ANNUAL REPORT 2011/12

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2011/12

PanSALB Annual **Report**

PanSALB
PAN SOUTH AFRICAN LANGUAGE BOARD

ANNUAL REPORT 2011/12

"One nation many languages "

ANNUAL REPORT I CONTENTS

FOREWORD BY THE CARETAKER CEO

Mr M. Zwane

The Pan South African Language Board was established in 1995 by the enactment of the PanSALB Act of 1995 as amended in 1999, as a language constitutional entity that has to protect, enforce, promote and further or enhance the development of all official languages in South Africa with particular emphasis on the previously marginalised languages. PanSALB is further charged with the responsibility of the development and use of Khoi, Nama and San as well as the South African Sign Language, and seeks to protect the rights of all languages commonly used in South Africa as enshrined in section 6 of the Constitution.

It was not by coincidence that PanSALB was established that early in the dawn of democracy. Since language constitutes who we are as people, it is therefore the foundation of our identity and existence, hence the Legislature so it fit that upon the dawn of our democracy this entity should be established to ensure that all South Africans can find fulfilment in exercising their right to use their language.

Language is of critical importance to all South Africans. Not only is language the vehicle for thought and therefore intellectual development, but also the enabler of a communicating nation. Proficient use of language does not only benefit the user but the country as a whole. As such, language is a critical factor influencing education outcomes and is a determinant of academic performance. Language forms the basis of conceptualisation – in its absence important skills and knowledge cannot be transferred, not even numeracy skills. This in turn influences the availability of a variety of much-needed skills in South Africa and consequently has an impact on unemployment in the long term.

As an enabler of communication, language can hamper understanding between speakers of different languages. It is critical that all South Africans should be understood and should understand especially in areas of critical services, such as health care and law. Language should enhance equality and equitability as well as unite South Africans and not create distances – as such all speakers of official languages should be granted the same opportunity to use and develop their language to the benefit of the particular language community and country as a whole. South Africa has a unique heritage of multilingualism which should be nurtured and developed. Language does not belong to any institutional body, but is the joint responsibility of all South Africans.

The development, promotion and usage of languages is very important to all South African presently and for future generations. The preservation of languages and the promotion of multilingualism constitute the foundation of the South African Heritage.

PanSALB has been in the spotlight for the past two or three years for the wrong reasons. As a result concerns were raised by the Portfolio Committee of Arts & Culture in Parliament, the Ministry of Arts and Culture and various other concerned stakeholders. Areas of concern were around the governance of this institution as well as its failure to fulfil its core mandate. All structures of PanSALB were complaining which was a clear indication of lack of decisive leadership to steer the ship forward. Staff morale was at its lowest level and number of qualified personnel resigned.

In response to this complaint the Minister of Arts and Culture, the honourable Mr Paul Mashatile, commissioned an investigation which was conducted by The Resolve Group. A report of which was delivered to him on 30 March 2012.

The findings of this commission confirmed the concerns that were raised earlier:

- It was clear that PanSALB as an organisation, was not fulfilling its legislative mandate and that while it continues to exist as an organisation and pays the salaries of its employees and infrastructure costs, it is not fulfilling the functions for which it was formed, structured and staffed.
- There were challenges regarding governance issues in that the entity was not fully compliant with the Public Finance Management Act, Treasury Regulations and other legislative requirements.
- The board of PanSALB had failed to meet its obligations, both in terms of oversight, fulfilling its fiduciary duties and ensuring the fulfilment of its functions in terms of the act.

That being the case the minister dissolved the PanSALB Board and appointed myself as Caretaker Chief Executive

Officer, the Accounting Officer and with the Accounting Authority mandate. The responsibility of my position was also to bring about a turnaround strategy that will enable the organisation to fulfil its mandate while addressing all governance issues.

I resumed my duties on 15 June 2012, and met with all staff members at head office to begin the process of intervention and mapping out the way forward. On 20 June 2012 I appointed a team of professionals to assist in the organisation review and stabilization process. Together with the team our focus was to stabilize the organisation, to stop mismanagement and maladministration, to revive staff morale and to refocus the organisation in fulfilling its core mandate.

CORE MANDATE

A process of consultations with all structures of the organisation was conducted and culminated in a strategic planning session where all structures were represented namely all Provincial Offices, all National Lexicography Units, all National Language Bodies and all Provincial Language Committees. The outcome of this session revived the morale of all participants and had a major bearing on the 12 month turnaround strategy as well as the 2013-2018 strategic documents. Now one can say with confidence that all staff members of the organisation are focussed on contributing in the fulfilment of the core mandate.

GOVERNANCE

A forensic audit was commissioned as well as a skills audit in an attempt to resolve compliance issues and maladministration. The findings of the forensic audit are underway. The outcomes of the skills audit necessitated the appointment of key personnel to ensure good governance going forward. We have appointed 3 key personnel positions namely; Chief Financial Officer, Executive Head Corporate and Legal services. We have all hit the ground running and are in the process of finalizing all corporate governance related policies in line with the applicable legislation. The process of appointing the board is proceeding and should be concluded by the next quarter.

REPORTING

We have submitted the 30 day Progress Report on the 18 July 2012 and a 60 day Progress Report on 22 August 2012 to the Director General –The Department of Arts and Culture. We are confident and ready to report to the Portfolio Committee and or Study Group in Parliament.

CONCLUSION

I would like to thank the Department of Arts and Culture for providing leadership in ensuring that PanSALB existence continues to serve the public at large by carrying out its full mandate not forgetting our stakeholders, Auditor General and the personnel in the Director General's office. Our stakeholders have played a part in strengthening our role of promoting indigenous languages.

The staff and I as a collective of PanSALB commit to upholding our responsibilities as enshrined in the constitution.

Mxolisi Zwane
Caretaker CEO

General Information

1.BACKGROUND

1.1 Mandate from and its Commitment to Government

In terms of the Pan South African Language Board (PanSALB) Act, the mandate of PanSALB is derived from the Constitution of the Republic of South Africa (Section 6(5) (a) and (b) of the Constitution of South Africa), the PanSALB Act and the Public

Finance Management Act (no.29 of 1999).

PanSALB is mandated:

a) to make recommendations with regard to any proposed or existing legislation, practice or policy dealing directly or indirectly with language matters at any level of government, and with regard to any proposed amendments to or the repeal or replacement of such legislation, practice or policy;

b) to make recommendations to organs of state at all levels of government where it considers such action advisable for the adoption of measures aimed at the promotion of multilingualism within the framework of the Constitution;

c) actively to promote an awareness of multilingualism as a national resource;

d) actively to promote the development of the previously marginalized languages;

e) to initiate studies and research aimed at promoting and creating conditions for the development and use of (i) all the official languages of South Africa, (ii) the Khoe and San languages and (iii) South African Sign Language;

f) to promote and ensure respect for all other languages commonly used by communities in South Africa;

g) to advise on the coordination of language planning in South Africa;

h) to facilitate cooperation with language planning agencies outside South Africa;

i) to establish provincial language committees and national language bodies to advise it on any language matter affecting a province or a specific language; and

j) to establish national lexicography units to operate as companies limited by guarantee under section 21 of the Companies Act, 1973 (Act 61 of 1973), and to allocate funds to the units for the fulfilment of their functions.

In terms of Section 4 of the PanSALB Act the Board is an independent organ of state, subject only to the Constitution and its founding legislation, and must perform its duties without fear, favour or prejudice. All organs of state are enjoined to cooperate with the Board and may not interfere with its functioning in the execution of its mandate.

PanSALB was established in 1995 in terms of the PanSALB Act 1995, as amended in 1999. The Board was first constituted in 1997.

1.2 The Purpose of PanSALB is to Promote Multilingualism in South Africa by:

¤ Creating the conditions for the development of and the equal use of all official languages;

¤ Fostering respect for and encouraging the use of other languages in the country; and

¤ Encouraging the best use of the country's linguistic resources, in order to enable South Africans to free themselves from all forms of linguistic discrimination, domination and division and to enable them to exercise appropriate linguistic choices for their own well being as well as for national development.

2. VISION, MISSION AND VALUES OF PanSALB

2.1 PanSALB Vision

"To promote and create conditions for the development and use of all official languages, the Khoi, Nama and San languages as well as South African Sign Language and to promote and ensure respect for all languages commonly used by communities in South Africa." (Section 6(5) (a) and (b) of the Constitution of South Africa)

2.2 PanSALB Mission

We will achieve our vision through:

a. Ensuring the monitoring and evaluation of the promotion, respect for, development and use of all official languages, the Khoi, Nama and San languages as well as South African Sign Language
b. Promotion of official languages and multilingualism
c. Promotion of the provisioning of interpreting and translating facilities
d. Ensuring promotion and respect for commonly used languages
e. Initiating and commissioning language studies and research
f. Ensuring prudent financial management and effective corporate governance of PanSALB

2.3 PanSALB Core Values

PanSALB is committed and adheres to the following values:

¤ Quality Driven
¤ Respect
¤ Honesty
¤ Accountability
¤ Transparency
¤ Integrity

PanSALB STRATEGIC OBJECTIVES

PanSALB has adopted the following as their Strategic Objectives for the current financial year:

1. Ensure the promotion and creation of conditions for the development and use of all official languages in South Africa with particular emphasis on previously marginalised languages.

2. Ensure the promotion of and respect for all languages commonly used by communities in South Africa.

3. Ensure prudent financial management and effective corporate governance of the organisation.

4. Ensure that PanSALB is strategically positioned with key relevant stakeholders.

5. Ensure the building and maintenance of capability and capacity for the organisation to deliver on its mandate.

BOARD MEMBERS

Prof Sihawukele Ngubane
CHAIRPERSON

Ms Masindi Sadiki
DEPUTY CHAIRPERSON

Dr Elias Malete

Prof Mawatle Mojalefa

Adv Mandla Mdludlu

Prof Zodwa Motsa

Ms Grace Gumede

Ms Pinkie Sobahle

Mr Chris Swepu

Mr Bruno Druchen

EXECUTIVE

Mr Sibusiso Nkosi
ACTING CHIEF EXECUTIVE OFFICER

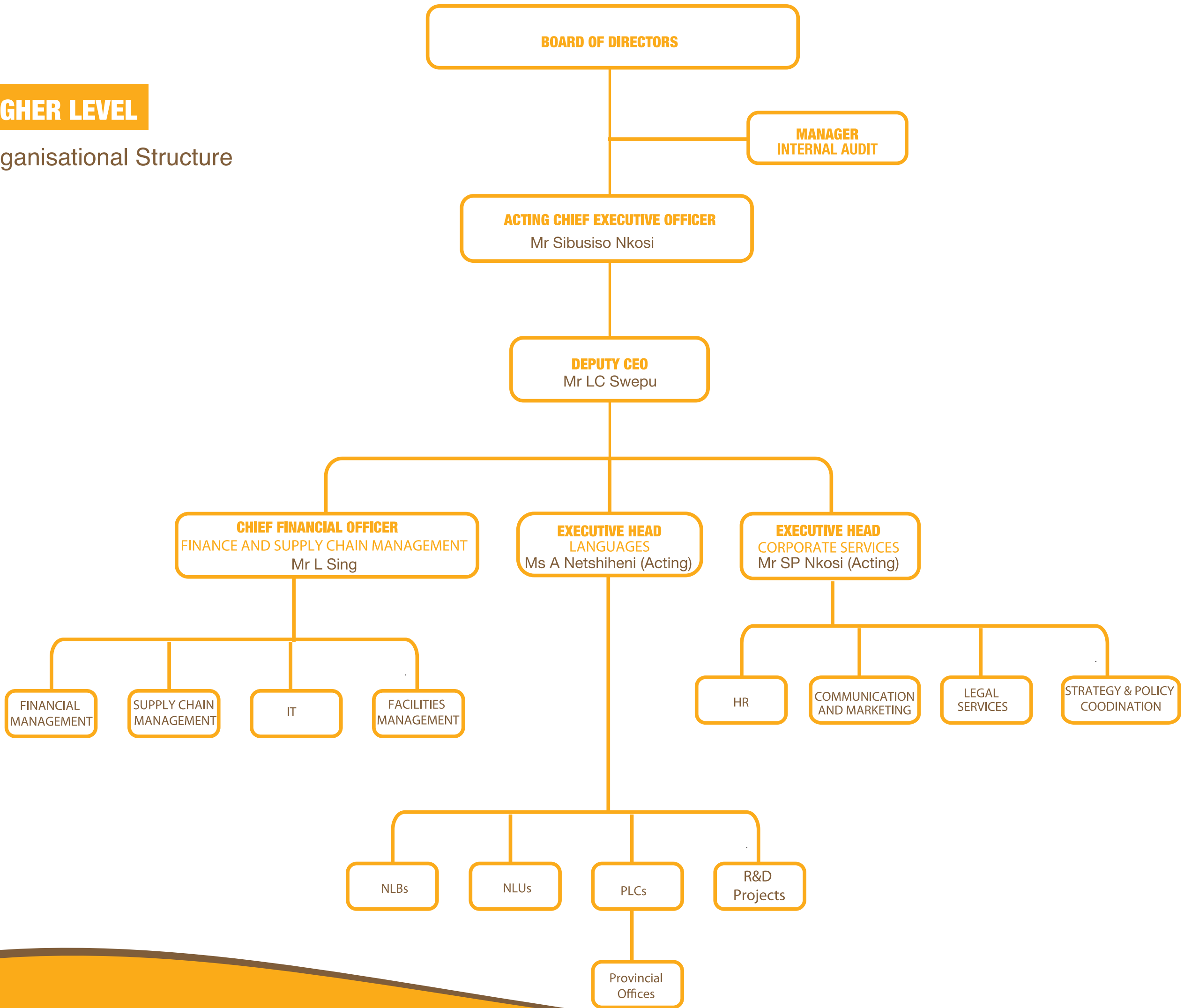
Mr Lovell Sing
CHIEF FINANCIAL OFFICER

Mr Chris Swepu
DEPUTY CEO

Ms A Netshiheni
EXECUTIVE HEAD
LANGUAGES

HIGHER LEVEL

Organisational Structure



Predetermined Objective

Strategic Objective 1:

Ensure the promotion and creation of conditions for the development and use of all official languages in South Africa with particular emphasis on previously marginalised languages.

No 1	Measurable objective	Target	Status
KPA 1	Ensure the development of frameworks and guidelines for the promotion and creation of conditions for the development and use of all official languages with particular emphasis on previously marginalised languages	Frameworks and Guidelines developed by 30 August 2011 Implementation Plan developed by 30 August 2011 Implementation Report by 30 March 2012 Monitoring and evaluation tools developed by 30 August 2011. Monitoring and Evaluation Report by 30 August 2012.	Not achieved All targets in relation to the development of framework and guideline were not achieved. All targets relating to the implementation plans for the promotion and respect for all languages commonly used by all communities were not achieved.
KPA 2	Ensure the review and update of frameworks and guidelines for the promotion and creation of conditions for the development and use of all official languages with particular emphasis on previously marginalised languages	Frameworks and Guidelines reviewed and updated by 30 March 2012. Implementation Plans and monitoring and evaluation tools reviewed and updated by 30 March 2012.	Not achieved Since the Frameworks could not be developed no review could take place.

Strategic Objective 2:

Ensure the promotion of and respect for all languages commonly used by communities in South Africa.

No	Measurable	Target	Status
KPA 1	Ensure the development and implementation of frameworks and guidelines for the promotion of and respect for all languages commonly used by communities in South Africa	Frameworks and Guidelines developed by 30 August 2011 Implementation Plan developed by 30 August 2011 Implementation Report by 30 March 2012 Monitoring and evaluation tools developed by 30 August 2011. Monitoring and Evaluation Report by 30 August 2012.	Not achieved All targets in relation to the development of framework and guideline were not achieved. All targets relating to the implementation plans for the promotion and respect for all languages commonly used by all communities were not achieved.
KPA 2	Ensure the review and update of frameworks and guidelines for the promotion of and respect for all languages commonly used by communities in South Africa	Frameworks and Guidelines reviewed and updated by 30 March 2012. Implementation Plans and monitoring and evaluation tools reviewed and updated by 30 March 2012.	Not achieved Since the Frameworks could not be developed no review could take place.

Strategic Objective 3:

Ensure prudent financial management and effective corporate governance of the organisation.

No	Measurable Objective	Target	Status
KPA 1	Ensure the development and implementation of SCM and Financial Plans, Systems and Processes	SCM and financial business processes, workflows, policies , procedures and standard operating procedures developed and implemented by 30 August 2011	Not achieved No review of policies, processes, procedures and workflows was conducted during the financial year. This was also one of the findings made by the AG.
		SCM and Financial Systems developed /acquired and implemented by 30 August 2011	Partially achieved PanSALB already has a financial system that was acquired in the prior financial periods. SCM system not developed or acquired.
		Audit and Risk Management committee established by 30 April 2011	Achieved The audit and risk committee members were appointed by the Board in May 2011 and effective meetings took place.
		Training workshops conducted by 30 August 2012	Not achieved No training took place during the year due to budgetary constraints.
		Monitoring and Evaluation Report by 30 August 2013	Not achieved No monitoring and Evaluation took place during the financial year, hence no reports were done.

No	Measurable Objective	Target	Status
KPA 2	Ensure compliance with PFMA and Treasury Regulations	Monthly and Quarterly Financial Management Reports submitted to EMC and Board.	Not achieved Finance Quarterly reports were never submitted throughout the financial year.
		Monthly Budgets variance reports compiled and monitored	Achieved Monthly variance reports were compiled by the Finance Manager.
		Corporate Governance Framework and Guidelines developed and Implemented by 30 August 2011	Not achieved Framework and guideline not developed and hence no implementation took place.
		Monitoring and Evaluation Report by 30 August 2013	Not achieved No monitoring and evaluation took place during the financial year, hence no reports were done.
		Asset Management System acquired and / or developed by 30 August 2011	Achieved PanSALB already has an asset management system that was acquired in the prior financial periods.
		Asset Management System implemented by 30 August 2012 Monitoring and Evaluation Report by 30 August 2013	Not achieved Monitoring and evaluation was not done.

Strategic Objective 4:

Ensure that PanSALB is strategically positioned with relevant stakeholders.

No	Measurable objective	Target	Status
KPA 1	Ensure the establishment of strategic partnerships with relevant stakeholders	31 March 2012 2 partners per year per Province 2 partners per year Nationally for the PLCs and PC 2 partners per year Nationally for the NLBs ivisions **Projects and support** • International Translation Day celebration by 31 October 2011 in 9 Provinces • International Mother-Tongue Day celebration by 15 March 2012 in 9 Provinces • Best Matric Achievers in Former Marginalised Languages: by 31 March 2012 in 2 Provinces • Career Exhibition by 31 March 2012 in 4 Provinces • Support to Department of Science and Technology's IKS Expo by 31 October 2012 (A National Project in collaboration with 1 Province)	Partially achieved **Provincial partners** **Eastern Cape** Partnership maintained with the following but no agreements signed and projects implemented: • Eastern Cape Department of Sport, Arts, Culture and Recreation (DSACR) • Umhlobo Wenene • Amathole District Municipality 20 October 2011: PanSALB represented by the Acting Executive Head: Languages was delegated by the ACEO to attend a Language Indaba hosted by the Eastern Cape Department of Education. She presented a paper on the overview of the History of Language in Education in South Africa: Understanding the Contextual background for Policy versus Practice. **Free State** Maintained strategic partnerships with: • FS DSACR: Projects implemented were funded by the Department. • Public Protector– a MoU was signed. **Gauteng** • City of Johannesburg: Participated in language awareness initiatives. **Limpopo** Maintained partnership with Limpopo DSACR by attending the language forum meetings and making presentations.

			1 June 2011: The Sesotho sa Leboa NLU and the PLC provided support to the Limpopo Department of Education during the Masifunde Sonke Competition. **Mpumalanga** • 25 May 2011: Participated in the Mpumalanga Writers Guild meeting • MoU between DCSR and PanSALB/MPLC signed. **North West** 6 May 2011: Strengthened partnership with Department of Education by participating at the public hearing on the implementation of mother-tongue education at Foundation Phase. The Manager attended the Mogwase District Workshop on the Criteria for the Screening of Books and had an opportunity to discuss the topic with the Setswana Examiner. The Provincial Manager, Mr M K Molebaloa was co-opted as the Executive Member of NOWLPA working on the Autshumato Programme which was installed for fee to NOWLPA. The NW office continued collaborating with the Setswana NLU and providing support whenever needed and also attended the Setswana NLU AGM held in Bloemfontein. The office was in liaison with different stakeholders within the Province on different aspects of language promotion, development and use and participated in events: Department of Education. The office co-facilitated at the Interpreting Workshop conducted by the NW University (Potchefstroom campus) on 28 June 2011.

			Northern Cape Strategic partnerships maintained by attending meetings and events hosted by various stakeholders in the Province. No projects implemented. The Office manager, Mr B Moremi was interviewed by a community radio station, Magareng FM about literary works of Nelson Mandela, Sol Plaatjie and E'skia Mphahlele highlighting their focus on African languages and Radio Teemaneng on the Expression of Culture. During February 2012, the Northern Cape office facilitated and provided assistance regarding a request from the Kimberley Masjid Muawiyah Synagogue religious leader, Mr Ali Masur, to translate certificates of qualifications from Arabic into English. **Western Cape** The Provincial Office was involved in a number of initiatives: • Language Forum Terminology Development Session • isiXhosa Imbizo Conference in collaboration with the University of Stellenbosch and Centre for the Book. • Africa Day Celebration and the Media Launch of the XhosAfrika International Deaf Awareness Week • Gauteng in partnership with DeafSA (Gauteng) and Sedibeng Municipality: hosted one workshop on 26 September 2011. • Mpumalanga participated in different Deaf Awareness initiatives. • In Limpopo the Deaf Awareness Campaign was conducted during the last quarter of 2011/2012. The Western Cape Office Manager, Dr N Mali, attended the Deaf Awareness Week Celebration at the archives on 18 August 2011 which was held on the same day as the Sign Language Workshop. The events were hosted by the Western Cape language forum (PLC).

Strategic Objective 5:

Ensure the building and maintenance of capability and capacity for the organisation to deliver on its mandate.

No	Strategic objective	Target	Status
KPA 1	Ensure the development and implementation of Strategic Management Plans and Structures	PanSALB Strategic Plan and Business Plan developed/reviewed by 30 September 2011 Organisational structure developed/ reviewed and implemented by 30 September 2011 Corporate Services Operational Plan and Workplans developed/reviewed and implemented by 31 March 2011	Partially achieved The strategic plan and business plans were reviewed in the third quarter and adopted by the Board on 27 March 2012. Organisational structure was also reviewed no changes made. Corporate Services Operational Plan and Workplans review continuing 30% complete.
KPA 2	Ensure the development and implementation of Business and Management systems, Business Processes, Workflows, Standard Operating Procedures, Policies and Procedures	Business, Operational and Management Systems, Business Processes, Workflows, Standard Operating Procedures, Policies and Procedures developed by 30 September 2011	Achieved Corporate governance structures and charters were reviewed and adopted on the second quarter including the Policy on Organisational Performance Management. The following policies were introduced in the fourth: Code of Ethics, Conflict of Interest and Corporate Governance Schedule.
KPA 3	Ensure the development and implementation of an HR Plan.	HR Plan developed/reviewed and implemented by 30 June 2011.	Partially achieved HR system was developed in 2010 but never reviewed in 2011.
KPA 4	Ensure the development and implementation of an Organisational Performance Management System.	Performance Management and Development System developed/reviewed by 30 June 2011.	Not achieved Performance Management Framework reviewed in the first quarter. Performance system was not implemented and the two notch system was used.
KPA 5	Ensure the recruitment and retention of competent staff.	Recruitment strategy developed/reviewed by 30 June 2011.	Partially achieved Recruitment strategy developed in 2010 but not reviewed in 2011 and is part of the HR plan. Retention strategy developed but not reviewed as part of the HR plan.
KPA 6	Build a competent and high performing workforce.	Employee Performance Monitoring and Evaluation Framework and System developed and implemented by 30 August 2011.	Not achieved Performance Management Framework reviewed in the first quarter. Performance system was not implemented and the two notch system was used.

Human Resources

PanSALB Human Resources Division

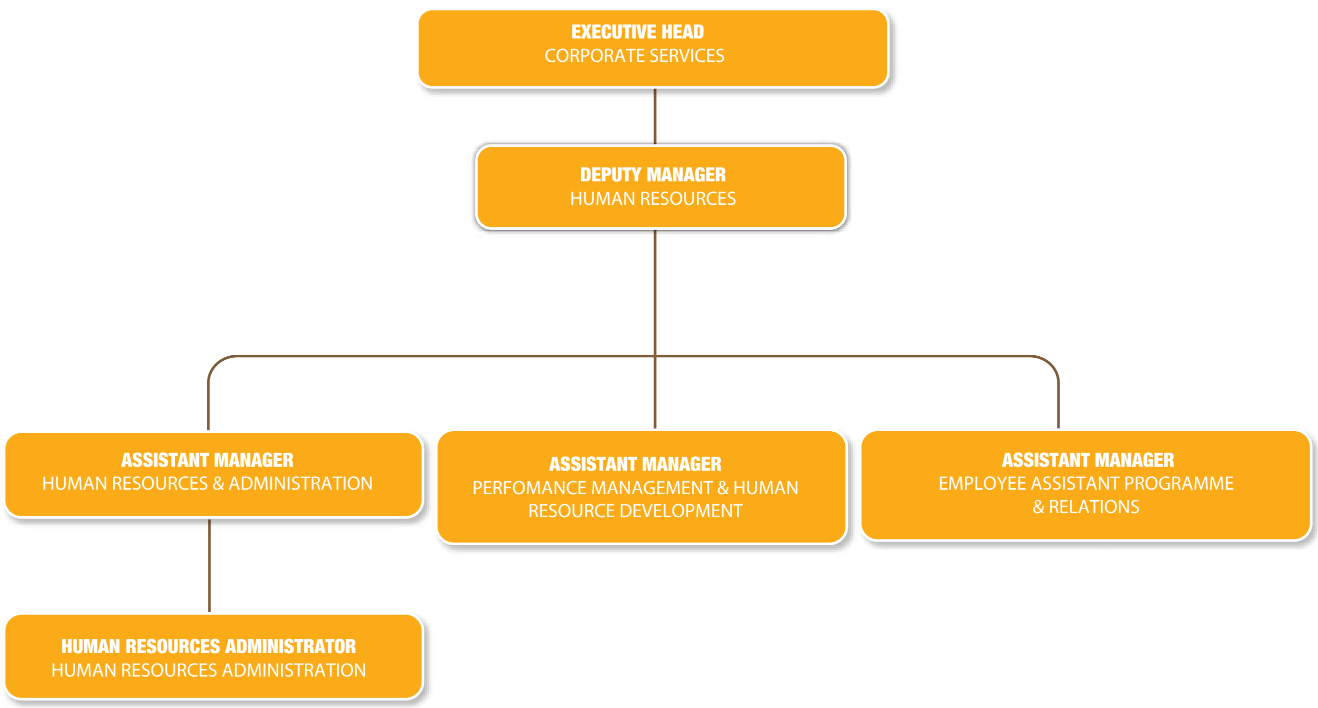
The Strategic Objective: Build and maintain the capability of the organization to deliver on its mandate.

Human resources is a critical component of PanSALB capability. This is critical because it facilitates the manifestation of the systems that are used in PanSALB. The delivery of this strategic objective discusses how PanSALB has managed the use of its human resources in the discharge of its mandate. This is looked at from these perspectives: Human resource governance infrastructure; Personnel Administration; Employee Relations; Performance Management; Training and Development; Compliance to human resource imperatives; and staff complement.

Human resource governance infrastructure

The PanSALB human resource governance infrastructure is evolving in line with the organistaions development to be comparable with general best practices in the field. PanSALB has policies; procedures; organogram and systems intended to coordinate all human resources management services. The following key human resource policies have been approved; Employee Performance Management and Development; Recruitment and Selection; Human Resource Development; Bursary; Internship; Job Evaluation and Overtime. Enabling procedures have been developed to ensure that employees' human resource practices are in line with the policies. The human resources organogram is depicted below:

Human Resources
Organogram



Personnel Administration

Personnel administration has enabled the production of various reports and supported the effective managePersonnel administration has enabled the production of various reports and supported effective management of PanSALB employees. Employee records are up to date, job descriptions are in line with the functional structures, and a filing system is in place with appropriate access controls. Personnel files are created based on a standard categorization to support employee management. For example these categories are used – personal information, employee CV's, letters of appointment, qualifications, job information, leave information, and remuneration.

The following table provides an indication of the use of sick leave for the period 1 January 2011 to 31 December 2012.

Table 1. - Sick leave, 1 January 2011 to 31 December 2011

Number of Employees	Salary Level	Total days	% days with medical certification	Number of Employees using sick leave	% of total employee using sick leave	Average days per employee
10	Lower skilled (Level 1 - 2)	12	20%	4	40%	6%
10	Skilled (Level 3 - 5)	21	10,5%	5	50%	4,2%
19	Highly skilled production (Level 6 - 8)	105	95,24 %	10	52,63%	10,5%
21	Highly skilled supervision (Level 9 -12)	118	83,05%	16	76,2%	7,37%
5	Senior Management (Level 13 - 15)	31	100%	4	80%	7,75%

Employee Relations

Sound labour relations are important for stability in the work environment and for effective performance in the organization. The PanSALB management has over the years evolved into a key and effective player in the resolution of grievances within the organization and the promotion of good labour relations. During 2011/12 financial year, a total number of two disciplinary enquiries were held internally. Both of these disciplinary enquiries are still pending at the Commission for Conciliation, Mediation and Arbitration (CCMA). Furthermore, it should be noted that one of the said cases is also still pending at the Northern High Court.

The following table summarises the outcome of disciplinary hearings conducted within the organization for the year under review:

Table 2. - Misconduct and disciplinary hearings as at 1 April 2011 to 31 March 2012

Outcomes of disciplinary hearings	Number of employees	% of total
Dismissal (appealed)	2	100%
Total	2	100%

Performance Management

The Performance Management System has not been implemented. However, in the past years, PanSALB used an Interim Performance Assessment Questionnaire (IPAQ) mandated by DPSA. In the year under review, PanSALB approved the implementation of an Employee Performance Management and Development System (EPMDS) as a tool to assess, develop and manage performance of its staff. However, it should be noted that due to the realignment of the PanSALB strategy and a limited budget PanSALB was unable to fully implement the assessment tool as a measure to reward and develop its staff, instead through consultation with the labour movement a consensus was reached that an IPAQ system be utilized as an interim tool to award two notches to employees who performed satisfactorily.

Training and skills development

Due to limited financial resources, the organization was unable to fulfill its training and development programmes.

Compliance to Human Resource Imperatives

PanSALB has complied with human resources imperatives. The following areas have been highlighted - Employment equity, skills development, Employee age profile.

Table 3. - The table below provides the information of age profile.

Age Profile: PanSALB	
Age Range	No. of Staff
20-30	15
31-40	32
41-50	13
51-54	2
55-above	7
Total	69

Employment Equity

The table in this section is based on the formats prescribed by the Employment Equity Act, 55 of 1998.

Table 4. - Total number of employees (including employees with disabilities) in each of the following occupational categories and age brackets as on 1 April 2011.

Permanent versus Contract Staff										
Permanent Staff					v/s	Contract Staff				
African	White	Asian	Coloured	Total	Gender	African	White	Asian	Coloured	Total
38	0	0	0	38	F	3	0	0	0	3
26	0	1	0	27	M	1	0	0	0	1
Total				65						4
Grand Total										69

Staff Complement

PanSALB staff complement has been stable in the lower levels but there have been changes in the senior management levels due resignations. However, the lack of financial resources has made it difficult to fill vacant posts.

Employee Turnover

PanSALB has a 30% turnover, which suggests a loss of experience and skills. The highest turnover is in the senior management levels. (See diagram below)

Table 5. - Annual turnover rates by salary level for the period 1 April 2011 to 31 March 2012

Salary Level	Number of employees per levels on 1 April 2011	Appointments into the organization	Resignations/Retirements	Turnover rate
Lower skilled (Level 1 - 2)	10	Nil	Nil	Nil
Skilled (Level 3 - 5)	10	Nil	Nil	0%
Highly skilled production (Level 6 - 8)	19	Nil	1	5,26%
Highly skilled supervision (Level 9 -12)	21	Nil	1	4,76%
Senior Management (Level 13 - 16)	5	Nil	1	20%
Total	**65**	**0**	**3**	**30,02%**

Employment and vacancies

The following tables summarize the number of posts on the establishments and the number of posts filled during the year under review.

Table 6 - Employment by salary level, 31 March 2012

Salary Level	Number of posts	Number posts filled
Lower skilled (Level 1 - 2)	10	Nil
Skilled (Levels 3 - 5)	10	Nil
Highly skilled production (Levels 6 - 8)	19	Nil
Highly skilled supervision (Levels 9 -12)	21	Nil
Senior Management Service (Levels 13 - 16)	5	Nil
Total	65	0

Conclusion:

PanSALB has been unable to effectively leverage the use of its people due to a lack of financial resources, a high senior management turnover, and unfilled posts. Amongst the challenges PanSALB was unable to effectively implement training and development.

Report of the AUDITOR-GENERAL TO PARLIAMENT ON PanSALB

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

Introduction

1. I have audited the consolidated and separate financial statements of the Pan South African Language Board (PanSALB) set out on pages 32 to 33, which comprise the consolidated and separate statement of financial position as at 31 March 2012, the consolidated and separate statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information, and the accounting officer's report.

Accounting Officer's responsibility for the consolidated financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these consolidated and separate financial statements in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Public Finance Management Act of South Africa,1999 (Act No1 of 1999) (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.

Auditor-General's responsibility

3. My responsibility is to express an opinion on these consolidated and separate financial statements based on my audit. I conducted my audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the General Notice issued in terms thereof and International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated and separate financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated and separate financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated and separate financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated and separate financial statements.

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

Basis for qualified opinion

Other operating expenses and accruals

6. The constitutional institution did not have adequate systems in place to maintain records of accounts payable for goods and services received but not yet paid for at year end. Consequently I was not able to determine whether all expenses and accruals as disclosed in note 9 and 18 to the consolidated and separate financial statements was recorded and sufficient appropriate audit evidence was not available to determine whether any adjustments to these balances were necessary.

Contingent liabilities

7. The constitutional institution did not have adequate systems in place to maintain records of contingent liabilities that were not finalised at year end. Consequently I was not able to determine whether contingent liabilities should have been disclosed in the consolidated and separate financial statements and sufficient appropriate audit evidence was not available to determine whether any adjustments to the disclosure notes were necessary.

Irregular expenditure

8. The constitutional institution did not include particulars of irregular expenditure in the consolidated and separate financial statements as required by section 40(3)(i) of the PFMA. This is due to the fact that there are no processes and procedure in place to identify and record irregular expenditure incurred. Consequently I was not able to obtain sufficient appropriate audit evidence to determine whether all irregular expenditure incurred was disclosed and whether any adjustments should have been done.

Qualified opinion

9. In my opinion, except for the effects of the matters described in the Basis for qualified opinion paragraphs, the consolidated and separate financial statements present fairly, in all material respects, the financial position of PanSALB and its subsidiaries as 31 March 2012 and their financial performance and cash flows for the year then ended, in accordance with SA Standards of GRAP and the requirements of the PFMA.

Emphasis of matters

10. I draw attention to the matters below. My opinion is not modified in respect of this matters:

Going concern

11. Note 34 to the consolidated and separate financial statements indicate that PanSALB's total liabilities exceeded its total assets by R701 000. The current accumulated deficit, unrecorded liabilities and along with other matters in this note, indicates the existence of a material uncertainty that may cast significant doubt on the constitutional institution's ability to operate as a going concern.

Restatement of corresponding figures

12. As disclosed in note 33 to the consolidated and separate financial statements, the corresponding figures for 31 March 2011 have been restated as a result of an errors discovered during 2012 in the consolidated and separate financial statements of PanSALB at, and for the year ended, 31 March 2011.

Additional matter

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

Unaudited supplementary schedule

14. The supplementary information set out in annexure 1 does not form part of the consolidated and separate financial statements and is presented as additional information. I have not audited this schedule and, accordingly, I do not express an opinion thereon.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

15. In accordance with the PAA and the General Notice issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

Predetermined objectives

16. The annual performance report included in the annual report was not presented in time for audit and consequently my findings below are limited to the procedures performed on the strategic planning and performance management documents.

17. The information was assessed to determine whether performance indicators and targets are measurable (i.e. well defined, verifiable, specific, measurable and time bound) and relevant as required by the National Treasury Framework for managing programme performance information.

18. The material findings are as follows:

Usefulness of information

Strategic Objective 1: Ensure the promotion and creation of conditions for the development and use of all official languages in South Africa with particular emphasis on previously marginalised languages
Strategic Objective 2: Ensure the promotion of and respect for all languages commonly used by communities in South Africa
Strategic Objective 3: Ensure prudent financial management and effective corporate governance of the organisation
Strategic Objective 4: Ensure that PanSALB is strategically positioned with relevant stakeholders
Strategic Objective 5: Ensure the building and maintenance of capability and capacity for the organisation to deliver on its mandate

Performance targets not specific

19. The National Treasury Framework for managing programme performance information (FMPPI) requires that performance targets be specific in clearly identifying the nature and required level of performance.

20. A total of 100% (>20%) of the targets relevant to all the above strategic objectives, were not specific in clearly identifying the nature and the required level of performance. Management was aware of the requirements of the FMPPI but did not receive the necessary training to enable application of the principles.

Performance targets not measurable

21. The National Treasury Framework for managing programme performance information (FMPPI) requires that performance targets be measurable.

22. A total of 100% (>20%) of the targets relevant to all the above strategic objectives could not be measured. Management was aware of the requirements of the FMPPI but did not receive the necessary training to enable application of the principles.

Performance targets not well defined

23. The National Treasury Framework for managing programme performance information (FMPPI) requires that indicators should have clear unambiguous data definitions so that data is collected consistently and is easy to understand and use.

24. A total of 100% (>20%) of the indicators relevant to the above strategic objectives number 1,2,4 and 5 and a total of 73% (>20%) of the targets relevant to strategic objective 3 were not well defined in that clear, unambiguous data definitions were not available to allow for data to be collected consistently. Management was aware of the requirements of the FMPPI but did not receive the necessary training to enable application of the principles.

Compliance with laws and regulations

25. I performed procedures to obtain evidence that the entity has complied with applicable laws and regulations regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key applicable laws and regulations as set out in the General Notice issued in terms of the PAA are as follows:

Strategic planning and performance management

26. The accounting officer did not ensure that the constitutional institution had and maintained an effective, efficient and transparent system of internal control regarding performance management, which described and represented how the institution's processes of performance planning, monitoring, measurement, review and reporting were conducted, organised and managed as required by section 38(1)(a)(i) and (b) of the PFMA.

27. The executive authority of the constitutional institution did not approve the annual performance plan for the financial year 2011/12 as required by Treasury Regulations 5.1.1.

28. The accounting officer did not prepare the quarterly reports on the progress made in achieving measurable objectives and targets as required by Treasury Regulations 5.3.1.

Annual financial statements, performance and annual reports

29. The consolidated and separate financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 40(1) of the PFMA. Material misstatements identified by the auditors were not all adequately corrected, which resulted in the financial statements receiving a qualified opinion.

Procurement and contract management

30. Goods and services of a transaction value above R500 000 were procured without inviting competitive bids, as required by Treasury Regulations 16A6.1.

31. Goods and services with a transaction value below R500 000 were procured without obtaining the required price quotations, as required by Treasury Regulations 16A6.1.

32. The preference point system was not applied in all procurement of goods and services above R30 000 as required by section 2(a) of the Preferential Procurement Policy Framework Act and Treasury Regulations 16A6.3(b).

Expenditure management

33. Contractual obligations and money owed by the constitutional institution were not settled within 30 days or an agreed period, as required by section 38(1)(f) of the PFMA and Treasury Regulation 8.2.3.

34. The accounting officer did not take reasonable steps to prevent irregular expenditure, as required by section sections 38(1)(c)(ii) of the PFMA.

Internal control

35. I considered internal control relevant to my audit of the financial statements, information on predetermines objectives and compliance with laws and regulations. The matters reported below under the fundamentals of internal control are limited to the significant deficiencies that resulted in the basis for qualified opinion, the findings on the information on predetermined objectives and the findings on compliance with laws and regulations included in this report.

Leadership

36. The executive authority (board) was not effective and the constitutional institution was also led by two acting accounting officers for the entire financial year. The chief financial officer (CFO) position was vacant from the 1 April 2012. As a result of the vacancy, a consultant was engaged to prepare the annual financial statements.

    During June 2012 the minister of the Department of Arts and Culture dismissed the board and appointed a caretaker accounting officer to address the leadership challenges faced by the institution.

Financial and performance management

37. The consolidated and separate financial statements are not adequately reviewed for completeness and accuracy prior to submission thereof for audit purpose resulting in material misstatements. The financial system used within PanSALB is not fully supporting their accounting basis.

Governance

38. Audit committee members changed during the financial year which resulted in inadequate monitoring of implementation of recommendations made, inadequate reviewing of the financial statements and ensuring that management is addressing control weaknesses. Due to the Minister dismissing the board, this also resulted in the dismissal of the audit committee that is a sub-committee of the board.

OTHER REPORTS

Investigations

39. As requested by the Department of Arts and Culture, a special investigation was conducted during the year under review on assessing the effectiveness of the board and management of the constitutional institution. The report was issued in March 2012 and subsequently the board was dismissed and a caretaker accounting officer was appointed.

Auditor - General

Pretoria

31 July 2012

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Consolidated Annual Financial Statements

for the year ended 31 March 2012

CONTENTS

Statement of Responsibility

The Accounting Officer is responsible for the preparation, integrity and fair presentation of the Annual Consolidated Financial Statement of the Pan South African Language Board (PanSALB). The financial statements presented on pages 32 to 63 have been prepared in accordance with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board and in the manner required by the Public Finance Management Act (PFMA). The Financial Statements include information included in the annual report and is responsible for both its accuracy and its consistency with the financial statements.

The going concern basis has been adopted in preparing the financial statements. The Accounting Officer has no reason to believe that PanSALB will not be a going concern in the foreseeable future based on forecast and available cash resources.

The audit report of the Auditor General is presented on pages 24 to 29. The consolidated financial statements were approved and signed by the Accounting Officer on 31 July 2012.

Mxolisi Zwane
Caretaker CEO

Statement of Financial Responsibility

Audit and Risk Committee Report

We are pleased to present our report for the financial year ended 31 March 2012.

Audit Committee Charter

The Audit Committee has adopted a formal Audit Committee Charter and has conducted its affairs in compliance with its charter and has discharged its responsibilities contained therein. The Audit Committee charter is available on request.

Audit committee members and attendance

The audit committee term of office came to an end in January 2012. New audit committee members were appointed February 2012. The audit committee consisted of the members listed below and met four times during the financial year.

Name of member	Number of meetings attended
Mr. A Mooke	2
Ms. T Tusiki	2
Ms. F Sadiki	3
Ms. P Sobahle	2
Mr. R Mnisi	0
Ms. Gumede	2
Ms. E Molefe	0
Mr. O Thenga (Acting chairperson)	2

Audit committee roles and responsibility

The Committee reports that is has operated and performed its oversight responsibilities at PanSALB in compliance with section 38(1)(a) of the PFMA and Treasury Regulation 3.1. The Audit Committee is a subcommittee of the Board.

The Audit Committee has executed its duties in terms of the requirements of King III and instances where the King III requirements have not been applied have been explained in the Annual Report.

Evaluation of annual financial statements

We have:

- Reviewed and discussed the unaudited annual financial statements to be included in the annual report, with the Auditor-General and the Accounting Officer;
- Reviewed changes in accounting policies and practices; and
- Reviewed the entities compliance with legal and regulatory provisions.

The effectiveness of internal control

The Audit Committee has overseen a process by which internal audit performed a written assessment of the effectiveness of the organisation's system of internal control and risk management. This written assessment by internal audit formed the basis for the Audit Committee's recommendations in this regard to the Board

In line with the PFMA and the Treasury Regulations, Internal Audit provided the Committee and management with the assurance that internal controls are appropriate and effective. This is achieved by means of the risk management process, as well as the identification of corrective actions and suggested enhancements to the controls and processes. From the various reports of internal auditors, we noted that there are matters that were reported that indicate material deficiencies in the system of internal control, although improvements in certain processes were noted.

Corporate Governance

The audit Committee is of the opinion that the PanSALB continues to strive towards complying with the sound principles of corporate governance.

Governance and Risk

The Audit Committee fulfils an oversight role regarding the risk management process within the organisation. The Committee monitored the significant risks faced by PanSALB, and is satisfied that these risks were managed. PanSALB implements a risk management strategy which includes the fraud prevention plan.

Internal Audit

The Audit Committee is responsible for ensuring that the organisation audit function is independent and has the necessary resources, standing and authority within the organisation to enable it to discharge its duties. Furthermore, the Committee oversees cooperation between the internal and external auditors and serves as a link between the Board and these functions.

The Audit Committee considered and approved the Internal Audit Charter and is satisfied that the internal audit plan was executed accordingly.

The internal audit function reports centrally with the responsibility for reviewing and providing assurance on the adequacy of the internal control environment across all of the organisation's operations. The Audit partner is responsible for reporting the findings of the internal audit work against the agreed internal audit plan to the Audit Committee on a regular basis. The Audit partner has direct access to the Audit Committee, primarily through its chairperson.

The Audit Committee is satisfied that the internal audit is operating effectively, and that it has addressed the risks pertinent to PanSALB in its audit.

Disbandment of the Board

Due to the Board being disbanded, the Audit Committee as its subcommittee was also disbanded. As a result the following duties were not fulfilled:

- Review and discuss the audited Annual Financial Statements to be included in the Annual Report with the Auditor-General and Accounting Officer;
- Review of the management letter by the Auditor-General and response thereto by management;
- Review of the significant adjustments resulting from the audit.

Caretaker CEO: Mxolisi Zwane
Date: 31 July 2012

Statement of Financial Perfomance

		Consolidated		PanSALB	
Figures in Rand thousand	Note(s)	2012	2011	2012	2011
Revenue					
Government grants & subsidies	2	58,162	54,938	57,962	54,938
Sale of goods	3	310	391	-	-
Gifts, sponsorships and donations	4	2,675	1,698	-	-
Other income	5	215	293	-	50
Interest received - investment	11	777	888	361	470
Total Revenue		62,139	58,208	58,323	55,458
Expenditure					
Cost of sales		(29)	(51)	-	-
Staff costs	7	(38,759)	(35,441)	(24,617)	(22,432)
Administrative expenses	6	(9,303)	(12,773)	(7,582)	(11,346)
Impairment loss/ Reversal of impairments		-	(157)	-	(157)
Finance costs	10	(224)	(253)	(224)	(253)
Transfers and subsidies paid	8	-	-	(13,155)	(12,610)
Other operating expenses	9	(12,674)	(18,405)	(10,503)	(16,005)
Total Expenditure		(60,989)	(67,080)	(56,081)	(62,803)
Loss on disposal of assets and liabilities		(173)	(18)	(173)	(18)
Surplus (deficit) for the year		977	(8,890)	2,069	(7,363)
Attributable to:					
PanSALB		2,069	(7,363)	2,069	(7,363)
NLU's		(1,092)	(1,527)	-	-

Statement of Financial Position

		Consolidated		PanSALB	
Figures in Rand thousand	Note(s)	2012	2011	2012	2011
Assets					
Current Assets					
Cash and cash equivalents	12	545	1,211	339	745
Inventories	13	716	696	-	-
Trade and other receivables from exchange transactions	14	832	931	325	172
Other financial assets	17	5,992	5,794	-	-
		8,085	8,632	664	917
Non-Current Assets					
Property, plant and equipment	15	3,627	5,286	3,349	4,933
Intangible assets	16	485	540	441	537
Other financial assets	17	305	269	-	-
		4,417	6,095	3,790	5,470
Total Assets		12,502	14,727	4,454	6,387
Liabilities					
Current Liabilities					
Payables from exchange transactions	18	4,206	8,056	3,510	7,295
Finance lease obligations	19	744	593	744	593
Unspent conditional grants and receipts	31	474	98	474	98
Bank overdraft	12	236	80	-	-
		5,660	8,827	4,728	7,986
Non-Current Liabilities					
Finance lease obligations	19	427	1,171	427	1,171
Retirement benefit obligation	20	4,390	3,671	-	-
		4,817	4,842	427	1,171
Total Liabilities		10,477	13,669	5,155	9,157
Net Assets		2,025	1,058	(701)	(2,770)
Net Assets					
PanSALB					
Accumulated surplus		(701)	(2,770)	(701)	(2,770)
		(701)	(2,770)	(701)	(2,770)
NLU's		2,726	3,828	-	-
Total Net Assets		2,025	1,058	(701)	(2,770)

Statement of Changes in Net Assets

Figures in Rand thousand	Accumulated surplus	PanSALB	NLU's	Total net assets
PanSALB				
Opening balance as previously reported	4,493	4,493	-	4,493
Adjustments				
Prior year adjustments	100	100	-	100
Balance at 01 April 2010 as restated	4,593	4,593	-	4,593
Changes in net assets				
Surplus for the year	(7,363)	(7,363)	(1,092)	(8,455)
NLU's surplus adjustment	-	-	1,092	1,092
Total changes	(7,363)	(7,363)	-	(7,363)
Balance at 01 April 2011	(2,770)	(2,770)	-	(2,770)
Changes in net assets				
Surplus for the year	2,069	2,069	(1,092)	977
NLU's surplus adjustment	-	-	1,092	1,092
Total changes	2,069	2,069	-	2,069
Balance at 31 March 2012	(701)	(701)	-	(701)

Cash flow statement

		Consolidated		PanSALB	
Figures in Rand thousand	Note(s)	2012	2011	2012	2011
Cash flows from operating activities					
Receipts					
Grants and transfers		58,538	55,003	58,338	55,036
Interest income		777	888	361	470
Other receipts		3,352	2,034	-	64
		62,667	57,925	58,699	55,570
Pay ments					
Employee costs		(37,907)	(33,885)	(24,436)	(23,137)
Suppliers		(24,330)	(25,850)	(33,843)	(32,965)
Interest paid		(224)	(253)	(224)	(253)
		(62,461)	(59,988)	(58,503)	(56,355)
Net cash flows from operating activities	21	206	(2,063)	196	(785)
Cash flows from investing activities					
Purchase of property, plant and equipment	15	(144)	(1,230)	(9)	(1,110)
Proceeds from sale of property, plant and equipment	15	-	51	-	51
Purchase of other intangible assets	16	(57)	(506)	-	(496)
Proceeds from sale of other intangible assets	16	-	43	-	33
Decrease in financial assets		-	125	-	-
Increase in loans receivable		(234)	-	-	-
Net cash flows from investing activities		(435)	(1,517)	(9)	(1,522)
Cash flows from financing activities					
Net finance lease movement		(593)	564	(593)	564
Net increase/(decrease) in cash and cash equivalents		(822)	(3,016)	(406)	(1,743)
Cash and cash equivalents at the beginning of the year		1,131	4,147	745	2,488
Cash and cash equivalents at the end of the year	12	309	1,131	339	745

Accounting Policies

The following are the principal accounting policies of the entity which are, in all material respects, consistent with those applied in the previous year, except as otherwise indicated:

1. Basis of preparation

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise.

The annual financial statements have been prepared in accordance with the effective 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.

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

1.1 Currency

These financial statements are presented in South African Rands since that is the currency in which the majority of the entity's transactions are denominated.

1.2 Revenue recognition

Revenue from exchange transactions

Revenue from exchange transactions refers to revenue that accrued to the entity directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Interest revenue is recognised on a time proportion basis.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods are passed to the consumer.

Revenue from non-exchange transactions

Revenue from non-exchange transactions refers to transactions where the entity received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

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.

1.3 Irregular and fruitless and wasteful expenditure

Irregular expenditure means expenditure incurred in contravention of, or not in accordance with, a requirement of any applicable legislation, including:

- The Public Finance Management Act or
- Any provincial legislation providing for procurement procedures in that provincial government.

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

All irregular and fruitless and wasteful expenditure are charged against income in the period in which they are incurred.

Accounting Policies

1.4 Retirement benefit costs

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

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

1.5 Property, plant and equipment

Initial recognition

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 year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded 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 the entity. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

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.

Where an asset is acquired by the entity for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

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.

Major spare parts and servicing equipment qualify as property, plant and equipment when the entity expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Subsequent measurement – cost model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinate useful life.

Where the entity replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefit associated with the asset.

Depreciation and impairment

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives:

Accounting Policies

Item	Average useful life
Plant and machinery	3 - 15 years
Vehicles	10 years
Computer equipment	3 - 15 years
Furniture and fittings	5 - 15 years
Leased assets	Lease period
Leasehold improvements	5 – 20 years
Books	At purchase

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

The entity tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is

1.5 Property, plant and equipment (continued)

an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Derecognition

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 on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.6 Impairment of assets

The entity assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the entity estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the entity also: tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually by comparing their carrying amount with their recoverable amount. This impairment test is performed during the annual period and at the same time every period.

If there is any indication that an asset may be impaired, the recoverable service amount is estimated for the individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the cash-generating unit to which the asset belongs is determined.

The recoverable service amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any impairment loss of a revalued asset is treated as a revaluation decrease.

An impairment loss is recognised for cash-generating units if the recoverable service amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit as follows: to the assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit.

Accounting Policies

The entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased. If any such indication exists, the recoverable service amounts of those assets are estimated.

The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The economic entity assesses at eachreporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the economic entity estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the entity also test a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

1.6 Impairment of assets (continued)

Value in use

Value in use of a non-cash-generating asset is the present value of the non-cash-generating asset's remaining service potential.

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus/deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the economic entity recognises a liability only to the extent that is a requirement in the Standards of GRAP.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Reversal of impairment loss

The economic entity assess each reporting date whether there is any indication that an impairment loss recognized in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the economic entity estimates the recoverable service amount of that asset.

Accounting Policies

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

1.7 Leases as lessee

Leases are classified as finance leases whenever the terms of the lease transfer substantially all of the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

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 on the minimum lease payments.

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

The lease payments are apportioned between the finance charge and reduction of the outstanding liability.

Rentals payable under operating leases are charged to income on a straight-line basis over the term of the relevant lease.

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 statements of financial positionn 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.

Any contingent rents are expensed in the period in which they are incurred.

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.

Accounting Policies

1.8 Intangible assets

Initial recognition

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licences, and development costs. The entity recognises an intangible asset in its Statement of Financial Position only 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.

Internally generated intangible assets are subject to strict recognition criteria before they are capitalised. Research expenditure is never capitalised, while development expenditure is only capitalised to the extent that:

- the entity intends to complete the intangible asset for use or sale;
- it is technically feasible to complete the intangible asset;
- the entity has the resources to complete the project; and
- it is probable that the entity will receive future economic benefits or service potential.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the entity for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset 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.

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.

Subsequent measurement – cost model

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.

Amortisation and impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight-line method. The annual amortisation rates are based on the following estimated average asset lives:

Item	Useful life
Computer software	2 - 15 years

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

The entity tests intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the

carrying amount of an item of an intangible asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

Accounting Policies

Derecognition

Intangible assets 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 on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.9 Non-current assets held for sale

Non-current assets held for sale are classified as current assets. Immediately prior to being classified as held for sale the carrying amount of the item is measured in accordance with the applicable standard. After classification as held for sale it is measured at the lower of carrying amount and fair value less costs to sell.

Non-current assets that are classified as held for sale are not depreciated.

1.10 Financial Instruments

Initial Recognition

Financial instruments are initially recognised at fair value.

Subsequent measurement

Financial assets are categorised according to their nature as either financial assets at fair value through profit or loss, held-to maturity, loans and receivables, or available for sale. Financial liabilities are categorised as either at fair value through profit or loss or financial liabilities carried at amortised cost . The subsequent measurement of financial assets and liabilities depends on this categorisation and, in the absence of an approved GRAP Standard on Financial Instruments, is in accordance with IAS 39.

Impairment of financial assets

At each end of the reporting period the economic entity assesses all financial assets, other than those at fair value through surplus or deficit, to determine whether there is objective evidence that a financial asset or group of financial assets has been impaired.

For amounts due to the economic entity , significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy and default of payments are all considered indicators of impairment.

Impairment losses are recognised in surplus or deficit.

Impairment losses are reversed when an increase in the financial asset's recoverable amount can be related objectively to an event occurring after the impairment was recognised, subject to the restriction that the carrying amount of the financial asset at the date that the impairment is reversed shall not exceed what the carrying amount would have been had the impairment not been recognised.

Reversals of impairment losses are recognised in surplus or deficit except for equity investments classified as available-for-sale.

Where financial assets are impaired through use of an allowance account, the amount of the loss is recognised in surplus or deficit within operating expenses. When such assets are written off, the write off is made against the relevant allowance account. Subsequent recoveries of amounts previously written off are credited against operating expenses.

Accounting Policies

Loans to (from) economic entities

These include loans to and from controlling entities , fellow controlled entities , controlled entities , joint ventures and associates and are recognised initially at fair value plus direct transaction costs.

Loans to economic entities are classified as loans and receivables.

Loans from economic entities are classified as financial liabilities measured at amortised cost.

Trade and other receivables

Trade and other receivables are categorised as financial assets: loans and receivables and are initially recognised at fair value and subsequently carried at amortised cost. Amortised cost refers to the initial carrying amount, plus interest, less repayments and impairments. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year-end. Significantly financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. Impairments are determined by discounting expected future cash flows to their present value. Amounts that are receivable within 12 months from the reporting date are classified as current except instances when current assets are either realised, consumed or sold, as part of the normal operating cycle even when they are not expected to be realised within twelve months of the reporting date.

An impairment of trade receivable is accounted for by reducing the carrying amount of trade receivables through the use of an allowance account, and the amount of the loss is recognised in the Statement of Financial Performance within operating expenses. When a trade receivable is uncollectible, it is written off. Subsequent recoveries of amounts previously written off are credited against operating expenses in the Statement of Financial Performance.

Trade and other payables

Financial liabilities consist of trade payables and borrowings. They are categorised as financial liabilities held at amortised cost, are initially recognised at fair value and subsequently measured at amortised cost which is the initial carrying amount, less repayment, plus interest.

Cash and Cash Equivalents

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The entity categorises cash and cash equivalent s as financial assets: loans and receivables.

Bank overdraft and borrowings

Bank overdrafts and borrowings are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method. Any difference between the proceeds (net transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowing in accordance with the economic entity's accounting policy for borrowing costs.

Accounting Policies

1.11 Comparative and budget information

Budget information in accordance with GRAP 1 has been provided in a note to these financial statements and forms part of the audited annual financial statements.

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there is a change in accounting estimate, the adjustment is made prospectively.

1.12 Consolidation

The consolidated financial statements include the financial information of the National Language Units (NLUs), which are named in Annexure 1, are Section 21 Companies situated at and administerd by the respective universities in the 9 provinces of South Africa and were consolidated according to GRAP 6.

Basis of consolidation

Consolidated annual financial statements are the annual financial statements of the economic entity presented as those of a single entity.

The consolidated annual financial statements incorporate the annual financial statements of the controlling entity and all controlled entity, 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 companies limited by guarantee under section 21 of the Companies Act, 1973 (Act No. 61 of 1973), and PanSALB shall allocate funds to the units for the fulfilment of their functions: Provided that the memorandum and articles of association of such units shall include the following principles:
(i) The unit is accountable to PanSALB for the 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 annual financial statements of the controlling entity and its controlled entities used in the preparation of the consolidated annual financial statements are prepared as of the same reporting date.

Adjustments are made when necessary to the annual financial statements of the controlled entities who use Generally Accepted Accounting Policies 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 minority in a consolidated controlled entity may exceed the minority 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 interests in the surplus or deficit of the economic entity is separately disclosed.

Accounting Policies

1.13 Inventories

Inventories are measured at the lower 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 a nominal charge.

Where inventory is acquired for no or nominal consolidation (I.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

Inventories , consisting of consumable stores, raw materials, work-in progress and finished goods, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realizable value or current replacement cost is recognized as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

In general, the basis of allocating cost to inventory items is the first-in, first-out method.

1.14 Events after the 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.

1.15 Pre Payments

Prepayments are recognised when the resources that have been transferred meet the criteria for recognition as an asset.

1.16 Standards, amendments to standards and interpretations issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the entity:

GRAP 18- Segment Reporting - issued March 2005. This new standard of GRAP: Establishes principles for reporting financial information by segments. The impact of implementing this standard is expected to be immaterial in the context of this entity's operations and the enity is not required to apply this standard.

GRAP 21- Impairment of non-cash-generating assets - issued March 2009. This standard prescribes the procedures to be applied when determining whether a non-cash-generating asset is impaired and to ensure that impairment losses are recognised. The standard also specifies when an entity would reserve an impairment loss and prescribes the required disclosure. The impact of implementing this standard is expected to be immaterial in the context of the entity's operations.

Accounting Policies

GRAP 23- Revenue from Non-Exchange Transactions (Taxes and Transfers) - issued February 2008. This prescribes therequirements for the financial reporting of revenue arising from non-exchange transactions, other than non-exchange transactions that give rise to an entity combination. The standard deals with the issues that need to be considered in recognising and measuring revenue from non-exchange transactions, including the identifications of contributions from owners. The impact of implementing this standard is expected to be immaterial in the context of this entity's operations.

GRAP 24 - Presentation of Budget Information in Financial Statements - issued November 2007. This new standard of GRAP deals with the presentation and disclosure of budget information as required by GRAP 1. The impact of implementing this standard is expected to be immaterial in the context of this entity's operations.

GRAP 25- Employee Benefits – issued March 2009. This new standard of GRAP dealing with the requirements around accounting and disclosure of employee benefits including short term, long term and post retirement employee benefits. The impact of implementing this standard is expected to be immaterial in the context of this entity's operations.

GRAP 26- Impairment of cash-generating assets - issued March 2009. This new standards of GRAP prescribes procedures that an entity applies to determine whether a cash-generating asset is impaired and to ensure that impairment losses are recognised. The standard also specifies when an entity would reverse an impairment loss and prescribes disclosure. The impact of implementing this standard is expected to be immaterial in the context of this entity's operations.

GRAP 103- Heritage Assets - issued July 2008. This new standards of GRAP prescribes the accounting treatment for heritage assets and related disclosure requirements. The impact of implementing this standard is expected to be immaterial in the context of this entity's operations.

GRAP 104- Financial Instruments - issued October 2009. The new standards of GRAP dealing with the recognition, measurement, presentation and disclosure of financial instruments. The impact of implementing this standard is expected to be immaterial in the context of this entity's operations.

Improvements to Standards of GRAP - Effective date: Proposed 1 April 2012. Improvements are proposed to the following standards of GRAP: GRAP 1-4, 9-14, 16-17, 19 and 100 as part of the ASB's improvement project. The impact of implementing this standard is expected to be immaterial in the context of this entity's operations.

1.17 Contingent assets and contigent liabilities

Contingent assets and contingent liabilities are not recognised.

Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognised in the financial statements of the period in which the change occurs. If an inflow of economic benefits or service potential has become probable, an entity discloses the contingent asset.

Unless the possibility of any outflow in settlement is remote, an entity shall disclose for each class of contingent liability at the reporting date a brief description of the nature of the contingent liability and, where practicable:
(a) an estimate of its financial effect;
(b) an indication of the uncertainties relating to the amount or timing of any outflow; and
(c) the possibility of any reimbursement.Goods or services received or acquired in a share-based payment transaction are recognised when the goods or as the services are received. A corresponding increase in equity is recognised if the goods or services were received in an equity-settled share-based payment transaction or a liability if the goods or services were acquired in a cash-settled share-based payment transaction.

1.18 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.

Accounting Policies

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 as per the definition of the financial reporting standards.

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

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011
2. Grants and Transfers				
National Department - Arts and Culture	57,663	54,362	57,663	54,362
Provincial department - Sports, Arts and Culture - Freestate (Conditional)	169	110	169	110
Department of Health W estern Cape	-	40	-	40
Department of Arts and Culture - Mpumalanga	200	100	-	100
Microsoft (Conditional)	110	326	110	326
MTN (Conditional)	20	-	20	-
Total	58,162	54,938	57,962	54,938
3. Sale of goods				
Book Sales	133	179	-	-
CD-Rom Sales	177	212	-	-
Total	310	391	-	-
4. Gifts, sponsorships and donations received				
Donations	2,675	1,698	-	-
5. Other income				
Royalties	182	220	-	-
Other income	33	73	-	50
Total	215	293	-	50
6. Administrative expenditure				
Administration and management fees - third party	3,308	4,193	2,076	3,264
Auditor's remuneration	800	1,643	583	1,230
Auditor's remuneration - external audit fees	724	1,046	507	633
Auditor's remuneration - Internal audit fees	76	597	76	597
Board remuneration	268	169	268	169
Staff training and development	52	62	2	40
Bad debts written off	189	2	-	-
Legal fees	4,686	6,704	4,653	6,643
Total	9,303	12,773	7,582	11,346

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011

7. Staff costs

Salaries	32,734	29,835	20,805	18,881
Basic	31,787	29,163	19,906	18,239
Long-service awards	-	4	-	4
Acting allowances	667	504	667	504
Leave pay provision charge	240	164	232	134
Bonus	40	-	-	-
Social contributions (Employer's contributions)	4,666	4,332	3,812	3,551
Medical aid	1,166	1,019	1,166	1,019
UIF	87	62	87	62
Provision for post-retirement employee benefit	719	781	-	-
Defined pension contribution plan	2,694	2,470	2,559	2,470
Directors' remuneration - NLU's	1,359	1,274	-	-
Total	38,759	35,441	24,617	22,432
Number of staff members	-	-	72	74

8. Transfers and subsidies

Subsidies				
Private Enterprises (Note 28)	-	-	13,155	12,610

9. Other operating expenses

Travel - local	1,770	1,577	902	390
Lease rentals on operating lease	3,735	3,550	3,466	3,250
Premises	3,537	3,323	3,291	3,050
Equipment	198	227	175	200
Consulting and professional fees	1,945	1,871	1,295	1,253
Consumables	45	121	42	119
Other expenses	240	208	99	128
Depreciation, amortisation and impairments	1,750	1,245	1,517	1,032
Projects	3,189	9,833	3,182	9,833
Language in Education	8	122	8	122
Transalation and Interpreting	74	8	74	8
Literature and Media	-	102	-	102
Lexicography Development	17	52	17	52
Linguistic Human Rights	21	87	21	87
Co-operation with other bodies and Annual Report	392	634	392	634
Communications and marketing	1,231	433	1,224	433
PanSALB awards	781	5,364	781	5,364
Other project expenses	70	427	70	427
National Language Bodies	206	1,206	206	1,206
Provincial Language Committees	389	1,398	389	1,398
Total	12,674	18,405	10,503	16,005

Maintenance, repairs and running costs - Reconciliation				
- Other maintenance and repairs	20	71	5	51

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011

10. Finance costs

Obligations under finance lease	224	253	224	253

11. Income from investments

Interest income				
Bank deposits	777	888	361	470

12. Cash and cash equivalents

Cash and cash equivalents comprise 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 ofthese assets approximates to their fair value.

Cash on hand	3	1	2	-
Bank balances	524	828	319	744
Short-term deposits	18	382	18	1
Bank overdraft	(236)	(80)	-	-
Total	309	1,131	339	745
Current assets	545	1,211	339	745
Current liabilities	(236)	(80)	-	-
	309	1,131	339	745

13. Inventories

Finished goods	716	696	-	-
Opening balance	696	737	-	-
Additions – finished goods	20	-	-	-
Issued (expensed) – finished goods	-	(41)	-	-
Total	716	696	-	-

14. Trade and other receivables from exchange transactions

Trade debtors	60	147	-	-
Deposits	194	164	194	164
Other receivables	451	620	4	8
Prepayments	127	-	127	-
Total	832	931	325	172

The receivables aging has not been disclosed due to the lack of information from the entities being consolidated as well as the nature of the receivables.

The receivables are not considered to be impaired unless specifically provided for. The risk exposure of receivables has been disclosed in note 23.

Notes to the Annual Financial Statements

Figures in Rand thousand

15. Property, plant and equipment

Consolidated	2012			2011		
	Cost / Valuation	Accumulated depreciation	Carrying value	Cost / Valuatio	Accumulated depreciation	Carrying value
Plant and machinery	2,954	(1,768)	1,186	3,008	(1,154)	1,854
Motor vehicles	1,302	(660)	642	1,302	(507)	795
IT equipment	2,266	(1,764)	502	2,517	(1,311)	1,206
Furniture and fixtures	3,071	(1,786)	1,285	3,045	(1,627)	1,418
Lease improvement/Books	126	(114)	12	126	(113)	13
Total	9,719	(6,092)	3,627	9,998	(4,712)	5,286

PanSALB	2012			2011		
	Cost / Valuation	Accumulated depreciation	Carrying value	Cost / Valuation	Accumulated depreciation	Carrying value
Plant and machinery	2,804	(1,619)	1,185	2,858	(1,022)	1,836
Motor vehicles	984	(379)	605	984	(290)	694
IT equipment	1,288	(900)	388	1,520	(438)	1,082
Furniture and fixtures	2,184	(1,013)	1,171	2,193	(872)	1,321
Total	7,260	(3,911)	3,349	7,555	(2,622)	4,933

Reconciliation of property, plant and equipment - Consolidated - 2012

	Opening balance	Additions	Disposals	Depreciation	Total
Plant and machinery	1,854	8	(32)	(644)	1,186
Motor vehicles	795	-	-	(153)	642
IT equipment	1,206	93	(137)	(660)	502
Furniture and fixtures	1,418	43	(4)	(172)	1,285
Lease improvement/Books	13	-	-	(1)	12
	5,286	144	(173)	(1,630)	3,627

Reconciliation of property, plant and equipment - Consolidated - 2011

	Opening balance	Additions	Disposals	Depreciation	Impairment loss	Total
Plant and machinery	1,379	985	-	(509)	(1)	1,854
Motor vehicles	946	-	-	(151)	-	795
IT equipment	1,269	184	(67)	(180)	-	1,206
Furniture and fixtures	1,584	61	(2)	(225)	-	1,418
Lease improvements/Books	15	-	-	(2)	-	13
	5,193	1,230	(69)	(1,067)	(1)	5,286

Reconciliation of property , plant and equipment - PanSALB - 2012

	Opening balance	Additions	Disposals	Depreciation	Total
Plant and machinery	1,836	8	(32)	(627)	1,185
Motor vehicles	694	-	-	(89)	605
IT equipment	1,082	1	(137)	(558)	388
Furniture and fixtures	1,321	-	(4)	(146)	1,171
	4,933	9	(173)	(1,420)	3,349

Notes to the Annual Financial Statements

Figures in Rand thousand

15. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - PanSALB - 2011

	Opening balance	Additions	Disposals	Depreciation	Impairment loss	Total
Plant and machinery	1,384	960	-	(507)	(1)	1,836
Motor vehicles	782	-	-	(88)	-	694
IT equipment	1,119	130	(67)	(100)	-	1,082
Furniture and fixtures	1,448	20	(2)	(145)	-	1,321
	4,733	1,110	(69)	(840)	(1)	4,933

Assets subject to finance lease (Net carrying amount)

Plant and machinery	871	1,463	871	1,463

16. Intangible assets

Consolidated	2012			2011		
	Cost / Valuation	Accumulated amortisation	Carrying value	Cost / Valuation	Accumulated amortisation	Carrying value
Computer software, other	744	(259)	485	687	(147)	540

PanSALB	2012			2011		
	Cost / Valuation	Accumulated amortisation	Carrying value	Cost / Valuation	Accumulated amortisation	Carrying value
Computer software, other	568	(127)	441	568	(31)	537

Reconciliation of intangible assets - Consolidated - 2012

	Opening balance	Additions	Amortisation	Total
Computer software, other	540	57	(112)	485

Reconciliation of intangible assets - Consolidated - 2011

	Opening balance	Additions	Disposals	Amortisation	Impairment loss	Total
Computer software, other	273	506	(43)	(39)	(157)	540

Reconciliation of intangible assets - PanSALB - 2012

	Opening balance	Amortisation	Total
Computer software, other	537	(96)	441

Reconciliation of intangible assets - PanSALB - 2011

	Opening balance	Additions	Disposals	Amortisation	Impairment loss	Total
Computer software, other	266	496	(33)	(35)	(157)	537

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011
17. Other financial assets				
Loans and receivables				
University Of Venda The loan represents monies received from PanSALB by the University, but not yet utilised by Tshivenda NLU. The loan bears no interest and has no repayment terms, but by intent is of a short term nature.	835	782	-	-
University of Pretoria	2,344	1,869	-	-
University of Fort Hare	-	794	-	-
University of Stellenbosch	3,118	2,421	-	-
University of Noth W est	-	197	-	-
	6,297	6,063	-	-
Non-current assets				
Loans and receivables	305	269	-	-
Current assets				
Loans and receivables	5,992	5,794	-	-
	6,297	6,063	-	-

The loans represent amounts held by the respective universities who administer the funds on behalf of the Section 21 entities indicated in note 26. The risk related to these funds is disclosed in note 23.

For debt securities classified as at fair value through surplus or deficit, the maximum exposure to credit risk at the reporting date is the carrying amount.

18. Pay ables from exchange transactions

Other payables	318	772	-	373
Accruals	2,586	6,162	2,439	6,115
Leave and bonuses	1,036	903	818	637
Operating lease payables	266	219	253	170
Total	4,206	8,056	3,510	7,295

The fair value of trade and other payables approximates their carrying amounts.

Leave and bonuses are classified as accruals in accordance with the policy adopted by PanSALB.

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011

19. Finance lease obligations

Minimum lease pay ments due				
- within one year	799	799	799	799
- in second to fifth year inclusive	448	1,247	448	1,247
	1,247	2,046	1,247	2,046
less: future finance charges	(76)	(282)	(76)	(282)
Present value of minimum lease payments	1,171	1,764	1,171	1,764
Present value of minimum lease payments due				
- within one year	744	593	744	593
- in second to fifth year inclusive	427	1,171	427	1,171
	1,171	1,764	1,171	1,764
Non-current liabilities	427	1,171	427	1,171
Current liabilities	744	593	744	593
	1,171	1,764	1,171	1,764

It is the entity’s policy to lease certain plant and equipment under finance leases .

Interest rates are linked to prime at the contract date. All leases escalate at 15% p.a. and no arrangements have been entered into for contingent rent .

The entity's obligations under finance leases are secured by the lessor's charge over the leased assets. Refer note 15.

20. Post-retirement employee benefits

The Afrikaans NLU accounts for actuarially determined future medical and group life insurance benefits and provide for the expected liability in the statement of financial position.

The most recent valuation was done on 31 March 2012. A medical cost inflation rate of 7.5% (2011: 8.0%) and a discount rate of 8.25% (2011: 9.25%) were assumed. The average retirement age was set at 60 years (2011: 60 years).

Amounts recognised in the statement of financial position are as follows :

Opening balance	3,671	2,890	-	-
- Current service cost	73	53	-	-
- Past service cost	(9)	(9)	-	-
- Interest cost	317	225	-	-
- Actuarial loss	542	693	-	-
- Contributions	(204)	(181)	-	-
Closing balance	4,390	3,671	-	-

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011

21. Cash generated from (used in) operations

Surplus (deficit)	977	(8,890)	2,069	(7,363)
Adjustments for:				
Depreciation and amortisation	1,750	1,088	1,517	875
Loss on sale of assets and liabilities	173	18	173	18
Impairment deficit	-	157	-	157
Movements in retirement benefit assets and liabilities	719	781	-	-
Changes in working capital:				
Inventories	(20)	41	-	-
Trade and other receivables from exchange transactions	99	(347)	(153)	16
Payables from exchange transactions	(3,868)	4,991	(3,786)	5,414
Unspent conditional grants and receipts	376	98	376	98
	206	(2,063)	196	(785)

22. Operating lease arrangements

The entity as lessee

The entity has operating leases for offices over periods between 24 and 60 months. At the statement of financial position date the entity had outstanding commitments under non-cancellable operating leases, which fall due as follows:

Minimum lease payments due				
- within one year	1,208	1,087	1,208	1,087
- in second to fifth year inclusive	2,328	2,994	2,328	2,994
Total	3,536	4,081	3,536	4,081

23. Risk management

Maximum credit risk exposure

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

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

Exposure to credit risk

The maximum exposure to credit risk at the reporting date was:

Receivables – unrated	6,824	6,725
Cash and equivalents: AA – rating	309	1,131
Total	7,133	7,856

Credit quality of financial assets

The following analysis provides information about the entity's exposure to credit risk:

Receivables		
- Neither past due nor impaired	6,824	6,725
- Financial assets that have been impaired	-	-
Cash and equivalents		
Neither past due nor impaired	309	1,131

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011

23. Risk management (continued)

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.

Exposure to liquidity risk

The following are the maturities and contractual cash flows of other financial liabilities which have been discounted.

PanSALB

At 31 March 2012	Within 1 year	1 to 5 years	Total
Finance lease	744	427	1,171
Payables	4,206	-	4,206

At 31 March 2011	Within 1 year	1 to 5 years	Total
Finance lease	593	1,171	1,764
Payables	8,056	-	8,056

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.

24. Consolidation

The entity exercises control over the private enterprises mentioned in note 26. The financial results of these enterprises have been consolidated into the financial statements of Pan South African Language Board.

25. Contingencies

Contingent assets

MTN granted PanSALB a conditional grant during the year ended 31 March 2011 of R 20,000 to be used for the PanSALB awards. The amount was paid subsequent to 31 March 2011 when all conditions were met.

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011

26. Related parties

National Department – Arts and culture - Department within the same sphere of government
Provincial Department – Sports, arts and culture - Department within the same sphere of government
Provincial Department - Health - Department within the same sphere of governement
National Language Units – Section 21 entities receiving grants from PanSALB
Chief Executive Officer – member of key management
Deputy Chief Executive Officer – member of key management
Chief Financial Officer – member of key management
Directors – members of key management

Related party

Unspent conditional grants and receipts				
Provincial Department – Sports, Arts and Culture - Freestate			146	-
Department of Arts and Culture - Mpumalanga			100	-

Related party transactions

Grants received from related parties				
National Department – Arts and Culture			57,663	54,362
Provincial Department – Sports, Arts and Culture - Freestate			169	110
Department of Arts and Culture - Mpumulanga			-	100
Provincial Department - Health - Western Cape			-	40
			57,832	54,612

Remuneration				
Directors remuneration - NLUS			1,359	1,274

Transfers and subsidies paid to associations incorporated under sections 21

Subsidies				
Buro van die Woordeboek van die Afrikaanse Taal			1,183	1,127
Dictionary Unit for South African English			1,183	1,127
IsiNdebele NLU			1,183	1,127
IsiXhosa NLU			1,183	1,127
IsiZulu NLU			1,183	1,127
Sesotho NLU			1,183	1,127
Sesotho sa Leboa NLU			1,325	1,340
Setswana NLU			1,183	1,127
SiSwati NLU			1,183	1,127
Tshivenda NLU			1,183	1,127
Xitsonga NLU			1,183	1,127
Total			13,155	12,610

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011

26. Related parties (continued)

Senior Management remuneration 2012

	Salary	Expense allowances	Other benefits	Total
Chief Executive Officer – NR Nkosi	331	25	162	518
Deputy Chief Executive Officer – CL Swepu	586	148	244	978
Chief Financial Officer – L Sing	462	81	220	763
- A Netshini	459	137	253	849
- SP Nkosi	449	108	279	836
- IS Molosankwe	449	51	175	675
- Z Feni	451	199	101	751
- N Ndabezitha	443	177	113	733
Total	3,630	926	1,547	6,103

Senior Management remuneration 2011

	Salary	Expense allowances	Other benefits	Total
Chief Executive Officer – NR Nkosi	528	238	115	881
Deputy Chief Executive Officer – CL Swepu	529	148	224	901
Chief Financial Officer – L Sing	450	190	109	749
- A Netshini	436	133	239	808
- SP Nkosi	436	144	211	791
- IS Molosankwe	436	131	160	727
- Z Feni	101	42	25	168
- N Ndabezitha	424	176	106	706
- M Alberts	67	24	21	112
Total	3,407	1,226	1,210	5,843

27. Reconciliation between budget and statement of financial performance

Reconciliation of budget surplus/deficit with the surplus/deficit in the statement of financial performance:

	Consolidated 2012	Consolidated 2011	PanSALB 2012	PanSALB 2011
Net surplus (deficit) per the statement of financial performance			2,069	(7,363)
Adjusted for:				
Depreciation, amortisation and impairments			1,517	1,032
Loss on sale of assets			173	175
Finance costs			224	253
Finance lease payments			(817)	(656)
Capital assets purchased			(9)	(646)
Operating lease accrual			83	131
Interest received			(361)	470
Other income received			-	50
Administrative and other operating expenses variance			(1,474)	5,851
Staff costs variance			(1,380)	860
Transfers and subsidies variance			132	(157)
Prepayments			(127)	-
Deposits paid			(30)	-
Total			-	-

28. Events after the reporting date

Subsequent to 31 March 2012 the PanSALB board was dismissed and a caretaker CEO was appointed.

Notes to the Annual Financial Statements

29. Impairment of financial assets

The entity is not aware of any events or circumstances, which will result in the impairment of financial assets for the year ended 31 March 2012.

30. Key sources of estimate uncertainty and judgements

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

The determination of the useful lives and residual values of property, plant and equipment.

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. Assets are grouped at the lowest level for which identifiable cash flows are largelyindependent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimatesare prepared of expected future cash flows for each group of assets.

Provisions were raised and management determined an estimate based on the information available.

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011

31. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts				
Provincial department - Sports, Arts and Culture - Freestate	146	-	146	-
Microsoft	228	98	228	98
Department of Arts and Culture - Mpumalanga	100	-	100	-
	474	98	474	98

32. Change in accounting estimate

Property, plant and equipment

The useful life of computer equiment and computer software was reviewed on 1 April 2011. In the current period management have revised their estimate from 15 years to 6 years. The effect of this revision has increased the depreciation charges for the current and future periods by R120,071

Notes to the Annual Financial Statements

	Consolidated		PanSALB	
Figures in Rand thousand	2012	2011	2012	2011

33. Prior period errors

The following errors identified have been corrected retrospectively and the comparative figures have been restated accordingly:
- Certain items of IT equipment, office equipment and office furniture where not capitalised when acquired prior to 1 April 2010.
- The present value of future minimum lease payments was incorrectly calculated with the inception of photocopiers leased during the year ended 31 March 2011.
- Accounting for rental paid by the Department of Arts and Culture for the premises occupied by PanSALB
- Accounting for expenditure incurred relating to the grants received from Microsoft, the Department of Arts and Culture -Mpumulanga as well as the Provincial Department of Sports, Arts and Culture - Freestate .
- Accounting for unspent conditional grants

The total net effect of the prior period error(s) is as follows:

Statement of financial position				
Property, plant and equipment	-	(212)	-	(212)
Current finance lease obligation	-	23	-	23
Non-current finance lease obligation	-	(192)	-	(192)
Payables from exchange transactions	-	(89)	-	(89)
Unspent conditional grants	-	(98)	-	(98)
Accumulated surplus - 1 April 2010	-	100	-	100
Accumulated deficit - 31 March 2011	-	43	-	43
Statement of financial performance				
Depreciation expense	-	157	-	157
Finance costs	-	(14)	-	(14)
Government grants and subsidies	-	(1,393)	-	(1,393)
Lease rentals on operating lease - Premises	-	1,491	-	1,491
Cash flow statement				
Cash flow from operating activities				
Interest paid	-	(14)	-	(14)
Cash flow from investing activities				
Purchase of property, plant and equipment	-	(155)	-	(155)
Cash flow from financing activities				
Net finance lease movement	-	(162)	-	(162)

34. Going concern

We draw attention to the fact that at 31 March 2012, the entity had accumulated deficits of R(701) and that the entity's total liabilities exceed its assets by R(701).

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. Theentity has committed funds from National Treasury for the following 3 years. Management have also embarked on a strategicplanning exercise; which will result in cost savings to ensure that all liabilities are settled when due. A caretaker CEO has alsobeen appointed subsequent to year end.

The entity will also continue providing the NLUs with funding from its committed funds in accordance with the PanSALB Act.
The NLUs will also embark on a cost saving exercise to ensure that all their liabilities are settled when due.

Pan South African Language Board Consolidated Annual Financial Statements
Annexure 1

for the year ended 31 March 2012

Board remuneration

List of Board members	Earnings	Travel Expenses	Sitting fees	Total	Number of meetings attended
	R '000	R '000	R '000	R '000	
2012					
Prof S Ngubane	70	-	-	70	3
Ms M Sadiki	73	-	-	73	3
Dr E Malete	24	-	-	24	2
Mr B Druchen	22	-	-	22	3
Prof Z Motsa	13	-	-	13	2
Ms P Sobahle	13	-	-	13	2
Ms G Gumede	23	-	-	23	3
Adv M Mdludlu	28	-	-	28	2
Prof M Mojalefa	2	-	-	2	1
	268	-	-	268	-
2011					
Prof S Ngubane	32	-	-	32	4
Ms M Sadiki	32	-	-	32	4
Dr E Malete	23	-	-	23	4
Mr B Druchen	11	-	-	11	3
Prof Z Motsa	24	-	-	24	4
Ms P Sobahle	12	-	-	12	4
Ms G Gumede	13	-	-	13	3
Adv M Mdludlu	14	-	-	14	3
Prof M Mojalefa	8	-	-	8	2
	169	-	-	169	-

Other Information

Language Rights Complaints

LETTERS OF DEMAND FAXED THROUGH TO RESPONDENTS		
No	File reference	Parties
1	M041 -10	UNIVERSITY OF JOHANNEBURG/BOBELO : DIARISED
2	M065 -11	DEPT ARTS & CULTURE/APPOLUS : DIARISED
3	M060 -10	SABC 2/LEPELLE : DIARISED
4	M042 -10	GENERATIONS SOPA OPERA/DLADLA : DIARISED
5	M054 -10	SEA POINT HIGH SCHOOL/NELANI : DIARISED
6	M440	PORTFOLIO COMMITTEESAFETY & SECURITY/ PanSALB: FILE DIARISED
7	M006 -09	DEPARTMENT OF JUSTICE / PanSALB : FILE DIARISED
8	M017 -09	CITY OF TSHWANE /PanSALBFILE : DIARISED
9	M032 -09	PORTFOLIO AND SELECT COMMITTEES/PanSALB : FILE DIARISED
10	M483 -09	PORTFOLIO COMMITTEE JUSTICE 7 CORRECTIONAL DEVELOPMENT /PanSALB : FILE DIARISED
11	M036 -09	DEPARTMENT OF CULTURE SPORT & RECREATION/PanSALB : AWAITING RESPONSE
12	M027 -09	THE SPEAKER OF PARLIAMENT/ PanSALB : AWAITING RESPONSE
13	M002 -09	CHAIRPERSON : SAFETY & SECURITY/ FOLLOW UP LETTER SENT : FILE DIARISED
LETTERS OF FEEDBACK SENT TO COMPLAINANTS		
1	M443	OXYGEN MAGAZINE / MRS BOTES : FILE TO BE CLOSED
2	M441	DEPARTMENT OF ARTS & CULTURE / MANGANYI : FILE TO BE CLOSED
3	M440	DEPARTMENT OF TRANSPORT / MTULENI : FILE TO BE CLOSED
4	M040 -10	BLOEMFONTEIN JUSTICE CENTRE/ MPHAGA : FILE TO BE CLOSED
5	M007 -09	CLUSTER COMMANDER GRAAF REINET/MULLER : FILE TO BE CLOSED
6	M055 -10	KONDOLE/PNIEL PRIMARY SCHOOL : FILE TO BE CLOSED
7	M488	MASKEW MILLER LONGMAN PUBLISHERS/SHINGWENYANA : FILE TO BE CLOSED
8	M436 -08	VAN DER SPUY / OMBUDSMAN : FILE TO BE CLOSED

Language Rights Complaints

9	M436 -08	VAN DER SPUY / OMBUDSMAN: FILE TO BE CLOSED
10	M434	BEYERS / UNIVERSITY OF PRETORIA: FILE TO BE CLOSED
LETTERS TO RESPONDENTS : RESUBMISSION OF COMPLAINTS		
1	M044 -10	SAPS FIRE ARMLIQUOUR & SECOND HAND GOODS CONTROL/ DINTSI : COMPLAINT WAS RESUBMITTED TO THE RESPONDENT: SENT
3	M001 -09	DEPARTMENT OF JUSTICE & CONSTUTUTIONAL DEVELOPMENT/PanSALB : STILL NO ANSWER FROM THE RESPONDENT AFTER SEVERAL MESSAGES LEFT. FOLLOW UP LETTER SENT
4	M038 -10	PC ON AGRICULTURE,FORESTY&FISHERS /PANSALB : NO ANSWER. FOLLOW UP LETTER DRAFTED-SENT
5	M030 -09	BLOUBERG MUNICIPALITY /PanSALB: MISS MASHELE ON LEAVE TILL MONDAY 10 JUNE. FOLLOW UP LETTER DRAFTED-LETTER SENT
6	M029	NERSA/PanSALB STILL NO ANSWER FROM RESPONDENT'S OFFICE. FOLLOW UP LETTER DRAFTED
7	M031	DEPARTMENT OF LOCAL HOUSING & DEVELOPMENT : COMPLAINT WAS RESUBMITTED TO RESPONDENT
8	M419	OXYGWN MEDICAL AID/ LE ROUX : FOLLOW UP LETTER DRAFTED_sent
9	M442 -08	LOTUS FM / MORAR: LETTER TO THE RESPONDENT DRAFTED
10	M002/09	DEPARTMENT OF SAFETY & SECURITY LETTER TO RESPONDENT DRAFTED
11	M009 -09	DEPARTMENT OF COMMUNICATIONS/PANSALB : LETTER TO RESPONDENT DRAFTED _SENT
12	M352 -04	TUTELA PLACE OF SAFETY /MENDES : COMPLAINT WAS RESUBMITTED
13	M070 -11	SHERIFF 'S BOARD / SLABBERT : AWAITING RESPONSE
14	M052 -10	SABC3/MOJALEFA : AWAITING RESPONSE FROM SABC 3

Language Rights Complaints

MATTERS REFERRED TO NOTHERN CAPE OFFICE		
1	M056 - 10	MMUSI : FOLLOW UP
2	M057 - 10	MMUSI/MHLOBO WENENE : FOLLOW UP

COMPLAINT LETTERS TO RESPONDENTS		
1	M460 -08	CITY OF JOHANNESBURG METRO POLICE / KHUMALO : NO RESPONSE YET. RECEIPT OF COMPLAINT ACKNOWLEDGED
2	M004 -09	SABC MANAGEMENT & RADIO LOTUS /PANSALB: RECEIPT WAS ACKNOWLEDGED TELEPHONICALLY
3	M454/08	EDWARDS // DEPT OF PUBLIC WORKS: NO RESPONSE RECEIVED YET
TELEPHONE CALLS TO COMPLAINANTS:		
1	MO 71 -11	MAGISTRARES COURT ERMELO./ D P NKOSI: hE WILL FAX US ALL THE RECENT CORRESPONDENCE BETWEEN HIM AND PanSALB:
2	M427 -07	AUDITOR GENERAL / RAKATE: AWAITING FURTHER INFORMATION FROM COMPLAINANT

FILES READY FOR HEARING AS PER FILE NOTES		
1	M053 -10	NXASANA / ROOSEVELT HIGH SCHOOL
2	M485 -09	C DE LANGE / DEPT OF EDUCATION
3	M400 -06	OOSTHUIZEN
4	M405 -06	ERASMUS/ MEDICAL COUNCIL
5	M426	MARAIS/ ABSA
6	M489 -09	P MOKWAPE/DEPT OF JUSTICE
7	M024 -09	AIRPORTS COMPANY OF SA
8	M025 -09	SOUTH AFRICAN LOCAL GOVERNMEMT ASSOCIATION
9	M005 -09	SABC /MATABOGE
10	M050 -10	MALOBE / HOME AFFAIRS

Language Rights Complaints

FILES TO BE TRANSLATED TO ENGLISH :AFRIKAANS & ISIXHOSA		
1	M486 -09	SAPS/ KROUTZ
2	M487 -09	CORRECTIONAL SERVICES VS TOKULE
3	M386 -05	VRIENDE VAN AFRIKAANS
4	M411 -07	SARS

FEED BACK RECEIVED		
1	M014 -09	SSITHOLE/ THEOWASSENAAR PRIMARY SCHOOL : COMPLAINANT REQUESTED THAT WE CLOSE THE FILE AND NOT CONTACT HER ANY LONGER
2	M488	MASKEW MILLER LONGMAN PUBLISHERS / SHINWENYANA :
3	M463	WINTERBERG AGRICULTURRAL HIGH SCHOOL / MANA :
4	M460 -08	KHUMALO / CITY OF JOHANNESBURG METRO POLICE DEPARTMENT

TELEPHONIC FOLLOW UP WITH RESPONDENTS		
1	M066 -11	CLEMENTS/ LAER SKOOLHELDERKRUIN: NO ANSWER
2	M436 -08	VAN DER SPUY/OMBUDSMAN : FILE TO BE CLOSED
3	M368 -04	DEPT OF SOCIAL DEVELOPMENT& CULTURE/LIEBENBERG : NO ANSWER
4	M059 -10	LEPELLE / KIDS NEWS SABC1: NO ANSWER
5	M454 -08	HAIR BY HENRI/ MBATHA : I CONTACTED BOTH PARTIES AND NO ANSWER FROM BOTH PARTIES. THIS FILE MUST BE CLOSED
6	M452 -08	OPRAH WINFREY ACADEMY /PANSALB : LETTER TO COMPLAINANT FILE TO BE CLOSED. SCHOOL IS A PRIVATE ENTITY. FALLS OUTSIDE PANSALB MANDATE
7	M389 -05	KZN DEPT OF EDUCATION / C DELANGE :
8	M425	HICKMAN / NORTHLINK COLLEGE : CLOSE FILE
9	M063 -10	POST OFFICE / COETZEE : WE NEED TO EAMIL COMPLAINT TO RESPODENT

Language Rights Complaints

FILES TO BE TRANSLATED TO ENGLISH :AFRIKAANS & ISIXHOSA		
1	M486 -09	SAPS/ KROUTZ
2	M487 -09	CORRECTIONAL SERVICES VS TOKULE
3	M386 -05	VRIENDE VAN AFRIKAANS
4	M411 -07	SARS

FEED BACK RECEIVED		
1	M014 -09	SSITHOLE/ THEOWASSENAAR PRIMARY SCHOOL : COMPLAINANT REQUESTED THAT WE CLOSE THE FILE AND NOT CONTACT HER ANY LONGER
2	M488	MASKEW MILLER LONGMAN PUBLISHERS / SHINWENYANA : RESPONDENT LETTER RECEIVED 04/06/2012.
3	M463	WINTERBERG AGRICULTURRAL HIGH SCHOOL / MANA : RESPONDENT WROTE 06/06/2012.
4	M460 -08	KHUMALO / CITY OF JOHANNESBURG METRO POLICE DEPARTMENT : RESPONDENT ACKNOWLEDGED RECEIPT OF COMPLAINT ON 30thMAY