

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

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.

SCOPE OF THE MANUAL

The scope of this manual includes the **PricewaterhouseCoopers South African firm, PricewaterhouseCoopers Incorporated (Pty) Ltd** and the following related entities in which PwC has a direct interest:

PricewaterhouseCoopers Advisory Services (Pty.) Ltd.
PricewaterhouseCoopers Assurance Services (Pty.) Ltd.

PricewaterhouseCoopers Corporate Finance (Pty.) Ltd.
PricewaterhouseCoopers Liquidations Services (Pty.) Ltd.
PricewaterhouseCoopers Tax Services (Pty.) Ltd.
Combined Systems (Pty.) Ltd.
Exordia (Pty.) Ltd.
Fedamore Investments (Pty.) Ltd.

AVAILABILITY OF THE MANUAL

A copy of this manual is available to the public for inspection on the PwC website at www.pwc.com/za or on request from the designated contact person referred to in this manual.

CONTACT PERSON

SECTION 51(1)(a) CONTACT DETAILS

The responsibility for administration of, and compliance with the Act, has been delegated by the Chief Executive Officer (CEO) of PwC to the Information Officer. Requests pursuant to the provisions of the Act should be directed as follows:

Contact person: Fulvio Tonelli
 Postal address: Private Bag X36, Sunninghill, 2157
 Physical address: 2 Eglin Road, Sunninghill, 2157
 Phone number: +27 (11) 797 4000
 Fax number: +27 (11) 209 5417
 E-mail: fulvio.tonelli@za.pwc.com

HRC GUIDE

SECTION 51(1)(b) GUIDE FOR REQUESTERS ON HOW TO USE THE ACT

A Guide has been compiled in terms of Section 10 of the Act by the Human Rights Commission. It contains information to assist a person wishing to exercise a right, in terms of the Act. The Guide is available for inspection, *inter alia*, as follows:

The South African Human Rights Commission:
 PAIA Unit
 29 Princess of Wales Terrace, cnr. York and St. Andrews Street, Parktown

Website: <http://www.sahrc.org.za>

Kindly direct any queries to:

Postal address: Private Bag 2700, Houghton, 2041
 Phone number: +27 (11) 484 8300
 Fax number: +27 (11) 484 0582
 E-mail: PAIA@sahrc.org.za

AUTOMATIC DISCLOSURE

SECTION 51(1)(c) RECORDS AUTOMATICALLY AVAILABLE TO THE PUBLIC

A section 52(2) notice regarding the categories of records, which are available without a person having to request access in terms of the Act, has to date not been published.

LEGISLATIVE RECORDS

SECTION 51(1)(d) RECORDS HELD IN ACCORDANCE WITH OTHER LEGISLATION

Records are held in accordance with the following legislation:

- Basic Conditions of Employment Act, No. 75 of 1997
- Broad Based Black Economic Empowerment Act, No. 53 of 2003
- Companies Act, No. 61 of 1973
- Compensation for Occupational Injuries and Diseases Act, No. 130 of 1993
- Competition Act, No. 89 of 1998
- Constitution of South Africa Act, No. 108 of 1996
- Copyright Act, No. 98 of 1987
- Collective Investment Schemes Control Act, No. 45 of 2002
- Deeds Registries Act, No. 47 of 1937
- Electronic Communications and Transactions Act, No. 2 of 2000
- Employment Equity Act, No. 55 of 1998
- Environment Conservation Act, No. 73 of 1989
- Firearms Control Act, No. 60 of 2000
- Financial Advisory and Intermediary Services Act, No. 37 of 2002
- Financial Intelligence Centre Act, No. 38 of 2001
- Formalities in Respect of Leases of Land Act, No.18 of 1969
- Income Tax Act, No. 58 of 1962
- Labour Relations Act, No. 66 of 1995
- Long Term Insurance Act, No. 52 of 1998
- National Building Regulations and Building Standards Act, No.103 of 1997
- National Road Traffic Act, No. 93 of 1996
- Occupational Health and Safety Act, No. 85 of 1993
- Promotion of Access to Information Act, No. 2 of 2000
- Promotion of Equality and Prevention of Unfair Discrimination Act, No. 4 of 2000
- Protected Disclosures Act, No. 26 of 2000
- Patents Act, No. 57 of 1987
- Regulation of Interception of Communications and Provisions of Communication Related Information Act, No. 70 of 2002
- Sales and Service Matters Act, No. 25 of 1964
- Skills Development Act, No. 97 of 1997
- Skills Development Levy Act, No. 9 of 1999
- Short Term Insurance Act, No. 53 of 1998
- Securities Services Act, No. 36 of 2004
- South African Reserve Bank Act, No. 90 of 1989
- Tobacco Products Control Act, No. 12 of 1999
- Trade Marks Act, No. 194 of 1993
- Transfer Duty Act, No. 40 of 1949
- Unemployment Insurance Act, No. 63 of 2001
- Value-added Tax Act, No. 89 of 1991

RECORDS HELD

SECTION 51(1)(e) **RECORDS SUBJECT AND CATEGORIES**

CLIENT SERVICES RECORDS

PwC comprises of a number of service lines which can be viewed on the PwC website www.pwc.com/za.
The following categories of records are held by PwC in respect of clients:

- | | |
|---|---|
| <ul style="list-style-type: none"> ○ Client Annual Financial Statements ○ Client Correspondence ○ Client Audit Files ○ Client Fee Files ○ Client Contracts ○ Client Internal Control Reports ○ Client Statutory and Tax Records ○ Client Business Information | <ul style="list-style-type: none"> ○ Findings and Recommendation reports ○ Investigative Material ○ Legal Documentation ○ Proposal and Tender Documents ○ Project Plans ○ Risk Management Records ○ Solution Methodologies ○ Working Papers |
|---|---|

CORPORATE GOVERNANCE

- | | |
|---|---|
| <ul style="list-style-type: none"> ○ Codes of Conduct ○ Corporate Social Investment Records ○ Governing Board Meeting Minutes ○ Executive Committee Meeting Minutes | <ul style="list-style-type: none"> ○ Enterprise Wide Risk Management Records ○ Legal Compliance Records ○ Policies |
|---|---|

RECORDS HELD

FINANCE AND ADMINISTRATION

- | | |
|--|---|
| <ul style="list-style-type: none"> ○ Accounting Records ○ Annual Financial Statements ○ Agreements ○ Banking Records ○ Correspondence | <ul style="list-style-type: none"> ○ Invoices and Statements ○ Management Reports ○ Tax Records and Returns ○ SARB Returns ○ Statistics SA Returns |
|--|---|

HUMAN RESOURCES

- | | |
|--|--|
| <ul style="list-style-type: none"> ○ Accounting and Payroll Records ○ BEE Statistics ○ Career Development Records ○ Personnel Information ○ Employment Equity Reports ○ General Terms of Employment ○ Letters of Employment | <ul style="list-style-type: none"> ○ Leave Records ○ PAYE Records and Returns ○ Performance Management Records ○ Policies and Procedures ○ Returns to UIF ○ Retirement Benefit and Medical Aid Records |
|--|--|
-
-

RECORDS HELD

INFORMATION MANAGEMENT AND TECHNOLOGY

- | | |
|--|--|
| <ul style="list-style-type: none"> ○ Contracts and Agreements ○ Equipment Register | <ul style="list-style-type: none"> ○ Information Policies, Standards, Procedures and Guidelines |
|--|--|

LEARNING AND EDUCATION

- | | |
|--|---|
| <ul style="list-style-type: none"> ○ Training Material ○ Training Records and Statistics | <ul style="list-style-type: none"> ○ Training Agreements |
|--|---|

LIBRARY AND INFORMATION CENTRE

- | | |
|---|---|
| <ul style="list-style-type: none"> ○ External Publications ○ Internal Publications ○ Reference Works | <ul style="list-style-type: none"> ○ Periodicals ○ Research Files (Articles) ○ Country Files |
|---|---|

RECORDS HELD

MARKETING AND COMMUNICATION

-
- Proposal Documents
 - New Business Development
 - Brand Information Management
 - Marketing Strategies
 - Communication Strategies
 - Agreements
 - Client Relationship Programmes
 - Marketing Brochures
-

OPERATIONS

-
- Access Control Records
 - Agreements
 - Archival Administration Documentation
 - Communication Strategies
 - Contracts
 - General Correspondence
 - Patents and Trade Mark Documents
 - Insurance Documentation
 - PABX Management Information
 - Service level agreements
 - Travel Documentation
 - Used Order Books
 - Vehicle Registration Documents
-

SECRETARIAL SERVICES

-
- Applicable statutory documents such as but not limited to certificates of incorporation and certificates to commence business
 - Annual Reports
 - Corporate Structure Diagrams
 - Memoranda and Articles of Association
 - Share Registers
 - Statutory Returns to Relevant Authorities
 - Share Certificates
 - Shareholder Agreements
 - Meeting Minutes
-

ACCESS REQUESTS

SECTION 51(1)(e) ACCESS REQUEST PROCEDURE

It is important to note that the successful completion and submission of an access request form 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.

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.

COMPLETION OF ACCESS REQUEST FORM

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

- The [Access Request Form](#) must be completed.
- Proof of identity is required to authenticate the identity of the requester. Therefore in addition to the access form, requestors will be required to supply a copy of their identification document.
- Type or print in BLOCK LETTERS an answer to every question.
- If a question does not apply, state "N/A" in response to that question.
- If there is nothing to disclose in reply to a particular question state "nil" in response to that question.
- 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.

SUBMISSION OF ACCESS REQUEST FORM

The completed Access Request Form together with a copy of the identity document must be submitted either via conventional mail, e-mail or fax and must be addressed to the contact person as indicated above.

This fee is **not applicable** to Personal Requesters, referring to any person seeking access to records that contain their personal information.

An initial, **request fee of R57.00 (incl. VAT)** is payable on submission.

PAYMENT OF FEES

Payment details can be obtained from the contact person as indicated above and can be made either via a direct deposit, by bank guaranteed cheque or by postal order (no credit card payments are accepted). Proof of payment must be supplied.

The access 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 Fees](#).

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.

ACCESS REQUESTS

SECTION 51(1)(e) **ACCESS REQUEST PROCEDURE**

NOTIFICATION

PwC will within 30 days of receipt of the request decide whether to grant or decline the request and give notice with reasons (if required) to that effect.

The 30 day period within which PwC 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 PwC and the information can not reasonably be obtained within the original 30 day period. PwC will notify the requester in writing should an extension be sought.

CHAPTER 4 **GROUND S FOR REFUSAL OF ACCESS TO RECORDS**

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

- 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:
 - 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 PwC 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 PwC which may include:
 - Trade secrets of PwC
 - Financial, commercial, scientific or technical information which disclosure could likely cause harm to the financial or commercial interests of PwC.

5 FEES

- (a) A request for access to a record, other than record containing personal information about yourself, will be processed only after a **non-refundable request fee of R57.00** has been paid.
- (b) 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 the record.
- (c) You will be notified of the required amount to be paid as the **access fee**.
- (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: _____

6a FORM OF ACCESS TO RECORD

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 under certain circumstances. In such a case you will be informed whether access will be granted in another form.
- (c) The fee payable for access to 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 the record consists of recorded information that can be reproduced in sound:

- Listen to the soundtrack (audio cassette) Transcription of soundtrack* (written or printed document)

4. If the record is held on computer or in an electronic or machine-readable form:

(this includes photographs, slides, video recordings, computer-generated images, sketches, etc.)

- 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 a record (above), do you wish the copy or transcription to be posted to you? **Postage is payable.**

Yes	No
------------	-----------

Page 4 of 5

Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available.

In which language would you prefer the record? _____

6b In the event of disability

If you are prevented by a disability from reading, viewing or listening to the record in the form of access provided for in 1 to 4 above, state your disability and indicate in the form in which the record is required.

Disability: _____ **Form in which record is required:** _____

7 PARTICULARS OF RIGHT TO BE EXERCISED OR PROTECTED

*If the space provided is inadequate, please continue on a separate folio and attach it to this form. **The requester must sign all additional folios.***

1. Indicate the right to be exercised or protected: _____

2. Explain why the record requested is required for the exercise or protection of the aforementioned right: _____

8 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?

9

Signed at _____ this ____ day of _____ 20 _____

 SIGNATURE OF REQUESTER/PERSON ON
 WHOSE BEHALF REQUEST IS MADE

YOU MUST:

1. Complete all necessary spaces.
2. Sign the access request form.
3. Sign additional folios completed.

SEND WITH THIS APPLICATION:

1. R57.00 request fee (if not personal requester).
2. Any additional folios completed.
3. Copy of Identity Document

FEEES

SECTION 51(1)(e) **PRESCRIBED FEES**

(Section 54(7) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))
[Regulation 11 (3)]

1 PLEASE NOTE THAT ALL PRICES LISTED BELOW ARE INCLUSIVE OF VALUE-ADDED TAX (VAT)

- | | |
|--|---------|
| (a) For every photocopy of an A4-size page or part thereof | R 1.25 |
| (b) For every printed copy of an A4-size page or part thereof held on a computer or in a electronic or machine-readable form | R 0.85 |
| (c) For a copy in a computer-readable form on | |
| (i) stiffy disc | R 8.55 |
| (ii) compact disc | R 79.80 |
| (d) (i) For a transcription of visual images, for an A4-size page or part thereof | R 45.60 |
| (ii) For a copy of visual images | R 68.40 |
| (e) (i) For a transcription of an audio record, for an A4-size page or part thereof | R 22.80 |
| (ii) For a copy of an audio record | R 34.20 |
| (f) To search for and prepare the record for disclosure - R34,20 for each hour or part thereof reasonably required for such search and preparation | |

(Section 54(2) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))
[Regulation 11 (3)]

2 PLEASE NOTE THAT ALL PRICES LISTED BELOW ARE INCLUSIVE OF VALUE-ADDED TAX (VAT)

- (a) Six hours as the hours to be exceeded before a deposit is payable; and
- (b) One third of the access fee is payable as a deposit by the requester.

(Section 54(7) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))
[Regulation 11 (3)]

3 PLEASE NOTE THAT ALL PRICES LISTED BELOW ARE INCLUSIVE OF VALUE-ADDED TAX (VAT)

The actual postage fee is payable when a copy of a record must be posted to a requester.

ADDITIONAL INFORMATION

SECTION 51(1)(f) **ADDITIONAL PRESCRIBED INFORMATION**

The Minister of Justice has prescribed no additional information to be contained in this Manual.