



MOORE STEPHENS CJL PARTNERSHIP

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

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

Section 51 Manual of MOORE STEPHENS CJL PARTNERSHIP

1. Contact particulars

Head of business:	Charles Reid	Information Officer:	Charles Reid
Postal address:	P O Box 11800 Marine Parade 4056	Physical Address:	5 th floor The Spinnaker Albert Terrace Durban
Telephone:	031-332 8622	Fax:	031-332 1828
Email address:	cjl@dbn.moorestephens.co.za		
Website:	www.moorestephens.co.za		

2. Introduction

The main core business is that of audit services as well as accounting, bookkeeping, taxation, company secretarial, payroll and various other consulting services.

3. 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) 484-8300, fax (011) 484-7149.

4. 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 MOORE STEPHENS CJL PARTNERSHIP.

5. Information available in terms of other legislation

- Administration of Estates Act 66 of 1965;
- Basic Conditions of Employment Act 75 of 1997;
- Companies Act of 61 of 1973;
- Compensation of Occupational Injuries and Diseases Act 130 of 1993;
- Electronic Communications and Transactions Act 25 of 2002;
- Employment Equity Act 55 of 1998;
- Estate Agents Affairs Act 112 of 1976;
- Estate Duty Act 45 of 1955;
- Financial Advisory and Intermediary Services Act 37 of 2002;
- Financial Intelligence Centre Act 38 of 2001
- Income Tax Act 58 of 1962
- Insolvency Act 24 of 1936;

- Labour Relations Act 66 of 1995;
- Occupational Health and Safety Act 85 of 1993;
- Promotion of Access to Information Act 2 of 2000;
- Public Accountants and Auditors Act 80 of 1991;
- Skills Development Act 97 of 1997;
- Skills Development Levies Act 9 of 1999;
- Stamp Duties Act 77 of 1968;
- Transfer duty Act 40 of 1949;
- Trust Property Control Act 57 of 1998;
- Uncertificated Securities Tax Act 31 of 1998;
- Unemployment Insurance Act 63 of 2001;
- Unemployment Contributions Act 4 of 2002;
- Value Added Tax Act 89 of 1991.

6. Information automatically available

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

- 6.1. Newsletters
- 6.2. Pamphlets / Brochures
- 6.3. Pricelists
- 6.4. Marketing and promotional material
- 6.5. www.moorestephens.co.za website

7. 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.

7.1. Accounting Records

- 7.1.1. Annual financial statements and working papers
- 7.1.2. General ledger
- 7.1.3. Subsidiary ledgers (receivables, payables etc)
- 7.1.4. Bank statements, cheque books, cheques
- 7.1.5. Customer and supplier statements and invoices
- 7.1.6. Deposit slips
- 7.1.7. Cash books and petty cash books
- 7.1.8. Fixed asset register
- 7.1.9. Tax returns and assessments
- 7.1.10. VAT returns
- 7.1.11. Lease or instalment sale agreements
- 7.1.12. Budgets and business plans
- 7.1.13. Insurance records

7.1.14. Capital expenditure

7.1.15. Credit agreements

7.2. Information Technology

7.2.1. Agreements

7.2.2. Capacity and utilization of current systems

7.2.3. Client databases

7.2.4. Hardware

7.2.5. Internet

7.2.6. Intranet

7.2.7. Licences

7.2.8. Systems support, programming and development

7.2.9. LAN Installations

7.2.10. Operating systems

7.2.11. Software packages

7.2.12. Telephone exchange equipment

7.2.13. Telephone lines, leased lines and data lines

7.3. Insurance

7.3.1. Claim records

7.3.2. Details of coverage, limits and insurers

7.3.3. Insurance policies

7.4. Intellectual Property

Agreements relating to intellectual property eg license agreements, secrecy agreements, research and development agreements, consulting agreements, use agreements, joint venture agreements and joint development agreements.

7.5. Personnel Records

7.5.1. Attendance register

7.5.2. Disciplinary records

7.5.3. Employee information records

7.5.4. Employee loans

7.5.5. Employment applications

7.5.6. Employment contracts

7.5.7. Employment equity plan

7.5.8. Group Life

7.5.9. IRP 5 and IT 3 certificates

7.5.10. Letters of appointment

7.5.11. Leave applications

7.5.12. Maternity leave policy

7.5.13. Payroll

7.5.14. Personnel files

7.5.15. Policies and procedures

7.5.16. Recruitment and appointments

7.5.17. Salary and wage registers

7.5.18. Salary slips and wage records

7.5.19. Scholarships and bursaries

7.5.20. Staff records after employment

7.5.21. Study assistance schemes

- 7.5.22. Time records
- 7.5.23. Training and development
- 7.5.24. UIF, PAYE and SDL returns
- 7.5.25. Workmen's Compensation documentation

7.6. Statutory Company Records

- 7.6.1. Partnership Agreement

8. Requesting procedures

A person who wants access to the records must complete the necessary request form that is available at the offices of MOORE STEPHENS CJL PARTNERSHIP, 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.

9. Availability of the manual

Copies of this manual are available for inspection, free of charge, at the offices of MOORE STEPHENS CJL PARTNERSHIP, from the South African Human Rights Commission and at www.moorestephens.co.za.