

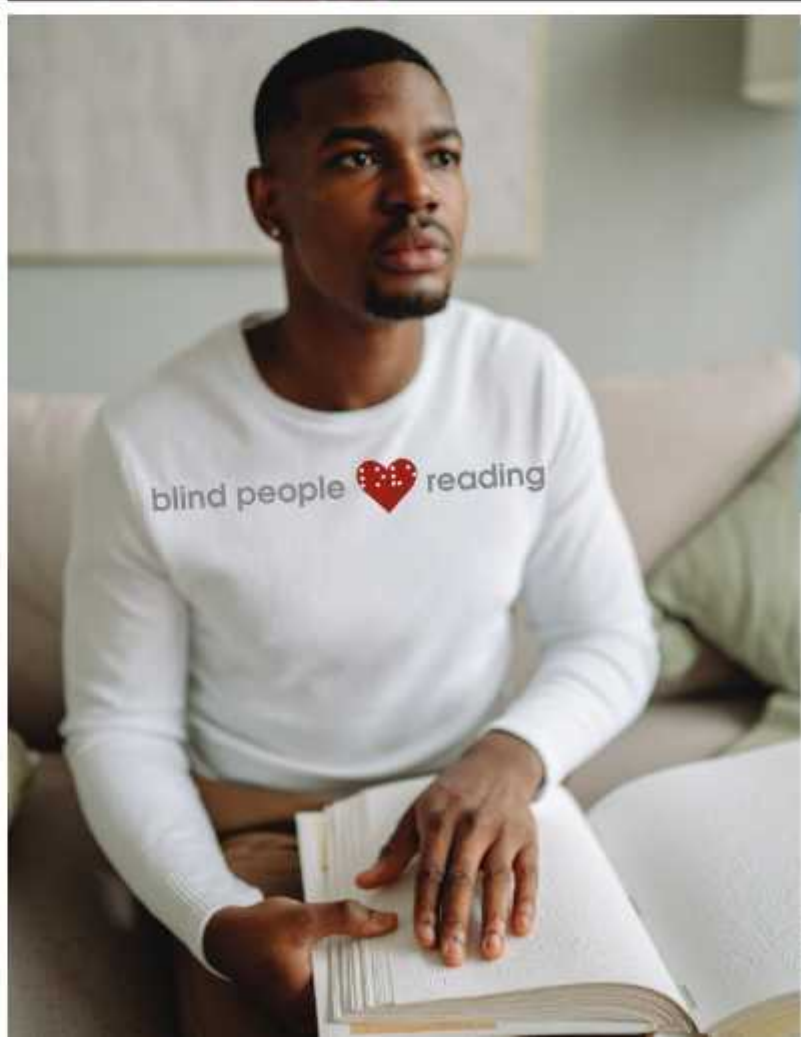
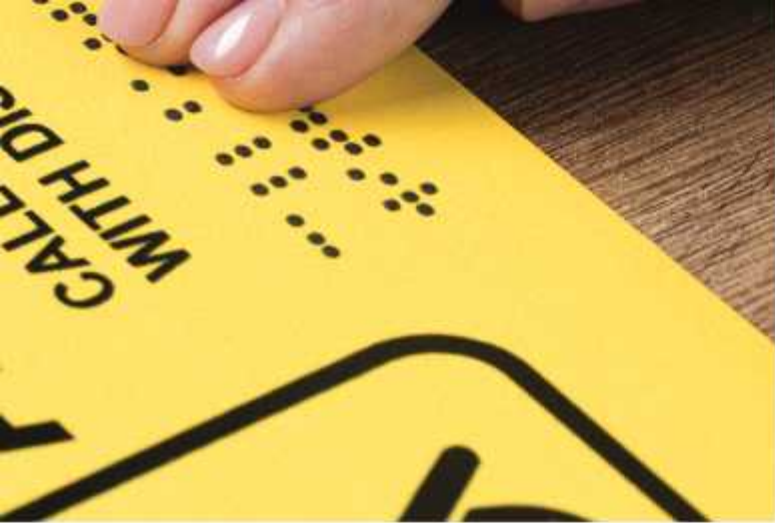
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SOUTH AFRICAN
LIBRARY FOR THE BLIND
ANNUAL REPORT 2022/2023



SOUTH AFRICAN
LIBRARY FOR THE BLIND
An agency of the
Department of Sport, Arts and Culture



Welcome to the South African Library for the Blind - Siya namkela nonke - Welkom

The South African Library for the Blind renders a library and information service to blind and print-handicapped readers through the production of accessible South African reading material in development of a comprehensive library collection and rendering of advisory services to promote access to information.



WELCOME TO THE
SOUTH AFRICAN LIBRARY FOR THE BLIND (SALB)
ANNUAL REPORT

FOR THE PERIOD 1 APRIL 2022 - 31 MARCH 2023

The Board, as the entity's Accounting Authority, and Management of the South African Library for the Blind, submits its Annual Report to the Minister Sport, Arts and Culture, the entity's Executive Authority - for tabling in Parliament in terms of the provisions of the Public Finance Management Act of 1999 (Act 1 of 1999) and the South African Library for the Blind Act of 1998 (Act 91 of 1998).

RP241/2023

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CONTENT

PART A: GENERAL INFORMATION.....3

1 SA LIBRARY FOR THE BLIND GENERAL INFORMATION	4
2 LIST OF ABBREVIATIONS/ACRONYMNS	4
3 FOREWORD BY THE CHAIRPERSON	5
4 CHIEF EXECUTIVE OFFICER'S OVERVIEW	7
5 STATEMENT OF RESPONSIBILITY AND	9
CONFIRMATION OF ACCURACY OF THE ANNUAL REPORT	9
6 STRATEGIC OVERVIEW	10
6.1 VISION	10
6.2 MISSION	10
6.3. VALUES.....	10
7 LEGISLATIVE AND OTHER MANDATES	11
7.1 Constitutional Mandates	14
8 ORGANISATIONAL STRUCTURE AS AT 31 MARCH 2023	16
9 SOUTH AFRICAN LIBRARY FOR THE BLIND STAFF.....	19

PART B: PERFORMANCE INFORMATION.....16

2. OVERVIEW OF PERFORMANCE	17
2.1 SERVICE DELIVERY ENVIRONMENT	17
2.2. ORGANISATIONAL ENVIRONMENT.....	18
3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION.....	19
4. INSTITUTIONAL RESPONSE TO THE COVID-19 PANDEMIC COMBINED	28
WITH BUILDING CONSTRUCTION	28
LINKING PERFORMANCE WITH BUDGETS.....	28
REVENUE COLLECTION	28
5.CAPITAL INVESTMENT.....	28
Nothing to report.....	28

PART C: GOVERNANCE.....30

1 INTRODUCTION	31
2 PORTFOLIO COMMITTEES	30
3 EXECUTIVE AUTHORITY	30
4 THE ACCOUNTING AUTHORITY/BOARD	31
The role of the Board is as follows:	31
Board Charter	30
5.RISK MANAGEMENT	36
6.INTERNAL CONTROL UNIT	36
7.INTERNAL AUDIT AND AUDIT COMMITTEES	36
8.COMPLIANCE WITH LAWS AND REGULATIONS	37
9.MINIMISING CONFLICT OF INTEREST	37
10.CODE OF CONDUCT	37
11.HEALTH AND SAFETY AND ENVIRONMENTAL ISSUES	38
Compliance:.....	38

12. COMPANY/BOARD SECRETARY	38
13. SOCIAL RESPONSIBILITY	38
14. Annexure B: Report of the Audit & Risk Committee	38
PART D: HUMAN RESOURCES.....	42
Introduction.....	42
HUMAN RESOURCE OVERSIGHT STATISTICS.....	47
PART E: PFMA COMPLIANCE REPORT.....	53
B-BEE COMPLIANCE PERFORMANCE INFORMATION.....	54
1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSERS.....	56
PART F: FINANCIAL INFORMATION.....	57
1. REPORT OF THE AUDITOR GENERAL SOUTH AFRICA.....	59
Opinion	62
Basis for opinion	56
Emphasis of matter	56
Prior period error.....	56
Other matter	56
Responsibilities of the accounting authority for the financial statements	57
Responsibilities of the auditor-general for the audit of the financial statements	57
Report on the annual performance report	58
Other matter	58
Report on compliance with legislation	58
Other information in the annual report	58
Internal control deficiencies	65
Professional judgement and professional scepticism	63
5. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES.....	63

PART A



GENERAL INFORMATION 2022-2023

1. SA LIBRARY FOR THE BLIND GENERAL INFORMATION

Registered Name: South African Library for the Blind

Registration number: Not Applicable

Physical address: 112 B High Street

Makhanda

6139

Postal address: P.O. Box 115

Makhanda

6140

Telephone numbers: +27 – (0)46 622 7226

Fax number: +27 – (0)46 622 4645

Email address: ceo@salb.org.za

Website address: www.salb.org.za

External auditors: Auditor General South Africa

Bankers: Standard Bank; ABSA Bank

2. LIST OF ABBREVIATIONS/ACRONYMNS

ABC	Accessible Book Consortium
AFS	Annual Financial Statements
AGSA	Auditor General of South Africa
ARC	Audit and Risk Committee
BBBEE	Broad Based Black Economic Empowerment
CEO	Chief Executive Officer
CFO	Chief Financial Officer
DAISY	Digital Accessible Information System
DSAC	Department of Sport, Arts and Culture
IFLA	International Federation of Library Associations
MEC	Member of Executive Council
MTEF	Medium Term Expenditure Framework
NDPW	National Department of Public Works
PFMA	Public Finance Management Act, Act 1 of 1999
SABA	South African Braille Authority
SALB	SA Library for the Blind
SCM	Supply Chain Management
TR	Treasury Regulations
WIPO	World Intellectual Property Organisation

3. FOREWORD BY THE CHAIRPERSON

The Shareholder's Compact consisting of the Library's Strategic Plan, Annual Performance Plan and various other governance documents were signed by the honourable Minister of Sport, Arts & Culture, Zizi Kodwa and Mr. Xolisa



Yekani on behalf of the SALB Board. The Compact commits the Board and Management to its fiduciary responsibilities and the achievement of set performance objectives for the year. The Board of the South African Library for the Blind monitored the implementation and progress of the library's financial and performance related responsibilities during meetings that took place during, May 2022, November 2022, March 2023. This year no fraud and Risk management issues registered by both the Board and Auditors. The Board is satisfied to report that the Management and Staff of the Library achieved 98% of the set objectives for the year. The library experienced very positive spin offs with reference to delivery and distribution of library materials to the clients, SALB owes all these credits to the Josie Wood Trust that secured funds for the appointment of courier services to expedite the processes.

Other distribution strategies for dissemination of library reading material and devices are being explored and should be implemented in the next financial period.

Revenue of R41, 331 with Operating costs of R33,797 with a surplus of R7,502 was recorded for the financial year 2022-2023. The surplus costs are predominantly due to the nature of classifying production costs as capital expenditure as well as unalignment of the conditional grant allocation by Provincial libraries to our annual planning processes.

The library has received a subsidy allocation to the value of R26,428 in the fiscal year 2022-2023, that depicts a slight increase of 6.75% in comparison to 2021-2022 where we received R25,578. When this budget allocation is further reviewed, SALB has been dwindling between 6.2 % and 7 % in comparison to R23,555 allocated to the library in the year 2019-2020. This funding allocation data is submitted to the Board to let them understand the rationale behind our recommendations SALB's financial commitments. With reference to additional income in the form of donations, the library has managed to secure cash donations from various committed donors Josie Wood Trust – R401,000, Botha – R1,461,416.98, and others to the value of R65,000.

The expansion of services on a national level is dependent on the financial support by the DSAC. The current financial support by the Department is appreciated but is not allowing the library to expand the National role as required by the library Act. The Board urges the Department to assess its role in supporting the library to honour its mandate and to reach more blind and visually impaired people of South Africa. The Board is supporting Library Management in all its efforts to achieve its objectives. The relationship between the Board and Library Management is positive and open. The greatest asset of the library is the staff of the library. The Board appreciated the positive labour relations that exist and notes with appreciation the healthy working relationship between management and the staff of the library. The outcome of this is the positive performance results achieved by the library in the past financial year. The Board is committed to ensure that this productive working environment is strengthened and to guide management to sustain the positive working relationships to benefit the blind and visually impaired members of the library.

SALB is currently increasing its online collection on audio collection that will provide reading materials for its users at no cost and provide the online audio newspapers and periodicals. Access to information and knowledge has never been more critical than in the present information age. Those who lack access to essential information are excluded from participating actively in social, political, and economic activities. The visually impaired, have been marginalized for too long because of the dearth of accessible materials. Therefore, SALB in collaboration with other stakeholders is standing up to its moral responsibility in ensuring an inclusive and equitable library and information services to the visually impaired.



Mr Xolisa Yekani
Chairperson of the Board of the South African Library for the Blind

4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

The year 2022-2023 was characterised by the library continuing to execute its Strategic Plan 2020-2025 with a mixture of both qualitative and quantitative strategic imperatives infused into the objectives and targets set. Out of its 24 set strategic objectives, 100% of those were achieved. Despite the issue of vacant positions, the library owes its achievements to the dedication and commitment of SALB staff and volunteers. Notwithstanding operating with



limited staff and towards the year, two executive positions becoming unceremoniously vacant, through dedication of the existing library management team and volunteers the library managed to receive unqualified audit.

Revenue of R41, 331 with Operating costs of R33,797 with a surplus of R7,502 was recorded for the financial year 2022-2023. The surplus costs are predominantly due to the nature of classifying production costs as capital expenditure as well as unalignment of the conditional grant allocation by Provincial libraries to our annual planning processes.

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With reference to resource provision the library managed to add on its stock 1,014 book titles with 121 of those in indigenous languages whilst braille produced 493 braille manuscripts with 70 of those also in indigenous languages, 272 audio books, 330 customized with 57 in indigenous languages. Additional to the library stock was development of 272 tactile books with braille examinations also assessed by the Braille and the Standards unit. The library also registered 490 members and increased the SALB membership from 7163 to 7653 whilst

also establishing 10 mini libraries and circulated to members 43, 905 books, despite the challenges experienced through postal services.

Towards the beginning of the third quarter the new Board members were appointed and inducted. Following the new Board appointment, the two Executive Officers (Chief Financial Officer and Chief Executive Officer) were appointed by the Board. Whilst the library was looking forward to organisational stability, the accountant

passed on and this was followed by the Senior Manager: Human Resources taking a sabbatical leave. This transition is deliberately recorded because it had quite a bearing towards the survival of the organisation especially taking into consideration the timing and the auditing requirements. The library, through these developments took two steps backwards as the library management operated in a very constrained environment considering limited staff and the demands for audit and compliance.

In contrast, the library remained committed and loyal in terms forging new partnerships whilst also strengthening the existing ones. Building on last year's negotiations some new MOUs were signed between SALB and the Department of Basic Education whilst further deliberations took place with Department of Higher Education and Training – Further Education and Training and Continuing Education and Training divisions. There are anticipated positive spin offs on these partnerships as they seem to understand a need to sponsor some of the initiatives, they expect SALB to do for them. In an effort to strengthen the establishment and stability of mini libraries, the library further negotiated for the review of the provincial library conditional grant allocation amount, so as the agreement signed to at least align with the period the grant is allocated to them by DSAC. These deliberations

have somewhat yielded positive results as most of the provinces are now signing with SALB a three-year Memorandum of Understanding. This drive will certainly enable the library to appoint Mini Library Coordinators on positions with job security as a three-year contract is better than one year. The library continued with a drive to upgrade the staff qualifications and two of the staff members graduated, one in B.COM Honors in Human Resources and the other a Post Graduate Diploma in Supply Chain Management. There are staff members enrolled in other study programmes, one in a Master's degree in Library and Information Science, one a Post Graduate Diploma in

Library and Information Science whilst the other is enrolled for an MBA. All the qualification studies and courses mentioned were funded by the SALB Study Assistance fund. Two other staff members enrolled for an international conference and will be presenting a paper at the World Congress for Library and Information Science in Netherlands.

There are a series of Donors including the SALB main donors (Josie Wood Trust and Botha Estate) that remained loyal and consistent in ensuring the library manages to fulfil its mandate. It is through such financial injection that the library website will be upgraded with technological advanced

features such as DRM integrated to the platform for an improved user experience. Whilst the library continues its Envoy Connect distribution drive, with partnerships with SABC Radios and Optimization of our Social Media Space such as Facebook this drive will derive maximum benefits when it comes to membership increase.

The SALB is proud of what has been achieved over this past financial year, notwithstanding the staff inadequacy, through the Board support the library managed to optimise its existing staff to fill the gaps as well as to develop the staff. Although the library management and staff operated on a very constrained environment due to the building renovations, a number of staff did manage to enjoy the fruits of becoming the first temporal inhabitants of the new building. With a series of the upcoming developments aimed at claiming a user centric approach on what the library does, there are exciting upcoming new revelations when it comes to space optimisation and use by the local blind users. We are looking forward to becoming the intellectual engagement space all libraries are set to be.



Dr Pateka Ntshuntshe-Matshaya
CEO for South African Library for the Blind (SALB)



5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY OF THE ANNUAL REPORT

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

- All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General South Africa (AGSA).
- The annual report is complete, accurate and is free from any omissions.
- The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part E) have been prepared in accordance with the accounting standards applicable to the public entity.
- The Accounting Authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.
- The Accounting Authority is responsible for establishing and implementing a system of internal control has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
- The external auditors are engaged to express an independent opinion on the annual financial statements.
- In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the public entity for the financial year ended 31 March 2023.

Yours faithfully



Chief Executive Officer Name:
Dr Pateka Ntshuntshe-Matshaya
Date: 31 July 2023



Chairperson of the Board
Mr Xolisa Yekani
Date: 31 July 2023

6. STRATEGIC OVERVIEW

6.1 VISION

The South African Library for the blind creates accessible reading opportunities for blind and visually impaired people.

6.2 MISSION

The South African Library for the Blind renders a library and information service to blind and print-handicapped readers through the production of accessible South African reading material in development of a comprehensive library collection and rendering of advisory services to promote access to information.

6.3 VALUES

The focus of the South African Library for the Blind is to make a difference and add value to the lives of print disabled people. To make this possible, all our activities are guided by the following values:

TRUST

We base our working relationship on honesty and integrity.

RESPECT

We respect people, time and property equally.

TEAMWORK

We work together as a dedicated and loyal team.

POSITIVE ATTITUDE

We approach everything in an enthusiastic and constructive manner.

COMMUNICATION

We communicate in a responsive, clear and appropriate manner.

DEVELOPMENT

We actively support staff and infrastructure development to promote individual and organisational growth

7. LEGISLATIVE AND OTHER MANDATES

The South African Library for the Blind is recognised in Schedule 3A of The Public Finance Management Act (Act 1 of 1999) as a national public entity.

7.1 Constitutional Mandates

The South African Library for the Blind's mandate is subject to and in accordance with the South African Constitution and the South Africa Library for the Blind Act 91 of 1998. It is legally committed to the values upon which the democratic South African state is founded and in particular to those of equality, human dignity, the advancement of human rights and freedoms, non-racialism, non-sexism, accountability and democracy. In addition, it strives to make a contribution to Africa by being an available resource of advice and expertise on library matters relating to blind and print-handicapped readers.

In support of the above, the South African Library for Blind Act 91 of 1998 mandates the library to:

- produce documents in special mediums such as braille and audio formats for use by its readers;
- develop standards for the production of such documents;
- research production methods and technology in the appropriate fields; and
- acquire and disseminate the technology required for blind and print-handicapped readers to read.

This mandate commits the library to:

- maintain the quality of its library and book production services through appropriate resources,
- expand its products and services to people whom have print disability,
- expand its collection of reading material and provide access to it,
- sustain sensitivity for the reading needs of its constituency,
- research applicable technology and braille codes for potential application,
- develop and preserve its human resource skills base,
- maintain and develop good relations with its readers, suppliers, funders, the State and publishers, and
- expand its marketing and fundraising program.

The library serves a very particular constituency and, in this regard,

- it is socially committed to strive, by its own efforts and in co-operation with other role-players on International, National and Local level, for the removal, as far as possible, of barriers to information and
- to provide a quality service to meet, as fully as practicable, the information needs of all South Africans who are blind and print handicapped.

•Public Finance Management Act, No. 1 of 1999 (as amended):

The SALB is committed to comply fully with the provisions of the Public Finance Management Act and Treasury regulations. An area where the library still falls short of what the Act requires relates to a fully operational Supply Chain Management framework. The library is striving towards achieving this objective. In addition, the library's financial policies are regularly reviewed in order to ensure continued alignment with the provisions of the Public Finance Management Act and the Treasury Regulations. The library has a fully operational internal audit structure in place.

•Employment Equity Act, No. 55 of 1998 (as amended):

The SALB as a Public Entity conforms to the requirements of the Employment Equity Act. In the sense that SALB has an Employment Equity Manager, and all employment equity related matters are communicated with all staff, both unionised and non-unionised. An Employment Equity report for the SALB is submitted online to the Department of Labour every year, as required by Legislation. Because the Library employs fewer than 150 employees, we are regarded as a small organization in terms of the Act.

- **Skills Development Act, No. 97 of 1998 (as amended):**

The Management of the SALB places a high value on the skills development of its staff. The Skills Development Act requires designated employers to submit formal Skills Development Plans on an annual basis to the relevant SETA (ETDP SETA). The SALB will ensure that it complies with the requirements of the Act.

- **Protection of Personal Information Act (POPIA)**

In terms of the POPI Act, the SA Library for the Blind's CEO was appointed as Chief Information Officer for the SALB and registered with the relevant bodies. Training and development in this regard will be arranged in order to appoint more Deputy Information Officers to assist in assuring the SALB complies to the requirements of this ACT.

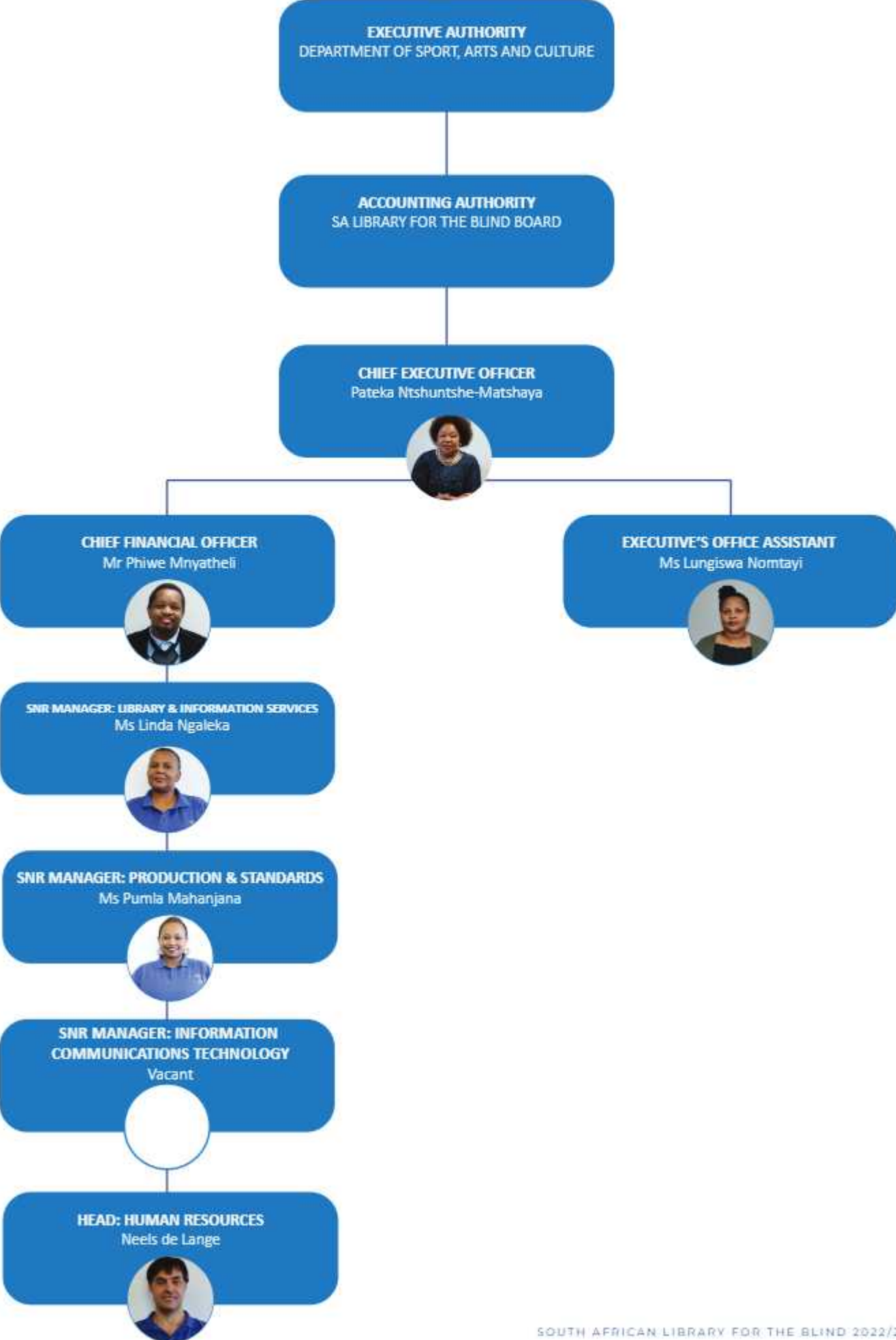
- **Promotion of Access to Information Act, No. 2 of 2000 (as amended):**

The library has a PAIA Manual available in English, Afrikaans and isiXhosa. These Manuals will be updated in due course as training of staff in this regard is undertaken. Recent staff changes impacted on the availability of knowledgeable personnel in this regard, which will be addressed as a priority.

- **Occupational Health & Safety Act, No 85. of 1993 (as amended):**

The library has a Health & Safety Committee in place which operates in compliance with the Act. Frequent reports are submitted, and meetings conducted. Applicable staff received First Aid training and emergency evacuation drills are conducted on a regular basis.

8. ORGANISATIONAL STRUCTURE AS AT 31 MARCH 2023



9. SOUTH AFRICAN LIBRARY FOR THE BLIND STAFF PHOTO AS AT 31 MARCH 2022





PART B

PERFORMANCE INFORMATION 2022-2023

1. AUDITORS REPORT PRE-DETERMINE OBJECTIVES

The AGSA currently performs the necessary audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report. Refer to page 53 of the Report of the Auditors Report, published as Part E: Financial Information.

2. OVERVIEW OF PERFORMANCE

SERVICE DELIVERY ENVIRONMENT

The SALB operates under Programme 6 of the activities of the Department of Sport, Arts & Culture, i.e. to facilitate full and open access to archival and information resources of South Africa.

In the SALB's case these activities are focused on the blind and visually impaired citizens of South Africa. The objectives of the library therefore are in support of the Department of Sport, Arts & Culture's objective to guide, sustain and develop Library and information resources of South Africa so that good governance is supported, socio-economic development is sustained and citizens are empowered through full and open access to these resources. There are, however, a number of challenges facing blind and visually impaired people when it comes to access to information resources. These challenges influence the SALB in executing its core mandate and the role it plays on a broader social level. As part of strategic resource planning the library is faced by the following challenges:

- Scarce skills
- Organisational structure
- Building constraints
- Connectivity
- National funding priority
- Expensive and imported technology
- Target market expansion
- Legal compliance funding needs
- Copyright and International access to reading material.

In terms of opportunities the library is the only one of its kind not only in South Africa but also on the African Continent. Although there are scarce skills in audio and Braille production the library has well-trained staff to produce accessible reading material for blind and visually impaired people. The library's content is digitised which makes it easy to distribute material nationally and internationally. The library plays an important role in collaboration with international organisations such as the World Intellectual Property Organisation to address the lack of sharing digital book files across international borders. The library is also a member of the International Federation of Library Associations where we share and exchange knowledge about Library service delivery to our unique market. The library has added a third reading format to its production line, i.e., tactile books for children. This contributes to literacy and the love for reading with children. Collaboration with Provincial Library Authorities contributed to the establishment of Digital Library Service Points in various public libraries. Expanding the membership base of the Library through this Mini-Library Project is crucial to reach as many members as possible.

The Mzansi Golden Economy of DSAC provides additional opportunities for the SALB specifically in skill development and employment. During the year under review, the appointment of an intern was renewed for the full financial year as part of the programme to train and develop persons in African language Braille not native to Eastern Cape. This is to work towards increasing our collection of braille material in all languages in South Africa.

ORGANISATIONAL ENVIRONMENT

The Library is a National Institution with very unique functions as the only Library for the Blind in the country and on the African continent. The Library is therefore fully dependent on itself in terms of working out its organisational challenges in terms of audio and braille book production, training of staff in these disciplines and obtaining and making available the necessary resources to render services and products.

The Board members are (Mr. Yekani X Chairperson of the Board), Ms. Kganedi M (Deputy Chairperson), M, Mr. Buthelezi M, Ms. Maraka D, Dr Mphidi H, Ms. Dubazana FK, Mr. Govender K, Mr. Maboe R, Ms and Ms. Mosala TM. The Annual Performance Plan of the South African Library for the Blind for 2022/2023 financial year was approved by the board during end of January 2023.

The library places a high value on the implementation of a comprehensive training and development plan to expand and improve the skills of Library staff and the volunteers of the library.

A project has been registered with the Department of Public Works to redesign the library building to accommodate its medium and long-term space needs.

The library's functions are in support of the Vision and Mission of the Department of Sport, Arts and Culture. Through the production and distribution of accessible media to blind and visually impaired people of in South Africa this target group becomes part of social cohesion, nation-building, sharing in the art and culture of South Africa and as well as its languages. The organisational environment is limited due not the small but important market served but the challenges faced by the market are huge in terms of accessibility to reading material.

Nationally

The core performance of the library is guided but not limited to the broad goals and objectives of the Department of Sport, Arts and Culture with specific reference to:

- Access to information through continued production of accessible reading material and to participate with International Organisations to allow the free exchange of book files between countries.
- Revitalising the public libraries of South Africa through the establishment of Digital Mini-Library service points in public libraries of all the provinces in South Africa.
- Promotion of Linguistic Diversity through the production of accessible reading material in all the official languages of South Africa as well as tools in applying international rules and standards in developing training material in those languages.

In addition, the Library will consider various options to provide Internet access for our members to allow access to electronic accessible services. The Library will increase its visibility and collaborate with various organisations to attract more members.

The continuously growing financial and other resource demands of the annual audits will be raised and discussed with the Board and the Office of the Auditor-General in an effort to find a solution to the challenge.

Africa

The library will identify opportunities to promote the work done by the Library in Africa. We will pursue opportunities to form partnerships with organisations in countries with established infrastructure to render Library Services or general services to blind and visually impaired people. This will be done with the assistance of strategic partners, nationally and internationally.

Internationally

The library is a member of the International Federation of Library Association Section for Libraries serving People with Print Disabilities. The library is the founding member of the Accessible Book Consortium (ABC) under the auspices of the World Intellectual Property Organisation (WIPO) which is one of the specialised agencies of the United Nations. The Library is an active member of the ABC in terms of the uploading and downloading accessible for all international members of the service. SALB Members enjoy the benefits of over 355, 000 titles accessible free from our catalogues. The management in association with other stakeholders such as the National Council for Library and Information Services continues to lobby the South African Government, i.e., the Department of Trade and Industry to ratify the Marrakesh Treaty. Once the Treaty is ratified it will make it possible to obtain access to titles internationally, offering a broader choice for the registered library member.

2.3 KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

No Legislative or Policy changes were instituted during the reporting period that affected the work of the library.

2.4 STRATEGIC OUTCOME ORIENTED GOALS

The strategic goal of the library is to render a National Library Service to blind and visually impaired people. This has been achieved during this reporting period as indicated in the following section where the performance of the various sections of the library is explained. The library achieved 100% out of the total of 26 objectives set for the year.

3. PERFORMANCE INFORMATION BY PROGRAMME/ACTIVITY/OBJECTIVES – STRATEGIC OBJECTIVES

Institutional Programme Performance Information

Strategic Outcome Oriented Goal: Rendering a national library and information service to blind and print-handicapped readers.

Goal statement: The South African Library for the Blind (SALB or "the Library") renders a National Library and Information Service through registering blind and print-handicapped readers/members, production, and collection management for user services.

Institutional Performance Information

Impact Statement: To provide effective and efficient Financial, Human Resource and Information and Communication Technology (ICT) administration and corporate governance; by being fair, accountable, responsible, and transparent.

PROGRAMME 1: ADMINISTRATION

Sub-programme: Finance, Human Resource and ICT support services

Goal: To render administrative and support services to the SALB Board, the Chief Executive Officer and the management team of the library.

Purpose: This programme is primarily responsible for providing support to the SALB Board, the Chief Executive Officer (CEO) and the Management team of the library.

The programme is responsible for recording, reporting and providing relevant management information required by legislation to the Board and the CEO relating to Financial, Human Resource and ICT compliance matters.

1.1. Finance Management

Strategic objectives, performance indicators planned targets and actual achievements

No	Outcome	Outcome Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from Planned Target to Actual Achievement	Reasons for Deviations
1.1.1	Compliance with the legislation and regulations as per the legislative mandate/s applicable to the Library and ensuring that controls implemented are aligned to the resources available	Unqualified audit report from External auditor (ACSA) and no high/critical matters raised from internal audit reports	Unqualified external audit (ACSA) report annually	Unqualified Opinion	Unqualified Opinion	Unqualified Opinion	Unqualified audit report received from the ACSA for the 2021/2022 audit.	None

1.2. Human Resources Management and Development.

Strategic objectives, performance indicators planned targets and actual achievements

No.	Outcome	Outcome Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from Planned Target to Actual Achievement	Reasons for Deviations
1.2.1	To have and nurture a competent and diverse workforce that will deliver on the Library's mandate through continuous learning and development	Implementation/management of effective training and development systems	1 x Annual Training report on training (formal studies and informal training conducted)	1 x Annual Training report on training (formal studies and informal training conducted)	1 x Annual Training report on training (formal studies and informal training conducted)	1 x Annual Training Report on formal studies and informal training conducted.	None	None
1.2.2	To deliver effectively on the SALB mandate and meeting SALB objectives by means of satisfactory performance	Implementation/management of effective performance management system	1 x Annual Performance Assessment documents and consolidated moderated report	1 x Annual Performance Assessment documents and consolidated moderated report	1 x Annual Performance Assessment documents and consolidated moderated report	1 x Annual Performance Assessment per permanent staff member	None	None
1.2.3	Job creation and youth empowerment	Number of internship opportunities created and/or sustained	Number of internship opportunities created and/or sustained	3 internship opportunities sustained	3 internship opportunities sustained	3 internship opportunities sustained	3 internship opportunities sustained	None

1.3 Information and Communication Technology and support services

Strategic objectives, performance indicators planned targets and actual achievements

No.	Outcome	Outcome Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from Planned Target to Actual Achievement	Reasons for Deviations
1.3.1	ICT governance and administration - to ensure that ICT supports the overall business objectives and mandate of the Library	Reliable and efficient ICT services in accordance with industry norms and standards	4 x Quarterly ICT steering committee reports	4 x Quarterly ICT steering committee reports	4 x Quarterly ICT steering committee reports	3 x Quarterly ICT steering committee reports	-1	Due to the position of a key staff member (Senior Manager: ICT) becoming vacant twice in the same year
1.3.2	Preparation of playback devices	Preparation of playback devices for distribution to members	12 x Monthly sectional Reports i.r.o number of playback devices prepared for distribution.	12 x Monthly sectional Reports i.r.o number of playback devices prepared for distribution.	12 x Monthly sectional Reports i.r.o number of playback devices prepared for distribution.	12 monthly sectional reports submitted	None	None
1.3.3	Service and/or replacement of playback devices	Service and/or replacement of playback devices and returned to members	12 x Monthly sectional Reports i.r.o number of playback devices serviced/ repaired/ replaced.	12 x Monthly sectional Reports i.r.o number of playback devices serviced/ repaired/ replaced.	12 x Monthly sectional Reports i.r.o number of playback devices serviced/ repaired/ replaced.	12 monthly sectional reports submitted	None	None

Notes:

1. Where the Audited Actual Performance is indicated as N/A, it means that the indicator was not part of that specific year's Annual Performance Plan and thus no baseline exists.
2. The monthly and/or quarterly reports to the Executive Management illustrates the progress achieved in meeting the objectives.
3. Under objective 1.3.2, 12 monthly reports on the preparation of playback devices were submitted and reported that 720 players were prepared for the year.
4. Under objective 1.3.3, 12 monthly reports on serviced, repaired, or replaced playback devices were submitted. For the year, 209 players were either serviced, repaired, or replaced.

PROGRAMME 2: BUSINESS DEVELOPMENT

Sub-programme 2.1: Library and Information Services

Impact Statement: To ensure service delivery to all registered library members of the South African Library of the Blind.

Goal: To develop a balanced collection of reading material as well as render and expand library and information services to blind and print-handicapped readers.

Purpose/Functions:

This programme is responsible for:

- Establish, manage and maintain the integrated electronic Library Management System that seamlessly correlates all library functions.
- Maintain the records of the members of the Library.
- Issue and receive reading material and reading devices to the members of the Library as well as mini-libraries.
- Ensure quality control of library collection and manage the distribution supply chain of library records through our distribution chain.
- Develop the collection of the Library through selection, acquisitions and cataloguing.
- Administer copyright management matters.
- Promote information access of library resources.
- Administer inter-library loans from international suppliers.

Strategic objectives, performance indicators planned targets and actual achievements

No	Outcome	Output	Outcome Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from Planned Target to Actual Achievement	Reasons for Deviations
2.11	Book titles added to the catalogue(in cludes Audio, Braille and Tactile)	Catalogued book titles	12 x Monthly sectional report i.e. catalogued books	12 x Monthly sectional report i.e. catalogued books	12 x Monthly sectional report i.e. catalogued books	12 x Monthly sectional report i.e. catalogued books	12 monthly sectional reports submitted	None	None
2.12	Indigenous languages book titles added to the Catalogue	Catalogued indigenous language's book titles	12 x Monthly sectional report i.e. catalogued books	12 x Monthly sectional report i.e. catalogued books	12 x Monthly sectional report i.e. catalogued books	12 x Monthly sectional report i.e. catalogued books	12 monthly sectional reports submitted	None	None
2.13	Registration of new library members	Library membership registrations	12 xMonthly sectional report i.e. library membership registrations	12 xMonthly sectional report i.e. library membership registrations	12 xMonthly sectional report i.e. library membership registrations	12 xMonthly sectional report i.e. library membership registrations	12 monthly sectional reports submitted	None	None
2.14	Coordinating establishment & support of mini-library service points	Coordinating new mini-library service points and supporting existing sites	12 x Monthly sectional report i.e. coordination of new mini-library service points and supporting existing sites	12 x Monthly sectional report i.e. coordination of new mini-library service points and supporting existing sites	12 x Monthly sectional report i.e. coordination of new mini-library service points and supporting existing sites	12 x Monthly sectional report i.e. coordination of new mini-library service points and supporting existing sites	12 monthly sectional reports submitted	None	None

No	Outcome	Output	Outcome Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from Planned Target to Actual Achievement	Reasons for Deviations
215	Circulation of reading material to library members	Circulation of reading material	12 xMonthly sectional report i.r.o. circulation of reading material	12 xMonthly sectional report i.r.o. circulation of reading material	12 xMonthly sectional report i.r.o. circulation of reading material	12 xMonthly sectional report i.r.o. circulation of reading material	12 monthly sectional reports submitted	None	None
216	Downloading of books from the Accessible Book Consortium (ABC) and related platforms	ABC and related platform files downloaded	ABC and related platform files downloaded	200	210	220	224	+4	More files became available; thus, we overachieved while still consuming the same resources as budgeted for.
217	To reach out to African countries to develop capacity to render library and information services to blind and visually impaired people	African country outreach	African country outreach	1	1	1	1	None	None

Notes:

1. Where the Audited Actual Performance is indicated as N/A, it means that the indicator was not part of that specific year's Annual Performance Plan and thus no baseline exists.
2. The monthly and/or quarterly reports to the Executive Management illustrates the progress achieved in meeting the objectives.
3. Under objective 2.1.1, monthly reports on the number of titles catalogued were submitted. For the year 1,014 titles were catalogued.
4. Under objective 2.1.2, out of the 1,014 titles that were catalogued (refer note above), 121 were indigenous titles.
5. Under objective 2.1.3 12 monthly reports on the number of membership registrations were submitted. For the year, 490 new members were registered.
6. Under objective 2.1.4, 12 monthly reports from the senior coordinator of mini-library service points were submitted. For the year, 10 new mini-libraries were established.
7. Under objective 2.1.6, 12 monthly reports on books circulated were submitted. For the year 43 905 books were circulated.
8. Under objective 2.1.8, correspondence with Global Rainbow Foundation in Mauritius took place and a report submitted.

SUB-PROGRAMME 2.2: BRAILLE PRODUCTION

Impact Statement: Producing Braille content in all 11 of South Africa's Official Languages for the benefit of blind and print-handicapped readers of the SALB.

Goal: To produce quality braille material.

Purpose/Function: The core function of Braille Production is to produce high quality, error-free braille material for people and library members who are visually impaired. This is achieved through the services of highly skilled braillists.

Strategic objectives, performance indicators planned targets and actual achievements:

No	Outcome	Output	Outcome Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from Planned Target to Actual Achievement	Reasons for Deviations
2.21	Production of SALB braille books	In-house produced SALB braille books titles	In-house produced SALB braille books titles	240	240	240	241	+1	More titles could be produced with the given resources and budget.
2.22	Customising of supplier braille titles	Customising of externally produced braille book titles	Customising of externally produced braille book titles	250	250	250	252	+2	More titles could be customised with the given resources and budget.
2.23	Production of indigenous language's braille books	Indigenous language's braille books produced and customised	Indigenous language's braille books produced and customised	35	35	35	35	0	More indigenous titles could be produced and customised with the given resources and budget.

Notes:

1. Where the Audited Actual Performance is indicated as N/A, it means that the indicator was not part of that specific year's Annual Performance Plan and thus no baseline exists.
2. The monthly report to the Executive Management illustrates the progress achieved in meeting the objectives. The submitted reports will indicate quantitative statistics, wherever applicable.
3. Under objective 2.23, out of the 493 braille titles produced and customised (indicator 2.21 and 2.2.2), 35 were indigenous language titles.

Sub-programme 2.3: Audio Production

Impact Statement: Producing audio/digital content in all 11 of South Africa's Official Languages for the benefit of blind and print-handicapped readers of SALB.

Goal: To produce quality audio reading material based on international accessibility standards.

Purpose/Function: Audio Production is responsible for producing audio reading material in accessible formats. Part of this responsibility is to incorporate the use of specialized technology, systems and audio formats to enhance the reading experience of blind and print-handicapped readers.

Strategic objectives, performance indicators planned targets and actual achievements

No	Outcome	Output	Outcome Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2021/2022	Deviation from Planned Target to Actual Achievement	Reasons for Deviations
2.3.1	Production of SALB audio books	In-house produced SALB audio books titles	In-house produced SALB audio books titles	270	270	270	272	+2	More titles could be produced with the given resources and budget.
2.3.2	Customising of supplier audio titles	Customising of externally produced audio book titles	Customising of externally produced audio book titles	330	330	330	340	+10	More titles could be customised with the given resources and budget.
2.3.3	Production of Indigenous language audio books	Indigenous language audio books produced and customised	Indigenous languages audio books produced and customised	N/A	35	35	57	+22	Additional titles received from mini-library audio studios, which were produced earlier than anticipated. No impact on resources/budget.

Notes:

1. Where the Audited Actual Performance is indicated as N/A, it means that the indicator was not part of that specific year's Annual Performance Plan and thus no baseline exists.
2. The monthly reports to the Executive Management illustrates the progress achieved in meeting the objectives. The submitted reports will indicate quantitative statistics, wherever applicable.
3. Under objective 2.3.3, out of the 612 audio book titles produced and customised (indicator 2.3.1 and 2.3.2), 57 were indigenous language titles.

SUB-PROGRAMME 2.4: BRAILLE ADVISORY AND STANDARDS

Impact Statement: Increased awareness and education in braille and tactile standards in partnership with key stakeholders.

Goal: To develop and standardise braille and to produce tactile books according to international standards.

Purpose/Function: The Library's statutory mandate goes beyond the production of braille. It encompasses an additional function of standard setting, including the following tasks performed by this section:

Strategic objectives, performance indicators planned targets and actual achievements

No	Outcome	Output	Outcome Indicator	Audited Actual Performance 2020/2021	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from Planned Target to Actual Achievement	Reasons for Deviations
2.4.1	Production of SALB tactile books	SALB tactile books produced and customised	Production of tactile books	30	30	30	30	0	None
2.4.2	Braille and tactile education outreach to schools and/or early childhood centres	Report from SALB representative/s to CEO and management of SALB	Quarterly sectional report i.e. braille and tactile education outreach	N/A	4 reports	4 outreach programmes reports submitted	4 outreach programmes reports submitted	0	None
2.4.3	Administration of braille transcribers including examination when appropriate	Assessment report and/or results from examination process	Annual sectional report i.e. administration of braille transcribers including examination when appropriate	N/A	1 report	1 Sectional annual sectional report submitted	1 Sectional annual sectional report submitted	0	None

Notes:

- Where the Audited Actual Performance is indicated as N/A, it means that the indicator was not part of that specific year's Annual Performance Plan and thus no baseline exists.
- The quarterly and/or annual reports to the Executive Management illustrates the progress achieved in meeting the objectives. The submitted reports will indicate quantitative statistics, wherever applicable.

PROGRAMME 3: PUBLIC ENGAGEMENT

Sub-programme 3.1: Marketing and Promotion

Impact Statement: To promote the work and activities of the library through appropriate marketing communication channels.

Goal: To reach out to Library members, the public at large and potential funders to highlight the work of the SALB.

Purpose/Function: Marketing and promoting the library's products and services.

Strategic objectives, performance indicators planned targets and actual achievements

No	Outcome	Output	Outcome Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2021/2022	Planned Annual Target 2022/2023	Actual Achievement 2022/2023	Deviation from Planned Target to Actual Achievement	Reasons for Deviations
3.11	Marketing and promoting the Library's products and services.	4 x Quarterly reports on marketing initiatives	4 x Quarterly reports on marketing initiatives	4 x Quarterly reports on marketing initiatives	4 x Quarterly reports on marketing initiatives	4 x Quarterly reports on marketing initiatives	4 quarterly sectional reports submitted	None	None

Notes:

1. Where the Audited Actual Performance is indicated as N/A, it means that the indicator was not part of that specific year's Annual Performance Plan and thus no baseline exists.
2. The quarterly reports to the Executive Management illustrate the progress achieved in meeting the objectives. The submitted reports will indicate quantitative statistics, wherever applicable.

4. INSTITUTIONAL RESPONSE TO THE COVID-19 PANDEMIC COMBINED WITH BUILDING CONSTRUCTION

The COVID-19 pandemic had a minimal impact during the 2022/2023 financial year.

During the year 2021/2022 a major building and renovations project commenced at the SALB. This resulted in the full courtyard area of the library having been handed over to the building contractors to commence with the work. An entire flank of offices had to be vacated for construction work to take place.

Given that SALB now had even less office space to accommodate all staff, a combination of working from-home and alternating-work-week arrangements had to be implemented at the office.

The library's management has ensured that the necessary health and safety precautions remained in place and that any major health and safety risks were mitigated.

Despite best efforts, there were times when services were interrupted to ensure decontamination protocols could be followed and . Such instances were carefully controlled and monitored.

In 2021/2022 R 133 000 was spent on COVID-19 related expenses for own institutional uses and in the 2022/2023 financial year R 24 250.00 was spent.

LINKING PERFORMANCE WITH BUDGETS

Programme/Activity/objective	2021/2022			2022/2023		
	Budget	Actual Expenditure	Underspend	Budget	Actual Expenditure	Underspend
	R '000	R '000	R '000	R '000	R '000	R '000
Programme 1 - Administration	28,298	26,240	2,058	37,300	27,553	7,884
Programme 2 - Business Development	17,030	11,094	5,936	14,982	12,388	4,648
Programme 2 - Public Engagement	500	296	204	300	39	260
Total	45,828	37,630	8,198	52,582	39,980	12,792

The table above is a brief summary of the budget and expenditure per programme, and more detailed information is contained in the Annual Financial Statements including reasons for underspending.

REVENUE COLLECTION

The main source of revenue for the Library is the subsidy provided by the National Department of Sport, Arts and Culture (DSAC). The amount received for the 2022/2023 year was R26,428,000, which was budgeted for and fully utilised. The other income classification is contained in the Statement of Financial Performance in the Annual Financial Statements.



Dr PNM Ntshunshu- Matshaya
SALB CEO
Date: 31 July 2023



Mr Xolisa Yekani
SALB Board Chairperson
Date: 31 July 2023

5. CAPITAL INVESTMENT

Nothing to report

PART C



GOVERNANCE 2022-2023

1. INTRODUCTION

The South African Library for the Blind governance processes comply with existing corporate governance processes and systems. All activities of the library are directed, controlled and can be accounted for. In addition to the requirements of the South African Library for the Blind Act 91 of 1998 corporate governance is applied through the precepts of the Public Finance Management Act (PFMA) and run in tandem with the principles contained in the King's Report on Corporate Governance where applicable. The library reports to Parliament once a year and meets with the Portfolio Committee when required.

2. PORTFOLIO COMMITTEES

No Portfolio Committee meetings were scheduled during 2022/2023

3. EXECUTIVE AUTHORITY

The Management of the Library submitted four quarterly reports to the Department of Arts & Culture as required

4. THE ACCOUNTING AUTHORITY/BOARD

The SALB Board is appointed in accordance with the South African Library for the Blind Act 91 of 1998. The Board is responsible and accountable for the library's performance and strategic direction.

The role of the Board is as follows:

- (a) To formulate the policies of the Library for the Blind;
- (b) To approve the budget of the Library for the Blind;
- (c) To approve the financial statements of the Library for the Blind;
- (d) To advise the Minister with regard to matters with which the Library for the Blind is concerned; and
- (e) To furnish the Minister with such information as the Minister may require.

Board Charter

The Board Charter was reviewed in March 2023 and will be reviewed every board term thereafter. The Board aligns its legal responsibilities with the Charter and complies with all requirements.

Composition of the Board

Name	Designation	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships
Mr. Yekani X	<ul style="list-style-type: none"> Chairperson Deputy Chairperson 	<ul style="list-style-type: none"> October 2022 November 2021 September 2019 	N/A	BA Honors: Journalism BA Media Studies	Research Strategic Management	Nkosinathi Foundation for the Blind and Partially Sighted Persons SABC National Disability Committee Deputy Chair: Provincial EE Committee SANCB
Ms. Kganedi M	<ul style="list-style-type: none"> Deputy Chairperson Board Member 	<ul style="list-style-type: none"> October 2022 March 2022 September 2019 	N/A	B Comm. Degree in Accounting & Business Management, University of Johannesburg BAP (SA) & Certificate in Tax Law	Team Leader, Consulting For Carmel Chartered Accountants: 05/2015 - 09/2015 Chief Financial Officer, Pan South African Language Board: 09/2012 - 01/2014 Deputy Director Management, Accounting & Assets, Department of Roads and Transport: 07/2009 - 07/2012 Deputy Director Budgeting And Cashflow Management, Department of Human Settlements: 06/2006 - 06/2009	
Mr. Buthelezi M	Board Member	<ul style="list-style-type: none"> October 2022 September 2019 	N/A	BA Honors, UNISA UNISA Post Graduate Diploma in Marketing Management, UNISA Media Management Programme, University of Stellenbosch	Director Mzansi On-line, National Library of South Africa: 2014-2018 Regional Manager, Oxford University Press: 2010-2014 National Manager, Marketing, Via Africa Publishers: 1987-2010 Educator, Department of Education - KZN: 1980-1987	
Ms. Maraka D	Board Member	<ul style="list-style-type: none"> October 2022 September 2019 	N/A	BA, UNISA BED, UNISA BHons: Languages, University of Pretoria Masters Diploma in Human Resources, RAU Further Diploma in Education, RAU	Managing Member, Falout 132cc: 2000-to-date Human Resources Manager, Lepelle Northern Water: 2003-2004 Social Consultant, Roads Agency Limpopo: 2008-2012 Consulting Manager, NIA-COSMEC: 2004-2005 HR Senior Manager, Legal Aid Board: 2002-2003 HR Manager, Eskom - Mpumalanga: 1999-2001 HR Community Development Manager, Eskom Matimba Power Station: 1996-2001 School Psychologist, Department of Education: 1996-1996 HOD/School Principal, Limpopo Department of Education: 1981-1986	Board member and Chairperson of HR Committee, Lepelle Northern Water 2007-2011 Board member, LIBSA: 2004-2006

Name	Designation	Date Appointed	Date Resigned	Qualifications	Area of Expertise	Board Directorships
Dr Mphidi H	Board Member	<ul style="list-style-type: none"> • October 2022 • September 2019 	N/A	<p>Bachelor of Library and Information Science (Honors), University of Pretoria</p> <p>Bachelor of Library and Information Science (with distinction), University of Pretoria</p>	<p>Deputy Director Innovation and Technology Transfer, Tshwane University of Technology (TUT) 2008 – Present</p> <p>Manager – Technology Enablement, SASOL 2007 – 2008</p> <p>Manager – Library and Knowledge Management, Financial and Fiscal Commission (FFC) 2006 – 2007</p> <p>Senior Information Specialist, Embassy of the United State of America 2006 Information Specialist, University of Pretoria 2000 – 2006</p> <p>Information Assistant, University of Pretoria 1999 – 2000</p>	Incubator 2019 (Present)
Mr. Govender K	Board Member	October 2022	N/A	<p>Chartered Accountant (SA) at South African Institute of Chartered Accountants (SAICA)</p> <p>Bachelor of Commerce Honors degree (Accounting) at University of Natal (Durban) 2000</p> <p>Bachelor of Commerce degree at University of Natal (Pietermaritzburg) 1995</p> <p>Matriculation Exemption at Northbury Park Secondary School (Pietermaritzburg) 1991</p>	<p>Partner at MG Associates From October 2011 to date</p> <p>Chief Financial Officer at SuperSport International (Pty) Ltd From June 2008 to September 2011</p> <p>Senior Financial Manager at MNET From June 2007 to May 2008</p> <p>Financial Manager at MNET from February 2006 to May 2007</p> <p>Senior Manager at KPMG from January 2002 to January 2006</p> <p>Audit Manager at Office of the Auditor-General From January 1997 to December 2001</p>	
Dr Mosala TM	Board Member	-	N/A	<p>PhD in Anthropology</p> <p>Candidate Master of Arts Degree in Anthropology</p> <p>Bachelor of Social Science Honors Degree</p> <p>Bachelor of Arts Degree</p>	<p>Project Manager at Azania Research Centre Present</p> <p>Research and Policy Coordinator at National Council of Trade Union from 2016 -2018</p> <p>Senior Researcher at Truthusa research and Development Consultant from 2016 – 2016</p> <p>Senior Researcher at Kara Heritage Institute from 2013 to</p>	<p>Commission for the Promotion and Protection of the Rights of Cultural, Religious, and Linguistic Communities - Gauteng Arts and Culture Council Member</p> <p>National Heritage Council Expert Member</p> <p>National Museum Council</p>

					2016 Assistant Researcher at the University of South Africa from 2012 – 2015 Assistant Lecturer at the University of Pretoria from 2011-2012 Junior Fieldworker/Curator at the University of Botswana from 2009-2010	South African Institute for Arts, Public Health and Medical Anthropology South African Association for Cultural Anthropologists
Ms. Dubazana FK	Board Member	October 2022	eM Ed degree specializing in Curriculum Studies Diploma in Education Management BEd Honors SSTD	Board Member of The National Library of South Africa [NLSA] 2021- to date Managing Director of Kharya Information and Development Centre 2018- to date supervise the MANCOSA Honors students in their research. 2020 - to date Director at Education Library and Information Services KZN Department of Education 2008-2018 Chief Education Specialist (ELITS) KZN Dept of Education 2002-2007 Education Specialist Dept of Education - KZN 1999-2002 Senior Lecturer and Lecturer at KwaGqikazi College of Education 1994-1998 Lecturer at Enakheri College of Education 1992-1993 Teacher at Masibumbane High School 1988-1991		
Mr. Maboe R	Board Member	October 2022	N/A	SAICA member at South African Institute of Chartered Accountants LLB at University of South Africa 2020 B. Com Accounting Honours at University of Johannesburg 2008 B. Com Accounting at University of Johannesburg 2007 Senior Certificate with Distinction and University entrance at Grenville High School 2002	Lecturer Information Strategy at University of South Africa 01 January 2021- to date Independent Finance Consultant 01 February 2019 – 31 December 2020 Project and Mine Accountant at Nokeng Fluorspar Mine 01 July 2017 – 31 January 2019 Export Controller at BMW SA 01 April 2014 - 30 June 2017 Management Accountant – Asset Optimization (Business Improvement) at Anglo American Platinum 01 September 2011 – 30 September 2013 Strategy Analyst at Anglo American Platinum 01 December 2010 – 31 August 2011	

REMUNERATION OF BOARD MEMBERS

As per note 21 (found in Part E) of the Annual Financial Statement

Board Term:	2023
1 April 2022 - 31 March 2023	R 000's
Board Fees	193
X Yekani (Chairperson)	8
M Kganedi (Deputy Chairperson)	25
M Buthelezi	48
E Ramaoka	13
FK Dubazana	17
M Mphidi	30
R Maboe	19
K Govender	5
S Neerpath	13
N Ravgee	4
TM Mosala	11

5. RISK MANAGEMENT

A Risk Management Policy is in place as confirmed by the Library's Internal Auditors. The strategy is based on the policy. Regular risk assessments are performed as required and verified by the Internal Auditors and the Library's Audit Committee. The management team of the library serves as a Risk Management Committee which is led by the Chief Financial Officer. The CFO and the CEO are responsible for addressing and mitigating identified risks. All risks identified on an annual basis are addressed in collaboration with the Audit Committee.

6. INTERNAL CONTROL UNIT

The Management Team of the SALB functions as the Internal Control Unit. Monthly meetings are conducted. Issues are raised with the Board where applicable during their quarterly meetings.

7. INTERNAL AUDIT AND AUDIT COMMITTEES

The key activities and objectives of the internal audit are as follows:

- Performing an assessment of the adequacy and effectiveness of the risk management processes;
- Analysing and evaluating defined business processes and associated controls.
- Evaluating the effectiveness of controls over the reliability and integrity of certain defined information for management purposes, with particular emphasis on financial information;
- Ascertaining the level of compliance with policies, plans, procedures, laws and regulations applicable to the work undertaken;
- Assessing the adequacy of controls to safeguard assets, including intangible assets applicable to the work undertaken;
- Assessing whether significant IT and capital projects, strategic programs and plans are appropriately documented, approved and implemented;
- Drawing attention to any failure by management to take remedial action with respect to control weaknesses identified and reported; and
- Assist the Audit Committee in achieving its objectives by evaluating processes.

The key activities and objectives of the audit committee are:

- To oversee the internal audit;
- Be responsible for recommending the appointment of the external auditor and to oversee the external audit process;
- Oversee integrated reporting and should have regard to all factors and risks that may impact on the integrity of the integrated report;
- Perform Risk management;
- Provide oversight on Information Technology Governance;
- Provide general oversight and reporting of sustainability by reviewing the integrated report to ensure that the information contained in it is reliable and that it does not contradict the financial aspects of the report;
- Oversee the provision of assurance over sustainability issues; and
- Ethics, Compliance, and Whistleblowing – be responsible for monitoring the ethical conduct of the Library, its executives, and senior officials; by Reporting and Accountability – an independent role with accountability to the board.

A summary of the internal audit work done is provided in the report of the Audit Committee Chair. Specify summary of audit work done.

8. COMPLIANCE WITH LAWS AND REGULATIONS

The library complies with all applicable Laws and Regulations and is audited internally and externally for compliance.

9. MINIMISING CONFLICT OF INTEREST

The Board and Management of the Library are aware of the potential conflict of interest that may arise in the supply chain management process. This is due to the small staff component of the Library in senior positions. Within this confinement delegations are carefully assigned in an effort to minimize conflict of interest. This matter was not raised during the recent Internal or External Audits.

10. CODE OF CONDUCT

- a. The SA Library for the Blind (SALB) is a National Statutory Organisation and an Agency of the Department of Sports, Arts and Culture.
- b. As employees of the SA Library for the Blind, we embrace the spirit of the Constitution of the Republic of South Africa and the Bill of Rights, as well as other Government policies, regulations, and guiding documents.
- c. We value life and human dignity and stand firmly opposed to gender-based violence and the abuse of woman and children.

The purpose of the Code of Conduct within the context of the SALB is to:

- a. Record, and communicate in writing, a set of guidelines in terms of acceptable conduct and ethical behaviour observed by all employees of the SALB;
- b. Maintain a healthy and positive organizational culture at the SALB;
- c. Ensure the observance - by all staff of the SALB - of the Vision, Mission and Mandate of the SALB, the SALB Values, its policies, procedure guidelines, standards, documents, etc.; as well as the broader Government objectives and goals, including, but not limited to drives and initiatives aimed at eliminating and/or eradicating gender-based violence and the abuse of woman and children.

In instances of breach of the SALB Code of Conduct by a staff member, an investigation will follow, and disciplinary processes implemented as and where required.

11. HEALTH AND SAFETY AND ENVIRONMENTAL ISSUES

Compliance:

The South African Library for the Blind complies with the OHS&E Act, 85 of 1993, in the following manner: Health and Safety Representatives: Compliance according to H&S act: Every Institution/business/entity, which employs 20 or more people, in a shop/office type environment must comply by having ONE representative for every 100 workers, or part thereof.

The SALB had 4 Health and Safety Representatives for just over 48 employees during the year 2022-2023.

First Aid:

Compliance according to H&S act: One First Aider must be available during a shift. The SALB has 3 qualified First Aiders on their staff complement's Committee

H&S Committee: The Representatives must have regular meetings to discuss OH&S issues. This has been changed in the new Act to a H&S committee meeting once every quarter, and that the minutes of these meetings must now be signed by the CEO of the organisation. The SALB conducted these meetings regularly when there were contractors on site. These will now take place once a quarter and the minutes signed by the CEO. The minutes of these meetings will be kept for a minimum of 3 years, on file.

Evacuation plans:

Evacuation procedures must be in place and personnel must be made aware of procedures. The SALB does have a comprehensive evacuation plan. Due to the building renovations currently taking place at the library, evacuation drills have not been held as not all regular exit points are available at present. SALB staff are kept informed of developments as the building process proceeds.

The library has an Evac-Chair to assist, where relevant, people down a staircase. Training on how to use this chair to evacuate an injured staff member from the building in the event of an injury which prevents them from doing so themselves, was given to Senior Managers and the First

Aiders. The fire extinguishers in the library are serviced and checked annually by a registered company under contract by NDPW. Proof of the visits can be seen on the service card of each fire extinguisher. The elevator in the library is checked once a month, by registered experts, also under contract by NDPW.

Records of these monthly inspections and the repairs that were required, if necessary, are noted on these inspection documents, and are kept on file. During periods of loadshedding and while the building renovations

contract is underway, the SALB elevator is only used if goods need to be taken up to the first floor. It is not used for persons, as electrical faults or flicks (surges) may cause the elevator to become stuck between floors.

12. COMPANY/BOARD SECRETARY

Not applicable

13. SOCIAL RESPONSIBILITY

The core function of the library, i.e. to render a library and information service to blind and print handicapped people is a social responsibility service.

Services are rendered to any blind person free of charge. The library also provides volunteer work to more than 50 narrators, proof readers, copy typists and brail lists across South Africa who assist the Library to produce Audio and Braille reading material.

14. Annexure B: Report of the Audit & Risk Committee

We are pleased to present our report for the financial year ended 31 March 2023.

Audit & Risk Committee Responsibility

The Audit & Risk Committee reports that it has complied with its responsibilities arising from Section 51(1)(a)(ii) of the Public Finance Management Act and Treasury Regulation 27.1. The Audit & Risk Committee also reports that it has adopted appropriate formal terms of reference as its Audit & Risk Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices.

Audit & Risk Committee Members and Attendance at Meetings

In terms of the Audit & Risk Committee charter and Section 77(1)(b) of the Public Finance Management Act, the Audit & Risk Committee has met at least twice in respect of the financial year. Details of the meetings were as follows:

	Ms A van der Merwe	Mr N Latif-Kader	Mr H Harnett
Qualifications & Designation	B.Acc Hons UFS CA (SA)	M.Com (UP) CA (SA)	B.Acc & LLB Rhodes Univ. CA (SA)
Role	Chairperson	Member	Member
Date first appointed / Re-appointed	01-Aug-2018 01-Aug-2021	01-Aug-2018 01-Aug-2021	01-Aug-2021
Meeting attendance:			
27 May 2022	✓	✓	✓
30 May 2022	✓	✓	✓
2 June 2022	✓	apology	✓
11 August 2022	✓	apology	✓
16 January 2023	✓	✓	✓

The Effectiveness of Internal Control

Our review of the findings of the Internal Audit work, which was based on the risk assessments conducted at the South African Library for the Blind (SALB), revealed certain weaknesses which were then raised with SALB management. Ratings ranging from Low to High were assigned to each finding based on the impact of the weakness in internal control and the threat of financial loss to the organisation.

The following Internal Audit reviews were completed during the year under review over the following areas:

- Annual Financial Statements review
- Audit of Predetermined Objectives: review SP, APP and usefulness & reliability of reported information
- POPI Act Compliance review
- Design and Implementation of a Combined Assurance Plan
- Risk, Ethics and Fraud Management review
- Governance review
- Risk Assessment review
- Supply Chain Management review
- Review of Audit & Risk Committee charter & Internal Audit charter
- Human Resource Management review
- Financial & Control review
- Follow-up reviews on previous Internal Audit findings and AGSA Management Report findings raised for FY2021/2022

Issues identified were not significant and others were of a housekeeping nature. All prior year findings were adequately addressed and resolved.

There were two instances of alleged financial misconduct by senior executives reported during the previous financial year. The board of the SALB appointed a forensic auditor to investigate these matters and they have since been concluded. More information on the matter is available in the Annual Report.

The Audit & Risk Committee, Internal Audit and SALB management acknowledged that internal controls in terms of identification and eradication of financial misconduct need to be improved and a strategy is in the process of being implemented to improve the relevant controls.

In-Year Management and Monthly/Quarterly Reports

The public entity has reported quarterly to National Treasury as is required by the PFMA.

Evaluation of Financial Statements

The Audit & Risk Committee has reviewed the annual financial statements prepared by the public entity.

Auditor's Report

The Audit & Risk Committee has reviewed the entity's implementation plan for audit issues raised in the prior year and we are satisfied that the matters have been adequately resolved.

The Audit & Risk Committee concurs and accepts the conclusions of the Auditor-General on the annual financial statements and is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor-General.



Anje van der Merwe CA(SA)

Chairperson of the Audit & Risk Committee The South African Library for the Blind 28 August 2023

PART D



HUMAN RESOURCES 2022-2023

1. INTRODUCTION

The status of Human Resources at the SA Library for the Blind (Overview)

The overview provided below depicts the status of Human Resources at the South African Library for the Blind (SALB) for the year in review. Below are some key points:

1. **Budget Allocation:** The HR budget is divided into two parts - government subsidies allocated to SALB annually and conditional grants from provincial libraries. These funds are used for various purposes, including hiring contract staff to manage mini libraries across nine provinces.
2. **Job Creation:** The mini library projects have resulted in job opportunities for blind and visually impaired staff members, especially youth and women. These projects employed a total of 18 employees that somewhat made a significant contribution to SALB's workforce.
3. **Building Refurbishment:** The refurbishment of the library building led to a hybrid work model, with some staff working remotely while others come to the office. This transition affected organisational workflows and efficiencies even though implemented gradually.
4. **Staff Recruitment and Resignations:** During the period of April 2022 to March 2023, SALB recruited 18 staff members, including executive management, contract staff, and permanent staff. However, the library also experienced staff resignations, including long-serving employees like Mr. Johan Nel who retired in November 2022.
5. **Employment Equity:** The organisation is committed to employment equity. It has focused on youth internship programmes and have successfully placed 3 interns, placed in various departments within the organisation.
6. **Additional Responsibilities:** To address the gap created by staff exiting the organisation, existing managers have taken on additional responsibilities.
7. **Staff Training:** The library prioritizes staff training and spent R147,410 for formal qualifications. Additionally, staff members at the 259 mini libraries have benefited from trainings offered by provincial libraries that contributes mainly to continuous learning.
8. **Educational Achievements:** Some employees have pursued higher education, with two completed post graduate degrees, ongoing master's, bachelor's and short programmes in various fields.

This overview provides valuable insights into the HR and workforce dynamics at SALB, showcasing its commitment to job creation, equity, training, and staff development. It also highlights the organisation's adaptability in response to changing work environments and thrive to create efforts to fill the staffing gaps.

Human Resource Challenges

The year under review much as SALB can pride itself about doing more with less, there have been so many challenges that emanated from a series of issues that include but not limited to the ones listed below:

1. **Financial inadequacies:** Due to funding limitations, the organisation is struggling to make ends meet when it comes to alignment of staff to the organisational strategic goals. This has become a barrier that affects its ability to attract and retain professionally qualified staff. The impact of this challenge is significant as it led to a lengthy turn around in the filling of vacant positions, with instances such as candidates' resignation within the first few months of job assumption or decline of the job offer. There is quite a bearing of this challenge to the organisational workflows, development of new services, and staff morale.
2. **Subsidy Allocation:** The decline on the subsidy allocation is a root cause of all these challenges. The library is forced to pay salaries that are not competitive in the market, making it difficult to attract and retain professional staff. SALB is experiencing talent drain as qualified professionals end up seeking better-paying opportunities elsewhere.
3. **Lack of Salary Progression:** The absence of performance bonuses and career growth linked to salary notches is a significant concern for existing staff that led to:
 - Staff demotivation and there is a risk of the current employees seeking job opportunities elsewhere as SALB has limited opportunities with no salary growth and career advancements.
 - Inability to retain and motivate high-performing staff.
4. **Salary Bargaining Process:** The absence of salary notches and a clear salary bargaining process has led to issues such as mistrust in relation to salary compensation and staff understanding of the process. This impacts employee satisfaction and potentially leads to disputes or dissatisfaction among staff.

In a nutshell, the organisation is grappling with challenges related to competitive compensation, job attraction, and career development opportunities. Addressing these priorities is essential to ensure the organisation can attract and retain the qualified professionals needed to fulfil its mission effectively.

Workforce planning and key strategies to attract and recruit a skilled and capable workforce.

Workforce planning and attracting/recruiting a skilled and capable workforce can be especially challenging for the South African Library for the Blind (SALB) given its geographical location and financial constraints. Here are key strategies to be considered:

1. **Settlement Benefit:** Offering a one-month settlement benefit has proven to be a positive step to help newly appointed staff to secure accommodation and essentials when they join the organisation. This has been a valuable incentive for potential employees, especially if the location presents challenges.
2. **Competitive Salaries and Benefits:** To attract and retain skilled professionals, SALB should explore options to make their salary packages more competitive. This might involve seeking additional funding or restructuring existing resources. Benefits such as healthcare, retirement plans, and professional development opportunities can also make positions more attractive.
3. **Addressing Living Conditions:** SALB can work with local authorities and organisations to address the challenges related to water, electricity, and living conditions in Makhanda. Improving the quality of life for employees can positively impact retention.
4. **Revenue Generation and Funding Opportunities:** Continue to pursue funding opportunities through programmes like President Employment Stimulus (PES) to expand services and improve the financial situation. While efforts may not have been successful thus far, persistence in seeking funding is crucial for the sustainability and growth of the organisation.
5. **Diversified Funding:** Explore various funding options and partnerships to support staff recruitment and retention. This could involve seeking grants from government agencies, NGOs, or collaborating with other organisations with similar missions.
6. **Re- Advertising Vacancies:** Re-advertising vacancies is a useful strategy to reach a broader pool of applicants, especially from targeted groups. It allows SALB to continuously seek new talent and diversify its workforce.
7. **Remote Work and Flexible Arrangements:** Given the challenges of the physical location, consider offering remote work options where feasible. This can expand the pool of potential candidates and make positions more appealing.
8. **Invest in Training and Development:** Highlight opportunities for staff growth and development. Even if salaries are not competitive, the promise of skill enhancement and career progression can attract and retain motivated professionals.
9. **Employee Referral Programmes:** Encourage current employees to refer qualified candidates. This can be an effective way to bring in talent who are familiar with the organisation's mission and culture.
10. **Community Engagement:** Engage with the local community to build goodwill and foster a sense of belonging. This can improve the organisation's reputation and make it more attractive to potential employees.

In summary, SALB needs a multi-pronged approach to workforce planning and recruitment, given its unique challenges. This should include addressing financial constraints, improving living conditions, seeking funding opportunities and making the organisation an attractive place to work through competitive compensation packages and other incentives.

Employee performance management

The South African Library for the Blind (SALB) has been successful in meeting its annual performance targets due to the diligence and willingness of its staff, despite facing several challenges.

Below are some key points related to employee performance management:

1. **Acknowledgement and Appreciation:** It is important to acknowledge and appreciate the hard work and dedication of staff in meeting performance targets. Recognizing their efforts can boost morale and motivation.
2. **Challenging Circumstances:** Mention of the challenging circumstances, such as the building and refurbishment project, the previous year's executive staff incident, and economic factors, show an understanding of the challenges that employees have faced. Acknowledging these challenges is a positive step.
3. **Financial Constraints:** The statement also highlights budgetary issues that constrain the ability to financially compensate high-performing employees. This is an important aspect of performance management as employees often look for rewards and recognition for their efforts.
4. **Phase-out of Financial Rewards:** The mention of the phase-out of financial rewards for performance exceeding expectations, as part of adherence to cost-containment policies indicates that the organisation is making efforts to manage its budget effectively. However, it is essential to consider alternative ways to reward and motivate high-performing employees in the absence of financial rewards.

In summary, while budget constraints can limit the ability to provide financial rewards for high performance, there are alternative ways to manage and motivate employees effectively. SALB should focus on a combination of non-financial recognition, performance development plans, regular feedback, and fostering an engaging work environment to continue to achieve its performance targets.

Employee wellness programmes

Implementing employee wellness programmes is essential for the overall health and productivity of an organisation's workforce. The information provided indicates that SALB has taken steps to address staff health and wellness issues by allocating funding for wellness initiatives. Here are some key points related to this initiative:

1. **Deferred Wellness Initiatives:** The fact that staff health and wellness issues were deferred for years suggests that the organisation might have faced budgetary constraints or other priorities. However, recognizing the importance of employee wellness is a positive step.
2. **Source of Funding:** The funding for wellness initiatives was generated from the interest accrued due to delays in replacing key positions, specifically the Chief Executive Officer and Chief Financial Officer roles. This demonstrates creative budgeting and resource allocation.
3. **Allocation of Funds:** The allocation of funds into two portions, with 50% going toward a one-time staff appreciation payment and the other 50% dedicated to staff wellness initiatives, shows a balanced approach. It acknowledges the importance of both recognizing employees' efforts and investing in their well-being.
4. **Staff Appreciation:** Providing a one-time financial appreciation to staff can boost morale and motivation. It recognises their contributions and dedication to the organisation, which can lead to increased job satisfaction.
5. **Staff Wellness Initiatives:** Investing in staff wellness initiatives is crucial for promoting physical and mental health amongst employees. These initiatives can include activities such as fitness programmes, mental health support, stress management workshops, and access to healthcare resources.
6. **Measuring Impact:** It is essential for SALB to establish ways to measure the impact of these wellness initiatives. This could involve gathering feedback from employees, tracking absenteeism, or monitoring improvements in overall health and well-being.
7. **Long-term Commitment:** Employee wellness should not be a one-time effort. SALB should consider making these programmes a recurring part of their organisational culture to ensure sustained benefits.
8. **Communication:** Clear communication about the wellness initiatives and their benefits is vital. Employees should be informed about the available resources and encouraged to take advantage of them.

In summary, the allocation of funding for employee wellness initiatives, coupled with a staff appreciation component, reflects a positive commitment by SALB to the well-being of its employees. To make the most of these initiatives, it is important to ensure that they are well-implemented, sustained over time, and effectively communicated to all staff members. This can contribute to a healthier, more motivated, and productive workforce.

Policy Developments

The information provided underscores the importance of having a comprehensive set of policies and procedures in place at SALB to govern various aspects of the organisation, including employee rights, behaviour, and operations.

Below are some key points related to policy developments at SALB:

1. **Policy Portfolio:** SALB maintains a substantial portfolio of formal policies, manuals, codes, and plans, totalling around 16 policies and 29 other relevant documents. This demonstrates a commitment to ensuring that the organisation's operations are governed by well-defined rules and guidelines.
2. **Periodic Review and Update:** The organisation recognises the importance of keeping these policies and documents current and in line with industry norms and standards. Periodic reviews and updates are carried out as needed. This is a good practice to ensure that policies remain relevant and effective.
3. **Consultative Process:** Any revisions to official policies involve a consultative procedure. This means that employees have a role in the policy development and revision process, which can help to ensure that policies are fair and practical.
4. **Board Approval or Ratification:** Changes require board approval or ratification. This adds an additional layer of oversight to ensure that policies align with the organisation's mission and values.
5. **Focus on Ethics and Values:** Recent incidents, particularly those involving senior officials, have highlighted the importance of staff members being well-versed in and adherent to SALB's policies, especially those related to ethics, values, fraud prevention, and consequence management. This indicates a commitment to upholding ethical standards and accountability.
6. **Top Objectives:** SALB has designated areas related to ethics, values, fraud prevention, and consequence management as its top objectives. This signals a proactive approach to addressing and preventing issues in these critical areas.

7. **Compliance with Laws:** The organisation is attentive to legal compliance and notes areas where policies may need development or improvement to ensure alignment with relevant laws and regulations.
8. **Human Resource Involvement:** The Human Resources section is actively involved in updating policies. This department typically plays a central role in policy development and dissemination, particularly those related to employment relations.

In summary, SALB's commitment to maintaining and updating a robust set of policies and procedures, involving employees in the process, and emphasizing ethical standards and legal compliance is commendable. Clear and well-communicated policies can help ensure transparency, accountability, and a positive organisational culture.

Achievements

The achievements highlight the dedication and commitment of SALB to staff development and training.

SALB Key Accomplishments:

1. **Goal Achievement:** Despite facing difficulties related to work practices and building improvements, SALB successfully accomplished all its annual goals and targets for the year. This demonstrates resilience and effective management.
2. **Investment in staff Development:** SALB allocated R147,410.00 for staff development and training through the Library's Skills Development Fund. Investing in staff development is critical for improving skills and productivity.
3. **Support for Post Graduate Studies:** The organisation financed two post-graduate studies and employees successfully obtained their qualifications. Supporting employees in pursuing higher education is a significant achievement that contributes to their professional growth and the organisation's knowledge base.
4. **Encouragement of Further Education:** SALB encouraged staff members to enrol in educational programmes by changing the study policy and gaining board approval. This initiative aims to increase certifications at NQF 9 and NQF 10 levels, showcasing a commitment to continuous learning and professional development.
5. **Subsidised Study Programmes:** Offering a 50% study programme subsidy to staff members on fixed-term contracts is a positive step. It provides financial support and incentivizes further education among employees.
6. **Staff Desire for Training:** The growing desire amongst staff members to secure funding for more training and development is a testament to the organisation's positive culture and the perceived value of learning opportunities.
7. **Multiple Course Participation:** It is noteworthy that some employees over the past years benefited from more than one course or training intervention during their development journey. This demonstrates a proactive approach to skills enhancement.

In summary, SALB's achievements in staff development and training reflect a commitment to empowering its workforce and promoting continuous learning. These efforts not only benefit individual employees but also contribute to the organisation's overall capacity and success.

Human Resource challenges faced

The human resource challenges faced by SALB are significant and can have a direct impact on staff motivation and organisational effectiveness.

Here is a breakdown of these challenges:

1. **Low Salaries:** Low salaries can demotivate and reduce morale among staff. Inadequate compensation can lead to dissatisfaction and the potential loss of talented employees.
2. **Lack of Career Progression:** The absence of a clear career progression path, particularly in terms of salary notches, can discourage employees from seeing a long-term future with the organisation. This might hinder talent retention.
3. **Inability to Protect Salaries for New Recruits:** The inability to offer competitive salaries to new hires can affect the organisation's ability to attract and retain qualified professionals.
4. **Inability to Counteroffer:** When employees receive offers from other organisations, the inability to counteroffer competitive compensation packages can result in staff turnover.
5. **No Performance Bonuses:** The inability to provide performance bonuses despite hard work can lead to a lack of recognition for employee efforts.
6. **Lack of Training and Capacitation:** The absence of funds for staff training and development, especially in essential 21st-century library competencies, can hinder skills enhancement and adaptation to evolving job requirements.

7. **Flat Organisational Structure:** The flat organisational structure can limit opportunities for promotion and career advancement for existing staff, which can be demotivating.
8. **Position Level Discrepancies:** Discrepancies in position levels, particularly between top leadership positions like Chief Executive Officer and Chief Financial Officer and those targeted for succession planning, can create inequalities and hinder talent development.
9. **Staff Shortages:** A shortage of Human Resources staff, Financial Officers, Marketing Officers, and no Website Design Specialist can strain the HR department's ability to effectively manage various HR functions.
10. **Limited funds for HR functions:** The lack of funds for critical HR functions, such as employee assistance programmes and succession planning, can hinder the organisation's ability to support and develop its workforce effectively.
11. **Funding Constraints:** The overarching challenge is funding constraints, which affect multiple aspects of HR, from compensation to training and development to succession planning.
12. **Dependency on Volunteers:** High dependency on volunteers for services like narration and proofreading, particularly for Indigenous languages, can lead to inconsistencies in service delivery and reliability.

To address these challenges, SALB may need to consider strategies such as seeking additional funding sources, reviewing, revising compensation structures, prioritising career development paths, exploring creative solutions to overcome staff shortages and support training initiatives. Addressing these challenges can help boost staff morale, retain talent, and enhance the organisation's overall effectiveness.

Future Human Resource plans/goals

The future Human Resource plans and goals outlined by SALB demonstrate a commitment to overcoming financial limitations and enhancing various aspects of HR management.

HR Key Objectives:

1. **Workforce Expansion:** Despite financial constraints, the primary goal is to continue building and expanding the library's workforce to better serve the blind and visually impaired community. This reflects a commitment to fulfilling the organisation's mission.
2. **Change Management Programme:** Developing and maintaining a change management programme is a proactive step to enhance SALB's organisational culture. This can help the organisation adapt to evolving needs and challenges.
3. **Employee Morale:** Implementing HR programmes aimed at boosting employee morale is essential for maintaining a motivated and productive workforce. High morale can contribute to achieving organisational objectives.
4. **Succession Planning:** Establishing a succession planning strategy aligned with talent management is crucial for ensuring a pipeline of qualified individuals ready to assume leadership roles within the organisation.
5. **Employee Assistance Programme (EAP):** The focus on an EAP is a positive step toward enhancing staff well-being. Supporting employees' mental and emotional health can lead to higher job satisfaction and productivity.
6. **Training and Development:** The plan to raise the budget for training and development is critical for keeping employees' skills up to date and relevant. Expanding internship and graduate programme options is a valuable investment in future talent.
7. **Diversity and Inclusion:** The goal of increasing the number of permanent employees with visual impairments reflects a commitment to diversity and inclusion. This can provide a unique perspective and contribute to the library's mission.
8. **Education and Learning:** Encouraging employees to advance their education through various learning opportunities, including official qualification studies and short courses, demonstrates a commitment to ongoing skill development.
9. **Policy Development and Enhancement:** Focusing on developing new policies and enhancing existing ones is essential for maintaining a clear and effective framework for organisational operations.
10. **Education and Communication:** Ensuring that staff members are educated about policies and practices and being aware of them is vital for ensuring policy compliance and promoting a positive workplace culture.

In summary, these future HR plans and goals indicate a strategic and holistic approach to HR management at SALB. Despite financial constraints, the organisation is dedicated to creating a supportive and inclusive work environment, developing its workforce, and improving its services to the visually impaired community.

2. HUMAN RESOURCE OVERSIGHT STATISTICS

Note: The Human Resources tables to follow were adapted to suit the SALB requirements as a Public Entity whilst maintaining relevance and ease of understanding as far as possible. Furthermore, the figures between tables that may be regarded as corresponding, may be a little obscured by some employees who were in employment during the year, but not up to and including 31 March 2023. Some personnel costs were also included in the reporting of Departmental costing of Segment reporting in the Annual Financial Statements.

Personnel Related Expenditure

Personnel Cost by Programme/Activity/Objective (1 April 2022 to 31 March 2023)

Programme/ Activity/Objective	Total Expenditure for the entity (R'000)	Personnel Expenditure (R'000)	Personnel Expenditure as a % of total expenditure	No. employees	of	Average personnel cost per employee (R'000)
Full time staff (excl. Project totals below)	-	19 443	57.52	46		422
Snr Project Coordinator and Project Admin Assistant	-	731	2.16	2		365
Eastern Cape Library Project	-	897	2.65	4		224
Free State Library Project	-	467	1.38	1		467
Gauteng Library Project	-	467	1.38	1		467
KwaZulu Natal Library Project	-	492	1.45	2		246
Limpopo Library Project	-	467	1.38	1		467
Mpumalanga Library Project	-	554	1.64	3		184
Northern Cape Library Project	-	467	1.38	1		467
North West Library Project	-	626	1.85	5		85
Western Cape Library Project	-	822	2.43	2		411
Total	33 797	25 443	75.28	68		374

Personnel costs by salary band (excluding Project Staff, Narrators and Proofreaders, but includes Interns)

Salary Levels	Personnel Expenditure (R'000)	% of total personnel cost	Number employees	of	Average personnel cost per employee (R'000)
Top Management	-	-	-		-
Senior Management (P2-3)	1 041	5.4	1		1 041
Professional qualified (P4-7)	3 745	19.2	4		936
Skilled (P8-11)	8 786	45.2	18		488
Semi-skilled & other (P12-15)	5 423	27.9	19		285
Unskilled (P16-19)	448	2.30	4		112
Total	19 443	100	46		422

Note: The Salary Levels in this table is aligned to the EEA 9 table issued by the Department of Labor. Also, the totals applied in the table is in line with the totals for the Full-Time staff component in the first table above.

Performance Rewards by salary band (excluding Project Staff, Narrators and Proofreaders)

Salary Levels	Performance Rewards (R'000)	Personnel Expenditure (R'000)	% of performance rewards to total personnel cost
Top Management	-	-	-
Senior Management (P2-3)	-	-	-
Professional qualified (P4-7)	-	-	-
Skilled (P8-11)	-	-	-
Semi-skilled & other (P12-15)	-	-	-
Unskilled (P16-19)	-	-	-
Total	-	-	-

Note: The Salary Levels in this table is aligned to the EEA 9 table issued by the Department of Labour. No performance reward were paid during the financial period

Training Costs by Programme/Activity/Objective (1 April 2022 to 31 March 2023)

Programme/Activity/Objective	Personnel Expenditure (R'000)	Training Expenditure	Training Expenditure as a % of personnel cost	No. employees trained	Average training cost per employee (R'000)
Full time staff (excl. Project totals below)	20 726	147	0.71	07	21
Total	20 726	147	0.71	07	21

Note: Seven formal qualifications were funded by the organisation which are significantly higher than the soft skills courses. Building renovation and non-accessibility of training /lecture room hindered the organization from training staff on in-house soft skills training.

Employment and vacancies

Employment and vacancies by Programme/ Activity/Objective

Programme/Activity/Objective	2021/2022 No of Employees as at 31/03/2022	2022/2023 Approved Post as at 01/04/2022	2022/2023 No of Employees as at 31/03/2023	2022/2023 vacancies	% of Vacancies to approved posts
Full time staff (excl. Project totals below)	49	62	46	16	25.80
Snr Project Coordinator and Project Admin Assistant	1	2	2	-	-
Eastern Cape Library Project	4	4	4	-	-
Free State Library Project	1	1	1	-	-
Gauteng Library Project	1	1	1	-	-
KwaZulu Natal Library Project	1	2	2	-	-
Limpopo Library Project	1	1	1	-	-
Mpumalanga Library Project	1	1	3	-	-
Northern Cape Library Project	1	1	1	-	-
North West Library Project	5	5	1	4	80
Western Cape Library Project	2	2	2	-	-

Note: : Project posts are reported on separately from full time staff in the table above as each project relates to a separate conditional grant.

Employment and vacancies by Salary Band as at 31 March 2023

Salary Band	2021/2022 Employees as at 31/03/2022	No of as at	2022/2023 Approved posts as at 01/04/2022	2022/2023 No of Employees as at 31/03/2023	2022/2023 Vacancies	% of Vacancies per Salary Band to total Vacancies
Top Management	-	-	-	-	-	-
Senior Management (P2-3)	1	1	1	1	-	-
Professional qualified (P4-7)	4	5	5	4	1	6.25
Skilled (P8-11)	16	29	29	18	7	43.75
Semi-skilled & other (P12-15)	20	19	19	19	6	37.5
Unskilled (P16-19)	8	8	8	4	2	12.5
Total	49	62	62	46	16	100

Note: Several positions are frozen/unfunded at SALB due to funding constraints. It is standard practice to review the need to fill a position in its present form, or to freeze a position and/or fund another post with the funding of the vacated position each time someone vacate a position at SALB. This is done to try and balance the service operations with funding availability in a constrained environment. The services of Recruitment agencies are often used to assist during the recruitment processes of critical, high-level or specialist posts to ensure suitably qualified candidates from designated groups are reached and appointed. At times positions are re-advertised if an insufficient number of applications from suitably qualified candidates from designated groups are received during the first round of advertising.

Employment Changes

Annual turnover rates by salary band for the period 1 April to 31 March 2023

Salary Levels	Number employees of at the beginning of the period 1 April 2022	Appointments and transfers into the Organisation	and the	Terminations and transfers out of the Organisation	Employment at the end of the period 31 March 2023
Top Management	-	-	-	-	-
Senior Management (P2-3)	1	1	1	1	1
Professional qualified (P4-7)	4	4	1	1	4
Skilled (P8-11)	16	16	4	2	18
Semi-skilled & other (P12-15)	19	19	3	3	18
Unskilled (P16-19)	8	8	3	2	4
Total Permanent Staff	48	48	12	9	46

Note: The above table relates to the permanent staff compliment only and excludes project posts. The changes on employee movement emanate from termination and appointments on the same positions.

Programme/ Activity/Objective	Number of employees at the beginning of the period 1 April 2022	Appointments and transfers into the Organisation	Terminations and transfers out of the Organisation	Employment at the end of the period 31 March 2023
Full time staff (excl. Project totals below)	43	12	9	46
Snr Project Coordinator and Project Admin Assistant	2	-	-	2
Eastern Cape Library Project	4	2	2	4
Free State Library Project	1	-	-	1
Gauteng Library Project	1	-	-	1
KwaZulu Natal Library Project	1	1	-	2
Limpopo Library Project	1	-	-	1
Mpumalanga Library Project	1	2	-	3
Northern Cape Library Project	1	-	-	1
North West Library Project	5	-	4	1
Western Cape Library Project	2	-	-	2

Reasons why staff left the Organisation for the period 1 April 2022 to 31 March 2023

Reason	Number	% of total number of staff leaving
Death	-	-
Resignation	2	12,5
Expiry of contract	11	68,75
Retrenched/Dismissal-operational changes	-	-
Dismissal-misconduct	2	12,5
Dismissal-inefficiency	-	-
Discharged due to ill-health	-	-
Retirement	1	6,25
Transfers- promotions within organisation	-	-
Other- Alternative Contract Positions	-	-
Total	16	100

Note: The totals in the reasons for staff leaving includes terminations of the Project staff. There were also temporary staff who have had contracts ending during the year and that were re-employed and had their short-term contracts ending by the end of the financial year again. These occurrences distort the totals

Labour Relations: Misconduct and disciplinary action

Nature of Disciplinary Action	Number	% of total
Verbal/ 1 st warning	-	-
Written warning	-	-
Final written warning	-	-
Dismissal	2	100
Poor Performance Counselling	-	-
Total	2	100

Employment Equity

Employment Equity Target and Employment Equity Status for Male

Occupational Band	Male							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	-	-	-	-	-	-	-	-
Senior Management	-	-	-	-	-	-	-	-
Professionally qualified and experienced specialists and mid-management	1	2	-	-	-	-	1	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2	7	2	3	-	-	1	1
Semi-skilled and discretionary decision making	4	4	5	5	-	-	-	-
Unskilled and defined decision making	-	3	-	1	-	-	-	-
Temp/ Contract	7	7	1	1	-	-	-	-
Interns	-	1	-	-	-	-	-	-
Total	14	24	8	10	-	-	2	2

The table above will include employees who have been paid during March 2023, but whose employment terminated by end March 2023.

Employment Equity

Employment Equity Target and Employment Equity Status for Females

Occupational Band	Females							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	-	-	-	-	-	-	-	-
Senior Management	1	1	-	-	-	-	-	-
Professionally qualified and experienced specialists and mid-management	2	2	-	-	-	-	-	-
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	8	13	2	4	-	-	-	-
Semi-skilled and discretionary decision making	6	12	4	4	-	-	-	2
Unskilled and defined decision making	1	2	-	-	-	-	-	-
Temp/ Contract	7	7	2	2	-	-	1	1
Interns	2	3	-	-	-	-	-	-
Total	27	40	8	10	-	-	1	3

Employment Equity Target and Employment Equity Status for persons with disabilities

Occupational Band	Staff with disabilities			
	Male		Female	
	Current	Target	Current	Target
Top Management	-	-	-	-
Senior Management	-	-	-	-
Professionally qualified and experienced specialists and mid-management	-	-	-	-
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	-	-	2	2
Semi-skilled and discretionary decision making	-	-	-	-
Unskilled and defined decision making	-	-	-	-
Temp/ Contract	-	-	2	2
Interns	-	-	-	-
Total			4	4

PART E



PFMA COMPLIANCE REPORT 2022-2023

B- BEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the B-BEE requirements as required by the B-BEE Act and as determined by the Department of Trade and Industry. Where there is no or partial compliance with the criteria the entity provides a discussion and indicates the measure taken to comply.

TEMPLATE ON REPORTING BY ORGANS OF STATE AND PUBLIC ENTITIES IN TERMS OF SECTION 13(G)(1) OF THE BROAD-BASED BLACK ECONOMIC EMPOWERMENT ACT 53 OF 2003 AS AMENDED BY ACT 46 OF 2013

NAME OF SPHERE OF GOVERNMENT / PUBLIC ENTITY / ORGAN OF STATE :	SOUTH AFRICAN LIBRARY FOR THE BLIND
Registration Number (if Applicable):	N/A
Physical Address:	1125 HIGH STREET, MAKHANDA, 6139
Type of Sphere of Government / Public Entity / Organ of State:	SCHEDULE 3A
Organisation Industry / Sector	ENTITY UNDER THE DEPARTMENT OF SPORT, ARTS AND CULTURE (NATIONAL LIBRARY)

The following table must be completed in full by the Sphere of Government / Public Entity / Organ of State:

Has the Sphere of Government / Public Entity / Organ of State applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Circle relevant answer	Attachment
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law	Yes <input type="radio"/> No <input checked="" type="radio"/>	If Yes, please attach Qualification Criteria as well as the compliance report of implementation thereof in the Annual Report.
Developing and implementing a preferential procurement policy	Yes <input checked="" type="radio"/> No <input type="radio"/> <i>The Treasury and DCPP regulations are used to guide the Entity</i>	If Yes, please attach Preferential Procurement Policy as well as the compliance report of implementation thereof in the Annual Report
Determining qualification criteria for the sale of state-owned enterprises	Yes <input type="radio"/> No <input checked="" type="radio"/>	If Yes, please attach Qualification Criteria as well as the compliance report of implementation thereof in the Annual Report.
Developing criteria for entering into partnerships with the private sector	Yes <input type="radio"/> No <input checked="" type="radio"/>	If Yes, please attach Qualification Criteria as well as the compliance report of implementation thereof in the Annual Report.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment	Yes <input type="radio"/> No <input checked="" type="radio"/>	If Yes, please attach Qualification Criteria as well as the compliance report of implementation thereof in the Annual Report.

APPROVED BY:



ACCOUNTING AUTHORITY:
SPHERE OF GOVERNMENT / PUBLIC ENTITY / ORGAN OF

STATE: DATE: 31/ 08 /2023

Mr. Malibongwe Nquma
Accountant
South African Library for the Blind
112B High Street
Makhanda (Grahamstown)
Eastern Cape
6140

Per e-mail: Malibongwe.nquma@salb.org.za

Dear Mr. Malibongwe Nquma

COMPLIANCE REPORT FOR SOUTH AFRICAN LIBRARY FOR THE BLIND

1. We acknowledge receipt of your B-BBEE compliance report submitted 05 December 2022, as prescribed by section 13G of the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003) as amended by Act 46 of 2013 ("the B-BBEE Act").
2. The following reference number **1/12/2022** and has been assigned to this matter, and it must be cited on all future correspondence.
3. Should you wish to clarify any issues raised in this latter, please do not hesitate to contact us on +27 12 394 1535 or MRamare@beecommission.gov.za

We look forward to your cooperative towards creating an inclusive and growing economy.

Yours sincerely



Lindiwe Madonsela
Dec 6 2022

Ms Lindiwe Madonsela
Compliance Division
B-BBEE Commission
Date: 06/12/2022

1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

1.1 IRREGULAR EXPENDITURE

The South African Library for the Blind (SALB) did not incur any irregular expenditure in the current year and in the prior years.

1.2 FRUITLESS AND WASTEFUL EXPENDITURE

The South African Library for the Blind (SALB) did not incur any irregular expenditure in the current year and in the prior years.

2. LATE AND/OR NON- PAYMENT OF SUPPLIERS

DESCRIPTION	NUMBER OF INVOICES	CONSOLIDATED VALUE R'000
Invoices older than 30 days or agreed period (unpaid and in dispute)	1	11 332
Incorrect recording of the invoice that resulted in improper recording of the supplier		

3. SUPPLY CHAIN MANAGEMENT

3.1 PROCUREMENT BY OTHER MEANS

The South African Library for the Blind (SALB) made acquisitions following the SCM processes as per Treasury Regulations

3.2 CONTRACT VARIATIONS AND EXPANSIONS

The South African Library for the Blind (SALB) did not vary or expand and contracts.



PART F

FINANCIAL INFORMATION 2022-2023



SA Library for the Blind

Audit Report

For the year ended 31 March 2023



**AUDITOR-GENERAL
SOUTH AFRICA**

Auditing to build public confidence

Report of the auditor-general to Parliament on the South African Library for the Blind

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the South African Library for the Blind set out on pages xx to xx, which comprise the statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the South African Library for the Blind as at 31 March 2023 and its financial performance and cash flows for the year then ended in accordance with South African Standard of Generally Recognised Accounting Practice (SA Standard of GRAP) and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the entity in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

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

Prior period error

7. As disclosed in note 30 to the financial statements, the corresponding figures for 31 March 2022 were restated as a result of an error in the financial statements of the entity at, and for the year ended 31 March 2023.

Other matter

8. I draw attention to the matter below. My opinion is not modified in respect of this matter.
9. On 23 December 2022, the National Treasury issued Instruction Note 4 of 2022-23, which came into effect on 3 January 2023, in terms of section 76(1)(b), (e) and (f), 2(e) and (4)(a) and (c) of the PFMA. The instruction note deals with the PFMA compliance and reporting framework and addresses, among others, the disclosure of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure. Irregular expenditure and fruitless and wasteful expenditure incurred in prior financial years and not yet addressed no longer need to be disclosed in the disclosure notes to the annual financial statements. Only the current year and prior year figures are disclosed in note XX to the financial statements of the South African Library for the Blind. Movements in respect of irregular expenditure and fruitless and wasteful expenditure also no longer need to be disclosed in the notes to the annual financial statements. The disclosure of these movements (e.g. condoned, recoverable, removed, written off, under assessment, under determination and under investigation) is now included as part of the other information in the annual report of the department. I do not express an opinion on the disclosure of irregular expenditure and fruitless and wasteful expenditure in the annual report.

Responsibilities of the accounting authority for the financial statements

10. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the South African Standard of GRAP and the requirements of the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the accounting authority is responsible for assessing the entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

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

Report on the annual performance report

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
15. I selected the following programme presented in the annual performance report for the year ended 31 March 2023 for auditing. I selected a programme that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Business development	XX	<ul style="list-style-type: none"> • Establish, manage and maintain the integrated electronic Library Management System that seamlessly correlates all library functions. • Maintain the records of the members of the library. • Issue and receive reading material and reading devices to the members of the library as well as mini libraries. • Ensure quality control of library collection and manage the distribution supply chain of library records through our distribution chain. • Develop the collection of the library through selection, acquisitions and cataloguing. • Administer copyright management matters. • Promote information access of library resources. • Administer inter-library loans from international suppliers.

16. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the entity's planning and delivery on its mandate and objectives.
17. I performed procedures to test whether:
- the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
 - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements

- the targets linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

18. I performed the procedures for the purpose of reporting material findings only.

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

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

21. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and underachievements. This information should be considered in the context of the material findings on the reported performance information.

Report on compliance with legislation

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

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

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

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

Financial Statements and Annual Report

26. The financial statements submitted for auditing were not fully prepared in accordance with the prescribed financial reporting framework, as required by section 55(1) (a) and/or (b) of the PFMA.
27. Material misstatements of Revenue from non-exchange transactions, Other operating expenses, cash flow statement, receivables from exchange transactions, current portion unspent conditional receipts and current portion of unspent conditional grants identified by the auditors in the submitted financial statement were corrected, resulting in the financial statements receiving an unqualified audit opinion

Procurement and Contract Management

28. Procurement by other means was not provided in the SCM policy of the institution or did not cover at least the minimum requirements as required by PFMA Instruction Note 3 of 2021/22 par. 4.3 and 4.4.

Other information in the annual report

29. The accounting authority is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programmes presented in the annual performance report that have been specifically reported on in this auditor's report
30. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
31. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

Internal control deficiencies

32. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
33. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.

34. Management did not always implement adequate internal controls to ensure the preparations of accurate financial reports that are supported and evidenced by reliable information. This resulted in material misstatements that were subsequently corrected in the financial statements and findings on the audit of compliance with laws and regulations

AUDITOR-GENERAL

East London

31 July 2023



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence



External auditor's sign-off of AFS template for consolidation – public entity's regular version

South African Library for the Blind

31 March 2023

To: Management of South African Library for the Blind

Cc: National Treasury: consolidation team

Cc: AGSA: consolidation team

In response to the 2022-23 Year-End Instructions on final consolidation process, dated 31 March 2023, we have audited the National Treasury AFS template of South African Library for the Blind as at 31 March 2023 and for the year then ended, for the purpose of preparing the National Treasury's consolidated financial statements. This template comprises the following worksheets: audited GRAP annual financial statements and notes; inter-entity transactions and balances; summary of uncorrected misstatements; and GRAP conversion journals. The procedures performed are required by ISA 600.

Our audit findings are listed below:

1. The audit of the annual financial statements of South African Library for the Blind prepared in accordance with GRAP, was completed on 31 July 2023.
2. The AFS template was prepared by the management of South African Library for the Blind in accordance with the National Treasury's Year-End Instructions on consolidation.
3. The worksheet on the annual financial statements and notes agrees with the audited annual financial statements of the South African Library for the Blind.
4. The worksheet on GRAP conversion journals for both the current and prior period in the AFS template is complete and accurate, in all material respects, for the National Treasury to use in the final consolidation processes.
5. The worksheet on inter-entity transactions and balances for both the current and prior period in the AFS template is complete and accurate, in all material respects for the National Treasury to use in the final consolidation processes.
6. The South African Library for the Blind does not have any unadjusted audit differences for the 31 March 2023 final audit.

This sign-off is solely for your information and use in connection with the audit of the National Treasury's consolidated financial statements, and should not be distributed to any other parties or used for any other purpose.

If you have any questions on the contents of the sign-off, please contact me.

31 July 2023

Sivuyile Ndabambi
Auditor General of South Africa

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected material performance indicators and on the public entity's compliance with selected requirements in key legislation.

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the public entity's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the public entity's to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a public entity to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

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

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



SOUTH AFRICAN LIBRARY FOR THE BLIND

ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2023

**SOUTH AFRICAN LIBRARY FOR THE BLIND
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

TABLE OF CONTENTS

		Page
1	General Information page	2
2	Director's Report	3-4
3	Statement of Financial Position	5
4	Statement of Financial Performance	6
5	Statement of Changes in Net Assets	7
6	Cash Flow Statement	8
7	Statement of Comparison of Budget and Actual Amounts	9
8	Accounting Policies	10-16
9	Notes to the Annual Financial Statements	17-29

APPROVAL OF ANNUAL FINANCIAL STATEMENTS

The Annual Financial Statements for inspection by the Auditor General which appear on pages 5 to 29 have been prepared and approved by the Chief Financial Officer (CFO) and Chief Executive Officer (CEO) respectively:



Mr X Yekani
Chairperson of the Board

31 July 2023

Date



Dr Pateka Ntshuntshe Matshaya
Chief Executive Officer

31 July 2023

Date

**SOUTH AFRICAN LIBRARY FOR THE BLIND
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

GENERAL INFORMATION

Country of incorporation and domicile	South Africa
Entity category	Schedule 3A National Public Entity
Registered Office	112b High Street Makhanda (Grahamstown) Eastern Cape; South Africa; 6139
Main activities	Creating accessible reading opportunities for blind and visually impaired people.
Business Address	112b High Street Makhanda (Grahamstown) Eastern Cape; South Africa; 6139
Postal address	PO Box 115; Makhanda (Grahamstown); Eastern Cape; South Africa; 6139
Controlling entity	National Department of Sport, Arts and Culture
Banker	Standard Bank of South Africa
Preparer of AFS	Brandt Stoltz & Co.
Auditors	Auditor General South Africa Eastern Cape Business Unit
Board of Directors	Mr X Yekani (Chairperson) Ms M Kganedi (Deputy Chairperson) Dr T Mosala (from 1 December 2022) S Neerpath (up to 30 September 2022) E Ramaoka (up to 30 September 2022) N Ravgee (up to 30 June 2022) Mr R Maboe (from 1 October 2022) Mr K Govender (from 1 October 2022) Ms K Dubazana (from 1 October 2022) Ms D Maraka Dr H Mphidi Mr M Buthelezi

**SOUTH AFRICAN LIBRARY FOR THE BLIND
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

DIRECTOR'S REPORT

The Director presents their report of the Library for the year ended 31 March 2023

1 DIRECTOR AND CHAIRPERSON OF THE BOARD

The Director/CEO is Dr P Ntshunthe Matshaya and her business and postal addresses are as follows:

The Director
South African Library for the Blind
112b High Street / P O Box 115
Makhanda (Grahamstown)
6139 / 6140

The Chairperson of the Board is Mr Xolisa Yekani and his postal address is as follows:

7 Stent Street
Kensington
Port Elizabeth
6001

2 PRINCIPAL ACTIVITIES OF THE LIBRARY

The South African Library for the Blind is a national library for blind and visually impaired readers, which renders a free service to its members.

3 OPERATING RESULTS

Surplus of R 7 502 000 for the year is recorded and is predominantly due to the following reasons:

Increase in income:

- a. Increase in transfer and subsidies as well as money that was received at the end of the financial year which was not utilised in the current year.
- b. Increase in interest received as compared to the prior year.

There were variations as compared to the approved budget, and these are explained in note 22 on the financial statements.

4 REVIEW OF OPERATIONS (refer to page 5)

Revenue for the year totalled R 41 331 000 which represents a decrease of 3% over the previous year.
Expenditure for the year totalled R 33 797 000 which represents an increase of 4% over the previous year.
Total other (actuarial loss and loss on disposal of assets) for the year totalled R 32 000.

5 FRUITLESS AND WASTEFUL EXPENDITURE

There were no instances of fruitless and wasteful expenditures noted during the 2022/23 financial year. Refer to note 29 for more details.

6 COMMITMENTS

The Library had no capital commitments for the 2022/23 financial year.
However, the library had service commitments which have been disclosed in note 28.

**SOUTH AFRICAN LIBRARY FOR THE BLIND
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

DIRECTOR'S REPORT

7 IRREGULAR EXPENDITURE

Investigations into the misappropriation of entity funds have been completed and the forensic auditors determined that the total amount embezzled was R 2 263 000. Those concerned have been held accountable. All the funds have been fully recovered by the entity. Refer to note 29 for more details.

8 EVENTS SUBSEQUENT TO BALANCE SHEET DATE

There was no event that occurred subsequent to the end of the financial year.



P Ntshuntshe-Matshaya
Chief Executive Officer

31 July 2023

Date

**SOUTH AFRICAN LIBRARY FOR THE BLIND
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023**

	Notes	2023 R 000's	2022 R 000's Restated
Non-current assets		97,433	90,679
Property, plant and equipment	2	1,615	1,559
Intangible assets	3	95,818	89,120
Current assets		25,356	20,758
Inventories	4	7,201	5,562
Trade and other receivables from exchange transactions	5.1	2	216
Other current financial assets	5.2	-	-
Prepayments	5.3	-	369
Cash and cash equivalents	6	18,153	14,611
TOTAL ASSETS		122,789	111,437
LIABILITIES			
Non-Current Liabilities		784	757
Provisions for Post Retirement Benefits	7	784	757
Current Liabilities		7,319	7,470
Trade and other payables from exchange transactions	8	2,521	3,536
Provisions	9	-	-
Current portion of unspent conditional grants	10	4,798	3,934
Current portion of unspent conditional receipts	11	0	0
TOTAL LIABILITIES		8,103	8,227
Net Assets			
Capital and Reserves		114,686	103,210
Accumulated surplus		114,686	103,210
Total Net Assets		114,686	103,210
TOTAL NET ASSETS AND LIABILITIES		122,789	111,437

**SOUTH AFRICAN LIBRARY FOR THE BLIND
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 R 000's Actual	2022 R 000's Actual
Revenue	12		
Revenue from non-exchange transactions		42,162	41,406
Transfers and subsidies	12.1	26,428	25,578
Gifts, sponsorships and donations	12.2	4,046	4,961
Transfers and Sponsorships (Other Government Departments and Entities)	12.3	11,688	10,867
Revenue from exchange transactions		1,029	1,009
Other income	12.4	24	427
Interest received/earned	13	1,005	582
Total Revenue		43,191	42,415
Expenditure			
Administrative expenses	15	(2,268)	(1,305)
Staff costs	16	(15,525)	(15,117)
Depreciation and amortisation expense	2 & 3	(693)	(957)
Marketing costs	17	(40)	(254)
Audit fees	18	(777)	(779)
Other operating expenses	19	(14,456)	(13,866)
Loss due to misappropriation	27	-	(377)
Total Expenditure		(33,759)	(32,655)
Other (Loss)/Gain			
Actuarial(Loss)/Gain	7	(21)	1,090
Loss on disposal	2	(11)	(98)
Total Other		(32)	992
Surplus for the year		9,400	10,752

**SOUTH AFRICAN LIBRARY FOR THE BLIND
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Accumulated R'000
Balance as at 31 March 2021		92,156
Surplus for the year		10,752
Balance as at 31 March 2022		<u>102,908</u>
Prior period error		2,378
Surplus for the year		9,400
Balance as at 31 March 2023		<u><u>114,686</u></u>

**SOUTH AFRICAN LIBRARY FOR THE BLIND
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 R 000's	2022 R 000's
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		44,112	37,889
Transfers and subsidies		26,428	25,578
Gifts, sponsorships and donations		4,405	620
Transfers and sponsorships		12,250	10,867
Other receipts		24	237
Interest		1,005	587
Payments		(34,797)	(32,674)
Staff costs		(15,334)	(15,174)
Goods & services		(19,463)	(17,500)
Net cash flows from operating activities	20.1	9,315	5,215
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		(600)	(787)
Acquisition of intangible assets		(5,173)	(5,215)
Net cash flows from investing activities		(5,773)	(6,002)
CASH FLOWS FROM FINANCING ACTIVITIES			
Correction of error		-	(315)
Net cash flows from financing activities		-	(315)
Net increase/ (decrease) in cash and cash equivalents		3,542	(1,102)
Cash and cash equivalents at the beginning of the year		14,611	15,713
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	6	18,153	14,611

SOUTH AFRICAN LIBRARY FOR THE BLIND
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Revenue	2021/2022	2022/2023			Actual amounts R 000'S	Difference R 000'S
	Actual amounts R 000'S	Original budget R 000'S	Adjustments	Final budget		
Government subsidies	36,445	30,363	10,060	40,423	38,116	2,307
Department of Sport, Arts and Culture subsidy	25,578	26,428	-	26,428	26,428	-
Government grants - projects	10,867	3,935	10,060	13,995	11,688	2,307
Other Income	427	-	-	-	24	(24)
Gifts, Sponsorships and Donations	4,961	5,766	-	5,766	4,046	1,720
Interest received including fair value gain	582	800	-	800	1,005	(205)
Actuarial Gain	-	-	-	-	-	-
Budgeted Funding from Surplus	-	2,000	5,055	7,055	-	7,055
Total revenue	42,415	38,929	15,115	54,044	43,191	10,853
Actuarial Gain	1,090	-	-	-	-	-
Total Income	43,505	38,929	15,115	54,044	43,191	10,853
Operating Expenditure						
<i>Compensation of employees</i>	15,117	20,917	-	20,917	15,525	5,392
Salaries and wages	12,654	16,775	-	16,775	8,814	7,961
Social contributions	2,463	4,142	-	4,142	6,711	(2,569)
<i>Use of goods and services</i>	17,636	18,012	15,115	33,127	18,266	14,861
Audit fees - external	779	600	-	600	777	(177)
Bank & Other Financial charges	56	75	-	75	97	(22)
Board costs	170	300	-	300	563	(263)
Book production services: Audio; Braille & BAS	91	294	(140)	154	62	92
Communication	526	510	-	510	376	134
Consultants, contractors and special services	446	970	-	970	559	411
Corporate Governance Other	79	40	-	40	31	9
Courier and delivery	366	150	50	200	132	68
Entertainment	-	-	-	-	-	-
General Administrative Expenses	604	25	-	25	469	(444)
General Fees for Services	185	170	-	170	317	(147)
Legal fees	10	35	-	35	48	(13)
Insurance	112	160	-	160	110	50
Library and information services	4	3,750	71	3,821	422	3,399
Foreign exchange related expenses	15	363	-	363	-	363
Marketing costs	254	300	-	300	82	218
Operating lease expenses	237	115	-	115	256	(141)
Project expenses	10,867	5,396	12,560	17,956	11,835	6,121
Repairs and maintenance	538	400	(100)	300	518	(218)
Research and development	-	240	-	240	-	240
Actuarial Loss	-	800	-	800	21	779
Stationery and printing	133	22	-	22	131	(109)
Training and staff development	138	330	-	330	174	156
Travel and subsistence	539	500	50	550	405	145
Depreciation and Amortisation	957	1,000	-	1,000	693	307
Municipal Charges DPW/DAC	206	250	-	250	153	97
COVID-19 Expenditure	133	90	-	90	24	66
Profit or loss on sale of non-current assets	98	-	794	794	11	783
Capital expenditure from surplus funding	-	1,127	1,830	2,957	-	2,957
Households	-	-	-	-	-	-
Playback Device expenditure	93	-	-	-	-	-
Total operating expenditure	32,753	38,929	15,115	54,044	33,791	20,253

Performance surplus	10,752	-	-	-	9,400	(9,400)
Capital Expenditure						
Fixed Assets	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Computer and office equipment	683	-	-	-	587	(587)
Furniture and fittings	104	-	-	-	13	(13)
Braille Books PPE	-	-	-	-	-	-
Intangible Assets	9,556	-	-	-	6,858	(6,858)
Total capital expenditure	10,343	-	-	-	7,458	(7,458)
Surplus/(deficit)	409	-	-	-	1,942	(1,942)

SOUTH AFRICAN LIBRARY FOR THE BLIND ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies

1.1 Legislation

The South African Library for the Blind is governed by a board appointed by the Minister of Sport, Arts and Culture, in terms of the South African Library for the Blind Act (Act 91 of 1998). As a partly state-funded institution, its financial affairs are subject to the controls and oversight measures implemented in respect of the public sector and public entities by the provisions of the Public Finance Management Act (PFMA) (Act 1 of 1999) and Treasury Regulations, and is classified as a Schedule 3A Public Entity.

1.2 Taxation

As from 1 April 2005, the SALB was deregistered as a value added tax (VAT) vendor due to changes in the VAT Act. The SALB is further exempted from the payment of income tax due to its non-profit organisation status.

1.3 Basis of Preparation

The annual financial statements are prepared in accordance with Generally Recognised Accounting Practice (GRAP). The financial statements are prepared on a historical cost basis and accounting policies have been applied consistently with those in the previous year, except as otherwise indicated. All figures have been rounded to the nearest thousand rand.

1.4 Presentation Currency

These annual financial statements are presented in South African Rands.

1.5 Going Concern

These annual financial statements have been prepared on a going concern basis.

1.6 GRAP standards approved not yet effective

There are some recommended changes under the following two standards which have been approved but not yet effective as at 31 March 2023, and have not been early adopted by the library:

GRAP 25 - Employee Benefits

GRAP 104 - Financial Instruments

We do not expect the impact of these updates to the standards to have a material effect on the financial statements.

1.7 Comparative Information

Prior year comparatives:

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are reclassified and restated.

The nature and reasons for the reclassification and restatement are disclosed in the notes to the annual financial statements.

SOUTH AFRICAN SALB FOR THE BLIND ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2023

1.8 Conditional Grants and Receipts

Income received from conditional grants, donations and subsidies are recognised to the extent that the SALB has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met, a liability is recognised and funds invested until it is utilised. Interest earned on the investment is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor.

Grants and receipts of a revenue nature

Income is transferred to the statement of financial performance as revenue to the extent that the criteria, conditions or obligations have been met.

In determining whether a stipulation is a condition or a restriction, the SALB considers whether a requirement to return the asset is enforceable and would be enforced by the transferor. If the transferor could not enforce a requirement to return the asset, or if past experience of the transferor indicates that the transferor never enforces the requirement to return the transferred asset, then the SALB concludes that the stipulation has the form but not the substance of a condition and is therefore a restriction. Where the SALB has no experience with the transferor, or has not previously breached stipulations that would prompt the transferor to decide whether to enforce a return of the asset, it would assume that the transferor would enforce the stipulation.

1.9 Provisions

Provisions are recognised when the SALB has a present obligation (legal or constructive) as a result of past events, and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the statement of financial position reporting date and adjusted to reflect the current best estimate.

1.10 Property, plant and equipment

Initial measurement

Property, plant and equipment is initially recognised when future benefits are probable and the cost or fair value can be determined reliably.

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, and any directly attributable costs of bringing the asset to working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Examples of directly attributable costs are: site preparation, delivery and handling costs and professional fees. The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment.

The cost of an item of property, plant and equipment acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets was measured at its fair value. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the asset given up.

Subsequent measurement

The SALB applies the cost model to property, plant and equipment.

Property, plant and equipment, is stated at cost, less accumulated depreciation and accumulated impairment.

Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future economic benefits or potential service delivery of the assets are enhanced in excess of the original assessed standard of performance. If expenditure only restores the originally assessed standard of performance, it is regarded as repairs and maintenance, and is expensed.

Impairment

Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Statement of Financial Performance in the period that the impairment is identified.

SOUTH AFRICAN SALB FOR THE BLIND ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2023

1.10 Property, plant and equipment (Cont.)

Derecognition

Property, plant and equipment is derecognised when there is a disposal or no future economic benefits or service potential are to be derived.

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. Depreciation is charged to the statement of financial performance.

Depreciation

Depreciation is calculated on cost, using the straight-line method over the estimated useful lives of the assets. Depreciation only commences when the asset is available for use.

The annual depreciation/ amortisation rates are based on the following estimated asset useful lives:-

Computer equipment	33.33% (36 months)	Office equipment	20.00% (60 months)
Vehicles	20.00% (60 months)	Furniture and fittings	16.67% (72 months)
Equipment	20.00% (60 months)	Buildings	2.00% (600 months)
Braille Books PPE	20.00% (60 months)		

Review of residual values

The residual values of property, plant and equipment are reviewed on an annual basis.

Review of useful lives

The useful lives of property, plant and equipment are reviewed on an annual basis.

Review of depreciation method

The depreciation method is reviewed on an annual basis.

Impairment of cash and non-cash generating assets

Property, plant and equipment will be assessed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. The impairment charged to the statement of financial performance represents the excess of the carrying value over the recoverable amount of the asset.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in the statement of financial performance.

1.11 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance.

Intangible assets are initially recognised at cost.

The SALB applies the cost model to intangible assets, and fair value where an asset is acquired at no nominal cost.

Production costs that are directly attributable to bringing the intangible asset to a working condition for its intended use such as staff costs are capitalized to the respective intangible asset.

Intangible assets are stated at cost, less accumulated amortisation and accumulated impairment where applicable. The recoverable amount of an asset is the greater of its value in use and its fair value less costs to sell. For the purpose of impairment testing, the condition of the asset is evaluated to ascertain its value in use. Where the asset is damaged beyond repair, the fair value of the asset is its scrap value.

Derecognition

Intangible Assets are derecognised when there is a disposal or no future economic benefits or service potential are to be derived.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting period date if there are indicators present that there is a change from the previous estimate.

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

Software and licences	33.33% - (36 months)
Masterfile electronic book records	indefinite useful life

SOUTH AFRICAN SALB FOR THE BLIND ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2023

1.12 Inventories

Inventories are carried at the lower of cost and net realisable value. The cost of inventory comprises all costs of purchase, conversion and other costs incurred in bringing the inventories to their present location and condition and is determined on the first-in, first-out method. Obsolete, redundant and slow moving inventories are identified on a regular basis and are written down to their estimated net realisable values.

1.13 Financial instruments

Financial instruments are recognised when the SALB becomes a party to the contractual provisions of the instrument, and are initially measured at fair value plus, in the case of a financial asset or liability not at fair value through the statement of financial performance, transaction costs that are directly attributable to the acquisition or issue of the financial asset or liability. The subsequent measurement of financial instruments is dealt with as follows:

Financial assets are derecognised when the rights to receive cash flows from the assets have expired or have been transferred, and the SALB has transferred substantially all risks and rewards of ownership, or when the SALB loses control of contractual rights that comprise the assets. Financial liabilities are derecognised when the obligation specified in the contract is discharged or cancelled or when it expires.

1.13.1 Financial assets

The SALB classifies its financial assets according to the following categories:

1. Held to maturity
2. Loans and receivables

The classification depends on the purpose for which the financial asset is acquired, and is as follows:

1. Held-to-maturity investments are financial assets with fixed or determinable payments and fixed maturity, where the SALB has the positive intent and ability to hold the investment to maturity. They are subsequently measured at amortised cost, using the effective interest rate method. Any adjustment is recorded in the statement of financial performance in the period in which it arises.
2. Loans and receivables are financial assets that are created by providing money, goods or services directly to a debtor. They are subsequently measured at amortised cost, using the effective interest rate method. Any adjustment is recorded in the statement of financial performance in the period in which it arises.

An assessment is performed at each statement of financial position date to determine whether objective evidence exists that a financial asset is impaired. The carrying amounts of cash investments are reduced to recognise any decline, in the value of individual investments. This reduction in carrying value is recognised in the statement of financial performance. Financial assets consist of:

1.13.1.1 Cash and cash equivalents

Cash includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid investments 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 and deposits held on call with banks / financial institutions.

1.13.1.2 Trade and other receivables

Trade and other receivables are initially recognised at fair value. Bad debts are written off in the year in which they are identified as irrecoverable. Amounts receivable within 12 months from the reporting date are classified as current. A provision for impairment of other receivables is established when there is objective evidence that the SALB will not be able to collect all amounts due according to the original terms of receivables. An estimate is made for doubtful debts based on past default experience of all outstanding amounts at year-end.

1.13.1.3 Prepayments

A prepayment is recognised when a payment is made in advance of the goods or services being received in accordance with the agreement/condition under which the advance is received.

1.13.2 Financial liabilities

The SALB measures all financial liabilities, including trade and other payables, at amortised costs, using the effective interest rate method (excluding provisions). Amounts payable within 12 months from the reporting date are classified as current. Financial liabilities consist of:

SOUTH AFRICAN SALB FOR THE BLIND ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2023

1.13.2.1 Trade and other payables

Trade payables are initially measured at fair value and are subsequently measured at amortised cost using the effective interest rate method.

1.14 Revenue recognition

1.14.1 Revenue from exchange transactions

Revenue is recognised when it is probable that future economic benefits will flow to the enterprise and these benefits can be measured reliably. The SALB does not as a rule charge fees to its readers.

Where work is done for institutions, a fee is calculated on the cost of producing the required material and is dependent on a variety of cost factors.

Interest income is accrued on a time proportion basis, taking into account the principal outstanding.

1.14.2 Revenue from non-exchange transactions

Government grants are recorded as a liability when they become receivable/allocated and are then recognised as income on a systematic basis over the periods necessary to match the grants with the related/deemed costs, which they are intended to compensate.

Gifts, sponsorships and donations are recognised on a cash basis.

1.15 Leases

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the SALB. Assets subject to finance lease agreements are capitalised at their cash cost equivalent and the corresponding liabilities are raised. The cost of the item of property, plant and equipment is depreciated at appropriate rates on the straight-line basis over its estimated useful life. Lease payments are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred.

Operating leases are those leases that do not fall within the scope of the above definition. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the term of the relevant lease.

1.16 Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the rate of exchange ruling on the date of the transaction. Exchange differences arising on the settlement of creditors or on reporting of creditors at rates different from those at which they were initially recorded are recognised in surplus or deficit in the period.

1.17 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the PFMA (Act 1 of 1999) or is in contravention of the SALB's supply chain management policies. Irregular expenditure is accounted for as expenditure in the statement of financial performance and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.18 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the statement of financial performance and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

SOUTH AFRICAN SALB FOR THE BLIND ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2023

1.19 Events after the reporting date

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the annual financial statements are authorised for issue. Two types of events can be identified:

1. those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
2. those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The SALB will adjust the amounts recognised in the annual financial statements to reflect adjusting events after the reporting date once the event occurred. The SALB will disclose the nature of the event and an estimate of its financial effect, or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the annual financial statements.

1.20 Related parties

Individuals as well as their close family members, and/or entities are related parties if one party has the ability, directly or indirectly, to control or jointly control the other party or exercise significant influence over the other party in making financial and/or operating decisions. Key management personnel are defined as the CEO & Chief Financial Officer (CFO). There are other personnel reporting directly to the CEO or as designated by the CEO; however do not have significant authority.

1.21 Employee benefits

1.21.1 Defined contribution plans

A defined contribution plan is a plan under which the organisation pays fixed contributions into a separate entity. The organisation has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The organisation's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the statement of financial performance in the period in which the service is rendered by the relevant employees. The organisation has no further payment obligations once the contributions have been paid.

1.21.2 Defined benefit plans

A defined benefit plan is a post-retirement benefit plan other than a defined contribution plan.

1.21.2.1 Post-retirement health care benefits:

The SALB has an obligation to provide post-retirement health care benefits only to its current retirees. According to the rules of the Medical Aid Fund, with which the SALB is associated, an active retired member (who was on the conditions of service when it was applicable), on retirement, is entitled to remain a continued member of the Medical Aid Fund, in which case the SALB is liable for a two thirds portion of the medical aid membership fee (this applies only to the main member, and excludes dependents).

The defined benefit liability is the aggregate of the present value of the defined benefit obligation and unrecognised actuarial gains and losses, reduced by unrecognised past service costs. The plan is unfunded. The present value of the defined benefit obligation is calculated using the projected unit credit method, incorporating actuarial assumptions and a discount rate based on the government bond rate. Valuations of these obligations are carried out every two to three years by independent qualified actuaries.

Actuarial gains or losses are accounted for in the statement of financial performance in full in the year in which it occurs.

1.21.3 Short-term employee benefits

The cost of all short-term employee benefits, such as leave pay, is recognised during the period in which the employee renders the related service (such as paid vacation leave and sick leave, bonuses and non monetary benefits such as medical care).

The expected cost of surplus sharing and bonus payments is recognised as an expense when there is a legal or constructive obligation to make such payments as a result of past performance.

SOUTH AFRICAN SALB FOR THE BLIND ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MARCH 2023

1.22 Segment Reporting

The objective of segment reporting is to provide information about the specific operational objectives and major activities of an entity as well as the resources devoted to and costs of these objectives and activities. Management has identified the following services to be reported on as segments: SALB Information Services, Audio Production and Braille Production (incorporating Braille Consultancy). These three services are the core sections of SALB and meet the criteria set out to be disclosed as a reportable segment. The other services are more administrative in nature and will thus form part of the unallocated/central total. Furthermore only expenditure and specific sectional production assets is reported separately and reviewed for each of these segments, while revenue and liabilities are reported at the consolidated SALB level.

1.23 Significant judgements and sources of estimation uncertainty

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

Useful lives of property, plant and equipment and intangible assets

The SALB's management determines the estimated useful lives and related depreciation charges for property, plant and equipment including intangible assets. This estimate is based on the pattern in which an asset's future economic benefits or service potential are expected to be consumed.

Provision for impairment

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

Post retirement benefits

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

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2 Property, plant and equipment

	Buildings R 000's	Motor Vehicles R 000's	Computer & Office Equipment R 000's	Furniture & Fittings R 000's	Braille Books R 000's	Equipment R 000's	Total R 000's
YEAR ENDED 31 MARCH 2022							
Net carrying value as at 1 April 2021	87	86	1,210	127	-	154	1,668
Cost or valuation	104	240	3,282	313	-	1,465	5,404
Accumulated depreciation	(17)	(152)	(2,072)	(186)	-	(1,311)	(3,738)
Additions	-	-	663	104	-	-	767
Disposals	(86)	-	(9)	(3)	-	-	(98)
Depreciation charge	(1)	(48)	(651)	(43)	-	(53)	(796)
Net carrying value as at 31 March 2022	-	40	1,233	185	-	101	1,559
Cost or valuation	-	240	3,678	385	-	1,465	5,968
Accumulated depreciation	-	(200)	(2,645)	(200)	-	(1,364)	(4,409)
YEAR ENDED 31 MARCH 2022							
Net carrying value as at 1 April 2022	-	40	1,233	185	-	101	1,559
Cost or valuation	-	240	3,678	385	-	1,465	5,968
Accumulated depreciation	-	(200)	(2,645)	(200)	-	(1,364)	(4,409)
Additions	-	-	587	13	-	-	600
Disposals	-	-	(11)	-	-	-	(11)
Depreciation charge	-	(36)	(420)	(41)	-	(36)	(533)
Net carrying value as at 31 March 2023	-	4	1,369	157	-	65	1,615
Cost or valuation	-	240	4,454	398	-	1,465	6,557
Accumulated depreciation	-	(236)	(3,065)	(241)	-	(1,400)	(4,942)

3 Intangible assets

Intangible assets consist of software, licences and masterfile electronic records.

	Audio Production Supplier Masterfile	Audio Production In- House Masterfile	Braille Production Supplier Masterfile	Braille Production In- House Masterfile	Software / Licences	Total
YEAR ENDED 31 MARCH 2021						
Net carrying value as at 1 April 2021	9,442	38,042	2,676	29,240	323	79,725
Cost or valuation	9,442	38,042	2,676	29,240	484	79,886
Accumulated amortisation	-	-	-	-	(161)	(161)
Additions	4,038	2,374	400	2,744	-	9,556
Disposals	-	-	-	-	-	-
Amortisation charge	-	-	-	-	(161)	(161)
Net carrying value as at 31 March 2022	13,480	40,416	3,076	31,984	162	89,120
Cost or valuation	13,480	40,416	3,076	31,984	484	89,442
Accumulated amortisation	-	-	-	-	(322)	(322)
YEAR ENDED 31 MARCH 2023						
Net carrying value as at 1 April 2022	13,480	40,416	3,076	31,984	162	89,120
Cost or valuation	13,480	40,416	3,076	31,984	484	89,442
Accumulated amortisation	-	-	-	-	(322)	(322)
Additions	1,276	2,745	480	2,377	-	6,858
Disposals	-	-	-	-	-	-
Amortisation charge	-	-	-	-	(160)	(160)
Net carrying value as at 31 March 2023	14,756	43,161	3,536	34,361	2	95,818
Cost or valuation	14,756	43,161	3,536	34,361	484	96,300
Accumulated amortisation	-	-	-	-	(482)	(482)

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 R 000's	2022 R 000's
Current Assets		
4. Inventories		
Technical Services - Playback Devices	6,946	5,307
Braille Production - Braille Paper	255	255
	7,201	5,562
The increase in inventory during the 2022/2023 financial year can be attributed to the purchase of additional playback devices.		
5. Trade and Other Receivables		
5.1 Trade receivables from exchange transactions	2	27
Amounts recoverable from fruitless and wasteful expenditure	-	189
	2	216
Less: Impairment recognised	-	-
	2	216
Current		
Trade receivables from exchange transactions	2	216
	2	216
30 Days		
Trade receivables from exchange transactions	-	-
	-	-
The fair value of the trade and other receivables approximates their carrying value. The credit quality of trade and other receivables that are neither past due nor impaired can be assessed by reference to external credit ratings or historical information about default rates.		
5.2 Prepayments (prepaid expense)		
Licenses and subscriptions	-	369
	-	369
6. Cash and cash equivalents including current investments		
Cash book balance at bank at beginning of the year	14,559	15,667
Cash book balance on hand (petty cash) at beginning of the year	52	46
	14,611	15,713
Cash book balance at bank at end of the year	18,089	14,559
Cash book balance on hand (petty cash) at end of the year	64	52
	18,153	14,611
The total restricted cash at year end is represented by the current portion of unspent conditional grants (Note 10)		
	(4,798)	3,934
Total cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amounts:		
Cash and cash equivalents at end of the year	18,153	14,611
Cash and cash equivalents at beginning of the year	(14,611)	(15,713)
Cash and cash equivalents movement	3,542	(1,102)

The fair value of cash and cash equivalents approximates their carrying value.

The South African Library for the Blind operates a current account with no overdraft facility with Standard Bank of South Africa.

BANK: Standard Bank of South Africa

ACCOUNT NUMBER: 082 004 196 (Current Account)

ACCOUNT NUMBER: 088817644 (Call Account)

BANK: STANLIB (Standard Bank Group)

ACCOUNT NUMBER: 053998402 (Money Market Fund Account)

BRANCH: Grahamstown (Johannesburg - Head Office)

BRANCH CODE: 05 09 17

The South African Library for the Blind operates a current account with no overdraft facility with Reserve Bank of South Africa.

The details are as follows:

BANK: Reserve Bank of South Africa

ACCOUNT NUMBER: 95000690 (Call Account)

BRANCH: Johannesburg - Head Office

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

		2023	2022
		R 000's	R 000's
7	Provision for Post Retirement Benefits		
	Post-Retirement Health Care Benefit Liability	784	757
	Total: Post-Retirement Medical Aid Benefit Liability	784	757

The Library provides post retirement medical benefits by funding the medical aid contributions of retired members of the Library. According to the rules of the medical aid fund with which the Library is associated, a member (who was on the previous condition of service), on retirement, is entitled to remain a continued member of such medical aid fund, in which case the Library is liable for a certain portion of the medical aid membership. Only two qualifying members are remaining on the scheme.

The most recent actuarial valuation of the present value of the unfunded defined benefit obligation was carried out as at 31 March 2023 by QDI Consult, a member of the Actuarial Society of South Africa. The present value of the defined obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

The Post-Retirement Health Care Benefit Plan is a defined benefit plan, of which the members are made up as follows:

Continuation members (retirees)	2	2
Total	2	2

The liability in respect of past service has been estimated to be as follows:

Continuation members	784	1,776
Total liability	784	1,776

The Library makes monthly contributions for health care arrangements to the following medical aid schemes:

Bonitas Medical Scheme (1 April 2022 to 31 March 2023) - One pensioner
Discovery Health Scheme (1 April 2022 to 31 March 2023) - One pensioner

The current service cost for the year ending 31 March 2023 is estimated to be R nil (2022: R nil) whereas the interest cost is estimated to be R 76 000 (2022: R 195 000). The actuarial loss is reflected on the face of the Statement of Financial Performance.

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 R 000's	2022 R 000's	
7. Provision for Post Retirement Benefits cont.			
The principal assumptions used for the purposes of the actuarial valuations were as follows:			
i) Rate of interest			
Discount rate	11.06%	10.57%	
Health care cost inflation rate	8.12%	8.11%	
Net Discount Rate	2.64%	2.28%	
ii) Mortality rates			
Post-retirement			PA(90) ultimate table
iii) Normal retirement age			
The normal retirement age for employees of the SALB is 65 years.			
The amounts recognised in the statement of financial position are as follows:			
Present value of funded obligations	784	757	
Present value of unfunded obligations	784	757	
Unrecognised past service cost	-	-	
Unrecognised actuarial gains / (losses)	-	-	
Present value of unfunded obligations	784	757	
Net Liability	784	757	
The movement in the defined benefit obligation over the year is as follows as derived from the actuarial report:			
Balance at beginning of year (1 April)	757	1,776	
Recognised past service cost	-	-	
Current service cost	-	-	
Interest cost	76	196	
Benefits paid	(70)	(124)	
Actuarial loss / (gain) on the obligation	21	(1,090)	
Net impact of settlement cost	-	-	
Balance at end of year (31 March)	784	757	
The effect of a 1 % movement in the assumed rate of health care cost inflation is as follows:			
Increase			
Effect on the current cost and the interest cost	69	82	
Effect on the defined benefit obligation	844	816	
Decrease			
Effect on the current cost and the interest cost	76	71	
Effect on the defined benefit obligation	731	704	
8. Trade and other payables from exchange transactions			
Trade creditors	397	1,312	879
Trade receivables with credit balance	36	-	-
Leave gratuity accrual	1,581	1,666	105
Accrual for bonus	507	538	31
	2,521	3,536	
9. Provisions (Current Liabilities)			
Provision for performance awards			
Balance at beginning of year	-	196	
Provision utilised	-	(196)	
Contribution to provision	-	-	
	-	-	

Performance awards are paid based on the performance of the SALB, as well as individual performance. The provision is an estimate based on unaudited profits as well as historical performance awards paid. No further contributions have been made in the current financial year, as the payment of performance awards has been discontinued for the current year.

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Current portion of unspent conditional grants

YEAR ENDED 31 MARCH 2023

	Balance unspent at the beginning of the period	Conditions met transferred to revenue	Current year receipts	Conditions still to be met at the end of the period
<u>Provincial Department of Sport, Arts and Culture</u>				
Kwazulu Natal Library project	195	(1,485)	1,859	569
Mpumalanga Library project	777	(1,648)	1,500	629
Eastern Cape Library project	535	(2,725)	1,993	(197)
Western Cape Library project	296	(971)	1,201	526
North West Library project	235	(1,236)	999	(2)
Northern Cape Library project	848	(1,376)	1,000	472
Free State Library project	121	(710)	1,000	411
Gauteng Library project	334	(716)	2,000	1,618
Limpopo Library project	593	(821)	1,000	772
Totals	3,934	(11,688)	12,552	4,758

YEAR ENDED 31 MARCH 2022

	Balance unspent at the beginning of the period	Conditions met transferred to revenue	Current year receipts	Conditions still to be met at the end of the period
<u>Provincial Department of Sport, Arts and Culture</u>				
Kwazulu Natal Library project	246	(1,911)	1,860	195
Mpumalanga Library project	519	(1,242)	1,500	777
Eastern Cape Library project	368	(1,833)	2,000	535
Western Cape Library project	413	(1,317)	1,200	296
North West Library project	362	(1,027)	900	235
Northern Cape Library project	676	(628)	1,000	848
Free State Library project	91	(970)	1,000	121
Gauteng Library project	1,089	(755)	-	334
Limpopo Library project	377	(984)	1,200	593
Totals	4,141	(10,867)	10,660	3,934

Government grants are recognised in accordance with grant conditions.

11. Current portion of unspent conditional receipts

Josie Wood Trust

	2023 R 000's	2022 R 000's
Balance unspent at the beginning of the period	302	410
Conditions met transferred to revenue	(302)	(410)
Current year receipts	-	302
Conditions still to be met at the end of the period	<u>-</u>	<u>302</u>

Unspent conditional receipts are funds received upfront in respect of planned future projects which have not yet been released to the statement of financial performance.

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 R 000's	2022 R 000's
12. Revenue		
An analysis of SALB's revenue is as follows:		
Non-exchange revenue	42,162	41,406
12.1 Transfers and subsidies received		
National Department of Sport, Arts and Culture (DSAC)	26,428	25,576
Sub-Total	26,428	25,578
12.2 Gifts, sponsorships and donations		
Donations and bequests	436	114
Audio production	19	22
Josie Wood Trust	401	410
Estate Botha Project Income	1,461	-
Accessible Book Consortium Beneficiary (non-cash)	1,685	4,341
Braille production	44	74
Sub-Total	4,046	4,961
12.3 Transfers and Sponsorships (Other Government Departments and Entities) (National Entity and Provincial Department of Sport, Arts and Culture)		
KwaZulu Natal	1,485	1,911
Mpumalanga	1,648	1,242
Eastern Cape	2,725	1,833
Western Cape	971	1,317
North West	1,236	1,027
Northern Cape	1,376	828
Free State	710	970
Gauteng	716	755
Limpopo	821	964
Sub-Total	11,688	10,867
Exchange revenue	1,028	1,009
12.4 Other Income		
Sundry income	4	50
Profit on foreign exchange	20	-
Amount recovered from the loss	-	188
Amount recoverable from the loss	-	189
Sub-Total	24	427
13. Interest received/earned	1,004	582
14. Reconciliation of budgeted surplus with the surplus in the statement of financial performance		
Net surplus per the final budget	-	-
Adjusted for:		
Interest received and fair value gain on investments in excess of budgeted amount	205	(18)
Actuarial loss/(gain) on post retirement medical aid provision	-	1,090
Donations and bequests received and not budgeted for	(1,720)	4,351
Government grants/projects over budgeted	(2,307)	(3,934)
Sundry income received and not budgeted for	24	427
Budgeted funding from surplus	(7,055)	(4,240)
Expenditure regularised as per approved budget:		
Use of government goods or services	14,861	8,278
Compensation of employees not budgeted for	5,392	4,798
Net (deficit) surplus per the statement of financial performance	9,400	10,752
In terms of Para 53(3) of the Public Finance Management Act, 1999, a public entity may not budget for a deficit and may not accumulate surpluses unless written approval of The National Treasury has been obtained. The SALB applies for retention of the surplus funds annually and will apply for retention again once the 2023 financial year audit is concluded.		
15. Administrative expenses		
General administrative expenses	644	216
Insurance	110	112
Water, Electricity expense DAC/DPW	153	206
Fees for services:		
General (Subscriptions)	317	185
Board expenses	563	170
Corporate governance	31	79
Legal fees	48	10
Stationery and printing	131	133
Bank & Other Finance charges	97	58
Training and staff development	174	138
Total	2,268	1,305

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 R'000's	2022 R'000's	
16. Staff costs			
Wages and salaries	7,049	10,302	46%
Basic salaries	5,198	6,877	
Annual bonuses (13th cheques)	1,125	775	
Housing allowance	435	658	
Temporary staff	285	101	
Leave gratuity	-	20	
Post retirement medical benefits (Refer to note 7)	6	73	
Senior Management (Refer to note 21)	1,765	2,352	
Chief Executive Officer	1,041	1,341	
- Pensionable salary	583	934	
- Non-pensionable salary	264	111	
- Bonus	80	64	
- Housing allowance	10	17	
- Other employer contributions	124	215	
Chief Financial Officer	724	1,011	
- Pensionable salary	373	689	
- Non-pensionable salary	171	84	
- Bonus	75	61	
- Housing allowance	9	17	
- Other employer contributions	96	180	
Defined contribution plan expenses	6,711	2,463	
Social contributions (employer's contributions)			
Medical	2,439	1,098	
UIF	243	87	
Pension	4,027	1,237	
Other salary related costs	2	41	
Total	15,525	15,117	
Salary costs associated with the book production process are capitalised as Intangible Assets under note 3.			
17. Marketing costs			
General marketing expenses	40	254	
Total	40	254	
18. Audit fees			
External audit fees	485	617	
Internal audit fees	292	162	
Total	777	779	
19. Other operating expenses			
Consultants, contractors and special services	559	446	
COVID-19 related expenditure (Refer to note 25)	24	133	
Foreign exchange related expenditure	-	15	
Playback device expenditure	-	93	
Tactile book expenditure	3	11	
Eastern Cape Library project	2,725	1,832	
KwaZulu Natal Library project	1,485	1,913	
Mpumalanga Library project	1,646	1,241	
Western Cape Library project	971	1,317	
North West Library project	1,236	1,026	
Northern Cape Library project	1,376	828	
Gauteng Library project	718	755	
Free State Library project	710	971	
Limpopo Library project	821	984	
Library and information services expenditure	422	4	
Book production services: Audio and Braille (non capital expenditure)	62	91	
Repairs and maintenance	518	538	
Property and buildings	233	54	
Motor Vehicles	172	33	
Equipment	113	451	
Travel and subsistence	405	539	
Courier and delivery charges	132	366	
Communication costs	378	528	
Loss on Sale of Non Current Assets	11	-	
Operating lease expense: equipment (Refer to note 19.1)	256	237	
Total	14,456	13,866	

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	<u>2023</u>	<u>2022</u>	
	R 000's	R 000's	
19. Other operating expenses cont.			
19.1 Operating leases: Equipment			
Analysed as follows:			
Minimum operating lease rentals	2	63	
	<u>2</u>	<u>63</u>	
SALB rents equipment under a non-cancellable operating lease for 60 months with the option to renew.			
Future commitments (including VAT) under non-cancellable operating leases are summarised as follows:			
	<u>R 000's</u>	<u>R 000's</u>	<u>R 000's</u>
2023	Within 1 year	2 - 5 years	Total
Minimum future lease payments	2	-	2
2022	Within 1 year	2 - 5 years	Total
Minimum future lease payments	63	2	63
Escalation clause			
There is no escalation clause.			
20. Reconciliation of surplus / (deficit) to cash flows from operating, investing and financing activities			
20.1 Cash flows from operating activities			
Surplus after interest and other gains	9,400.00	6,751	
Adjusted for:			
- Increase in employee benefits	(70)	73	
- Interest	693	957	
- Other income	(24)		
- Loss on sale	11		
- Accumulated surplus/correction of error	2,378		
- Depreciation/Amortisation (Refer to notes 2 and 3)	(1,005)		
- Actuarial gain/(loss)	21		
- Loss on disposal	11		
- Non-cash revenue from TIGAR beneficiary	(1,748)	(4,341)	
- Non-cash flow increase/(decrease) in provisions	-	(196)	
Operating cash flows before working capital changes	<u>9,667</u>	<u>5,244</u>	
Changes in working capital			
- Decrease in trade and other receivables	214	4,052	
- Increase in inventory	(1,639)	(4,602)	
- Decrease in prepayment	369		
- Decrease in trade and other payables	(1,015)	(298)	
- Unspent conditional grants	864		
- Increase in unallocated receipts		188	
	<u>(1,207)</u>	<u>(660)</u>	
Cash generated from operations	<u>8,460</u>	<u>4,584</u>	
Interest received	1,005	562	
Other income	24	49	
Cash flows from operating activities	<u>9,489</u>	<u>5,215</u>	
21. Related party transactions and balances			
The SA Library for the Blind recognises the following persons and/or institutions as related parties: SALB Senior Managers and their close family members; The National Department of Sport, Arts and Culture (DSAC) and Public Entities, as well as Provincial Departments under their control.			
Related Party transactions	38,116	36,445	
Department of Sport, Arts and Culture - Transfers and subsidies	26,428	25,578	
Provincial Departments of Sport, Arts and Culture - Mini library project Grants	11,688	10,867	
Refer to note 10 for the balance of unspent conditional grants from the Provincial Departments of Sport, Arts and Culture.			
Key management personnel			
Chief Executive Officer (CEO)	Mr M Ntombela - up to 31 July 2022	812	1,341
Chief Executive Officer (CEO)	Dr Pateka-Ntshunzhe-Matshaya-from 1 February 2023	229	-
Chief Financial Officer (CFO)	Mr Y Ramcharan-up to 30 May 2022	467	1,011
Chief Financial Officer (CFO)	Mr P Mnyatheli-from 1 January 2023	257	-
Senior Manager: Library and Information Services	Ms L Ngaleka	875	821
Senior Manager: Production and Standards	Ms L Mahanjana (Acting CEO - 11 April 2022 to 31 January 2023)	1,167	822 44%
Senior Manager: Information & Communication Technology	Mr S Mini	-	424
Senior Manager: Information & Communication Technology	Mr C Ramavhona	-	137
Head: Human Resources	Mr N de Lange (Acting CFO - 10 May 2022 to 31 December 2022)	960	822 17%
Refer to note 16 for detailed breakdown on CEO and CFO remuneration			
Board members			
<u>Board Term</u> : 1 April 2022 - 31 March 2023			
Board fees:		193	71

X Yekani (Chairperson)
 M Kgamedl (Deputy Chairperson)
 S Neerpath 30 September 2022
 E Rasmaoka up to 30 September 2022
 N Ravgee up to 30 June 2022 (resigned)
 M Masutha
 M Mphidi
 M Buthelezi
 D Maraka
 F Dubazana from 01 October 2022
 R Maboe from 01 October 2022
 T Mosala from 01 December 2022
 K Govender from 1 October 2022

8	-
25	14
13	11
13	8
4	4
-	-4
30	11
48	9
-	12
17	
19	
11	
5	

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

22. Statement of Comparison of Budget and Actual Amounts

22.1 Basis and Period of Budget and Actual Amounts

The accounting basis used for budget presentation purposes is the accrual basis. The classification basis used is derived from internal management functionality reporting which is closely aligned to the National Treasury quarterly reporting template. The period of the approved budget is for the 2022/23 financial year with comparative actual expenditure shown for the both the 2021/22 and 2022/23 periods. The adjustments to the original approved budget were duly approved by the Accounting Officer as delegated by the Accounting Authority.

22.2 Major Variances in Statement of Comparison of Budget and Actual Amounts (over/under 10 %)

Government grants- project variance is due to the unspent fund from 2022 financial year. The reason for not sending 100 % grant from the provinces is that transfers are not paid to SALB at the same time and some transfers are paid on the last month on the financial year. The Gift, Sponsorship and Donations category of revenue decreased as a result of a decrease in Accessible Book Consortium Beneficiary Income. SALB received more interest than what was anticipated.

A total of R 5, 055 million was adjusted from the original budget of R 2 million to make up R 7, 055 million surplus fund that was approved in November 2022 by National Treasury and the funds could not be spent because of the procurement circular that prevented entities to procure goods and service in December 2022 and also the fact that the construction is still not complete. Some of the funds were earmarked for furniture and that furniture can only be purchased when the construction is complete. Requests to retain the funding was sent to relevant authorities.

Compensation of Employees variance is due to vacant positions during the financial period, particularly at senior management level however the acting allowance was paid for the Acting CEO and additional responsibility allowance was paid to acting CFO. Audit fees and Board cost increased due to the forensic investigation that took place during 2022 financial year.

Bank charges increased due to the annual bank charges increases.

Communication happened in the provinces in most cases under the Mini Library projects. Consultants decreased because SALB used less consultants during 2022 financial year.

Corporate governance due to less claims corporate governance fees. Courier services decreased due to the less request of delivery from the members

Under general administration expenditure, the increase is due to the recruitment expenditure in particular for the CEO and CFO positions.

General fees for services increases due to Library and Information Services (LIS) subscription fees. The variance on legal fees is due to the labour issues that required legal advice. Insurance variance is due to not submitting claim that required SALB to pay extra cost such as excess.

Library and information services did less collection print copies and there was no expenditure on label circulation as well as packaging circulation hence the decrease.

SALB did not pay foreign exchange related expenses.

Operating lease expenses increase is due to the need to rent a space for the some equipment and files while the construction is underway.

Project expenses variance is due to the fund not being transferred on time. Some provinces transferred funds on the last day of financial year end.

Repairs and maintenance variance is due to the extra repairs that were required to be done on SALB vehicle. No research and development took place in 2022 financial year.

Actuarial loss variance is due to SALB not having a huge loss on actuarial in 2022 financial year

Training and staff development variance is due to some staff members not able to attend the planned trainings.

Stationary and printing increased due to the high demand on stationary from the staff.

Travelling and subsistence variance is due to increase on travelling and claims from new employees that includes CEO and CFO.

Depreciation variance is due to some asset have fully depreciated during the current year.

Municipal charges variance is due to municipality billing SALB less of what was anticipated.

Covid-19 expenditures were less than anticipated due to fewer staff working from the office given a rotational work arrangement implemented.

Other savings were realised at communication costs, consultants or special services fees and marketing costs because all the communication and marketing happened in the provinces under Mini Lib projects therefore the change from previous years is due to

The prior year's surplus funds were retained to supplement the current year budget for the acquisition of store equipment and furniture. However, as the builders fell behind schedule we could not purchase the store equipment and furniture during the 2023 financial year.

23. Risk management

Interest rate risk / current investment risk

The current account and the investment account expose the Library to cash flow interest rate risk. Deposits attract interest at a rate that varies according to the prime banking rate / fluctuations in the financial sector/market.

The Library manages this interest rate risk by ensuring that all surplus funds are invested in fixed/call rate instruments and by maintaining the minimum possible balance in the current account. The interest rates on the fixed/call deposits are fixed, but vary from investment to investment.

Currency risk

The library undertakes certain transactions denominated in foreign currencies, either directly through the import of goods and services, or indirectly through the award of contracts to local importers which are priced in foreign currency. These transactions were mainly for playback devices, book titles and spares.

Stringent cash management procedures are in place. These include cash flow forecasting. A sensitivity analysis has not been performed and included as the Library is exposed to foreign exchange risk on a limited basis, as payments to the major foreign suppliers, RNIB and Human ware, are generally made in advance.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and debtors. The Library only deposits cash with major banks and financial institutions which have high quality credit standing and limits exposure to any one counter-party.

Adequate provision has been made for anticipated bad and doubtful debts. Additional information relating to the analysis of debtors is provided for under note 4 to the financial statements. The maximum exposure to credit risk is the cash balance at bank and debtors, which may increase as a result of non payment by debtors or the bank.

Trade Receivables

Management evaluates credit risk on an ongoing basis. Factors such as past experience, payment history, the relationship with the debtor/customer and agreements are taken into consideration. No collateral is held for any debtor. Management is of the opinion that debtors disclosed at year-end are fully recoverable.

Liquidity Risks

The Entity's risk to liquidity is a result of the funds available to cover future commitments. Management evaluates liquidity risk through an ongoing review of future commitments and credit facilities. Management further manages the risk by monitoring its cash flow requirements. Management is of the opinion that the net carrying value of the liabilities approximate their fair value and that the entity has sufficient resources to settle its short-term liabilities.

Fair Value

At 31 March 2023 and 31 March 2022, the carrying values of financial instruments reported in the financial statements approximate their fair value.

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

		2023	2022
		R 000's	R 000's
23	Risk management cont.		
	Financial Assets carried at Amortised Cost		
	Cash and Cash Equivalents	16,153	16,081
	Trade and other Receivables from exchange transactions	2	216
	Other Current Financial assets	-	-
	Financial Liabilities carried at amortised cost		
	Trade and Other Payables from exchange transactions	2,521	2,688
	Liquidity Risk		
		Less than	Greater than
		12 months	12 months
	As at 31 March 2023		
	Trade Payables	397	-
	Leave Gratuity accrual	1,581	-
	Bonus Accrual	507	-
	As at 31 March 2022		
	Trade Payables	1,312	-
	Leave Gratuity accrual	1,688	-
	Bonus Accrual	538	-

24 Segment Reporting

1. The South African Library for the Blind (SALB) has identified the following services to be reported on as segments: Library Information Services; Audio Production and Braille Production (incorporating National Braille Advisory Services). These three services are the core sections of SALB and meet the criteria set out to be disclosed as a reportable segment. The other services are more administrative in nature and will thus form part of the unallocated/central total. Furthermore only expenditure and specific sectional production assets are reported separately and reviewed for each of these segments, whilst revenue and liabilities are all central/unallocated.

2. Information reported about these segments are used by management as one of the basis for evaluating the segments' performances and for making decisions about the allocation of resources. The disclosure of information about these segments are also considered appropriate for external reporting purposes.

3. SALB has a National focus and cannot distinguish reporting per Geographic Area as the information is not classified as such in the records and it is not feasible for SALB to consider this approach. The Library does have partnership programmes with all Provinces (Mini-Library Projects), however we act as "advisors" only. No administration or such fee is charged and the relationship is mainly to assist the Provincial Libraries to cater for blind and visually impaired people in the identified Libraries; the resources/infrastructure do not belong to SALB; and hence the rationale not to report Geographically or separately on this. Furthermore, expenditure incurred on the Mini-Libraries are fully reimbursed by the relevant Provinces.

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

24. Segment Reporting cont.

2022/23 Financial year	Library Information Services	Audio Production	Braille Production Including National Braille Consultancy	Total
	R 000's	R 000's	R 000's	R 000's
Revenue				
N/a	-	-	-	-
Total segment Revenue	-	-	-	-
Expenses				
Salaries and wages	(3,817)	(2,376)	(3,008)	(5,201)
Licences - Library System	-	-	-	-
Labels - Circulation	(259)	-	-	-
AP CD Casings	-	-	-	-
BP Paper	-	-	-	-
Other	-	-	-	-
Total segment Expenses	(4,076)	(2,376)	(3,008)	(5,201)
Total segment Deficit	(4,076)	(2,376)	(3,008)	(5,201)
Interest Revenue - Unallocated	-	-	-	1,005
Other gains/(loss) - Unallocated	-	-	-	(32)
Other unallocated/central Revenue	-	-	-	42,186
Interest Expense	-	-	-	-
Depreciation and amortisation - unallocated/central	-	-	-	(693)
Other unallocated/central Expenses	-	-	-	(23,865)
Surplus for the Period				5,400
Assets				
Segment assets (production process)	-	57,917	37,899	95,816
Unallocated/central assets	-	-	-	26,973
Total Assets				122,789
Liabilities				
Segment liabilities (n/a)	-	-	-	-
Unallocated/central Liabilities	-	-	-	8,103
Total Liabilities				8,103
Other information				
Capital expenditure - unallocated/central	-	-	-	7,458
Accrued expenditure - unallocated/central	-	-	-	-
Deferred revenue - unallocated/central	-	-	-	4,798

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

24. Segment Reporting cont.

2021/22 Financial year	Library Information Services	Audio Production	Braille Production Including National Braille Consultancy	Total
	R 000's	R 000's	R 000's	R 000's
Revenue				
n/a	-	-	-	-
Total segment Revenue	-	-	-	-
Expenses				
Salaries and wages	(1,771)	(3,571)	(3,332)	(8,674)
Licences - Library System	-	-	-	-
Labels - Circulation	(214)	-	-	-
AP CD Casings	-	-	-	-
BP Paper	-	-	-	-
Other	-	-	-	-
Total segment Expenses	(1,985)	(3,571)	(3,332)	(8,674)
Total segment Deficit	(1,985)	(3,571)	(3,332)	(8,674)
Interest Revenue - Unallocated	-	-	-	582
Other gains/(loss) - Unallocated	-	-	-	592
Other unallocated/central Revenue	-	-	-	41,833
Interest Expense	-	-	-	-
Depreciation and amortisation - unallocated/central	-	-	-	(957)
Other unallocated/central Expenses	-	-	-	(23,024)
Surplus for the Period				10,752

Assets				
Segment assets (production process)	-	53,896	35,062	88,958
Unallocated/central assets	-	-	-	22,475
Total Assets				111,437

Liabilities				
Segment liabilities (n/a)	-	-	-	-
Unallocated/central Liabilities	-	-	-	8,529
Total Liabilities				8,529

Other information				
Capital expenditure - unallocated/central	-	-	-	10,343
Accrued expenditure - unallocated/central	-	-	-	-
Deferred revenue - unallocated/central	-	-	-	4,236

NB: There are no inter-segmental transactions and therefore no eliminations required.

25. COVID-15 Impact on Operations

The Covid-19 pandemic was not prominent during the 2023 financial year, and there were no lockdown restrictions as time went by. During the year 2023 a major building and renovations project also continued at the SALB. This resulted in the full courtyard area of the SALB having been handed over to the building contractors to continue with the work. An entire flank of offices had to be vacated for building construction work to take place.

Given that SALB now had even less office space to accommodate all staff, a combination of a working from home and alternating work week arrangements had to be implemented at the office. The SALB Management has ensured that the necessary health and safety precautions remained in place and that any major health and safety risks are mitigated.

**SOUTH AFRICAN LIBRARY FOR THE BLIND
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

26. Accounting Authority

From 1 April 2022 to 31 March 2023

Mr X Yekani, Ms Mkgamedl, Dr H Mphidi, Mr M Buthelezi, Ms F Dubazaria, Mr R Maboe, Dr T Mosala, Mr K Govender, Ms D Maraka

Senior Management

From 1 April 2022 to 31 March 2023

Mr Mandla Ntombela (CEO/Director) up to 31 August 2022

Dr P Nshunzhe-Matshaya from 01 February 2023

Mr Yashen Ramcharan (CFO) up to 30 June 2022

Mr P Mnyatheli from 01 January 2023

27. Significant financial event

During the 2022 financial year, two cases of alleged fraud were reported within the organisation. The board engaged forensic auditors to investigate these matters. The cases were finalised in 2023 financial year and the full amount presumed to have been embezzled was recovered. Refer to irregular expenditure note below.

28. Commitments

The SALB had no capital commitments for the 2023 financial year.

However, the library had the following service commitments;

- A 3-year contract agreement for Internal Audit services which was secured as from 1 April 2022 to 31 March 2025 with a financial commitment of R 354 682,83
- a. commitment of R 354 682,83
- Fibre line services 3 year contract for the term 1 July 2020 to 30 June 2023. The remaining commitment amounts to
- b. approximately R42 606,78
- Insurance Services including brokerage fees effective from 1 October 2020 to 30 September 2023 with a remaining cost of
- c. approximately R41 633,58 which is dependant upon additions to or removal of items from the portfolio.

29. Irregular expenditure and fruitless and wasteful expenditure

Reconciliation of Irregular Expenditure and Fruitless and wasteful expenditure

Irregular Expenditure and Fruitless and wasteful expenditure

	2023	2022
	R 000's	R 000's
Irregular expenditure	2,075	-
Less: Irregular expenditure recovered during the year	(2,075)	-
Fruitless and wasteful expenditure	-	377
Less: Fruitless and wasteful expenditure recovered during the year	-	(188)
Less: Fruitless and wasteful expenditure transfers to receivable for recovery	-	(189)
Closing balance	-	-

Following an investigation, the entire embezzled sum has been totally recovered. The entity opened a criminal case with SAPS

There were no fruitless and wasteful expenditure identified during the year. The amount that was transferred to receivable for recovery has been recovered

30. Correction of error

SALB received amounts that relates to donation that was received by the entity in the prior years. The amount was not accounted for in prior years when received. During the year the amounts were accounted for as deferred income. The effect of the correction to the financial statements will be as follows:

Increase in accumulated funds	(2,378)
Decrease in deferred income	2,378

30.1 Restatement of annual financial statements

The correction of error above includes an amount of R302 000.00 received during the prior year. This amount was accounted for as deferred income.

To achieve fair presentation the financial statements have been restated to take the effect of the correction into account.

A TRIBUTE TO OUR DONORS

GOLD DONORS

Steenka Botha Estate R 1 461 460

SILVER DONORS

Josie Wood Trust	R471 000
JE Speling	R 205 966
Low & Co Rawbone	R 61 000
The Lilly Ashton Charity	R 37 869
G Wagner	R 25 000
Fusch Foundation	R 10 000
AJ Zuhlsdorf	R 10 000

BRONZE DONORS

Frank and Flo Baler	R 8 867
BJ Saayman	R 5 000
RIC	R4 146
MJ Beswick	R 3 600
Mr H Herdman	R 2 200
BH Stoddart	R 1 000
FN van den Berg	R 1 000
Bahl Residents	R 1 000
Mary Dutton	R 1 000
DA Kruger	R 500
Mr van den Deventor	R 200

ACKNOWLEDGEMENTS

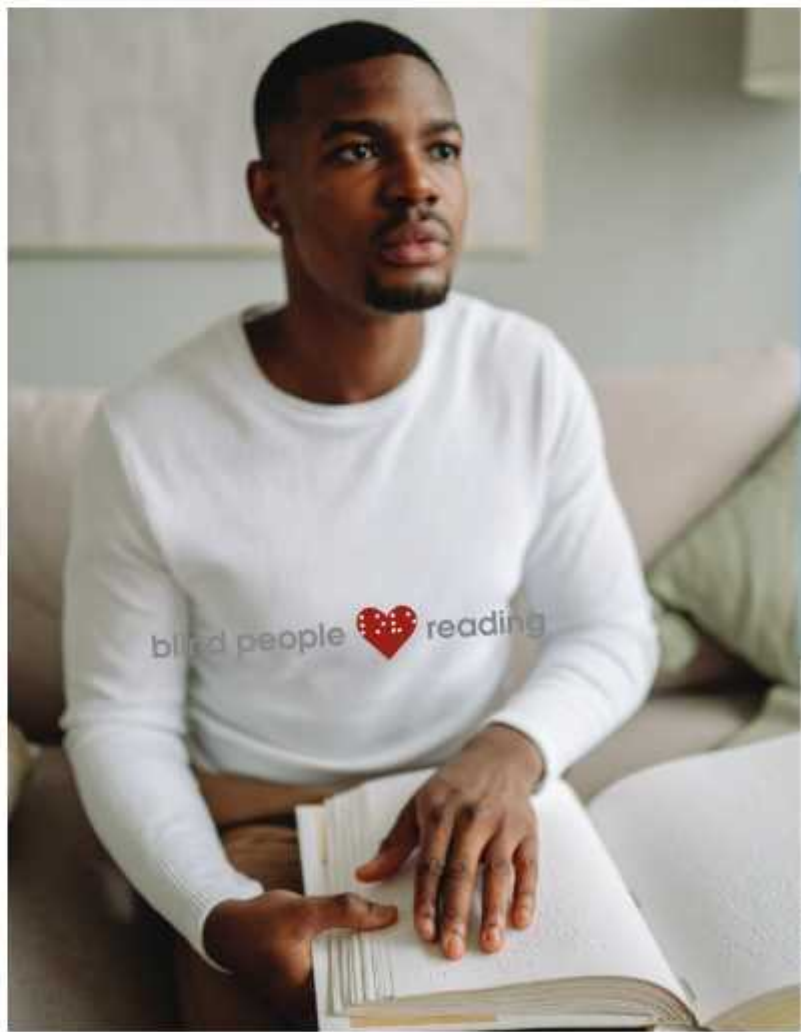
The Board and Management of the South African Library for the Blind wish to express their gratitude to the Department of Sport, Arts and Culture, who ensure that the subsidy received by the Library enables it to provide a sustainable and indispensable service to the blind and print impaired community of South Africa in the medium to long term. Their continued support is greatly appreciated.

PASA (Publishers Association of South Africa), as the representative body of the South African publishers, is acknowledged for their ongoing support and belief in providing reading material and content to blind and visually impaired people of our population in accessible formats.

Many of the Library's objectives and specific projects would not be possible without the continued and generous support of our donors which include all bequests received. These donations make it possible for the Library to add value to the services and products offered by the Library to our members.

A warm special thank you is extended to our valued team of volunteer narrators, transcribers, copy-typists and proof-readers. Without your commitment and loyal support, the major part of our book production would not be possible.

Finally and most importantly, sincere appreciation is extended to the staff of the Library - a dedicated team of people who strive for excellence at all times. Keep up the good work and thank you very much for your contribution.





**SOUTH AFRICAN
LIBRARY FOR THE BLIND**

An agency of the
Department of Sport, Arts and Culture

blind people  reading

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