PanSALB
30 YEARS OF
LANGUAGE RIGHTS:
ONE NATION, MANY LANGUAGES

30 YEARS OF LANGUAGE RIGHTS
1995–2025

2022-2032 | INTERNATIONAL DECADE OF
Indigenous Languages

PanSALB
PAN SOUTH AFRICAN LANGUAGE BOARD

2024/2025 ANNUAL REPORT

"One nation many languages"

www.pansalb.org

2024/ 2025 ANNUAL REPORT

RP330/2025
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PART A

GENERAL INFORMATION

GENERAL INFORMATION

REGISTERED NAME:
Pan South African Language Board (PanSALB)

REGISTRATION NUMBER:
19814

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ABSA

COMPANY SECRETARY
Adv. Karabo Sibanyoni
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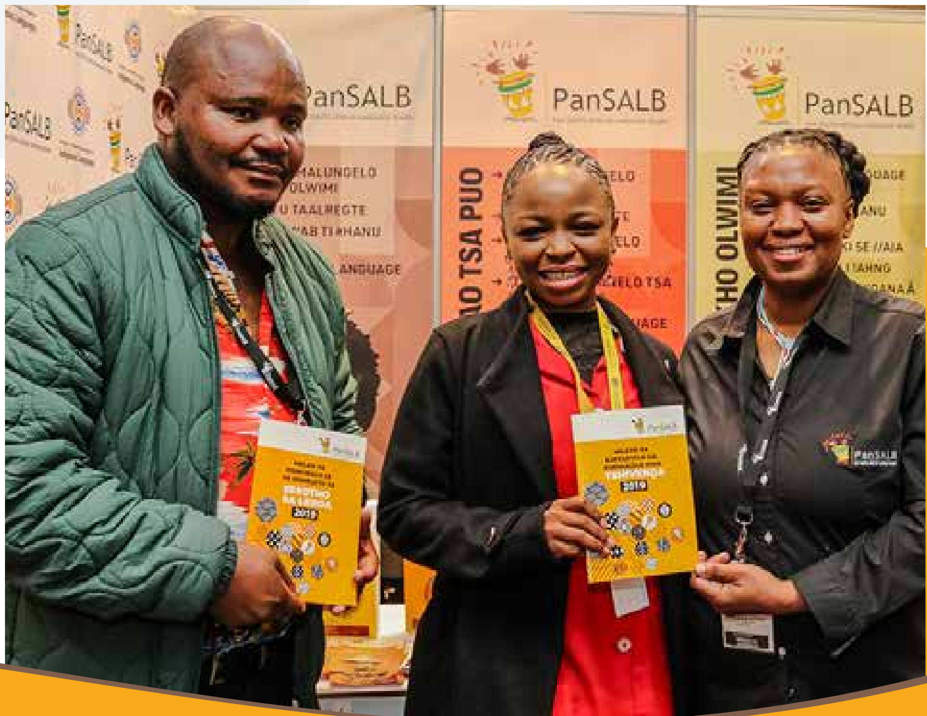
ADDRESS:
230 Van Der Walt Street, PRETORIA, 0002

ACRONYMS

AGSA	Auditor-General South Africa
AI	Artificial Intelligence
APP	Annual Performance Plan
ATR	Annual Training Report
BELA	Basic Education Laws Amendment
CATHSSETA	Culture, Arts, Tourism, Hospitality, and Sport Sector Education and Training Authority
CGE	Commission for Gender Equality
CRL	Cultural, Religious, and Linguistic
DBE	Department of Basic Education
DSAC	Department of Sports, Arts, and Culture
EC	Eastern Cape
EE	Employment Equity
ENE	Estimates of National Expenditure
ESS	Employee Self-Service
EWP	Employee Wellness Programme
EXCO	Executive Committee
FS	Free State
GCIS	Government Communication and Information System
HR	Human Resources
HRM	Human Resources Management
ICT	Information and Communication Technology
IDD	International Dictionary Day
IDDC	International Dictionary Day Celebration
IDP	Integrated Development Plan
IIAL	Incremental Introduction of African Languages
ISD	Institutions Supporting Democracy
KZN	KwaZulu-Natal

LDU	Language Development Unit
LEGS	Legal, Ethics, Governance, and Social Committee
LPC	Legal Practice Council
MANCO	Management Committee
MDDA	Media Development and Diversity Agency
MEC	Member of the Executive Council
MoA	Memorandum of Agreement
MoI	Memorandum of Incorporation
MoU	Memorandum of Understanding
MTbBE	Mother Tongue-Based Bilingual Education
MTEF	Medium-Term Expenditure Framework
MTSF	Medium-Term Strategic Framework
NC	Northern Cape
NLB	National Language Bodies
NLU	National Language Units
NSG	National School of Governance
NW	North West
NWU	North West University
OHS	Occupational Health and Safety
PanSALB	Pan South African Language Board
PFMA	Public Finance Management Act
PMDS	Performance Management and Development System
PoE	Proof of Evidence
POPIA	Protection of Personal Information Act
PSA	Public Servants Association
SA	South Africa
SAHRC	South African Human Rights Commission
SANEF	South African National Editors' Forum
SAPS	South African Police Service

SASL	South African Sign Language
SCM	Supply Chain Management
SMME	Small, Medium and Micro Enterprises
SMS	Senior Management Service
SNLB	Sesotho National Language Body
SOP	Standard Operating Procedure
TVET	Technical and Vocational Education and Training
UCT	University of Cape Town
UFS	University of the Free State
UKZN	University of KwaZulu-Natal
UN	United Nations
UOLA	Use of Official Languages Act
UPS	Uninterruptible Power Supply
WC	Western Cape
WCLC	Western Cape Language Committee
WIL	Workplace integrated learning
WSP	Workplace Skills Plan
ZNLB	isiZulu National Language Body



3 FOREWORD BY THE CHAIRPERSON OF THE BOARD

PROF LOLIE MAKHUBU-BADENHORST
Chairperson of the Board

It is with a great sense of responsibility and institutional pride that I present the 2024/25 Annual Report of the Pan South African Language Board (PanSALB). This report encapsulates a year of significant progress in fulfilling our constitutional mandate to promote and protect multilingualism, advance language rights, and contribute to the development of an inclusive linguistic dispensation in South Africa.

This reporting period has been marked by substantive institutional growth and demonstrable improvements in governance. A notable achievement is the marked enhancement of our audit outcomes over a five-year period, with PanSALB attaining one clean audit and three consecutive unqualified audit opinions. This development is not only an affirmation of administrative integrity but also reflects the successful institutionalisation of robust financial controls and governance mechanisms. It illustrates our sustained commitment to operational accountability – an essential precondition for building public trust.

Over the five-year strategic period from 2020/21 to 2024/25, PanSALB has demonstrated significant and sustained improvement in institutional performance. In 2020/21, the Organisation achieved 65% of its annual performance targets, with 35% remaining unmet. For the most recent reporting period (2024/25), the Organisation achieved 77% of its targets. This upward trajectory reflects the successful

Our advocacy remains visible through active participation in key international observances such as International Mother Language Day, International Translation Day, and International Dictionary Day, which serve as platforms for reinforcing the global and local significance of linguistic diversity. These engagements have provided strategic platforms to frame South Africa's multilingual context within broader international dialogues on language preservation and policy innovation.

implementation of strategic interventions aimed at strengthening organisational capacity, enhancing accountability, and aligning programme execution with PanSALB's constitutional mandate.

We are actively addressing senior management vacancy rates to enhance stability within the leadership team. Efforts are underway to ensure that all critical positions are filled, thereby strengthening the Institution's capacity to operate efficiently and deliver on its mandate effectively. In parallel, we have successfully constituted all governance and advisory structures of PanSALB and recently concluded the induction of newly appointed members to the National Language Bodies, Provincial Language Committees, and the Boards of Directors for the National Lexicography Units. These developments are vital in reinforcing institutional governance and ensuring that expert linguistic guidance informs the advancement of multilingualism across all levels.

From a legislative and policy standpoint, the constitutional recognition of South African Sign Language (SASL) is one of the twelfth official language through the Eighteenth Amendment represents a major shift in the National Linguistic Policy Framework. It signifies a crucial step forward in promoting language equity and inclusiveness. PanSALB has been integral to this achievement, helping to shape the necessary institutional pathways that enabled this advancement and affirming the linguistic rights of Deaf communities within a constitutional democracy. In support of this constitutional recognition, PanSALB has initiated targeted implementation efforts. These include capacity-building interventions such as SASL training for frontline public servants and the families of Deaf children – actions that not only advance language access but also operationalise linguistic rights in everyday contexts. These initiatives underscore a commitment to both policy development and its translation into tangible outcomes.

Our advocacy remains visible through active participation in key international observances such as International Mother Language Day, International Translation Day, and International Dictionary Day, which serve as platforms for reinforcing the global and local significance of linguistic diversity. These engagements have provided strategic platforms to frame South Africa's multilingual context within broader international dialogues on language preservation and policy innovation.

Over the five-year strategic period from 2020/21 to 2024/25, PanSALB has demonstrated significant and sustained improvement in institutional performance. In 2020/21, the Organisation achieved 65% of its annual performance targets, with 35% remaining unmet. For the most recent reporting period (2024/25), the Organisation achieved 77% of its targets.

PanSALB's research output continues to contribute meaningfully to the academic and policy knowledge base on indigenous language revitalisation. Over the five-year strategic cycle, one major study focusing on the Khoi and San languages – long marginalised in language development efforts – was published. In addition, over the course of this strategic cycle, we advanced research in support of the Incremental Introduction of African Languages (IIAL) in education, reinforcing the agenda of mainstreaming and intellectualising African languages within public institutions.

This Annual Report serves not merely as a record of institutional activity, but as a reflection of our strategic direction and policy intent. It reaffirms PanSALB's role as a catalyst for language justice and a steward of the constitutional imperative for multilingualism. As we advance this mandate, we remain deeply appreciative of the collaborative efforts of our stakeholders, government partners, academic institutions, language communities, and civil society. Together, we continue to work towards a South Africa in which all linguistic identities are valued, all voices are recognised, and all citizens can express themselves fully in the language of their choice.

I wish to extend my sincere appreciation to the entire staff of PanSALB, the Executive, and the Board for their unwavering dedication to advancing the transformation mandate enshrined in our Constitution. Your collective commitment is both commendable and integral to the continued success of our institution.

....

Prof. Lolie Makhubu-Badenhorst
Chairperson of the Board:
Pan South African Language Board
Date: 19 September 2025

"Over the five-year strategic cycle, one major study focusing on the Khoi and San languages – long marginalised in language development efforts – was published."

DEAF AWARENESS MONTH - Deaf Awareness Month celebration with the Gauteng Department of Education and the learners of Transoranje School for the Deaf.
10 September 2024, Transoranje School for the Deaf, Pretoria.

4 OVERVIEW BY THE CHIEF EXECUTIVE OFFICER

MR LANCE SCHULTZ
Chief Executive Officer

I am pleased to present the Annual Report of the Pan South African Language Board (PanSALB) for the 2024/25 financial year. This report reflects our unwavering commitment to advancing our constitutional language mandate and supporting the transformation agenda of our democracy.

I am particularly proud to report that PanSALB has received an unqualified audit opinion – a testament to our sound governance practices and financial management. In addition, the Institution has made commendable progress in promoting youth representation within its structures, in alignment with legislative, regulatory, and governmental directives.

We are committed to deepening strategic partnerships, cultivating a society that embraces linguistic diversity both in practice and in policy, and reinforcing implementation mechanisms to ensure the full and sustained realisation of language rights across all spheres of society.

Organisational performance
PanSALB achieved 77% (24 out of 31) of its set targets during the year under review. Programme 1 attained 81% (13 out of 16) of its goals, while Programme 2 reached 73% (11 out of 15). Although 23% of overall targets were not met, the Organisation has put in place corrective strategies to address these gaps.

The Institution maintained a vacancy rate of 5.68% against the approved organisational structure, contributing to operational continuity. Furthermore, 29 out of 32 advisory structures were reconstituted. The outstanding three structures, associated with the National Language Units (NLUs) for isiZulu, Siswati, and Sesotho, remain pending due to the non-appointment of their respective Boards of Directors. PanSALB is currently engaging with universities to explore interim hosting arrangements for these NLUs.

Strategic highlights
A major policy milestone was the national roll-out of Mother Tongue-Based Bilingual Education (MTbBE) by the Department of Basic Education, following sustained advocacy by PanSALB. This intervention aims to improve educational outcomes and linguistic equity through the early use of indigenous languages in the foundational phase of schooling.

In the domain of language standardisation, significant progress was made, with the National Language Bodies (NLBs) successfully completing

42 out of 44 terminology lists – achieving a 95% completion rate. This contributes directly to the development of comprehensive and accessible multilingual terminology across key sectors, thereby supporting inclusive policy implementation.

Promoting Linguistic Human Rights

In upholding linguistic human rights, PanSALB resolved reported complaints received in line with the Institution's strategic commitment to protecting and promoting these rights. However, constraints in enforcement mechanisms remain a critical challenge. The Linguistic Human Rights (LHR) Report will be published to enhance transparency, public accountability, and sectoral awareness of language rights as fundamental human rights.

PanSALB continues to prioritise the equitable development of marginalised and endangered languages through a range of targeted initiatives. These include hosting workshops focused on spelling and orthographic rules to support linguistic standardisation; supplying language materials to community schools that promote the teaching and learning of Khoi and San languages; and conducting basic SASL training for parents of Deaf children, their families, and frontline public servants to enhance communication and inclusivity within public service delivery.

As we look ahead, PanSALB remains unwavering in its constitutional mandate to champion multilingualism, safeguard language rights, and promote the inclusive use of South Africa's official languages. We are committed to deepening strategic partnerships, cultivating a society that embraces linguistic diversity both in practice and in policy, and reinforcing implementation mechanisms to ensure the full and sustained realisation of language rights across all spheres of society. Thank you to all our stakeholders across the public and private sectors for their continued partnership and support. We look forward to consolidating our gains and accelerating the implementation of our language mandate in the year ahead.

I would like to express my sincere appreciation to the entire PanSALB staff, as well as the Executive and Board, for their unwavering dedication and commitment. We are focused on continuing to build on our achievements and advancing the implementation of our mandate with renewed purpose.

Mr Lance Schultz
Chief Executive Officer
Pan South African Language Board
Date: 19 September 2025

4 STATEMENT OF RESPONSIBILITY
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 free from any omissions.

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

The Annual Financial Statements (Part F: Financial Information) have been prepared in accordance with the generally recognised accounting practice standards applicable to constitutional institutions.
The Accounting Officer is responsible for preparing the Annual Financial Statements and 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 ending 31 March 2025.

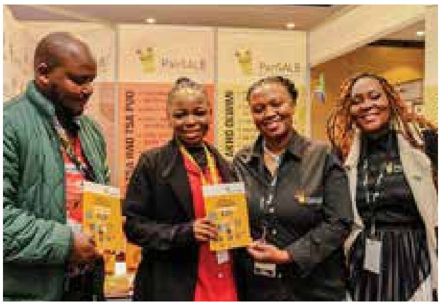
....

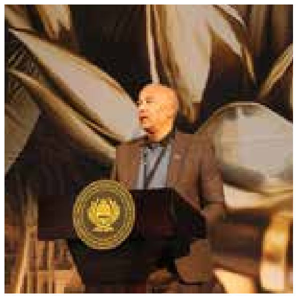
Prof. Lolie Makhubu-Badenhorst
Chairperson of the Board:
Pan South African Language Board
Date: 19 September 2025

....

Mr Lance Schultz
Chief Executive Office:
Pan South African Language Board
Date: 19 September 2025

7TH PARLIAMENT INDUCTION - Orientation for the newly elected Members of Parliament (MPs). PanSALB engaged Members of Parliament to advocate for the promotion of multilingualism and protection of linguistic diversity. **2-5 July 2024, Century City, Cape Town**





6

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
- create 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:

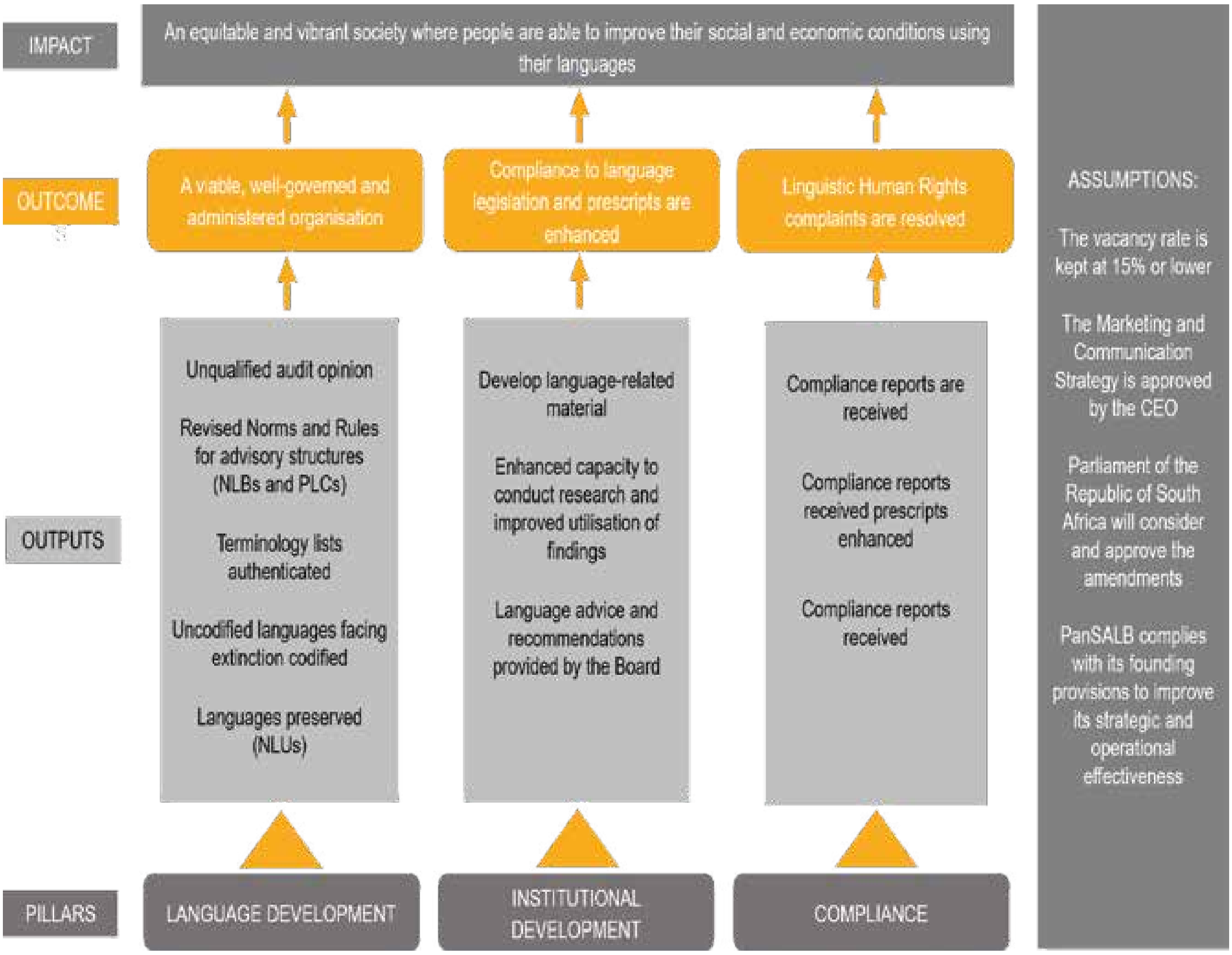
VALUES	OPERATING PRINCIPLES
Professionalism	Commitment, dedication, punctuality, competence and professional conduct in our work. Treating each other with dignity and respect.
Integrity	Open, honest and transparent in all our operations and activities.
Accountability	Accountable for actions towards clients, 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 SASL.
Transparency	Provide clients and stakeholders with access to accurate, relevant, and timely information.

6.4 MEASURING IMPACT

Priority 6: Social Cohesion and Safe Community

The organisation employs multiple approaches to contribute to social cohesion. It is widely acknowledged that language is a fundamental instrument for the welfare of any society, combating language-based exclusions and fostering a sense of belonging for all.

Among other matters, PanSALB has emphasised promoting multilingualism and ensuring equitable use of official languages, aiming to foster respect and a sense of belonging for every speech community and striving for a socially cohesive society. In its pursuit of social inclusion, PanSALB supports individuals and groups in participating in societal activities by safeguarding linguistic human rights and encouraging development and adherence to language policies.



ALASA - An international conference of scholars, researchers, and practitioners to discuss advancements and challenges in African language studies, literature and relevant fields.
8-12 July 2024, Coastlands Umhlanga, Durban.

7

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, 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) (No. 1 of 1999)

This Act regulates financial management in the national and provincial governments. It aims to ensure effective and efficient management of all revenue, expenditure, assets and liabilities of national and provincial departments and public entities. The key objectives can be summarised as follows:

- 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 outlines 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 Intergovernmental Relations Framework Act (No. 13 of 2005)

The Act was enacted to ensure the effective implementation of the principles of cooperative government, as articulated in Chapter 3 of the Constitution. The Act aims to establish mechanisms for coordinating the efforts of all government spheres in delivering services, reducing poverty, and fostering development. This legislation establishes an institutional framework to facilitate a cohesive government, efficient service provision, monitoring, policy and legislation implementation, and achievement of developmental objectives. The objectives of the Act are to promote the following principles of cooperative government:

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

For PanSALB's mandate to be carried out, the organisation must cooperate with relevant national and provincial departments and municipalities on issues of mutual relevance and interest.

7.2.3 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 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

PanSALB must make provision for these obligations; this will require that the requisite information management systems be put in place, including records management policies and file plans.

7.2.4 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 conducting its relations with employees.

7.2.5 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 for fair working conditions.

7.2.6 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

7.2.7 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 human resource capacity development to raise competency and competitive levels in the country, with apparent implications for PanSALB.

7.3 POLICY MANDATES

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

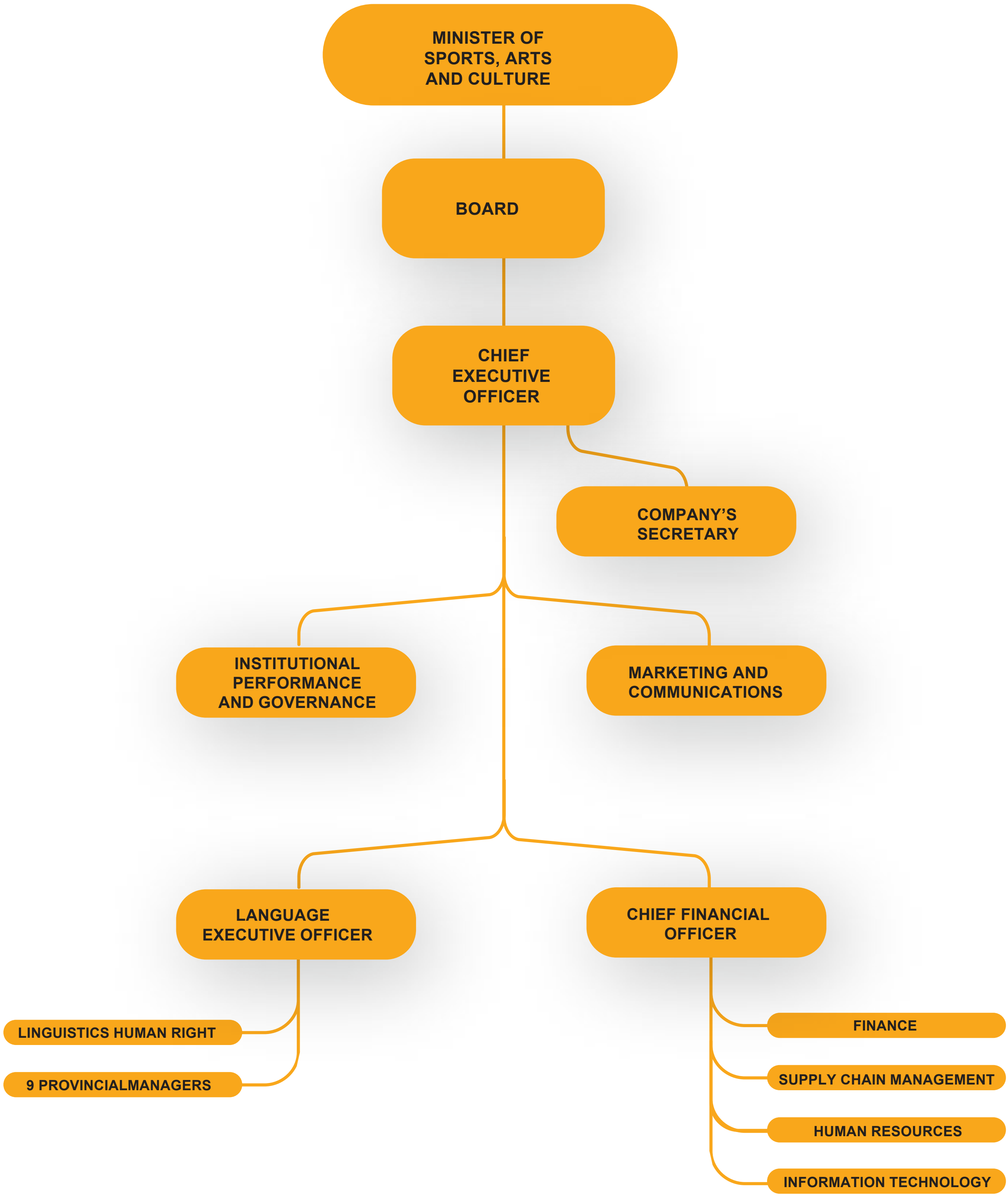
- National Treasury Regulations, Treasury Notes and other directives
- Public Service Regulations 2001 as amended
- Department of Labour's codes of good practice in the workplace
- Fraud Prevention Policies
- Applicable general public service policies on procurement and supply chain management, good governance and best practice
- King Report on Principles of Corporate Governance Vol IV
- 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 must be followed to establish, monitor and evaluate the performance of these structures.

7.4 RELEVANT COURT RULINGS

No recent court rulings have affected the PanSALB mandate or may require a fundamental change to strategic direction.

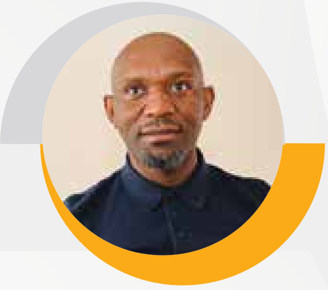
8 ORGANISATIONAL STRUCTURE



9 BOARD MEMBERS

PROF LOLIE MAKHUBU-BADENHORST
Chairperson

DR NAPJADI EUGENE LETSOALO
Deputy Chairperson



ADV. TOTO JEREMIAH FIDULI
Member

DR XOLANI DAVID KHOHLISO
Member

MS NALEDI MAPONOPONO
Member

MS CLARINDA ELIZABETH SIMPSON
Member

DR RAJENDRAN THANGAVELU GOVENDER
Member

DR TSHOLOFELO MASETSHABA MOSALA
Member

DR FIO DOLLY GAEBENG DLAVANE
Member

DR MPHO DELLYNAH MUDAU
Member

MS MASEJE FELICIA NCHABELENG
Member

MS NALINI MAHARAJ
Member

DR GODFREY VULINDLELA MONA
Member

10 EXECUTIVE MEMBERS

MR LANCE C SCHULTZ
Chief Executive Officer

MR TEBOGO MATABANE
Chief Financial Officer

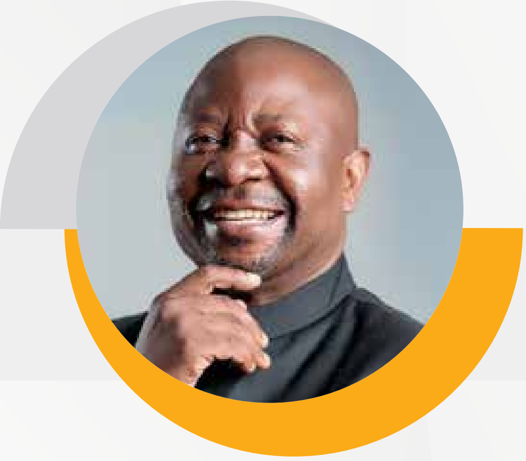
MR JULIUS DANTILE
Executive Head: Languages

ADV. KARABO SIBANYONI
Company Secretary

11 SENIOR MANAGERS

MR BONGANI MAHLANGU
Acting Senior Manager:
Human Resources Management

MS SALOME TAU
Senior Manager: Institutional
Performance and Governance



MR DANIEL VUMA
Senior Manager: Supply
Chain Management

MS NTOMBENTLE HULUHULU
Senior Manager: Marketing and
Communications

MR JEFFREY NKUNA
Senior Manager: Linguistic Human Rights

MS SHOCKY MASHIGO
Senior Manager: Finance

12 PROVINCIAL MANAGERS

DR SALLY MAEPA
Gauteng Senior
Provincial Manager

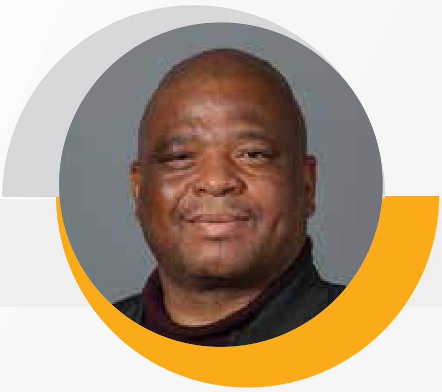
DR XOLISA TSHONGOLO
Eastern Cape Senior
Provincial Manager

MS NIKIWE MATEBULA
Free State Senior
Provincial Manager

MR LUFUNO NDLOVU
Mpumalanga Senior
Provincial Manager

DR NOMFUNDO MALI
Western Cape Senior
Provincial Manager

MR JABULANI SIMELANE
Kwazulu-natal Senior
Provincial Manager



MR BOICHOKO MOREMI
Northern Cape Senior
Provincial Manager

MS JOYCE MADIBA
Limpopo Senior
Provincial Manager

MR WILLIAM MANANA
North West Senior
Provincial Manager

INDIGENOUS LANGUAGES AND MEDIA SEMINAR-

PanSALB in collaboration with South African Editors Forum - SANEF, United Nations in South Africa and SAASTA have brought together journalists and students to emphasise the use of indigenous African languages across print, broadcast and online platforms to promote language development.

7 August 2024, Sandton

PART B

PERFORMANCE OVERVIEW

13 PERFORMANCE OVERVIEW

13.1 SERVICE DELIVERY ENVIRONMENT

During the 2024/25 financial year, PanSALB had 31 targets and achieved 24 (77%) of these targets; 7 (23%) of the annual targets were not achieved.

Programme 1: Administration and Institutional Support had 16 targets for the financial year, of which 13 (81%) were achieved and 3 (19%) were not achieved.

Programme 2: Language Development, Use, and Equitability had 15 targets, of which 11 (73%) were achieved and 4 (27%) were not achieved during the financial year. The figures below depict how the Institution has performed during the financial year under review.

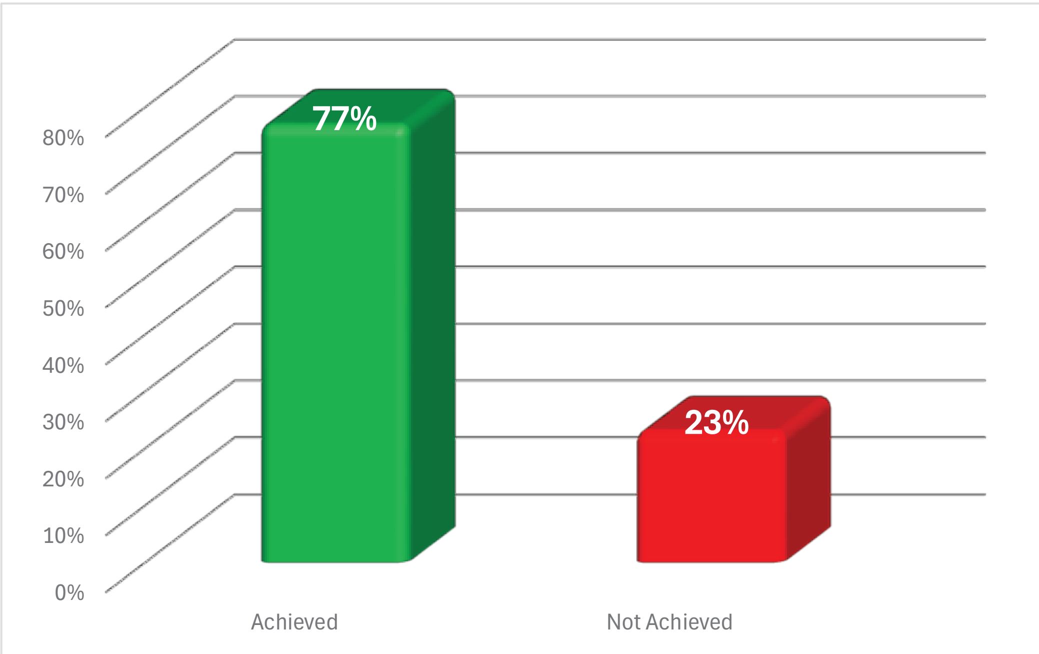
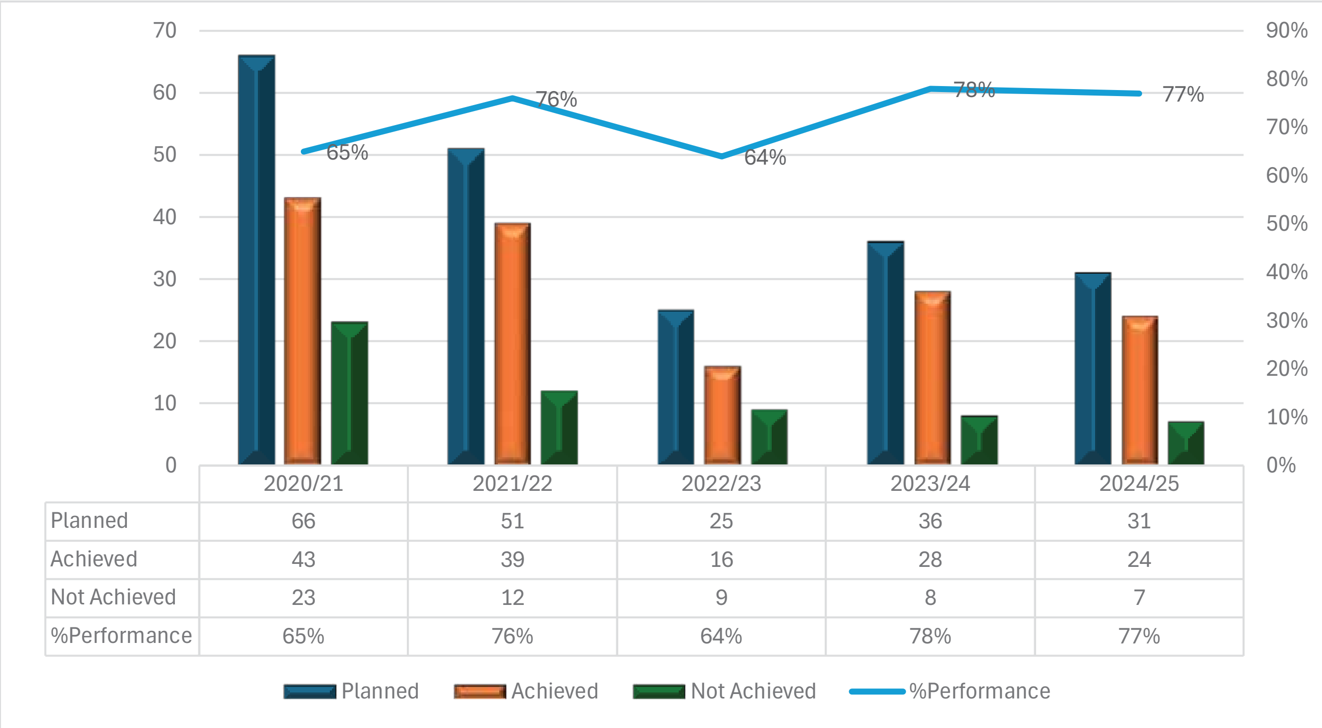


Figure 1: PanSALB Annual Performance – targets achieved



	2020/21	2021/22	2022/23	2023/24	2024/25
Planned	66	51	25	36	31
Achieved	43	39	16	28	24
Not Achieved	23	12	9	8	7
%Performance	65%	76%	64%	78%	77%

Figure 2: PanSALB trend analysis of previous years' performance (2021–2025)

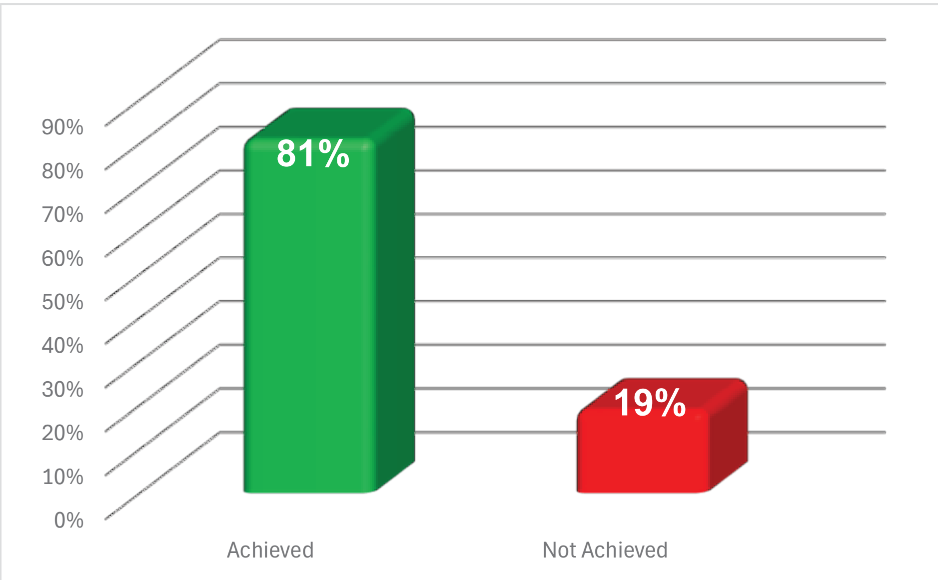


Figure 3: Programme 1: Administration and Institutional Support annual performance

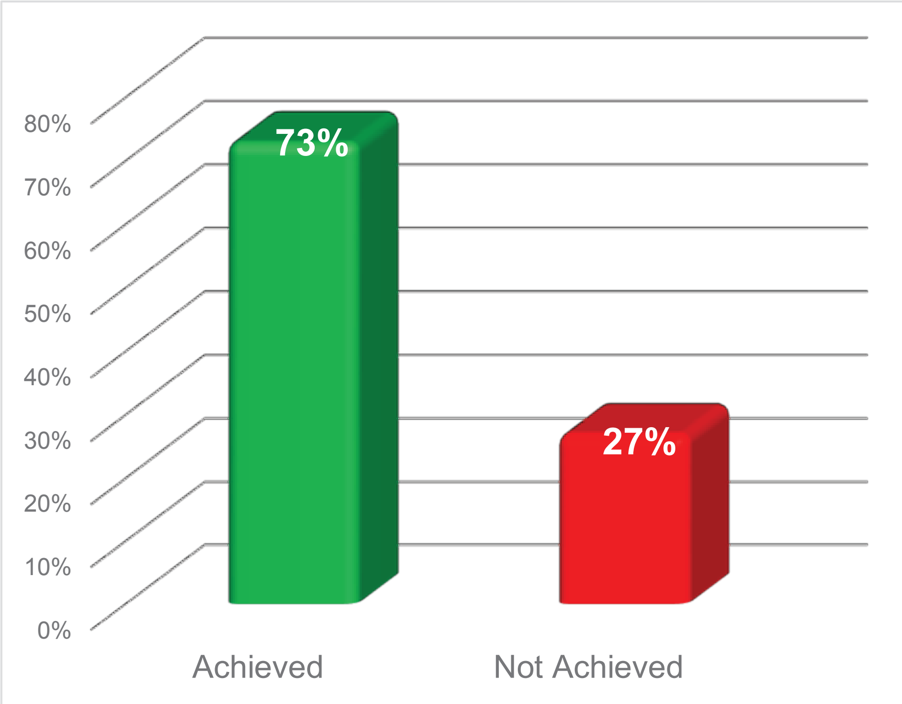


Figure 4: Programme 2: Language Development, Use, and Equitability annual performance

13.1.1 LANGUAGE DEVELOPMENT, USE, AND EQUITABILITY

PanSALB's mandate of furthering multilingualism is implemented through the Language Development, Use, and Equitability programme in line with the strategic outcomes in the Annual Performance Plan (APP). This programme is subdivided into three sub-programmes:

13.1.1.1 Language development and use

Language development (NLUs and NLBs)
Language development concentrates on compiling dictionaries and related lexicographical materials in all official languages, including the Khoi and San languages. It further undertakes projects on the standardisation of terminology, conducts awareness campaigns on spelling and orthography rules, and promotes the development of human language technologies.

Compliance with language legislative prescripts improved
For the 2024/25 financial year, PanSALB's provincial offices provided a variety of language facilitation services, including translation, interpreting, editing, quality assurance, and proofreading for internal and external documents and services.

Reconstituted advisory structures in terms of the norms and rules for NLBs and PLCs, and Memorandum of Incorporation (MoI) for NLUs
NLUs are mandated to document, preserve, develop, and compile monolingual dictionaries as well as implement other dictionary projects that will assist in the development of languages.

The 29 advisory structures (7 NLUs, 13 NLBs, and 9 PLCs) have been appointed and inducted in terms of the Norms and Rules for NLBs and PLCs, and the MoI for NLUs. The NLUs for isiZulu, siSwati, and Sesotho do not have Boards of Directors, as they are not hosted by or affiliated with any tertiary institutions; however, negotiations with relevant institutions are ongoing. The Western Cape Language Committee (WCLC) was extended until 31 April 2025 by the WC Provincial Legislature in terms of the Western Cape Provincial Languages Act, No. 13 of 1998.

Monitoring of the revised Memoranda of Agreement (MoAs) of NLUs

The National Lexicography Unit Monitoring Report (2024–2025) provides an overview of the governance as well as the administrative and financial status of the NLUs, which are mandated to document, preserve, and develop South African languages through dictionary compilation and language development projects. Signed, revised NLU MoAs are listed below:

- North West University (Setswana NLU) – Signed 15 August 2023.
- University of Venda (Xitsonga & Tshivenda NLUs) – Signed 26 October 2023.
- University of Pretoria (isiNdebele NLU) – Signed 11 December 2023.
- University of Limpopo (Sesotho sa Leboa NLU) – Signed 12 March 2024.
- Stellenbosch University (Afrikaans NLU) – Pending signature.

The ten (10) NLUs have submitted their fourth quarterly reports on achieving the deliverables against their annual targets, and two Setswana hard-copy dictionaries have been delivered by Sefala NLU. The following tertiary institutions are still in the process of revising their MoAs in accordance with their internal processes for approving such agreements: the University of Free State for Sesiu sa Sesotho, the University of Fort Hare for Iziko Lochazomagama lesiXhosa, the University of Mpumalanga for Silulu SesiSwati, and Rhodes University for the Dictionary of South African English.

Terminology lists authenticated

The NLBs administered by the provincial offices have authenticated 95 (4%) of the terminology lists on the following domains in verification and authentication of terminology: table tennis, Google Artificial Intelligence (AI), Grade 4 Department of Basic Education (DBE) Mathematics and Natural Science Terms 1, 2, 3, and 4 language and translation, psychology, accounting, road safety, SASL 84 common signs and mathematics & computer science, engineering & construction, nursing, gender, social media, dictionary (Pukuntsu); geographical names; township name zoning, research, birds, indigenous animal names, and indigenous plant names.

Approved SASL NLU business case

The SASL NLU business case has been approved. The office will focus on the establishment of an SASL NLU and signing of the MoI with the hosting university in the coming years.

N|uu audio-visual dictionary

Progress on the N|uu audio-visual dictionary compilation was very slow; however, the project has been completed. The word list has been published, and Ouma Katrina’s voice recordings were finalised by 31 March 2025. The N|uu talking dictionary was delivered to PanSALB’s offices in June 2025 and is currently awaiting a formal launch.

Training sessions conducted on basic SASL for parents and families of children who are deaf

During the financial year under review, the Institution conducted four training sessions on basic SASL for parents and families of Deaf children through its provincial offices in Mpumalanga, Limpopo, and the Western Cape.

International language days celebrated

The PanSALB 2024/25 APP provided for the commemoration of International Mother Language Day. PanSALB plays a critical role in promoting and protecting all official languages, particularly indigenous and marginalised languages.

The 2025 International Mother Language Day was celebrated in Mpumalanga Province to promote linguistic diversity, multilingualism, and the preservation of indigenous languages. The Mpumalanga Provincial Office hosted International Mother Language Day 2025 at Emnotweni Casino in collaboration with the Mpumalanga Provincial Language Committee; various stakeholders and PanSALB structures were in attendance.

The Limpopo Provincial office successfully hosted a national celebration of International Translation Day on 30 September and 1 October 2024 at the University of Limpopo. This event was organised in response to the directives outlined in PanSALB's Annual Operational Plan. The celebration aimed to highlight the vital role of translation in fostering understanding and communication among diverse linguistic communities, reflecting South Africa's rich cultural tapestry. By bringing together various stakeholders, PanSALB sought to promote awareness of language rights and the importance of translation in preserving cultural heritage, at the same time facilitating discussions around translation and interpreting in the public sector. PanSALB's position on protecting access to public information by government and universities remains firm.

The PanSALB North West Provincial Office and Setswana National Lexicography Unit, in collaboration with various stakeholders, hosted the 2024 International Dictionary Day Celebration (IDDC) on 16 October 2024 at the North West University (NWU), Potchefstroom Campus, in collaboration with various stakeholders, role players, and PanSALB structures. The theme was "The transformational role of translation into 30 years of democracy". This was intentionally developed to investigate the transformational impact of lexicographic material in our daily lives and in the space of teaching and learning. The roadshow was hosted, leading to the actual celebration at schools in Mahikeng, Itsoseng, and Lichtenburg. The three schools were visited by the IDDC Local Organising Committee to raise awareness of the importance of lexicographic materials, and an exhibition was also conducted at the NWU Potchefstroom campus. Thereafter, Dictionary Day was commemorated at the Potchefstroom campus on the morning of 16 October 224. The events concluded with the launch of a Setswana bidirectional-bilingual dictionary compiled by the Setswana National Lexicography Unit (Sefala).

Research reports on the levels of language literacy among the South African public

The IIAL research has been completed. The research illustrated data availability challenges, which prompted further investigations into the implementation of the IIAL strategy to facilitate social cohesion. This DBE strategy aims to ensure that no learner completes schooling without having basic conversational skills in one of the Previously Marginalised Languages. The recommendations from the research reports will be implemented in the 2025–2026 financial year.

PanSALB has collaborated with the Cultural, Religious, and Linguistic (CRL) Commission, SAHRC, IEC, the University of Cape Town (UCT), Bible Society, and SADiLaR, among others, on language promotion, use, and development. These strategic relationships aim to further the constitutional principle of multilingualism in order to entrench social cohesion and participatory democracy through access to state information in their preferred languages.

13.1.2 LANGUAGE PRACTICE

Language advice and/or recommendations provided by the Board to the organs of state

The recommendations and advice to the Board are handled in terms of the recommendation and advice to the Board Standard Operating Procedure (SOP), which distinguishes the external recommendations and internal advice. The said advice is provided by various NLBs, and responses are given by either the Executive Committee (EXCO) if the advice is regarded as operational or by a resolution of the Board if it is constitutional, legislative, or strategic. Some of the operational matters and/or advice that cluster several language matters are referred to the Senior Provincial Managers to separate them. Those that lack facts are also referred to Senior Provincial Managers for further research or investigation.

The advice and recommendations received are as follows: the Sesotho National Language Body (SNLB) for Supply Chain Management Challenges, isiZulu National Language Body (ZNLB) for non-functional subcommittees, Tshivenḓa National Language Body for PanSALB Visibility, Xitsonga National Language Body, South African Sign Language National Language Body (SASL NLB) for Deaf Education, and SASL Interpreting Services.

The PLCs monitor the use of official languages at both provincial and local governments. After consultation with the Board, they are expected to make recommendations to the Member of the Executive Council (MEC), engage the provincial legislatures, and provide advice to the local government for the Western Cape Provincial Language Committee (WCPLC) – Representation in SABC Programmes; the KwaZulu-Natal Provincial Language Committee (KZNPLC) – SCM and Language Development Unit (LDU) Challenges; the Free State Provincial Language Committee (FSPLC) – SASL Interpreting Services; the Free State Provincial Office – funding request; the Western Cape Provincial Language Committee – Contribution to Democracy Celebration report; and the Gauteng Provincial Language Committee – Language Use in Gauteng.

Compliance report on implementing the national language legislation and provincial compliance prescripts

The report assesses compliance with the Use of Official Languages Act (UOLA) during the 2024/25 financial year by national and provincial departments, public entities, public enterprises with a focus on language unit activities; policy implementation; complaint handling; challenges; and SASL implementation as measures of the state's ability to implement the Constitution Eighteenth Amendment Act, 2023 (Act No. 3 of 2023).

13.1.3 LINGUISTIC HUMAN RIGHTS

The LHR Unit has achieved most of its annual planned targets for the current financial year, and an approved consolidated report on LHR has been published in the national gazette and on the PanSALB website. The report addresses LHR empowerment campaigns (one campaign per province), the LHR violations reports received, LHR report investigations that were conducted and resolved, running of campaigns on linguistic rights and human rights, and holding a public lecture on language and culture during Human Rights Month.

13.2 ORGANISATIONAL ENVIRONMENT

13.2.1 FINANCIAL MANAGEMENT DIVISION

The Financial Management division reviewed the Finance and Delegation of Authority policies; however, no material changes were made to the policies. The Organisation received an unqualified audit opinion in the 2024/25 financial year. An audit implementation plan was developed, and the progress thereof was updated quarterly; the plan is to strengthen internal controls and improve PanSALB's audit opinion for the 2025/26 financial year. The financial reports for all quarters were submitted to the relevant authority per the prescribed timeframes, and the Estimates of National Expenditure (ENE) were submitted to the Department of Sports, Arts, and Culture (DSAC) and the National Treasury within the specified timeframes. The division made payments for most invoices received during the period. Due to internal and external challenges experienced, efforts were made to ensure that payment to service providers was made within 30 days as prescribed by the National Treasury. Workshops on policies and procedures will be facilitated once all policies have been approved. All Management Committee (MANCO) members attended a Strategic and Operational Risk workshop hosted by the Risk Management Unit and a Travel Policy and Cost Containment Awareness workshop hosted by the National Treasury.

For the financial year ending 31 March 2025, PanSALB's primary funding was received by transferring R124 million, which was disbursed from the DSAC budget vote. The COVID-19 grant was approved to increase the annual allocation to R125 million during the fourth quarter of the financial year. No funds were rolled over by the National Treasury in the current year. Investment income of R1.4 million was realised from bank deposits.

PanSALB has recorded an expenditure of R142 million in the 2024/25 financial year (R160 million in the 2023/24 financial year), which represents 113.6% of the adjusted budget of R125 million. Transfers to NLUs increased from R28.1 million in 2023/24 to R28.4 million in 2024/25; no additional funds were allocated to the NLUs during the financial year. The total compensation of employees increased by 1.02% (from R68 million to R69 million) compared to the previous financial year, mainly due to recruitment for vacant positions that were reported in the preceding year.

13.2.2 SUPPLY CHAIN MANAGEMENT DIVISION

The Institution firmly believes that public procurement presents a valuable opportunity to build a more inclusive economy, support equitable socio-economic recovery, and promote gender equality. This is achieved by encouraging the participation of women-led businesses, as well as youth and people with disabilities, in procurement activities.

Given the current context of low economic growth and high unemployment, Small, Medium and Micro Enterprises (SMMEs) play a vital role in driving economic development and reducing poverty through job creation. During the 2024/25 financial year, the Supply Chain Management Division spent 89.96% of its procurement budget on qualified SMMEs. In addition, the Institution achieved a significant milestone by appointing 89.39% of qualified B-BBEE businesses through its supply-chain processes.

PanSALB continues to support women-owned businesses by awarding contracts and procuring goods and services from them. In the reporting period, 39.39% of contracts were awarded to women-owned enterprises. Underperformance in this area was attributed to budget constraints, which led to fewer events and, consequently, fewer opportunities to issue requests for quotations (RFQs). Since the majority of suppliers in the events sector are women-owned businesses, this may have further impacted procurement volumes and frequency.

To address this challenge, the Institution, through its Supply Chain Division, plans to host an online workshop in the first quarter of the 2025/26 financial year. This initiative aims to encourage the participation of women-owned companies in procurement activities.

It is also noteworthy that 50% of contracts during the reporting period were awarded to designated groups, including youth and people with disabilities.

13.2.3 HUMAN RESOURCE MANAGEMENT DIVISION

The Human Resources Management (HRM) division continues to implement the key priorities outlined in the approved HR Plan by efficiently administering the personnel management function and being a partner in enhancing the execution of PanSALB's strategic objectives.

The organisational design process was undertaken to establish a “fit-for-purpose” structure. The exercise necessitated additional funding to continue with the process. Consequently, due to limited financial resources, the process was temporarily put on hold pending the availability of funds.

During the period under review, PanSALB had 88 (eighty-eight) vacant positions. The financial year closed with an improved vacancy rate of 5.68%, as measured against the target of 20% or below. The table on employment and vacancies summarises the number of posts in the establishment, the number of vacancies, and the vacancy rate.

Several training and development interventions were implemented to close identified skills gaps. The interventions were provided in the technical and soft-skills categories and workshops. During the period under review, a total of 68 employees were trained in line with the training plan. In addition, it is noteworthy that one employee attended more than one training session during the year.

The study bursary benefit was granted to six (6) staff members in the past financial year to pursue their studies.

During the review period, PanSALB successfully submitted the Annual Training Report (ATR) and Workplace Skills Plan (WSP) to CATHSSETA. The training expenditure was limited to technical and soft-skills training and study bursaries for employees who successfully applied to further their academic studies. PanSALB also made an application for a Discretionary Grant through CATHSSETA.

To assist in addressing youth unemployment and closing the skills gap in the country, the division successfully implemented a development programme, where interns were placed at the PanSALB Head Office. The recruitment and placement of 12 (twelve) interns from internship programmes in the provincial offices is pending. Furthermore, PanSALB provided a workplace integrated learning (WIL) opportunity to two (2) final-year students studying for a Diploma in Language Practice at the Central University of Technology. The WIL programme provided the students with workplace exposure and practical work experience required to obtain a qualification.

The division coordinated the establishment of the Employment Equity (EE) Committee. It developed and approved the EE Plan to ensure compliance with legislative requirements and drive the achievement of diversity and inclusivity. The Institution submitted the annual EE report to the Department of Labour on time.

The Employee Wellness Programme (EWP) agreement expired. The appointment of a new service provider is underway to offer face-to-face and/or telephonic counselling 24 hours a day in the employee’s language of choice.

Almost all (92.59%) of the employee performance contracts for 1 April 2024 to 31 March 2025 have been concluded, and annual performance assessment processes for this performance cycle are due to commence.

The Cost-of-Living Adjustment approved by the Minister of Public Service and Administration for 2024/2025 was implemented in April and June 2024 for employees on salary levels 1–12 and Senior Management Service (SMS) members, respectively.

One employee was suspended as part of a disciplinary process, and two grievance cases were reported during the year under review. PanSALB maintains open and effective communication with Organised Labour on labour-related matters. Bargaining Forum meetings were held with Organised Labour to engage on matters of mutual interest and to foster good working relations and the rights to freedom of association. PanSALB staff members affiliate with the Public Servants Association (PSA) as the only union representation with which the Institution has signed a recognition agreement.

Occupational Health and Safety (OHS) Committee meetings were held to address OHS-related matters and ensure a safe working environment for staff. Implementation of the action plans developed to mitigate and/or close the risks identified through health and safety inspections is being monitored.

Eight (8) human resources policies were reviewed in collaboration with the task team and are pending approval by the Board.

13.2.4 MARKETING AND COMMUNICATION DIVISION

The Marketing and Communication Division serves as the strategic conduit between the Institution and its diverse stakeholders, both internal and external. Tasked with amplifying the Institution's mission and services, the division employs a multifaceted approach encompassing advertising, public relations, social media, events, and promotions. Internally, it fosters a cohesive organisational culture through effective communication strategies. Notably, the division achieved 100% of its annual performance targets, underscoring its commitment to excellence and impact.

In response to resource constraints, the division proactively sought strategic partnerships to enhance its outreach and impact. These efforts culminated in formal agreements with Pendoring (November 2024), Blind SA (January 2025), and Media Development and Diversity Agency (MDDA) (February 2025) – each partnership aligning with PanSALB's commitment to linguistic diversity and inclusivity.

Key collaborative initiatives during the review period included:

- ALASA Conference: Co-hosted with the University of KwaZulu-Natal, 09–12 July 2024.
- SWiP Writing Competition: In partnership with SADiLaR and Wikipedia ZA, 22 July 2024.
- Indigenous Languages Media Seminar: In collaboration with the South African National Editors' Forum (SANEF) and the United Nations (UN) in South Africa, 07 August 2024.
- Heritage Day Celebration: In conjunction with the DBE, 24 September 2024.
- Deaf Awareness Month initiatives: Events held on 10 and 27 September 2024 with Transoranje School for the Deaf and the Government Communication and Information System (GCIS), respectively.
- International Dictionary Day: Jointly organised with the Sefala National Lexicography Unit and NWU, 15–16 October 2024.
- AI Glossary Project: Collaboration with Google SA to authenticate and verify AI terminology.
- Deaf Awareness Workshop: Conducted for SABC staff on 09 October 2024.
- Indigenous Languages Imbizo: In partnership with Pendoring, 19 November 2024.
- International Mother Language Day: Held on 21 February 2025 in Mbombela, Mpumalanga, in collaboration with the National DSAC and the Mpumalanga Provincial DSAC.
- Celebration of Language and Culture with Deaf Stakeholders: Hosted on 05 March 2025 in Pretoria, in partnership with the National DSAC.
- LHR Public Lecture: Conducted on 27 March 2025 in Durban, in collaboration with the Durban University of Technology.

The division executed 12 (twelve) digital campaigns aligned with national commemorations and institutional messaging which, among others, included Deaf Awareness Month, Heritage Month, Language Activism Month, International Mother Language Day, African Languages Week, and Human Rights Month.

The division's media relations efforts ensured consistent and positive coverage of our initiatives. Eighteen (18) media statements and one (1) op-ed were published, covering a range of topics from celebrating linguistic diversity on Freedom Day to articulating the institutional stance on significant policy matters like the Basic Education Laws Amendment (BELA) Act. These communications not only informed the public but also reinforced our position as a leading voice in advocating for linguistic diversity and language-related policy matters.

Internally, the division prioritised transparent and engaging communication. During the period under review, ten (10) internal newsletters and four (4) external newsletters were published, keeping stakeholders informed and connected. A staff engagement event during Women's Month fostered inclusivity and recognition. Additionally, a workshop on Deaf Awareness Month, conducted in collaboration with GCIS, enhanced understanding and inclusivity among government communicators.

To gauge effectiveness, an Internal Communication Satisfaction and Employee Engagement Survey as well as a Stakeholder Satisfaction Survey were conducted, with findings presented to the EXCO to inform future strategies.

Through strategic partnerships, dynamic campaigns, and effective communication, the Marketing and Communication Division has significantly advanced the institutional mission, ensuring that the organisational commitment to linguistic diversity remains at the forefront of national discourse.

13.2.5 INFORMATION TECHNOLOGY SERVICE DIVISION

During the reporting period, PanSALB maintained 94% uptime across its critical Information and Communication Technology (ICT) systems to ensure reliable IT services, platforms, and applications that support the Organisation's core activities and enhance overall efficiency.

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 that impacted the PanSALB mandate or necessitated 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 IMPACTS AND OUTCOMES

The 2024/25 reporting year marks the conclusion of the sixth administration and the final year of the 2020–2025 Strategic Plan cycle. In terms of governance, it is worth noting that the Organisation achieved unqualified audit outcomes for four consecutive financial years – a significant improvement from the 2019/20 financial year, when it received a qualified audit opinion.
During this period, PanSALB continued to fulfil its mandate to promote and preserve South Africa's linguistic diversity, ensuring the equal treatment and development of all official languages.

In line with language policy and legislation, PanSALB's provincial offices provided essential language facilitation services, including translation, interpretation, editing, and proofreading. Over the past five years, the NLBs standardised 136 out of 140 terminology lists (97%) across all official languages, excluding English. These lists included terms from diverse sectors such as taxation (SARS), biomedical science, agriculture, roads, safety, accounting, tennis, and cycling.

Throughout the review period, PanSALB actively celebrated international language days, including International Translation Day, International Dictionary Day, and International Mother Language Day. The International Translation Day event, held in Limpopo Province, focused on the role of translation in fostering understanding and communication among diverse linguistic communities. International Dictionary Day celebrated the work of dictionary compilers and the global significance of dictionaries, while International Mother Language Day emphasised the theme, "Make Languages Count for Sustainable Development".

Previously marginalised languages and those languages facing extinction are equitably used and developed. Seventeen (17) lexicographical resources were developed during this term, including the N|uu audio-visual dictionary, for which the word list has been completed (publication is pending).

Regarding compliance with national language legislation, 53 annual reports were submitted – 9 from national departments and 41 from public entities. Only three UOLA reports were not submitted, indicating a high level of compliance. Compliance with the Constitution, language legislation, and related prescripts has also improved.

PanSALB resolved 55 of 76 reported cases on Language Human Rights (LHR) complaints received – a 72% resolution – demonstrating progress towards its five-year target. Over a period of five years, the organisation successfully published compliance information on LHR cases on its website. However, during the 2024/25 financial year, it struggled to meet its annual target. In an effort to promote a culture of linguistic human rights, PanSALB conducted nine LHR empowerment campaigns, one in each province, to ensure that the public is informed about their linguistic rights.

INTERNATIONAL MOTHER LANGUAGE DAY - International Mother Language Day and Matric class of 2024 Top Language Achievers Awards Celebration.
21 February 2025, Emnotweni Casino, Mbombela

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 resource management.
- Information technology services.
- Marketing and communications.
- Institutional performance and governance.

14.1.1 SUB-PROGRAMME 1.1: FINANCE MANAGEMENT

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

Table 1: Outcomes, Outputs, Output Indicators, Targets, and Actual Achievements for 2024//25 (Finance Management)

No.	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 Annual Performance for 2022/23	Audited Annual Performance for 2023/24	Annual Target 2024/25	Actual Achievement for 2024/25	Deviation from planned target to Actual Achievement 2024/25	Reasons for deviations
1.1a	A visible, well-governed and administered organisation	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion for 2021/2022	Unqualified audit opinion for 2022/2023	Unqualified audit opinion for 2023/2024	Unqualified audit opinion for 2023/2024	n/a	n/a

14.1.2 SUB-PROGRAMME 1.2: SUPPLY CHAIN MANAGEMENT

This sub-programme aims to ensure timely and compliant procurement and management processes. This aligns with the broader aim of ensuring that PanSALB has sound financial management practices in place to ensure good corporate governance.

Table 2: Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements for 2024/25 (Supply Chain Management)

No.	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 Annual Performance for 2022/23	Audited Annual Performance for 2023/24	Annual Target 2024/25	Actual Achievement for 2024/25	Deviation from planned target to the Actual 2024/25	Reasons for deviations
1.2a	Strengthening businesses through SMME development initiatives	Increased procurement from SMMEs	Percentage spent on SMMEs	84.13%	82.05% spent on SMMEs	85% spent on SMMEs	89.96%	+4.96%	Reason for overperformance: SCM published its RFQs on the website, which has resulted in more new suppliers that are SMMEs participating in the procurement process.

No.	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 Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to the Actual 2024/25**	**Reasons for deviations**
1.2b		Broad-Based Black Economic Empowerment (B-BBEE) suppliers appointed	Percentage of B-BBEE suppliers appointed	New indicator	93.29% of B-BBEE suppliers appointed	60% of B-BBEE suppliers appointed	89.39%	+29.39%	Reason for overperformance: The overachievement was due to SCM publishing its RFQs on the website, which has resulted in more new suppliers that met the B-BBEE requirements participating in the procurement process.

No.	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 Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to the Actual 2024/25**	**Reasons for deviations**
1.2c	Increase the contribution to support the transformation of the South African economy	Procurement percentage spent on women-owned businesses	Percentage of procurement approved for women-owned businesses	New indicator	55.06% of procurement approved for women, youth, and PWD-owned businesses	40% of procurement approved for women-owned businesses	39.39%	-0.61%	Reason for underperformance: The underperformance was due to budget constraints, which led to fewer events and consequently fewer opportunities to issue RFQs. Additionally, most of the suppliers providing these services (events) are primarily women, which may have further impacted the volume and frequency of procurement activities.

No.	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 Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to the Actual 2024/25**	**Reasons for deviations**
									Corrective Measure: To address this challenge, the SCM division will conduct an online workshop in the first quarter of the new financial year (2025/26), targeting potential women-owned companies. This will encourage their participation in our procurement activities.
1.2d	Increase the contribution to support the transformati on of the South	Procurement percentage spent on businesses owned by youth and people with	Percentage of procurement approved towards businesses owned by	New indicator	25% of procurement approved for businesses owned by youth and people with	30% of procurement approved for businesses owned by youth and people with	50%	+20%	Reason for overperformance: The overachievement was due to SCM publishing its RFQs on the

No.	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 Annual Performance for 2022/23	Audited Annual Performance for 2023/24	Annual Target 2024/25	Actual Achievement for 2024/25	Deviation from planned target to the Actual 2024/25	Reasons for deviations
	African economy	disability	youth and people with disability		disability	disability			website, which resulted in more businesses which are owned by youth and persons with disabilities participating in the procurement process.

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 by providing information technology services, platforms, and reliable applications.

Table 3:Outcomes, Outputs, Outputs Indicators, Targets, and Actual Achievements for 2024/25 (ITS)

	Programme Name	**Administration and Institutional Support**							
No.	**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 Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
1.3a	A visible, well-governed and administered organisation	Improved efficiencies	Percentage uptime of critical ICT systems implemented by 31 March 2025	New indicator	4 Reports on the development of the ICT Master Plan	90% uptime of critical ICT systems implemented by 31 March 2025	94% uptime of critical ICT systems implemented	+4	Overachievement was due to the rapid response to potential disruptions and the efficient resolution of minor incidents, which ensured minimal downtime. This contributed to 94% uptime, surpassing the 90% target by 4%.

14.1.4 SUB-PROGRAMME 1.4: HUMAN RESOURCES MANAGEMENT

The purpose of this sub-programme is to ensure the recruitment, selection, and placement of a skilled workforce and ongoing sufficient capacity.

Table 4:Outcomes, Outputs, Outputs Indicators, Targets, and Actual Achievements for 2024/25 (HRM)

No.	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 Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
1.4a	A visible, well-governed and administered organisation	Labour turnover reduced	Vacancy rate against the approved structure	13%	10% or lower vacancy rate against the approved structure	15% or lower vacancy rate against the approved structure	5.68% vacancy rate against the approved structure	n/a	The reason for overachievement was due to the filling of vacant positions. Five positions were filled during the year.
1.4b		Improved staff capacity	Number of employees trained in line with the training plan	53	77 employees trained in line with the training plan	60 employees trained in line with the training plan	68 employees trained in line with the training plan	+8	The overachievement was due to free training offered by the national school governance. The Human Resource Division encouraged

No.	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 Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
									employees to attend such training.
1.4c	Improved implementation of administrative policies	Institutional capacity to mainstream gender, youth and disability rights	Percentage representation of women at SMS level	New Indicator	47.37% women are represented at SMS level (levels 13–15)	47% representation of women at SMS level	44.44% representation of women at SMS level	-2.56%	The reason for underperformance was due to only one budgeted position being available to fill at the SMS level. Further, the Institution has limited Senior Management vacant positions available in the structure. Corrective Measure: As a corrective measure, the position for the Senior Manager: HRM has been

No.	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 Annual Performance for 2022/23	Audited Annual Performance for 2023/24	Annual Target 2024/25	Actual Achievement for 2024/25	Deviation from planned target to Actual 2024/25	Reasons for deviations
									advertised.
1.4d			Percentage representation of persons with disabilities (PWD)	2% representation of PWD	1.32% representation of PWD	2% representation of PWD	1.20% representation of PWD	-0.8%	The reason for underachievement is due to the limited vacant positions available in the structure. Corrective measure: There is one position for an IT Administrator in the recruitment process that is targeted at representation of PWD.
1.4e			Percentage representation of youth	30% representation of youth	30.74% representation of youth	15% representation of youth	16.86% representation of youth	+1.86%	Reason for overachievement: This was due to employment of youth in the financial year.

14.1.5 SUB-PROGRAMME 1.5: MARKETING AND COMMUNICATIONS

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

Table 5:Outcomes, Outputs, Output Indicators, Targets, and Actual Achievements for 2024/25 (Marketing and Communications)

No.	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 Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from the planned target to Actual 2024/25**	**Reasons for deviations**
1.5a	A visible, well-governed and administered organisation	Public informed of PanSALB's mandate	Number of reports on the implementation of the Marketing and Communication Strategy	New indicator	4 reports on the implementation of the Marketing and Communication Strategy	4 reports on the implementation of the Marketing and Communication Strategy	4 reports on the implementation of the Marketing and Communication Strategy	n/a	n/a
1.5b	Improve stakeholder relations with strategic partners	Stakeholder Engagement Strategy aligned to PanSALB strategy	Number of reports on the implementation of the Stakeholder Engagement Strategy	New indicator	4 reports on the implementation of the Stakeholder Engagement Strategy	4 reports on the implementation of the Stakeholder Engagement Strategy	4 reports on the implementation of the Stakeholder Engagement Strategy	n/a	n/a

No.	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 Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from the planned target to Actual 2024/25**	**Reasons for deviations**
1.5c	Social compact and engagement with key stakeholders	Strategic partnerships with key stakeholders	Number of strategic partnerships established through MoAs	New indicator	2 strategic partnerships established through MoAs	2 strategic partnerships established through MoAs	2 strategic partnerships established through MoAs	n/a	n/a
1.5d		Improved stakeholder relations with strategic partners	Number of MoAs implemented with strategic partners	New Indicator	2 MoAs implemented with a strategic partnership	2 MoAs implemented with strategic partners	3 MoAs implemented with strategic partners	+1	The overachievement was due to the number of MoAs entered into. There was a collaborative initiative with Blind SA which was carried out by the Language Division.
1.5e	Multilingual Website	Developed a fully functional multilingual PanSALB	Number of articles translated and published on the PanSALB	New indicator	6 languages featured on the PanSALB website	4 articles translated and published on the PanSALB website (e.g., Tshivenda,	7 articles translated and published on the PanSALB website (e.g., Tshivenda,	+3	This overachievement resulted from the increased number of translated

No.	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 Annual Performance for 2022/23	Audited Annual Performance for 2023/24	Annual Target 2024/25	Actual Achievement for 2024/25	Deviation from the planned target to Actual 2024/25	Reasons for deviations
		website	website			isiXhosa, and IsiNdebele)	isiXhosa, and IsiNdebele)		articles submitted by LDU, which significantly boosted translated content published on the website.

14.2 PROGRAMME 2: LANGUAGE DEVELOPMENT, USE AND EQUITABILITY

The main objective of this sub-programme is to ensure ethical conduct, best practices in corporate governance, and the monitoring of institutional performance to achieve the targets set in the APP.

14.2.1 PanSALB PROGRAMMES

- Language Development, Use, 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.
- LHR focus 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 the promotion and creation of conditions for the development and use of all official languages, the Khoi and San languages; and sections 8 (8)(b) and (c) of the PanSALB Act, which call for the establishment of NLBs and NLUs. The former advises the Board on language matters, and the latter on 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 varieties, official languages, the Khoi and San languages; and sections 8 (8)(b) and (c) of the PanSALB Act, which call for the establishment of NLBs and NLUs.

14.2.1.1 Sub-programme 2.1: Language development (NLUs and NLBs)

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

Table 6: Outcomes, Outputs, Outputs Indicators, Targets, and Actual Achievements for 2024/25 (Language Development – NLUs & NLBs)

No.	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 SASL.								
	Outcomes	**Outputs**	**Output Indicators**	**Audited Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
2.1a	A visible, well-governed and administered organisation	Compliance with language legislative prescripts improved	Number of compliance reports on implementation of language legislative prescripts and internal language policy by PanSALB	New indicator	4 compliance reports on implementation of language legislative prescripts and internal language policy by PanSALB	4 compliance reports on the implementation of language legislative prescripts and internal language policy by PanSALB	4 compliance reports on the implementation of language legislative prescripts and internal language policy by PanSALB	n/a	n/a
2.1b		Reconstituted advisory structures in terms of the norms and	Number of advisory structures reconstituted	New indicator	0	32 advisory structures reconstituted (11 NLUs, 13 NLBs,	29 advisory structures reconstituted (7 NLUs, 13 NLBs, and 9	-3	The underperformance can be attributed to the Boards of

No.	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 SASL.								
	Outcomes	**Outputs**	**Output Indicators**	**Audited Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
		rules for NLBs and PLCs, and MoI for NLUs				and 9 PLCs)	PLCs)		Directors for 3 NLUs not having been appointed (isiZulu, Siswati, and Sesotho). Corrective action: PanSALB is exploring alternatives with various universities to host the 3 NLUs.
2.1c		Monitoring of the revised MoAs of NLUs	Number of monitoring reports on the revised MoAs of NLUs	New indicator	5 revised MoAs	1 monitoring report on the revised MoAs of NLUs	1 monitoring report on the revised MoAs of NLUs	n/a	n/a

14.2.1.2 Sub-programme 2.1: Language development

Promotion and awareness of LHR (legal enforcement mechanisms), multilingualism (translation, interpreting, language in education), research activities, reconstitution of PLCs, structures' meeting schedules, structures' reporting mechanisms, stakeholders' engagements, and/or support activities.

Table 7: Outcomes, Outputs, Output Indicators, Targets, and Actual Achievements for 2024/25 (Language Development)

No.	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 SASL.							
	Outcomes	**Outputs**	**Output Indicators**	**Audited Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
2.1d	Previously marginalised languages and those languages facing extinction are equitably used and developed	Terminology lists authenticated	Percentage of terminology lists authenticated	100% (23/23) terminology lists received and authenticated	96% (22/23) of terminology lists authenticated	100% of terminology lists authenticated	95% (42/44) of terminology lists authenticated	-5%	The reason for the deviation is due to Eastern Cape (UCT terms) and Limpopo (Xitsonga Mathematics terms) not being authenticated during the reporting period under review. Corrective

No.	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 SASL.								
	Outcomes	**Outputs**	**Output Indicators**	**Audited Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
									Measure: The outstanding terms will be authenticated during the new financial year (2025/2026).
2.1e		N|uu audio-visual dictionary published	Number of N|uu audio-visual dictionary published	New indicator	New indicator	1 N|uu audio-visual dictionary published	N|uu audio-visual dictionary not published	-1	Reason for deviation: The underperformance was attributed to limited funding, which resulted in the project being put on hold, and to the unavailability of Ouma Katrina. Corrective Measure: The word list has been published,

No.	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 SASL.								
	Outcomes	**Outputs**	**Output Indicators**	**Audited Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
									and the recordings have been completed. The next phase is the publishing of the audio-visual dictionary with*Call finder during the 2025/26 financial year
2.1f		Approved SASL NLU business case	Number of SASL NLU business cases approved by the Board	New indicator	New indicator	1 SASL NLU business case approved by the Board	1 SASL NLU business case approved by the Board	n/a	n/a

No.	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 SASL.								
	Outcomes	**Outputs**	**Output Indicators**	**Audited Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
2.1g		Language awareness campaigns	Number of training sessions conducted on basic SASL for parents and families of children who are deaf	New indicator	4 workshop sessions conducted on basic SASL for parents and	2 workshop sessions conducted on basic SASL for parents and families of children who are deaf	2 workshop sessions conducted on basic SASL for parents and families of children who are deaf	n/a	n/a
2.1h		International language days celebrated	Number of international language days celebrated	New indicator	3 IMLD, ITD, and IDD	3 IMLD, ITD, and IDD reports	3 IMLD, ITD, and IDD reports	n/a	n/a
2.1i		Improved language literacy in South African schools	Number of research reports on the levels of language literacy in South African public schools	New indicator	New indicator	1 report on IIAL research	1 report on IIAL research	n/a	n/a

14.2.1.3 Sub-programme 2.2: Language practice

Promotion and awareness activities that include hosting of significant language day celebrations, monitoring and evaluation of language practices in the organs of state, conducting research on promotion of multilingualism, and providing support activities that include translation and interpreting (for internal purposes), stakeholder engagements and awareness campaigns on language in education policies (both basic and higher education), and literature and book development through promotion of publishing in the indigenous African languages.

Table 8: Outcomes, Outputs, Output Indicators, Targets, and Actual Achievements for 2024/25 (Language Practice)

No.	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 SASL.								
	Outcomes	Outputs	Output Indicators	Audited Annual Performance for 2022/23	Audited Annual Performance for 2023/24	Annual Target 2024/25	Actual Achievement for 2024/25	Deviation from planned target to Actual 2024/25	Reasons for deviations
2.2a	Compliance with language legislation and prescripts enhanced	Language advice and/or recommendations provided by the Board to the organs of state	Number of consolidated reports on language advice and/or recommendations provided by the Board to the organs of state	0 (Advice and Recommendation on Reports) were published in the Gazettes	100% Advice and Recommendation Register	1 consolidated report on the advice and/or recommendations provided by the Board to organs of state	1 consolidated report on the advice and/or recommendations provided by the Board to organs of state	n/a	n/a

No.	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 SASL.								
	Outcomes	**Outputs**	**Output Indicators**	**Audited Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
2.2b	Compliance with national language legislation and prescripts enhanced	Compliance report on the implementation of national language legislation and prescripts generated	Number of compliance reports on the implementation of the national legislation and prescripts of national organs of state generated	0	28 national departments, national public entities and national public enterprises submitted compliance reports as per language prescripts	1 compliance report on national organs of state implementing language legislation and prescripts submitted	1 compliance report on national organs of state implementing language legislation and prescripts submitted	n/a	n/a
2.2c	Compliance with provincial language legislation and prescripts	Compliance reports received	Number of provincial compliance reports on language prescripts submitted	49.09% (54) provincial compliance reports on language prescripts submitted	9 provincial compliance reports on language prescripts submitted	9 provincial compliance reports on language prescripts submitted	9 provincial compliance reports on language prescripts submitted	n/a	n/a

14.2.1.4 Sub-programme 2.3: LHR

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

Table 9:Strategic Objectives, Performance Indicators, Planned Targets, and Actual Achievements for 2024/25 (LHR)

No.	Programme Name:	Language Development, Use, and Equitability							
	Programme No	2							
	Impact Statement 2: Linguistic human rights-compliant society.								
	Outcomes	**Outputs**	**Output Indicators**	**Audited Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
2.3a	Compliance with the Constitution, language legislation, and prescripts enhanced	Promoting a culture of LHR	Number of consolidated reports on LHR violation matters conducted	92% (12/13) of LHR violation complaints received were resolved	79% (11/14) of LHR violation complaints received were resolved	1 consolidated report on LHR matters conducted	1 consolidated report on linguistic human rights matters conducted	n/a	n/a
2.3b		LHR matters published on the PanSALB website	Publications of LHR matters on the PanSALB website	Report published on the website	LHR matters published on the PanSALB website	LHR matters published on the PanSALB website	LHR matters report not published on the PanSALB website	-1	Reason for deviation: LHR matters report has to be approved by the Board prior to publishing it on the PanSALB website. The report was served at meetings of the Board and the

No.	**Programme Name:**	**Language Development, Use, and Equitability**							
	Programme No	**2**							
	Impact Statement 2: Linguistic human rights-compliant society.								
	Outcomes	**Outputs**	**Output Indicators**	**Audited Annual Performance for 2022/23**	**Audited Annual Performance for 2023/24**	**Annual Target 2024/25**	**Actual Achievement for 2024/25**	**Deviation from planned target to Actual 2024/25**	**Reasons for deviations**
									Board committees in April 2025, which was after the end of the 2024/25 financial year. Corrective Measure: LHR matters report will be published once the board committees and the Board have approved it on 30 April 2025.
2.3c	Compliance with the Constitution, language legislation, and prescripts enhanced	Promoting a culture of LHR	Number of LHR empowerment campaigns	New indicator	New indicator	9 LHR empowerment campaigns (one campaign per province)	9 LHR empowerment campaigns (one campaign per province)	n/a	n/a

CGE CONFERENCE - State of Gender Equality in 30 Years of Democracy conference hosted by Commission for Gender Equality. **11 - 12 September 2024, Sandton.**

15 CHANGES TO PLANNED TARGETS

No changes to the tabled APP 2024/25 were effected.

16 STRATEGY TO OVERCOME AREAS OF UNDERPERFORMANCE

The success of the implementation of the PanSALB strategy lies in individual and institutional performance and governance. PanSALB will ensure that individual performance, reward, and recognition are aligned with the PanSALB strategic outcomes. There is a continued focus on monitoring performance at all organisational levels. Quarterly MANCO meetings are held to address areas of non-performance and mitigation plans with timeframes. The MANCO adopts a monitoring-and-evaluation approach whereby monthly meetings at the business unit level and lower are utilised to monitor and evaluate performance at various levels. The committee meets quarterly, and business units are invited to present their performance and propose intervention strategies. Regular feedback on these implemented strategies is provided to the Committee. Individual performance is linked to business unit performance to synergise efforts to improve output. The work for every function has been defined in performance agreements and job descriptions, and performance is assessed in line with these functions.

17 LINGUISTIC HUMAN RIGHTS CASES

17.1 CONSOLIDATED ANNUAL REPORT FOR LINGUISTIC HUMAN RIGHTS: APRIL 2024–MARCH 2025 FINANCIAL YEAR

This report will cover all the alleged LHR violations and also outline how they were handled by PanSALB. The LHR Unit must advance LHR by assisting with lodging, investigating, mediating, conciliating, and negotiating all complaints related to the alleged violation of any language right, language policy, or language practice.

This report will also cover the LHR empowerment campaigns conducted throughout the Republic of South Africa and the level of engagement with all identifiable stakeholders.

PanSALB has a constitutional and legislative obligation to promote the culture of LHR in the Republic of South Africa. To achieve this objective, citizens must be aware of their LHR. One of the measures adopted by PanSALB, among others, is creating awareness of language rights and empowering stakeholders to understand that a threat to or an alleged violation of language rights is an infringement of the said right.

17.2 LHR COMPLAINTS INVESTIGATIONS

17.2.1 LEGAL PRACTICE COUNCIL (LPC) WITHDRAWS AFRIKAANS AS LANGUAGE OF CANDI DATE ATTORNEY'S EXAMINATION

PanSALB received an alleged LHR violation against the LPC. The essence of the complaint was that the LPC's language policy, which has adopted English as its only official language, and the fact that the examinations for candidate attorneys, notaries, and conveyancers will be conducted in English only, constitutes a violation of LHR.

LPC acknowledges that South Africa is a multilingual society with 12 official languages (including the recently added SASL). LPC conceded that its language policy is also informed by the fact that English is the language of record in court proceedings and avers that it is the predominant language used in business, international politics, commerce, and industry. Accordingly, English is the language of record for the LPC, and all internal and external communication will be in English. Based on the importance of promoting the use and development of all the official languages, and to facilitate how members of the public may lodge complaints at the LPC's Provincial Councils, in addition to English, the LPC will seek to ensure that it can receive and interpret complaints in a practicable and convenient manner according to the means and abilities present in the provincial office of the LPC concerned.

PanSALB's concerns were that Section 6 of the Constitution of the Republic of South Africa, 1996, provides for 11 official languages of South Africa, recognises the diminished use and status of indigenous languages, and requires the state (including any organ of the state) to take practical and positive measures to elevate the status and advance the use of indigenous languages. The Constitution further requires that all official languages should enjoy parity of esteem and be treated equitably.

In addition, the Legal Practice Act, No. 28 of 2014, provides, among other things, in Section 5 that the objects of the LPC include facilitating the realisation of the goal of a transformed and restructured legal profession that is accountable, efficient, and independent and promoting access to the legal profession, in pursuit of a legal profession that broadly reflects the demographics of the Republic. Certainly, its current language policy contradicts those objectives, particularly by failing and/or neglecting to promote multilingualism and the development and use of previously marginalised languages per the Constitution.

PanSALB is pursuing this matter further with the Respondent and believes that it may still be resolved amicably as provided for in the enabling legislative framework.

17.2.2 WESTERN CAPE PROVINCIAL SAPS COMMISSIONER'S ENGLISH INSTRUCTION ONLY

PanSALB's Western Cape Provincial Office received a complaint from individuals and other institutions about the alleged LHR violation by the Provincial Commissioner of the South African Police Service (SAPS) in the Western Cape. The essence of the complaint was about the order issued by the Western Cape SAPS Commissioner, Lt-Gen Thembisile Patekile, to the police service in the province that all complainants' statements should be in English only.

PanSALB considers this conduct to be a violation of the LHR enshrined in the Constitution of RSA, 1996, which is the supreme law of the country. The matter was referred to the State Attorney by the SAPS Western Cape Provincial Office. The State Attorney's office communicated with PanSALB and indicated that they have requested a legal opinion to advise them. Despite a number of reminders by PanSALB to the Office of the State Attorney, there was no further communication from the Office of the State Attorney.

PanSALB also received a similar complaint from the Northern Cape Provincial Office. However, the situation in the Northern Cape is slightly different as there was a Northern Cape High Court Order wherein the Provincial Commissioner in 2018 was compelled to withdraw such an order. The Northern Cape SAPS again in March 2025 attempted to reinstate such an order. The Northern Cape SAPS provincial office once more withdrew the order as a result of the existing High Court Order.
PanSALB will be seeking engagements with the National Commissioner of the SAPS.

17.2.3 THE ABSA ATM NOT OFFERING A SETSWANA OPTION IN THE FREE STATE

The PanSALB Free State Provincial Office received a complaint from a concerned individual about the absence of the Setswana language in ABSA ATMs in that province. This omission was of great concern, particularly since Setswana was one of the six official languages in terms of the Use of Free State Official

17.2.4 LANGUAGES ACT OF 2017 AND THE FREE STATE LANGUAGE POLICY OF 2015.

A letter of allegation was issued against ABSA outlining the basis of the complaint and the alleged LHR violation. ABSA acknowledged receipt of the allegation and responded by stating, among other things, that "ABSA is exploring solutions including upgrading our ATM network with ATMs that provide new options to ensure we meet the needs of all our customers."

Subsequently, a meeting was held between PanSALB Senior Manager: Linguistics Human Rights Unit, Free State Senior Provincial Manager, and ABSA senior management representatives who gave an undertaking that the matter would be resolved. ABSA has given an undertaking that the Setswana language will be included in their ATMs during the second quarter of 2026. PanSALB committed itself to monitoring these developments and considers this matter to have been resolved.

17.2.5 VERSO'S ENGLISH-ONLY POLICY

The PanSALB Western Cape Provincial Office received a complaint from an ex-employee of a private company alleging that the company is unfairly discriminating against the isiXhosa-speaking employees. It was alleged that the company issued a language policy which stated that English was the only official language for the company, and all communication was to be conducted in English only. The Complainant further alleged that employees who communicated in isiXhosa at the workplace were reprimanded. However, no action was taken against the employees who communicated in Afrikaans. This was because the company was comprised mainly of Afrikaans-speaking employees. A letter of allegation was issued to the company stating that if these allegations were correct, then its actions amounted to serious LHR violations.

The company responded by denying these allegations and invited PanSALB to come and engage with the employees and also to advise them on the compliance issues pertaining to its language policy. The company further stated that there was no genuine complaint and that these allegations came from a disgruntled employee who was dismissed for misconduct at the workplace.

A physical meeting was held between the PanSALB delegation, comprising the Senior Manager: Linguistics Human Rights, the Western Cape Provincial Manager, and two executives representing the company. During the engagements, the company reiterated its position that there was no genuine complaint. PanSALB was further allowed to engage randomly with isiXhosa-speaking employees of the company. All employees who were interviewed confirmed that they were free to use their language of choice during informal engagements in the workplace.

Based on the discussions and engagements, PanSALB concluded that the matter could not be taken further and was considered to have been resolved. The Complainant was informed of the decision.

17.2.6 FNB BRANCH REJECTION OF SESOTHO SA LEBOA FAMILY TRUST CONSTITUTION

The PanSALB Limpopo Provincial Office received an alleged LHR violations complaint from an organisation called Leshika La Mashupye Family Trust. The essence of the complaint was that when its representatives went to open a bank account at the FNB Lebowakgomo Branch, they were denied the opportunity to open the account because the Trust's constitution was written in Sesotho sa Leboa (Sepedi), and FNB conducts its business only in English.

PanSALB issued an allegation letter to the FNB regional management, and it was pointed out that if these allegations were proven correct, they would amount to serious violations of LHR as enshrined in the Constitution of the Republic of South Africa and other enabling legislative frameworks.

The Bank responded and reiterated that it does not condone any form of unfair discrimination against anyone, whether direct or indirect, based on the grounds listed in Section 9 of the Constitution, and views allegations of any unfair discrimination in a serious light. The Bank further stated that it conducted thorough investigations into the allegations and denied any wrongdoing by its branch. They further indicated that their investigations confirmed that representatives of the Trust were assisted at the branch on 25 April 2024 in their request to open a bank account. As part of this standard process, the Trust was requested to provide the bank with founding documents in English, and thus had to have the documents translated from Sepedi to English. The Bank further stated that it came to their attention that the branch was very busy on the day and that this led to a prolonged process in assisting the Trust with opening the account. The Bank apologised for any undue delays caused as a result thereof.

The complaint was resolved amicably.

17.2.7 FREE STATE GOVERNMENT DEPARTMENT OF SOCIAL DEVELOPMENT: UNFAIR DISCRIMINATION AGAINST DEAF EMPLOYEES

The PanSALB Free State Office has received a complaint of alleged LHR violations from a Complainant who was one of the two Deaf employees employed by the Department. The essence of the complaint was that the Department has failed and/or neglected to provide interpretation or to provide a SASL interpreter to enable the Complainant to enjoy the same rights as provided for other employees. The Complainant further alleges that she was unable to participate in the official meetings, and she was obliged to leave one meeting while proceedings were conducted without a SASL interpreter. She further alleged that there were trainings conducted without interpretation and, as such, she was not awarded a certificate, while other employees were provided with certificates.

Subsequent to PanSALB's intervention by engaging with the Department and pointing out that their conduct is contrary to the Constitution of the Republic of South Africa, the Department advised that it has since identified an official who has been transferred from one district to the Bloemfontein office to assume the responsibility of SASL interpreter with effect from 01 March 2025. They further advised that the official who was transferred to the Bloemfontein office is an accredited SASL interpreter. In addition, training was conducted for 52 officials on Basic Sign Language by the University of the Free State (UFS).

The complaint was resolved.

17.2.8 MAKHADZI'S INCORRECT SASL SIGNING INSULTS DEAF COMMUNITY

PanSALB Gauteng Provincial Office received a complaint from the Deaf community against the celebrity singer known as Makhadzi. The essence of the complaint was about a video by the singer insinuating her to be singing in a "sign language". The signs used by the singer were incorrect, and the Deaf community considered these actions as mocking the SASL. These images were publicly shared on the singer's Facebook and TikTok pages.

PanSALB issued an allegation letter to the singer and informed her that her actions amounted to an alleged LHR violation to the Deaf communities, as this video footage has caused considerable offence to the South African Deaf community.

After the intervention by PanSALB, the video was deleted from Facebook, the singer made a public apology to the Deaf community, and this apology was made available in the form of an SASL interpretation.

The complaint has been resolved.

17.2.9 MIWAY REFUSES TO OFFER INSURANCE SERVICES IN ISIZULU

PanSALB received a complaint of an alleged LHR violation from the Complainant. The essence of the complaint was that the Complainant contacted the MiWay Customer Care Centre to be assisted with his query and was assisted by an agent who communicated in English and responded in English even though the Complainant was speaking in isiZulu, which is a language of his choice. The Complainant further indicated that he prefers to be assisted in isiZulu and requested that he be transferred to the IsiZulu-speaking agent. The Complainant further alleged that after some lengthy waiting, he was informed that there was no IsiZulu-speaking agent.

PanSALB has issued an allegation letter to the Respondent, which in turn responded by emphasising that the company's official language of communication, whether verbal or otherwise, is English.

PanSALB was of the view that MiWay's conduct violated the country's constitutional and legislative frameworks pertaining to the preferred language of its clients. In pursuance of its mediation and conciliation constitutional and legislative mandates, PanSALB requested the company to submit its language policy, if available, and if not available, to state how it promotes multilingualism and full access to information for its clients. To date, no official response has been received.

The matter is ongoing, and PanSALB will pursue the matter further to have it resolved amicably as provided for in the PanSALB legislative framework and constitutional mandate.

17.2.10 ORLANDO POLICE STATION INCORRECTLY TRANSLATES AN ISIZULU AFFIDAVIT INTO ENGLISH

PanSALB Gauteng Provincial Office received a complaint against the SAPS, Orlando Police Station, of an alleged LHR violation. The essence of the complaint was that the Complainant went to the Community Centre to be assisted with the attestation of her affidavit. That affidavit was to be submitted to the Department of Home Affairs to be able to apply for the replacement of an identity card. The Complainant personally compiled an affidavit in a language of her choice. The officers on duty refused to attest the affidavit because it was written in isiZulu and indicated that they can only attest to affidavits written in English. The Complainant requested the intervention of the commanding officer on duty, but her plea was not acceded to until such time that one officer volunteered to translate her affidavit into English. However, the affidavit that was translated into English did not correctly capture what was stated in the isiZulu affidavit.

PanSALB issued an allegation letter and indicated that the conduct by the officials of the SAPS violates LHR as enshrined in the Constitution and other relevant legislative frameworks, particularly the promotion of multilingualism. It is also important to note that the fact that the Complainant was compelled to sign an affidavit which did not accurately capture the original text of the language of her choice is tantamount to a travesty of justice and may, under certain circumstances, expose her to perjury in the event she later agrees with the inaccurate contents.

SAPS's Gauteng response was that they accept affidavits in any official language and that the SAPS Language Unit would be responsible for translating them.

17.2.11 RHODES UNIVERSITY'S LANGUAGE POLICY VIOLATED

PanSALB received an alleged linguistic human right complaint from a master's (MA) student at Rhodes University whose research proposal was not considered on the grounds that it was written in isiXhosa, an official language in South Africa and in the province, and a language promoted by Rhodes University's language policy as a language for academic activities. The policy statement of the Rhodes University Language Policy provides for “creation of conditions for the use of particularly isiXhosa as a language of learning and teaching.” It is stated that “the policy promotes multilingualism and sensitivity in language usage in a way that creates and fosters a supportive, inclusive and non-discriminatory environment.” The policy supports the development of academic languages and literacies of African languages and creates the conditions for the use of isiXhosa as a language of learning, teaching, research, and administration. Furthermore, the Policy Objectives state that the policy seeks to “promote the development and literacies of academic languages, particularly of isiXhosa, through teaching, learning and research outputs as part of redressing the previous”. Lastly, the Governing Principles of the Policy are said to promote epistemological access for all students. An allegation letter was issued to Rhodes University to consider the student’s research proposal as per the University’s language policy. The University insisted that the student must provide a translated version of his proposal.

PanSALB disagreed with the approach by the Institution and also provided advice which suggested that the Institution was required to appoint a selection committee comprised of academics at the Institution who have a good command and understanding of the isiXhosa Language. Alternatively, the Institution was required to appoint academics from other institutions with similar requirements as outlined above. The Institution must bear the costs, as it is the right of a student to request such services from the Institution in terms of the Institution’s language policy. Finally, the Institution was also advised to note that translation of the research proposal is not an option as it may dilute the diction of isiXhosa, losing the academic essence and meaning in translation.

PanSALB advised Rhodes University to reconsider its practice of translating research proposals from other languages into English, as this depicts English as a superior language to isiXhosa or another language in which a research proposal may be submitted. This may be viewed as a contravention of the right of a language to develop and be used as an academic language.

Initially, the Institution ignored and/or neglected to implement the advice by PanSALB, and PanSALB partnered with the SAHRC to refer this matter to the Equality Court. However, Rhodes University recently acceded to the advice that PanSALB provided. As a result, this matter will not be referred to the Equality Court. This is a very critical milestone for future precedent in dealing with compliance regarding language policies, particularly by the organs of state.

17.2.12 BUSHBUCKRIDGE LOCAL MUNICIPALITY, MPUMALANGA PROVINCE

The PanSALB Mpumalanga Provincial Office received a complaint about an alleged LHR violation by the Bushbuckridge Municipality. The essence of the complaint was an allegation by the security officials that their language rights were being violated by the Municipality, whereby they were told that since they are Sesotho sa Leboa (Sepedi) speaking, they should leave and make way for Xitsonga speakers.

An allegation letter was issued to the Municipality, and it was informed that if the allegations are true, this amounts to LHR violations as enshrined in the Constitution of the Republic of South Africa.

The Municipality responded and advised that they outsourced the issue of security to the private sector, which is the employer of the complainants., The Municipality reiterated its position that its language policy adopted Xitsonga, Sepedi, Siswati, and English as official languages. It further stated that all other official languages are recognised, and their employees speak different official languages.

17.2.13 UNIVERSITY OF KWAZULU-NATAL: ACADEMIC SUPPORT FOR DEAF STUDENTS

PanSALB's KwaZulu-Natal Provincial Office received a complaint against the University of KwaZulu-Natal (UKZN) from a Deaf person who was a former student about the alleged violation of their LHR. The Complainant alleged that the SASL Services at the University provided an interpreter who had her own company and that her activities for this private business often clashed with lecture times. The interpreter would often be absent from lectures and tests, leaving Deaf students without support and struggling to understand instructions. The Complainant further alleged that during her third year, students were compelled to take an isiZulu module. The challenge was that interpreters would refuse to interpret because they didn't know how to fingerspell in isiZulu. UKZN appointed a hearing lecturer to teach SASL online, who also teaches at Fulton School. Unfortunately, it was reported that the teacher only focused on her laptop and never taught as expected. Furthermore, it was alleged that UKZN prohibited Deaf students from taking an SASL module without providing valid reasons.

It was also alleged that two Deaf students passed the SASL module with average marks, while the hearing students passed with higher marks despite SASL not being their first language. UKZN has never employed Deaf staff as facilitators to support Deaf students, which has resulted in UKZN forming close relationships with SASL interpreters instead.

PanSALB pursued the matter further, and the Senior Provincial Manager of the KwaZulu-Natal provincial office engaged with the University and requested their response regarding the allegations. The University indicated that the Complainant was currently not registered with the University and that she had been tarnishing the integrity of the University with unfounded allegations on social media. The University further advised that it had embarked on a thorough investigation into these allegations, and particularly the conduct of the Complainant towards the University. The University indicated that it would revert to PanSALB once the investigation is finalised. The matter is still pending.

17.2.14 WESTERN CAPE RIVERGATE PRIMARY SCHOOL LANGUAGE POLICY

The PanSALB Western Cape Office received a complaint of alleged LHR violations against Rivergate Primary School. The Complainant advised that on 07 June 2024, he went to view the school as he had applied for a place for his child, who was going to be doing Grade 1 the following year. The Complainant further advised that when he asked about the subjects and languages offered at school, the administration officer indicated that the school offers only English and Afrikaans. The Complainant further stated that, according to the information available to her, the school also offered isiXhosa.
PanSALB engaged with the Western Cape Department of Education, and they responded and advised that the school offers English as a home language and Afrikaans as a first additional language. This position was confirmed by the language policy of the school. PanSALB highlighted the fact that the Western Cape, as a province, has adopted English, Afrikaans, and isiXhosa as the official languages in the province. PanSALB will pursue the matter further with the Department of Education to determine how the isiXhosa language can be accommodated in future at that school.

17.2.15 FREE STATE TROMPSBURG PRIMARY SCHOOL LANGUAGE POLICY

The PanSALB Free State Provincial Office received a complaint from an employee of the Trompsburg Primary School. The essence of the complaint was that there was a meeting at the school where attendees were addressed in Afrikaans by a member of the school's Governing Body regarding the Accommodation Policy and the Disciplinary Code Policy. The Complainant then requested that the relevant documents be provided in Afrikaans, but in vain.

It was only after PanSALB's intervention by issuing an allegation letter indicating that such an action is a violation of LHR, that both documents were made available to the Complainant in Afrikaans.

The matter was resolved.

17.2.16 FREE STATE MOTHEO TVET COLLEGE DEAF STUDENTS SUPPORT POLICY

The Free State provincial office received a complaint against the Motheo Technical and Vocational Education and Training (TVET) College regarding the SASL interpreters providing services at the College. The essence of the complaint was that the interpreters were, among other things, providing inaccurate interpretation and demonstrating unprofessionalism by always arriving late at the lecture halls. In general, the interpreters were disrespectful to the Deaf learners, and their conduct resulted in emotional distress to the learners. Henceforth, the learners requested intervention from PanSALB to engage with the Institution and request the recruitment of certified SASL language interpreters who are qualified to work in an educational environment. There was also a need for the interpreters to be trained on the culture and ethics of the SASL.

The PanSALB provincial office had a meeting with the management of Motheo College and outlined all the concerns raised by the complainants. In addition, it was also emphasised that the SASL is also an official language and must enjoy the same protection and the benefits as all other official languages as provided for in the Constitution and other legislative frameworks. Motheo TVET College acknowledged the allegations and agreed at that meeting to remedy the situation by organising training for their SASL interpreters to enhance their skills. The process of organising this training through an accredited institution is in progress. Furthermore, Motheo TVET College is putting together a Proof of Evidence (PoE) that will enable them to evaluate their SASL interpreters' performance.

The matter is ongoing, and PanSALB will monitor the developments.

17.3 LHR EMPOWERMENT ACTIVITIES

17.3.1 NORTH WEST (NW) PROVINCE

A campaign was held on 5 September 2024 at the NWU Mafikeng Campus. The NW Provincial Office collaborated with the DSAC; the North West Provincial Language Committee; and the NWU to host the awareness empowerment campaign. The campaign targeted the university students and government departments as well as the Forum for Institutions Supporting Democracy. The event was attended by more than 100 people and focused mainly on the constitutional and legislative framework on LHR and language rights.

17.3.2 EASTERN CAPE (EC) PROVINCE

A campaign was held on 12 September 2024 at the EC Provincial Legislature in Bhisho. The EC Provincial Legislature's Deputy Speaker, Mr Vuyo Jali, opened the workshop. He emphasised the importance of languages in the business of every government. He said everything is carried and implemented in a language. Therefore, without a language, nothing can happen, as people need to speak and engage one another to carry out their daily activities. The event focused mainly on understanding the LHR of our communities and the handling thereof. He presented that one needs to know one's rights. Ms Busisiwe Jemsana-Mantashe, DSAC Director for Languages, gave a presentation on EC UOLA compliance by provincial government departments, entities, and enterprises and expressed the Department's frustration with non-compliance. The event was attended by 50 people.

17.3.3 MPUMALANGA PROVINCE

PanSALB's Mpumalanga Provincial Office hosted an LHR empowerment campaign on 11 July 2024 at Eric

Jiyane Community Hall, Emhluzi, Middleburg. Cllr. S. Mahlangu from Steve Tshwete Local Municipality welcomed everyone and thanked PanSALB for organising such a campaign to empower the community so that they may know about their human and language rights. The event focused mainly on PanSALB's mandate, which is to promote the use of multilingualism and parity of esteem of all official languages. He mentioned the importance of the Bill of Rights, which describes the rights of every citizen of the Republic, as it is seen as the cornerstone of democracy. The Mpumalanga Provincial Language Committee Chairperson thanked amakhosi for the support they gave to the campaign and explained why Mpumalanga is promoting and developing isiNdebele and Siswati while respecting other African languages. The Mpumalanga Department of Culture, Sport, and Recreation presented a word of support by outlining the mandate of the Department in developing and promoting language and how they support LHR. There were 80 people present at the event.

17.3.4 LIMPOPO PROVINCE

A Limpopo awareness campaign was held on 18 October 2025 at the Mapela Traditional Council premises. This LHR campaign successfully brought together traditional leaders and their communities to raise awareness about constitutional rights, particularly focusing on LHR. Most people who were in attendance were speaking Sesotho sa Leboa, Northern Ndebele, and Xitsonga. The key issues raised included how to lodge a linguistic complaint and how other Chapter 9 institutions work. The campaign benefited from presentations by the LHR Manager, the Commission for Gender Equality (CGE), the Commission for CRL Rights, and the Public Protector. The attendees were entertained by cultural performances from Magope Maganagobu wa and Ditshitshiri ta Phafola groups. The event catered for 100 people.

17.3.5 NORTHERN CAPE (NC) PROVINCE

An LHR empowerment campaign in the NC was conducted on 22 October 2024 at Barkley West and another one on 23 October 2024 in Kimberley at the NC Provincial Legislature. NC government departments, constitutional institutions, civil society organisations, and political parties were invited to attend and participate. The event focused mainly on LHR, and other stakeholders present, such as the Office of the Public Protector and the Electoral Commission, were allowed to present about their mandates and language policies. There were 26 people in attendance.

17.3.6 KWAZULU-NATAL (KZN) PROVINCE

An LHR empowerment campaign was held on 6 November 2024 at Nquthu Traditional Council premises in KZN under the leadership of Inkosi Molefe. This event was held in conjunction with a meeting organised by the Inkosi and the community to deal with local issues. PanSALB was represented by the Chairperson of the Provincial Language Committee, Inkosi Mavundla, who outlined the purpose of the event and the mandate of PanSALB. Thereafter, the PanSALB presentation focused mainly on LHR and the procedures for lodging a complaint with the PanSALB regarding LHR violations. There were 47 people in attendance.

17.3.7 GAUTENG PROVINCE

A Gauteng LHR campaign was held on 12 March 2025, hosted by the University of the Witwatersrand (Wits) in partnership with the Gauteng DSAC. Other provincial Institutions Supporting Democracy (ISD) offered an interactive programme that spoke to Human Rights Month as a whole. The event focused mainly on awareness about LHR and on exploring how both individuals and the community could contribute to the promotion, protection, and enforcement of these rights. A panel discussion on LHR in practice was the highlight of the event, in addition to a lecture on LHR in academia and presentations on how to report rights infringements to PanSALB, the SAHRC, and the CGE. There were more than 70 people present.

17.3.8 WESTERN CAPE (WC) PROVINCE

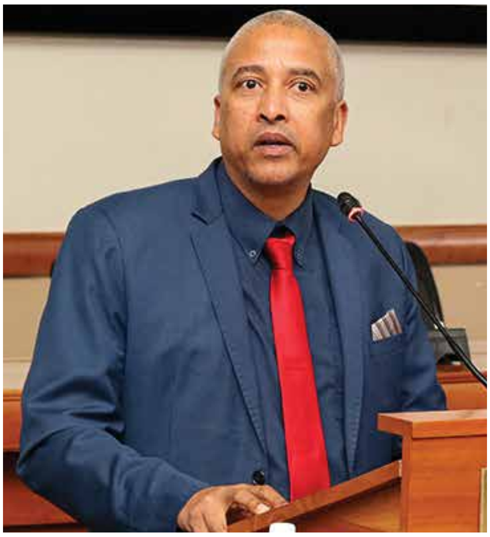
The WC provincial office conducted an awareness campaign on LHR at the Cederberg Local Municipality on 20 February 2025. The Speaker of the Cederberg Local Municipality officially opened the meeting, and he extended a special welcome to the PanSALB delegation on behalf of the Executive Mayor. The Speaker indicated that the engagement between PanSALB and the Cederberg Local Municipality was a key opportunity to form a collaboration between the two entities towards serving the community in the jurisdiction of the Cederberg Local Municipality in an equitable manner. The Cederberg Municipality was represented by the Councillor, Communications Officer, Integrated Development Plan (IDP) Officer, Chief Financial Officer, and Director for Corporate Services. The PanSALB presentation focused on the promotion of multilingualism and the development of previously marginalised languages, as well as the purpose of PanSALB's LHR awareness campaigns, to inform and educate public institutions on their responsibility to protect and promote LHR.

17.3.9 FREE STATE (FS) PROVINCE

The FS Provincial Office conducted an awareness campaign on LHR at the Protea Hotel in Bloemfontein on 14 March 2025. The event stakeholders' partners included representatives from Central University of Technology, UFS, learners from public schools and independent schools, the Department of Education, and the DSAC. Learners gave presentations on their understanding of LHR as enshrined in the Constitution of the Republic of South Africa. PanSALB's presentation focused mainly on LHR and how to lodge a complaint regarding an alleged LHR violation. There were more than 100 people who attended the event.

INTERNATIONAL TRANSLATION DAY -

An event to highlight the significance of translation as a way of ensuring conversations between and among languages. **17 September 2024, Tshwane University of Technology, Pretoria.**



18 LINKING PERFORMANCE TO BUDGET

18.1 PROGRAMME EXPENDITURE

Category	Consolidated		PanSALB	
	2025	2024	2025	2024
	R'000	R'000	R'000	R'000
Purchase of property, plant, and equipment	4,042	3,127	984	2,818
Purchase of intangible assets (software/licences)	2,069	2,943	2,069	2,943
Assets held for sale	0	0	0	0
Other financial assets	36,540	35,545	0	0
Other cash item	0	0	0	0
Total expenditure	**42,651**	**41,615**	**3,053**	**5,760**

18.2 SUB-PROGRAMME EXPENDITURE

Sub-Programme	2024/2025			2023/2024		
	Budget	Actual Expenditure	Over/Under Expenditure	Budget	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	7,402	7,845	(443)	6,780	11,397	(4,617)
Sub-Programme 1.2: Information Technology	3,240	8,088	(4,848)	14,109	9,720	4,389
Sub-Programme 1.3: Marketing and Communications	708	769	(61)	7,620	7,461	159
Sub-Programme 1.4: Human Resources Management	1,036	5,055	(4,019)	937	2,915	(1,978)
Sub-Programme 1.5: Institutional Planning and Governance	2,038	1,544	494	1,405	335	1,070
Total expenditure	**14,424**	**23,301**	**(8,877)**	**30,851**	**31,828**	**(977)**

Sub-Programme	2024/2025			2023/2024		
	Budget	Actual Expenditure	Over/Under Expenditure	Budget	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	28,321	28,321	-	28,079	28,079	-
Sub-Programme 2.2: NLBs	3,070	2,869	(201)	3,300	3,436	(136)
Sub-Programme 2.3: Provincial Language Committees	5,647	5,870	(623)	6,441	6,667	(226)
Sub-Programme 2.4: Equitability of Languages	-	-	-	-	-	-
Sub-Programme 2.5: LHR	270	1,654	(1,384)	519	494	25
Sub-Programme 2.6: Language Development and Use	1,360	2,788	(1,428)	11,402	16,967	(5,565)
Total Expenditure	**38,668**	**41,502**	**(2,834)**	**49,741**	**55,643**	**(5,902)**

Sub-programme	2024/2025			2023/2024		
	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
Sub-Programme 3.1: SALPC	3,000	1,208	1,792	4,918	688	4,230

Sub-programme	2024/2025			2023/2024		
	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	71,308	69,131	2,177	64,600	68,448	(3,848)

18.3 REVENUE COLLECTION

		Collected			Collected	
	R'000	R'000	R'000	R'000	R'000	R'000
MTEF grant	124,399	124,399	–	119,800	119,800	–
Total	**124,399**	**124,399**	**–**	**119,800**	**119,800**	**–**

Transfers

The primary source of revenue for PanSALB is the Medium-Term Expenditure Framework (MTEF) budget. This transfer revenue stream has increased from R119.8 million in the 2023/24 financial year to R127.3 million in the current financial year, which is inclusive of SALPC allocation of R3 million.

Other income

PanSALB reported R2.6 million for other income, consisting mainly of interest income.

18.4 CAPITAL INVESTMENTS

	2024/2025			2023/2024		
Infrastructure projects	**Budget**	**Actual expenditure**	**Over/Under expenditure**	**Budget**	**Actual expenditure**	**Over/Under expenditure**
N/A						
Total						

PanSALB'S STRATEGIC PLAN - Executive and Senior Management have convened to carefully map out PanSALB's strategic direction in alignment with the goals set out in the Medium-Term Development Plan. **15 November 2024, Boksburg, Gauteng.**

PART C

GOVERNANCE

19 GOVERNANCE

19.1 INTRODUCTION

Good governance underpins the processes and systems by which institutions are overseen, directed, controlled, and held to account in accordance with the PanSALB enabling legislation, PFMA, and the Companies Act, which run alongside the Public Sector Protocol on Corporate Governance (this covers the same or similar principles contained in the King IV 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 IV Code on Corporate Governance; this commitment is validated by the policies and has been adopted by the Organisation.

The term of the Board of PanSALB lapsed on 5 March 2024, and the Chief Executive Officer was appointed as Interim Accounting Authority, as prescribed by Section 49(2)(b) of the Public Finance Management Act, No 1 of 1999, as amended.

PanSALB was also able to continue convening Audit and Risk Committee (ARC) meetings with the three (3) Independent Non-Executive Directors, who were appointed by the former Board of PanSALB. The Interim Accounting Authority was able to receive the required financial oversight and assurance from the ARC throughout the 2024/2025 financial year.

19.2 PORTFOLIO COMMITTEES

During the financial period under review, PanSALB appeared before the Portfolio Committee on Arts and Culture to present the Annual Report for 2024/2025. The Strategic Plan for 2025/2030 and the APP for 2025/2026 were submitted as required.

19.3 EXECUTIVE AUTHORITY

PanSALB is classified as a Constitutional Institution, established by the Pan South African Language Board Act No 59 of 1995, as amended (PanSALB Act), and classified under Schedule 1 of the PFMA. The Board of PanSALB is appointed in terms of Section 5 of the PanSALB Act and is therefore the Accounting Authority responsible for the overall strategic leadership and guidance of PanSALB. The Board therefore accounts to the Minister of Sport, Arts and Culture, as the Executive Authority, as defined by the PFMA.

The mandate of the PanSALB Board includes the following:

- Approve the Strategy and APP.
- Strive to attain and maintain the financial viability of the Institution.
- Provide strategic direction for the Institution.
- Establish a policy-based governance framework.
- Act with a degree of care and skill, in the best interest of the Institution.
- 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 APP annually to the DSAC, the National Treasury, and the Department of Planning, Monitoring, and Evaluation. These documents are tabled in the Parliamentary Portfolio Committee on Sport, Arts, and Culture by the Minister of Sport, Arts and Culture.

The Interim Accounting Authority, on behalf of the Board of PanSALB, further signs a service-level agreement (shareholder compacts) with the Minister of Sports, Arts, and Culture and with Parliament. The Board approves and submits quarterly and annual reports to DSAC based on the annual targets and indicators as outlined in the approved Strategic Plan, APP, and Mid-Term Expenditure Framework.

Report	Approved	Submitted to DSAC and National Treasury
Quarter 1 Performance Report and Financial Report	30 July 2024	30 July 2024
Quarter 2 Performance Report and Financial Report	30 October 2024	30 October 2024
Quarter 3 Performance Report and Financial Report	30 January 2025	30 January 2025
Quarter 4 Performance Report and Financial Report	30 April 2025	30 April 2025
Annual Performance Report and Annual Financial Statement	31 May 2025	31 May 2025

19.4 THE BOARD

19.4.1 BOARD CHARTER

During the period under review, the Board reviewed and continued to implement the provisions of the Board Charter, which was developed in line with the PanSALB Act, the PFMA, and the King Report IV Principles of Corporate Governance. The Board Charter outlines the Board's role in terms of providing strategic leadership to PanSALB and overseeing the implementation of the Strategic, Annual, and Quarterly Plans and accompanying budget. The Board was appointed on the 07 February 2025 hence there were no activities of the Board.

19.4.2 COMPOSITION OF THE BOARD

The PanSALB Act stipulates in Section 5 (7) that the Board must comprise not fewer than 11 (eleven) but not more than 15 (fifteen) members of the Board. During the period under review, the members of the Board comprised 12 (twelve), and the CEO served as an ex officio member of the Board. The Board was appointed on the 07 February 2025.

The Board for the period under review was comprised of the following members:

- Prof Lolie Makhubu-Badenhorst (Chairperson)
- Dr Napjadi Eugene Letsoalo (Deputy Chairperson)
- Dr Fio Dolly Gaebeng Dlavane
- Adv. Toto Jeremiah Fiduli
- Dr Xolani Khohliso
- Ms Maseje Fellicia Nchabeleng

- Ms Naledi Maponopono
- Ms Clarinda Elizabeth Simpson
- Dr Mpho Dellynah Mudau
- Dr Godfrey Vulindlela Mona
- Dr Tsholofelo Masetshaba Mosala
- Dr Rajendran Thangavelu Govender
- Ms Nalini Maharaj
- Mr Lance Craig Schultz (CEO)
- Adv. Tembalikanina Karabo Sibanyoni (Company Secretary)

19.4.3 APPOINTMENT OF INDEPENDENT NON-EXECUTIVE DIRECTORS

The Board appointed three Independent Non-Executive Directors to serve on the ARC, ensuring that the Committee was able to continue providing assurance and financial oversight for the 2024/2025 financial year:
Mr Francois Beukman (Chairperson)
Mr Viren Magan
Ms Rendani Maiwashe.

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)
Prof. RL Makhubu-Badenhorst	Chairperson of the Board	07 February 2025	Doctorate in Language Practice.	Language	n/a	Core Mandate Committee
Dr NE Letsoalo	Deputy Chairperson of the Board	07 February 2025	Doctorate in Linguistics.	Language	n/a	Legal, Ethics, Governance, and Social Committees
Dr FDG Dlavane	Chairperson of the Core Mandate Committee	07 February 2025	MA: Literature. Doctorate in Linguistics.	Language	n/a	Core Mandate Committee
Adv TJ Fiduli	Chairperson of the Legal and Ethics Committee	07 February 2025	Master's of Law – Constitutional & Administrative Law. Postgraduate Diploma in Compliance.	Legal	n/a	Legal, Ethics, Governance, and Social Committees
Dr X Khohliso	Chairperson of the Core Mandate Committee	07 February 2025	Bachelor of Education (Senior & EFT): Technology, Life Orientation, and IsiZulu Mother Tongue. Bachelor of Education Honours. Doctorate in Curriculum and Education Studies.	Education	Curriculum and Professional Development Committee	Core Mandate Committee, Finance, and Human Resources Committees
Ms MF Nchabeleng	Chairperson of the Human Resource and Finance Committee	07 February 2025	Postgraduate Diploma in Internal Auditing.	Finance	n/a	Finance, Human Resources, Audit and Risk Committees
Ms N Maponopono	Member	07 February 2025	Master's in African Languages. Bachelor of Social Science.	Language	n/a	Core Mandate Committee

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)
Ms CE Simpson	Member	07 February 2025	Postgraduate Diploma in Auditing. Bachelor of Accounting Science Honours.	Finance	n/a	Audit and Risk Committee
Dr MD Mudau	Member	07 February 2025	PhD in African Languages. Honours Degree in Linguistics. Master's in Curriculum Studies. LLB.	Language	n/a	Legal, Ethics, Governance, and Social Committees
Dr GV Mona	Member	07 February 2025	Doctorate in African Languages.	Educator, translator, researcher, lecturer	n/a	Legal, Ethics, Governance and Social Committees
Dr TM Mosala	Member	07 February 2025	Doctorate in Herbal Science. PhD in Anthropology. Master's in Social Sciences. Honours degree. Diploma in Public Relations.	Language	n/a	Finance and Human Resources Committees
Dr RT Govender	Member	07 February 2025	Doctor of Philosophy: IsiZulu. Diploma in Project Management.	Language	n/a	Core Mandate Committee, Legal, Ethics, Governance, and Social Committee
Ms N Maharaj	Member	07 February 2025	Bachelor of Laws Degree.	Law	n/a	Finance and Human Resources Committees

19.5 COMMITTEES

The former Board of PanSALB established the following committees:
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, 1995.

Legal, Ethics, Governance and Social 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, preserve, and 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 well-being 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
Audit and Risk Committee	10	3	Mr F. Beukman (Chairperson) Mr V. Magan Ms R. Maiwashe

19.6 REMUNERATION OF BOARD MEMBERS

The remuneration of PanSALB Board members is determined by the 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.

19.7 REMUNERATION RATES

No Board during the period under review.

Non-executive Chairman of the Board	R4,446 per day
Non-executive Deputy Chairman of the Board	R3,892 per day
Non-executive Board member	R2,698 per day

Name	Remuneration (R'000)	Other Allowance (R'000)	Other Reimbursements	Total (R'000)
N/A	N/A	N/A	N/A	N/A

PanSALB REVENUE WORKSHOP

PanSALB Senior Management participating in a revenue generation workshop.
15 April 2024, Department Of Sport, Arts And Culture

18 RISK MANAGEMENT

20.1 KEY RISKS

Risk management practice has been institutionalised within PanSALB. Robust identification through continuous engagements and our sources and mitigation strategies have been pivotal.

We have continued to institutionalise the risk management practices by ensuring that the critical risk principles, which are the centre of successful risk management, are put in place. The cooperation between PanSALB and its structure received the attention it desired, as risk management deliberations took place at the NLU`s and NLB`s structure strategic session. In the year under review, we performed a full risk assessment, which is now a key activity in the risk management calendar. The outcome of this process was a revised strategic risk register. The revised strategic risk register was monitored monthly as part of following up on the progress made against mitigating the risks. The progress made was reported quarterly to the governance structures. The strategic risks we faced during the reporting period are detailed in the tables below, as are the mitigation actions and controls we have in place to manage each risk.

20.1.1 MARGINALISATION OF INDIGENEOUS LANGUAGES

Nature of Risk	Mitigation Action and Control
Inability to elevate previously marginalised languages and eliminate English hegemony/ dominance, such that the socio-economic mobility of the indigenous languages is not visible.	A system was developed to enforce submission in terms of the PanSALB Act during the previous year. We continued to assess compliance by national departments and public entities with the UOLA through their submission of annual language reports. Compliance with the UOLA is essential for promoting linguistic diversity and ensuring the equitable use of all official languages in South Africa. In the current year, 49 national departments and public entities complied with the UOLA by submitting their annual language reports.
Non-equitable treatment of different languages, which might lead to the relevance of the Institution diminishing.	The previously published gazettes on language policy compliance are still enforceable and are being enforced as per the PanSALB Act. The submission on subpoenas has been approved by the CEO and will be tabled to Legal, Ethics, Governance, and Social Committee (LEGS) and Board for approval.

20.1.2 BUSINESS CONTINUITY MANAGEMENT

Nature of Risk	Mitigation Action and Control
Lack of continuity or succession planning may result in loss of critical information, organisational instability, and operational business disruptions.	A 3–5-year ICT Master plan was developed; initiatives are monitored monthly, and they are reported on to governance structures on a quarterly basis. Uninterruptible Power Supplies (UPSs) have been implemented in all PanSALB offices for continuity should there be a power outage. Microsoft 365 is backed up daily. Mimecast has been implemented in case of any Microsoft Email outages.

20.1.3 NON-ALIGNMENT OF ORGANISATIONAL STRUCTURE TO DELIVERY MANDATE

Nature of Risk	Mitigation Action and Control
Inadequate workforce plan due to financial constraints/insufficient budget to execute organisational mandate (especially funding the critical resourcing plan). This has created a skills gap within the Institution, hindering the delivery of the mandate.	We have developed a workforce planning document, which will be monitored by the EE Committee regularly. We have made proposals and pitches with strategic partners, and strategic partnerships were formed, as evidenced by signed MoUs.

20.1.4 COOPERATION BETWEEN PANSALB AND ITS STRUCTURES

Nature of Risk	Mitigation Action and Control
Conflicting interests between the host (universities) and PanSALB for NLUs.	PanSALB developed and approved a governance framework (shareholders' compact) that clearly defines strategic objectives and expectations. The approved Governance Accountability Framework includes the PanSALB Act, Companies Act, MoIs, and MoAs that govern the operations of the NLUs.
The administration between PanSALB and NLUs is not at arm's length (lack of a governance accountability framework), and NLBs and PLCs do not comply with MoUs in place with PanSALB.	We reviewed and revised norms and rules for NLBs and PLCs. We reviewed and revised MoUs with NLUs, and one MoU has been signed.

20.1.5 LOW BRAND EQUITY

Nature of Risk	Mitigation Action and Control
Lack of community understanding of PanSALB's role and responsibilities.	We have been implementing and reporting on the approved Marketing and Communication Strategy and Stakeholder Engagement Strategy on a quarterly basis.
Lack of strategic partnerships with like-minded institutions. Lack of funding and resources in Marketing and Communications.	We have made proposals and pitches to strategic partners, and strategic partnerships were formed, as evidenced by the signed MoUs.

20.1.6 INTERNAL CONTROL ENVIRONMENT

Nature of Risk	Mitigation Action and Control
Inadequate control environment and good governance emanating from the following: • High reliance/dependency on the finance senior management to compile and review the Annual Financial Statements. • Lack of a compliance framework/policy. • Outdated policies and procedures. • Lack of adequate implementation of policies and procedures.	CaseWare training of finance officials was conducted to upskill finance officials on the financial reporting system. Policies and procedures such as the finance policies and produces, supply chain management policy and procedure, Internal Audit Charter and Audit and Risk Committee Charter were reviewed and developed. Policy register is updated on a quarterly basis Monitored the compliance universe through the compliance checklist on a quarterly basis.

20.1.7 FRAUD AND CORRUPTION

Nature of Risk	Mitigation Action and Control
The Board has zero tolerance for fraud and corruption. Weakness of internal controls around financials and procurement, and collusion by staff and service providers, may create an incentive and opportunity for fraud and corruption.	We developed and monitored a compliance checklist on a quarterly basis. We conducted a fraud-awareness workshop. No fraud incidents were reported via the fraud hotline. We assessed compliance with the fraud and corruption checklist.

21 INTERNAL CONTROL UNIT

PanSALB assesses internal controls put in place through the MANCO and EXCO each quarter. The internal control measures are also reviewed and audited by the Risk Manager and Internal Audit.

22 INTERNAL AUDIT AND AUDIT COMMITTEES

The PanSALB Board established an ARC in terms of Section 77 of the PFMA. The Committee comprises 5 (five) members, 3 (three) of whom are Independent Non-Executive Directors.

The ARC has met throughout the period under review to review and recommend quarterly reports, assess the strategic risk register, review the ICT reports, review internal and external audit reports, and discuss any other matter that may adversely affect the operations of PanSALB.

Name	Qualifications	Internal/External Member	Date Appointed	No. of Meetings
Mr F Beukman	BA BA (Hons) MA BProc LLB	External	1 September 2022	10
Mr V Magan	MBL BCom (Accounting) BCom (Hons) Accounting CA (SA)	External	1 September 2022	10
Ms R Maiwashe	BCom Accounting MA – Public Administration and Management	External	1 September 2022	10

23 COMPLIANCE WITH LAWS AND REGULATIONS

PanSALB is a Constitutional Institution tasked with controlling 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:

- PFMA, 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
- 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

Post identification of the compliance universe, as highlighted above. PanSALB regularly assessed compliance with the prescripts of the identified laws and regulations. The observations from this monitoring exercise were executed by an independent consultant and were reported quarterly to both the ARC and the Board. Overall, the Constitutional Institution is complying with its legal and regulatory environment. Key strides made in the year under review include the development and approval of the Protection of Personal Information Policy by the Board, including adherence to compliance requirements set by the Information Regulator.

24 FRAUD AND CORRUPTION

The Board continued to implement the approved Fraud Prevention Plan:

Mechanisms were in place to report fraud and corruption, and to report how these operate; the services of an external service provider were procured to facilitate the reporting of fraud and corruption within PanSALB. There were no reported cases. The line was tested three times during the period under review.

A workshop was held with staff members to inform them about the external whistle-blower line to report fraud and corruption.

In the 2024/2025 financial year, no alleged fraud incidents were lodged using the fraud hotline. The fraud hotline contact details are as follows:
Tel: 0800 111 859
SMS: 33490
Email: pansalb@whistleblowing.co.za

25 MINIMISING CONFLICT OF INTEREST

The members of the Board are required to declare any conflict of interest which may arise in any meeting. Declared conflicts are recorded and discussed in the meeting.

Furthermore, members of the Board submit annual financial declarations, as required by the PFMA and King Report IV, that relate to themselves in their personal capacity and to their spouses/partners.

26 CODE OF CONDUCT

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

27 HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The Institution is committed to ensuring employees have a healthy and safe working environment. The OHS Policy is in place, and it provides guidelines on the implementation of measures to monitor workplace conditions and to identify and eliminate potential hazards that might jeopardise the health and safety of employees.

28 COMPANY SECRETARY

Through the assistance of the Company Secretary, the Accounting Officer (as the appointed Accounting Authority by the Minister) and the Audit Committee was able to convene all their statutory quarterly and annual meetings to review and approve reports for submission to the Executive Authority (DSAC), thereby adhering to legislative timeframes as prescribed in the PFMA. The Secretary maintained accurate records and ensured safekeeping of meeting records, declarations of conflicts of interest, and engagement and correspondence with the Executive Authority and other stakeholders.

The Company Secretary also provided legal advice based on applicable legislation and best practice in corporate governance.

29 SOCIAL RESPONSIBILITY

No social responsibility activities were conducted during the financial year.

30 AUDIT COMMITTEE REPORT

We are pleased to present the ARC Report for the financial year ended 31 March 2025.

30.1 AUDIT COMMITTEE RESPONSIBILITY

The ARC serves as an independent body to assist the Board in discharging its oversight responsibilities, particularly safeguarding assets, maintaining effective and efficient internal controls, overseeing risk management, reviewing financial information, and monitoring the preparation of the financial statements.

The Committee reports that it has complied with its responsibilities in terms of Section 38(1)(a)(ii) of the PFMA and Treasury Regulation 3.1.13. The Committee adopted appropriate terms of reference as its Charter, regulated its affairs accordingly, and discharged its responsibilities.

The Committee also engaged in separate consultations with the Auditor-General of South Africa (AGSA), Internal Audit, the Accounting Officer, and the Chief Financial Officer (CFO) during the year under review.

30.2 MEMBERSHIP AND ATTENDANCE

The Committee consisted of at least three independent non-executive members. Ten (10) meetings were held during the year.

Audit and Risk Committee	Total Meetings Held
Mr Francois Beukman (Chairperson)	10
Ms Rendani Maiwashe	10
Mr Viren Magan	10

30.3 THE EFFECTIVENESS OF INTERNAL CONTROL

The Committee assessed the effectiveness of internal controls throughout the financial year.

Internal Audit performed a technical review of the Draft Annual Financial Statements (AFS), including:

- Reviewing presentation, grammar, and consistency.
- Verifying comparative figures with prior approved financial statements.
- Casting and cross-casting AFS and notes.
- Agreeing and supporting schedules to the Trial Balance, Draft AFS, and disclosures.
- Reconciling the General Ledger to the Trial Balance and AFS.
- Confirming compliance with Generally Recognised Accounting Practice (GRAP).

Errors and omissions identified by Internal Audit were reported to Management for correction. Management implemented these corrections, and Internal Audit confirmed that they were addressed in subsequent drafts.

Despite progress, the Committee remained concerned about:

- Deficiencies in internal controls for financial and risk management, noted by both Internal Audit and AGSA.

- Material findings on compliance with legislation.
- Insufficient management-review processes to ensure timely, accurate, and complete financial statements.

The Committee also monitored broader governance controls:

- Risk Management: An external service provider was contracted to strengthen risk oversight and to develop a strategic risk register, governance framework, and compliance checklist – all monitored quarterly by the Committee.
- Performance Management: Quarterly performance reports and related Internal Audit reviews were considered against the APP.
- Information Technology Governance: The Committee reviewed IT governance and emphasised that Management must prioritise full implementation of the ICT Framework.
- Legal and Governance: The Committee considered pending legal matters, including labour disputes (Adv. Z. Feni vs PanSALB), which PanSALB successfully defended, with judgment reserved.

30.4 IN-YEAR MANAGEMENT AND MONTHLY/QUARTERLY REPORT

PanSALB submitted monthly and quarterly reports to the National Treasury as required by the PFMA. These reports were presented to the ARC for review and comment.

The Committee emphasised that Management should ensure reports are submitted to Internal Audit in time for review and analysis prior to tabling, to enable adequate oversight by the Committee and the Board.

30.5 EVALUATION OF FINANCIAL STATEMENTS

The Committee reviewed the AFS before submission to the Auditor-General and made recommendations.

It believes that the Accounting Officer and CFO must strengthen technical reviews during the compilation and finalisation of the AFS.

30.6 AUDITOR’S REPORT

The ARC is satisfied with the independence and conclusions of the Auditor-General as the external auditor.

It also considered management’s progress in implementing the AGSA’s prior-year audit findings. While some matters were addressed, recurring control weaknesses remain and require proactive recovery plans to move towards a clean audit outcome.

30.7 CONCLUSION

The Committee wishes to record its appreciation to the Chairperson of the Board, the Board, Management, the Company Secretary, Internal Audit, and the AGSA for their support and constructive engagement during the year under review.

The Committee recommends that the Accounting Officer and Management prioritise corrective measures to address issues raised by the AGSA to ensure continuous improvement in governance, compliance, and financial management.

……………………………………….
Francois Beukman
Chairperson of the Audit and Risk Committee
Date: 19/09/2025

31 B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Procurement processes implemented at PanSALB followed the regulations, ensuring that suppliers submitted their certified B-BBEE certificate or affidavit indicating their B-BBEE level. There was no deviation or discussion in appointing a non-compliant supplier.

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

LINGUISTIC HUMAN RIGHTS DIALOGUE- Justice Albie Sachs delivered a Linguistic Human Rights public lecture on the theme "Language rights in the South African justice system: Empowering access to justice through multilingual court proceedings and judgements
27 March 2025, Durban University of Technology, Durban, KZN

PART D

HUMAN RESOURCE MANAGEMENT

32 HUMAN RESOURCES

32.1 INTRODUCTION

The information herein aligns with the Public Service Regulations, 2016 (Chapter 3, Paragraphs 1 and 2).

In the 2024/2025 financial year, the HRM priorities included filling vacancies in the approved organisational structure. The positions within the core function were prioritised to ensure that the Institution is capacitated to meet its operational objectives and deliver on its mandate.

32.1.1 HUMAN RESOURCES POLICIES

The HRM Division made good progress in the review of its policies. During the year under review, the following HRM policies were reviewed and are pending approval by the PanSALB Board.

- Termination Policy
- Employee Wellness
- Recruitment and Selection
- Grievance Policy and Procedure
- Employee Relations
- Skills Development
- Dress Code
- EPMDS Policy

32.1.2 HUMAN RESOURCES PLAN

Several interventions were implemented in line with the HRM Plan to support achieving PanSALB's strategic objectives.

Filling critical positions by recruiting suitably qualified and skilled candidates.

The appointment of the EE Committee. The development and approval of the EE Plan is required to drive targeted recruitment to achieve a diverse workforce and ensure compliance with legislative requirements.

Reinforcing the application of the provisions of the Employee Performance Management Development system aligned to the APP and rewarding performance through the payment of performance incentives.

Providing employees with learning and development opportunities to address the employee developmental needs identified through personal development plans and offering study bursaries to qualifying employees.

Providing a holistic approach to employee wellness through an integrated, accessible, and flexible EWP offered by the appointed services provider. The programme includes a voluntary programme that provides face-to-face and/or telephonic counselling 24 hours a day in the employee’s language of choice. This aims to assist employees in identifying and resolving psycho-social problems before these unduly impact their health, well-being, and job performance.

Bargaining Forum meetings were held with the recognised labour union to address labour-related matters within the Institution and to promote sound employee relations.

32.1.3 RECRUITMENT

The key objective of the HRM Plan is to build capacity and reduce the vacancy rate. Part of the HR priorities for the 2024/25 financial year included filling vacancies. A resourcing plan was implemented to prioritise the recruitment of critical positions, wherein the processes were undertaken to fill two (2) vacancies. These included positions that were vacant and authorised for recruitment at the beginning of the financial year and positions that became vacant due to internal promotions and resignations. Recruitment is still in progress to fill the vacancies. Furthermore, the recruitment of 12 (twelve) internship programmes in the provincial offices is pending placement.

32.1.4 VACANCY RATE

At the beginning of the period under review, PanSALB had 88 (eighty-eight) positions, with a vacancy rate of 5.7%. The financial year closed with an improved vacancy of 5.7% against the target of 20% or below. The following table summarises the number of posts in the Organisation, the number of vacancies, and the vacancy rate.

PanSALB Vacancies	1 April 2024–31 March 2025
Posts on organogram	88
Vacant posts	5
Vacancy rate	5.7%

32.1.5 APPOINTMENTS AND TERMINATIONS

During the review period, a total of eight (8) appointments were made, all of which were external; there were no internal promotions. The appointments were for the following positions:

- Information Communication Technology Technicians (x2) – Contract.
- Reception/Switchboard Operator.
- SASL Interpreter – Gauteng.
- Provincial Office Administrator – KwaZulu-Natal.
- Administrative Assistant – Fixed-Term Contract.
- Chief Language Practitioner – FS.
- Intern – Institutional Performance and Governance.
- OHS Compliance Officer.

Additionally, there were three (3) terminations in our Internships Programme due to resignations and the ending of contracts. These included the resignation of the Languages intern, HR intern, and the end-of-contract termination for the intern in Institutional Performance and Governance.

There was only one termination for permanent posts due to the resignation of the Senior Manager of Human Resource Management.

32.1.6 TRAINING AND DEVELOPMENT

The training and development programme focused on the employees' training needs identified from the employee performance assessment documents. The training expenditure was limited to technical and soft-skills training and study bursaries for employees who successfully applied to further their academic studies. PanSALB successfully submitted the WSP to the Culture, Arts, Tourism, Hospitality, and Sport

Sector Education and Training Authority (CATHSSETA), which offers skills programmes relevant to delivering the PanSALB mandate. PanSALB successfully made an application for the Discretionary Grant through CATHSSETA.

32.1.7 PERFORMANCE MANAGEMENT

Employee performance for the 2024/2025 financial year was managed as per the Performance Management and Development System (PMDS) Policy, and 92.59% of the performance agreements were submitted to the HRM Division. It is important to note that the Institution had a backlog of performance management processes from the previous cycle (i.e., 2023/2024). This backlog will be addressed by concluding performance moderation for 2023/2024 during the year under review.

32.1.8 HUMAN RESOURCES PROJECTS

PanSALB embarked on the organisational design process in the 2022/2023 financial year to review the organisational structure towards a fit-for-purpose establishment. This exercise identified a need for additional funding. However, the project was temporarily put on hold due to limited financial resources and pending funding availability.

Following the implementation of the Employee Self-Service (ESS) system in the 2022/2023 financial year, employees are fully utilising the systems to submit leave applications and travel claims and to access payslips. The system has automated the manual process and improved efficiency in the HR processes.

32.1.9 LABOUR RELATIONS: MISCONDUCT AND DISCIPLINARY ACTION

One employee was suspended as part of a disciplinary process, and two grievance cases were reported during the year under review. PanSALB maintains open and effective communication with Organised Labour on labour-related matters. Bargaining Forum meetings were held with Organised Labour to engage on matters of mutual interest and to foster good working relations and the rights to freedom of association. PanSALB staff members affiliate with the PSA as the only union representation with which the Institution has signed a recognition agreement.

32.1.10 PENDING LITIGATIONS

Three former employees who were dismissed continue to pursue disputes through the courts. One case is pending before the High Court and two before the Labour Court.

32.1.11 CHALLENGES

The following are challenges experienced by the HR Division:

- Lack of funding for the Organisation Design process.
- Underachievement of the APP target on the representation of women at the SMS level and the representation of people with disability.
- Limited financial resources to implement training and address development needs at a larger scale.
- Employees' records are not secured in a fireproof strong room, which requires additional budget allocation.
- Contract expiry of the EWP service provider.

32.1.12 INTERVENTIONS

The following interventions are planned:
Implement targeted recruitment in line with the EE Plan to improve representation of women at the SMS level and people with disability.
Develop and implement succession planning processes.
Leverage training courses offered by the National School of Governance (NSG) at no cost.
Appointment of an EWP service provider (underway).

32.1.13 ACHIEVEMENTS

The following achievements are noteworthy:

- Vacancy rate of 5.7% against annual target of 20% or below.
- The EE Plan was approved, and the annual EE Report was submitted to the Department of Labour.
- Successful submission of the WSP to CATHSSETA, in alignment with the delivery of the PanSALB mandate.
- Over 60 employees participated in training courses organised by the Institution.
- Submission of the Discretionary Grant application through CATHSSETA.
- 92.59% performance agreements concluded in the 2024/2025 financial year.
- Approval of a new study bursary benefit for six employees for the 2024 academic year onwards.
- A new employee onboarding programme is being implemented consistently.
- The utilisation of the ESS system has been optimised.
- The successful implementation of the internship programme.

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 (%)	Number of Employees	Average Personnel Cost per Employee (R'000)
Senior Management (Level 13–16)	28,800	42%	18	1,600
Highly Skilled Supervision (Level 9–12)	23,200	34%	29	800
Highly Skilled Production (Level 6–8)	12,400	18%	23	540
Skilled (Level 3–5)	4,731	6%	13	364
Unskilled (Level 1–2)	0	0%	0	0
TOTAL	**69,131**	**100%**	**83**	**3,305**

32.2.2 PERFORMANCE REWARDS – BONUS FOR 2024–2025 PERFORMANCE CYCLE

Directorate/Business Unit	Personnel Expenditure (R'000)	Total Payout to Staff (R'000)	Rewards Expenditure as a % of Personnel Cost	No. of Employees Trained	Average Rewards Cost per Employee (R'000)
Office of the CEO	0	0	0%	0	0
Languages	0	0	0%	0	0
Finance	0	0	0%	0	0
Supply Chain Management	0	0	0%	0	0
Human Resource Management	0	0	0%	0	0
Information Communications Technology	0	0	0%	0	0
Communications and Marketing	0	0	0%	0	0
TOTAL	**0**	**0**	**0%**	**0**	**0**

32.2.3 PERFORMANCE REWARDS – NOTCH PROGRESSION FOR 2024–2025 PERFORMANCE CYCLE

Directorate/Business Unit	Personnel Expenditure (R'000)	Total Payout to Staff (R'000)	Rewards Expenditure as a % of Personnel Cost	No. of Employees Rewarded	Average Rewards Cost per Employee (R'000)
Office of the CEO	7,349	103	14.1%	3	34
Languages	16,416	391	53.3%	9	43
Finance	5,985	79	10.8%	2	39
Supply Chain Management	5,737	47	7.9%	3	19
Human Resource Management	3,257	21	3%	1	21
Information and Communications Technology	1,702	21	2.9%	1	21
Communications and Marketing	4,159	58	8%	1	58
TOTAL	**44,605**	**720**	**100%**	**20**	**238**

32.2.4 TRAINING COSTS FOR 2024–2025

Directorate/Business Unit	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Training Expenditure as Percentage of Personnel Cost	No. of Employees Rewarded	Average Training Cost per Employee (R'000)
Office of the CEO	7,349	14	6.4%	3	4,353
Languages	16,416	138	67.5%	54	2,554
Finance	5,985	18	9%	3	6,154
Supply Chain Management	5,737	14	6.6%	3	4,508
Human Resource Management	3,257	13	6.3%	3	4265
Information Communications Technology	1,702	8	4.2	1	8,484
TOTAL	**44,605**	**204**	**100%**	**76**	**8,445**

32.2.5 EMPLOYMENT AND VACANCIES FOR 2024–2025

Programme	Approved Posts	No. of Employees	Vacancies	Percentage of Vacancies
Senior Management (Level 13–16)	19	18	1	1.14%
Highly Skilled Supervision (Level 9–12)	32	29	3	3.42%
Highly Skilled Production (Level 6–8)	24	23	1	1.14.%
Skilled (Level 3–5)	13	13	0	0%
Unskilled (Level 1–2)	0	0	0	0%
TOTAL	**88**	**83**	**5**	**5.7%**

32.2.6 APPOINTMENTS AND TERMINATIONS FOR 2024–2025

Salary Band	Employment at Beginning of Period	External Appointments	Internal Promotions	Terminations	Employment at End of Period
Senior Management (Level 13–16)	19	0	0	1	18
Highly Skilled Supervision (Level 9–12)	26	2	1	0	29
Highly Skilled Production (Level 6–8)	19	0	1	0	20
Skilled (Level 3–5)	13	3	0	0	16
Unskilled (Level 1–2)	0	0	0	0	0
TOTAL	**77**	**7**	**3**	**1**	**83**

32.2.7 REASONS FOR STAFF LEAVING FOR 2024–2025

Reason	Number	Percentage of Staff Leaving
Resignation	1	100.00%
Dismissal	0	0.00%
Retirement	0	0.00%
Expiry of Contract	0	0.00%
Total	**1**	**100.00%**

32.2.8 LABOUR RELATIONS: MISCONDUCT AND DISCIPLINARY ACTION FOR 2024–2025

Nature of Disciplinary Action	Number
Verbal Warning	1
Written Warning	0
Final Written Warning	0
Dismissal	0
Total	**1**

32.2.9 EQUITY TARGET AND EMPLOYMENT EQUITY STATUS (FEMALE) FOR 2024–2025

Levels	Female							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Senior Management (Level 13–16)	8	0	0	0	0	0	0	0
Highly Skilled Supervision (Level 9–12)	15	0	0	0	0	0	2	0
Highly Skilled Production (Level 6–8)	20	0	0	0	0	0	0	0
Skilled (Level 3–5)	12	0	0	0	0	0	0	0
Unskilled (Level 1–2)	0	0	0	0	0	0	0	0
TOTAL	**55**	**0**	**0**	**0**	**0**	**0**	**2**	**0**

32.2.10 EQUITY TARGET AND EMPLOYMENT EQUITY STATUS (MALE) FOR 2024–2025

Levels	Male							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Senior Management (Level 13–16)	9	0	1	0	0	0	0	0
Highly Skilled Supervision (Level 9–12)	8	0	1	0	0	0	0	0
Highly Skilled Production (Level 6–8)	5	0	0	0	0	0	0	0
Skilled (Level 3–5)	2	0	0	0	0	0	0	0
Unskilled (Level 1–2)	0	0	0	0	0	0	0	0
TOTAL	**24**	**0**	**2**	**0**	**0**	**0**	**0**	**0**

32.2.11 EQUITY TARGET AND EMPLOYMENT EQUITY STATUS FOR 2024–2025

Levels	People with Disabilities			
	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**

ALASA - An international conference of scholars, researchers, and practitioners to discuss advancements and challenges in African language studies, literature and relevant fields.

8 - 12 July 2024, Coastlands Umhlanga, Durban.

PART E

PFMA COMPLIANCE REPORT

33 IRREGULAR, FRUITLESS, AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

33.1 IRREGULAR EXPENDITURE

Reconciliation of irregular expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	65,103	63,833
Add: Irregular expenditure confirmed	6,289	1,270
Less: Irregular expenditure condoned	0	0
Less: Irregular expenditure not condoned and removed	0	0
Less: Irregular expenditure irrecoverable	0	0
Less: Irregular expenditure not recovered and written off	0	0
Closing balance	**71,392**	**65,103**

Reconciliation notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment	0	0
Irregular expenditure that relates to 2023/24 and identified in 2024/25	0	0
Total	**0**	**0**

Details of current and previous year irregular expenditure (under assessment, determination, and investigation)

Description[1,2]	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	0	0
Irregular expenditure under determination	0	0
Irregular expenditure under investigation	6,289	1,270
Total[3]	**6,289**	**1,270**

Notes:

1 Record amounts in the year in which it was incurred

2 Group similar items

3 Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

Details of current and previous year irregular expenditure condoned

Description	2025/2024	2023/2024
	R'000	R'000
Irregular expenditure condoned	0	0
Total	0	0

No irregular expenditure has been condoned by the National Treasury for both current and previous years. An application for condonation was submitted to the National Treasury in January 2023 fortotal of amount of R55 million (2020/2021 - R2.5 million; 2019/2020 - R6.6 million and R45.9 millionfrom 2016/2017 up to 2018/2019).

Details of current and previous year irregular expenditure removed (not condoned)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	0	0
Total	**0**	**0**

Details of current and previous year irregular expenditure recovered

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recovered	0	0
Total	0	0

Details of current and previous year irregular expenditure written off (irrecoverable)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure written off	0	0
Total	**0**	**0**

Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)

Description
N/A
Total

Detail of irregular expenditure where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)

Description
N/A
Total

Details of disciplinary or criminal steps taken as a result of irregular expenditure

Description
N/A
Total

33.2 FRUITLESS AND WASTEFUL EXPENDITURE

Reconciliation of fruitless and wasteful expenditure

Description	2024/2025 R'000	2023/2024 R'000
Opening balance	950	897
Adjustment to opening balance	0	0
Opening balance as restated	**950**	**897**
Add: Fruitless and wasteful expenditure confirmed	327	53
Less: Fruitless and wasteful expenditure recoverable	0	0
Less: Fruitless and wasteful expenditure not recovered and written off	0	0
Closing balance	**1,277**	**950**

Reconciling notes

Description	2024/2025 R'000	2023/2024 R'000
Fruitless and wasteful expenditure that was under assessment	0	0
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	0	0
Fruitless and wasteful expenditure for the current year	0	0
Total	**0**	**0**

Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description	2024/2025 R'000	2023/2024 R'000
Fruitless and wasteful expenditure under assessment	0	0
Fruitless and wasteful expenditure under determination	0	0
Fruitless and wasteful expenditure under investigation	0	0
Total	**0**	**0**

Details of fruitless and wasteful expenditure recoverable

Description	2024/2025 R'000	2023/2024 R'000
Fruitless and wasteful expenditure recoverable	0	0
Total	**0**	**0**

Details of fruitless and wasteful expenditure not recoverable and written off

Description	2024/2025 R'000	2023/2024 R'000
Fruitless and wasteful expenditure written off	0	0
Total	**0**	**0**

Details of current and previous year disciplinary or criminal steps taken because of fruitless and wasteful expenditure

Disciplinary steps taken
Individuals responsible for accident damages submitted requests to EXCO to write off the debt incurred as the damages were beyond their control. This requests were approved by EXCO after year end and the approved amounts will be disclosed in the 2025/26 Annual Report.

No irregular expenditure has been condoned by the National Treasury for both current and previous years. An application for condonation was submitted to the National Treasury in January 2023 for a total of amount of R55 million (2020/2021 - R2.5 million; 2019/2020 - R6.6 million and R45.9 million from 2016/2017 up to 2018/2019).

Details of current and previous year irregular expenditure removed (not condoned)

Material losses through criminal conduct	2024/2025	2023/2024
	R'000	R'000
Theft	0	0
Other material losses	0	0
Less: Recovered	0	0
Less: Not recovered and written off	0	0
Total	**0**	**0**

Details of other material losses

Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
N/A	**0**	**0**
Total	**0**	**0**

Other material losses recovered

Nature of losses	2024/2025	2023/2024
	R'000	R'000
N/A	0	0
Total	**0**	**0**

Other material losses not recoverable and written off

	2024/2025	2023/2024
	R'000	R'000
N/A	0	0
Total	**0**	**0**

33.3 LATE AND / OR NON-PAYMENT OF SUPPLIERS

Description	Number of Invoices	Consolidated Value
		R'000
Valid invoices received	1,093	38,285
Invoices paid within 30 days or agreed period	645	20,164
Invoices paid after 30 days or agreed period	345	12,945
Invoices older than 30 days or agreed period (unpaid and without dispute)	103	5 177
Invoices older than 30 days or agreed period (unpaid and in dispute)	31	1,296

Most of the invoices paid late were due to disputes and errors noted on the invoices submitted by the service providers. Some of the invoices were submitted without supporting documents, including a statement of account.

33.4 SUPPLY CHAIN MANAGEMENT

Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract
Repair & Maintenance	SN Group	written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(a)(iv)	PO11435	R5,520.00
Government Gazette Notice	Government Printing	written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11437	R22,193.60
Government Gazette Notice	Government Printing	written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11438	R17,149.26
Government Gazette Notice	Government Printing	written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11439	R18,158.04

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract
Government Gazette Notice	Government Printing	written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11440	R2,017.56
Appointment of Occupational Medicine Practitioner	ASI Financial Services	Urgent (Early delivery is critical)	PO11467	R17,173.34
Government Gazette Notice	Government Printing	written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11535	R30,263.40
Labour Relations Services	Toka Machabaphala Inc.	written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11567	R249,500.00
Government Gazette Notice	Government Printing	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11483	R5,043.90
Government Gazette	Government Printing	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11537	R8,070.24
Electronic Access System for HR	ERSBIO	written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(a)(iv)	PO11495	R299,785.74
Government Gazette for PLC for both NW	Government Printing	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11502	R9,079.02
Government Gazette for PLC for both MP	Government Printing	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11503	R4,035.12
Government gazette	Government Printing	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11508	R1,008.78
Shuttle Services	Basadi Reservations & Travel	Urgent (Early delivery is critical)	PO11545	R2,000.00
Social Media Advert on Facebook, Post & Isolezwe	Brandedge Media Advertising Services	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11552	R3,450.00
Catering for International Translation Day	University of Limpopo	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11554	R137,810.00
National Lexicography Unit calls for public comments	Government Printing Works (GPW)	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11563	R7,061.46

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract
Flights, Shuttle and Car Hire	KLM Travels	Urgent (Early delivery is critical)	PO11566	R19,500.00
SASL Interpreters Services	University of Limpopo	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11583	R20,000.00
Call for nomination of Candidates to serve on the PLC for Provincial Board of PanSALB	Government Printing Works (GPW)	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11605	R4,035.12
Travel & Accommodation	KLM Travels	Procurement that occurs in urgent cases	PO11609	R14,770.00
Call for nomination of Candidates to serve on the PLC for NC Provincial Board of PanSALB	Government Printing Works (GPW)	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11638	R4,035.12
Accommodation, Flights and Shuttles	Basadi Reservations & Travel	Urgent (Early delivery is critical)	PO11646	R19,748.00
Call for Public Comment for the KZN PLC	Government Printing Works (GPW)	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11670	R1,008.78
SASL State of Readiness	Government Printing Works (GPW)	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11684	R6,052.68
Board Notice Regarding Official National Anthem for SASL	Government Printing Works (GPW)	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11705	R1,008.78
Call for public comments advert in six official languages	Government Printing Works (GPW)	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11692	R6,052.68
CALL FPR PUBLIC COMMENT ON THE CANDIDATES TO SERVER FOR ECPLC	Government Printing Works (GPW)	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11706	R4,035.12
Noord-Kaap Provinsiale Taalkomitee	Government Printing Works (GPW)	Written price quote as prescribed in the PanSALB's SCM Policy, paragraph 6.8.7(b)(i)	PO11707	R4,035.12
Access Cards	ERSBIO	Urgent (Early delivery is critical)	PO11720	R1,725.00
Total				**R945,325.86**

33.5 CONTRACT VARIATIONS AND EXPANSIONS

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Travel & Accommodation	Blue Cloud Travel	PO11161	EXPANSIONS - Scope of work increased	R13,502.02	R0.00	R3,079.75
Travel & Accommodation	Ashcor Travel	PO11362	EXPANSIONS - Scope of work increased	R239,486.92	R0.00	R8,618.80
Travel & Accommodation	Image Travel	PO11319	EXPANSIONS - Scope of work increased	R23,823.00	R0.00	R5,990.00
Travel & Accommodation	Ashcor Travel	PO11303	EXPANSIONS - Scope of work increased	R652,122.97	R0.00	R8,750.00
Travel & Accommodation	KLM	PO11378	EXPANSIONS - Scope of work increased	R34,276.00	R0.00	R947.00
Travel & Accommodation	Square Travel	PO11444	EXPANSIONS - Scope of work increased	R30,942.50	R0.00	R16,160.50
Legal services	Toka Machabaphala Inc	PO11430	EXPANSIONS - Scope of work increased	R77,500.00	R0.00	R61,237.48
Travel & accommodation	Square Travel	PO11498	EXPANSIONS - Scope of work increased	R44,939.60	R0.00	R3,342.73
SASL services	Sign connect	PO11500	VARIATIONS - Scope of work has changed	R10,500.00	R0.00	R3,500.00
Travel & accommodation	Basadi Travel	PO11571	VARIATIONS - Scope of work has changed	R47,174.60	R0.00	R4,300.00
Travel & accommodation	Basadi Travel	PO11579	EXPANSIONS - Scope of work increased	R44,860.00	R0.00	R2,210.00
Travel & accommodation	Basadi Travel	PO11587	EXPANSIONS - Scope of work increased	R12,628.00	R0.00	R1,800.00
Catering	University of Limpopo	PO11554	EXPANSIONS - Scope of work increased	R119,920.00	R0.00	R17,890.00

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
Travel & accommodation	KLM	PO11616	EXPANSIONS - Scope of work increased	R271,650.00	R0.00	R32,350.00
Travel & accommodation	Wanderlust Travel	PO11666	EXPANSIONS - Scope of work increased	R49,108.19	R0.00	R500.00
Travel & accommodation	KLM	PO11671	VARIATIONS - Scope of work has changed	R27,500.00	R0.00	R650.00
Travel & accommodation	K LM	PO11673	EXPANSIONS - Scope of work increased	R78,930.00	R0.00	R9,800.00
Travel & Accommodation	KLM	PO11625	VARIATIONS - Scope of work has changed	R12,980.00	R0.00	R500.00
Travel & Accommodation	KLM	PO11696	VARIATIONS - Scope of work has changed	R41,073.00	R0.00	R7,000.00
Travel & Accommodation	Ashcor Travel	PO11723	EXPANSIONS - Scope of work increased	R221,553.13	R0.00	R12,543.33
Travel & Accommodation	Mncube Sign	PO11724	EXPANSIONS - Scope of work increased	R5,000.00	R0.00	R1,000.00
Legal Consulting Services	Toka Machabaphala Inc	Various PO	EXPANSIONS - Scope of work increased	R840,000.00	R210 000.00	R210,000.00
			Total	**R2,956,736.93**	**R210,000.00**	**R413,906.03**

HERITAGE DAY COMMEMORATION

We commemorated Heritage Day with the Department of Basic Education's Minister Siviwe Gwarube to raise awareness of the upcoming implementation of Mother Tongue-Based Bilingual Education beyond Grade 3.
24 September 2024, Sci-Bono Discovery Centre, Newtown, Johannesburg

PART F

FINANCIAL INFORMATION

Report of the auditor-general to Parliament on 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 (PanSALB) set out on pages 142 to 188, which comprise the consolidated and separate statement of financial position as at 31 March 2025, consolidated and separate statement of financial performance, consolidated and separate statement of changes in net assets, consolidated and separate cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the consolidated and 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 PanSALB as at 31 March 2025 and its consolidated and separate financial performance and consolidated and separate 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 responsibilities of the auditor-general 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.

Emphasis of matter

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Restatement of corresponding figures

7. As disclosed in note 34 to the financial statements, the corresponding figures for 31 March 2024 were restated as a result of an error in the financial statements of the constitutional institution at, and for the year ended, 31 March 2025.

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

8. The accounting officer is responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with the standard 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.

9. 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.

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

10. 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.

11. 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. This description, which is located at page 137, forms part of my auditor's report.

Report on the annual performance report

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

13. I selected the following material performance indicators related to programme 2: language development, use and equitability presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the constitutional institution's performance on its primary mandated functions and that are of significant national, community or public interest.

    - Number of compliance reports on the implementation of the language legislative prescripts and internal language policy by PanSALB.
    - Percentage of terminology lists authenticated.

- Number of N|uu audio-visual dictionary published.
- Number of training sessions conducted on basic SASL for parents and families of children who are deaf.
- Number of international language days celebrated.
- Number of research reports on the levels of language literacy in South African public schools.
- Number of consolidated reports on language advice and/or recommendations provided by the board to the organs of state.
- Number of compliance reports on the implementation of the national legislation and prescripts of national organs of state generated.
- Number of provincial compliance reports of language prescripts submitted.
- Number of consolidated reports on linguistic human rights violations matters conducted.
- Publications of linguistic human rights matters on the PanSALB website.
- Number of linguistic human rights empowerment campaigns.

14. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the constitutional institution's planning and delivery on its mandate and objectives.

15. I performed procedures to test whether:
    - the indicators used for planning and reporting on performance can be linked directly to the constitutional institution's mandate and the achievement of its planned objectives
    - all the indicators relevant for measuring the constitutional institution's performance against its primary mandated and prioritised functions and planned objectives are included
    - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
    - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
    - the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
    - the reported performance information is presented in the annual performance report in the prescribed manner
    - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

16. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

17. I did not identify any material findings on the reported performance information for the selected indicators.

Other matter

18. I draw attention to the matter below.

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under-achievements.

20. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 62 to 72.

Programme 2: Language development, use and equitability

Targets achieved: 73% *Budget spent: 100%*		
Key indicator not achieved	**Planned target**	**Reported achievement**
Indicator 2.1d – Percentage of terminology lists authenticated.	100%	95%
Indicator 2.1e – Number of N|uu audio-visual dictionary published	1	0
Indicator 2.3b – Publications of linguistic human rights matters on the PanSALB website.	1	0

Report on compliance with legislation

21. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the constitutional institution's compliance with legislation.

22. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

23. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the constitutional institution, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

24. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance and annual report

25. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework, as required by section 40(1)(b) of the PFMA.

26. Material misstatements of cash flow statement, irregular expenditure, risk management note, government grants and subsidies note and payables from exchange transactions, identified by the auditors in the submitted financial statements were corrected, resulting in the financial statements receiving an unqualified opinion.

Procurement and contract management

27. The preference point system was not applied in some of the procurement of goods and services as required by section 2(a) of the PPPFA and treasury regulation 16A6.3(b). Similar non-compliance was also reported in the prior year.

28. Some of the goods and services of a transaction value above R1 000 000 were procured without inviting competitive bids, as required by treasury regulation 16A6.1, paragraph 3.3.1 of NTI 02 of 2021/22, paragraph 4.1 of NTI 03 of 2021/22 and TR 16A6.4.

Expenditure management

29. Effective and appropriate steps were not taken to prevent irregular expenditure, as disclosed in note 39 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the irregular expenditure was caused by the overspending on the budget and non-compliance with supply chain management prescripts when procuring goods/services.

30. Effective steps were not taken to prevent fruitless and wasteful expenditure, as disclosed in note 38 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. The majority of the fruitless and wasteful expenditure was caused by missed flights, interest and penalties for late payments of invoices.

31. Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by section 38(1)(f) of the PFMA and treasury regulation 8.2.3.

Consequence management

32. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into irregular expenditure.

33. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into fruitless and wasteful expenditure.

Other information in the annual report

34. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the consolidated and separate financial statements, the auditor's report and those selected material indicators in the scoped-in programme presented in the annual performance report that have been specifically reported on in this auditor's report.

35. My opinion on the consolidated and separate financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report, and I do not express an audit opinion or any form of assurance conclusion on it.

36. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the consolidated and separate financial statements and the selected material indicators in the scoped-in programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

37. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, 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

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

39. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and the material findings on compliance with legislation included in this report.

40. Management did not implement adequate data validation processes, monitoring and review processes to ensure preparation of regular, accurate and complete financial reports that are supported and evidenced by reliable information, as material misstatements were identified in the financial statements.

41. Management did not implement adequate internal controls for the review and monitoring of compliance with applicable legislation, as material instances of non-compliance were identified during the audit of compliance with legislation.

Auditor - General

Pretoria
18 September 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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 material performance indicators and on the constitutional institution's compliance with selected requirements in key legislation.

Consolidated and separate financial statements

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
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the consolidated and separate 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 consolidated and separate financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the consolidated and separate 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 consolidated and separate financial statements, including the disclosures, and determine whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. I am responsible for the direction, supervision and review of audit work performed for purposes of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

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.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and 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.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 38(1)(b); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii); Section 38(1)(j); 40(1)(a); 40(1)(b); 40(1)(c)(i); Section 44(1); 44(2); 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); Regulation 5.2.3(d); 5.3.1; 8.1.1; 8.2.1; 8.2.2; Regulation 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); Regulation 10.1.2; 12.5.1; 15.10.1.2(c); 16A3.2; Regulation 16A 3.2(a); 16A6.1; 16A6.2(a); Regulation 16A6.2(b); 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A6.3(e); 16A 6.4; 16A 6.5; Regulation 16A6.6; 16A7.1; 16A7.3; 16A7.6; Regulation 16A7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulation 16A9.1(d); 16A9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 16A9.2(a)(iii); Regulation 17.1.1; 18.2; 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations 2004	Regulation 17; 25(7A)
Second amendment National Treasury Instruction No. 5 of 2020/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.17; 4.2(b); 4.3; 4.4(a); 7.2; 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.2.4(b) ; 3.3.1
Practice Note 11 of 2008/9	Paragraph 2.1; 3.1(b)
Practice Note 5 of 2009/10	Paragraph 3.3

Legislation	Sections or regulations
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8: Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

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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 consolidated annual financial statements and related financial information included in this report. It is the responsibility of the member to ensure that the consolidated annual financial statements fairly present the state of affairs of the Pan South African Language Board (PanSALB) 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 consistency with the consolidated annual financial statements.

The Accounting Officer has reviewed the entity's cash flow forecast for the year to 31 March 2026 and, in the light of this review and the current financial position, he is satisfied that the economic entity 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 not be on 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 142 which have been prepared on the going concern basis were approved by the accounting authority on 19 September 2025 and were signed on its behalf by:

Mr LC Schultz
Chief Executive Officer

Statement of Financial Position as at March 31, 2025

		Consolidated		PanSALB	
Figures in Rand thousand	Note(s)	2025	2024 Restated*	2025	2024 Restated*
Assets					
Current Assets					
Inventories	8	1,448	1,468	-	-
Other financial assets	5	36,540	35,545	-	-
Receivables from exchange transactions	9	1,095	3,943	462	2,571
Receivables from non-exchange transactions		607	-	-	-
Assets held for sale	7	246	-	246	-
Cash and cash equivalents	10	23,106	47,825	18,373	33,757
		63,042	**88,781**	**19,081**	**36,328**
Non-Current Assets					
Property, plant and equipment	3	7,085	9,461	6,266	8,006
Intangible assets	4	1,738	2,259	1,738	2,259
		8,823	**11,720**	**8,004**	**10,265**
Total Assets		**71,865**	**100,501**	**27,085**	**46,593**
Liabilities					
Current Liabilities					
Other financial liabilities	13	321	330	-	-
Finance lease obligation	11	170	955	-	-
Payables from exchange transactions	15	27,007	41,369	20,765	27,176
Transfers payable-SALPC	16	6,022	4,230	6,022	4,230
Unspent conditional grants and receipts	12	1,539	3,084	1,061	2,494
Provisions	14	810	2,805	810	2,779
		35,869	**52,773**	**28,658**	**36,679**
Non-Current Liabilities					
Finance lease obligation	11	-	176	-	-
Employee benefit obligation	6	4,890	4,320	-	-
Provisions	14	794	-	794	-
		5,684	**4,496**	**794**	**-**
Total Liabilities		**41,553**	**57,269**	**29,452**	**36,679**
Net Assets		**30,312**	**43,232**	**(2,367)**	**9,914**
Accumulated surplus		30,312	43,236	(2,367)	9,914
Total Net Assets		**30,312**	**43,236**	**(2,367)**	**9,914**

Statement of Financial Performance

Figures in Rand thousand	Note(s)	Consolidated 2025	Consolidated 2024 Restated*	PanSALB 2025	PanSALB 2024 Restated*
Revenue					
Revenue from exchange transactions					
Sale of goods		388	433	-	-
Royalty income		32	83	-	-
Other income	18	1,226	183	1,147	116
Interest received - investment	19	3,025	5,266	1,432	3,671
Gain on disposal of assets and liabilities		-	-	16	-
Total revenue from exchange transactions		**4,671**	**5,965**	**2,595**	**3,787**
Revenue from non-exchange transactions					
Transfer revenue					
Government grants & subsidies	21	126,746	120,910	126,659	120,554
Donations-WAT Trust		6,086	7,714	-	-
Total revenue from non-exchange transactions		**132,832**	**128,624**	**126,659**	**120,554**
Total revenue		**137,503**	**134,589**	**129,254**	**124,341**
Expenditure					
Employee related costs	22	(96,783)	(96,909)	(69,131)	(68,448)
Administration	23	(1,625)	(3,136)	(803)	(2,285)
Depreciation and amortisation	24	(5,994)	(5,393)	(5,005)	(4,427)
Impairment loss		-	1	-	-
Finance costs	25	(124)	(241)	-	-
Lease rentals on operating lease	17	(6,662)	(6,640)	(6,410)	(6,123)
Debt Impairment	26	(1,475)	-	(1,475)	-
Transfers and Subsidies	20	-	-	(28,371)	(28,078)
Loss on disposal of assets and liabilities		(23)	(58)	-	(58)
Actuarial losses		(446)	(33)	-	-
Sale of goods/Inventory	28	(20)	(44)	-	-
General Expenses	27	(32,135)	(50,851)	(26,534)	(46,736)
Auditors remuneration	29	(4,855)	(4,222)	(3,811)	(3,448)
Total expenditure		**(150,142)**	**(167,526)**	**(141,540)**	**(159,603)**
Deficit before taxation		**(12,639)**	**(32,937)**	**(12,286)**	**(35,262)**
Taxation		283	361	-	-
Deficit for the year		**(12,922)**	**(33,298)**	**(12,286)**	**(35,262)**

Pan South African Language Board

Annual Financial Statements for the year ended March 31, 2025

Statement of Changes in Net Assets

Figures in Rand thousand	Accumulated surplus / deficit	Total net assets
Consolidated		
Opening balance as previously reported	81,819	81,819
Adjustments		
Prior year adjustments 34	(5,918)	(5,918)
Balance at April 1, 2023 as restated*	**75,901**	**75,901**
Changes in net assets		
Deficit for the year	(32,298)	(32,298)
Total changes	(32,298)	(32,298)
Opening balance as previously reported	43,603	43,603
Adjustments		
Prior year adjustments 34	(367)	(367)
Restated* Balance at April 1, 2024 as restated*	**43,236**	**43,236**
Changes in net assets		
Deficit for the year	(12,922)	(12,922)
Total changes	(12,922)	(12,922)
Balance at March 31, 2025	**30,314**	**30,314**
Note(s)		

PanSALB		
Balance at April 1, 2023	**45,547**	**45,547**
Changes in net assets		
Deficit for the year	(35,262)	(35,262)
Total changes	(35,262)	(35,262)
Opening balance as previously reported	10,280	10,280
Adjustments		
Prior year adjustments 34	(366)	(366)
Restated* Balance at April 1, 2024 as restated*	**9,914**	**9,914**
Changes in net assets		
Deficit for the year	(12,286)	(12,286)
Total changes	(12,286)	(12,286)
Balance at March 31, 2025	**(2,372)**	**(2,372)**
Note(s)		

Pan South African Language Board
Annual Financial Statements for the year ended March 31, 2025

Cash Flow Statement

		Consolidated		PanSALB	
Figures in Rand thousand	Note(s)	2025	2024 Restated*	2025	2024 Restated*
Cash flows from operating activities					
Receipts					
Royalties		53	84	-	-
Sale of goods and services		388	273	-	-
Grants		127,908	120,812	127,908	120,456
Interest received		3,104	5,266	1,526	3,671
Other income		2,437	-	1,145	(14)
Donations and distributions		6,086	7,714	-	-
		139,976	134,149	130,579	124,113
Payments					
Employee costs		(96,966)	(96,844)	(69,444)	(68,448)
Suppliers		(61,309)	(49,230)	(47,438)	(49,903)
Transfers and subsidies paid		-	-	(25,519)	(28,078)
Finance cost		(95)	(208)	-	-
		(158,370)	(146,282)	(142,401)	(146,429)
Net cash flows from operating activities	30	**(18,394)**	**(12,133)**	**(11,822)**	**(22,316)**
Cash flows from investing activities					
Purchase of property, plant and equipment	3	(1,355)	(3,127)	(984)	(2,818)
Proceeds from sale of property, plant and equipment	3	61	97	79	97
Purchase of other intangible assets	4	(2,069)	(2,943)	(2,069)	(2,943)
Movement of other financial assets		(995)	2,744	-	-
Net cash flows from investing activities		**(4,358)**	**(3,229)**	**(2,974)**	**(5,663)**
Cash flows from financing activities					
Repayment of other financial liabilities		(9)	(1,486)	-	-
Finance lease payments		(961)	(801)	-	-
Net cash flows from financing activities		**(970)**	**(2,287)**	**-**	**-**
Net increase/(decrease) in cash and cash equivalents		**(23,722)**	**(17,649)**	**(14,796)**	**(27,979)**
Cash and cash equivalents at the beginning of the year		47,825	66,406	33,757	61,715
Cash and cash equivalents at the end of the year	10	**24,103**	**48,757**	**18,961**	**33,736**

The accounting policies on pages 147 to 161 and the notes on pages 161 to 188 form an integral part of the annual financial statements.

Pan South African Language Board

Annual Financial Statements for the year ended March 31, 2025

Statement of Comparison of Budget and Actual Amounts

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						
Revenue from exchange transactions						
Other income	-	-	-	1,147	1,147	Refer Note 40
Interest received	-	-	-	1,432	1,432	Refer Note 40
Total revenue from exchange transactions	**-**	**-**	**-**	**2,579**	**2,579**	
Revenue from non-exchange transactions						
Transfer revenue						
Government grants & subsidies	124,399	1,000	125,399	126,659	1,260	Refer Note 40
Total revenue	**124,399**	**1,000**	**125,399**	**129,238**	**3,839**	
Expenditure						
Personnel	(71,308)	-	(71,308)	(69,131)	2,177	Refer Note 40
Administration	(2,747)	-	(2,747)	(803)	1,944	Refer Note 40
Depreciation and amortisation	-	-	-	(5,005)	(5,005)	Refer Note 40
Lease rentals on operating lease	(7,370)	-	(7,370)	(6,410)	960	Refer Note 40
Debt Impairment	-	-	-	(1,475)	(1,475)	
Transfers and Subsidies	(28,621)	-	(28,621)	(28,371)	250	Refer Note 40
General Expenses	(14,353)	(1,000)	(15,353)	(30,345)	(14,992)	Refer Note 40
Total expenditure	**(124,399)**	**(1,000)**	**(125,399)**	**(141,540)**	**(16,141)**	
Operating deficit	**-**	**-**	**-**	**(12,302)**	**(12,302)**	
Gain on disposal of assets and liabilities	-	-	-	16	16	Refer Note 40
Deficit before taxation	**-**	**-**	**-**	**(12,286)**	**(12,286)**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**-**	**-**	**-**	**(12,286)**	**(12,286)**	

Significant Accounting Policies

		Consolidated		PanSALB	
Figures in Rand thousand	Note(s)	2025	2024	2025	2024

1. Significant accounting polices

The significant accounting policies applied in the preparation of these consolidated annual financial statements are set out below.

1.1 Basis of preparation

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.

These accounting policies are consistent with the previous period.

1.2 Presentation currency

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

1.3 Going concern assumption

These consolidated annual financial statements have been prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months.

1.4 Materiality

Omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

The entity does not retrospectively adjust the accounting of past items (or group of items) that were previously assessed as immaterial, unless an error occurred.

Significant Accounting Policies

1.5 Consolidation

Consolidation of 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 6.

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.

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.

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 entity 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 entity makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables, held to maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

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 entity for similar financial instruments.

Significant Accounting Policies

1.5 Consolidation (continued)

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 entity 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 entity 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 entity 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 entity 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.

1.6 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 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.

Significant Accounting Policies

1.6 Property, plant and equipment (continued)

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 are depreciated on the straight-line basis over their expected useful lives to their estimated residual value of 10% for motor vehicles.

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.

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 entity. 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 entity assesses at each reporting date whether there is any indication that the entity 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 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.

Significant Accounting Policies

1.6 Property, plant and equipment (continued)

Assets which the entity 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.

1.7 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 entity 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 entity; 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.

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Licenses	Straight-line	1-3 years
Computer software	Straight-line	3-5 years
Website	Straight-line	20 years

1.8 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 uncollectability

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.

Significant Accounting Policies

1.8 Financial instruments (continued)

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.

The 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 financial 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.

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.

Significant Accounting Policies

1.8 Financial instruments (continued)

Classification

The entity 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	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
Other finacial liabilities	Financial liability measured at amortised cost
Retirement benefit obligations	Financial liability measured at amortised cost
Finance lease obligations	Financial liability measured at fair value
Payables	Financial liability measured at fair value

1.9 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.

1.10 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.

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.

Significant Accounting Policies

1.10 Inventories (continued)

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.

1.11 Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

Cash and cash equivalents comprise bank balances, cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less which are available on demand.

Some equity investments are included in cash equivalents when they are, in substance, cash equivalents.

Bank overdrafts which are repayable on demand forms an integral part of the entity's cash management activities, and as such are included as a component of cash and cash equivalents.

1.12 Non-current assets held for sale and disposal groups

Non-current assets and disposal groups are classified as held for sale if the:
- entity plans to sell assets at approximately its fair value in the present condition

- the sale is highly probable with appropriate level of management committed to a plan to sell, indicated by:

- an active programme to locate a buyer and complete the sale actively marketing the asset or disposal group
- completing the sale with in one year actions to ensure that it'sunlikely that there will be significant
- changes or withdrawal of the plan.

Non-current assets and disposal groups are classified as held for sale (and therefore current assets) when carrying amounts will be recovered principally through sale rather than through continuing use. Non-current assets held for sale and disposal groups are measured at:

- the lower of carrying amount and fair value less costs to sell;
- not depreciated or amortised.

Impairment losses on measurement and re-measurement to fair value less costs to sell are recognised in line with the GRAP on Impairment.

Significant Accounting Policies

1.13 Employee benefits

Identification

Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees or for the termination of employment.

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service.

Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment.

Other long-term employee benefits are all employee benefits other than short-term employee benefits, post-employment benefits and termination benefits.

Termination benefits are employee benefits provided in exchange for the termination of an employee’s employment as a result of either:
(a) an entity’s decision to terminate an employee’s employment before the normal retirement date; or
(b) an employee’s decision to accept an offer of benefits in exchange for the termination of employment.

Classification of plans

A binding arrangement is an arrangement that confers enforceable rights and obligations on the parties to the arrangement as if it were in the form of a contract. It includes rights from contracts or other legal rights.

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Multi-employer plans are defined contribution plans (other than state plans) or defined benefit plans (other than state plans) that: (a) pool the assets contributed by various entities that are not under common control; and (b) use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees.

State plans are plans established by legislation that operate as if they are multiemployer plans for all entities in economic categories laid down in legislation.

Post-employment benefits: Defined contribution plans

Recognition and measurement

When an employee has rendered service to the entity during a reporting period, the entity recognises the contribution payable to a defined contribution plan in exchange for that service:

(a) as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the end of the reporting period, the entity recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and

(b) as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset. When contributions to a defined contribution plan are not expected to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service, they are be discounted using the discount rate as specified.

Significant Accounting Policies

1.14 Provisions and contingencies

Provisions are recognised when:
- the 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 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.

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 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 32.

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 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.

1.14 Provisions and contingencies (continued)

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 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 entity considers that an outflow of economic resources is probable, an 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.

1.15 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.

1.16 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.

Significant Accounting Policies

1.16 Revenue from exchange transactions (continued)

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:
- the entity has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the entity 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 entity; 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.

1.17 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.

1.18 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.

1.19 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.

Significant Accounting Policies

1.19 Cost of sales (continued)

Contract costs comprise:

- costs that relate directly to the specific contract;
- costs that are attributable to contract activity in general and can be allocated to the contract on a systematic and rational basis; and
- such other costs as are specifically chargeable to the customer under the terms of the contract.

1.20 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

Fruitless and wasteful expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc. (as applicable).

1.21 Irregular expenditure

Irregular expenditure as defined in section 1 of the PFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including -
(a) this Act; or
(b) the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
(c) any provincial legislation providing for procurement procedures in that provincial government.
When confirmed, irregular expenditure must be recorded in the notes to the financial statements. The amount to be recorded in the notes must be equal to the value of the irregular expenditure incurred unless it is impracticable to determine the value thereof. Where such impracticality exists, the reasons therefore must be provided in the notes. Irregular expenditure must be removed from the notes when it is either:
(a) condoned by National Treasury or the relevant authority;
(b) it is transferred to receivables for recovery; or
(c) it is not condoned and is irrecoverable.
A receivable related to irregular expenditure is measured at the amount that is expected to be recovered and must be derecognised when the receivable is settled or subsequently written off irrecoverable.

1.22 Budget information

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 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 4/1/2024 to 3/31/2025.

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 senior management as related parties per the definition of the financial reporting standards.

Significant Accounting Policies

1.23 Related parties (continued)

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.

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the economic entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:

2.2 Standards and interpretations issued, but not yet effective

The economic entity has not applied the following standards and interpretations, which have been published and are mandatory for the economic entity's accounting periods beginning on or after April 1, 2025 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 104 (as revised) Financial Instruments	April 1, 2025	Unlikely there will be a material impact

2.3 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 April 1, 2025 or later periods but are not relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• GRAP 1 (amended)Presentation of Financial Statements (Going Concern)	April 1, 2099	Unlikely there will be a material impact

Pan South African Language Board

Annual Financial Statements for the year ended March 31, 2025

Notes to the Annual Financial Statements

Figures in Rand thousand

3. Property, plant and equipment

Consolidated	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land and Buildings-Right of use	719	(610)	109	1,329	(610)	719
Furniture and fixtures	4,092	(3,406)	686	3,411	(2,733)	678
Motor vehicles	563	(506)	57	1,618	(1,457)	161
Office equipment	2,225	(1,447)	778	2,112	(1,248)	864
IT equipment	8,694	(4,234)	4,460	11,280	(4,704)	6,576
Computer software	74	(74)	-	74	(70)	4
Leasehold improvements	923	(726)	197	1,215	(756)	459
Library books	29	(29)	-	29	(29)	-
SALPC_Computer equipment	984	(186)	798	-	-	-
Total	**18,303**	**(11,218)**	**7,085**	**21,068**	**(11,607)**	**9,461**

PanSALB	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Furniture and fixtures	2,137	(1,859)	278	2,137	(1,787)	350
Motor vehicles	-	-	-	1,055	(951)	104
Office equipment	1,440	(792)	648	1,440	(575)	865
IT equipment	8,051	(3,706)	4,345	9,966	(3,717)	6,249
Leasehold improvements	852	(655)	197	1,031	(593)	438
SALPC_Computer equipment	984	(186)	798	-	-	-
Total	**13,464**	**(7,198)**	**6,266**	**15,629**	**(7,623)**	**8,006**

Notes to the Annual Financial Statements

Figures in Rand thousand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - Consolidated - 2025

	Opening balance	Additions	Disposals	Assets held for sale	Depreciation	Total
Land and Buildings-Right of use	719	-	-	-	(610)	109
Furniture and fixtures	678	37	-	-	(29)	686
Motor vehicles	161	-	-	(104)	-	57
Office equipment	864	113	-	-	(199)	778
IT equipment	6,579	221	(62)	(143)	(2,135)	4,460
Computer software	4	-	-	-	(4)	-
Leasehold improvements	459	-	(22)	-	(240)	197
SALPC_Computer equipment	-	984	-	-	(186)	798
	9,464	**1,355**	**(84)**	**(247)**	**(3,403)**	**7,085**

Notes to the Annual Financial Statements

Figures in Rand thousand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - Consolidated - 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Land and Buildings-Right of use	1,329	-	-	(610)	719
Furniture and fixtures	707	100	(6)	(123)	678
Motor vehicles	259	-	-	(49)	161
Office equipment	743	418	(48)	(249)	864
IT equipment	5,573	2,609	(101)	(1,502)	6,579
Computer software	9	-	-	(5)	4
Leasehold improvements	748	-	-	(289)	459
Library books	-	-	-	-	-
	9,319	**3,127**	**(155)**	**(2,827)**	**9,464**

Reconciliation of property, plant and equipment - PanSALB 2025

	Opening balance	Additions	Disposals	Assets held for sale	Depreciation	Total
Furniture and fixtures	350	-	-	-	(72)	278
Motor vehicles	104	-	-	(104)	-	-
Office equipment	865	-	-	-	(217)	648
IT equipment	6,249	-	(62)	(143)	(1,699)	4,345
Leasehold improvements	438	-	(1)	-	(240)	197
SALPC-Computer equipment	-	984	-	-	(186)	798
	8,006	**984**	**(63)**	**(247)**	**(2,414)**	**6,266**

Notes to the Annual Financial Statements

Figures in Rand thousand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - PanSALB - 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Furniture and fixtures	409	21	(6)	(74)	350
Motor vehicles	104	-	-	-	104
Office equipment	785	345	(48)	(217)	865
IT equipment	5,202	2,452	(101)	(1,304)	6,249
Leasehold improvements	704	-	-	(266)	438
	7,204	**2,818**	**(155)**	**(1,861)**	**8,006**

SALPC Computer equipment relates to assets bought by PanSALB on behalf of SALPC, the assets will be transferred to SALPC once SALPC is operational.

Pan South African Language Board

Annual Financial Statements for the year ended March 31, 2025

Notes to the Annual Financial Statements

Figures in Rand thousand

4. Intangible assets

Consolidated	2025			2024		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	2,924	(1,186)	1,738	3,986	(1,735)	2,251
Website	-	-	-	397	(389)	8
Total	**2,924**	**(1,186)**	**1,738**	**4,383**	**(2,124)**	**2,259**

PanSALB	2025			2024		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	2,804	(1,066)	1,738	3,866	(1,615)	2,251
Website	-	-	-	397	(389)	8
Total	**2,804**	**(1,066)**	**1,738**	**4,263**	**(2,004)**	**2,259**

Reconciliation of intangible assets - Consolidated - 2025

	Opening balance	Additions	Amortisation	Total
Computer software	2,251	2,069	(2,582)	1,738
Website	8	-	(8)	-
	2,259	**2,069**	**(2,590)**	**1,738**

Pan South African Language Board

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Figures in Rand thousand

4. Intangible assets (continued)

Reconciliation of intangible assets - Consolidated - 2024

	Opening balance	Additions	Amortisation	Total
Computer software	1,861	2,943	(2,553)	2,251
Website	22	-	(13)	8
	1,883	**2,943**	**(2,566)**	**2,259**

Reconciliation of intangible assets - PanSALB - 2025

	Opening balance	Additions	Amortisation	Total
Computer software	2,251	2,069	(2,582)	1,738
Website	8	-	(8)	-
	2,259	**2,069**	**(2,590)**	**1,738**

Reconciliation of intangible assets - PanSALB - 2024

	Opening balance	Additions	Amortisation	Total
Computer software	1,861	2,943	(2,553)	2,251
Website	22	-	(13)	8
	1,883	**2,943**	**(2,566)**	**2,259**

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

5. Other financial assets

Designated at fair value				
University of Venda The loan is unsecured and there are no repayment terms	5,139	4,234	-	-
University of Pretoria The loan is unsecured and there are no repayment terms	14,241	13,185	-	-
University of North West The loan is unsecured and there are no repayment terms	1,457	3,493	-	-
University of Fort Hare The loan is unsecured and there are no repayment terms	4,056	2,943	-	-
University of Limpopo The loan is unsecured and there are no repayment terms	2,158	1,877	-	-
University of Free State The loan is unsecured and there are no repayment terms	9,489	9,813	-	-
	36,540	**35,545**	**-**	**-**
Current assets				
Designated at fair value	36,540	35,545	-	-

6. Employee benefit obligations

Defined benefit plans - General information

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. plan is

A number of assumptions are made when calculating the provision for post-retirement benefits. Refer to note below for the detail. The main assumptions are a health care inflation rate of 7.0% (2024: 8.1%), a discount rate of 10.4% (2024: 11.2%) for post-retirement medical and 11.5% (2024: 12.6%) for group life insurance, and an insurance premium inflation rate of 4.8% (2024: 5.6%). An average retirement age of 65 and 70 (2024: 65 and 70) years is assumed.

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

Carrying value				
Present value of the defined benefit obligation	(4,890)	(4,320)	-	-
Current service cost	(149)	(58)	-	-
Interest cost	(95)	(208)	-	-
Contributions	690	233	-	-
Actuarial profit/loss	(446)	33	-	-
	(4,890)	**(4,320)**	**-**	**-**

7. Assets held for sale

	Cost	Accumulated depreciation	Carrying amount
Computer Equipment	1,799	(1,657)	142
Motor Vehicles	1,055	(951)	104
	2,854	**(2,608)**	**246**

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

7. Assets held for sale (continued)

From 29th-30th Janunary 2025 PanSALB held a public auction for motor vehicles and computer equipment. The sale and transfer of the assets is anticipated to be completed within 12 months.

8. Inventories

Finished goods	1,448	1,468	-	-

9. Receivables from exchange transactions

Trade debtors	37	120	-	-
Deposits	383	383	383	383
Interest receivables	160	239	60	154
Other receivables	1,776	2,598	1,494	1,492
Prepaid expenses	214	603	-	542
Provision for bad debts	(1,475)	-	(1,475)	-
	1,095	**3,943**	**462**	**2,571**

Trade and other receivables impaired

As of March 31, 2025, trade and other receivables of R1,475 were impaired and provided for.

The ageing of these other receivables is as follows:

+120 days	1,475	1,475	1,475	1,475

Reconciliation of provision for impairment of trade and other receivables

Provision for impairment	(1,475)	-	(1,475)	-

The creation and release of provision for impaired receivables have been included in operating expenses in surplus or deficit.The debt collector report states that, since a tracing agent's external trace has not yielded any more addresses for the company, it will be impossible to execute a warrant. Because the debtor has been deregistered for so long, the possibility of recovery is extremely remote, and the only other option is to liquidate it. As a result, because the possibility of recovery is minimal, PanSALB has chosen to make arrangements for writing off the debt. Amounts charged to the provision are generally written off when there is no expectation of recovering additional cash.

The maximum exposure to credit risk at the reporting date is the fair value of the other receivables mentioned above. The entity does not hold any collateral as security.

10. Cash and cash equivalents

Cash and cash equivalents consist of cash and short-term, highly liquid investments that are held with registered banking institutions 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.:

Bank balances	12,058	16,695	7,325	2,627
Short-term deposits	11,048	31,130	11,048	31,130
	23,106	**47,825**	**18,373**	**33,757**

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

11. Finance lease obligation

Minimum lease payments due				
- within one year	-	1,009	-	-
- in second to fifth year inclusive	-	171	-	-
	-	1,180	-	-
less: future finance charges	-	(49)	-	-
Present value of minimum lease payments	**-**	**1,131**	**-**	**-**
Non-current liabilities	-	176	-	-
Current liabilities	170	955	-	-
	170	**1,131**	**-**	**-**

12. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts				
National Lottery Fund	-	507	-	507
National Arts Council (Including interest received)	275	254	275	254
Gauteng Legislature (Including interest received)	677	624	677	624
Department of Sports, Arts and Culture(Covid-19 relief)	109	1,109	109	1,109
Unspent public contributions and donations	478	590	-	-
	1,539	**3,084**	**1,061**	**2,494**

13. Other financial liabilities

Designated at fair value				
Other financial liability	321	330	-	-

The inter-company liability relates to amounts paid by Rhodes University on behalf of the Dictionary Unit for South African English (DSAE). Rhodes University pays the expenses on behalf of DSAE. Due to technical challenges experienced with the Rhodes University Fin Core system, the amount has not been reimbursed to Rhodes University by DSAE. This resulted in DSAE holding a substantial amount of cash and cash equivalents at the end of the financial year.

Current liabilities				
Designated at fair value	321	330	-	-

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

14. Provisions

Reconciliation of provisions - Consolidated - 2025

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Reduction due to re-measurement without cost to entity	Total
Provision for pay progression	2,805	902	(760)	(182)	(1,161)	1,604

Reconciliation of provisions - Consolidated - 2024

	Opening Balance	Additions	Utilised during the year	Total
Provision for pay progression	776	2,805	(776)	2,805

Reconciliation of provisions - PanSALB - 2025

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Reduction due to re-measurement without cost to entity	Total
Provision for pay progression and performance bonus	2,779	902	(734)	(182)	(1,161)	1,604

Reconciliation of provisions - PanSALB - 2024

	Opening Balance	Additions	Utilised during the year	Total
Provision for pay progression and performance bonus	776	2,779	(776)	2,779

Non-current liabilities	794	-	794	-
Current liabilities	810	2,805	810	2,779
	1,604	**2,805**	**1,604**	**2,779**

The pay progression provision is based on the key performance indicators criteria that have to be met in order for the cash pay-out to be made. This then results in uncertainty regarding the amount of the liability to be recognised in the financial statements.No performance bonuses were provided for in the 2024/25 financial year ended.

15. Payables from exchange transactions

Trade payables	5,132	12,188	4,851	11,599
Other payables	4,783	4,045	5,993	3,658
Accrued leave pay	1,061	920	-	-
Leave and bonuses	4,645	3,767	4,607	3,725
Accruals	5,373	14,827	5,095	7,888
Accrued audit fees	167	-	-	-
Operating lease payables	219	306	219	306
Tax payable	5,627	5,316	-	-
	27,007	**41,369**	**20,765**	**27,176**

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

16. Transfers payable

Transfers payable	6,022	4,230	6,022	4,230

Transfers payable relate to the grant for SALPC held by PanSALB on their behalf until conclusion of its establishment. All expenditure incurred on behalf of SALPC is realised by PanSALB as income.

17. Lease rentals on operating lease

Premises				
Contractual amounts	6,661	6,675	6,410	6,123
Equipment				
Contractual amounts	1	2	-	-
	6,662	**6,677**	**6,410**	**6,123**

18. Other income

Other income	1,226	183	1,147	116

Other income consists of refunds received, debts received and insurance payouts.

19. Interest received

Interest revenue				
Bank	2,334	4,453	1,432	3,671
Interest_NLU	691	813	-	-
	3,025	**5,266**	**1,432**	**3,671**

20. Transfer and subsidies

Other subsidies				
National Lexicography Units (Refer to Related parties Note)	-	-	28,371	28,078

21. Government grants & subsidies

Operating grants				
National Department of Sports, Arts and Culture	125,388	120,072	125,301	119,716
Mpumalanga Provincial Department of Sports, Arts and Culture	150	150	150	150
Government grant realised- SALPC	1,208	688	1,208	688
	126,746	**120,910**	**126,659**	**120,554**

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

22. Staff costs

Basic	75,640	71,496	50,987	46,007
Bonus (13th cheque)	1,912	1,887	1,779	1,750
Medical aid - company contributions	2,519	2,214	2,179	1,868
UIF	192	186	184	167
WCA	179	113	179	113
Other payroll levies	679	714	-	-
Leave pay provision charge	1,028	422	1,009	422
Defined contribution plans	3,015	4,947	2,639	4,557
Travel, motor car, accommodation, subsistence and other allowances	7,322	6,654	7,322	6,654
Overtime payments	-	10	-	10
Acting allowances	228	683	228	683
Housing benefits and allowances	1,492	1,434	1,492	1,434
Board fees paid	1,607	2,774	163	1,408
Pay progression	720	1,618	720	1,618
Relocation costs	-	758	-	758
Back pay	250	999	250	999
	96,783	**96,909**	**69,131**	**68,448**

23. Administrative expenditure

Administration and management fees	1,625	3,136	803	2,285

24. Depreciation and amortisation

Property, plant and equipment	3,403	2,827	2,414	1,861
Intangible assets	2,591	2,566	2,591	2,566
	5,994	**5,393**	**5,005**	**4,427**

25. Finance costs

Finance leases	95	208	-	-
Late payment of tax	29	33	-	-
	124	**241**	**-**	**-**

26. Bad debts written off

Bad debts written off	1,475	-	1,475	-

The debt collector report states that, since a tracing agent's external trace has not yielded any more addresses for the company, it will be impossible to execute a warrant. Because the debtor has been deregistered for so long, the possibility of recovery is extremely remote, and the only other option is to liquidate it. As a result, because the possibility of recovery is minimal, PanSALB has chosen to make arrangements for writing off the debt.

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

27. General expenses

Accounting fees	1	-	-	-
Advertising	126	10	-	-
Bank charges	13	17	-	-
Cleaning	1	4	-	-
Computer expenses	318	210	-	-
Consulting and professional fees	5,267	6,175	5,209	5,698
Consumables	261	74	260	73
Entertainment	142	31	-	-
Fines and penalties	61	-	61	-
Insurance	64	52	-	-
Conferences and seminars	54	41	-	-
IT expenses	7	2	-	-
Incorporation costs	6	2	-	-
Magazines, books and periodicals	49	4	-	-
Motor vehicle expenses	3	16	-	-
Fuel and oil	-	1	-	-
Postage and courier	25	6	-	-
Printing and stationery	77	74	-	-
Project maintenance costs	723	-	723	-
Repairs and maintenance	31	24	-	1
Staff welfare	9	7	-	-
Subscriptions and membership fees	62	53	-	-
Telephone and fax	21	47	-	-
Training	650	549	433	549
Travel - local	2,836	1,874	791	559
Assets expensed	23	-	-	-
Utilities and management fees	1,968	2,292	1,968	2,292
National Language Bodies expenditure	4,265	3,438	2,869	3,436
Provincial Language Committees expenditure	1,389	1,761	1,371	1,761
Linguistic Human Rights expenditure	1,743	1,491	1,654	1,464
Other project expenses	8,850	20,465	8,830	20,446
Communication and Marketing	772	7,880	769	7,877
Loss on asset written off	26	15	-	-
Other expenses	2,292	4,235	1,596	2,580
	32,135	**50,752**	**26,534**	**46,736**

28. Cost of sales

Sale of goods				
Cost of goods sold	20	44	-	-

29. Auditors' remuneration

External audit	4,746	3,894	3,702	3,119
Internal audit	109	329	109	329
	4,855	**4,223**	**3,811**	**3,448**

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

30. Cash used in operations

Deficit	(12,922)	(32,904)	(12,286)	(35,262)
Adjustments for:				
Depreciation and amortisation	5,994	5,393	5,005	4,427
Gain (loss) on sale of assets and liabilities	23	58	(16)	58
Finance costs - Finance leases	95	208	-	-
Impairment reversals	-	(1)	-	-
Debt impairment	1,475	-	1,475	-
Movements in retirement benefit assets and liabilities	570	98	-	-
Movements in provisions	(1,201)	2,029	(1,175)	2,003
Actuarial gain and losses	446	33	-	-
Other non-cash items	-	(1,039)	-	(26)
Changes in working capital:				
Inventories	20	44	-	-
Receivables from exchange transactions	2,848	(160)	2,109	(130)
Other receivables from non-exchange transactions	(607)	-	-	-
Payables from exchange transactions	(15,382)	14,699	(7,293)	7,795
Transfers payable	1,792	4,132	1,792	4,132
Unspent conditional grants and receipts	(1,545)	(4,723)	(1,433)	(5,313)
	(18,394)	**(12,133)**	**(11,822)**	**(22,316)**

31. Commitments

Authorised operational expenditure

Already contracted for but not provided for				
• Approved contracts	9,895	9,053	9,895	9,053

Total operational commitments				
Already contracted for but not provided for	9,895	9,053	9,895	9,053

Total commitments

Total commitments				
Authorised operational expenditure	9,895	9,053	9,895	9,053

This committed expenditure relates to operational expennditure and will be financed by available bank facilities, retained surpluses approved in 2023/24 financial year by the National Treasury and exisitng cash resources.

Operating leases commitments

Minimum lease payments due				
- within one year	3,021	3,526	3,021	3,526
- in second to fifth year inclusive	1,941	3,353	1,941	3,353
	4,962	**6,879**	**4,962**	**6,879**

Operating lease payments represent rentals payable by the entity for certain of its office properties(office space and photocopying machines) at various provinces. Leases are negotiated for an average term of five years for office space and average of three years for photocopying machines and office space rentals are fixed for the lease period for two provincial offices and twelve photocopying machines while for the remaining seven provincial office space rentals increase annually by 6%-8%. No contingent rent is payable.

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

32. Contingencies

Contingent Liabilties				
In the matter between Various employees vs Pan South African Language Board	1,660	1,660	1,660	1,660
The entity is facing legal claims, but legal advisors are confident in strong defenses and low likelihood of losing. No money set aside for potential losses in financial statements. Legal costs estimated at R1.66 million. Lawyers and management believe claims are unlikely to succeed, expect resolution in 2-3 years.			-	
In the matter between former employee vs Pan South African Language Board	7,000	6,500	7,000	6,500
The former dismissed employee of PanSALB has taken legal action against the organization, claiming unfair dismissal and unfair labor practices related to his protected disclosures. Despite several unsuccessful attempts to appeal court orders and decisions, the employee continues to pursue compensation including back-pay. PanSALB is facing potential exposure of more than R5 million if the case is ruled in favor of the employee.The parties are currently in the process of agreeing upon a pre trial minute, with PanSALB planning to bring an interlocutory application to resolve the matter. The outcome of the case remains uncertain, as the employee has not indicated whether they will proceed with the matter following a court sitting in May 2020.The matter was set down and heard at trial on 30 and 31 January 2025. We are awaiting judgment.				
In the matter between service provider vs Pan South African Language Board	771	-	771	-
A legal claim of R771,225.20 instituted against the entity of which the outcome is unknown at this stage. Legal opinion on Section 3 Notice. Revised legal opinion transmitted to client. Awaiting on service provider to act or further instructions from PanSALB.				
In the matter between former employee vs Pan South African Language Board	3,000	3,000	3,000	3,000
At the time of former employee's dismissal, the Board of the PANSALB had not been constituted. Former employee was dismissed by the CEO at the time, following a disciplinary process. Former employee claims that the CEO was not entitled to do so. Estimated additional fees: R200 000.00 (plus costs of Counsel) Potential liability if case lost: Reinstatement of former employee plus backpay, plus interest (in excess of R3 million)	-	-	-	-
In the matter between service provider vs Pan South African Language Board	-	-	-	-
Action proceedings in the magistrate court for alleged unpaid invoices for services rendered. Amount of R95,035.49 is claimed by the supplier against the entity.	95	-	95	-
	12,526	**11,160**	**12,526**	**11,160**

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

32. Contingencies (continued)

Contingent Assets				
In the matter between former employee vs Pan South African Language Board				
After a High Court matter in November 2022, a former employee was dismissed and the court ruled in favor of PanSALB. The High Court issued a court bill of R323,398.96 and an additional R361,303.09 for costs. A portion of the funds is in a trust account, with the rest instructed to be seized by the sheriff. An amount of R71,685.20 was refuned to PanSALB in Jan 2025.	550	622	550	622
In the matter between former employee vs Pan South African Language Board				
The High Court taxed an additional bill of costs totaling R326,607.42 in favor of PanSALB for a dispute regarding anemployee appointment in 2017. Attorneys recovered R51,001.00, with the remaining balance to be paid into a trust account. An amount of R50,000 was refunded to PanSALB in Jan 2025.	225	276	225	276
	775	**898**	**775**	**898**

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

33. Related parties

Relationships	
PanSALB board members	Dr. GFD Dlavane (Re-appointed 7 February 2025) Adv. TJ Fiduli(Appointed 7 February 2025) Dr. MD Mudau(Appointed 7 February 2025) Dr. NE Letsoalo(Appointed 7 February 2025) Dr. RT Govender(Appointed 7 February 2025) Dr. TM Mosala(Appointed 7 February 2025) Dr. XD Khohliso(Appointed 7 February 2025) Dr. GV Mona(Appointed 7 February 2025) Ms. CE Simpson(Appointed 7 February 2025) Ms. L Jansen(Appointed 7 February 2025) Ms. MF Nchabeleng(Appointed 7 February 2025) Ms. N Maponopono(Appointed 7 February 2025) Ms. N Maharaj(Appointed 7 February 2025) Prof RL Makhubu-Badenhorst (Re-appointed 7 February 2025) Prof RL Makhubu-Badenhorst (Contract ended March 2024) Mr NE Mudau (Contract ended March 2024) Ms KG Bilankulu (Contract ended March 2024) Dr FDG Dlavane (Contract ended March 2024) Ms M Maartens (Contract ended March 2024) Ms PP Chilwane (Contract ended March 2024) Dr NH Rasana (Contract ended March 2024) Mr AG Mthembu (Contract ended March 2024) Mr MK Molebaloa (Contract ended March 2024) Ms P Dabideen (Contract ended March 2024) Mr C Gqabu (Contract ended March 2024) Ms SB Dichabe (Contract ended March 2024)
Audit and Risk committee members	Mr F Beukman (Chairperson) Mr VG Magan (Member) Ms RS Maiwashe (Member) Dr FDG Dlavane (Contract ended March 2024) Ms PP Chilwane (Contract ended March 2024)
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 NPC Isikhungo Sesichazamazwi Sesizulu NPC Sesiu sa Sesotho Lexicography Unit NPC Setswana National Lexicography Unit NPC Silulu Seswati National Lexicography NPC Tshivenda National Lexicography Unit NPC Xitsonga National Lexicography Unit NPC Sesotho sa Leboa Dictionary NPC
Controlling entity	National Department of Sports, Arts and Culture (DSAC)
Members of key management	Executive management Senior management
Public entities and Provincial departments	National Lotteries Council (NLC) National Department of Labour (Workmens Compensation Fund) South African Language Practioners Council (SALPC) National Arts Council (NAC)

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

33. Related parties (continued)

Mpumalanga Provincial Department of Sports, Arts and Culture
Gauteng Legislature

Related party balances

Amounts included in payables from exchange/non exchange transactions		
National Arts Council (NAC)	274	254
National Lotteries Council (NLC)	-	508
National Department of Sports, Arts and Culture (COVID-19 grant)	109	1,109
Gauteng Legislature	663	624
Silulu SeSwati National Lexicography NPC	3,112	2,474
Sesotho sa Leboa Dictionary NPC	951	556
South African Language Practitioners Council(SALPC)	6,022	4,230
Sesiu sa Sesotho Lexicography Unit NPC	1,210	-
Isikhungo Sesichazamazwi Sesizulu NPC	607	-
Board remuneration_Newly appointed	34	-
	12,982	**9,755**

Related party transactions

Grants received from related parties		
National Department of Sports, Arts and Culture-MTEF	124,519	119,716
National Department of Sports, Arts and Culture-COVID19	1,000	-
Government grant realised-SALPC	1,208	688
Mpumalanga Provincial Department of Sports, Arts and Culture	150	150
National Department of Sports, Arts and Culture	120	65
	126,997	**120,619**

Grants paid to related parties		
Bureau of the Woordeboek van die Afrikaanse Taal NPC	2,579	2,553
Dictionary Unit for South African English NPC	2,579	2,553
Iziko Lesihlathululi-Mezwi Sesindebele NPC	2,579	2,553
IsiXhosa National Lexicography NPC	2,579	2,553
Isikhungo Sesichazamazwi Sesizulu NPC	2,579	2,553
Sesiu sa Sesotho Lexicography Unit NPC	2,579	2,553
Setswana National Lexicography Unit NPC	2,579	2,553
Silulu Seswati National Lexicography NPC	2,579	2,553
Tshivenda National Lexicography Unit NPC	2,579	2,553
Xitsonga National Lexicography Unit NPC	2,579	2,553
Sesotho sa Leboa Dictionary NPC	2,579	2,553
	28,369	**28,083**

Payments made to related parties		
National Lotteries Council (NLC)	508	5,160

Remuneration of management

Management class: Board members

2024

Name	Board Fees	Total
Mr MK Molebaloa	93	93
Ms P Dabideen	89	89

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

33. Related parties (continued)

Prof RL Makhubu-Badenhorst			167	167
Dr NH Rasana			156	156
Mr C Gqabu			106	106
Mr NE Mudau			67	67
Ms KG Bilankulu			80	80
Dr FDG Dlavane			97	97
Ms M Maarteens			102	102
Ms PP Chilwane			102	102
Ms SB Dichabe			174	174
Mr AZ Mthembu			92	92
			1,325	**1,325**

No payments have been made to the newly appointed board for the 2024/2025 financial year.

Management class: Executive management

2025

Name	Basic salary	Other benefits received	Total
Chief Executive Officer-Mr LC Schultz	1,424	550	1,974
Executive Head of Languages-Mr J Dantile	1,021	512	1,533
Company Secretary - Adv K Sibanyoni	1,196	434	1,630
Chief Financial Officer-Mr BTA Matabane	1,380	349	1,729
	5,021	**1,845**	**6,866**

2024

Name	Basic salary	Other benefits received	Total
Chief Executive Officer-Mr LC Schultz	1,321	569	1,890
Executive Head of Languages-Mr J Dantile	861	529	1,390
Company Secretary - Adv K Sibanyoni	1,109	450	1,559
Chief Financial Officer-Mr BTA Matabane	1,287	366	1,653
	4,578	**1,914**	**6,492**

Audit and Risk committee

2025

Name	Board Fees	Total
Mr VG Magan*	59	59

2024

Name	Board Fees	Total
Mr VG Magan*	48	48
Ms RS Maiwashe**	3	3
Dr FDG Dlavane	5	5
Mr F Beukman**	9	9
	65	**65**

Figures in Rand thousand

33. Related parties (continued)

* Claimed for all the meetings attended duing the financial year end.

** No claims have been received from the members in the 2024/25 financial year end as the members are in public service and for the financial year end 2023/24 only travel claims were received and paid to members.

34. Prior-year adjustments

The follwoing adjustments have been in the prior year:

Statement of financial position

PanSALB Unspent conditional grant payable to National Lotteries Commision understated in 2024.

Accruals in 2024 were overstated,transfer payable to SALPC was understated in 2024.

The adjustments made is as follows:

PanSALB - 2024

	Note	As previously reported	Correction of error	Restated
Unspent conditional grants		(1,987)	(508)	(2,495)
Net assets		(10,280)	367	(9,913)
Payables from exchange transactions		(27,415)	239	(27,176)
Transfer payable-SALPC		(4,132)	(98)	(4,230)
		(43,814)	**-**	**(43,814)**

IsiNdebele NLU directors became aware that the company does not have tax exemption certificate, as a result its tax payable was erroreously not provided for from 2008 to 2024.

The adjustments are as follows:

Consolidated - 2024

	Note	As previously reported	Correction of error	Restated
Unspent conditional grants		(1,987)	(508)	(2,495)
Net assets		(49,521)	6,285	(43,236)
Payables from exchange transactions		(36,292)	(5,077)	(41,369)
Transfer payable-SALPC		(4,132)	(98)	(4,230)
		(91,932)	**602**	**(91,330)**

Statement of financial performance

PanSALB income realized from SALPC was understated, while SALPC expenditure was also understated in 2024.

The adjustments made is as follows:

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

34. Prior-year adjustments (continued)

PanSALB - 2024

	Note	As previously reported	Correction of error	Restated
Government grants & subsidies		120,456	98	120,554
General expenses		(46,638)	(98)	(46,736)
Surplus for the year		**73,818**	**-**	**73,818**

Consolidated - 2024

IsiNdebele NLU directors became aware that the company does not have tax exemption certificate, as a result its tax was erroreously not provided for from 2008 to 2024 which also led to interest charges. The adjustments are as follows:

	Note	As previously reported	Correction of error	Restated
Government grants and subsidies		120,812	98	120,910
Finance costs		208	33	241
Tax expenses		-	361	361
General expenses		(50,753)	(98)	(50,851)
Surplus for the year		**70,267**	**394**	**70,661**

35. Risk management

Financial 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.

Consolidated

At March 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	21,300	-	-	-

At March 31, 2024**Restated	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	36,682	-	-	-

PanSALB

At March 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	16,158	-	-	-

At March 31, 2024**Restated	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	23,451	-	-	-

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

35. Risk management (continued)

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.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, 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. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	Consolidated - 2025	Consolidated - 2024	PanSALB - 2025	PanSALB - 2024
Receivables	2,356	3,340	1,937	2,029
Cash and Cash equivalents	23,106	47,825	18,373	33,757
Other financial assets	36,540	35,545	-	-

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.

37. Events after the reporting date

No events after the reporting date have been identified.

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

38. Fruitless and wasteful expenditure

Add: Fruitless and wasteful expenditure identified - current	327	53	327	53

Fruitless and wasteful expenditure consists mostly of missed flights and rented car damages paid to suppliers; No write-offs have been approved in the current year and both current and prior year matters are still being assessed for possible recovery or write-offs.

Details of fruitless and wasteful expenditure

	Disciplinary steps taken/criminal proceedings				
Staff debtors	Under investigation	40	13	40	13
Interest and penalties for late payments	Under investigation	61	40	61	40
Missed flights and cancellations	Under investigation	226	-	226	-
		327	**53**	**327**	**53**

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.

Rental transactions amounting to R40,863.49 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.

SARS charged interest and penalties amounting to R60,602.87 for the late submission of PAYE return and payment thereof. Management is investigating the matter to recover or write-off the amount after attempts to request SARS to reverse the charges were unsuccessful.
The missed flights and cancellations are in the process of being investigated and necessary steps will be taken based on the investigation outcomes

Amount recovered

A total amount of R13,025 (2024) was recovered to date from employees who signed acknowledgement of debt forms and such monies were recovered from their salaries.

No recoveries have been made in the current year.

Accident damages caused by employees	-	13	-	13

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

38. Fruitless and wasteful expenditure (continued)

Recoverability steps taken/criminal proceedings

Transations are still under investigation to determine whether the expenditure can be recovered from the responsible individuals and have them sign debt acknowledgement forms or have the accounting authority write-off othe expenditure.

39. Irregular expenditure

Add: Irregular Expenditure - current	6,289	1,270	6,289	1,270
	-	-	-	-

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Notes to the Annual Financial Statements

		Consolidated		PanSALB	
Figures in Rand thousand		2025	2024	2025	2024

39. Irregular expenditure (continued)

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

	Disciplinary steps taken/criminal proceedings				
Competitive bidding not invited	Transactions were investigated and a report was prepared and submitted to National Treasury. Incident/cases identified during the 2022/23 financial year relate to cases already investigated in 2021/22	2,508	668	2,508	668
Contravention of the legislation and policies	Transactions are still under investigation	980	553	980	553
Quotations below the value of R30 000 were not evaluated using the 80/20 resulting in non-compliance with preferential procurement policy framework act, section 2(1)(a), Treasury Regulations 16A6.3(b) and preferential procurement regulations 20223(1)	Transactions are still under investigation	133	49	133	49
Approved budget expenditure exceeded budgeted income		2,668	-	2,668	-
		6,289	**1,270**	**6,289**	**1,270**

Cases under investigation

No procurement process was followed in procuring the services	2,508	668	2,508	668
Contravention of the legislation and policies	3,781	602	3,781	602
	6,289	**1,270**	**6,289**	**1,270**

Amount recovered

No recoveries have been made to date.

Amount written-off

No write-offs have been made to date.

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2025	2024	2025	2024

40. Budget differences

Material differences between budget and actual amounts

There were no other material differences between the final budget and the actual amounts. The excess of actual revenue over the final budget for PanSALB was due to:
a) Interest received from deposits held which are not budgeted for annually.
b) Other income relates receipts from insurance payouts, legal disputes recovered funds which were not budgeted for
c) Grant received from Provincial Department of Sports, Arts and Culture as well as the National Department of Sports, Arts and Culture including DSAC COVID-19 grant
The excess of actual expenditure over the final budget for PanSALB was due to expenditures:
a) Variance is due to the high vacancy rate within the institution and the leave accrual and bonus.
b) No budget has been allocated for depreciation and amortisation.
c) Variance is due to utilization of approved cash surplus(Specifically on ICT and Language projects).
d) Gains and loss on assets disposed was not budgeted for.

Changes from the approved budget to the final budget

The changes between the approved and final budget are a consequence of reprioritisation of funds within the approved budget parameters. On the 28th of March 2025 Department of Sports, Arts and Culture granted approval in terms of Section 53(2) of the Public Finance Management Act to reallocate funds for the 2024/25 budget to provide for unforeseen expenditures relating to Occupational Health and Safety and maintenance of PanSALB provincial offfices(R1 million-COVID-19 grant) and language development deficit(R1,259 million-investment income).

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