



PAIA MANUAL

**Prepared in terms of section 14 of the
Promotion of Access to Information Act
2 of 2000 (as amended)**

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1. LIST OF ACRONYMS AND ABBREVIATIONS

- | | | |
|-----|--------------------|--|
| 1.1 | “CEO” | Chief Executive Officer |
| 1.2 | “DIO” | Deputy Information Officer; |
| 1.3 | “IO“ | Information Officer; |
| 1.4 | “Minister” | Minister of Justice and Correctional Services; |
| 1.5 | “PAIA” | Promotion of Access to Information Act No. 2 of 2000 as amended; |
| 1.6 | “PFMA” | Public Finance Management Act No.1 of 1999 as amended; |
| 1.7 | “POPIA” | Protection of Personal Information Act No.4 of 2013; |
| 1.8 | “Regulator” | Information Regulator. |

2. PURPOSE OF PAIA MANUAL

This PAIA Manual is useful for the public to-

- 2.1 check the nature of the records which may already be available at the Accounting Standards Board, without the need for submitting a formal PAIA request;
- 2.2 have an understanding of how to make a request for access to a record of the Accounting Standards Board
- 2.3 access all the relevant contact details of the persons who will assist the public with the records they intend to access;
- 2.4 know all the remedies available from the Accounting Standards Board regarding request for access to the records, before approaching the Regulator or the Courts;
- 2.5 the description of the services available to members of the public from the Accounting Standards Board, and how to gain access to those services;
- 2.6 a description of the guide on how to use PAIA, as updated by the Regulator and how to obtain access to it;
- 2.7 if the body will process personal information, the purpose of processing of personal information and the description of the categories of data subjects and of the information or categories of information relating thereto;
- 2.8 know if the Accounting Standards Board has planned to transfer or process personal information outside the Republic of South Africa and the recipients or categories of recipients to whom the personal information may be supplied; and

2.9 know whether the Accounting Standards Board has appropriate security measures to ensure the confidentiality, integrity and availability of the personal information which is to be processed.

3. ESTABLISHMENT OF THE ACCOUNTING STANDARDS BOARD

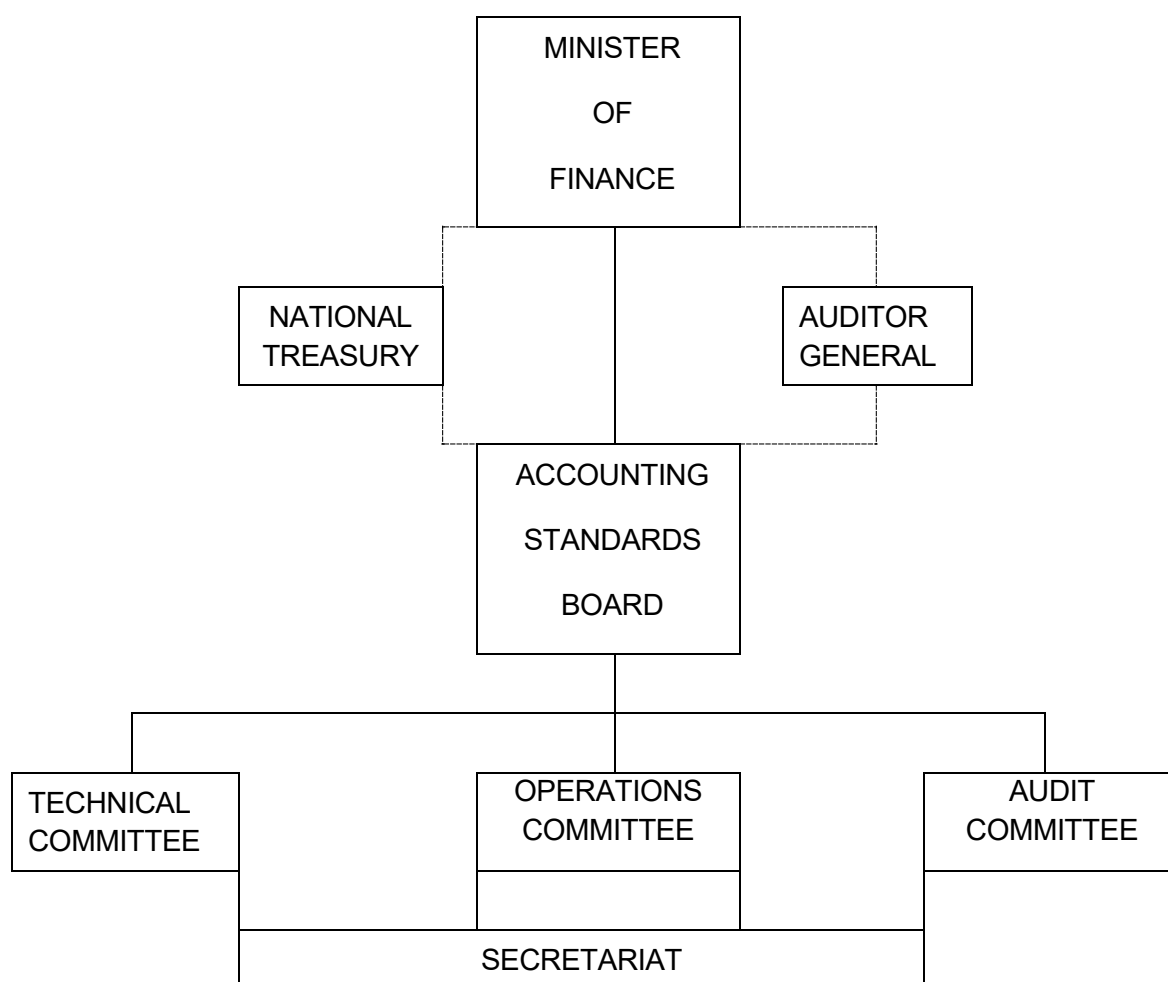
3.1. Objectives/Mandate

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.

4. STRUCTURE OF THE ACCOUNTING STANDARDS BOARD AND FUNCTIONS

4.1. Structure

The following diagram sets out the structure of the Board.



4.2 Functions

- (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;

Although the Board develops Standards of GRAP for entities, the Board has approved the application of International Financial Reporting Standards (IFRS[®] Standards) issued by the International Accounting Standards Board[®] for public entities that meet the criteria outlined in the Directive on *The Selection of an Appropriate Reporting Framework by Public Entities*; and entities under the ownership control of any of these entities.

The Minister of Higher Education and Training has approved the use of Standards of GRAP by public Technical Vocational and Educational Colleges (TVET) and Continuing Educational Colleges (CET).

- (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 best accounting practices, both locally and internationally; and 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.

5. KEY CONTACT DETAILS FOR ACCESS TO INFORMATION OF THE ACCOUNTING STANDARDS BOARD

5.1. Chief Information Officer

Name: Jeanine Poggiolini
Tel: 0116970660
Email: jeaninep@asb.co.za
Fax number: 0116970666

5.2. Deputy Information Officer

Name: Shereen Peter
Tel: 0116970660
Email: shereenp@asb.co.za
Fax Number: 0116970666

5.3 Access to information general contacts

Email: info@asb.co.za

5.4 **National / Head Office**

Postal Address: Private Bag, X115, Pretoria, 0001
Physical Address: Office of the Accountant-General
17th Floor
240 Madiba Street
Pretoria
0001
Telephone: 0116970660
Email: info@asb.co.za
Website: <https://www.asb.co.za>

6. DESCRIPTION OF ALL REMEDIES AVAILABLE IN RESPECT OF AN ACT OR A FAILURE TO ACT BY THE ACCOUNTING STANDARDS BOARD

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.

7. GUIDE ON HOW TO USE PAIA AND HOW TO OBTAIN ACCESS TO THE GUIDE

7.1. The Regulator has, in terms of section 10(1) of PAIA, updated and made available the revised Guide on how to use PAIA (“Guide”), in an easily comprehensible form and manner, as may reasonably be required by a person who wishes to exercise any right contemplated in PAIA and POPIA.

7.2. The Guide is available in each of the official languages.

7.3. The aforesaid Guide contains the description of-

7.3.1. the objects of PAIA and POPIA;

7.3.2. the postal and street address, phone and fax number and, if available, electronic mail address of-

7.3.2.1. the Information Officer of every public body, and

7.3.2.2. every Deputy Information Officer of every public and private body designated in terms of section 17(1) of PAIA¹ and section 56 of POPIA²;

¹ Section 17(1) of PAIA- *For the purposes of PAIA, each public body must, subject to legislation governing the employment of personnel of the public body concerned, designate such number of persons as deputy information officers as are necessary to render the public body as accessible as reasonably possible for requesters of its records.*

² Section 56(a) of POPIA- *Each public and private body must make provision, in the manner prescribed in section 17 of the Promotion of Access to Information Act, with the necessary changes, for the designation of such a number of persons, if any, as deputy information officers as is necessary to perform the duties and responsibilities as set out in section 55(1) of POPIA.*

- 7.3.3. the manner and form of a request for-
 - 7.3.3.1. access to a record of a public body contemplated in section 11³; and
 - 7.3.3.2. access to a record of a private body contemplated in section 50⁴;
- 7.3.4. the assistance available from the Information Officer of a public body in terms of PAIA and POPIA;
- 7.3.5. the assistance available from the Regulator in terms of PAIA and POPIA;
- 7.3.6. all remedies in law available regarding an act or failure to act in respect of a right or duty conferred or imposed by PAIA and POPIA, including the manner of lodging-
 - 7.3.6.1. an internal appeal;
 - 7.3.6.2. a complaint to the Regulator; and
 - 7.3.6.3. an application with a court against a decision by the information officer of a public body, a decision on internal appeal or a decision by the Regulator or a decision of the head of a private body;
- 7.3.7. the provisions of sections 14⁵ and 51⁶ requiring a public body and private body, respectively, to compile a manual, and how to obtain access to a manual;
- 7.3.8. the provisions of sections 15⁷ and 52⁸ providing for the voluntary disclosure of categories of records by a public body and private body, respectively;

³ Section 11(1) of PAIA- A requester must be given access to a record of a public body if that requester complies with all the procedural requirements in PAIA relating to a request for access to that record; and access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

⁴ Section 50(1) of PAIA- A requester must be given access to any record of a private body if-

- a) that record is required for the exercise or protection of any rights;
- b) that person complies with the procedural requirements in PAIA relating to a request for access to that record; and
- c) access to that record is not refused in terms of any ground for refusal contemplated in Chapter 4 of this Part.

⁵ Section 14(1) of PAIA- The information officer of a public body must, in at least three official languages, make available a manual containing information listed in paragraph 4 above.

⁶ Section 51(1) of PAIA- The head of a private body must make available a manual containing the description of the information listed in paragraph 4 above.

⁷ Section 15(1) of PAIA- The information officer of a public body, must make available in the prescribed manner a description of the categories of records of the public body that are automatically available without a person having to request access

⁸ Section 52(1) of PAIA- The head of a private body may, on a voluntary basis, make available in the prescribed manner a description of the categories of records of the private body that are automatically available without a person having to request access

7.3.9. the notices issued in terms of sections 22⁹ and 54¹⁰ regarding fees to be paid in relation to requests for access; and

7.3.10. the regulations made in terms of section 92¹¹.

7.4. Members of the public can inspect or make copies of the Guide from the offices of the public or private bodies, including the office of the Regulator, during normal working hours. The Guide can also be obtained-

7.4.1. upon request to the Information Officer;

7.4.2. from the website of the Regulator (<https://www.justice.gov.za/inforeg/>)

8. DESCRIPTION OF THE SUBJECTS ON WHICH THE BODY HOLDS RECORDS AND CATEGORIES OF RECORDS HELD BY THE ACCOUNTING STANDARDS BOARD

Subjects on which the body holds records	Categories of records held on each subject
Business records: Strategic Documents, Plans, Proposals	Annual Reports, Strategic Plan, Annual Performance Plan, Minutes committee meetings, Operational records, Newsletters, PAIA manual
Personnel information	- HR policies and procedures; - Advertised posts; - Employees records; - Learning and development and training plans - Employment equity plan and statistics - Evaluative records - Salary information
Supply chain Management	- Request for Quotation - BEE certificates - References - Supplier contracts
Accounting	- Exposure Drafts and responses

⁹ Section 22(1) of PAIA- The information officer of a public body to whom a request for access is made, must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

¹⁰ Section 54(1) of PAIA- The head of a private body to whom a request for access is made must by notice require the requester to pay the prescribed request fee (if any), before further processing the request.

¹¹ Section 92(1) of PAIA provides that –“The Minister may, by notice in the Gazette, make regulations regarding-
(a) any matter which is required or permitted by this Act to be prescribed;
(b) any matter relating to the fees contemplated in sections 22 and 54;
(c) any notice required by this Act;
(d) uniform criteria to be applied by the information officer of a public body when deciding which categories of records are to be made available in terms of section 15; and
(e) any administrative or procedural matter necessary to give effect to the provisions of this Act.”

Standards Information	<ul style="list-style-type: none"> - Invitations to comment and responses - ASB Board and project groups agenda papers - Internal technical and admin papers including project proposals, key decision questionnaires, draft exposure drafts and draft accounting standards.
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9. CATEGORIES OF RECORDS OF THE ACCOUNTING STANDARDS BOARD WHICH ARE AVAILABLE WITHOUT A PERSON HAVING TO REQUEST ACCESS

Category	Document Type	Available on Website	Available upon request
Tender document	<ul style="list-style-type: none"> - Advertised tender - Name of successful bidder 	X	
Accounting Standards Information	<ul style="list-style-type: none"> - Exposure Drafts and responses - Invitations to comment and responses - ASB Board and project groups agenda papers - Internal technical and admin papers including project proposals, key decision questionnaires, draft exposure drafts and draft accounting standards 	X	
Strategic Documents (Plans and Report)	<ul style="list-style-type: none"> - Organisational profile (Overview, Objectives, Functions, Architecture) - Annual Reports; - Strategic Plan; - Annual Performance Plan; - Strategic and Performance Plans; 	X	

10. SERVICES AVAILABLE TO MEMBERS OF THE PUBLIC FROM THE ACCOUNTING STANDARDS BOARD AND HOW TO GAIN ACCESS TO THOSE SERVICES

10.1 Powers, duties and function

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.

11. PUBLIC INVOLVEMENT IN THE FORMULATION OF POLICY OR THE EXERCISE OF POWERS OR PERFORMANCE OF DUTIES BY THE ACCOUNTING STANDARDS BOARD

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.

12. PROCESSING OF PERSONAL INFORMATION

12.1 Purpose of Processing

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.

12.2 Description of the categories of Data Subjects and of the information or categories of information relating thereto

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).

Categories of Data Subjects	Personal Information that may be Processed
Natural Persons	Names and surname; contact details (contact number(s), fax number, email address);
Juristic Persons	Names of contact persons; Name of legal entity; contact details (contact number(s), fax number, email address);
Employees	Gender, pregnancy; marital status; Race age, language, educational information (qualifications); financial information; employment history; ID number; physical and postal address; contact details (contact number(s), fax number, email address); criminal behaviour; well-being and their relatives (family members) race, medical, gender, nationality, ethnic or social origin, age, physical or mental health, well-being, disability, culture, and language

12.3 The recipients or categories of recipients to whom the personal information may be supplied

Category of personal information	Recipients or Categories of Recipients
Identity number and names, for criminal checks	South African Police Services
Qualifications, for qualification verifications	South African Qualifications Authority
Credit and payment history, for credit information	Credit Bureaus

12.4 Planned transborder flows of personal information

None planned

12.5 General Description of Information Security Measures to be implemented by the responsible party to ensure the confidentiality, integrity and availability of the information

The information is used by the ASB only for the purpose of distributing a Newsletter to subscribers, or as attendance registers, or during consultation process. The information is password controlled and will not be made available for any other purposes or to any other party.

13. AVAILABILITY OF THE MANUAL

13.1 This Manual is made available in the following three official languages-

13.1.1 English;

13.1.2 Afrikaans; and

13.1.3 isiZulu.

13.2 A copy of this Manual or the updated version thereof, is also available as follows-

13.2.1 on <http://www.asb.co.za> if any, of the public body;

13.2.2 at the head office of the public body for public inspection during normal business hours;

13.2.3 to any person upon request and upon the payment of a reasonable prescribed fee; and

13.2.4 to the Information Regulator upon request.

13.3 A fee for a copy of the Manual, as contemplated in annexure B of the Regulations, shall be payable per each A4-size photocopy made.

14. UPDATING OF THE MANUAL

The Accounting Standards Board will, if necessary, update and publish this Manual annually.

Issued by



Jeanine Poggiolini

CEO

22 June 2022

ANNEXURE 1

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 Jeanine Poggiolini

Address: 240 Madiba Street, Pretoria, 0002

E-mail: jeaninep@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

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.

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

How would you prefer to be informed of the decision regarding your request?

Signed at _____ this ____ day of
_____ 20_____

SIGNATURE OF APPELLANT