

M Melnick Financial Services CC

(Registration Number: 1988/24222/23)

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

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

Section 51 Manual of M Melnick Financial Services CC (Registration Number: 1988/24222/23)

1. Contact Particulars

Head of business:	Michael George Melnick	Information Officer:	Michael George Melnick
Postal Address:	PO Box 167328 Brackendowns Alberton 1454	Physical Address:	2 Hennie Alberts Street Brackenhurst Alberton 1448
Telephone Number:	011 867 2616	Fax Number:	011 867 2632

2. Introduction

Provide the services of Accountants, Accounting Officers, Business Advisors to Owner Drivers, Bookkeepers, Financial Consultants, Income Tax Consultants, Life Assurance Brokers, Unit Trusts and Medical Aid Brokers, Preparation of Annual Financial Statements and Small Business Trainers.

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) 887-3600

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 procedure prescribed in terms of The Act. Copies of the prescribed forms to be completed for submitting a request, are available from M Melnick Financial Services CC

5. Information available in terms of other legislation

Information is available in terms of certain provisions of the following legislation:

- 5.1 Basic Conditions of Employment Act 75 of 1997
- 5.2 BBBEE Act 53 of 2003
- 5.3 Companies Act 71 of 2008
- 5.4 Close Corporations Act 69 of 1984
- 5.5 Compensation for Occupational Injuries and Health Diseases Act 130 of 1993
- 5.6 Competition Act 89 of 1998
- 5.7 Consumer Protection Act 68 of 2008
- 5.8 Copyright Act 98 of 1978
- 5.9 Criminal Procedures Act 51 of 1977
- 5.10 Income Tax Act 58 of 1962
- 5.11 Labour Relations Act 66 of 1995
- 5.12 National Credit Act 34 of 2005
- 5.13 Protection of Information Act 84 of 1982
- 5.14 Promotion of Access to Information Act 2 of 2000
- 5.15 Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000
- 5.16 Protection of Businesses Act 99 of 1978
- 5.17 Regulation of Interception of Communications and Provision of Communication Related Information Act 70 of 2002
- 5.18 Skills Development Levies Act 9 of 1999
- 5.19 Skills Development Act 97 of 1998
- 5.20 Unemployment Contributions Act 4 of 2002
- 5.21 Unemployment Insurance Act 63 of 2001
- 5.22 Value Added Tax Act 89 of 1991

6. Information Automatically available

- 6.1 Reports

7. Information available in terms of The Act

The subjects on which the business holds records and the categories on each subject are listed below. Please note that a requestor is not automatically allowed access to these records and that access to them may 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. Insurance records
- 7.1.13. Investment records
- 7.1.14. Compiler's reports
- 7.1.15. Accounting officer's reports
- 7.1.16. Capital Expenditure
- 7.1.17. Credit agreements
- 7.1.18. Record of assets
- 7.1.19. Record of liabilities
- 7.1.20. record of loans to related parties
- 7.1.21. Record of liabilities and obligations
- 7.1.22. Record of property held
- 7.1.23. Record of revenue
- 7.1.24. Record of expenses

7.2. Insurance

- 7.2.1. Claim records
- 7.2.2. Details of coverage, limits and insurers
- 7.2.3. Insurance policies

7.3. Personnel Records

- 7.3.1. Arbitration awards
- 7.3.2. Bargaining Council documents
- 7.3.3. Disciplinary records
- 7.3.4. Employee information records
- 7.3.5. Employee loans
- 7.3.6. Employee remuneration
- 7.3.7. Employee date of birth
- 7.3.8. Employment contracts
- 7.3.9. IRP5 and IT3 certificates
- 7.3.10. Name and occupation of each employee
- 7.3.11. Payrol
- 7.3.12. Particulars of each employee
- 7.3.13. Personnel file
- 7.3.14. Policies and procedures
- 7.3.15. Provident fund information
- 7.3.16. Records of strikes, lockouts or protest action
- 7.3.17. Salary and wage registers
- 7.3.18. Salary slips and wage records
- 7.3.19. Staff records after employment
- 7.3.20. UIF, PAYE and SDL returns
- 7.3.21. Workman's Compensation documents

7.4. Tax

- 7.4.1. Income tax returns
- 7.4.2. Provisional tax returns
- 7.4.3. Tax assessments
- 7.4.4. Documents relating to where the objection and appeal is lodged
- 7.4.5. Records relating to taxable gain or assessed capital loss
- 7.4.6. VAT documents
- 7.4.7. Vendors information
- 7.4.8. Documentary proof substantiating the zero rating of supplies

7.5. Statutory Close Corporation Records

- 7.5.1. Annual Statutory returns
- 7.5.2. Founding Statement and amendments

8. Requesting Procedures

A person who wants access to the records must complete the necessary request form, that is available at the office of M Melnick Financial Services CC, 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 M Melnick Financial Services CC and from the South African Human Rights Commission.