2022-2032 | INTERNATIONAL DECADE OF
Indigenous Languages

PanSALB
PAN SOUTH AFRICAN LANGUAGE BOARD

ANNUAL REPORT

2021/2022

"One nation many languages"

www.pansalb.org

ANNUAL REPORT

2021/2022

RP239/2022
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LETTER TO THE

SPEAKER OF PARLIAMENT

The Honourable Nosiviwe Mapisa-Nqakula Speaker of the National Assembly.

It gives me great pleasure to submit the Annual Report of the Pan South African Language Board (PanSALB) for the period 1 April 2021 to 31 March 2022.

This report has been prepared for tabling in Parliament in terms of Section 40(1) of the Public Finance Management Act and paragraph 18.2 of the Treasury Regulations, which require the accounting officer to submit an Annual Report with audited financial statements and the Auditor-General's report to Parliament.
Yours faithfully

Yours faithfully

Mr. Lance Schultz
Chief Executive Officer: Pan South African Language Board
Date: 31 August 2022

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PART A

GENERAL INFORMATION

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GENERAL INFORMATION

REGISTERED NAME:
Pan South African Language Board (PanSALB)

REGISTRATION NUMBER:
19814

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Lynwood Manor, Pretoria, 0081

BANKERS:
ABSA

ADDRESS:
230 Van Der Walt Street
Pretoria, 0002

ACRONYMS

AGSA	Auditor-General of South Africa
AFS	Annual Financial Statements
AOP	Annual Operational Plan
APP	Annual Performance Plan
CEO	Chief Executive Officer
CFO	Chief Financial Officer
DPME	Employee Performance Management and Development System
DPSA	Department of Public Service and Administration
DSAC	Department of Sport, Arts and Culture
ENE	Estimates of National Expenditure
EPMDS	Employee Performance Management and Development System
ERP	Enterprise Resource Planning
FAL	First Additional Languages
HR	Human Resources
ICT	Information and Communications Technology
IIAL	Incremental Introduction of African Languages
LHR	Linguistic Human Rights
MEC	Member of the Executive Council
NLB	National Language Body
NLU	National Lexicography Unit
NT	National Treasury
PanSALB	Pan South African Language Board
PFMA	Public Finance Management Act
PLC	Provincial Language Committee
SAHRC	South African Human Rights Commission
SASL	South African Sign Language
SCM	Supply Chain Management
SGB	School Governing Bodies
UNESCO	United Nations Educational, Scientific and Cultural Organization
UOLA	Use of Official Languages Act

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FOREWORD BY THE
CHAIRPERSON OF THE BOARD

PROF LOLIE MAKHUBU-BADENHORST
Chairperson of the Board

INTRODUCTION

The 2021/22 financial year provided an opportunity for the Pan South African Language Board to recalibrate strategic plans to ensure business continuity and to mitigate against the risk presented by the external environment, which, in recent months has been fraught with uncertainty amidst the national disasters that have besieged the country. This period highlighted the increasing need for Government to take cognisance of communication to the citizens of the country through adopting good language management to meet the needs of the people.

It is heart-warming to note the advances made during the period under review, which have been catalysts for sustainable development of indigenous languages. Declared by UNESCO, the much-anticipated International Decade of Indigenous Languages (IDIL 2022-2032) was launched to draw attention to the critical loss of indigenous languages, the urgent need to preserve, revitalise and promote indigenous languages and to create awareness of the importance of maintaining linguistic diversity and multilingualism for societal development. In addition, the Department of Basic Education announced plans to accelerate implementation of the Incremental Introduction of African Languages (IIAL) and to expand implementation for the Mother Tongue-Based Bilingual Education (MTBBE) Programme, which has been piloted in the Eastern Cape Province with much success. PanSALB has played a supporting role in reaching this milestone and has been instrumental in verifying and standardising terminology to ensure that subjects such as Mathematics and Science are made accessible in learners' home languages. Likewise, PanSALB has conducted workshops for School Governing Bodies (SGBs) to develop language policies consistent with the pronouncements made by the Department.

The Language Policy Framework for Public Higher Institutions came into effect on 01 January 2022 and requires all public institutions to develop strategies, policies and implementation plans for promoting meaningful multilingual education. PanSALB will work closely with universities to oversee the implementation of this framework. These coordinated efforts will contribute towards attaining goals set out in the IDIL Global Action Plan to promote inclusive, equitable, intercultural quality education and lifelong learning environments and opportunities in indigenous languages.

SERVICE DELIVERY

The diminishing use of indigenous languages remains a threat to the development and preservation of these languages. Therefore, addressing the structural impediments to the sustainable development of indigenous languages becomes a critical element in advancing the language mandate in the country. The advocacy work conducted by the Institution is constant and has, in the period under review, continued with notable flagship initiatives successfully executed.

The process to effect the Constitutional Amendment Bill to include South African Sign Language (SASL) as one of the official languages of South Africa is in its final stages. This development necessitates the adoption of urgent cross-sectoral policies and programmes to improve the Deaf community's access to quality information and to ensure effective protection of their linguistic rights. Furthermore, PanSALB launched the standardised version of the South African Sign Language National Anthem, which forms part of continued efforts to create conditions for the development of South African Sign Language and promote social cohesion.

Amidst numerous delays due to the constraints of the COVID-19 pandemic, we are pleased to note that the translation of the word list for the N|uu audio-visual dictionary has been completed and is earmarked to be published in the coming months. With only one fluent speaker remaining in the country presently, this remains a priority project for PanSALB as we race against time to preserve this most-endangered indigenous language.

Non-submission of Annual Reports to PanSALB regarding language policies and practices by Government departments remains a challenge; the PanSALB Board has sought to resolve this issue through reviewing and amending the PanSALB Act in the financial year 2022/23 so as to grant the Institution enforcement powers.

ADMINISTRATION

In the period under review the Board has filled key vacant positions, critical in enabling the Organisation to effectively discharge the constitutional mandate; these include appointments to the posts of Chief Executive Officer (which became vacant at the untimely passing of the previous CEO), the Chief Financial Officer and an Executive Head of Languages. Key positions that will be filled in the following financial year include that of a Company Secretary and Senior Manager, (Linguistic Human Rights). Moreover, the Institution is presently undertaking an organisational development process to improve alignment of organisational structure to ensure that it is fit-for-purpose.

CONCLUSION

On behalf of the PanSALB Board, I express my gratitude to the Accounting Officer, the Executive Management and all PanSALB staff members for their commitment in ensuring that PanSALB delivers on its constitutional mandate. Indeed, ours is an ideal worthy of pursuing passionately, for at the heart of all human interaction is language. Our duty, therefore, is to safeguard the rights of South Africans to participate in public life using their own languages.

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Prof Lolie Makhubu-Badenhorst
Chairperson of the Board
Pan South African Language Board
Date: 31 August 2022

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OVERVIEW BY THE CHIEF
CHIEF EXECUTIVE OFFICER

MR. LANCE SCHULTZ
Chief Executive Officer

I am delighted to present the Annual Report on the delivery of our constitutional mandate for the 2021/22 financial year. Reflecting on past months and despite various multiple challenges that remain deeply rooted in the institutional systems, I am proud of the increased collaboration and strengthened relationships between PanSALB and key stakeholders, inspired by the turnaround plan, which I introduced after joining the Organisation.

PanSALB, for the year under review and against the backdrop of the COVID-19 pandemic, prioritised tasks which best supported recovery and long-term developmental sustainability across our linguistic landscape, as we took forward delivery of our constitutional mandate. With clearly-defined direction set out in our turnaround plan and with the commitment of our Board and staff working together (having a common vision and mission and guided by values already embedded in our systems), we were well able to support our diverse languages and turn opportunities into actions.

Across the board several commitments (per the Annual Performance Plan targets), have been fulfilled or are in the process of being met through our key turnaround plan. The actions that we are taking to deliver our strategic goals successfully continue to benefit our indigenous languages to thrive, whilst the ongoing implementation of the plan champions the uniqueness of PanSALB's constitutional mandate.

I am particularly proud to report that we remain hard at work to enable a successful roll out of the SASL officialisation. To that end, we have conducted numerous SASL workshops across the country, provision of support for adopting the SASL Charter and standardisation and launch of the national anthem in SASL to mention a few. It is also pleasing to note that the first audio-visual dictionary in the N|uu language (one of the Khoi Nama and San languages facing extinction), will be published in the near future.

In the following financial year, the Organisation will amplify efforts to hold Government and organs of state accountable to ensure that their policies are aligned to, and contribute towards furthering the transformational agenda set out in our Constitution, the Use of Official Languages Act, the PanSALB Act and the National Development Plan. The implications of non-compliance for linguistic legislative frameworks have far-reaching consequences for the broader society and for our citizens' ability to access socio-economic opportunities provided by Government; the basic tenet of a democratic society is open and effective communication with its citizens. It is for this reason that we must be intentional, in serving our people in their own languages to enable them to be responsive to the messages of Government.

The language services' work which we undertake within PanSALB is only a part of the broader narrative by most role players and stakeholders. Over the past months we have benefited immensely from vital collaborations and strategic partnerships with organisations supporting democracy, several

Government departments, municipalities and speech communities.

The valuable knowledge, expertise and continued support of our key stakeholders and other social partners is crucial in delivering our strategic goals and I look forward to continuing these relationships as time moves forward. I would like to conclude by thanking our visionary Board and their advisory structures (i.e., the National Language Bodies, the Provincial Language Committees, and the National Lexicographic Units) for their tremendous effort as we collectively continue to deliver on our key constitutional mandate.

Although we have not yet recovered from the wounds emanating from the disaster of the pandemic which is not yet over, we continue to remain alert and confident that we are in a better trajectory than we have been during the lockdown periods which we experienced for more than two years.

In the words of the State President His Excellency Mr. Cyril Ramaphosa; 'We are hopeful that the worst is behind us, and we are confident that there are only better days ahead. Now is the time to get our country back on track.' Now is the time to heal, to recover and to rebuild.

In conclusion, whilst the Institution may still be besieged with challenges on a strategic level and lack of legislative framework enforcement powers, we remain committed to the creation of an equitable and vibrant society where people are able to improve their social and economic conditions using their languages. PanSALB is strategically poised to ensure that previously marginalised languages and those facing extinction are equitably used and developed as a national resource

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Mr. Lance Schultz
Chief Executive Officer
Pan South Africa Language Board
Date: 31 August 2022

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STATEMENT OF RESPONSIBILITY

RESPONSIBILITY FOR AND CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

To the best of my knowledge and belief, I confirm the following:

All information and amounts disclosed in the Annual Report are consistent with the Annual Financial Statements audited by the Auditor General.

The Annual Report is complete, accurate and is free from any omissions.

The Annual Report has been prepared in accordance with the guidelines on the Annual Report as issued by National Treasury.

The Annual Financial Statements (Part E: Financial Information) have been prepared in accordance with the Generally Recognised Accounting Practice standards applicable to constitutional institutions.

The Accounting Officer is responsible for the preparation of the Annual Financial Statements and for the judgements made on this information.

The Accounting Officer is responsible for establishing and implementing a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the performance information, the Human Resources information and the Annual Financial Statements.

The external auditors were commissioned to express an independent opinion on the Annual Financial Statements. In my opinion, the Annual Report fairly reflects the operations, the performance information, the Human Resources information and the financial affairs of the constitutional Institution for the financial year ended 31 March 2022.

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Mr. Lance Schultz
Chief Executive Officer
Pan South African Language Board
Date: 31 August 2022

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STRATEGIC OVERVIEW

6.1 VISION

The custodian of multilingualism to promote social cohesion in South Africa.

6.2 MISSION

In pursuance of its vision, the PanSALB mission is to:

- promote multilingualism
- reate conditions for the development and use of all South African official languages including the Khoi, Nama and San languages and the South African Sign Language
- promote respect and recognition for all languages, including previously marginalised languages and all other languages commonly used by South African communities
- promote the development of previously marginalised languages
- advocate for rights relating to language and the status of language
- initiate, enable and conduct research in accordance with the PanSALB mandate

6.3 VALUES

PanSALB subscribes to the following values:

VALUES	OPERATING PRINCIPLES
Professionalism	Commitment, dedication, punctuality, competence and professional conduct in our work. Treating each other with dignity and respect.
Integrity	Open, honest and transparent in all our operations and activities.
Accountability	Accountable for actions towards clients, stakeholders and one another. Ensuring quality of language products and language use for all formally marginalised official languages as well as the Khoi, Nama and San Languages and South African Sign Language.
Transparency	Provide clients and stakeholders with access to accurate, relevant and timely information.

6.4 MEASURING IMPACT

Priority 5: Social Cohesion and Safe Community

The Organisation has multiple approaches contributing to social cohesion. It is common understanding that language is an essential tool for the well-being of any society, for fighting language-based exclusions and for creating a sense of belonging for all.

Amongst other issues, PanSALB has prioritised promoting multilingualism and equitable use of official languages to enable respect and a sense of belonging for every speech community and aiming for a social cohesive society. In a bid to attain social inclusion, PanSALB assists individuals and groups to take part in societal activities by guaranteeing Linguistic Human Rights through encouraging formulation and adherence to language policies.

PanSALB

STRATEGIC PLANNING SESSION

05 – 07 October 2021
Protea Hotel, OR Tambo,
Johannesburg

The Pan South African Language Board (PanSALB) held a three day strategic planning session at East Rand in Johannesburg. Senior managers, executive, members of the board structures, National Language Units (NLU) structures and senior provincial managers formed part of this significant planning session, where robust engagement aimed at providing a strategic direction for the organization.

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LEGISLATIVE
AND OTHER MANDATES

The PanSALB mandate is primarily derived from the Constitution of the Republic of South Africa (Act No. 108 of 1996) and the PanSALB Act. Other aspects of the mandate stem from additional sections of legislation as well as policies, directives and prescripts.

7.1 CONSTITUTIONAL MANDATE

Sections 6(5) (a) and (b) of the Constitution of the Republic of South Africa (Act 108 of 1996) provide for the establishment of a Pan South African Language Board as follows:

- the Pan South African Language Board established by National Legislation must promote and create conditions for the development and use of
- all official languages
- the Khoi, Nama and San languages
- sign language
- promote and ensure respect for
- all languages commonly used by communities in South Africa, including German, Greek, Gujarati, Hindi, Portuguese, Tamil, Telegu and Urdu
- Arabic, Hebrew, Sanskrit and other languages used for religious purposes in South Africa
- Section 181 of the Constitution states the following about the rights of constitutional entities:
- These institutions are independent and subject only to the Constitution and the law, and they must be impartial and must exercise their powers and perform their functions without fear, favour or prejudice.
- Other organs of state, through legislative and other measures, must assist and protect these institutions to ensure their independence, impartiality, dignity and effectiveness.
- No person or organ of state may interfere with the functioning of these institutions.

7.2 LEGISLATIVE MANDATES

In addition to the Constitution, the following portions of legislation have a direct or an indirect bearing on PanSALB's mandate:

- The PanSALB Act (No. 59 of 1995 as amended in 1999)
- The Use of Official Languages Act (No. 12 of 2012)
- The Public Services Act (No. 103 of 1994 as amended in 2007)
- The Public Finance Management Act (No. 29 of 1999)
- The Companies Act (No. 71 of 2008)
- The Intergovernmental Relations Framework Act (No. 13 of 2005)

- The Promotion of Access to Information Act (No. 2 of 2000)
- The Labour Relations Act (No. 66 of 1996)
- The Basic Conditions of Employment Act (No. 75 of 1995)
- The Employment Equity Act (No. 55 of 1998)
- The Skills Development Act (No. 97 of 1998)

7.2.1 The Public Finance Management Act (PFMA) (Act 1 of 1999)

This Act regulates financial management in the National And Provincial Governments. It aims to ensure that all revenue, expenditure, assets and liabilities of National And Provincial departments and public entities are managed effectively and efficiently. Key objectives summarised:

- modernise the system of financial management in the public sector
- enable public sector managers to be held accountable
- ensure the timely provision of quality information
- eliminate waste and corruption in the use of public assets

Furthermore, the Act sets out the responsibilities of persons entrusted with financial management in public sector institutions. PanSALB will strive to ensure adherence to the Act and all its concomitant regulations.

7.2.2 The Companies Act (No. 71 of 2008)

The Companies Act regulates the establishment and administration of all companies, including private sector companies and public entities. The objectives of the Act are, inter alia, to:

- provide for the incorporation, registration, organisation and management of companies
- define the relationships between companies and their respective shareholders

In general, the provisions of the Act apply to PanSALB, although these provisions have to be seen in the context of the PanSALB Act and other relevant legislation.

7.2.3 The Intergovernmental Relations Framework Act (No. 13 of 2005)

The Act was passed to ensure that the principles of cooperative government as espoused in Chapter 3 of the Constitution are implemented. The Act strives to set up mechanisms to coordinate the work of all spheres of Government in providing services, alleviating poverty and promoting development. This Act provides for an institutional framework to facilitate a coherent Government, effective provision of services, monitoring, implementation of policy and legislation and realisation of developmental goals. The objectives of the Act are to promote the following principles of a cooperative Government:

- coherent Government (cohesiveness and cooperation)
- effective provision of services
- monitoring and implementation of policy and legislation
- realisation of national priorities

For PanSALB's mandate to be carried out, the Organisation needs to cooperate with relevant National and Provincial departments and municipalities on issues of mutual relevance and interest.

7.2.4 The Promotion of Access to Information Act (No. 2 of 2000)

This Act gives effect to the constitutional right of access to any information held by the State and any information held by another person that is required for exercising or protecting any rights; as such it is a 'freedom of information law'.
The Act is enforced by the South African Human Rights Commission (SAHRC) with objectives to:

- give effect to the constitutional right of access to information held by the State
- give effect to this right subject to justifiable limitations in a manner that balances it with other rights
- give effect to the practice of a human rights culture and social justice
- provide transparency, accountability and effective governance of public bodies

PanSALB (and all public institutions) have a critical role to play in ensuring the implementation of this Act by:

- receiving and responding to Promotion of Access to Information Act requests
- compiling and submitting a Section 14 manual to the Commission
- compiling and submitting Section 15 notices to the Minister of Justice

It is imperative that PanSALB makes provision for these obligations; this will require that the requisite information management systems are put in place, including records management policies and file plans.

7.2.5 The Labour Relations Act (No. 66 of 1995)

The Labour Relations Act was passed in 1995 and was subsequently amended in 1996 and 2015. Its key objectives are to:

- give effect to and regulate the fundamental rights conferred by Section 23 of the Constitution
- give effect to obligations incurred by the Republic as a member state of the International Labour Organization
- provide a framework within which employees and their trade unions, employers and employers' organisations can collectively bargain and formulate industrial and labour policies
- promote orderly collective bargaining at sector level and employee participation in decision-making in the workplace to resolve labour disputes effectively; as is the case with any other employer in the country, PanSALB is subject to this Act in the conducting of its relations with employees

7.2.6 The Basic Conditions of Employment Act (Act 75 of 1997)

The purpose of this Act is to advance economic development and social justice by:

- giving effect and regulating the rights to fair labour practices as conferred by Section 23(1) of the Constitution
- establishing and enforcing basic conditions of employment
- giving effect to obligations incurred by the country as a member state of the International Labour Organization

The obvious implication of this Act for PanSALB is that the entity must adhere to the provisions of the Act to uphold the minimum requirements at least for fair working conditions.

7.2.7 The Employment Equity Act (No. 55 of 1998)

The function of the Act is to achieve equity in the workplace by:

- promoting equal opportunity and fair treatment in employment through the elimination of unfair discrimination
- implementing affirmative action measures to redress the disadvantages in employment experienced by designated groups to ensure their equitable representation in all occupational categories and levels in the workplace
- the implication of this is that as PanSALB implements its process of filling its organisational structure, the provisions of the Act will have to be considered

7.2.8 The Skills Development Act (No. 97 of 1998)

This Act aims to:

- provide an institutional framework to devise and implement national, sector and workplace strategies
- develop and improve the skills of the South African workforce
- integrate those strategies within the National Qualifications Framework
- provide for learnerships that lead to recognised occupational qualifications
- provide for financing skills development through a levy grant scheme and a national skills fund
- provide for, and regulate employment services

The Skills Development Act is essential in supporting employees to ensure development of human resource capacity to raise competency and competitive levels in the country, with obvious implications for PanSALB.

7.3 POLICY MANDATES

Several policy pronouncements have a bearing on PanSALB's work; these are derived from supporting legislation and institutional, provincial and national policies. Examples are listed below:

- National Treasury regulations, prescripts and directives
- Public Service Regulations 2001 as amended
- Department of Labour's codes of good practice in the workplace
- fraud prevention policies
- applicable general public service policies on procurement and supply chain management, good governance and best practice
- King III Report on Corporate Governance
- legal and regulatory imperatives for PanSALB functional areas
- Norms and Rules for Provincial Language Committees And National Language Bodies published in Government Gazettes: Board Notice 92 of 2005 and Board Notice 94 of 2005, respectively
  For PanSALB to implement these policy mandates, guidelines for establishing, monitoring and evaluating the performance of these structures must be followed.

7.4 RELEVANT COURT RULINGS

There are no recent court rulings that have affected the PanSALB mandate or that may require a fundamental change to strategic direction.

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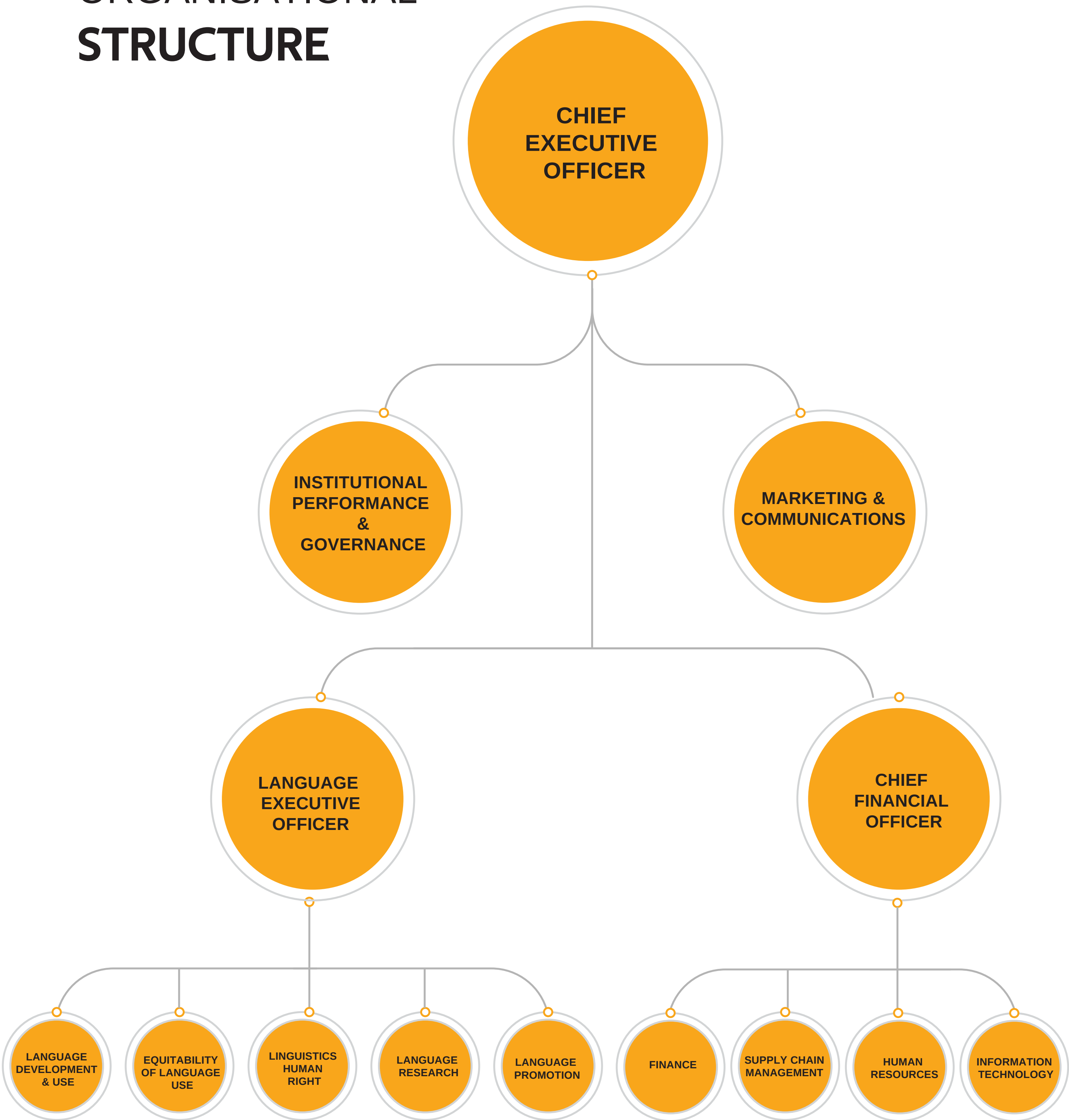
ORGANISATIONAL **STRUCTURE**



BOARD
MEMBERS

PROF LOLIE MAKHUBU-BADENHORST
Chairperson

MS SEIPATI BERNICE DICHABE
Deputy Chairperson

MR MANFRED KGOMOTSO MOLEBALOA
Member

MS MARIAAN M MAARTENS
Member

MR CINGA GQABU
Member

DR FIO DOLLY GAEBENG DLAVANE
Member

MR NTSHENGEDZENI EDWARD MUDAU
Member

MS PREETHA DABIDEEN
Member

MS KHENSANI GERTRUDE BILANKULU
Member

MS PORTIA PRUDENCE CHILWANE
Member

MR AUBREY GREYLING MTHEMBU
Member

DR NOMAKHOSAZANA HAZEL RASANA
Member

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EXECUTIVE MEMBERS

MR LANCE C SCHULTZ
Chief Executive Officer

MR TEBOGO MATABANE
Chief Financial Officer

MR JULIUS DANTILE
Executive Head: Languages

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SENIOR MANAGERS

MR BONGANI MAHLANGU
Acting Senior Manager:
Human Resources Management

MS SALOME TAU
Senior Manager: Institutional
Performance And Governance

MS NTOMBENTLE HULUHULU
Senior Manager: Marketing
and Communications

MS SHOCKY MASHIGO
Senior Manager: Finance

MR DANIEL VUMA
Senior Manager: Supply
Chain Management

PROVINCIAL MANAGERS

MS JOYCE MADIBA
Limpopo Senior
Provincial Manager

MR WILLIAM MANANA
North West Senior
Provincial Manager

MS NIKIWE MATEBULA
Free State Senior
Provincial Manager

MR BOICHOKO MOREMI
Northern Cape Senior
Provincial Manager

DR SALLY MAEPA
Gauteng Senior
Provincial Manager

MR JABULANI SIMELANE
Kwazulu-natal Senior
Provincial Manager

MR LUFUNO NDLOVU
Mpumalanga Senior
Provincial Manager

DR NOMFUNDO MALI
Western Cape Senior
Provincial Manager

MR XOLISA TSHONGOLO
Eastern Cape Senior
Provincial Manager

N|UU TALKING DICTIONARY

19- 21 April 2021
Upington
Northern Cape

The work to save the N|uu language from extinction through the development of an audio-visual dictionary was undertaken by PanSALB on 19- 21 April 2021 in Upington, Northern Cape with Ouma Katrina and the N|uu Talking Dictionary team joined by PanSALB Executive.

PART B

PERFORMANCE INFORMATION

13

OVERVIEW
OF INSTITUTIONAL PERFORMANCE

13.1 SERVICE DELIVERY ENVIRONMENT

During 2021 PanSALB reported on the progress of 51 targets; 39 (76%) of these were achieved with 12 (24%) not having been completed during the financial year. The improvement on the audit of performance information has been noted.

Programme 1: Administration and Institutional Support reported that 25 (83%) of 30 targets were completed and 5 (17%) were not achieved during the period.

Programme 2: Language Development, Use and Equitability reported progress on 21 targets, where 14 (67%) were met and 7 (33%) were not reached during the financial year.

13.1.1 LANGUAGE DEVELOPMENT, USE AND EQUITABILITY

PanSALB's mandate of furthering multilingualism was undertaken through the Language Development, Use and Equitability Programme in line with the strategic outcome-oriented goals as charted in the APP. This programme is subdivided into three sub-programmes:

13.1.1.1 Language Development and Use

Language Development concentrates on compilation of dictionaries in all official languages including the Khoi and San languages. The annual target of six dictionaries published was not achieved as only three NLUs were published. The Tshivenda Monolingual Dictionary of Proverbs, Xitsonga Monolingual Dictionary and Picture Dictionary of isiNdebele-English phrases were published by Tshivenda, Xitsonga and isiNdebele NLUs respectively. Hard copies of these dictionaries are available at the PanSALB Head Office and the relevant dictionary units.

The N|uu Talking Dictionary was not published; approximately 900 words out of the 5000 provided by the publisher were translated by Ouma Katrina Essau and her team. (Ouma Katrina Essau is elderly, and as the only remaining fluent speaker of the language, she suffers from comorbidities which constrain her participation in the translation process.)

The National Language Bodies (NLB) standardised forty-nine terminology lists for all official languages except for English in various fields, such as tax terminologies from the South African Revenue Services (SARS), Biomedical from Central University of Technology, Agriculture, Roads and Safety terms from Government departments and Children's Literature from Ambani. NLBs for previously marginalised languages hosted nine Spelling and Orthography Rules workshops to ensure improved quality of standardised written material. The Nama Technical Committee of the Khoi and San NLB finalised the Nama Spelling and Orthography Rules for the Nama language, and hosted the train-the-trainer's workshop for the Nama language in Tsitsikama. Fifty (out of fifty-two planned) quarterly meetings for NLBs were held; quarterly meetings for each isiZulu and Khoi and San NLBs were not held due to COVID-19 restrictions.

13.1.1.2 Equitability of Language Use (PLC)

Promotion of language activities under this sub-programme included hosting the International Translation Day (30 September 2021), the World Dictionary Day (16 October 2021) and the International Mother Language Day (21 February 2022). These language celebration days were hosted successfully in the, North West, virtually and in the Eastern Cape, respectively.

To raise awareness of SASL issues, workshops regarding interpreting and lexical services were held in July and August 2021. The outcomes of these workshops resulted in hosting parents of deaf children's workshops across six provinces. The aim of these workshops was to assist each attending parent of a deaf child, to cope with the challenges of raising a deaf child. The SASL NLB conducted further workshops and thereafter published a standardised SASL National Anthem.

13.1.1.3 Linguistic Human Rights (PLC)

This sub-programme is regarded as the most essential focus of the Organisation. The core mandate of PanSALB which is to promote, and create conditions for the development and use of all official languages of the Republic of South Africa, including the Khoi, Nama and San languages, as well as the South African Sign language may be achieved through resolving Linguistic Human Rights violations. To this end and during the period under review, PanSALB resolved nine Linguistic Human Rights cases.

Linguistic Human Rights violations compete with socio-economic rights violations, where ordinary people rather complain about obvious poverty, service delivery and unemployment issues. People would rather protest about tangible as opposed to intangible matters which currently affect their livelihoods. Language rights and the right to a language are somewhat inconsequential to a hungry stomach, and thus less submissions of Linguistic Human Rights may be observed. Therefore, the situation demands that PanSALB engages in a rigorous Linguistic Human Rights programme of action that includes monitoring the Government's constitutional obligations of not only developing legislative measures to use and advance all official languages, but also to recognise the diminishing use and status of previously marginalised languages.

13.2 ORGANISATIONAL ENVIRONMENT

13.2.1 FINANCIAL MANAGEMENT DIVISION

The Financial Management division submitted finance and delegation of authority policies to the Policy Task Team and the proposed changes were updated therein; the task team continues with the process of assessing the proposed changes to be recommended for approval by the Chief Executive Officer and the Board. The Organisation received an unqualified audit opinion at the 2020/21 financial year-end. An audit implementation plan has been developed and progress thereof is updated quarterly; the plan is to strengthen internal controls and to improve PanSALB's audit opinion for the 2021/22 financial year. The first, second and third quarter financial reports were submitted to the relevant authority as per the prescribed timeframes, and the Estimates of National Expenditure (ENE) was submitted to Department of Sports, Arts and Culture and National Treasury within the prescribed timeframes. The division made payments for most invoices received during the period; nevertheless, due to internal issues some challenges remained in payment to service providers within the thirty days prescribed by the National Treasury. Workshops on policies and procedures topics will be underway once all polices have been approved. Finance staff attended a Strategic and Operational Risk workshop hosted by the internal auditors and also the Travel Policy and Cost Containment Awareness workshop hosted by National Treasury.

For the financial year ending 31 March 2022, PanSALB's primary funding was received through the transfer of R120.9 million, disbursed from the budget vote of the Department of Sport, Arts and Culture. Additional funds of R586K were received from the National and Provincial Governments to administer the disbursement of COVID-19 relief funding and the International Translation Day event held in September 2021. National Treasury approved a roll-over of funds of R80 million which was utilised to execute ICT infrastructure, language promotion projects and job creation. Investment income worth R2.2 million was realised from bank deposits.

PANSALB has recorded expenditure of R148.4 million in the 2021/22 financial year (R105 million in the 2020/21 financial year) which represent 69.5% of the adjusted budget of R200.9 million in rolled-over funds of R80 million. Transfer to National Lexicography Units increased by 43% (R24.1 million in 2020/21 and R34,5 million in 2021/22), from additional funds which were provided for dictionary development. The total compensation of employees increased by 5.8% (from R48.5 million to R51.9 million).

13.2.2 SUPPLY CHAIN MANAGEMENT DIVISION

The Supply Chain Management division aims to ensure that PanSALB establishes and maintains a procurement process and related systems that are fair, transparent, equitable and competitive. The focus is set on asset management, demand management, acquisition, logistic and contract performance management. The Demand Management Plan (DMP) for 2021/22 was compiled and submitted to the office of the CEO for approval.

In the financial year under review, the division did not record any solicited bid proposals, however some proposals will be concluded in the next financial year.

Over the past year, the division has focused energy on implementing Supply Chain Management (SCM) best practices at PanSALB. The Organisation has made significant strides by structuring the SCM division to concentrate on leveraging spend and efficiencies, deploying advanced technologies to assist with sourcing and assets management processes and developing the capabilities and professionalism of our workforce.

Though progress has been made, opportunities still exist to improve in key areas. Our vision is not merely to implement SCM techniques, but to improve the speed and consistency of SCM execution in conjunction with our business partners.

The staff members of the division must be innovative and agile to optimise value by swiftly changing how we conduct our business as Supply Chain. Our collective efforts, rooted in a spirit of continuous improvement, will not only reduce costs, but will improve operational efficiencies, effectiveness, customer satisfaction and support for SMMEs

13.2.3 HUMAN RESOURCE MANAGEMENT DIVISION

The Human Resource Management division's performance during the period under review was satisfactory in that targets were achieved. The turnover vacancy rate is at 19% following the resignation of two Chief Language Practitioners: Limpopo/Gauteng and General Assistant: Northwest and the appointment of:

- Chief Executive Officer

- Chief Financial Officer
- Chief Language Practitioners (Tshivenda, English, Afrikaans, Siswati)
- Senior Manager: Finance
- Administrative Assistant, Manager: Assets

Recruitment and shortlisting meetings for three Chief Language Practitioners (Afrikaans, Khoi, Nama and San) were held in December 2021. The annual cost of living adjustment (1.5%) for employees on salary levels 1–12 was implemented and effected on 07 December 2021.

Nine Human Resources policies have been approved and the Human Resources Operational Plan (HRMOP) is awaiting approval; the HRMOP will enable the division to achieve the strategy as required. A draft Consequence Management policy was developed.

The skills audit service provider (Perez Organisational Development), conducted and finalised a skills audit exercise at PanSALB, which was used to assess employee skills through the completion of the skills audit questionnaire and or one-on-one engagements with employees. The skills audit exercise is to assist in determining training needs, and also to ensure that the Organisation improves the skills of employees by designing and implementing learning and developmental programmes aligned to PanSALB's strategic goals. The service provider delivered the skills audit progress reports in December 2021 and the skills audit report was approved in March 2022. Bursary programmes were allocated to qualified staff members.

Occupational Health and Safety (OHS) committee meetings regarding management of COVID-19 in the workplace were held in 2021 (May, June, July, August and November) and in February 2022. Personal Protective Equipment (PPE) was distributed to all employees in October 2021, and a PPE stock report was submitted to the OHS committee. One COVID-19 case was reported during this period and the affected office was disinfected accordingly. Human Resources governance meetings were held in October and December 2021. An Organisational Development Specialist was appointed to conduct a job evaluation process for each of the eighty-two positions in the Organisation (and other positions that may be required), and to advise on current structures of creation for additional posts, realignment of existing posts and abolishment of posts as needed.

Ninety-five per cent of employee performance contracts for the period: 01 April 2021 to 31 March 2022 have been concluded. Ninety-one per cent of employee bi-annual self-assessments for the period: 01 April 2021 to 30 September 2021 have been concluded. An Employee Wellness service provider was appointed in October 2021.

The Employee Wellness Induction programme was held in November 2021 for employees to make use of the programme whenever an employee or their immediate family member seeks professional help in dealing with a personal problem. Employee Wellness events, 16 Days of Activism and World Aids Day were commemorated on 10 December 2021. The following training programmes were conducted for sixty-nine employees: Cyber Security, SASL Interpreting, Customised Board Development Programme, Bid Committee and Adjudication Committee – PFMA, Office Administration, Financial Management (Budget and Analysis), Cash Flow and Budget Management, Sage 300 Payroll, Financial Management for non-Financial Managers and CompTIA Cyber Security Analyst.

The Human Resources Management (HRM) division facilitated labour related cases of three former employees (finalised); and two are still pending. The settlements of the employees dismissed by the previous PanSALB Board in 2014 have been concluded and this case is settled.

13.2.4 INSTITUTIONAL PERFORMANCE AND GOVERNANCE DIVISION

The Institutional Performance and Governance division submitted the Annual Performance Plan for 2022/23 to the National Treasury, to the Department of Sport, Arts and Culture (DSAC) and to the Department of Planning, Monitoring and Evaluation (DPME) on 31 January 2022, and the APP was tabled in Parliament. The division reviewed the performance of the Institution compared to the APP for 2021/22 each quarter, and quarterly performance reports were submitted to NT, DSAC and DPME as required. A Risk Assessment Workshop was conducted with Management and the Board during the financial year, and the Strategic Risk Register was approved by the Board. A monthly and quarterly risk register was monitored, and mitigation plans were identified and implemented. The division achieved most targets with limited human capacity.

13.2.5 MARKETING AND COMMUNICATION DIVISION

The Marketing and Communication division promotes the Board's activities to ensure that South Africans are aware of PanSALB's mandate and programmes through the use of comprehensive communication and media relation strategies. In addition, this function is responsible for strengthening and maintaining relationships with PanSALB stakeholders and identifying opportunities for effective and mutually beneficial strategic partnerships. The Marketing and Communication and Stakeholder Engagement policies were approved by the Board during the reporting period and the Key Account Management Plan for stakeholder engagement was approved by the CEO. Overall, twenty-two articles (media statements) were published during the year. The institution launched the Language Activism Month and two live broadcasts were conducted during the International Mother Language Day celebration with eTV The Morning Show and SABC 1 Expressions. The event was similarly covered with live crossing to six community radio stations and SABC current affairs. Ten internal newsletters were published to profile PanSALB's programmes and initiatives to internal stakeholders. Four staff engagements were conducted by the CEO including staff meeting to discuss operational issues. A significant number of institutional publications and marketing collateral were designed to ensure adherence to the corporate identity manual and brand consistency throughout the Institution.

13.2.6 INFORMATION TECHNOLOGY SERVICE DIVISION

PanSALB's website has been developed and upgraded and has maintenance and support in place. The Information Security Policy was approved and the ICT Master System Plan (MSP) was developed in line with the SITA Act and DPSA guidelines, and approved by the Board (although the service provider is still to be appointed for the plan execution). The platform for the PanSALB intranet has been established and development is underway including collaboration with the service provider for finer details. Awareness communication for the Information Security and Cybersecurity Policy to all users was conducted. With limited human resource capacity (two officials) and a constrained budget, the ICT division nevertheless completed most of the set projects.

13.3 KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

There were no policy developments or legislative changes during the period under review.

13.4 RELEVANT COURT RULINGS

There were no court rulings to impact the PanSALB mandate or which may necessitate a fundamental change in strategic direction.

13.5 PLANNED POLICY INITIATIVES

There have been no new policy shifts or initiatives during the financial year.

13.6 PROGRESS TOWARDS ACHIEVEMENTS OF INSTITUTIONAL IMPACT AND OUTCOMES

PanSALB monitored implementation of the Use of Official Languages Act by Government departments, with distinct emphasis on the use of the previously marginalise indigenous languages of the country. Language awareness and promotion programmes were executed across South Africa to realise a conducive environment for the use and development of the official languages, Nama, Khoi and San languages and the South African Sign Language (SASL). To this end, lexicographic works (dictionary development) in these languages, including the Khoi and San languages (N|uu) and the SASL Charter have been executed.

Linguistic Human Rights matters were attended to, including complaints lodged by the public.

The effective and efficient administration support was provided by units such as SCM, Finance, HRM, Institutional Performance and Governance and Communication. This assisted the Organisation's core business to be carried out and for compliance with legislation, regulations and prescripts of the Government. The administrative support units were key in delivering the core mandate of PanSALB by the Language division.

WOMEN'S MONTH
COMMEMORATIVE EVENT

28 August 2021
George, Western Cape

The Pan South African Language Board hosted a Women's Month commemorative event to celebrate female writers, storyteller, poets, and comedians in commemoration of Women's Day. Under the theme "Celebrating Women's Expressions in the times of Covid", the event focused on language promotion

14

PERFORMANCE
INFORMATION BY PROGRAMME

14.1 PROGRAMME 1: ADMINISTRATION AND INSTITUTIONAL SUPPORT

The purpose of this programme is primarily to provide administration and support services for the optimal functioning of PanSALB's core business. These services include the full array of corporate management services, namely:

- Finance Management
- Supply Chain Management
- Human Resources Management
- Information Technology Services
- Marketing and Communications
- Institutional Performance and Governance

The following tables compare with the tabled Annual Performance Plan for 2021/22.

14.1.1 SUB-PROGRAMME 1.1: FINANCE MANAGEMENT

The function of the sub-programme is to ensure timeous and compliant financial and management processes. This is in line with the broader aim of ensuring that PanSALB has sound financial management practices in place to ensure good financial management practices to ensure sound corporate governance.

Impact Statement 4: Effective and efficient administration support provided to deliver core business requirements and to comply with legislation, regulation and prescripts of the Government.

Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements for 2021/22

Programme Name:	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of the Government.								
Outcomes	Output	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
Finance processes and procedure improved to support PanSALB's mandate.	1.1 Finance policies reviewed and approved	Number of finance polices reviewed and approved by the Board	0	0	4	4 Finance policies reviewed and approved by the Board	None	None
	1.2 Audit opinion of the AGSA	Clean opinion by AGSA	Qualified audit opinion	Unqualified audit opinion	Clean Audit opinion	Clean Audit Opinion	None	None
	1.3 Implementation Audit Action Plan	Percentage implementation of the Audit Action Plan	New indicator	New indicator	100%	85%	-15% Tasks related to workshops to be held in 2023 FY; 26% relate to AFS preparation process to be finalised in April/May 2022	Workshops for all approved policies and procedures to be held; approved schedules used to prepare financials will be compulsory bi-annual submissions
	1.4 Quarterly reports on implementation of the Audit Action Plan	Number of quarterly reports on implementation of the Audit Action Plan submitted to Audit and Risk Committee for approval	4	4		4 Quarterly reports on the implementation of the audit action plan submitted to Audit and Risk Committee for approval	None	None
	1.5 Quarterly financial report submitted to NT and DSAC	Number of approved quarterly financial reports submitted to NT and DSAC	4	4	4	4 Approved quarterly financial reports submitted to NT and	None	None

Programme Name:	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of the Government.								
Outcomes	Output	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
						DSAC		
	1.6 Annual Financial Statements submitted to DSAC, NT and AGSA	Number of approved AFS submitted to DSAC, NT and AGSA	2		2	2 Approved AFS submitted to DSAC, NT and AGSA	None	None
	1.7 Estimates of National Expenditure submitted to DSAC and NT	Number of approved ENE submitted to DSAC and NT	2	2	2	2 Approved ENE submitted to DSAC and NT	None	None
	1.8 Turnaround times for payment of invoices	Percentage of payments of invoices within 30 days as prescribed by treasury regulation	New indicator	75%	100%	82.12%	-17.88 Inadequate control and monitoring processes	Approved SOP on recording and payment of creditors to be workshopped with employees. Monitoring the invoice register and age analysis weekly

14.1.2 SUB-PROGRAMME 1.2: SUPPLY CHAIN MANAGEMENT

The purpose of this sub-programme is to ensure timeous and compliant procurement and management processes. This is in line with the broader aim of ensuring that PanSALB puts has in place sound financial management practices to ensure good corporate governance.

Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements for 2021/22

Programme Name:	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of the Government.								
Outcomes	Output	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target for 2021/22	Actual Achievement for 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
Supply Chain Management processes and procedures improved to support PanSALB's mandate	2.1 SCM policies reviewed and approved	SCM policy reviewed and approved by the Board	New indicator	SCM policy not approved	Reviewed and approved SCM policy	Reviewed and approved SCM policy	None	None
	2.2 Procurement reports submitted to NT and DSAC	Number of approved quarterly procurement reports submitted to NT and DSAC	4	4	4	4 Approved quarterly procurement reports submitted to NT and DSAC	None	None
	2.3 Demand Management Plan developed and approved	Demand Management Plan approved by CEO	New indicator	Approved Demand Management Plan	Approved Demand Management Plan	Approved Demand Management Plan	None	None
	2.4 Quarterly reports for implementation of the Demand Management Plan	Number of quarterly reports for implementation of the Demand Management Plan submitted to CEO for approval	New indicator	4	4	4 Approved quarterly reports on the implementation of the Demand Management Plan	None	None

14.1.3 SUB-PROGRAMME 1.3: INFORMATION TECHNOLOGY SERVICES

The primary purpose of this sub-programme is to ensure that PanSALB's core business is adequately supported with the provision of information technology services, platforms and reliable applications.

Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements for 2021/22

Programme Name	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of the Government.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
Information and Communication Technology processes and procedures improved to support PanSALB's mandate	3.1 ICT Master System Plan developed in line with SITA Act and DPSA guidelines approved the Board	ICT Master System Plan developed in line with SITA Act and DPSA guideline approved by the Board	New indicator	Approved ICT Master System Plan	Report on MSP implementation	ICT Master System Plan not approved	Appointment of a service provider delayed due to NT directive	Speed up the implementation after the SCM process is completed
	3.2 Information Security Policy and Cyber Security policy	Information Security and Cyber Security Policy developed and approved by the Board	New indicator	Draft Information Security Policy and Cyber security Policy was compiled and submitted for review	Approved Information Security Policy and Cyber Security Policy	Approved ICT Security Policy and Information Security Policy	Cybersecurity processes are incorporated in the Information Security Policy	None

14.1.4 SUB-PROGRAMME 1.4: HUMAN RESOURCES MANAGEMENT

The principle of this sub-programme is to ensure the recruitment, selection and placement of the correct and competent workforce as well as ongoing sufficient capacity of PanSALB's workforce.

Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements for 2021/22

Programme Name	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of the Government.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
Human Resource Management processes and procedures improved to support PanSALB's mandate	4.1 HRM policies reviewed	Number of HRM policies reviewed and approved by the Board	New indicator	0	8	8 HRM policies were reviewed and approved by the Board.	None	None
	4.2 HRM Plan approved aligned to PanSALB's Strategy	Human Resource Management Plan approved by the Board	HRM Plan reviewed	HRM Plan not approved	-	-	-	-
	4.3 Vacancy rate against the approved staff compliment	Percentage of vacancy rate against the approved staff compliment	19.77% below	23% (19 posts vacant out of 84)	20%	20% (17/84)	None	None
	4.4 Performance agreements developed	Percentage of Performance agreements finalised with senior management in line with DPSA prescripts	New indicator	98% (63/64)	90%	95% (63/66x100) Performance contract finalised	None	None
	4.5 Performance assessment finalised	Percentage of Performance assessment finalised with senior management in line with DPSA	72% (48/66)	80% (51/64)	90%	94% (61/65x100) Performance assessment finalised	None	None

Programme Name	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of the Government.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
		prescripts						
	4.6 Employees trained	Number of employees trained in line with the training Plan	New indicator	0	60	69 Employees trained	None	None
	4.7 Employee Wellness Services	Number of approved quarterly reports on Employee Wellness Services submitted to CEO for approval	New indicator	0	4	4 EWP Report	None	None

14.1.5 SUB-PROGRAMME 1.5: MARKETING AND COMMUNICATIONS

The primary purpose of this sub-programme is to market and to communicate information regarding PanSALB to relevant bodies and individuals, and to ensure that PanSALB stakeholders are aware of its services.

Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements for 2021/22

Programme Name:	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of the Government.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
Marketing and Communication processes and procedures improved to support PanSALB's mandate	5.1 Develop Marketing And Communication Policy	Marketing and Communication policy approved by the Board	New indicator	Marketing and Communication Policy not approved	Approved Marketing and Communication Policy	Approved Marketing and Communication Policy[1]	None	None
	5.2 Develop Stakeholder Engagement Policy	Stakeholder Engagement policy approved by the Board	New indicator	Stakeholder Engagement Policy not approved	Approved Stakeholder Engagement Policy	Approved Stakeholder Engagement Policy	None	None
	5.3 Develop Stakeholder Engagement Strategy	Stakeholder Engagement Strategy approved by the Board[2]	New indicator	Stakeholder Engagement Strategy not approved	-	-	-	-
	5.4 Develop the Marketing And Communication Strategy aligned to PanSALB's strategy	Marketing and Communication Strategy reviewed and approved by the Board	New indicator	Marketing and Communication Strategy not approved	-	-	-	-

[1] The Marketing and Communication Policy and the Stakeholder Engagement Policy were not planned to be achieved in 2021/22 as per the APP for 2021/22; however, the policies were approved this financial year

[2] The Stakeholder Engagement Strategy and Marketing and Communication strategy are planned to be reviewed in 2022/23 financial year

Programme Name:	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of the Government.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
	5.5 Media Relations	Number of news articles published	12	22	12	22 Media statements were published regarding institutional position on breaking news relating to mandate	Exceeded by ten	None
	5.6 Internal Communication Plan	Number of internal newsletters produced	9	11	11	10 Internal newsletters produced	Ten of eleven internal newsletters produced	Production schedule could not be met fully due to capacity issues within the division

14.1.6 SUB-PROGRAMME 1.6: INSTITUTIONAL PERFORMANCE AND GOVERNANCE

The primary purpose of this sub-programme is to ensure ethical conduct, corporate governance best practice and monitoring of institutional performance to achieve targets set in the Annual Performance Plan.

Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements for 2021/22

Programme Name:	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of Government.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
Strategic management processes and procedures improved to support PanSALB's mandate	6.1 Development of the Strategic Management Policy in line with the NT and DPME prescripts	Approved Strategic Management Policy	New indicator	Strategic Management Policy not approved	Approved Strategic Management Policy	Approved Strategic Management Policy[3]	None	None
	6.2 Strategic Risk Plan in line with King IV requirements	Strategic Risk Plan approved by the Audit and Risk Committee	New indicator	Approved Strategic Risk Plan	Approved Strategic Risk Plan	Approved Strategic Risk Plan for 2021/22	None	None
	6.3 Risk Management Reports in line with King IV requirements	Number of Risk reports on the implementation of the Strategic Risk Plan approved by Risk and Audit Committee	4	1	2	1 Quarterly Strategic Risk Reports not presented to ARC before submission to DSAC	One report not presented Quarterly Strategic Risk Reports to be presented to ARC before submission to DSAC	None
	6.4 Annual Performance Plan submitted to relevant authority as	Approved Annual Performance Plan as required by the prescripts submitted to NT, DSAC and	Approved Annual Performance Plan for 2020/21	Approved Annual Performance Plan for 2021/22	Approved Annual Performance Plan for 2022/23	Approved Annual Performance Plan for 2022/23	None	None

[3] The approval of the Strategic Management Policy should have occurred in 2020/21 as per APP 2021/22 page 70 and the target should have rolled over to 2021/22 APP on page 70. The target was planned for quarterly targets tables on page 73

Programme Name:	Administration and Institutional Support							
Programme No	1							
Impact Statement 4: Effective and efficient administration support provided for core business and to comply with legislation, regulation and prescripts of Government.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
	required by the prescripts	DPME						
	6.5 Quarterly Performance Information reports to relevant authorities	Number of approved quarterly performance reports on the implementation of the APP submitted to the NT, DSAC and DPME	4	4	4	4 Approved quarterly performance reports implementation of the APP submitted to NT, DSAC and DPME	None	None
	6.6 Annual Report to relevant authorities	Approved Annual Report submitted to NT, DSAC and AGSA	Approved Annual Report for 2018/19	Approved Annual Report for 2019/20	Approved Annual Report for 2020/21	Approved Annual Report for 2020/21	None	None

14.2 PROGRAMME 2: LANGUAGE USE, DEVELOPMENT AND EQUITABILITY

The primary purpose of this sub-programme is to ensure ethical conduct, corporate governance best practice and monitoring of institutional performance to achieve targets set in the Annual Performance Plan.

The primary purpose of this sub-programme is to ensure ethical conduct, corporate governance best practice and the monitoring of institutional performance to achieve the targets set in the Annual Performance Plan (APP).

14.2.1 PanSALB PROGRAMMES

- Language Use, Development and Equitability
- Administration and Institutional Support

The Language Use, Development and Equitability Programme constitutes PanSALB's core mandate and is divided into the following sub-programmes:

- Language Development and Use focuses on Dictionary Development and the activities of the NLUs
- Equitability of Language Use concentrates on placing previously marginalised indigenous languages in public and private institutions
- Linguistic Human Rights focuses on the investigation of linguistic rights violations and reporting on the status of language rights
- Language Research focuses on conducting relevant research into language-related issues in collaboration with reputable research institutions
- Language Promotion concentrates on the promotion of Programme 2

The basis of this programme stems from two sections of the Constitution: Section 6(5)(a), which provides for promotion and creation of conditions for development and use of all official languages, the Khoi, Nama and San languages, and Sign Language; and Sections 8 (8)(b) and (c) of the PanSALB Act, which call for the establishment of National Language Bodies and National Language Units . The former are responsible for advising the Board on language matters and the latter for dictionary compilation.

The prerequisites inherent within the two sections are enhanced in this programme by extending attention to all South African languages with a strong inclination towards indigenous South African languages and their associated dialects.

14.2.2 SUB-PROGRAMME 2.1: LANGUAGE DEVELOPMENT AND USE

Dictionaries and or lexicographic activities, terminology activities, standardisation (including language names), spelling and orthography rules and SASL activities, previously marginalised indigenous languages literature activities, reconstitution of NLUs and NLBs.

Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements for 2021/22

Programme Name:	Business Development (Language Development, Use and Equitability)							
Programme No	2							
Impact Statement 1: Conducive environment for the development and use of South African official languages; Khoi, Nama and San languages, and the South African Sign Language.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
Languages developed to support PanSALB's mandate	7.1 Dictionaries published	Number of dictionaries published	0	1	6	3 Tshivenda, Xitsonga and IsiNdebele dictionaries were published	Three dictionaries were not published	Dictionaries due to be completed in the 2022/23 financial year: Iziko loChazomagamga lesiXhosa NLU: effected by the resignation of Editor-in-Chief and lengthy processes of appointing a new Editor and Editor-in-Chief. The unit remained under the watch of the Office Manager and Administrator Silulu seSiswati NLU: Editor-in-Chief and some staff members were ill for long periods between June and November 2021. The Board of Directors was suspended in November 2021 IsiZulu NLU: had planned to publish two dictionaries; but this did not occur due to operational issues (English/IsiZulu Bilingual Dictionary and Intermediate

Programme Name:	Business Development (Language Development, Use and Equitability)							
Programme No	2							
Impact Statement 1: Conducive environment for the development and use of South African official languages; Khoi, Nama and San languages, and the South African Sign Language.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
								Phase IsiZulu Monolingual Dictionary)
	7.2 Audio-Visual Dictionary in N|uu	Published N|uu Audio-Visual Dictionary	New indicator	N|uu Audio-Visual Dictionary not published	N|uu Audio-Visual Dictionary	0	900 words and phrases from the 5000 supplied by the publisher have been translated; the publisher requires at least 60% (3000 words) must be translated into the N|uu language before the voice-recording and producing the N|uu Talking Dictionary	To rework these requirements with Briza Publishers to ensure publication of the N|uu Talking Dictionary within the next financial year occurs

14.2.3 NATIONAL LANGUAGE BODIES

Enhancement of the mandatory deliverables of 13 National Language Bodies regarding quality control focuses on the following:

- Language Standardisation: developing rules and standards, spelling and orthography for the functioning of languages and promoting these rules and standards in collaboration with the Departments of Arts and Culture and Basic and Higher Education
- Terminology Development: creating conditions for development and use, verification, authentication and popularisation of terminology, including management of terminology in collaboration with the Departments of Sports, Arts and Culture and Basic and Higher Education
- Promotion of the Development of Literature: creating conditions for preservation and promotion of South African literary heritage and media in previously marginalised languages, including Khoi, Nama and San languages and the South African Sign Language, ensuring accelerated production of literary and media products, inculcation of the culture of reading and providing support to authors, media practitioners, their respective guilds or associations, internal and external stakeholders and other role players
- Language in Education: providing support to development of teaching and learning material and curricula in the mother tongue, using historically marginalised languages (oral, written and sign)
- Translation and Interpreting: ensuring quality of services

Programme Name:	Language Development, Use and Equitability							
Programme No	2							
Impact Statement 1: Conducive environment for the development and use of South African official languages; Khoi, Nama and San languages, and the South African Sign Language.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
Languages developed to support PanSALB's mandate	7.3 Terminology lists authenticated	Percentage of terminology lists authenticated	100% (11)	100% (45/45)	100%	100% (28/28) Terminology lists authenticated	None	None
	7.4 Revised Spelling and Orthography Rules for previously marginalised Indigenous languages	Number of workshops for revised Spelling and Orthography Rules for previously marginalised official languages	6	9	9	9 Workshops held for revised Spelling and Orthography rules for previously marginalised official languages	None	None
	7.5 Development of Spelling and Orthography Rules for Nama language	Draft Spelling and Orthography booklet for the Nama language	0	Status report of Spelling and Orthography Rules for the Nama language submitted.	Draft Spelling and Orthography Rules for the Nama language	Draft Spelling and Orthography Rules for the Nama language compiled	None	None
	7.6 Consultative workshops for development of Spelling and Orthography Rules for the Nama language4	Number of consultative workshops on development of Spelling and Orthography Rules for the Nama language	New indicator	2	1	2 Consultative workshops on development of Spelling and Orthography Rules for Nama Language were held.	Exceeded by one due to quality assurance of the process, considering all inputs of development of Spelling and Orthography Rules for the Nama language	None

[4] The target (1) for this indicator (Number of consultative workshop on development of Spelling and Orthography Rules for the Nama language) should have been 1 for 2021/22 (page 76 of the APP). The quarterly tables are clearly indicated on page 77. Although the target (1) was omitted on the MTEF tables, the performance was reported on.

Programme Name:	Language Development, Use and Equitability							
Programme No	2							
Impact Statement 1: Conducive environment for the development and use of South African official languages; Khoi, Nama and San languages, and the South African Sign Language.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
	7.7 Khoe and San Languages Centre established	Number of consultative workshops to establish the Khoe and San Languages Centre	Crafted a concept note and implementation plan	1	Two consultative workshops to establish the Khoe and San Languages Centre	2 Consultative workshops were conducted establish the Khoe and San Languages Centre	None	None
	7.8 NLB meetings line with the Norms and Rules	Number of NLB meetings held in line with the Norms and Rules	New indicator	26	52	50 NLB meetings were held in line with Norms and Rules	In Quarters 3 and 4 KS NLB could not hold meetings due to depleted funds and lack of equipment (such as computers) for a virtual meetings	To ensure that all 2022/23 financial year meetings and activities are planned and implemented accordingly.

14.2.4 SUB-PROGRAMME 2.2: EQUITABILITY OF LANGUAGE USE

Promotions and awareness e.g., significant language days, Linguistics Human Rights (legal enforcement mechanism), multilingualism (translation, interpreting, language in education), research activities, reconstitution of PLC, structures meeting schedules, structures reporting mechanism, stakeholder engagements and or support activities.

14.2.5 PanSALB PROGRAMMES

- Language Use, Development and Equitability
- Administration and Institutional Support

Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements for 2021/22

Programme Name:	Language Development, Use and Equitability							
Programme No	2							
Impact Statement 2: Equitable use of South African official languages, Khoi, Nama and San languages and the South African Sig n language.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/22	Actual Achievement f2021/22	Deviation: Planned Target vs. Actual Achievement 2021/22	Deviation Comments
Equitable use of languages to support PanSALB's mandate	8.1 Campaigns promoting Language Use	Number of significant language days celebrated - ITD - IDD - IMLD (International Mother Language Day)	4	3	3	3 - ITD: 30 September 2021 (Mahikeng) - Virtual IDD celebration: 15 October 2021 - IMLD celebration: 21 and 22 February 2022	None	None
	8.2 Workshops promoting SASL use	Number of workshops promoting SASL use	3	3	3	9 Workshops promoting SASL conducted -.SASL Interpreters workshop (31 July 2021) - SASL Terminology and Lexicographical Development workshop (30–31 August 2021) - SASL National Anthem workshop (04 February 2022) -.6 Provincial workshops for parents of deaf children (February– March 2022)	Exceeded by six; identified interventions to assist parents of deaf children.	None
	8.3 Language Awareness campaigns	Number of Language Awareness campaigns	4	4	4	13 Awareness campaigns	Exceeded by nine; more awareness campaigns conducted in other provinces	None

	8.4 PLC meetings held in line with Norms and Rules	Number of PLC meetings held in line with Norms and Rules	New indicator	19	36	30 PLC meetings held in line with Norms and Rules	Some meetings (six) were not held (KZN and NC) due to COVID-19 restricted interaction (most members not having computers and network connections were issues for virtual meetings) Certain structure members are reluctant to attend PanSALB meetings for poor sitting fees.	Due to COVID-19 restrictions and other operational challenges, these PLCs did not hold three of their four quarterly meetings as required.
	8.5 Stakeholder engagements for language-related matters	Number of engagements with stakeholders for language related matters	New indicator	42	18	25 Engagements were conducted with various stakeholders per quarter	Exceeded by seven due to work done by Provincial offices; more stakeholders than targets were engaged (high demand of engagements)	None
	8.6 Monitor implementation of the Use of Official Languages Act	Number of Government departments and public entities monitored to implement the Use of Official Languages Act	36	12	116	0	Monitoring was not conducted during the financial year. One service provider only submitted a proposal over two rounds of tender publishing. Closed tender (the third round was affected by National Treasury Regulation on tenders above R30 000)	A closed tendering process has been engaged with one proposal received
	8.7 Monitor implementation of Provincial Language prescripts such as Provincial Language Policies and Acts	Number of Provincial Government departments monitored to implement Provincial language prescripts such as Provincial Language Policies and Acts	New indicator	New indicator	110	48 Provincial departments were monitored	100 letters issued to 110 departments; Provincial Government departments have not responded to letters sent by PanSALB's Provincial offices.	PanSALB must subpoena the information as per the PanSALB Act.

	8.8 Language research programme	Report on IIAL language research conducted	Report on language research conducted	Report on language research conducted	Publishing of the IIAL research report	The IIAL research report not published	Affected by SCM processes.	Readvertise the tender (PanSALB received an exemption)
	8.9 Literature development workshops	Number of literature development workshops	New indicator	5	9	11 Literature development workshops were conducted.	Exceeded by two owing to partnership requests.	None
	8.10 Establishment of a publishing unit	Approved feasibility study report for establishing a publishing unit	New indicator	Establishing a publishing unit conceptualised	Feasibility study report for the publishing unit approved by CEO	Feasibility Study report on the publishing unit approved by CEO	None	None
	8.11 Language in education activities	Number of engagements promoting mother language education	New indicator	New indicator	9	19 Engagements were held with National and Provincial SGBs in various provinces.	Exceeded by ten due to demand in engagements of SGB members and the Department of Education.	None

14.2.6 SUB-PROGRAMME 2.3: LINGUISTIC HUMAN RIGHTS

The prime purpose of this sub-programme is to advance Linguistic Human Rights by investigating, mediating and monitoring language rights violations.

Strategic Objectives, Performance Indicators, Planned Targets and Actual Achievements for 2021/22

Programme Name:	Language Development, Use, and Equitability							
Programme No	2							
Impact Statement 2: Linguistic Human Rights compliant society.								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target for 2021/22	Actual Achievement for 2021/22	Deviation: Planned Target to Actual Achievement 2021/22	Deviation Comments
Violations of Linguistic Human Rights addressed to support PanSALB's mandate	9.1 Linguistics Human Rights violations resolved	Percentage of Linguistics Human Rights violations resolved	91% (10/11)	100% (9/9)	100%	100% (9/9) Complaints received were resolved	None	None
	9.2 Publications of Linguistics Human Rights matters	Publication of Linguistic Human Rights matters on PanSALB website and AR (resolved and unresolved)	New indicator	Radio interviews with various Senior Provincial Managers conducted on LHR and cases resolved through PanSALB's Service Delivery Charter for LHR compiled	Linguistic Human Rights matters published PanSALB website and AR	Linguistic Human Rights report published on PanSALB website and AR 2021/22	None	None

[5] The TID in the Annual Performance Plan for 2021/22 did not specify if all cases (resolved and unresolved) will be published on the website; the resolved cases are published on the website. The indicator on the 2022/23 APP will be amended to be specific

15. CHANGES TO PLANNED TARGETS

No changes to the tabled Annual Performance Plan 2021/20 effected.

16. LINGUISTIC HUMAN RIGHTS CASES

17. CONSOLIDATED ANNUAL REPORT FOR LINGUISTIC HUMAN RIGHTS: APRIL 2021 – MARCH 2022 FINANCIAL YEAR

The Pan South African Language Board is a statutory entity established by the Constitution of South African of 1996. PanSALB is envisioned in Section 6 of the Constitution and was created in terms of the PanSALB Act 59 of 1995 as amended in 1999. It was established to promote and ensure respect for multilingualism in general and to foster respect for all languages spoken in the Republic of South Africa, including languages other than the South African official languages.

Objectives

The objectives of this focus area are as follows:

- to facilitate investigation of Linguistic Human Rights violations and to publish the Hearing Committee findings
- raise public awareness to influence and to campaign for multilingualism in all structures of society through effective protection and promotion of Linguistic Human Rights
- to establish and to maintain strategic partnerships with other constitutional bodies which deal with Linguistic Human Rights
- to act as an agent of change by making language findings public
- to approaching institutions that commit language rights offences with a view to assisting with their practices and policies to commission:
  - a comparative study on language rights complaints systems
  - a language rights study on prevention of the use of any language for the purpose of exploitation, domination or division
  - a multi-disciplinary study on language and the law, alternative dispute resolution and related disciplines

PROVINCE	GAUTENG
KPI	Percentage of Linguistics Human Rights Violations Resolved
Complaint received (name of the case)	Natasha Parkins-Maliko vs. Fortune Madlala and Sarah Klaas Case Ref. No. 2021/04/06-001GP (SASL interpreting)
Nature and assessment of the case (provide the type of complaint received: general/education/etc.)	Linguistic Violation It was alleged that the SASL interpreters were not accurate in the interpretation of the message during the President's address on Human Rights Day (Year of Charlotte Maxeke); that the quality constructs of a functional and effective interpretation were incorrect in the target language, and that the interpretation was substandard.
Resolved or pending (select one) and provide a brief summary of the resolution or reason for pending	A complaint of SASL interpreting was lodged and resolved. The SASL NLB TC adjudicated the matter; they listened to the recordings and examined video footage with the assistance of Sign Language interpreters to verify the information, accuracy and proper signing. A letter of response was written to the complainant and a confirmation letter of intention to close the case was drafted.
Approach offender and consider response (was the offender contacted and notified and what was the response?)	The offender was approached with the findings of the SASL NLB and was informed of the Committee's recommendations.
Findings (observations or outcome of investigation)	The findings are listed in the letter to the complainant.
KPI	Publications of Linguistics Human Rights Matters PanSALB Website and AR (Resolved and Unresolved)
Complaints received (name of the case)	N/A

PROVINCE	WESTERN CAPE
KPI	Percentage of Linguistics Human Rights Violations Resolved
Complaint received (name of the case)	Clicks (Eikestad Mall, Stellenbosch) vs. Dr Mavela Ref no: 2021/04/16 – 001WC (translation of isiXhosa)
Nature and assessment of the case (provide the type of complaint received: general/education/etc.)	Incorrect translation of isiXhosa on COVID-19 posters
Resolved or pending (select one) and provide a brief summary of the resolution or reason for pending	Resolved; LHR process forms (complaint form, acknowledgement letter etc) Minutes: Adjudication meeting between PanSALB and Clicks 20/05/2021. Clicks Response (apology letter 21/05/2021); Letter of intent to close the case (31/05/2021) LHR processes forms (complaint content/ref number allocation request, acknowledgement letter/emails etc.) Adjudication by emails with the LHR WCPLC convenor and the WC Office Manager (21–25/05/2021)
Approach offender and consider response (was the offender contacted and notified and what was the response?)	The WC Provincial Office wrote a letter to Clicks and received a response letter from Clicks Eikestad Mall. On the mediation meeting Mr Gift Jeffrey (Clicks Area Manager) emailed the letter of apology and the letter was accepted by the LHR sub-committee members.
Findings (observations or outcome of investigation)	It was requested that Clicks provide their company language policy and implementation plan. A letter of intent was drafted to close the case
KPI	Publications of Linguistics Human Rights Matters PanSALB Website and AR (Resolved and Unresolved)
Complaints received (name of the case)	N/A

PROVINCE	WESTERN CAPE
KPI	Percentage of Linguistics Human Rights Violations Resolved
Complaint received (name of the case)	PanSALB (WC) vs. uMhlobo Wenene FM, Ref no: 2021/05/24 - 001WC (incorrect use of isiXhosa)
Nature and assessment of the case (provide the type of complaint received: general/education/etc.)	Rama advert was incorrect with inappropriate use of isiXhosa
Resolved or pending (select one) and provide a brief summary of the resolution or reason for pending	Resolved
Approach offender and consider response (was the offender contacted and notified and what was the response?)	The WC Provincial Office contacted Mhlobo Wenene and Mr Phumzile Mnci (Station Manager) admitted in his response that the isiXhosa advert was an inappropriate use of isiXhosa. The Umhlobo Wenene FM response letter of apology was received (25/05/2021). The office drafted a letter of intent to close the case (31/05/2021)
Findings (observations or outcome of investigation)	The LHR complaint was resolved through mitigation and the case was closed
KPI	Publications of Linguistics Human Rights Matters PanSALB Website and AR (Resolved and Unresolved)
Complaints received (name of the case)	N/A

PROVINCE	WESTERN CAPE
KPI	Percentage of Linguistics Human Rights Violations Resolved
Complaint received (name of the case)	PanSALB vs. Worchester Hospital Ref. No: 2021/08/31- 001WC (Linguistic Human Rights)
Nature and assessment of the case (provide the type of complaint received: general/education/etc.)	The language complaint it is education; UOLA states clearly that each Provincial and National department should have a Language Unit. A deaf student was taken to Worcester Hospital testing centre, but an interpreter was not allowed to accompany them inside the facility. The student could not communicate with staff, and symptoms and relevant information had to be communicated through writing on paper. The student had no linguistic rights whilst inside the hospital and communication was limited. Government Communication Information System (GCIS) is a Government department and Worcester Hospital it is a public hospital that accommodates the community which speaks different languages including SASL. An interpreter is needed for the hospital – there should be no language barrier for treatment.
Resolved or pending (select one) and provide a brief summary of the resolution or reason for pending	Resolved; The WC Provincial Office engaged with the Worcester Hospital concerning the complaint. The hospital accepted the invitation to a workshop which was to be held 27/09/2021.
Approach offender and consider response (was the offender contacted and notified and what was the response?)	The Western Cape Provincial Manager Dr Nomfundo Mali sent a formal letter to the GCIS Provincial Manager (07/09/2021) referencing a Linguistic Human Right violation complaint letter (20/08/2021) for urgent attention and response. On the 08/09/2021 Mr Mfeka was updated about the letter sent to GCIS Furthermore, the hospital have issued apology and provided information which we requested.
Findings (observations or outcome of investigation)	The LHR complaint was resolved in an amicable resolution (the hospital took responsibility, and the complainant was satisfied), and the case was closed Mr Andries van Niekerk (student) was part of the Deaf Awareness Month Celebration hosted by PanSALB in Worcester Hospital.
KPI	Publications of Linguistics Human Rights Matters PanSALB Website and AR (Resolved and Unresolved)
Complaint received (name of the case)	N/A

PROVINCE	WESTERN CAPE
KPI	Percentage of Linguistics Human Rights Violations Resolved
Complaints received (name of the case)	Mfeka vs. the Presidency Ref No: 2021/08/31 - 001WC (language use)
Nature and assessment of the case (provide the type of complaint received: general/education/etc.)	Linguistic Human Right Violation case lodged by Mr NK Mfeka regarding the languages used by the President in addressing the public (Health Regulations)
Resolved or pending (select one) and provide a brief summary of the resolution or reason for pending	Resolved
Approach offender and consider response (was the offender contacted and notified and what was the response?)	Letter was sent to the Office of the President and a response was received
Findings (observations or outcome of investigation)	The Office of the Presidency has an approved language policy and an implementation plan. The President had addressed the information meetings in English and whilst trying to be multilingual, had switched to other languages. GCIS will publish the President's speech in all official languages on the website as per implementation plan guidelines No violation was found in this case. The Language Policy and an implementation plan for the Office of the President is in place.
KPI	Publications of Linguistics Human Rights Matters PanSALB Website and AR (Resolved and Unresolved)
Complaint received (name of the case)	N/A

PROVINCE	Mpumalanga
KPI	Percentage of Linguistics Human Rights Violations Resolved
Complaint received (name of the case)	Mr Nephtal Magagula vs. Laerskool Badplaas Case Ref. No. 2021/05/10- 001MP (Siswati inclusion at school)
Nature and assessment of the case (provide the type of complaint received: general/education/etc.)	A complaint regarding inclusion of Siswati at Laerskool Badplaas was lodged by Mr Magagula in April 2021. The complainant and other parents of learners at Laerskool Badplaas had asked the school to introduce Siswati as a school subject, and the school principal had been reluctant to implement the request. In addition, the complainant had written to the district office and to the Public protector.
Resolved or pending (select one) and provide a brief summary of the resolution or reason for pending	Resolved; The case was referred to the Mpumalanga Provincial Language Committee (MPCL) which discussed the matter at a quarterly meeting (May 2021). The MPLC decided to meet with the school principal, but when requested, the principal referred the office to the circuit manager. The case was awaiting the meeting between the MPLC and the circuit manager which would take place during the second quarter of 2021. The acknowledgement letter and the complainant form was sent.
Approach offender and consider response (was the offender contacted and notified and what was the response?)	A meeting was held between the office and the circuit manager (19/08/2021), as referred by the principal of Laerskool Badplaas. It was agreed to engage with the SGB Chairperson of the school since language policy matters fall within the powers of the SGB. This meeting (with the SGB Chairperson), was held on the 23/09/2021, and they (on behalf of the school) indicated that the parents themselves were against the introduction of Siswati as a school subject, and that the school had conducted a survey which reflected that school parents were not in favour of implementing Siswati as school subject.
Findings (observations or outcome of investigation)	The SGB confirmed that more than 60% of learners at the school are Siswati home language speakers. Whilst the SGB confirmed that school parents are not in favour of implementing Siswati as school subject., this could not be corroborated, as generally parents could not be contacted to ascertain their position on the matter. The case could not be settled and was referred to the LHR coordination office for adjudication. The matter was settled with the complainant and who agreed to defer it to the Board of PanSALB, who will monitor the school and continue to influence policy change
KPI	Publications of Linguistics Human Rights Matters PanSALB Website and AR (Resolved and Unresolved)
Complaints received (name of the case)	N/A

PROVINCE	Mpumalanga
KPI	Percentage of Linguistics Human Rights Violations Resolved
Complaint received (name of the case)	isiNdebele NLB vs. IEC
Nature and assessment of the case (provide the type of complaint received: general/education/etc.)	A complaint was lodged against the IEC (21/09/2021) by Mr Bafana Mtsweni (isiNdebele NLB member) and Mr Vincent Mahlangu (PanSALB Chairperson). In an advertisement for local Government elections, the IEC used language inconsistent with the spelling and orthography of isiNdebele. The advertisement boards read: Tlolisa ukuvo uda The message was interpreted by the complainants as misleading amaNdebele. The case was registered in the previous quarter and resolved in the third quarter
Resolved or pending (select one) and provide a brief summary of the resolution or reason for pending	Resolved
Approach offender and consider response (was the offender contacted and notified and what was the response?)	The letter to the IEC was sent to the office (21/09/2021), and then forwarded Head Office (Communications Unit)
Findings (observations or outcome of investigation)	
KPI	Publications of Linguistics Human Rights Matters PanSALB Website and AR (Resolved and Unresolved)
Complaints received (name of the case)	N/A

PROVINCE	Free State
KPI	Percentage of Linguistics Human Rights Violations Resolved
Complaints received (name of the case)	Moses Lehlohonolo Matuba vs. Mahonono Ref: 2021/09/20 - 001FS (language use in the workplace)
Nature and assessment of the case (provide the type of complaint received: general/education/etc.)	Language use at the district office of the Department of Correctional Services in Odendaalsrus The complainant had used his home language during a work parade because the policy does not stipulate that English is the sole medium of communication
Resolved or pending (select one) and provide a brief summary of the resolution or reason for pending	Case Resolved (Q4)
Approach offender and consider response (was the offender contacted and notified and what was the response?)	A letter was sent to the offender and a meeting was subsequently held for mediation between the two parties. The workplace supervisor of both parties involved sent PanSALB the Institution’s language policy.
Findings (observations or outcome of investigation)	The policy was not aligned with the provisions of the constitution or the Provincial language prescripts and therefore needs to be revised. The objection that the complainant was not meant to use his home language during a work parade was unfair because the policy provided does not articulately stipulate that English is the sole medium of communication. The offender was of the understanding that English is the language of business at the Department of Correctional Services and preferred that it be used during parades to accommodate all employees as some are not Sesotho speaking.
KPI	Publications of Linguistics Human Rights Matters PanSALB Website and AR (Resolved and Unresolved)
Complaint received (name of the case)	N/A

PROVINCE	North West
KPI	Percentage of Linguistics Human Rights Violations Resolved
Complaints received (name of the case)	Vusi Ndlovu vs. Mafikeng Primary Case Ref No: (Setswana inclusion at school) A reference number could not be generated as the matter was registered with PanSALB previously
Nature and assessment of the case (provide the type of complaint received: general/education/etc.)	Language Rights violation The complainant wanted Setswana to be introduced into the curriculum at the Mafikeng Primary School
Resolved or pending (select one) and provide a brief summary of the resolution or reason for pending	Resolved
Approach offender and consider response (was the offender contacted and notified and what was the response?)	Letters were sent to the Department of Education and the SGB. The complainant could not be reached via email or telephonically as he did not provide contact details.
Findings (observations or outcome of investigation)	The matter was previously attended to by the NW Provincial Language Committee and recommendations were made by the Department of Education and the SGB. Setswana could not be introduced at Mafikeng Primary although a new language for communication was introduced.

Overall summary

Nine cases received and resolved (100%)

The additional cases received but not registered with LHR are as follows:

- Cultural Appropriation of the !Ora/onna Language by the Xirikuana/Griqua People (cases referred to CRL)
- Cllr of John Taolo Gaetsewe Municipality vs. Magistrate (not processed)
- Moshe Molefe vs. the Department of Education and Nquthu Municipality (differed to KZN by Sesotho NLB)

Recommendations:

- That Mr Magagula vs. Laerskool Badplaas be sent to the Board to influence language policies of schools in SA.
- The Cultural Appropriation is registered with CRL
- The KZN Provincial Office must mediate between Molefe vs. the Department of Education and Nquthu LM

ALASA
ANNUAL LANGUAGE CONFERENCE

25-27 September 2021
East London ICC
Eastern Cape

The Pan South African Language Board, in conjunction with the African Language Association of Southern Africa (ALASA) and the University of Fort Hare, hosted a three-day hybrid language conference on 25-27 September 2021 at the Premier Hotel East London ICC, Eastern Cape. Attending the event were MEC for Sport, Recreation, Arts and Culture, Hon Fezeka Nkomonye, Deputy Speaker of the Eastern Cape Legislature, Hon M Qoboshiyane, amongst other various esteemed guests and linguistic experts.

18

LINKING
PERFORMANCE TO BUDGETS

18.1 INSTITUTIONAL RESPONSE TO THE COVID-19 PANDEMIC

Programme/ Sub-programme	Intervention	Geographic Location (Province/ District Local Municipality)	Number of Beneficiaries	Total Budget Allocation per Intervention R'000	Budget since Intervention R'000	Contribution to APP Outputs (if applicable)	Immediate Outcome
Administration/ HR	Disinfection and deep cleaning at Head Office	Gauteng Pretoria	72	R1 560	R336		Officials return to office within 24 hours after disinfection

18.2 PROGRAMME EXPENDITURE

The total expenditure for the financial year increased to R148.4 million as compared to R105.5 million from the prior year.

Category	Consolidated		PanSALB	
	2022	2021	2022	2021
Purchase of Property, Plant and Equipment	991	4 265	490	237
Purchase of Intangible Assets (Software/Licenses)	397	388	397	388
Other Financial Assets	5 895	2 490	0	0
Total	7 283	7 143	887	625

18.3 SUB-PROGRAMME EXPENDITURE

Sub-Programme	2021/2022			2020/2021		
	Adjusted Appropriation	Actual Expenditure	Over/Under Expenditure	Final Appropriation	Actual Expenditure	Over/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme 1: Administration						
Sub-Programme 1.1: Finance and Supply Chain	22 241	15 543	6 698	13 346	14 163	-817
Sub-Programme 1.2: Information Technology	22 570	9 010	13 560	2 988	4 540	-1 552
Sub-Programme 1.3: Marketing and Communications	6 720	2 763	3 957	956	237	719
Sub-Programme 1.4: Human Resources Management	17 312	7 776	9 536	1 938	4 138	-2 200
Sub-Programme 1.5: Institutional Planning and Governance	3 369	2 894	475	4 343	2 296	2 047
Total Expenditure	72 212	37 986	28 024	23 571	25 374	-1 803

Sub-Programme	2021/2022			2020/2021		
	Adjusted Appropriation	Actual Expenditure	Over/Under Expenditure	Final Appropriation	Actual Expenditure	Over/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme 2: Language						
Sub-Programme 2.1: National Lexicography Units	36 205	32 445	3 760	24 100	24 100	0
Sub-Programme 2.2: National Language Bodies	5 897	5 092	805	3 756	5 292	-1 536
Sub-Programme 2.3: Provincial Language Committees	2 711	1 772	939	1 926	1 377	549
Sub-Programme 2.4: Equitability of Languages	500	442	58	1 793	168	1 625
Sub-Programme 2.5: Linguistic Human Rights	1 531	340	1 191	2 752	476	2 276
Sub-Programme 2.6: Language Development and Use	24 215	10 851	13 364	4 162	2 718	1 444
Total Expenditure	71 059	50 942	20 117	38 489	33 851	4 638

Sub-programme	2021/2022			2020/2021		
	Adjusted Appropriation	Actual Expenditure	Over/Under Expenditure	Final Appropriation	Actual Expenditure	Over/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of Employees	57 932	50 768	7 164	60 504	46 522	13 982

18.4 REVENUE COLLECTION

18.4.1 Transfers

The primary source of revenue for PanSALB is the MTEF budget. This transfer revenue stream has increased from R109 million in the 2021/22 financial year to R120.9 million in the current financial year (an increase of 9.6%).

18.4.2 Other Income

PanSALB has seen an increase in interest from reserves attributable to increased transfer in the prior year that was not expended in full, resulting in cash and cash equivalents increase. PanSALB reported R2.6 million for other income consisting mainly of interest income.

NATIONAL **STAKEHOLDER FORUM**

11 November 2021
Ditsong National Museum
of Cultural History, Pretoria

The Department of Sport, Arts and Culture hosted a National Language Stakeholder Engagement Forum. The objective of the Forum was to encourage public discourse on language policy and its implementation in the country.The Pan South African Language Board (PanSALB) formed part of the deliberations, specifically addressing the forum on the implications of non-compliance to the provisions of the Constitution relating to language rights and the Use of Official Languages Act 12 of 2012 (UOLA).

PART C

GOVERNANCE

19

GOVERNANCE

19.1 INTRODUCTION

Good governance underpins the processes and systems by which the institutions are overseen, directed, controlled and held to account in accordance with the PanSALB enabling legislation, PFMA and the Companies Act, and run alongside the Public Sector Protocol on Corporate Governance (this covers the same or similar principles contained in the King III Report on Corporate Governance). Parliament, the Executive Authority and the Accounting Officer of PanSALB are responsible for corporate governance.

Commitment by PanSALB to maintain the highest standards of governance is fundamental to the management of public finances and resources. PanSALB is committed to the principles of accountability, transparency and integrity as recommended by the King III and IV Code on Corporate Governance; this commitment is validated by the policies and has been adopted by the Organisation.

19.2 PORTFOLIO COMMITTEES

During the financial period under review, PanSALB did not appear before the Portfolio Committee on Arts and Culture to account for, or to discuss any matters. The Annual Performance Plan for 2021/22 and Annual Report for 2020/21 were submitted as required.

19.3 EXECUTIVE AUTHORITY

According to the PFMA, PanSALB is a Schedule 1 constitutional institution. In the case of PanSALB, the Board is the Executive Authority, whereas in a public entity the Minister would fill that role. In terms of the PanSALB Act, the Board comprises thirteen non-executive members and the Accounting Officer.

The mandate of the PanSALB Board includes the following:

- approve the Strategy and Annual Performance Plan
- strive to attain and maintain the financial viability of the Institution
- provide direction for the Institution
- establish a policy-based governance system
- the fiduciary duty is to protect the Institution's assets and members' investment
- ensure an effective risk management system
- ensure sound financial reporting and accountability

PanSALB is required to submit a Strategic Plan once every five years and an Annual Performance Plan yearly to the Department of Sport, Arts and Culture, the National Treasury and the Department of Planning, Monitoring and Evaluation. These documents are tabled by the Minister of Arts and Culture in Parliament.
The Chairperson of the PanSALB Board signs service level agreements (shareholder compacts) with the

Minister of Sports, Arts and Culture and with Parliament. Quarterly reports based on the targets and indicators are submitted to the Portfolio Committee, the Department of Sports, Arts and Culture, the National Treasury and the Department of Planning, Monitoring and Evaluation.

19.4 THE BOARD

19.4.1 BOARD CHARTER

The Board is fully compliant with the Board Charter, and has strived extensively to appoint the Company Secretary. The position was advertised and the following steps were taken:

- a shortlist of candidates was set and interviews were conducted
- no suitable candidate was identified after extensive interviews
- the Board resolved to appoint by means of head-hunting but the process was halted by the pandemic
- the Board has now recommenced the recruitment process
- committees are in place and hold meetings accordingly

19.4.2 PROGRESS REPORT OF THE BOARD

The Board of PanSALB is guided by the Board Charter, which is viewed as an indispensable and valuable tool for the purposes of good governance. This is in line with principles of good corporate governance as stipulated in the King Code Report. The Board Charter is drafted such that it synchronises with the Constitution of the Republic of South Africa, the PanSALB Act of 1995 (as amended) and the Companies Act of 2008.

The Board Charter sets the roles, powers and responsibilities of the Board, the Board Chairperson and Board committees. It touches on policies which direct how the entity is to be managed and regulates how matters are undertaken. In addition, the Charter addresses the proceedings, frequency, attendance and the quorum of meetings, including agendas and minutes.

The PanSALB Board has complied with the Board Charter as evidenced by the information provided below.

19.4.3 COMPOSITION OF THE BOARD

The Board Charter prescribes that the Board must comprise fourteen members, inclusive of the CEO. Currently, there are thirteen Board members after one member had resigned and has not yet been replaced.

- Board members are fulfilling their roles and responsibilities.
- Board committees are familiar with, and are executing their roles accordingly.
- The Board interviewed candidates for the Board Secretary position and the successful candidate is to start in the second quarter of 2022.
- Meeting procedures are observed and adhered to for Board meetings and Board committees, and similarly, quorums, agendas, declarations of interests and minutes are attended to.
- The Board valuation was not done in the period under review. The Board will be evaluated in the following financial year (the CEO is tasked with the responsibilities of sourcing service providers for this purpose). Thus, the Board has complied with the Board Charter, but for the Board evaluation.
- The existing PanSALB Board was appointed by the Minister of Sport, Arts and Culture, Mr Nathi Mthethwa, on 06 March 2019, in terms of section 5(7) of the Pan South African Language Board Act No. 59 of 1995.
- The following are the members of the Board: in the financial year under review:

Mr Ntshengedzeni Edward Mudau (Chairperson)
Ms Preetha Dabideen
Dr Fio Dolly Gaebeng Dlavane
Prof Lolie Makhubu-Badenhorst
Dr Nomakhosazana Hazel Rasana
Mr Cinga Gqabu
Ms Khensani Gertrude Bilankulu
Ms Mariaan M Maartens
Ms Portia Prudence Chilwane
Ms Seipati Bernice Dichabe
Mr Molebaloa Manfred
Mr Mthembu Aubrey.

Name	Designation (the Public Entity Board structure)	Date Appointed	Qualifications	Area of Expertise	Board Directorships (Entities)	Other Committees or Task Teams (e.g., Audit Committee/ Ministerial Task Team)	No. of Meetings attended
Mr NE Mudau	Chairperson of the Board	06 March 2019	Bachelor of Arts in Languages, Teaching Diploma and LLB	Language	n/a	Legal and Ethics, Finance, and Human Resource and Governance Committees	33
Ms P Dabideen	Deputy Chairperson of the Board	06 March 2019	Bachelor of Procurations (B.Proc), AIPSA Diploma in Insolvency Law, Advanced Diploma in Insolvency Litigation, Business rescue in compliance with Companies Act 2008	Legal	Deputy Chair of the Agri Business Agency KZN	Legal and Ethics Committee	21
Dr FDG Dlavane	Chairperson of the Core Mandate Committee	06 March 2019	MA: Literature, PhD Linguistics	Language	n/a	Core Mandate Committee	27
Ms PP Chilwane	Chairperson of the Legal and Ethics Committee	06 March 2019	BProc. Degree MAP	Legal	Robben Island Museum	Legal and Ethics Committee	19
Dr NH Rasana	Chairperson of the Human Resource and Governance Committee	06 March 2019	Ph.D. in Applied Linguistics, Master of Education (ESL), Honours Bachelor of Art (Applied Linguistics), Bachelor of Arts, Diploma in Language Instruction, Post Graduate Diploma in Enterprise, Post Graduate Diploma in Enterprise Management, Primary Teachers Diploma	Language	n/a	HR and Governance Committee	25
Mr C Gqabu	Member	06 March 2019	Sign Language Qualification	Language	n/a	Core Mandate Committee	12
Ms SB Dichabe	Chairperson of the Finance Committee	06 March 2019	MA in Linguistics	Language	n/a	Finance and HR Committees	25

Name	Designation (the Public Entity Board structure)	Date Appointed	Qualifications	Area of Expertise	Board Directorships (Entities)	Other Committees or Task Teams (e.g., Audit Committee/ Ministerial Task Team)	No. of Meetings attended
Dr RL Badenhorst	Member	06 March 2019	Doctorate in Language Practice	Language	n/a	Finance and Core Mandate Committees	15
Ms KG Bilankulu	Member	06 March 2019	Master's Degree in African Language	Language	n/a	Finance and Core Mandate Committee	12
Ms Mariaan M Maartens	Member	06 March 2019	Post -graduate diploma in Higher Education, BA Degree, Licentiate in Speech and Drama	Languages, Interpreting, Media and broadcasting, Marketing and advertising, Strategy creation and execution, Governance and Human Resources	n/a	HR and Governance Committee	22
Mr Aubrey Mthembu	Member	24 July 2020	n/a	Higher Primary Teacher Certificate, BA B. Ed, Secondary Teachers Diploma, MA in History	Language	Finance and Core Mandate Committees	10
Mr Manfred Molebaloa	Member	24 July 2020	n/a	Junior Secondary Teacher Certificate, BA Honours in African Languages	Language	Core Mandate and HR and Governance Committees	3

19.4.4 COMMITTEES

The Board utilises governance structures that are established in terms of its PFMA, Treasury regulations, and the King III Report to assist in carrying out roles and responsibilities. These are:

- Governance and Human Resources Committee: The mandate of this committee is to assist the Board with oversight related to governance and human resources affecting PanSALB.
- Finance Committee: This committee is charged with the responsibility of keeping the necessary accounting and related records in compliance with Section 10B of the PanSALB Act.
- Legal and Ethics Committee: This committee was established to assist the Board with oversight of legal and ethical matters, and to ensure that the entity remains a committed socially responsible corporate citizen. The commitment to sustainable development involves ensuring that PanSALB conducts business in a manner that meets existing needs, without knowingly compromising the ability of future generations to meet their needs.
- Core Mandate Committee: This committee monitors the core purpose of PanSALB to promote, to preserve and to protect multilingualism in South Africa by:
- creating conditions for the development of, and equal use of all official languages
    - fostering respect for, and encouraging the use of other languages in the country
    - encouraging the best use of the country`s linguistic resources to enable South Africans to be free from all forms of linguistic discrimination, domination and division, and to enable them to exercise appropriate linguistic choices for their own wellbeing and for national development
- Audit and Risk Committee: This committee assists the Board in carrying out its functions relating to safeguarding assets, operation of adequate risk management and control processes, preparation of financial statements in compliance with all applicable legislation and regulations, and oversight of the external and internal audit appointments and functions.

Committee	Number of meetings held	Number of members	Names of members
Governance and Human Resources Committee	5	5	Dr Rasana (Chairperson) Mr Mudau Ms Dichabe Ms Maartens Mr Molebaloa
Finance Committee	5	5	Ms Dichabe (Chairperson) Prof Badenhorst Ms Bilankulu Mr Mudau Mr Mthembu
Legal and Ethics Committee	8	5	Ms Dabideen (Chairperson) Ms Chilwane Mr Mudau Mr Mthembu Ms Maartens
Core Mandate Committee	5	6	Dr Dlavane (Chairperson) Dr Badenhorst Ms Bilankulu Mr Gqabu Dr Rasana Mr Molebaloa
Audit and Risk Committee	6	4	Mr S Hlope (Chairperson) Ms Mazibuko Ms Chilwane Dr Dlavane

19.4.5 REMUNERATION OF BOARD MEMBERS

The remuneration of PanSALB Board members is determined by prescripts of the National Treasury Regulations. Board remuneration is administered in line with the principles of policy, legislation and tax practices. Rates are reviewed annually, aligned with PanSALB as guided by the National Treasury Regulations and are paid whether meetings last the whole day or only a few hours. Fees are not payable should a Board member not attend a scheduled meeting or if a completed document and signed claim form have not been received.

19.4.6 REMUNERATION RATES, 2021/2022

Non-executive Chairman of the Board	R4,317 per day
Non-executive Deputy Chairman of the Board	R3,778 per day
Non-executive Board member	R2,619 per day

Board Member	Board Fees (R'000)	Travel and Other Claims (R'000)	Total (R'000)
Board Chairperson: EN Mudau	206	0	206
Board Deputy Chairperson: P Dabideen	125	0	125
Board Member: KG Bilankulu	44	0	44
Board Member: PP Chilwane	87	0	87
Board Member: SB Dichabe	119	0	119
Board Member: FDG Dlavane	99	0	99
Board Member: C Gqabu	54	0	54
Board Member: MM Maarteens	68	0	68
Board Member: RL Makhubu-Badenhorst	54	0	54
Board Member: NH Rasana	117	0	117
Board Member: AG Mthembu	38	0	38
Board Member: MK Molebaloa	43	0	43
Total	1 054	0	1 054

RISK MANAGEMENT

Risk No	Strategic Outcome	Risk Title	Control Effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
1	Impact Statement: Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of Government	Inadequate enterprise business continuity plans: – Impact analysis – Disaster Recovery Plan and Cloud Computing (offsite data storage). – Succession Plan (HR)			1. Establish a Disaster Recovery (DR) site	1. 31/03/2022	CFO	1. Disaster Recovery: service provider to establish cloud-based site This process is still at BAC, the BAC to award the tender through the SITA route	1.Budget will be allocated in the next financial year
	Outcome: Information and Communication Technology Process improved to support PanSALB's mandate		Unsatisfactory	90%	2. Ensure data testing and restore schedule implemented and results are reported to the Audit Committee	2. 31/03/2022		2. BC Plan is being implemented on a monthly basis. 90% done	2 & 3. BCM Strategy and Disaster Recovery Plans approved by Board
					3. 3.1 Develop Enterprise BCM Strategy and submit to Audit Committee and Board 3.2 Submit ICT BCM Strategy for review to Audit Committee	3.1 31/03/2022 3.2. 31/03/2022		3. ICT BCM Strategy and Disaster Recovery Plans have been approved	
					4. Motivate for CIO to be incorporated in organogram	4. 31/03/2022		4. Draft organogram presented to Management to be presented to the Board before end July 2022	4. ICT organogram was considered during the organisational redesign

Risk No	Strategic Outcome	Risk Title	Control Effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
2	Impact Statement: Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of Government	Non-alignment of organisational structure to deliver mandate	Unsatisfactory	90%	1. Develop a revised organogram based on the organisational design review	1. 30/06/2022	CEO	1. A service provider was appointed to develop an organogram. Draft organogram is complete after consultation with management and staff	1. Organisational redesign to be finalised end July 2022
	Outcome: Strategic Management Processes and Procedures improved to support PanSALB's mandate				2. Provide an interpretation of the mandate	2. 30/06/2022	Communications		
					3. Assessment of the stakeholder landscape, develop a power influence matrix and stakeholder management policy	3. 30/11/2021	HR	3. Stakeholder management policy was approved, assessment of stakeholder landscape completed, stakeholder management plan was approved by CEO	3. Policies were approved by 30/03/2022

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
3.	Impact Statement: Equitable use of South African official languages. Khoi, Nama and San languages and the SA Sign Language	Continued marginalisation of previously marginalised languages			1. Investigate establishing a national interim Linguistic Human Rights tribunal	1 31/03/2022	Executive: Language Services	1. Recruitment of Senior Manager: Linguistic Human Rights is at the final stages of appointment.	1. Interviews for the Senior Manager: Linguistic Human Rights post was held on the 14/03/2022.HRM to finalise the recruitment report for approval and appointment.
	Outcome: Equitable use of languages to support PanSALB's mandate		Unsatisfactory	90%	2. Create awareness of legislative requirements through MinMec	2. 31/03/2022		2. Cooperating with NLS at DSAC to access Minmec; Service provider to be appointed to ensure compliance with PanSALB Act and UOLA	2.To engage with DSAC through National Language Services during the National Language Stakeholder forum (18/03/2022) Service provider appointment Enforce subpoenas as per PanSALB Act delayed by National Treasury embargo on new tenders until a matter at the Constitutional Court is resolved
					3. Motivate for additional capacity during the organisational design review	3. 30/06/2022		3. A service provider has been appointed, anticipated completion July 2022	3. A service provider has been appointed and Executive Head: Languages will engage with the organisational design experts on required personnel

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
4	Impact Statement: Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of Government	Inadequate performance management			1. Review of indicator protocol by IA	1. 31/12/2021	SM IPG	1. Q1, Q2, Q3 reports from IA presented to ARC (February 2022)	1. Internal audit reports were presented to the ARC (February 2022)
					2. Define qualitative and quantitative indicators	2. 31/12/2021		2. Strategic Management Policy approved	2. Policies were approved by the Board (30/03/2022
					3. Develop SOP for portfolio of evidence	3. 31/11/2021		3. Business processes for 2021 approved	
	Outcome: Strategic Management Processes and procedures improved to support PanSALB's mandate		Weak	80%	4. 4.1 Motivate for ERP system to incorporate performance information 4.2 Motivate for additional capacity during the organisational design review	4.1 30/03/2022 4.2 30/06/2022		4.1 IPG is part of the project team for SAGE and project manager for SAGE to confirm accommodating IPG in the system 4.2 M&E position recruitment to be finalised (August 2022); further positions for IPG to be created through organisational redesign	4.1 IPG to attend the SAGE meetings to incorporate performance information in the system 4.2 Risk Manager position to be advertised (June 2022) Recruitment of M&E position to be finalised during August 2022.
					5. Implement monthly reporting	5. 30/09/2021		5. Monthly performance reporting template completed and to be circulated to executives	5. Monthly performance templates for financial year 2022 to be circulated to executive managers for implementation
					6. Develop M&E Framework	6. 30/11/2021		6. Draft M&E framework	6. Draft M&E Framework tin place and to be finalised by end September 2022

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
5	Impact Statement: Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of Government	Low brand equity			1. Review of Marketing and Communication strategy	1. 31/03/2022	SM: Communi cation	1. Marketing and Communication strategy reviewed with EHL and incorporated; the strategy was implemented	
	Outcome: Marketing and Communications processes and procedures improved to support PanSALB's mandate		Weak	80%	2. Generate quarterly reports for media perception	2. December 2021		2. Quarterly report for media perception compiled	
					3. Implement the language policy	3. December 2021		3. Language policy implemented	
					4. Implement the Corporate identify branding	4. 31/03/2022		4. Service provider appointed for branding (Head Office and Mpumalanga) and printing of banners for all offices; site visits planned; banners to be delivered to Provincial offices in the second quarter of the following financial period	4. Branding of offices to be finalised in the second quarter of the next financial period
					5. 5.1 Finalised and approve the Communication and Engagement Policy 5.2 Enhance PanSALB website and active social media platform	5.1 31/03/2022 5.2 31/12/2021		5.1 Marketing and Communication, and Stakeholder Engagement Policies approved by Board 5.2. SM: Marketing and Communication awaiting SCM process to finalise and communicate new service provider appointment; website is being maintained in the interim	5.1 Policies were approved by Board 30/03/2022 5.2 Website to be launched in the first quarter of the next financial period

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
6	Impact Statement: Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of Government PanSALB's mandate	Inadequate Governance			1. 1.1 Develop a budgeting and costing tool for development of a budget 1.2 Motivate for budgeting tool in ERP 1.3 Budget approval workshop (Exco) by executives	1.1 31/10/2021 1.2 31/12/2021 1.3 31/12/2021	CFO	1.1 Budgeting and costing tool developed and in use 1.2 Process yet to start (budget needed) CFO to check with ICT budget. Finance to confirm with SAGE regarding performance and budgeting information (mapping of accounts); EPR must be able to cater for compliance,risk management, performance and budget. The system to link to the SAGE system (SAGE researching if IPG functions can be accommodated into the system) IPG to attend SAGE committee meetings 1.3 Budget finalised and approved by EXCO and Board	To be finalised by 30/06/2022
	Outcome: Marketing and Communications processes and procedures improved to support		Weak	80%	2. 2.1 Review of outstanding purchase orders and accruals for closing/reversal 2.2 Submit list of open purchase orders to executives monthly	2.1 31/10/2021 2.2 31/10/2021	CFO	2.1 Report submitted to CFO, to be reviewed daily by SCM and Finance until financials are finalised in the first quarter of the next financial period 2.2 Open order monthly report is submitted to Executives and Manco members. SCM to find missing orders	
					3. 3.1 Develop the risk management framework 3.2 Implement a risk implementation plan	3.1 30/11/2021 3.2 31/01/2022	SM:IPG	3.1 Draft Risk Framework in place and communicated to Management for input; to be approved during the first quarter of the following financial period	

Risk No	Strategic Outcome	Risk Title	Control effectiveness	Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
				4. 4.1 Develop fraud prevention and detection plan 4.2 Implement a fraud implementation plan	4.1 30/11/2021 4.2 31/01/2022	CFO	4.1 Fraud and implementation plan in place 4.2 To be implemented by consultants still to be appointed (to be in place before end June 2022)	
				5. Implement the revised delegation	5. 31/10/2021	CFO	5. Delegation of Authority policy (DOA) approved by Board (31/03/2022	
				6. 6.1. Workshop procurement processes with staff 6.2.Investigation of irregular expenditure	6.1 31/10/2021 6.2 28/02/2022	CFO	6.1 SCM policies approved by Board (31/03/2022), workshops to be conducted by end of the first quarter of the next financial period 6.2 Investigation conducted and draft discussed with Management. Second draft is to be discussed with EXCO during the first quarter of the next financial period	
				7. Review all policies of PanSALB	7. 30/11/2021	CEO	7. Finance policies approved by Board (31/03/2022), workshops to be conducted by end of the first quarter of the next financial period	
				8. Automate the process of board submissions	8. 31/10/2021	CS	8. Convene Software implemented and the Board retrained	
				9. 9.1. Review the mandate of Board committees 9.2.Training to be conducted for Board committees	9. 28/02/2022	SM:HR	9.1 To be completed in the next financial year. 9.2 Training facilitated for Board members with the Institute of Directors South Africa (IoDSA)	

Risk No	Strategic Outcome	Risk Title	Control effectiveness	Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
				10. Appoint a Company Secretary	10. 30/11/2021	SM: HR	10. HRM has begun the service provider appointment process; HRM must submit a job evaluation report for the position grade for the Company Secretary to CFO	
				11. 11.1 Apply to NT for funds for Document Management System 11.2 Implementation of shared folders and development of intranet	11. 30/10/2021	CFO	11.1 Request for additional funds to be included for retention of funds at year end; to be submitted with draft AFS to DSAC and NT in the first quarter of the next financial period 11.2 All units create shared folders and share with managers for submission of documents (currently Microsoft (MS) Teams is used to share documents); Intranet project to be completed (31/03/2022); MS Teams will be explored while waiting for availability of funds	
				12. Develop Terms of Reference (ToR) for Quality Management System (QMS)	12. 30/11/2021	CEO	12. ToR developed, task team for QMS in place and SABS engaged; SCM waiting for sign-off of memorandum of understanding from SABS; he committee has been established, in place for QMS and internal auditors involved for advice	

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
7	Impact Statement: Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of Government	Non-alignment of ICT Strategy and organisational strategy			1. Approval of revised ICT framework and policies	1. 30/11/2021	CFO	1. ICT framework and policies approved by Board on 31/03/2022	1 & 2. Awaiting approval
	Outcome: Information and Communication Technology process improved to support PanSALB's mandate		Weak	80%	2. Approval of ICT strategy by Board	2. 30/11/2021		2. ICT Master Plan submitted to the Bids and Awards Committee; SCM to finalise the tender in the second quarter of the next financial period	
					3. Motivate for security administrator and system developer during the organisational design review	3. 30/06/2022		3. PanSALB organisational structure under review; ICT organogram part of the current review by the service provider	

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
8	Impact Statement: Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of Government	Failure to comply with legislative and other requirements			1. Develop a compliance framework and policy	1. 30/06/2022	SM: IPG	1. The appointed Risk Manager will develop the compliance framework and policy process for appointment will be finalised end June 2022	1. Appointment of Risk Manager to be finalised before end August 2022
	Outcome: Strategic Management Processes and procedures improved to support PanSALB's mandate		Weak	80%	2. Implementation of the compliance framework and policy	2. 30/06/2022		2. The risk framework has been developed and circulated to managers for input; to be finalised end August 2022	2. To be conducted by Risk Manager
					3. 3.1 Review all policies 3.2 Appoint skilled personnel with legal background for contract management 3.3 Implement contract management system All: Conduct skills analysis	3 1 30/11/2021 3.2 30/06/2022 3.3 30/11/2021 All: 30/06/2022		3.1 SCM policy and Cell and Data policy were approved by Board on 30/03/2022 3.2 Waiting for the conclusion of the OD process 3.3 Contract Management module implemented and training conducted	3. Completed.

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
9	Impact Statement: Conducive environment for the development and use of South African official languages, Khoi, Nam and San languages and the South African sign language	Inadequate cooperation between PanSALB and funded entities	Unsatisfactory	90%	1 Draft a submission to the Portfolio Committee and Office for Institutions Supporting Democracy for the PanSALB Act to be amended so that the NLU's are managed by PanSALB	1. 31/12/2021 (internal)	1 & 2 Executive: Language services	1. No submission yet as (legal understanding needed, waiting for the SM: LHR)	1. Waiting for appointment of the SM: LHR to advise on legislative procedures of the review of the Act. 3 and 4
	Outcome: Languages developed to support PanSALB's mandate				2. Compose a resolution for Provincial Managers to be ex officio members on the Board of Directors	2. 31/10/2021		2. Proposal to appoint SPMs to be part of the NLUs Board of Directors is not simple; the SPM cannot be ex officio but can be a representative of PanSALB; SPMs must be trained and aware of responsibilities, duties and the consequent liabilities in performing that role	
					3. Develop a governance accountability framework for NLCs	3. 31/03/2022	3. IPG/CFO/ LS	3. A submission for training to be generated by 31/03/2022 for all structures; accountability training for all structures of PanSALB after the appointment of the legal expertise	3.Training the Board of Directors and Senior Provincial Managers when developing and implementing the governance accountability framework.

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
10	Impact Statement: Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of government	Fraud and corruption by PANSALB employees and service providers			1.Implementation of Consequence Management	1. 31/03//2022	CFO	1. Service provider appointed to investigate irregular expenditure (will assist with implementation of consequence management); first draft of the investigation report discussed with Exco, awaiting submission of final report to the Audit Committee (report must be presented to the Board)	1. Current review of Irregular Expenditure will be finalised by end May 2022. Consequence management to be implemented based on recommendations of the final investigation report
	Outcome: Strategic Management Processes and Procedures improved to support PanSALB's mandate		Unsatisfactory	90%	2 2.1 Conduct annual Declarations of Interest for all staff and Board members 2.2 Conduct Conflict-Of- Interest Policy training	2. 31/12/2021			2.1 HR to consolidate a submission of declaration report by employees 2.2 Training/workshop to be completed by a specialist before end of July 2022
					3. Automation of the financial system with built-in internal controls.	3. 31/10/2021			3. Finance and SCM policies approved by Board on 31/03/2022, workshops to be conducted before end June 2022
									4. Automation of the financial system completed and refresher training was provided for all system users.

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
11	Impact Statement: Linguistic Human Rights compliant society	Inability to pursue Linguistic Human Rights violations that require legal intervention			1. 1.1. Investigate establishing a national interim Linguistic Human Rights tribunal	1. 31/03/2022	Executive: Language Services	1.1 Service provider to be appointed to ensure compliance with PanSALB Act and UOLA	1.1.Waiting for SM: LHR appointment to drive a national interim Linguistic Human Rights tribunal (not provided for in the PanSALB Act)
	Outcome: Violations of Linguistic Human Rights addressed to support PanSALB's mandate		Satisfactory	65%	1.2 Appointment of specialist as per organogram	2. 31/03/2022		1.2 SM: LHR interviews conducted and awaiting HRM to finalise recruitment	1.2 SM: LHR to be appointed before end June 2022.

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
12	Impact Statement: Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of Government	Failure to plan and manage PanSALB finances			1. 1.1. Develop an Excel-based budget template 1.2 Revise documented budgeting process 1.3. Implement business case for proposed projects which are significant	1.1 31/10/2021 1.2.30/11/2021 1.3. 30/11/2021	CFO	1.1 Template has been developed and distributed to all SMs 1.2 Draft budgeting procedures and processes in place 1.3 Budget allocated as needed to approved projects	2. Report to be finalised by end July 2022
	Outcome: Strategic Management Processes and procedures improved to support PanSALB's mandate		Weak	80%	2 2.1. Finalise implementation of financial management system 2.2 Review finance policies and procedures 2.3 Motivate for additional capacity during organisational re-design	2.1 31/01/2022 2.2 30/11/2021 2.3 30/06/2022		2(a) Project progressing well-90% complete. 2(b) Finance and SCM policies were approved by Board on 31 March 2022, workshops to be conducted before end of June 2022. 2(c) A service provider has been appointed-Anticipated completion date is July 2022.	

Risk No	Strategic Outcome	Risk Title	Control effectiveness		Actions to Improve Management of the Risk	Timeframe	Action Owner	Progress	Mitigation
13	Impact Statement Effective and efficient administration support to deliver on core business and comply with legislation and prescripts of Government	Unsafe working conditions/health and safety of staff that may impact PanSALB's ability to operate.			1. Screening of all individuals entering the building	1.1. 31/10/2021	OHS Committee	1.Compliance Officer appointed from April 2022. OHS compliance requirements implemented and monitored daily	1.SCM finalised screening equipment procurement.
	Outcome: Strategic Management processes and procedures improved to support PanSALB's mandate		Good	40%	2.Task OHS to strengthen the role of COVID-19 compliance	1.2 Immediate		2. PPE distributed to all staff; OHS meeting (08/02/2022) CIVID-19 compliance issues raised; follow-up meeting to be held before end June 2022	
					3. Implement COVID-19 control manual	1.3 31/10/2021		COVID-19 policies were approved by the Board on 31/03/2022.	

21. INTERNAL CONTROL UNIT

Since the Institution lacks an internal control unit, this responsibility falls on Management. It is a fundamental requirement of all operations that each Manager is responsible for identifying areas of weakness and effecting controls to strengthen operating procedures; thus, Management ensures adherence to controls. Control is maintained through audit activities, the Risk Management Committee, the Audit, Risk and ICT Committee and various governance structures that monitor the effectiveness of internal controls.

22. INTERNAL AUDIT AND AUDIT COMMITTEES

The Internal Audit function is an independent, objective assurance and consulting activity, designed to add value and improve operations, which PanSALB outsources. Internal auditing supports PanSALB to accomplish objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

During the period under review, Internal Audit provided assurance of risk management, internal controls and governance processes through execution of the approved Annual Performance Plan and additional requests. In addition, Internal Audit provided assurance in areas of compliance, Human Resources and Financial Management, performance information (Quarter 2) and Information Technology.

Aligned with the Internal Audit Operational Plan, audit projects completed and executed:

- audit of Quarter 1 to Quarter 4 performance information for the period under review
- audit of internal controls within Finance and Supply Chain Management (follow up review)
- audit of Human Resources Management (follow up review)
- audit of Governance, Compliance and Legal Compliance review
- audit of Information Technology (follow up review)

The Audit Committee is responsible for:

- the effectiveness of internal audit and internal controls
- risk management
- adequacy, reliability, accuracy and regularity of financial information provided to the Board
- all accounting and audit concerns
- legal and regulatory compliance
- ICT governance

23. COMPLIANCE WITH LAWS AND REGULATIONS

PanSALB is a constitutional institution tasked with control of certain public funds and is therefore required to act in compliance with public prescripts. During the year under review, the following portions of legislation were assessed for compliance:

- Public Finance Management Act, No. 1 of 1999, as amended by Public Finance Management Amendment Act, No. 29 of 1999
- Basic Conditions of Employment Act, No. 75 of 1997, as amended by Basic Conditions of Employment Amendment Act of 2002

- Compensation for Occupational Injuries and Diseases Act, No. 130 of 1993
- Labour Relations Act, No. 66 of 1995
- Employment Equity Act, No. 55 of 1998
- Unemployment Insurance Contributions Act, No. 4 of 2002
- Occupational Health and Safety Act, No. 85 of 1993
- Skills Development Act, No. 97 of 1998
- Skills Development Levies Act, No. 9 of 1999
- Promotion of Access to Information Act, No. 2 of 2000
- Promotion of Administrative Justice Act, No. 3 of 2000

24. FRAUD AND CORRUPTION

The PanSALB Fraud Prevention Policy and Fraud Plan have been approved by the Board but are yet to be revised. A whistle-blowing policy is under development after a leading independent service provider (Tip-offs Anonymous) has been secured to allow staff and external stakeholders to call and report workplace dishonesty whilst remaining anonymous.

The service provider serves as a valuable, practical deterrent against dishonesty or inappropriate behaviour within the entity. In addition, a free call facility, email, free post or free fax alternative can be used. It is fully equipped with trained operators who receive calls in English (twenty-four hours per day and seven days per week), with the remaining official South African languages accommodated during business hours. The information is then sanitised so that the tip-off feedback is generated to Senior Management and the Audit, Risk and ICT Committee for actioning.

25. MINIMISING CONFLICT OF INTEREST

Supply Chain Management processes are highly regulated within the PanSALB environment. To minimise the risk of a conflict of interest, Declaration of Interest forms are circulated to members of Bid Committees before meetings commence. Further to enhance this process, Management is able to access the Companies and Intellectual Property Commission (CIPC) database to verify directors of companies that do business with PanSALB.

This standard of transparency is applied to Board meetings, committees and staff of PanSALB (a register of close family members of staff is updated annually and monitored by the HR division). The auditors request the following for Computer-Assisted Audit Techniques (CAATs) purposes annually:

- details of all employees and members of the Board
- a list of all suppliers that received payments in the current financial period
- a list of close family members, partners and associates of the members of the Board, Management and SCM officials

During the year under review, there were no cases of misconduct or negligence by members requiring their removal from office, their termination of membership from committees or from the Board.

26. CODE OF CONDUCT

PanSALB's code of conduct (set out in the Organisation's constitution) is applicable to the Board and committees. The code of conduct for staff is included in the Human Resources Policy.

27. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The Occupational Health and Safety Policy (OHS) is in place. COVID-19 measures and recommencement procedure for alert lockdown levels are in place (Risk Assessment and Workplace Readiness Plan COVID-19).

28. COMPANY SECRETARY

The Board will advertise and appoint the Board Secretary during the next financial year.

29. SOCIAL RESPONSIBILITY

No corporate responsibility projects were undertaken during the financial year 2021/22.

30. AUDIT COMMITTEE REPORT

OBJECTIVE

The Audit And Risk Committee serves as an independent body to assist the Board with the responsibility of safeguarding assets, maintaining effective and efficient internal controls, risk management, reviewing financial information and overseeing preparation of the financial statements.

MEMBERSHIP AND ATTENDANCE

At least two members of the Audit and Risk Committee (including the Chairperson) were independent and non-executive, while the other committee members were non-executive. In the 2021/22 financial year the committee held six meetings in line with the Audit and Risk Committee Charter. The table below indicates members and attendance details:

Audit and Risk Committee	Total Meetings Held	Number of Meetings Attended
Mr SZ Hlophe-Chairperson	6	6
Ms A Mazibuko	6	5
Ms P Chilwane	6	6

AUDIT AND RISK COMMITTEE RESPONSIBILITIES

The Audit and Risk Committee reports compliance with responsibilities arising from Section 51 (1) (a) (ii) of the PFMA and Treasury Regulations 3.1.13. In addition, the Audit and Risk Committee reported that it has adopted formal terms of reference as its Audit And Risk Committee Charter and has regulated matters in compliance with this charter. The Committee's charter was reviewed during the year and amendments have been made and approved by the Board.

THE AUDIT AND RISK COMMITTEE HAS PERFORMED THE FOLLOWING STATUTORY DUTIES:

Efficiency and Effectiveness of Internal Controls

The system of internal control employed by PanSALB for financial and risk management is partially effective, efficient and transparent. Aligned with the PFMA and the recommendations from the King IV Report on Corporate Governance requirements; the Audit and Risk Committee is of the view that there is room for improvement towards an effective internal control environment. This observation originates from various reports of Internal Audit, the Audit Report on the Annual Financial Statements and the Management Report of the Auditor-General South Africa (AGSA), indicating deficiencies in the system of internal control. We also note a substantial improvement as a number of policies and procedures were approved to strengthen the control environment.

During the Year Management and Monthly/Quarterly Report

PanSALB has reported monthly and quarterly to the National Treasury as is required by the PFMA, and of these reports were presented to the Audit and Risk Committee for reviews and comments. The Audit and Risk Committee has noted the improvement in submission of reports.

Internal Audit

The Audit and Risk Committee has reviewed and approved the Internal Audit Charter. The Internal Audit Plan was approved after considering specific risk areas facing the Entity. The committee considers the Internal Audit function to be ineffective, unable to operate optimally and not being able to adequately fulfil the required mandate and address the risks pertinent to PanSALB. The Internal Audit function is currently outsourced, and the effectiveness of the Internal Audit function will continue to be reviewed and improved on where necessary. The committee reports that the approved Internal Audit Plan was implemented as required.

Review of Annual Financial Statements and Auditor's Report

The Audit and Risk Committee has reviewed the Annual Financial Statements, before submission to the office of the Auditor-General, indicating clean audit results. The Audit and Risk Committee will continue to engage Management and review the action plans to address issues. The Audit and Risk Committee is satisfied with the work, independence and conclusions of the Auditor General as the external auditors.

Compliance with Legal and Regulatory Provisions

The committee reviewed PanSALB's compliance with legal and regulatory provisions where Internal Audit reports were discussed and no major non-compliance was noted. To improve compliance, the Audit and Risk Committee resolved that a compliance checklist be presented in every meeting after having been reviewed by Internal Audit. The implementation of this resolution has yet to take place.

Risk Management

The assessment of internal controls regarding financial reporting is risk-based and thus the Audit and Risk Committee is responsible for overseeing Management's risk policies as per the Charter. The Audit and Risk Committee is concerned about the process of risk identification and mitigation. The opinion is that the establishment of a risk unit must be considered (even with a complement of two officials), to assist with PanSALB's risk function and the entire Risk Management Framework value chain.

Performance Management

The Audit and Risk Committee reviewed quarterly performance and Internal Audit reports on performance management for the 2021/22 financial year based on the entity's Annual Performance Plan.

The Audit and Risk Committee noted considerable improvement of the Performance Management Unit; however, it is of the opinion that the ability of the Monitoring and Evaluation Unit needs to be improved. The Institution's performance has improved, achieving 76% (51) of 2021/22 targets, compared to the previous year at 64%. In addition, improvement of the audit of performance information has been noted.

Information Technology Governance and Compliance (ITGC)

Another of the Audit and Risk Committee's responsibilities is Information Technology and Governance, and the view is that improvement is still required in this area. The Audit Committee will continue to monitor progress in implementing the ICT framework.

Conclusion

The Audit and Risk Committee confirms the commitment to assist the Board in achieving a clean report for governance. The committee thanks the Members of the Board and Management for their cooperation and support, and the teams from Internal Audit and the Auditor-General for their contributions.

Silas Hlophe
Chairperson of the Audit and Risk Committee
Pan South African Language Board
Date: 31 July 2022

31. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Procurement processes implemented at PanSALB followed the regulation whether suppliers submitted their certified B- BBEE certificate or sworn affidavit that indicate the level of B-BBEE for a supplier. No deviation or discussion in appointing a non-compliant supplier.

Criteria	Circle relevant answer
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law	Yes / No
Developing and implementing a preferential procurement policy	Yes / No
Determining qualification criteria for the sale of state-owned enterprises	Yes / No
Developing criteria for entering into partnerships with the private sector	Yes / No
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-based Black Economic Empowerment	Yes / No

INTERNATIONAL MOTHER LANGUAGE DAY

COMMEMORATION

21 February 2022
East London
Eastern Cape

The Pan South African Language Board (PANSALB) and the Minister of Arts and Culture Nathi Mthethwa held a conference today to commemorate International Mother Language Day. Language preservation and the recognition of all official languages came top on the agenda.

PART D

HUMAN RESOURCE MANAGEMENT

32

HUMAN RESOURCE MANAGEMENT

32.1 INTRODUCTION

The information contained herein is in line with the Public Service Regulations, 2016 (Chapter 3, Paragraphs 1 and 2).

During the reporting period, human resources oversight and control mechanisms have ensured enhanced compliance with Human Resources Policies, which are aligned to the Department of Public Service and Administration's policies and prescripts.

32.1.1 RECRUITMENT

The following HRM Policies have been approved by the CEO in November 2020 following endorsement from the Policy Task Team and the adopted by the Bargaining Forum:

- Terms of Reference for Policies
- Policy Formulation Framework
- Occupational Health and Safety measures on COVID-19
- Recommencement procedure Alert Lockdown Levels (Risk Assessment
- Workplace Readiness Plan (COVID-19)
- Facilitated the submission of Institutional Policies to the Board
- Employee Performance Management and Development System (EPMDS)

The Policy Task Team engaged om the following policies:

- Delegation of Authority
- Finance Policy and procedural manual
- Communication and Marketing Policy
- Stakeholder Engagement Policy
- Strategy Management Policy

The following are the policies finalised and approved by the CEO

- Policy Formulation Framework
- Employee Performance Management and Development
- Recognition/Collective agreement
- OHS Measures – COVID-19
- Workplace readiness Plan – COVID-19
- Work Recommencement Procedure – COVID-19
- Terms of Reference Policy

The Human Resource HRM Plan was submitted to the Board for approval.

PanSALB is in the process of appointing an Organisational Development service provider for restructuring, job evaluation of all posts and alignment of job profiles to current organisational structure, amongst other responsibilities.

Intervention: The HRM Plan approved by the Board during the financial year (2021/2022).

The following HRM Policies were reviewed and submitted to the Board for approval:

- overtime
- leave
- retirement
- harassment
- occupational health and safety
- recruitment and selection
- EPMDS
- employee wellness

Intervention: The Board approved the policies during the financial year (2021/2022).

32.1.2 VACANCY RATE

At the beginning of the financial year under review, there were eighty-four positions within PanSALB, with the vacancy rate at 21%. At the end of the financial year, the vacancy rate was slightly improved to 20%.

Intervention: Filling vacant and funded positions in the 2021/2022 financial year.

PANSALB Vacancies	1 April 2021 - 31 March 2022
Vacant posts	17
Posts on organogram	84
Vacancy rate	20%

32.1.3 TRAINING AND DEVELOPMENT

The Training Committee: OHS Training for Occupational Health and Safety members is in progress.

Intervention: Training for employees will continue in the next financial year.

32.1.4 PERFORMANCE MANAGEMENT

Performance management of employees is regulated by the Employee Performance Management and Development System Policy (2009), which was affected in April 2017. The policy is utilised to reward employees for satisfactory and or outstanding performance by presenting progress and or once-off performance bonuses where applicable.

32.1.5 EMPLOYMENT TERMINATION

The Senior Manager: National Language Bodies retired at end of April 2021 followed by the resignation of a General Assistant at the end June 2021. The Senior Manager: Human Resource Management was dismissed on 05 October 2021, and a Chief Language Practitioner was put on ill-health retirement at end of October

2021. Another Chief Language Practitioner resigned at the end of December 2022 followed by the resignation of an Interpreter: South African Sign Language at the end of March 2022.

32.1.6 LABOUR RELATIONS: MISCONDUCT AND DISCIPLINARY ACTION

The CCMA arbitration hearing of two former employees (from Finance and Supply Chain Management) are in progress as well as the disciplinary hearing process of one other employee. Numerous Bargaining Forum meetings were held with organised labour (PSA) to foster good working relations.

32.1.7 PENDING LITIGATION

Seven former employees who were dismissed in December 2014 and who wish to be reinstated continue to pursue unfair dismissal disputes through the courts. During the reporting year two of these former employees entered into settlements, with the remaining number of litigating former employees was reduced to five.

32.1.8 CHALLENGES

The following are challenges experienced by the Human Resources division:

- finalisation of automation of leave management and salary administration
- employees’ personal records not secured in a fire-proof strong-room
- lack of intranet to upload organograms and policies for ease of access
- past lack of a Human Resource Plan and Employment Equity Plan in accordance with the Employment Equity Act
- non-compliance of approved policies (in some instances)
- late finalisation of bi-annual self-assessments
- training and development of staff
- non-compliance – performance documents
- late submission of declaration forms
- capped leave application/leave schedule
- staff rotation/leave schedule
- HRM warm body capacity
- update on training for OHS members
- procurement of PPE
- the volume of HRM policies

Interventions: appointment of an organisational development specialist to facilitate:

- functional organogram
- uniform job titles
- graded posts
- full automation of HR processes
- finalised Employment Equity Plan and Human Resources Plan
- consistent consequences management for non-compliance with processes, procedures and policies
- advertising and filling vacant and funded posts
- performance moderation committee meetings
- training and development of staff

32.1.9 ACHIEVEMENTS

- approved skills audit document
- approved bursary programmes
- approved submissions of training and development (short programme)
- approved submission (organisational development)
- ninety-eight per cent performance agreements filed for the 2020/2021 financial year
- approval submission – CEO debriefing session (group trauma counselling)
- approved policies on EPMDS, COVID-19, recognition agreement, policy formulation framework, terms of reference for the Policy Task Team.
- workshops conducted to Senior Managers on the role of the Moderating Committees
- employee Personal Development Plans identified
- change management workshop

32.2 HUMAN RESOURCES OVERSIGHT STATISTICS

32.2.1 PERSONNEL COST BY SALARY BAND

Level	Personnel Expenditure (R'000)	Personnel Expenditure to Total Personnel Cost (%) (R'000)	Number of Employees	Average Personnel Cost per Employee (R'000)
Senior Management (Level 13–16)	18 005	46.4%	15	1 200
Highly Skilled Supervision (Level 9–12)	11 739	30.3%	20	586
Highly Skilled Production (Level 6–8)	7 055	18.2%	21	335
Skilled (Level 3–5)	1 965	5.1%	11	178
Unskilled (Level 1–2)	0	0%	0	0
TOTAL	38 764	100.0%	67	

32.2.2 PERFORMANCE REWARDS FOR 2021–2022

Directorate/Business Unit	Personnel Expenditure (R'000)	Training Expenditure	Training Expenditure as % of Personnel Cost	No. of Employees Trained	Average Training Cost per Employee
Finance	R4 640	R50 528.00	0	7	R7 218.29
Human Resource Management	R2 204	R8 560.00	0	2	R4 280.00
Information Communications Technology	R1 050	R121 553.30	0	5	R24 310.66
Supply Chain Management	R3 844	R90 591.00	0	17	R5328.89
Languages	R21 288	R95 326.95	0	26	R3 666.42
Office of the CEO	R6 999	R95, 079.75	0	5	R19, 015.95
Board	R0	R355, 269.40	0	14	R25 376.38

32.2.3 TRAINING COSTS

There were no performance rewards allocated in the period under review.

Directorate/Business Unit	Personnel Expenditure (R'000)	Training Expenditure	Training Expenditure as a Percentage of Personnel Cost	No. of Employees Trained	Average Training Cost per Employee
Finance	**R4, 640**	**R50, 528.00**	0	**7**	**R7, 218.29**
Human Resource Management	**R2, 204**	**R8, 560.00**	0	**2**	**R4, 280.00**
Information Communications Technology	**R1, 050**	**R121, 553.30**	0	**5**	**R24, 310.66**
Supply Chain Management	**R3, 844**	**R90, 591.00**	0	**17**	**R5,328.89**
Languages	**R21, 288**	**R95, 326.95**	0	**26**	**R3, 666.42**
Office of the CEO	**R6, 999**	**R95, 079.75**	0	**5**	**R19, 015.95**
Board	**R0**	**R355, 269.40**	0	**14**	**R25, 376.38**

Notes: Due to issues raised by the Executive Management regarding the review of the Skills Development Policy (2017) at the time, training could not be implemented during the 2019/20 financial year. The Training Plan (2019-2023) was approved in October 2019 and was to be implemented from March 2020. Due to the nationwide lock down, training could not commence as scheduled.

32.2.4 EMPLOYMENT AND VACANCIES 2021–2022

Programme	2021/ 2021 Approved Posts	2021/ 2022 No. of Employees	2021/ 2022 Vacancies	Percentage of Vacancies
Senior Management (Level 13–16)	18	15	3	16.6%
Highly Skilled Supervision (Level 9–12)	31	20	11	66.7%
Highly Skilled Production (Level 6–8)	21	21	0	0%
Skilled (Level 3–5)	14	11	3	16.7%
Unskilled (Level 1–2)	0	0	0	0.0%
TOTAL	84	67	17	100.0%

32.2.5 EMPLOYMENT AND VACANCIES (SALARY BANDS)

Salary Band	Employment at Beginning of Period	Appointments	Terminations	Employment at End of Period
Senior Management (Level 13–16)	14	5	4	15
Highly Skilled Supervision (Level 9–12)	19	3	2	20
Highly Skilled Production (Level 6–8)	21	0	0	21
Skilled (Level 3–5)	12	0	1	11
Unskilled (Level 1–2)	0	0	0	0
TOTAL	66	7	6	67

32.2.6 REASONS FOR STAFF LEAVING

Reason	Number	Percentage of Staff leaving
Resignation	4	57.1%
Dismissal	1	14.3%
Retirement	1	14.3%
Expiry of Contract	1	14.3%
Total	7	100.0%

32.2.7 LABOUR RELATIONS: MISCONDUCT AND DISCIPLINARY ACTION

Nature of Disciplinary Action	Number
Verbal Warning	0
Written Warning	2
Final Written warning	0
Dismissal	1
Total	3

32.2.8 EQUITY TARGET AND EMPLOYMENT EQUITY STATUS (FEMALE)

Levels	Female							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Senior Management (Level 13–16)	7	0	0	0	0	0	0	0
Highly Skilled Supervision (Level 9–12)	11	0	0		0	0	1	0
Highly Skilled Production (Level 6–8)	16	0	0	0	0	0	0	0
Skilled (Level 3–5)	11	0	0	0	0	0	0	0
Unskilled (Level 1–2)	0	0	0	0	0	0	0	0
TOTAL	45	0	0	0	0	0	1	0

32.2.9 EQUITY TARGET AND EMPLOYMENT EQUITY STATUS (MALE)

Levels	Male							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Senior Management (Level 13–16)	7	0	1		0	0	0	0
Highly Skilled Supervision (Level 9–12)	8	0	0	0	0	0	0	0
Highly Skilled Production (Level 6–8)	5	0	0	0	0	0	0	0
Skilled (Level 3–5)	0	0	0	0	0	0	0	0
Unskilled (Level 1–2)	0	0	0	0	0	0	0	0
TOTAL	20	0	1	0	0	0	0	0

32.1.12 EQUITY TARGET AND EMPLOYMENT EQUITY STATUS (DISABLED)

Levels	Disabled staff			
	Male		Female	
	Current	Target	Current	Target
Senior Management (Level 13–16)	0	0	0	0
Highly Skilled Supervision (Level 9–12)	0	0	1	0
Highly Skilled Production (Level 6–8)	0	0	0	0
Skilled (Level 3–5)	0	0	0	0
Unskilled (Level 1–2)	0	0	0	0
Total	0	0	1	0

PART D

FINANCIAL INFORMATION

THE AUDITOR-GENERAL REPORT TO PARLIAMENT FOR THE Pan SOUTH AFRICAN LANGUAGE BOARD

Report on the audit of the Consolidated and Separate Financial Statements

OPINION

1. I have audited the consolidated and separate financial statements of the Pan South African Language Board set out on pages 123 to 166, which comprise the consolidated and separate statement of financial position as at 31 March 2022, the consolidated and separate statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the consolidated separate financial statements, including a summary of significant accounting policies.

2 In my opinion, the consolidated and separate financial statements present fairly, in all material respects, the financial position of the Pan South African Language Board as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

BASIS FOR OPINION

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the Auditor-General’s responsibilities for the audit of the consolidated and separate financial statements section of my report.

4. I am independent of the constitutional institution in accordance with the International Ethics Standards Board for Accountants’ International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

RESPONSIBILITIES OF THE ACCOUNTING OFFICER FOR THE CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS

6. The accounting officer is responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with the Standards of GRAP and the requirements of the PFMA, and for such internal control as the accounting officer determines is necessary to enable the preparation of consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

7. In preparing the consolidated and separate financial statements, the accounting officer is responsible for assessing the constitutional institution's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the constitutional institution or to cease operations, or has no realistic alternative but to do so.

AUDITOR-GENERAL'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS

8. My objectives are to obtain reasonable assurance about whether the consolidated and separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated and separate financial statements.

9. A further description of my responsibilities for the audit of the consolidated and separate financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

INTRODUCTION AND SCOPE

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for selected programmes presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.

11. My procedures address the usefulness and reliability of the reported performance information, which must be based on the constitutional institution's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the constitutional institution enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

12. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the constitutional institution's annual performance report for the year ended 31 March 2022:

Programmes	Pages in the annual performance report
Programme 2 – language development, use and equitability (business development)	46-56

13. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

14. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme:
   - Programme 2 – language development, use and equitability (business development)

OTHER MATTERS

15. I draw attention to the matters below.

ACHIEVEMENT OF PLANNED TARGETS

16. Refer to the annual performance report on pages 46 to 56 for information on the achievement of planned targets for the year and management's explanations provided for the under/overachievement of targets.

ADJUSTMENT OF MATERIAL MISSTATEMENTS

17. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of Programme 2 – language development, use and equitability (business development). As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION INTRODUCTION AND SCOPE

18. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the constitutional institution's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.

19. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

OTHER INFORMATION

20. The accounting officer is responsible for the other information. The other information comprises the information included in the Annual Report. The other information does not include the consolidated and separate financial statements, the auditor's report and the selected Programmes presented in the annual performance report that have been specifically reported in this auditor's report.

21. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.

22. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated and separate financial statements and the selected Programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

23. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, and if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

INTERNAL CONTROL DEFICIENCIES

24. I considered internal control relevant to my audit of the consolidated and separate financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

25. I did not identify any significant deficiencies in internal control.

Auditor – General

Pretoria

1 August 2022

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

ANNEXURE – AUDITOR-GENERAL'S RESPONSIBILITY FOR THE AUDIT

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the consolidated and separate financial statements and the procedures performed on reported performance information for selected Programmes and on the constitutional institution's compliance with respect to the selected subject matters.

FINANCIAL STATEMENTS

2. In addition to my responsibility for the audit of the consolidated and separate financial statements as described in this auditor's report, I also:

   - identify and assess the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control

   - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the constitutional institution's internal control

   - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer

   - conclude on the appropriateness of the accounting officer's use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the constitutional institution to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a constitutional institution to cease operating as a going concern

   - evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

   - obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

4. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

TABLE OF **CONTENT**

Statement of Responsibilities and Approval

The Accounting Officer is required by the Public Finance Management Act (Act 1 of 1999), to maintain adequate accounting records and is responsible for the content and integrity of the consolidation annual financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the consolidated annual financial statements fairly present the state of affairs of the Pan South African Language Board(PanSALB) as at the end of the financial year and the results of its operations and cash flows for the period then ended.

The consolidated annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board and in the manner required by the Public Finance Management Act (PFMA).

The consolidated annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates. The Accounting Officer also prepared the other information included in the annual report and is responsible for both its accuracy and its consistent with the consolidated annual financial statements.

The Accounting Officer has reviewed the economic entity's cash flow forecast for the year to 31 March 2022 and, in the light of this review and the current financial position, he is satisfied that the economic entity has or has access to adequate resources to continue in operational existence for the foreseeable future.

The going concern basis has been adopted in preparing the consolidated annual financial statements. The Accounting Officer has no reason to believe the Pan South African Language Board (PanSALB) will be a going concern in the foreseeable future based on the forecasts available and available cash resources.

The consolidated annual financial statements set out on page 5, which have been prepared on the going concern basis were approved by the Accounting Officer on 31 July 2022 and were signed on its behalf by:

Mr LC Schultz
Chief Executive Officer

Statement of Financial Position as at 31 March 2022

		Consolidated		PanSALB	
Figures in Rand thousand	Note(s)	2022	2021 Restated*	2022	2021 Restated*
Assets					
Current Assets					
Other financial assets	5	34 043	26 519	-	-
Inventories	7	1 585	1 422	-	-
Loans to directors - NLUs	8	7	-	-	-
Receivables from exchange transactions	9	2 901	1 747	1 715	1 142
Receivables from non-exchange transactions	10	2 055	1 482	-	-
Cash and cash equivalents	11	82 268	103 914	80 355	102 414
		122 859	**135 084**	**82 070**	**103 556**
Non-Current Assets					
Property, plant and equipment	3	6 430	5 529	3 696	2 310
Intangible assets	4	2 346	674	2 346	674
		8 776	**6 203**	**6 042**	**2 984**
Total Assets		**131 635**	**141 287**	**88 112**	**106 540**
Liabilities					
Current Liabilities					
Finance lease obligation	12	657	535	-	-
Unspent conditional grants and receipts	13	7 273	5 901	7 006	5 634
Payables from exchange transactions	14	19 480	15 599	17 760	13 271
		27 410	**22 035**	**24 766**	**18 905**
Non-Current Liabilities					
Employee benefit obligation	6	4 738	4 323	-	-
Finance lease obligation	12	1 937	2 577	-	-
		6 675	**6 900**	**-**	**-**
Total Liabilities		**34 085**	**28 935**	**24 766**	**18 905**
Net Assets		**97 550**	**112 352**	**63 346**	**87 635**
Accumulated surplus		97 550	112 352	63 346	87 635
		97 550	112 352	63 346	87 635
Non-controlling interest		34 206	24 717	-	-
Total Net Assets		**97 550**	**112 352**	**63 346**	**87 635**

Pan South African Language Board
for the year ended 31 March 2022

Statement of Financial Performance as at 31 March 2022

		Consolidated		PanSALB	
Figures in Rand thousand	Note(s)	2022	2021 Restated*	2022	2021 Restated*
Revenue					
Revenue from exchange transactions					
Sales		559	396	-	-
Royalty income		29	1 752	-	-
Other income	16	521	96	402	5
Interest received	17	2 884	2 740	2 232	2 117
Total revenue from exchange transactions		**3 993**	**4 984**	**2 634**	**2 122**
Revenue from non-exchange transactions					
Transfer revenue					
Government grants & subsidies	19	121 502	109 344	121 502	109 344
Distribution received from WAT trust		7 966	8 308	-	-
Total revenue from non-exchange transactions		**129 468**	**117 652**	**121 502**	**109 344**
Total revenue		**133 461**	**122 636**	**124 136**	**111 466**
Expenditure					
Staff costs	20	(78 783)	(72 257)	(51 953)	(48 571)
Administrative expenses	21	(5 515)	(3 819)	(4 603)	(2 970)
Depreciation and amortisation	22	(2 375)	(1 735)	(1 549)	(956)
Finance costs	23	(244)	(264)	-	-
Lease rentals on operating lease	15	(8 956)	(7 550)	(8 506)	(7 181)
Bad debts written off	24	31	(36)	-	(5)
Transfers and Subsidies	18	-	-	(34 500)	(24 100)
Loss on disposal of assets and liabilities		(24)	(8)	(24)	(8)
Actuarial losses		(62)	-	-	-
Sale of goods/Inventory		(241)	(52)	-	-
Other operating expenses	25	(47 789)	(20 791)	(43 655)	(18 171)
Auditor's remuneration	27	(4 351)	(4 132)	(3 661)	(3 633)
Total expenditure		**(148 309)**	**(110 644)**	**(148 451)**	**(105 595)**
Surplus (deficit) for the year		**14 610**	**11 992**	**(24 315)**	**5 871**

Pan South African Language Board

for the year ended 31 March 2022

Statement of Changes in Net Assets as at 31 March 2022

Figures in Rand thousand	Accumulated surplus	Total net assets
Consolidated		
Balance at 01 April 2020	**95 477**	**95 477**
Changes in net assets		
Surplus for the year	10 574	10 574
Total changes	10 574	10 574
Opening balance as previously reported	104 458	104 458
Adjustments		
Prior year adjustments	7 702	7 702
Balance at 01 April 2021 as restated*	**112 160**	**112 160**
Changes in net assets		
Surplus for the year	(14 610)	(14 610)
Total changes	(14 610)	(14 610)
Balance at 31 March 2022	**97 550**	**97 550**
Note(s)		

Figures in Rand thousand	Accumulated surplus	Total net assets
PanSALB		
Balance at 01 April 2020	**77 017**	**77 017**
Changes in net assets		
Surplus for the year	5 871	5 871
Total changes	5 871	5 871
Opening balance as previously reported	82 933	82 933
Adjustments		
Prior year adjustments	4 728	4 728
Balance at 01 April 2021 as restated*	**87 661**	**87 661**
Changes in net assets		
Surplus for the year	(24 315)	(24 315)
Total changes	(24 315)	(24 315)
Balance at 31 March 2022	**63 346**	**63 346**
Note(s)		

Pan South African Language Board

for the year ended 31 March 2022

Cash Flow Statement as at 31 March 2022

		Consolidated		PanSALB	
Figures in Rand thousand	Note(s)	2022	2021 Restated*	2022	2021 Restated*
Cash flows from operating activities					
Receipts					
Sale of goods and services		559	396	-	-
Grants		121 502	109 344	121 502	109 344
Interest received		2 884	2 740	2 232	2 117
Donations and distributions		13 471	8 308	-	-
		138 416	120 788	123 734	111 461
Payments					
Employee costs		(78 783)	(72 257)	(51 953)	(48 571)
Suppliers		(68 837)	(25 646)	(55 929)	(24 189)
Finance costs		(5)	-	-	-
Transfers and Subsidies paid		-	-	(34 500)	(24 100)
Finance costs		(244)	(297)	-	-
		(147 869)	(98 200)	(142 382)	(96 860)
Net cash flows from operating activities	28	**(9 453)**	**22 588**	**(18 648)**	**14 601**
Cash flows from investing activities					
Purchase of property, plant and equipment	3	(2 581)	(991)	(2 236)	(625)
Proceeds from sale of property, plant and equipment	3	47	67	8	-
Purchase of other intangible assets	4	(2 387)	(396)	(2 387)	(397)
Proceeds from sale of other intangible assets	4	-	-	-	(8)
Proceeds from sale of financial assets		(7 374)	14 867	-	-
Other cash item		-	-	2 614	-
Net cash flows from investing activities		**(12 295)**	**13 546**	**(2 001)**	**(1 030)**
Cash flows from financing activities					
Movement in loans to directors - nlus		(7)	-	-	-
Finance lease payments		(757)	(240)	-	-
Movement in payables		(2 018)	(23 275)	-	673
Interest income		2 884	2 740	2 383	2 117
Net cash flows from financing activities		**102**	**(20 775)**	**2 383**	**2 790**
Net increase/(decrease) in cash and cash equivalents		**(21 646)**	**15 359**	**(18 266)**	**16 361**
Cash and cash equivalents at the beginning of the year		103 914	88 555	102 414	86 053
Cash and cash equivalents at the end of the year	11	**82 268**	**103 914**	**80 355**	**102 414**

Pan South African Language Board

for the year ended 31 March 2022

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand thousand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
PanSALB						
Statement of Financial Performance						
Revenue	**120 913**	**-**	**-**	**121 502**	**121 502**	
Expenditure						
Personnel		(53 385)	**(53 385)**	(51 940)	**1 445**	Ref.Note 40.1
Depreciation and amortisation		-	**-**	(1 211)	**(1 211)**	Ref. Note 40.2
Lease rentals on operating lease		(6 673)	**(6 673)**	(8 506)	**(1 833)**	Ref. Note 40.3
Transfers and Subsidies		(26 155)	**(26 155)**	(34 500)	**(8 345)**	Ref. Note 40.4
General Expenses		(86 213)	**(86 213)**	(50 859)	**35 354**	Ref. Note 40.5
Total expenditure		**(172 426)**	**(172 426)**	**(147 016)**	**25 410**	
Deficit before taxation		**(51 513)**	**-**	**(25 514)**	**(25 514)**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement		**(51 513)**	**-**	**(25 514)**	**(25 514)**	

PanSALB was granted an approval to utilise retained cash surplus by National Treasury in terms PFMA section 53(3) and National Treasury Instruction 12 of 2020/21. PanSALB was approved to retain the cash surplus of R80 million of which the surplus will be used to settle the existing and pending legal claims and commitments, filling of vacant positions and creation of new positions to promote job creation, IT infrastructure to ensure employees can effectively work remotely and enhanced IT security to protect PanSALB data as well as for planned projects from 2019/20 of which none of them took place due to high staff turnover in leadership positions and for the advertising of tenders which were delayed as a result of the National Treasury e-tender portal being offline.

1. Presentation of annual financial statements

The consolidated annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act (Act 1 of 1999).

These consolidated annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

In the absence of an issued and effective Standard of GRAP, accounting policies for material transactions, events or conditions were developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 as read with Directive 5.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these consolidated annual financial statements, are disclosed below.

These accounting policies are consistent with the previous period.

1.1 Presentation currency

These consolidated annual financial statements are presented in South African Rand, which is the functional currency of the economic entity.

1.2 Going concern assumption

These consolidated annual financial statements have been prepared based on the expectation that the Pan South African Language Board(PanSALB) will continue to operate as a going concern for at least the next 12 months.

1.3 Consolidation

Consolidated financial statements

The consolidated financial statements include the financial information of the National Lexicography Units (NLU's), which are named in the notes to the financial statements. The NLU's are Non-Profit Companies, representing the eleven (11) official languages of South Africa, are situated and administered by the resepective universities. The NLU's were consoldated according to GRAP 35.

Basis of consolidation

The consolidated annual financial statements incorporate consolidated annual financial statements of the controlling entity and all all controlled entities, including special purpose entities, which are controlled by the controlling entity..

Control exists as per Section 8 (8) (c) of the PanSALB Act, which requires PanSALB to establish units to operate as Non-Profit companies, and PanSALB shall allocate funds to the units for the the fulfilment of thier functions; provided that the memorandum of incorporation of such units shall include the following principles:
(i) The unit is accountable to PanSALB for moneys allocated to it.
(ii) The unit shall abide by the policies of PanSALB.
(iii) The unit shall adhere to the principles of promoting language development.

The consolidated annual financial statements of the controlling entity and its controlled entities used in preparation of the consolidated annual financial statements are prepared as of the same date.

Adjustments are made when necessary to the consolidated annual financial statements of the controlled entities to bring their accounting policies in line with those of the controlling entity.

All intra-entity transactions, balances revenues and expenses are eliminated in full on consolidation.

Accounting Policies

1.3 Consolidation (continued)

Minority interests in the net assets of the economic entity are identified and recognised separately from the controlling entity's interest therein, and are recognised within net assets. Losses applicable to the minoroty in a consolidated controlled entity may exceed the minoroty interest in the controlled entity's net assets. The excess, and any further losses applicable to the minority, are allocated against the majority interest except to the extent that the minority has a binding obligation to, and is able to make an additional investment to cover the losses. If the controlled entity subsequently reports surpluses, such surpluses are allocated to the majority interest until the minority's share of losses previously absorbed by the majority has been recovered.

Minority interest in the surplus or deficit of the economic entity is separately disclosed.

Accounting Policies

1.4 Significant judgements and sources of estimation uncertainty

In preparing the consolidated annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the consolidated annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the consolidated annual financial statements. Significant judgements include:

Trade receivables / Held to maturity investments and/or loans and receivables

The PanSALB assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the surplus makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

Fair value estimation

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the PanSALB for similar financial instruments.

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the assumptions may change which may then impact our estimations and may then require a material adjustment to the carrying value of goodwill and tangible assets.

The PanSALB reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors including [list entity specific variables, i.e. production estimates, supply demand], together with economic factors such as [list economic factors such as exchange rates inflation interest].

Post-retirement benefits

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post-retirement obligations.

The PanSALB determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the PanSALB considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 6.

Effective interest rate

The PanSALB used the prime interest rate to discount future cash flows.

Allowance for doubtful debts

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

1.5 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the economic entity; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses except for which are carried at revalued amount being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Property, plant and equipment is carried at revalued amount, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Land-Right of use	Straight-line	5-10 years
Furniture and fixtures	Straight-line	5-20 years
Motor vehicles	Straight-line	10-17 years
Office equipment	Straight-line	5-7 years
IT equipment	Straight-line	3-5 years
Computer software	Straight-line	3-5 years
Leasehold improvements	Straight-line	5-20 years
Leased assets	Straight-line	Lease period
Library books	Straight-line	Indefinite life

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

1.5 Property, plant and equipment (continued)

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the PanSALB. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The PanSALB assesses at each reporting date whether there is any indication that the PanSALB expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the economic entity revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Assets which the PanSALB holds for rentals to others and subsequently routinely sell as part of the ordinary course of activities, are transferred to inventories when the rentals end and the assets are available-for-sale. Proceeds from sales of these assets are recognised as revenue. All cash flows on these assets are included in cash flows from operating activities in the cash flow statement.

1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the PanSALB or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the PanSALB; and
- the cost or fair value of the asset can be measured reliably.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Internally generated goodwill is not recognised as an intangible asset.

1.6 Intangible assets (continued)

Item	Depreciation method	Average useful life
Licenses	Straight-line	1-3 years
Computer software	Straight-line	3-5 years
Website	Straight-line	3 years

1.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

Te effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A financial asset is:
- cash;
- a residual interest of another entity; or
- a contractual right to:
  - receive cash or another financial asset from another entity; or
  - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A inancial liability is any liability that is a contractual obligation to:
- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

1.7 Financial instruments (continued)

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

Classification

The PanSALB has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Other financial assets	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at fair value
Receivables from exchange transactions	Financial asset measured at fair value

The entity has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Payables from exchange transactions	Financial liability measured at amortised cost
Finance lease obligaitons	Financial liability measured at fair value
Retirement benefit obiligaitons	Financial liability measured at fair value

1.8 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.9 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;
- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Accounting Policies

1.9 Inventories (continued)

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the economic entity incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the first-in, first-out (FIFO) formula. The same cost formula is used for all inventories having a similar nature and use to the economic entity.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.10 Employee benefits

Defined contribution plans

The entity operates a defined contribution plan. The plan is generally funded by payments from the entity and employees. Payments to defined contribution retirement benefit plans are charged to the income statement in the year to which they related.

The cost of short-term employee benefits including salaries (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

Bureau of the Woordeboek van die Afrikaanse Taal NPC provides for post-retirement medical and group life insurance contributions in relation to current and retired employees. The expected costs of these benefits are accounted for by using the projected unit credit method. Under this method, the expected costs of these benefits are accumulated over the service lives of the employees. The valuation of this obligation is carried out by independent qualified actuaries at least once every three years.

All actuarial gains and losses due to experience as well as adjustments to the original plan are recognised in the statement of comprehensive income over the average remaining service lives of employees.

1.11 Provisions and contingencies

Provisions are recognised when:

- the economic entity has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the economic entity settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

1.11 Provisions and contingencies (continued)

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:
- has a detailed formal plan for the restructuring, identifying at least:
  - the activity/operating unit or part of an activity/operating unit concerned;
  - the principal locations affected;
  - the location, function, and approximate number of employees who will be compensated for services being terminated;
  - the expenditures that will be undertaken; and
  - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

No obligation arises as a consequence of the sale or transfer of an operation until the economic entity is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:
- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 30.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The economic entity recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement. Indications that an outflow of resources may be probable are:
- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the economic entity for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the economic entity considers that an outflow of economic resources is probable, an economic entity recognises the obligation at the higher of:
- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

Accounting Policies

1.12 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are required in respect of unrecognised contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:
- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.13 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Grants, transfers and donations

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

Conditions on transferred assets require that the entity either:
- Consume the future economic benefits or service potential of the asset as specified; or
- Return future economic benefits or service potential to the transferor in the event that the conditions are breached.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:
- the PanSALB has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the PanSALB retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the PanSALB; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest and royalties

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:
- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity, and
- The amount of the revenue can be measured reliably.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

Accounting Policies

1.14 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by an entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arise when the entity can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting entity.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

1.15 Turnover

Turnover comprises of sales to customers and service rendered to customers. Turnover is stated at the invoice amount and is exclusive of value-added taxation.

1.16 Cost of sales

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all surplus (deficit) of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The related cost of providing services recognised as revenue in the current period is included in cost of sales.

Accounting Policies

1.22 Budget information

Economic Entity are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by economic entity shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2021/04/01 to 2022/03/31.

The budget for the economic entity includes all the entities approved budgets under its control.

The consolidated annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

1.23 Related parties

PanSALB operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the national sphere of government are considered to be related parties.

Key management is defined as being individuals with the authority and responsibility for planning, directing and controlling the activities of PanSALB, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions. PanSALB regards all individuals at executive management as related parties per the definition of the financial reporting standards.

Close family members of key management personnel are considered to be those family members who may be expected to influence, or be influenced by, management in their dealings with PanSALB.

1.24 Events after reporting date

If the entity receives information after the reporting date, but before the financial statements are authorised for issue, about conditions that existed at the reporting date, it shall update disclosures that relate to these conditions, in the light of the new information.

If non-adjusting events after the reporting date are material the entity shall disclose the nature of the event and an estimate of its financial effect or a statement that such an estimate cannot be made.

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

2. New standards and interpretations

2.1 Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are mandatory for the economic entity's accounting periods beginning on or after 01 April 2022 or later periods but are not relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 104 (amended): Financial Instruments	01 April 2099	Unlikely there will be a material impact
• GRAP 20: Related parties	01 April 2021	Unlikely there will be a material impact
• GRAP 108: Statutory Receivables	01 April 2021	Unlikely there will be a material impact

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Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

3. Property, plant and equipment

Consolidated	2022			2021		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land and buildings-Right of use	2 549	(610)	1 939	3 160	(611)	2 549
Furniture and fixtures	3 553	(2 795)	758	3 370	(2 610)	760
Motor vehicles	1 618	(1 359)	259	1 618	(1 310)	308
Office equipment	2 197	(1 738)	459	1 223	(783)	440
IT equipment	4 250	(1 984)	2 266	2 730	(1 443)	1 287
Computer software	74	(60)	14	60	(60)	-
Leasehold improvements	942	(208)	734	184	(94)	90
Donated assets	9	(8)	1	9	(8)	1
Leased equipment	26	(26)	-	965	(822)	143
Library books	29	(29)	-	29	(29)	-
Total	**15 247**	**(8 817)**	**6 430**	**13 348**	**(7 770)**	**5 529**

Pan South African Language Board

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Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

3. Property, plant and equipment (continued)

PanSALB	2022			2021		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Furniture and fixtures	2 164	(1 683)	481	2 136	(1 607)	529
Motor vehicles	1 055	(951)	104	1 055	(951)	104
Office equipment	1 623	(1 241)	382	668	(320)	348
IT equipment	3 731	(1 671)	2 060	2 335	(1 149)	1 186
Leasehold improvements	758	(90)	668	-	-	-
Donated assets	9	(8)	1	9	(8)	1
Leased equipment	-	-	-	939	(796)	143
Total	**9 340**	**(5 644)**	**3 696**	**7 142**	**(4 831)**	**2 310**

Pan South African Language Board

for the year ended 31 March 2022

Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - Consolidated - 2022

	Opening balance	Additions	Disposals	Depreciation	Total
Land and buildings-Right of use	2 549	-	-	(610)	1 939
Furniture and fixtures	760	182	-	(184)	758
Motor vehicles	308	-	-	(49)	259
Office equipment	583	35	-	(160)	458
IT equipment	1 287	1 591	(71)	(541)	2 266
Computer software	-	15	-	(1)	14
Leasehold improvements	90	758	-	(114)	734
Donated assets	1	-	-	(1)	-
	5 578	**2 581**	**(71)**	**(1 660)**	**6 428**

Pan South African Language Board

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Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - Consolidated - 2021

	Opening balance	Additions	Disposals	Depreciation	Total
Land and buildings-Right of use	3 088	72	-	(611)	2 549
Furniture and fixtures	501	520	-	(261)	760
Motor vehicles	104	245	-	(41)	308
Office equipment	611	118	(17)	(129)	583
IT equipment	991	577	(50)	(231)	1 287
Computer software	-	69	-	(69)	-
Leasehold improvements	113	-	-	(23)	90
Donated assets	1	-	-	-	1
Library books	1	-	-	(1)	-
	5 410	**1 601**	**(67)**	**(1 366)**	**5 529**

Reconciliation of property, plant and equipment - PanSALB - 2022

	Opening balance	Additions	Disposals	Depreciation	Total
Furniture and fixtures	529	28	-	(76)	481
Motor vehicles	104	-	-	-	104
Office equipment	491	16	-	(121)	386
IT equipment	1 186	1 434	(32)	(546)	2 042
Leasehold improvements	-	758	-	(90)	668
Donated assets	1	-	-	(1)	-
	2 310	**2 236**	**(32)**	**(834)**	**3 681**

Pan South African Language Board

for the year ended 31 March 2022

Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - PanSALB-2021

	Opening balance	Additions	Depreciation	Total
Furniture and fixtures	610	-	(82)	529
Motor vehicles	104	-	-	104
Office equipment	612	-	(122)	491
IT equipment	942	625	(382)	1 185
Donated assets	1	-	(1)	1
	2 269	**625**	**(587)**	**2 310**

Assets subject to finance lease (Net carrying amount)

Leasehold improvements	734	90	668	-

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance				
General expenses-Repairs and maintenance	473	789	352	697

Pan South African Language Board

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Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

4. Intangible assets

Consolidated	2022			2021		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	4 399	(2 053)	2 346	2 012	(1 338)	674

PanSALB	2022			2021		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	4 248	(1 902)	2 346	1 861	(1 187)	674

Reconciliation of intangible assets - Consolidated - 2022

	Opening balance	Additions	Amortisation	Total
Computer software, other	674	2 387	(715)	2 346

Reconciliation of intangible assets - Consolidated - 2021

	Opening balance	Additions	Amortisation	Impairment loss	Total
Computer software, other	533	397	(248)	(8)	674

Pan South African Language Board

for the year ended 31 March 2022

Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

4. Intangible assets (continued)

Reconciliation of intangible assets - PanSALB - 2022

	Opening balance	Additions	Amortisation	Total
Computer software, other	674	2 387	(715)	2 346

Reconciliation of intangible assets - PanSALB - 2021

	Opening balance	Additions	Amortisation	Impairment loss	Total
Computer software, other	533	397	(248)	(8)	674

5. Other financial assets

At amortized cost				
Rhodes University The loan is unsecured and there are no fixed terms of repayment	1 617	685	-	-
University of Venda The loan is unsecured and there are no fixed terms of repayment	2 860	1 007	-	-
University of Pretoria The loan is unsecured and there are no fixed terms of repayment	9 856	8 640	-	-
University of North West The loan is unsecured and there are no fixed terms of repayment	5 121	3 598	-	-
University of Fort Hare Terms and conditions	2 352	3 045	-	-
University of Limpopo The loan is unsecured and there are no fixed	1 292	333	-	-

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021
5. Other financial assets (continued)				
Stellenbosch University The loan is unsecured and there no fixed terms of repayment	2 508	3 532	-	-
University of Free State The loan is unsecured and there are no repayment terms	7 645	5 591	-	-
University of Zululand The loan is unsecured and there are no repayment terms	792	88	-	-
	34 043	**26 519**	**-**	**-**
Current assets				
At amortized cost	34 043	26 519	-	-

6. Employee benefit obligations

Defined benefit plan

The Bureau of the Woordeboek van Die Afrikaanse Taal NPC accounts for actuarially determined future medical and group life insurance benefits and provide for the expected liability in the statement of financial position.
The most recent full valuation was done on 31 March 2020. The next valuation will be done on or before 31 March 2024. A medical cost inflation rate of 9.0% (2020: 8.4%), a discount rate of 12.3% (2020: 11.2%) for post-retirment medical and 12.3% (2020: 11.5%) for group life, and an insurance premium inflation rate of 7.0% (2020: 6.60%) were assumed. The average retirement age was set at 65 and 70 (2020: 65 and 70) years.

The amounts recognised in the statement of financial position are as follows:

	Consolidated 2022	Consolidated 2021	PanSALB 2022	PanSALB 2021
Carrying value				
Opening balance	(4 323)	(4 142)	-	-
Current service cost	(98)	(104)	-	-
Interest cost	(504)	(469)	-	-
Contribution	249	208	-	-
Actuarial profit/Loss	(62)	184	-	-
	(4 738)	**(4 323)**	**-**	**-**

7. Inventories

	Consolidated 2022	Consolidated 2021	PanSALB 2022	PanSALB 2021
Finished goods	1 585	1 422	-	-

8. Loans to directors - NLUs

	Consolidated 2022	Consolidated 2021	PanSALB 2022	PanSALB 2021
Loans to directors				
Advances to NLU directors	7	-	-	-

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

9. Receivables from exchange transactions

	2022	2021	2022	2021
Trade debtors	494	198	296	-
Deposits	555	368	555	368
Interest receivable	156	204	81	149
Other receivables	1 619	957	781	625
Prepaid expenses	77	20	2	-
	2 901	**1 747**	**1 715**	**1 142**

10. Receivables from non-exchange transactions

	2022	2021	2022	2021
Government grants and subsidies	2 055	1 482	-	-

11. Cash and cash equivalents

Cash and cash equivalents consist of cash and short-term, highly liquid investments that are held with registered banking iinstitutions with maturities of three months or less and that are subject to insignificant interest rate risk. The carrying amount of these assets approximates to their fair value.:

	2022	2021	2022	2021
Cash on hand	302	18	-	-
Bank balances	16 774	41 261	15 372	39 814
Short-term deposits	65 192	62 635	64 983	62 600
	82 268	**103 914**	**80 355**	**102 414**

12. Finance lease obligation

	2022	2021	2022	2021
Minimum lease payments due				
- within one year	610	758	-	-
- in second to fifth year inclusive	2 547	2 932	-	-
	3 157	3 690	-	-
less: future finance charges	(563)	(578)	-	-
Present value of minimum lease payments	**2 594**	**3 112**	**-**	**-**

	2022	2021	2022	2021
Present value of minimum lease payments due				
- within one year	657	535	-	-
- in second to fifth year inclusive	1 937	2 577	-	-
	2 594	**3 112**	**-**	**-**

	2022	2021	2022	2021
Non-current liabilities	1 937	2 577	-	-
Current liabilities	657	535	-	-
	2 594	**3 112**	**-**	**-**

13. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

	2022	2021	2022	2021
Unspent conditional grants and receipts				
Lottery Fund (Including interest received)	5 084	4 898	5 084	4 898
National Arts Council (Including interest received)	222	214	222	214
Gauteng Legislature (Including interest received)	543	522	543	522
Department of Sports, Arts and Culture(Covid-19 relief)	1 157	-	1 157	-
Unspent private grant	267	267	-	-
	7 273	**5 901**	**7 006**	**5 634**

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

13. Unspent conditional grants and receipts (continued)

14. Payables from exchange transactions

Trade payables	4 772	5 806	4 451	5 348
Other payables	3 550	3 483	3 088	3 107
Accrued leave pay	722	788	-	-
Leave and bounses	1 369	3 952	1 334	3 919
Accruals	8 503	1 235	8 332	571
Accrued audit fees	9	9	-	-
Operating lease payables	555	326	555	326
	19 480	**15 599**	**17 760**	**13 271**

The fair value of trade and other payables approximates their carrying amounts.
Leave and bonuses are classified as accurals in accordance with the policy adopted by PanSALB.

15. Lease rentals on operating lease

Premises				
Contractual amounts	8 936	7 483	8 506	7 181
Equipment				
Contractual amounts	-	45	-	-
Lease rentals on operating lease - 2				
Contractual amounts	20	22	-	-
	8 956	**7 550**	**8 506**	**7 181**

16. Other income

Other income	521	96	402	5

17. Interest received

Interest income				
Bank	2 877	2 731	2 232	2 117
Interest-NLU	7	9	-	-
	2 884	**2 740**	**2 232**	**2 117**

18. Grants and subsidies paid

Subsidies				
National Lexicography Units(Refer to Related parties note)	-	-	34 500	24 100

19. Government grants and subsidies

Grants received				
National Department of Sports, Arts and Culture-MTEF	120 913	109 194	120 913	109 194
Mpumalanga Provincial Department of Sports, Arts and Culture	150	150	150	150
National Department of Sports, Arts and Culture-COVID-19 relief	439	-	439	-
	121 502	**109 344**	**121 502**	**109 344**

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

20. Staff costs

Basic salary	56 170	54 099	33 938	33 510
Bonus	3 925	1 458	1 451	1 340
Medical aid - company contributions	1 494	1 444	1 420	1 373
UIF	137	118	131	113
WCA	3	78	-	78
SDL	-	6	-	-
Leave pay provision charge	446	1 340	446	1 340
Provident fund contributions	3 269	3 112	2 737	2 780
Travel, motor car, accommodation, subsistence and other allowances	5 839	3 798	5 839	3 798
Overtime payments	75	-	75	-
Acting allowances	241	895	241	895
Housing benefits and allowances	1 514	1 408	1 514	1 408
Board fees paid	2 660	3 887	1 151	1 320
Pay progression/Performance bonus	-	(243)	-	(243)
Relocation costs	53	-	53	-
Back-pay	1 217	129	1 217	129
Termination benefits	1 740	730	1 740	730
	78 783	**72 259**	**51 953**	**48 571**

21. Administrative expenditure

Administration and management fees	5 515	3 819	4 603	2 970

22. Depreciation and amortisation

Property, plant and equipment	1 660	1 366	834	587
Intangible assets	715	369	715	369
	2 375	**1 735**	**1 549**	**956**

23. Finance costs

Trade and other payables	5	-	-	-
Finance leases	239	264	-	-
	244	**264**	**-**	**-**

24. Bad debts wriiten off

Bad debts written off	(31)	36	-	5

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021
25. Other operating expenses				
Advertising	135	92	-	-
Auditors remuneration	4 351	4 132	3 661	3 633
Bank charges	7	38	-	-
Cleaning	-	2	-	-
Computer expenses	589	256	132	-
Consulting and professional fees	11 903	7 437	10 421	6 923
Consumables	166	8	166	8
Entertainment	20	30	-	-
Fines and penalties	74	33	71	-
Insurance	252	275	-	-
Conferences and seminars	45	1	-	-
Motor vehicle expenses	-	70	-	-
Postage and courier	59	7	-	-
Printing and stationery	42	30	15	-
Repairs and maintenance	547	790	427	697
Research and development costs	10	-	-	-
Staff welfare	173	18	-	-
Subscriptions and membership fees	33	2	30	-
Telephone and fax	90	117	-	-
Training	645	616	563	-
Travel - local	1 351	360	1 019	172
Assets expensed	10	-	-	-
National Language Bodies expenditure	5 860	5 458	5 532	5 277
Provincial Language Committes expenditure	1 959	1 113	1 873	1 113
Linguistic Human Rights expenditure	1 073	486	883	476
Other project expenses	14 812	1 488	14 794	1 474
Communication and Marketing	2 532	244	2 529	238
Loss on asset written off	5	8	-	-
Other expenses	5 397	1 812	5 200	1 793
26. Cost of sales				
Sale of goods				
Cost of goods sold	241	52	-	-
27. Auditors' remuneration				
Fees	4 351	4 132	3 661	3 633

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

28. Cash (used in) generated from operations

(Deficit) surplus	(6 897)	11 992	(24 315)	5 871
Adjustments for:				
Depreciation and amortisation	2 375	1 735	1 549	956
Gain on sale of assets and liabilities	24	8	24	8
Finance costs - Finance leases	239	264	-	-
Finance costs	-	-	(2 232)	-
Debt impairment	(31)	36	-	5
Movements in retirement benefit assets and liabilities	415	(322)	-	-
Movements in provisions	-	-	-	(759)
Other non-cash items	-	-	1 038	-
Changes in working capital:				
Inventories	(163)	(497)	-	-
Receivables from exchange transactions	(1 187)	(776)	(573)	117
Consumer debtors	31	(36)	-	(11)
Other receivables from non-exchange transactions	(2 055)	-	-	-
Statutory receivables	1 297	(1 297)	-	-
Payables from exchange transactions	(4 873)	11 106	4 489	8 210
Unspent conditional grants and receipts	1 372	375	1 372	204
	(9 453)	**22 588**	**(18 648)**	**14 601**

29. Commitments

Authorised operational expenditure

Already contracted for but not provided for				
• Approved contracts	-	-	4 575	97
Total operational commitments				
Already contracted for but not provided for	-	-	4 575	97

This committed expenditure relates to operational expenditure and will be financed by available bank facilities, retained surpluses, existing cash resources, funds internally generated, etc.PanSALB entered into numerous contracts in the 2021/22 as opposed to prior years.

Operating leases commitments

Minimum lease payments due				
- within one year	-	-	4 712	4 838
- in second to fifth year inclusive	-	-	6 953	9 443
	-	**-**	**11 665**	**14 281**

The lease agreement for the PanSALB Northen Cape office was terminated on 31 August 2021 before the actual end of the contract. A new agreement was entered into from 1 September 2021 for a period of 60 months.

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

30. Contingencies

Various other proceedings were instituted against PanSALB relating to unfair dismissal and unfair labour practice disputes. The legal claims instituted against the entity are unknown at this stage. PanSALB's legal advisors believe that PanSALB has reasonable defences against the claims and that the probability of loss will be minimal. Accordingly no provison has been made in the consolidated financial statements. Legal costs on the above stated cases are expected to be roughly R1,45 million.

PanSALB's lawyers and management consider the likelihood of the action against the PanSALB being successful as unlikely and the case should be resolved within the next two-three years. The legal proceeding by the Senior Legal Advisor against PanSALB is still ongoing. The Senior Legal Advisor has referred an unfair dismissal and unfair labour practice disputes to the CCMA pertaining to his alleged protected disclosures and subsequent dismissal. The exception was heard on 17 November 2017 and the court upheld the exception,with costs. Leave to appeal against the court order was sought and on 18 January 2018 the Labour Court dismissed this too, with costs again. Thereafter he petitioned to the Labour Appeal Court, which was also dismissed. The Senior Legal Advisor has proceeded to seek that the parties agree upon a pre-trial minute; which is being drawn up. PanSALB will bring an interlocutory application to seek finalisation of the matter. If PanSALB were to be unsuccessful in this matter the potential exposure is estimated at an excess of R5 million. The Senior Legal Advisor is also claiming R16,682,601 for his unlawful dismissal plus interest thereon and legal costs. Matter is still proceeding as employee is appealing the matter.

Various employees have disputed their job grading and are seeking job grading promotions. The employees referred the matter to the High Court. An application to set aside the collective agreement has been made to the Labour Court. The employees have applied to intervene in the Labour Court proceedings. The matter was set down on 16 April 2019. It was agreed that the Labour Court issues will be dealt with at the High Court matter which will be set down in due course. Finanicial exposure on this matter doubtful. Trial date still not set. Cases have been combined in High Court. PanSALB's lawyers and management consider the likelihood of the action against the PanSALB being successful as unlikely.

A candidate employee claims she was discriminated against by PanSALB during an appointment process, based on her age, when she applied for positions within PanSALB. The matter was referred for conciliation at the CCMA but could not be conciliated. The candidate employee has referred the matter to the Labour Court. The pre-trial minute will be prepared whilst awaiting the applicant’s further steps in this matter. Legal representatives are of an opinion the potential liability is significant. No court date has been set to date. PanSALB's lawyers and management consider the likelihood of the action against the PanSALB being successful as unlikely.

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

31. Related parties

Relationships

PanSALB board members	Dr TD Maahlamela(Chairperson)-Resigned on 09/10/20 Ms P Dabideen(Deputy Chairperson) Prof RL Makhubu-Badenhorst(Member) Dr NH Rasana (Member) Mr C Gqabu (Member) Mr NE Mudau (Chairperson)-1 April 2021-31 March 2022 Ms KG Bilankulu (Member) Dr FDG Dlavane (Member) Ms M Maartens (Member) Ms PP Chilwane (Member) Ms SB Dichabe (Member) Mr AG Mthembu(Member)-Appointed on 24 July 2020 Mr MK Molebaloa(Member)-Appointed 24 July 2020
Audit and Risk committee members	Mr SZ Hlophe(Chairperson) Ms PP Chilwane(Member) Ms A Mazibuko(Member) Dr FDG Dlavane(Member)
Members of key management	Chief Financial Officer Executive Head of Languages Chief executive Officer Directors of NLUs'
Non-profit entities(National Lexicography units)	Bureau of the Woordeboek van die Afrikaanse Taal NPC Dictionary Unit for South African English NPC Iziko Lesihlathululi-Mezwi Sesindebele NPC Isixhosa National Lexicography Unit Isikhungo Sesichazamazwi Sesizulu NPC Sesiu sa Sesotho Lexicography Unit NPC Setswana National Lexicography Unit NPC Silulu Sesiwati Lexicography Unit NPC Tshivenda Naltional Lexicography Unit NPC Xitsonga National Lexicography Unit
Departments, Institutions etc	Mpumalanga Provincial Department of Sports, Arts and Culture National Arts Council Gauteng Legislature National Lotteries Council South African Revenue Servies(SARS)

Related party balances

	2022	2021
Amounts included in payables from exchange/non exchange transactions		
Department of Sports, Art and Culture-Mpumalanga	-	100
National Arts Council	222	214
National Lotteries Council	5 084	4 898
National Department Sports, Arts and Culture	1 157	-
Gauteng Legislature	543	522
Silulu Siswati NPC	2 055	-
Iziko Lesihlathululi-Mezwi Sesindebele NPC	-	1 297
Amounts included in Trade receivables regarding related parties		
South African Revenue Services	295	-
Grants received from related parties		
National Department of Sports, Arts and Culture	120 913	109 230

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021
31. Related Parties (continued)				
National Department of Sports, Arts and Culture-COVID 19 grant			439	-
Department of Sports, Arts and Culture-Mpumalanga			150	150
National Department of Sports, Arts and Culture-ITD			100	-
Transfers ans subsidies paid to National Lexicography Units				
Bureau of the Woordeboek van die Afrikaanse Taal NPC			2 377	2 223
Dictionary Unit for South African English NPC			3 127	2 223
Iziko Lesihlathululi-Mezwi Sesindebele NPC			3 323	926
Isixhosa National Lexicography Unit			3 323	2 223
Isikhungo Sesichazamazwi Sesizulu			2 378	2 223
Sesiu sa Sesotho Lexicography Unit NPC			3 328	2 223
Sesotho Sa Leboa Dictionary Unit NPC			3 328	1 874
Setswana National Lexicography Unit NPC			3 328	2 223
Silulu Sesiswati Lexicography Unit NPC			3 328	2 223
Tshivenda National Lexicography Unit NPC			3 328	2 223
Xitsonga National Lexicography Unit NPC			3 328	2 223

Pan South African Language Board

for the year ended 31 March 2022

Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

31. Related Parties (continued)

Remuneration of management

Board remuneration

2022

Name	Board fees	Total
Mr MK Molebaloa	43	43
Ms P Dabideen	125	125
Prof RL Makhubu-Badenhorst	54	54
Dr NH Rasana	117	117
Mr C Gqabu	54	54
Mr NE Mudau	206	206
Ms KG Bilankulu	44	44
Dr FDG Dlavane	99	99
Ms M Maarteens	68	68
Ms PP Chilwane	87	87
Ms SB Dichabe	119	119
Mr AZ Mthembu	38	38
	1 054	**1 054**

2021

Name	Board fees	Other fees	Travel	Total
Dr TD Maahlamela	105	-	-	105
Ms P Dabideen	208	5	-	213
Prof RL Makhubu-Badenhorst	64	-	-	64
Dr NH Rasana	142	75	-	217
Mr C Gqabu	64	8	-	72
Mr NE Mudau	106	9	-	115
Ms KG Bilankulu	89	35	3	127
Dr FDG Dlavane	162	17	-	179
Ms M Maarteens	91	37	-	128

Pan South African Language Board

for the year ended 31 March 2022

Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

31. Related Parties (continued)

Ms PP Chilwane	134	7	-	141
Ms SB Dichabe	103	11	-	114
Mr AZ Mthembu	44	-	-	44
	1 312	**204**	**3**	**1 519**

Management class: Executive management

2022

Name	Basic salary	Housing and travel allowance	Total
Acting Chief Executive Offier-Mr X Tshongolo (Started February 2021 to 31 August 2021)	193	-	193
Chief Executive Officer-Mr LC Schultz(Started 1 September 2021 to date)	625	409	1 034
Executive Head of Languages-Mr J Dantile (Started March 2021 to date)	788	569	1 357
Chief Financial Officer-Ms R Mogale(Started 01 June 2021 to 31 December 2021)	461	355	816
Chief Financial Officer-Mr TB Matabane(Started 1 December 2021 to date)	389	118	507
	2 456	**1 451**	**3 907**

2021

Name	Basic salary	Housing and travel allowance	Total
Chief Executive Officer- Dr BE Mpungose (Started April 2020 to January2021)	977	232	1 209
Acting Chief Executive Offier-Mr X Tshongolo (Started February 2021 to date)	31	-	31
Executive Head of Languages-Mr J Dantile (Started March 2021 to date)	63	53	116
Acting Executive Head of Languages-Ms N Matebula (Started August 2020 to February 2021)	113	-	113
Acting Executive Head of Languages-Mr LR Ndlovu (Started May 2018 July 2020)	57	-	57

Pan South African Language Board

for the year ended 31 March 2022

Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

31. Related Parties (continued)

Acting Chief Financial Officer-Ms Dwamena V (Started March 2020 to September 2020)	81	-	81
	1 322	**285**	**1 607**

Audit and risk committee

2022

Name	Board fees	Total
Mr SZ Hlophe	45	45
Ms A Mazibuko	19	19
Ms PP Chilwane	11	11
Dr FDG Dlavane	22	22
	97	**97**

2021

Name	Fees for services as a member of management	Total
Mr SZ Hlophe	11	11
Ms A Mazibuko	7	7
Ms PP Chilwane	7	7
Dr FDG Dlavane	4	4
	29	**29**

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

32. Member's emoluments

The following directors were appointed for both years ending 31 March 2021 and 31 March 2022 at the undermentioned NLUs:

Bureau of the Woordeboek van die Afrikaanse Taal NPC
- Prof HC Klopper(Appointed on 27 January 2021)
- Dr W.F. Botha
- Prof. R.H. Gouws (Deputy Chairman)
- Mr. H.A.J. Lombard
- Dr. M. Pienaar
- Mr. R.A. Stevens
- Prof. W.A.M. Carstens (appointed on 1 August 2019)
- Dr. F.S. Hendricks (appointed on 1 August 2019)

Dictionary Unit for South African English NPC
- S.E.H Driver
- M.M. Hacksley
- T.L Amos
- D.R. Harris
- Y. Motara
- R.D. Adendorff
- M. Hendricks
- D. Nkomo
- J.C. Roux
- J.D. Linnegar
- T. van Niekerk

Iziko Lesihlathululi-Mezwi Sesindebele NPC
- Mr. P.J. Masilela (Chairperson)
- Mr. D.S. Masanabo (Deputy Chairperson)
- Mr. L.T. Mnguni
- Mr. J. Mthimunye
- Mr. P.G. Mabena
- Mr. V.S. Ndala
- Ms. K.S. Mahlangu (Ex-officio Member)

Isixhosa National Lexicography Unit
- Dr. M.W. Jadezweni
- Dr. P.N. Mkonto (Deputy Chairman)
- Mr. M. Tanda
- Dr. S.S. Mdaka (Chairperson)

Isikhungo Sesichazamazwi Sesizulu NPC
- Justice S.J. Ngwenya (Chairman)
- Mr. M.A. Simelane (Financial Officer)
- Prof. A.M Maphumulo
- Dr. L. Makhubu (Deputy Chairperson)-Resigned on 1 July 2020
- Mr. M. Mbatha (CEO and Editor in Chief)
- Ms TP Shabalala-Appointed 1 August 2020
- Ms FH Ngcongo-Appointed 1 August 2020

Sesiu sa Sesotho Lexicography Unit NPC
- Prof P Phindane
- Mr C Mocwana
- Mr S Rabannye
- Ms P Liphooko
- Mr M Rampeta

Sesotho Sa Leboa Dictionary Unit NPC
- Dr. S.J. Chokoe
- Dr. K.M. Makgopa
- Dr. M.V. Mojela

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

32. Member's emoluments (continued)

- Dr. L.P. Boshego-Resigned on 30 June 2020
- Ms. M.P. Mogodi
- Ms. M.M. Ledwaba-Resigned on 30 June 2020
- Mr. S.J Dolamo
- Mr J.O. Matlala
- Mr KF Mothiba-Appointed on 31 March 2021
- Dr TJ Rakgogo-Appointed on 31 March 2021

Setswana National Lexicography Unit NPC

- N.J. Phalatse (Chairperson)
- B. Motaung
- G.B Mareme (Editor in Chief)
- R.D. Paadi
- B.D. Sebolao (Deputy Chairperson)
- K.A. Mhlongo
- G.M. Tlaletsi

Silulu Sesiwati Lexicography Unit NPC

- Dr S.R. Mduli
- I.B. Malinga
- J.J. Thwala
- BB Khoza
- O.A. Bhiya

Tshivenda Naltional Lexicography Unit NPC

- Dr T.D Raphalalani (Chairperson)
- Dr N.C Netshisaulu (Deputy Chairperson)
- Mr M.S.Munyai
- Dr M Nthambeleni
- Mr N.P Mutsila
- Mr M.E Nemutamvun

Xitsonga National Lexicography Unit

- Mrs. N.C. Shilote
- Dr. M.J. Baloyi
- Mr. M.J Hlongwane
- Mrs. M.L. Bilankulu
- Prof. X.E. Mabaso
- Mr. S.W.T. Machumele
- Prof. N.C.P. Golele
- Dr. H.T. Mashele

33. Prior-year adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position

2020

	Note	As previously reported	Correction of error	Restated
Trade payables		(2 317)	17	(2 300)
Accruals		(2 510)	(441)	(2 951)
Property, plant and equipment		1 920	349	2 269
		(2 907)	**(75)**	**(2 982)**

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

33. Prior-year adjustments (continued)

PanSALB - 2021

	Note	As previously reported	Correction of error	Restated
Computer equipment@cost		2 199	137	2 336
Payables from exchange transactions	14	(17 926)	4 655	(13 271)
Accumulated depreciation		(1 161)	(25)	(1 186)
Other receivables		1 108	(34)	1 074
		(15 780)	**4 733**	**(11 047)**

Consolidated - 2021

	Note	As previously reported	Correction of error	Re-classification	Restated
Other financial assets		24 296	2 295	(72)	26 519
Other receivables		-	1 482	-	1 482
		24 296	**3 777**	**(72)**	**28 001**

Statement of financial performance

Consolidated - 2021

	Note	As previously reported	Correction of error	Restated
Staff costs		71 543	716	72 259

34. Comparative figures

Comparatives have been restated to conform to the current year's presentation. The effects on the 2021 financial year's financial statements are set out below.
Restatements affected the statement of financial performacance, statement of financial performance and cash flow statement for the year ended.
The reclassification is for better presentation of the transactions and balance based on its nature.

Consolidated

Statement of financial position - extract

	Comparative figures previously reported	Reclassifi-cation	After reclassification
Cash and cash equivalents	104 002	(88)	103 914
Other financial assets	24 296	(72)	24 224
Office equipment	440	143	583
Leased equipment	143	(143)	-
Total	**128 881**	**(160)**	**128 721**

Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand

34. Comparative figures (continued)

Statement of financial performance - extract

	Comparative figures previously reported	Reclassifi-cation	After reclassification
Staff costs	71 543	730	72 273
Other operting expense	21 714	(730)	20 984
Total	**93 257**	**-**	**93 257**

PanSALB

Statement of financial position - extract

	Comparative figures previously reported	Reclassifi-cation	After reclassification
Office equipment	348	143	491
Leased equipment	143	(143)	-
Total	**491**	**-**	**491**

Statement of financial performance - extract

	Comparative figures previously reported	Reclassifi-cation	After reclassification
Staff costs	47 842	730	48 572
Other operating expenses	18 908	(730)	18 178
Total	**66 750**	**-**	**66 750**

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

35. Risk management

Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

The table below analyses the entity's financial liabilities exposed to liquidity risk:

Consolidated

At 31 March 2022	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	16 825	-	-	-

At 31 March 2021	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	10 526	-	-	-

PanSALB

At 31 March 2022	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	15 871	-	-	-

At 31 March 2021	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	9 026	-	-	-

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Management evaluates credit risk relating to receivables on an ongoing basis. If debtors are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the debtor, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Board.

Financial assets exposed to credit risk at reporting date were as follows:

Financial instrument	Cosolidated - 2022	Consolidated- 2021	PANSALB - 2022	PANSALB - 2021
Receivables	4 956	3 229	1 715	1 142
Cash and cash equivalents	82 268	103 914	80 355	102 414
Other financial assets	34 043	26 519	-	-

Market risk

Interest rate risk

As the entity has no significant interest-bearing assets, the entity's income and operating cash flows are substantially independent of changes in market interest rates.

36. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. The entity has committed funds from National Treasury for the following 3 years. Management has embarked on a strategic planning exercise and developed a fundraising strategy; which includes identifying new avenues for generating additional revenue.

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

37. Unauthorised expenditure

Add: Expenditure identified - current	210	-	-	-

The Silulu IsiSwati NLU incurred unauthorised expenditure which is still under investigation by the PanSALB Board.

Since October 2021 PanSALB took over the administration of the NLU pending the finalization of the misappropriation of funds investigation.

38. Fruitless and wasteful expenditure

Opening balance as previously reported	724	724	724	724
Opening balance as restated	**724**	**724**	**724**	**724**
Add: Expenditure identified - current	223	-	223	-
Less: Amounts recoverable - current	(3)	-	(3)	-
Closing balance	**944**	**724**	**944**	**724**

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Notes to the Annual Financial Statements as at 31 March 2022

		Consolidated		PanSALB	
Figures in Rand thousand		2022	2021	2022	2021

38. Fruitless and wasteful expenditure (continued)

Expenditure identified in the current year include those listed below:

	Disciplinary steps taken/criminal proceedings				
Interest and penalties charged by SARS for late submission of EMP201 return.	Under Investigation	100	-	100	-
Staff Debtors.	Under Investigation	13	2	13	2
Interest charged for late payment of supplier invoices.	Under Investigation	110	22	110	22
Possible duplication of services rendered.	Under Investigation	-	93	-	93
		223	**117**	**223**	**117**

SARS payment was investigated and a query was lodged with SARS on 25 April 2022, however, no conclusion was received from SARS. Management will continue to engage SARS regarding the outstanding balance.

Debtor's amount relates to excess amount paid by PanSALB on behalf of employees for accident damages caused by employees, transactions were investigated and employees signed acknowledgement of debt.

Telkom transactions amounting to R35,605.52 were investigated and Telkom was requested to provide clarity on all transactions listed on their statements, however, Telkom did not respond the PanSALB's request. Management will continue to engage Telkom regarding the outstanding balance.

Rental transactions amounting to R74,367.69 relates to interest and penalties charged by landlords. These transactions were investigated, however, not all landlords responded to PanSALB's request. Management will continue to engage landlords regarding the outstanding balance.

Amounts recoverable

A total amount of R3,807.57 was recovered to date from one employee based on acknowledgement of debt signed.

Notes to the Annual Financial Statements as at 31 March 2022

	Consolidated		PanSALB	
Figures in Rand thousand	2022	2021	2022	2021

39. Irregular expenditure

Opening balance as previously reported	55 054	52 543	55 054	52 543
Opening balance as restated	**55 054**	**52 543**	**55 054**	**52 543**
Add: Irregular Expenditure - current	3 665	2 511	3 665	2 511
Closing balance	**58 719**	**55 054**	**58 719**	**55 054**

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Notes to the Annual Financial Statements as at 31 March 2022

Figures in Rand thousand		Consolidated 2022	Consolidated 2021	PanSALB 2022	PanSALB 2021

39. Irregular expenditure (continued)

Incidents/cases identified in the current year include those listed below:

	Disciplinary steps taken/criminal proceedings	Consolidated 2022	Consolidated 2021	PanSALB 2022	PanSALB 2021
Competitive bidding not invited	Transactions were investigated and a report was prepared for the CEO's consideration.	1 037	818	1 037	818
Variations above 15% not recommended or approved by National Treasury	Transactions were investigated and a report was prepared for the CEO's consideration.	2 628	1 693	2 628	1 693
		3 665	**2 511**	**3 665**	**2 511**

40. Budget differences

Material differences between budget and actual amounts

The excess of actual expenditure over the final approved budget for PanSALB was due to the following reasons:

4.01 Variance is due to the high vacancy rate within the institution;
40.2 No budget has been allocated for depreciation and amortisation;
40.3 Variance is due to new two offices been occupied(Lim and NC offices)
40.4 Variance is due to utlization of approved cash surplus which a portion was paid to NLU's
40.5 Variance is due to utlization of approved cash surplus.Refer below for summary of approved projects:
PanSALB was granted an approval to utilise retained cash surplus by National Treasury in terms PFMA section 53(3) and National Treasury Instruction 12 of 2020/21. PanSALB was approved to retain the cash surplus of R80 million of which the surplus will be used to settle the existing and pending legal claims and commitments, filling of vacant positions and creation of new positions to promote job creation, IT infrastructure to ensure employees can effectively work remotely and enhanced IT security to protect PanSALB data as well as for planned projects from 2019/20 of which none of them took place due to high staff turnover in leadership positions and for the advertising of tenders which were delayed as a result of the National Treasury e-tender portal being offline.

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