

4.0 DULY AUTHORISED PERSONS

Data Privacy Protection Responsible (DPPR)

Vidyanth Bhola is the duly authorised officer.

E-mail: vidyanth@vhaaccounting.com

Telephone number: 083 584 1807

Physical Address:

43 Montgomery Drive

Athlone

Pietermaritzburg

Kwa Zulu Natal

5.0 COMPANY CONTACTS

43 Montgomery Drive

Athlone

Pietermaritzburg

Kwa Zulu Natal

Phone number: 083 584 1807

Email address vidyanth@vhaaccounting.co.com

6.0 COMPANY RECORDS

6.1 Human Capital Resources records

- 6.1.1 Employee Records.
- 6.1.2 Employment Contracts.
- 6.1.3 Training schedules and material.
- 6.1.4 Personnel Guidelines, Policies and Procedures.
- 6.1.5 Attendance and COVID 19 monitoring records.
- 6.1.6 Payroll Records.
- 6.1.7 Recruitment Records.

6.2 MARKETING

- 6.2.1 Market Information.
- 6.2.2 Public Customer Information.
- 6.2.3 Product Brochures.

6.2.4 Marketing Strategies.

6.2.5 Customer Database.

6.2.6 Owner Manuals.

6.2.7 Teaching manuals.

6.3 FINANCIAL RECORDS

6.3.1 Annual Financial Statements.

6.3.2 Tax Returns.

6.3.3 Accounting Records.

6.3.4 Bank Statements.

6.3.5 Electronic banking records.

6.3.6 Asset Register.

6.3.7 Rental Agreements.

6.3.8 Invoices.

6.4 TAX RECORDS

6.4.1 PAYE Records.

6.4.2 Documents issued to employees for income tax purposes.

6.4.3 Records of payments made to SARS on behalf of employees.

6.4.4 VAT.

6.4.5 Skills Development Levies.

6.4.6 UIF.

6.5 Legal and related documents

6.5.1 General Contract Documentation.

6.5.2 Company Guidelines, Policies and
Procedures.

6.5.3 Immovable Property Records.

6.5.4 Statutory Records.

6.6 Business client records

6.6.1 Financial records.

6.6.2 Statutory and legal documents.

6.6.3 Contracts.

- 6.6.4 Employee, customer and supplier information.
- 6.6.5 Correspondences.
- 6.6.6 Databases.

6.7 Third parties

- 6.7.1 Statutory information.
- 6.7.2 Client records.
- 6.7.3 Variety of information and documents.
- 6.7.4 Any information processed on our behalf or on behalf of our clients.

7.0 RECORDS AVAILABLE IN TERMS OF ANY LEGISLATION

7.1 VHA Accounting Solutions Inc maintains records and documents in terms of legislation recorded below. Unless disclosure is prohibited in terms of the law, policies, contracts, or otherwise, records that are required to be made available in terms of these Acts shall be made available for scrutiny 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.

- 7.1.1 Companies Act No. 71 of 2008.
- 7.1.2 Business Act No. 71 of 1991.
- 7.1.3 Basic Condition of Employment Act No. 75 of 1997.
- 7.1.4 Constitution of the Republic of South Africa 2008.
- 7.1.5 Customs and Exercise Act No. 91 of 1964.
- 7.1.6 Debt Collectors Act No. 114 of 1998.
- 7.1.7 Financial Advisory and Intermediary Services Act No 38 of 1997.
- 7.1.8 Income Tax Act No. 58 of 1962.
- 7.1.9 Insolvency Act No. 24 of 1936.
- 7.1.10 Promotion of Access to information Act, No 2 of 2000.
- 7.1.11 Protection of Personal Information Act. No 4 of 2013.
- 7.1.12 Close Corporation Act 61 of 1973.
- 7.1.13 Unemployment Contributions Act 4 of 2002.
- 7.1.14 Skills Development Act 97 of 1998.
- 7.1.15 Skills Development Levies Act 9 of 1999.
- 7.1.16 Value Added Tax Act 89 of 1991.
- 7.1.17 Medical Schemes Act 131 of 1998.

8.0 PROCESSING OF PERSONAL INFORMATION

- 8.1** VHA Accounting Solutions Inc considers the privacy and protection of personal information genuinely and will only process personal information in accordance with the current South African legislation.
- 8.2** Accordingly, the relevant personal information privacy ethics relating to the processing thereof including, but not restricted to, the gathering, handling, transfer, distribution, correction, storage, archiving and removal will be applied to any personal information processed by VHA Accounting Solutions Inc.

9.0 PERSONAL DATA PROTECTION PRINCIPLES

- 9.1** We stick to the values relating to Processing of Personal Data set out in the GDPR which compel Personal Data to be:
 - 9.1.1 Processed lawfully, objectively and in a transparent manner (Lawfulness, Fairness and Transparency Principles).
 - 9.1.2 Collected only for specified, clear and lawful purposes (Purpose Limitation Principle).
 - 9.1.3 Adequate, appropriate and limited to what is necessary in relation to the reasons for which it is Processed (Data Minimisation Principle).
 - 9.1.4 Accurate and where necessary kept up to date (Accuracy Principle).
 - 9.1.5 Not kept in a form which permits identification of Data Subjects for longer than is necessary for the purposes for which the data is Processed (Storage Limitation Principle).
 - 9.1.6 Processed in a manner that ensures its security using appropriate technical and organisational measures to protect against unauthorised or unlawful Processing and against accidental loss, destruction or damage (Security, Integrity and Confidentiality Principle).
 - 9.1.7 Made available to Data Subjects and Data Subjects permitted to exercise certain rights in relation to their Personal Data (Data Subject's Rights and Requests).
 - 9.1.8 We are liable for and able to demonstrate compliance with the data protection principles listed above (Accountability Principle).

10.0 THE PURPOSE OF PROCESSING OF PERSONAL INFORMATION.

- 10.1 We process personal information for a variety of purposes, including but not limited to the following:
 - 10.1.1 To provide the best quality deliverables for our clients.

- 10.1.2 To assist clients, meet statutory requirements.
- 10.1.3 To provide or manage any information, products and/or services requested by data subjects.
- 10.1.4 To help us identify data subjects when they contact VHA Accounting Solution Inc.
- 10.1.5 To maintain customer records.
- 10.1.6 To enable our clients to meet audit requirements.
- 10.1.7 For recruitment and employment purposes.
- 10.1.8 For attachment purposes.
- 10.1.9 For general internal administration, financial and tax purposes.
- 10.1.10 For legal or contractual purposes.
- 10.1.11 For health and safety purposes and prevention and management of COVID 19.
- 10.1.12 To monitor access, secure and manage our premises and facilities.
- 10.1.13 To help us improve the quality of our products and services.
- 10.1.14 To help us detect and prevent fraud and money laundering.
- 10.1.15 To help us recover business debts.
- 10.1.16 To carry out analysis and customer profiling; and
- 10.1.17 To identify other products and services which might be of interest to Data Subjects and to apprise them about our products and services.

10.2 CATEGORIES OF DATA SUBJECTS AND THEIR PERSONAL INFORMATION

10.2.1 The Company may possess records relating to suppliers, shareholders, contractors service providers, staff and clients:

Client Type/ Data Species	Personal Information Processed
Natural Persons	Names; contact details; physical and postal addresses; date of birth; ID number; Tax related information; nationality; gender; confidential correspondence, financial, business information.
Juristic /Artificial Persons	Names of contact persons; Name of Legal Entity; Physical and Postal address and contact details; Financial information; Registration Number; Founding documents; Tax related information;

	authorised signatories, beneficiaries, ultimate beneficial owners, statutory information.
Foreign Persons / Entities	Names; contact details; physical and postal addresses; date of birth; Passport number Tax related information; nationality; gender; confidential correspondences.
Intermediary / Advisor	Names of contact persons; Name of Legal Entity; Physical and Postal address and contact details; Financial information; Registration Number; Founding documents; Tax related information; authorised signatories, beneficiaries, ultimate beneficial owners
Contracted Service Providers & Suppliers	Names of contact persons; Name of Legal Entity; Physical and Postal address and contact details; Financial information; Registration Number; Founding documents; Tax related information; authorised signatories, beneficiaries, ultimate beneficial owners.
Employees / Directors	Gender, Pregnancy; Marital Status; Colour, Age, Language, Education information; Financial Information; Employment History; ID number; Physical and Postal address; Contact details; Opinions, Disciplinary Hearing records, Criminal behaviour; Well-being;

10.3 GENERAL DESCRIPTION OF INFORMATION SECURITY MEASURES

10.3.1 The Company utilises up to date technology to safeguard the confidentiality, integrity and availability of the Personal Information under its armpit. Measures include:

- 10.3.1.1 Firewalls security.
- 10.3.1.2 Virus protection applications and update protocols.
- 10.3.1.3 Logical and physical access control systems and procedures.

10.3.1.4 Secure setup of hardware and software making up the IT infrastructure;

10.3.1.5 Outsourced Service Providers who process Personal Information on behalf of the Company are contracted to implement security controls.

11.0 NON-DISCLOSURE OF PERSONAL INFORMATION TO THIRD PARTIES

11.1 We do not share the personal information of our data subjects with any third parties, except if:

11.1.1 we are compelled to provide such information for legal or regulatory purposes.

11.1.2 we are obligated to do so for purposes of existing or future legal proceedings,

11.1.3 we are involved in the prevention of fraud, loss, bribery, or corruption.

11.1.4 they perform services and process personal information on our behalf.

11.1.5 this is required to provide or manage any information, products and/or services to data subjects; or

11.1.6 needed to help us advance the quality of our products and services.

11.1.7 We will send our data subjects notifications or communications if we are obligated by law, or in terms of our contractual relationship with them.

11.1.8 We will only release personal information to government authorities if we are required to do so by law.

11.1.9 Section 9 the Act recognises that the right to access information cannot be unlimited and should be subject to reasonable and justifiable limitations, including but not limited to.

11.1.10 Restrictions aimed at the reasonable protection of privacy.

11.1.11 Commercial confidentiality.

11.1.12 Effective, efficient, and good governance.

12.0 THE LATEST NOTICE IN TERMS OF SECTION 52(2) IF ANY

12.1 At this point, no notice(s) has/have been published on the categories of records that are automatically available without a person having to request access in terms of the Act.

13.0 REQUEST FEE

13.1 Request fees shall be payable if any.

14.0 REQUEST PROCEDURE

14.1 Records held by VHA Accounting Solutions Inc may be accessed by requests only once the prerequisites requirements for access have been met.

14.2 A personal requester is a requester who is seeking access to a record containing information about the requester.

14.3 VHA Accounting Solutions Inc will voluntarily provide the requested information or give access to any record with regard to the requester's personal information.

14.4 The requestor must utilise the prescribed Form C, addressed to the duly authorised person, at the address, fax number or electronic address mentioned above. Form C is attached to this document.

14.5 The requester must provide sufficient detail on the request for to enable the duly authorised person to identify the record, the requester and the form of access required.

14.6 The requester should specify his or her postal address in the Republic of South Africa. Section 53(2) and (b) and (c).

14.7 The requester must identify the right that is sought to be exercised or protected and explain why the requested record is required for the exercise or protection of that right Section 53(2)(d).

14.8 If in addition to a written reply, the requester wishes to be informed of the decision on the request in any other manner. That manner and the necessary particulars must be specified. If the request is made on behalf of another person, the requester must submit proof of the capacity in which the requestor is making the request Section 53(2)(f)(e).

15.0 REMEDIES

15.1 The company does not have internal appeal procedures regarding PAIA and POPI Act requests. As Such, the decision made by the duly authorised persons in section 2 is final, if a request is denied, the requestor is entitled to apply to a court with appropriate jurisdiction.

APPENDIX 1: PRESCRIBED FORM C TO BE COMPLETED BY A REQUESTER
REQUEST FOR ACCESS TO RECORD OF PRIVATE BODY
(Section 53(1) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))
[Regulation 10]

A. Particulars of VHA Accounting Solutions Inc

Information

.....

B. Particulars of person requesting access to the record

- (a) The particulars of the person who requests access to the record must be given below.
- (b) The address and/or fax number in the Republic to which the information is to be sent must be given.

(c) Proof of the capacity in which the request is made, if applicable, must be attached.

Full names and surname.....

Identity number.....

Postal address:

Telephone number: (.....) Fax number: (.....)

E-mail address:

Capacity in which request is made, when made on behalf of another person:

C. Particulars of person on whose behalf request is made

This section must be completed ONLY if a request for information is made on behalf of another person.

Full names and surname:

Identity number:

D. Particulars of record

(a) Provide full particulars of the record to which access is requested, including the reference number if that is known to you, to enable the record to be located.

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

1. Description of record or relevant part of the record:

.....
.....

2. Reference number, if available:

.....

3. Any further particulars of record:

.....

E. Fees

(a) A request for access to a record, other than a record containing personal information about yourself, will be processed only after a request fee has been paid.

(b) You will be notified of the amount required to be paid as the request fee.

(c) 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 a record.

(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:

.....
.....



.....

F. Form of access to record If you are prevented by a disability to read, view or listen to the record in the form of access provided for in 1 to 4 below, state your disability and indicate in which form the record is required.

Disability:.....

Form in which record is required:.....

.....

Mark the appropriate box with an X.

NOTES:

(a) Compliance with your request for access in the specified form may depend on the form in which the record is available.

(b) Access in the form requested may be refused in certain circumstances. In such a case you will be informed if 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 record consists of recorded words or information which can be reproduced in sound						
	listen to the soundtrack (audio cassette or digital)		transcription of soundtrack* (written or printed document)			
4. If record is held on computer or in an electronic or machine-readable form						
	printed copy of record*		printed copy of information derived from the record*		copy in computer readable form* (memory stick 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
---	-----	----

G. Particulars of right to be exercised or protected If the provided space is inadequate, please continue on a separate folio and attach it to this form. The requester must sign all the additional folios.

1. Indicate which right is to be exercised or protected:

.....

.....

.....

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

.....
.....
.....

H. 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?

Signed at this.....day of20.....

.....
SIGNATURE OF REQUESTER /
PERSON ON WHOSE BEHALF REQUEST IS MADE

This PAIA manual of VHA Accounting Solutions Inc is approved and signed by the director of VHA Accounting Solutions Inc on this...23... day of ...November..... 2020..

VHA Accounting Solutions Inc

.....
Vidyanth Bhola, The Director
VHA Accounting Solutions Inc