

Accounting Standards Board

**Manual on the Promotion of Access
to Information Act, 2000**

**(Act No. 2 of 2000)
("the Act")**

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Overview

The Accounting Standards Board (ASB) holds a substantial amount of information that it gathers during the course of its primary function of setting accounting standards for the public sector. This information is of interest to preparers, users, legislators, investors (where applicable in public entities) and auditors in government departments, public entities, constitutional institutions, municipalities and boards, commissions, companies, corporations, funds or other entities under the ownership control of a municipality, as well as parliament and the provincial legislatures (entities).

The sections that follow define the ASB, the procedure for making a request for any ASB record of information and, if necessary, the procedure for lodging an internal appeal in terms of the Act. All receipts requests are received at the offices of the ASB, so that it is easy to track them and respond within the timeframe set by the Act.

In many cases it will not be necessary to make a formal request in terms of the Act, as the information available from the ASB website at www.asb.co.za will satisfy your request.

ASB's information officer is the Chief Executive Officer, Ms Erna Swart, and all requests can be addressed to her.

If you wish to make a request in terms of the Act, you should complete the request form in Annexure 1 and address it to the information officer.

Information Officer	Phone	Fax	E-mail
Ms Erna Swart	011-697 0660	011-697 0666	ernas@asb.co.za

Address:

Physical Address	Postal Address
International Business Gateway Cor New & 6 th Roads Midridge Office Estate Building A, Ground Floor Midrand	ASB P O Box 74129 Lynnwood Ridge 0040

The Information Officer will reply within 30 days (60 days where requests are onerous) to inform you whether your request has been granted or refused.

In certain circumstances you will be required to pay a fee to the ASB before your request is considered or the records that you have requested are made available to you. Where the time to prepare the records for disclosure is likely to exceed six hours, ASB will only continue processing your request after you have paid a deposit.

Access to records will be granted in the format requested or in the format that the records exist, if the requested format is not available.

The guide will be available from the Human Rights Commission.

Please direct any queries to:

The Human Rights Commission

Postal address: Private Bag 2700
HOUGHTON
2041

Telephone: +27 11 484 8300

Facsimile: +27 11 484 0582

Website: <http://www.sahrc.org.za>

This is the first edition of the ASB manual in terms of the Act. It will change and develop as the ASB and requesters explore the practical implementation of the Act, the balance the Act seeks to strike between the right to information and other rights, such as that of privacy.

If you have any problems or difficulty in using the manual, please do not hesitate to contact the information officer for assistance.

1. ASB OBJECTIVE

The ASB was established in accordance with section 87 of the Public Finance Management Act, Act 1 of 1999, as amended to set Standards of Generally Recognised Accounting Practices for the public sector.

2. ASB FUNCTION

(1) The ASB must:

(a) Set Standards of Generally Recognised Accounting Practices as required by section 216(1)(a) of the Constitution, for the annual financial statements of –

- * Government Departments
- * Public entities
- * Constitutional institutions
- * Municipalities and boards, commissions, companies, corporations, funds or other entities under the ownership control of a municipality, and
- * Parliament and the provincial legislatures;

(b) Prepare and publish directives and guidelines concerning the standards set in terms of paragraph (a);

(c) Recommend to the Minister effective dates of implementation of these standards for the different categories of institutions to which these standards apply; and

(d) Perform any other function incidental to advancing financial reporting in the public sector.

(2) In setting standards the Board must take into account all relevant factors, including –

- (a) best accounting practices, both locally and internationally; and
- (b) the capacity of the relevant institutions to comply with the standards.

(3) The Board may set different standards for different categories of institutions to which these standards apply.

(4) The standards set by the Board must promote transparency in and effective management of revenue, expenditure, assets and liabilities of the institutions to which these standards apply.

In the light of the above, the ASB envisages establishing high quality accounting standards to improve uniformity of practice by professional accountants in the public sector.

3. PUBLIC INVOLVEMENT

Although the ASB is responsible for issuing accounting standards for the public sector, regulations in terms of those standards are made by the Minister of Finance.

The ASB follows a process of setting standards that is both conventional and transparent. The following steps are followed:

- * Appoint a project group to formulate the scope of a proposed project or standard
- * Develop and publish a draft statement of principles or similar discussion document for comment
- * Following the receipt and review of comments, develop and publish an exposure draft for comment
- * Following the receipt and review of comments, issue a final standard

The board usually exposes a proposed Standard by publishing it in the Government Gazette and website, for a reasonable time (at least four months) to allow all its constituents to consider and comment. This provides an opportunity for those affected by the Board's pronouncement to present their views before the pronouncement is finalised and approved by the Board. The Board considers all comments received in Exposure Drafts and makes such modifications as it considers appropriate in the light of its objectives.

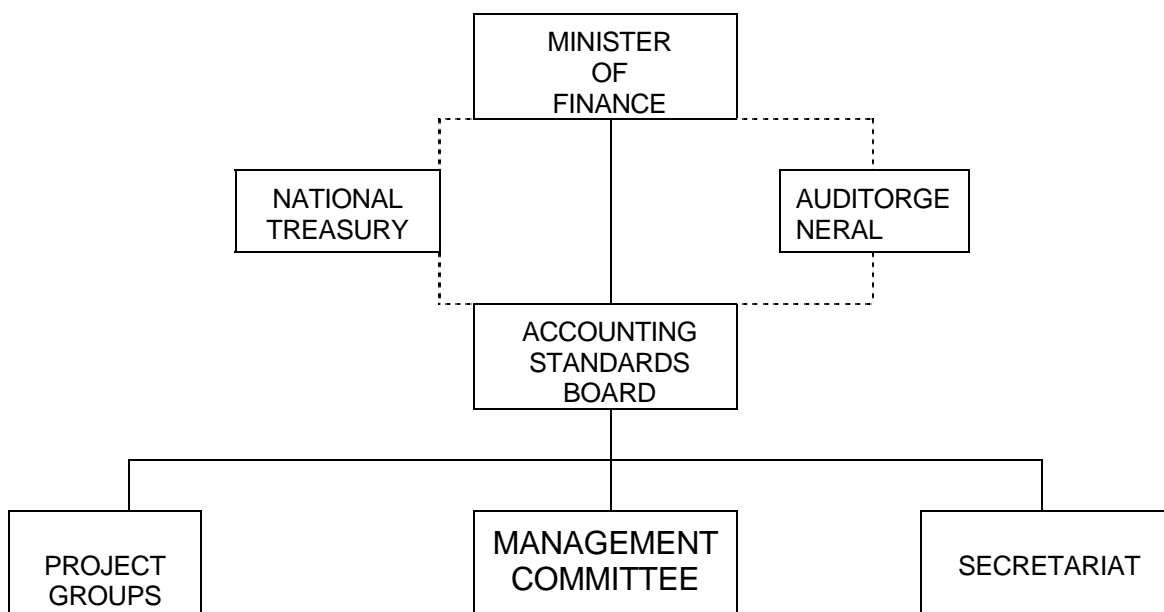
The ASB welcomes representation regarding standards. These representations should be sent to the relevant person indicated on the documents.

4. ASB SERVICES

The services the ASB provide are generally aimed at promoting voluntary compliance with and knowledge of South African Public Sector Accounting Standards as pronounced. Although the Board will not do training, education or capacity-building regarding or implement the standards and guidelines in the public sector it would do everything to promote the implementation of those standards and guidelines by making its research available, ensuring access to the standards and guidelines and encourage the training and educating of users of the standards and guidelines. The Board will assist National Treasury in the development of criteria to be used in the accreditation of GRAP training material developed by service providers.

5. ASB Structure

The following diagram sets out the structure of the Board.



6. CONTACT DETAILS

The ASB's information officer is the Chief Executive Officer, Ms Erna Swart.

If you wish to make a request for access to the ASB's information your request should be clearly addressed to the information officer to ensure that your requests are properly tracked and that a response reaches you within the time permitted by the Act.

Information Officer	Phone	Fax	E-mail
Ms Erna Swart	011-697 0660	011-697 0666	ernas@asb.co.za

Address:

Physical Address	Postal Address
International Business Gateway Cor New & 6 th Roads Midridge Office Estate Building 1, Ground Floor Midrand	ASB P O Box 74129 Lynnwood Ridge 0040

7. ASB RECORDS

The records of the ASB as the public sector accounting standard setter, can be classified into three broad categories:

7.1 Accounting standards information

These records include copies of Accounting Standards, copies of Exposure drafts and invitations to comment, ASB Board and project groups agenda papers.

7.2 Personnel information

These records include information on employment policy, contracts of employment of all personnel of the ASB, evaluative records and salary information.

7.3 Business records

These records include the ASB financial records of own accounts, contracts, minutes of various committees, operational records, business plan and work plan.

8. RECORDS AUTOMATICALLY AVAILABLE

The ASB publishes a broad range of information material on its website at www.asb.co.za. This includes:

- Copies of accounting standards
- Copies of exposure drafts and Invitations to Comment
- ASB meeting agenda papers
- Correspondence from constituents, including responses to Exposure Drafts and Invitations to Comment
- Internal technical and administrative papers, including project proposals, key decisions questionnaires, draft Exposure Drafts and draft Accounting Standards
- Annual reports
- Minutes of committee meetings
- Newsletters
- Manual on Promotion of Access to Information Act, 2000

9. HOW TO OBTAIN ACCESS TO RECORDS HELD BY THE ASB

The steps below have been designed to ensure that your request for access to records of information held by the ASB is dealt with quickly and efficiently as possible. These steps apply whether you are an internal or external requester.

9.1 Preliminary steps

Consider whether the record you wish to request relates to information about the ASB or information the ASB is most likely to hold or have under its control. Requests for records that are most likely to be held or be under the control of another body should be directed to that body.

Review the information available from the ASB website at www.asb.co.za to see if it will satisfy your request.

9.2 Completing the request form

If you are satisfied that you still wish to make a request for records, you must fill in Form A, which you will find in Annexure 1 to this manual. The request must be made in person or by e-mail, fax, or post to the Information Officer listed in part 6 of this manual. If you have not received acknowledgement of receipt of your request within 14 days, please contact the Deputy Information Officer to ensure that your request has been received.

Some important points to remember when completing your requests form:

- Each section of the form contains instructions that should be followed to improve the likelihood of your request being granted.
- If you are requesting records on behalf of another person, you must provide a copy of the mandate authorising you to act on behalf of that person.
- You should provide as detailed as possible a description of the records you are requesting to enable the Information Officer to identify them.

If you are experiencing difficulties in completing the request form or have a disability that prevents you from completing it, please do not hesitate to contact the Information officer for assistance. She will be happy to assist you in completing the form, as well as sending you a written copy of the completed form which she has completed on your behalf.

9.3 Fees

It may be necessary to pay fees for access to records in terms of the Act. These fees are the request fee and the access fee.

- Request fees: If you request access to a record containing personal information about yourselves you will not be required to pay the request fee. Any other request must be accompanied by the required request fee.
- Access fee: If the request is granted then an access fee must be paid for the reproduction of records and for time in excess of one hour to search and prepare the records for disclosure. Where the time to prepare the records for disclosure is likely to exceed six hours, a deposit of one third of the anticipated access fee may be required as a deposit, unless otherwise agreed.

You may pay the fees either in cash at the ASB offices or by cheque (drawn in favour of the Accounting Standards Board). A receipt will be issued for cash payments and a copy of the deposit slip should be provided to the Information Officer as proof of payment. All payments must be in South African currency.

The fee structure is set by regulation and is reproduced in Annexure 2 to this manual.

9.4 Taking a decision on your request

The Information Officer is required to take a decision on your request within 30 days (60 days in certain circumstances) of receipt of your request, failing which your request is deemed to have been refused. You will be notified of the Information Officer's decision in the manner specified in your request form.

You will be given access to a record of information if –

- (i) You have complied with all procedural requirements in the Act relating to the request for access to that record, that is –
- The request is properly made on the proposed form
 - You have furnished proof of authority to act on another's behalf, if you are not making the request on your own behalf
 - The record you have requested is sufficiently described to enable the Information Officer to identify it
 - You have paid the required fees
 - Access to the record is not refused on one or more grounds of refusal in the Act. The ground for refusal in the Act fall into the following categories:
 - Mandatory protection of privacy of a third party who is a natural person;
 - Mandatory protection of certain records of the ASB;
 - Mandatory protection of commercial information of a third party;
 - Mandatory protection of certain confidential information, and protection of certain other confidential information, of a third party;
 - Mandatory protection of safety of individuals, and protection of property;
 - Mandatory protection of police dockets in bail proceedings of law enforcement and legal proceedings;
 - Mandatory protection of records privileged from production in legal proceedings;
 - Defence, security and international relations of the Republic;
 - Economic interest and financial welfare of the Republic and commercial activities of public bodies;
 - Mandatory protection of research information of a third party, and protection of research information of a public body;
 - Operations of public bodies; and
 - Manifestly frivolous or vexatious requests, or substantial, unreasonable diversion of resources.

9.5 Appealing a decision

Should you not be satisfied with the decision of the Information Officer or the deemed refusal of your request, you are entitled to lodge an internal appeal in respect of that decision or deemed refusal.

The internal appeal must be noted in writing using Form B, which you will find in Annexure 3 to this manual. You must set out the grounds for the appeal in respect of each record sought. The internal appeal must generally be lodged within 60 days of the receipt of the Information Officer's decision or the date of the deemed refusal. It must be lodged in person or by e-mail, fax, or post with the Information Officer to whom you have sent your original request. The Information Officer will then forward your appeal, together with the reasons for her decision, to the ASB Board for a decision.

If you have not received an acknowledgement of receipt of your appeal within 14 days, please contact the Information Officer to ensure that your appeal has been received.

Should you not be satisfied with the decision of the Board, you may apply to Court for relief. On hearing such an application the Court may grant a just and equitable order including:

- Confirming, amending or setting aside the decision that is the subject of the application;
- Requiring the Information Officer to take some action or to refrain from taking such action as the Court considers necessary within the period mentioned in the order;
- Granting an interdict, interim or specific relief, declaratory order or compensation; or
- Costs.

10. HUMAN RIGHTS COMMISSION'S GUIDE TO THE ACT

The guide will be available from the South African Human Rights Commission by not later than August 2003.

Please direct any queries to:

The South African Human Rights Commission: PAIA Unit
Research and Documentation Department
Private Bag 2700
Houghton
2041

Telephone: 011-484 8300
Fax: 011-484 1360
Website: <http://www.sahrc.org.za>
E-mail: PAIA@sahrc.org.za

11. USEFUL REFERENCE

The Act <http://www.gov.za/gazette/acts/2002/a2-00.pdf>
The Act's Regulations <http://www.doj.gov.za/reg/reg187.pdf>
ASB Website <http://www.asb.co.za>

FORM A
REQUEST FOR ACCESS TO RECORDS OF THE ASB
 (Section 18(1) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))

A. Particulars of the ASB

The name and postal or physical address, fax number or email address of the Information Officer must be stated below

Attention: Ms Erna Swart

Address: P O Box 74129

Lynnwood Ridge

0040

E-mail: ernas@asb.co.za

B. Particulars of person requesting access to the record

- (a) The particulars of the person who requests access to the record must be recorded below.*
(b) Furnish an address and/or fax number in the Republic to which information must be sent.
(c) Proof of the capacity in which the request is made, if applicable, must be attached.

Full name and surname _____

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 on another person

Full name and surname _____

Identity/company number _____

F. Forms of access to records

Mark the appropriate box with an "X".

- (a) Your indication as to the required form of access depends 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 required.

If you are prevented by a disability from reading, viewing or listening to the record in a form 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:

1. If the record is in written or print form, would you like:

(a) A copy of the record		(b) An inspection of the record	
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2. If record consists of visual images (including photographs, slides, video recordings, computer-generated images, sketches, etc):

View the image		Copy of the image		Transcription of the images	
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3. If record consists of recorded words or information which can be reproduced in sound:

Listen to the sound track (audio cassette)		Transcription of soundtrack (written or printed document)	
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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 (stiffy or compact disc)	
------------------------	--	---	--	---	--

If you requested a copy or transcription of a record above, do you wish the copy or transcript to be posted to you? A postal fee is payable	YES	NO
--	------------	-----------

Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available.

In which language would you prefer the record? _____

G. Notice of decision regarding request for access

You will be notified in writing whether your request has been approved or denied. If you also 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?

Signed at _____ this _____ day of _____ 20_____

Signature of requester/person on whose
behalf request is made

FOR OFFICE USE

Reference number allocated: _____

Request received by: _____

Request received on: _____

Request fee (if any): _____

Access fee: _____

Decision: _____

Signature of Information Officer: _____

Date: _____

FEES IN RESPECT OF PUBLIC BODIES

IN TERMS OF GOVERNMENT NOTICE NO. R. 187

IN GOVERNEMENT GAZETTE 23119 OF 15 FEBRUARY 2002

1. The fee for a copy of the manual as contemplated in regulation 5(c) is R0.60 for every photocopy of an A4-size page or part thereof.
2. The fees for reproduction referred to in regulation 7(1) are as follows:

		R
(a)	For every photocopy of an A4-size page or part thereof	0.60
(b)	For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	0.40
(c)	For a copy in a computer-readable form on –	
	(i) Stiffy disc	5,00
	(ii) Compact disc	40,00
(d)	(i) For a transcription of visual images, For an A4-size page or part thereof	22,00
	(ii) For a copy of visual images	60,00
(e)	(i) For a transcription of an audio record, For an A4-size page or part thereof	12,00
	(ii) For a copy of an audio record	17,00

3. The **request fee** payable by every requester, other than a personal requester, referred to in regulation 7(2) is **R35,00**.
4. The access fees payable by a requester referred to in regulation 7(3) are as follows:

		R
(1) (a)	For every photocopy of an A4-size page or part thereof	0,60
(b)	For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	0,40
(c)	For a copy in a computer-readable form on –	
	(i) stiffy disc	5,00
	(ii) Compact disc	40,00
(d)	(i) For a transcription of visual images For an A4-size page or part thereof	22,00
	(ii) For a copy of visual images	60,00
(e)	(i) For a transcript of an audio record, For a A4-size page or part thereof	12,00
	(ii) For a copy of an audio record	17,00
(f)	To search for and prepare the record for disclosure, R15,00 for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation.	
(2)	For purposes of section 22(2) of the Act, the following applies:	
	(a) Six hours as the hours to be exceeded before a deposit is payable; and	
	(b) One third of the access fee is payable as a deposit by the requester.	
(3)	The actual postage is payable when a copy of a record must be posted to a requester.	

Annexure A to Government Notice No. R 187 provides that: “Public and private bodies registered under the Value-Added Tax Act, 1991 (Act No. 89 of 1991), as vendors may add value-added tax to all fees...” The ASB is not registered as a vendor and will not add VAT to the prescribed fees. The above fees are therefore **inclusive** of VAT.

FORM B
NOTICE OF INTERNAL APPEAL
 (Section 75 of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))

A. Particulars of the ASB

The name and postal or physical address, fax number or e-mail address of the information office must be stated below

Attention: Ms Erna Swart

Address: PO Box 74129
 Lynnwood Ridge
 0040

E-mail: ernas@asb.co.za

B. Particulars of person requesting access to the record

(d) The particulars of the person who requests access to the record must be recorded below.
(e) Furnish an address and/or fax number in the Republic to which information must be sent.
(f) Proof of the capacity in which the request is made, if applicable, must be attached.

Full Name and Surname _____

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 on another person

Full name and surname _____

Identity/Company number _____

D . The decision against which the internal appeal is lodged

Mark the decision against which the internal appeal is lodged with an “X” in the appropriate box:	
Refusal of request for access	
Decision regarding fees determined in terms of section 22 of the Act	
Decision regarding the extension of the period within which request must be dealt with in terms of section 26(1) of the Act	
Decision in terms of section 29(3) of the Act to refuse access in the form as requested by the requester	
Decision to grant request for access	

E. Grounds for appeal

If the provided space is inadequate please continue on a separate page and attach it to this form.
You must sign all the additional pages.

State the grounds upon which the internal appeal is based:

State any other information that may be relevant in considering the appeal:

F. Notice of decision on appeal

You will be notified in writing of the decision on your internal appeal. If you also 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?

Signed at _____ this _____ day of _____ 20_____

SIGNATURE OF APPELLANT

FOR OFFICE USE

Appeal received by: _____

Appeal received on: _____

Appeal fee: _____

Submitted to Relevant Authority on: _____

Outcome of Appeal: _____

New decision, (if applicable) _____

Signature of Relevant Authority: _____

Date of decision: _____