PAIA Manual

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

Private body	Mambodla (Pty) Ltd
Registration	2016/241952/07
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Date of compilation	30 September 2026
Version	1.0

Status
Compiled for publication on 30 September 2026. This manual should be reviewed regularly and updated when Mambodla's records, processing activities or legal obligations materially change.

1. Acronyms and abbreviations

Term	Meaning
IO	Information Officer
PAIA	Promotion of Access to Information Act 2 of 2000, as amended
POPIA	Protection of Personal Information Act 4 of 2013
Regulator	Information Regulator (South Africa)
Republic	Republic of South Africa

2. Purpose of this PAIA Manual

This Manual is intended to help members of the public understand what records Mambodla holds, which records may be available without a formal request, how to make a request for access to a record, and how Mambodla processes personal information for purposes of POPIA.

In particular, the Manual provides the contact details of the Information Officer, describes the subjects on which Mambodla holds records and the categories of records held, identifies records available under other legislation, summarises the PAIA Guide and request process, and provides the POPIA information required by section 51 of PAIA.

3. Key contact details for access to information

Head of private body / Information Officer: Simphiwe Maphumulo

Telephone: +27 71 534 8873

Email: simphiwe@mambodla.co.za

Deputy Information Officer: None designated at the date of this Manual.

General PAIA requests may be directed to the Information Officer at the email address above.

Physical address: Elspark, Germiston

Postal correspondence: Elspark, Germiston

Website: mambodla.co.za

4. Guide on how to use PAIA

The Information Regulator has prepared and published a Guide in terms of section 10 of PAIA to assist people who wish to exercise rights under PAIA and POPIA. The Guide explains, among other things, how to request access to records, available remedies, applicable forms and fees, and the assistance available from the Regulator.

The Guide is available in the official languages and in accessible formats through the Information Regulator. It may be obtained from the Regulator's website at inforegulator.org.za/paia/ or requested from the Regulator.

Mambodla will provide reasonable assistance to a requester who needs help identifying the applicable PAIA process or prescribed form.

5. Records available without a formal PAIA request

The following records are generally available without a formal PAIA request, subject to the way in which they are published or made available:

Category	Examples	How available
Website information	Home, About, Services, Contact and other public website pages	mambodla.co.za
Published legal information	Privacy Policy, Website Terms & Conditions and this PAIA Manual	mambodla.co.za or on request
Published insights and resources	Articles, tax-related guides and other resources expressly made available to the public	mambodla.co.za
Public company information	Company name, registration number, business contact details and information that Mambodla has intentionally placed in the public domain	Website or on request

The inclusion of a category above does not mean that every record falling within that category is automatically available. Confidential, privileged, personal or client-specific records remain subject to PAIA, POPIA and other applicable law.

6. Records available in accordance with other legislation

Mambodla may create, retain or make records available in accordance with legislation that applies to its activities. Depending on the circumstances, this may include:

Applicable legislation	Examples of records
Companies Act 71 of 2008	Company incorporation, statutory and corporate-governance records
Income Tax Act 58 of 1962	Tax and related accounting records, where applicable
Tax Administration Act 28 of 2011	Tax administration, submissions, correspondence and record-keeping documents, where applicable
Value-Added Tax Act 89 of 1991	VAT records, where applicable
Basic Conditions of Employment Act 75 of 1997	Employment and remuneration records, where applicable
Labour Relations Act 66 of 1995	Employment-related records, where applicable
Unemployment Insurance Act 63 of 2001 and Unemployment Insurance Contributions Act 4 of 2002	UIF-related records, where applicable
Protection of Personal Information Act 4 of 2013	Privacy, security and personal-information processing records
Promotion of Access to Information Act 2 of 2000	PAIA Manual, access requests and related records
Electronic Communications and Transactions Act 25 of 2002	Electronic communications and website-related records, where applicable

This list is not exhaustive. Whether a particular statute applies depends on Mambodla's activities and circumstances at the relevant time.

7. Subjects on which Mambodla holds records and categories of records

Subject	Categories of records
Corporate and governance	Incorporation records, company registers, resolutions, policies, governance and statutory records
Finance and accounting	Financial statements, ledgers, invoices, receipts, banking records, budgets and supporting accounting records
Tax and statutory compliance	Tax returns, working papers, SARS correspondence, registrations, submissions and supporting records, where applicable
Client and professional services	Enquiries, proposals, engagement records, client correspondence,

Subject	Categories of records
	accounting records supplied for services, working papers and deliverables
Payroll services	Payroll instructions, employee payroll data, payroll calculations, reports and related statutory submissions where services are provided
Human resources	Recruitment, contracts, personnel, leave, remuneration, performance and disciplinary records, where applicable
Suppliers and service providers	Supplier details, agreements, invoices, correspondence and service records
Website, technology and communications	Website content, contact-form enquiries, email correspondence, technical logs and security or diagnostic records
Marketing and intellectual property	Brand materials, publications, website content, articles, graphics and marketing records
Legal, privacy and compliance	Contracts, legal correspondence, policies, PAIA/POPIA records, complaints, data-subject requests and compliance documentation

8. Processing of personal information

8.1 Purposes of processing

Mambodla may process personal information to respond to enquiries, take steps before entering into professional engagements, provide accounting, tax, payroll and business advisory services, administer client and supplier relationships, manage employees and contractors, maintain business and statutory records, operate and secure its website and systems, and comply with legal, tax, accounting, professional and regulatory obligations.

8.2 Categories of data subjects and information

Data subjects	Personal information that may be processed
Prospective and existing clients	Names, contact details, identification or registration information, financial and tax information, correspondence, engagement information and records supplied for professional services
Client employees and representatives	Names, contact information, employment and payroll information, identification or tax-related information where required for agreed services
Employees and applicants	Contact details, identification information, qualifications, employment history, remuneration, banking details and other employment-related information, where applicable
Suppliers, contractors and service providers	Names, business contact details, registration and tax information, banking information, contracts, invoices and correspondence
Website visitors and enquirers	Names, email addresses, telephone numbers, enquiry content, service interests and standard technical request information such as IP address, browser/device data, timestamps and security logs
Directors, officers and business representatives	Identification, contact, statutory, governance and professional information required for business administration and compliance

8.3 Recipients or categories of recipients

Information category	Potential recipients
Client and tax information	SARS, regulators, courts, public authorities or other recipients where disclosure is required or permitted by law; client-authorised recipients where applicable
Website enquiries and technical information	FormSubmit, Netlify, Google services and other technology providers used to operate or deliver the website and communications
Financial and transactional records	Banks, payment or financial-service providers, auditors, accountants or professional advisers where reasonably necessary
Employment and payroll information	SARS, UIF or other statutory bodies and service providers where required for payroll or employment administration
Legal and compliance information	Legal advisers, regulators, courts or competent authorities where reasonably necessary or legally required

8.4 Planned transborder flows of personal information

Some technology providers used by Mambodla, including website hosting, form-delivery and font-delivery providers, may process personal information or technical information outside South Africa. Any cross-border transfer of personal information will be handled in accordance with section 72 of POPIA or another applicable lawful basis.

8.5 Information security measures

Mambodla applies reasonable technical and organisational safeguards appropriate to the nature of the information and the risks involved. Measures may include access controls, password protection, device and network security, restricted access to client information, use of reputable service providers, confidentiality obligations, backups where appropriate, security monitoring and incident-response procedures. Safeguards are reviewed and adjusted as reasonably necessary.

9. How to request access to a record

A person requesting access to a record of Mambodla under section 50 of PAIA must show that the record is required for the exercise or protection of a right, comply with the procedural requirements of PAIA and the Regulations, and the request must not be subject to a lawful ground of refusal.

A requester should complete the prescribed Form 2: Request for Access to Record and submit it to the Information Officer by email or at the physical/service address stated in this Manual. The form should identify the requester and the requested record sufficiently, explain the right to be exercised or protected and why the record is required for that purpose, state the preferred form of access, and provide any other information required by the prescribed form.

The prescribed PAIA forms are available from the Information Regulator at inforegulator.org.za/paia/. If a requester cannot complete the form because of illiteracy or disability, Mambodla will provide reasonable assistance as required by law.

10. Fees, decision and grounds for refusal

PAIA permits prescribed request, reproduction, access and related fees to be charged in appropriate circumstances. Where a fee is payable, Mambodla will notify the requester in the prescribed manner before further processing or before access is provided, as applicable.

Mambodla will consider a properly submitted request and communicate its decision within the period prescribed by PAIA, subject to any lawful extension. Access may be refused where PAIA permits or requires refusal, including to protect personal information of third parties, confidential commercial information, privileged records, safety or security interests, or other protected interests recognised by law.

11. Complaints and other remedies

There is no internal appeal procedure against the decision of the head of a private body under PAIA. A requester or affected third party may, subject to PAIA, lodge a complaint with the Information Regulator or approach a competent court.

Information Regulator contact channels include:

- PAIA complaints: PAIAComplaints@inforegulator.org.za
- General enquiries: enquiries@inforegulator.org.za
- Telephone: 010 023 5200 | Toll-free: 0800 017 160
- Physical address: Woodmead North Office Park, 54 Maxwell Drive, Woodmead, Johannesburg, 2191
- Website: inforegulator.org.za

12. Availability of this Manual

A copy of this Manual will be made available on Mambodla's website at mambodla.co.za, for inspection at the physical/service address during normal business hours by prior arrangement, to a person on request subject to any prescribed fee, and to the Information Regulator on request.

This Manual is currently issued in English. Mambodla will review any further language-publication requirements and make additional versions available where required by applicable law or the Information Regulator.

13. Updating of this Manual

The head of Mambodla will review and update this Manual on a regular basis and whenever material changes to the business, categories of records, processing activities, service providers or legal requirements make an update necessary.

Issued by

Simphiwe Maphumulo
Head of private body / Information Officer
Mambodla (Pty) Ltd

Prepared with reference to section 51 of PAIA, POPIA, the Regulations Relating to the Promotion of Access to Information, 2021, and the Information Regulator's private-body PAIA Manual template.