KUDA ACCOUNTING AND ADVISORY (PTY) LTD

Registration Number: 2024/107086/07

PAIA MANUAL

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

DATE OF UPDATE: 7 JULY 2026

1. LIST OF ACRONYMS AND ABBREVIATIONS

1.1	**"CEO"**	Chief Executive Officer
1.2	**"DIO"**	Deputy Information Officer;
1.3	**"IO"**	Information Officer;
1.4	**"Minister"**	Minister of Justice and Correctional Services;
1.5	**"PAIA"**	Promotion of Access to Information Act No. 2 of 2000(as Amended;
1.6	**"POPIA"**	Protection of Personal Information Act No.4 of 2013;
1.7	**"Regulator"**	Information Regulator; and
1.8	**"Republic"**	Republic of South Africa

2. INTRODUCTION TO KUDA ACCOUNTING AND ADVISORY (PTY) LTD

Kuda Accounting and Advisory (Pty) Ltd is duly registered with the Companies and Intellectual Property Commission (CIPC) whose registration number is 2024/107086/07. Kuda Accounting and Advisory renders accounting services to clients, namely, accounting, taxation, secretarial, payroll and advisory services.

3. PURPOSE OF THE PAIA MANUAL

3.1 This manual has been compiled in terms of the Promotion of Access to Information Act 2 of 2000 which gives effect to section 32 of the Constitution of the Republic of South Africa.

3.2 Kuda Accounting and Advisory is required to compile a manual as a guide for requesters of information. The Act promotes transparency and accountability by granting individuals the right to access information held by public and private bodies.

3.3 The Act sets out the procedural requirements attached to requests for information, the requirements which the requests for information must meet, as well as the grounds for refusing requests.

3.4 The Act recognises that the right to access information must be balanced with other rights and should be subject to limitations including, but not limited to, limitations aimed at the reasonable protection of privacy and commercial confidentiality.

3.5 This PAIA Manual is useful for the public to-

3.5.1 check the categories of records held by Kuda Accounting and Advisory which are available without a person having to submit a formal PAIA request;

3.5.2 have a sufficient understanding of how to make a request for access to a record of Kuda Accounting and Advisory by providing a description of the subjects on which the body holds records and the categories of records held on each subject;

3.5.3 know the description of the records of Kuda Accounting and Advisory which are available in accordance with any other legislation;

3.5.4 access all the relevant contact details of the Information Officer and Deputy Information Officer who will assist the public with the records they intend to access;

3.5.5 know the description of the guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;

3.5.6 know if Kuda Accounting and Advisory will process personal information, the purpose of processing of personal information and the description of the categories of data subjects and of the information or categories of information relating thereto;

3.5.7 know the description of the categories of data subjects and of the information or categories of information relating thereto;

3.5.8 know the recipients or categories of recipients to whom the personal information may be supplied;

3.5.9 know if Kuda Accounting and Advisory 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

3.5.10 know whether Kuda Accounting and Advisory has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

4. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION OF KUDA ACCOUNTING AND ADVISORY (PTY) LTD

4.1 **Chief Information Officer:**

Name:	Lourens Schnettler
Tel:	021 554 5832
Email:	lourens@kuda.co.za

4.2 Access to information general contacts

Email:	leslie@kuda.co.za

4.3 **Principal place of business**

Postal Address:	STUDIO 02C BRICK LANE BOTTELARY ROAD DEVONBOSCH WESTERN CAPE 7605
Physical Address:	STUDIO 02C BRICK LANE BOTTELARY ROAD DEVONBOSCH WESTERN CAPE 7605

Telephone: 021 554 5832

Email: leslie@kuda.co.za

Website: https://kuda.co.za/

5. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE

5.1. 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.

5.2. The Guide is available in each of the official languages and in braille.

5.3. The aforesaid Guide contains the description of-

5.3.1. the objects of PAIA and POPIA;

5.3.2. the postal and street address, phone and fax number, and, if available, electronic mail address of-

5.3.2.1. the Information Officer of every public body, and

5.3.2.2. every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA[1] and section 56 of POPIA[2];

5.3.3. the manner and form of a request for-

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[1] Section 17(1) of PAIA- *For the purposes of PAIA, each public body must, subject to legislation governing the employment of personnel of the public body concerned, designate such number of persons as deputy information officers as are necessary to render the public body as accessible as reasonably possible for requesters of its records.*

[2] *Section 56(a) of POPIA- Each public and private body must make provision, in the manner prescribed in section 17 of the Promotion of Access to Information Act, with the necessary changes, for the designation of such a number of persons, if any, as deputy information officers as is necessary to perform the duties and responsibilities as set out in section 55(1) of POPIA.*

5.3.3.1. access to a record of a public body contemplated in section 11[3]; and

5.3.3.2. access to a record of a private body contemplated in section 50[4];

5.3.4. the assistance available from the IO of a public body in terms of PAIA and POPIA;

5.3.5. the assistance available from the Regulator in terms of PAIA and POPIA;

5.3.6. 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-

5.3.6.1. an internal appeal;

5.3.6.2. a complaint to the Regulator; and

5.3.6.3. 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;

5.3.7. the provisions of sections 14[5] and 51[6] requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;

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[3] Section 11(1) of PAIA- A requester must be given access to a record of a public body if that requester complies with all the procedural requirements in PAIA relating to a request for access to that record; and access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

[4] Section 50(1) of PAIA- A requester must be given access to any record of a private body if-

a) that record is required for the exercise or protection of any rights;
b) that person complies with the procedural requirements in PAIA relating to a request for access to that record; and
c) access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

[5] Section 14(1) of PAIA- The information officer of a public body must, in at least three official languages, make available a manual containing information listed in paragraph 4 above.

[6] Section 51(1) of PAIA- The head of a private body must make available a manual containing the description of the information listed in paragraph 4 above.

5.3.8. the provisions of sections 15[7] and 52[8] providing for the voluntary disclosure of categories of records by a public body and private body, respectively.

5.3.9. the notices issued in terms of sections 22[9] and 54[10] regarding fees to be paid in relation to requests for access; and

5.3.10. the regulations made in terms of section 92[11].

5.4. 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.

5.5. The Guide can also be obtained-

5.5.1. upon request to the Information Officer;

5.5.2. from the website of the Regulator (https://www.justice.gov.za/inforeg/).

5.6 A copy of the Guide is also available in the following two official languages, for public inspection during normal office hours-

5.6.1 Afrikaans and English

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[7] *Section 15(1) of PAIA- The information officer of a public body, must make available in the prescribed manner a description of the categories of records of the public body that are automatically available without a person having to request access*

[8] *Section 52(1) of PAIA- The head of a private body may, on a voluntary basis, make available in the prescribed manner a description of the categories of records of the private body that are automatically available without a person having to request access*

[9] *Section 22(1) of PAIA- The information officer of a public body to whom a request for access is made, must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.*

[10] *Section 54(1) of PAIA- The head of a private body to whom a request for access is made must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.*

[11] *Section 92(1) of PAIA provides that –"The Minister may, by notice in the Gazette, make regulations regarding-*
- *(a) any matter which is required or permitted by this Act to be prescribed;*
- *(b) any matter relating to the fees contemplated in sections 22 and 54;*
- *(c) any notice required by this Act;*
- *(d) uniform criteria to be applied by the information officer of a public body when deciding which categories of records are to be made available in terms of section 15; and*
- *(e) any administrative or procedural matter necessary to give effect to the provisions of this Act."*

6. CATEGORIES OF RECORDS OF KUDA ACCOUNTING AND ADVISORY (PTY) LTD WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

Category of records	Types of the Record	Available on Website	Available upon request
Public Affairs/ Website	• Services rendered	X	
Commercial Records	• Publications, media releases	X	
Privacy/information	• PAIA Manual • Privacy Policy	X	

7. DESCRIPTION OF THE RECORDS OF KUDA ACCOUNTING AND ADVISORY (PTY) LTD WHICH ARE AVAILABLE IN ACCORDANCE WITH ANY OTHER LEGISLATION

Category of Records	Applicable Legislation
Governance	Companies Act 71 of 2008
Regulatory	Prevention of Organised Crime Act 121 of 1998
Privacy Policy	Protection of Personal Information Act 4 of 2013
Regulatory	Financial Intelligence Centre Act 38 of 2001
Employment	Employment Equity Act 55 of 1998 Basic Conditions of Employment Act 75 of 1997 Labour Relations Act 66 of 1995
Regulatory	Promotion of Access to Information Act 2 of 2000
Workplace Health and Safety	Occupational Health and Safety Act 85 of 1993

Regulatory	Income Tax Act 58 of 1962 Value Added Tax Act 89 of 1991 Employment Tax Incentive Act 26 of 2013 Tax Administration Act 28 of 2011

The above is not an exhaustive list of legislation that may require Kuda Accounting and Advisory to keep records.

8. DESCRIPTION OF THE SUBJECTS ON WHICH KUDA ACCOUNTING AND ADVISORY HOLDS RECORDS AND CATEGORIES OF RECORDS HELD ON EACH SUBJECT

These records have not been made readily available; however, they can be requested. The inclusion of any subject of records should not be taken as an indication that the records in those categories will be made available under PAIA, as certain grounds for refusal may be applied.

Subjects on which the body holds records	Categories of records
Company Secretarial	• Company documents
Company Authorisation and Licence	• CIPC registration • Taxpayer Registration • VAT Registration
Financial Records	• Financial Statements • Asset Register • Bank Statements • Financial and Tax Records • Management Account
Legal	• Client engagement letters, service providers and other related parties.
Marketing	• Market Information
Website	• Company profile • Area of expertise

9. PROCESSING OF PERSONAL INFORMATION

9.1. Purpose of Processing Personal Information

Kuda Accounting and Advisory will only process personal information in accordance with its' Privacy Policy available on the Kuda website.

9.2. Description of the categories of Data Subjects and of the information or categories of information relating thereto

This section outlines the types of data subjects that Kuda Accounting and Advisory handles, as well as the types of personal data that are processed.

Categories of Data Subjects	Personal Information that may be processed
Customers / Clients	Full name, identity number, residential address, employment status, source of funds and flow of funds, bank details, registration number of entity, vat numbers, business address and company documents.
Service Providers	Full name, registration number, vat numbers, business address, trade secrets and bank details
Employees	Full name, identity number, residential address, qualifications, gender, race and contact details.

9.3. 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
Full name, residential address, identity number, employment status, bank details and trading information	Regulatory bodies

9.4. **Planned transborder flows of personal information**

Kuda Accounting and Advisory stores the personal information on Microsoft SharePoint in South Africa. The category of personal information consists of the following, the client's identity document detailing his/her full name; age; nationality; identity number; contact details; employer details; banking details and transaction history. This is a non-exhaustive list.

9.5. **General description of Information Security Measures to be implemented by the responsible party to ensure the confidentiality, integrity and availability of the information**

Our company utilizes Microsoft SharePoint, a secure, cloud-based platform, to store and manage client information. SharePoint is equipped with enterprise-grade security features such as access control, data encryption, version control, and compliance monitoring, which help ensure that your data remains confidential, intact, and available only to authorized personnel.

By using SharePoint, we are able to implement robust information security practices, including restricted access based on user roles, secure document sharing, and regular data backups—all of which align with industry best practices and data protection regulations.

10. PROCEDURE FOR SUBMITTING A REQUEST

To initiate an access to information request, kindly follow these steps:

10.1. Prepare a written request for the information you seek. Your request can be in the form of a letter or email, addressed to the Information Officer (details pertaining to the information officers are outlined in clause 4).

10.2. Clearly state the nature and scope of the information you are requesting. Providing sufficient detail will help us process your request accurately. Please ensure that you provide the nature of the right that you are exercising or protecting.

10.3. Include your full contact details, including your name, postal address, email address, and contact number. This information will be used for communication regarding your request.

10.4. If applicable, consult the Fee Schedule (available upon request) to determine any fees or deposits required for processing your request. Attach proof of payment if applicable.

11. PROCESSING OF REQUESTS

Upon receiving your access to information request, we will take the following steps:

11.1. We will send you an acknowledgment of receipt within five working days of receiving your request. This acknowledgment will confirm that your request is being processed.

11.2. We will endeavour to provide you with the requested information within 30 days from the date of acknowledgment. If your request is complex or involves a large volume of records, we may extend this period by an additional 30 days, as allowed by PAIA.

12. AVAILABILITY OF THE MANUAL

12.1. A copy of the Manual is available as follows:

12.1.1. on https://kuda.co.za/

12.1.2. From the Stellenbosch Head Office of Kuda Accounting and Advisory during normal business hours via email leslie@kuda.co.za

12.1.3. From the information officer

12.1.4. to any person upon request and upon the payment of a reasonable prescribed fee; and

12.1.5. to the Information Regulator upon request.

13. UPDATING OF THE MANUAL

The head of Kuda Accounting and Advisory (Pty) Ltd will update this manual on a regular basis.

Issued by

Lourens Schnettler

Head of Finance and Growth