



I PLAY FAIR

SAY NO! TO DOPING

*South African Institute for
Drug-Free Sport*



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THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT (SAIDS) IS A PUBLIC ENTITY ESTABLISHED BY AN ACT OF PARLIAMENT, ACT NO. 14 OF 1997

“**T**o promote participation in sport free from the use of prohibited substances or methods intended to artificially enhance performance, thereby rendering impermissible doping practices which are contrary to the principles of fair play and medical ethics, in the interest of the health and well-being of sportspersons; and to provide matters connected therewith.”

The Drug-Free Sport Act grants the Institute statutory drug testing powers and the authority to conduct and enforce a national anti-doping programme. By virtue of the Institute’s legislative ambit, all sports entities are obligated to co-operate with the Insitute.

SCHOOL
SPORT
FACES
**DOPING
CRACKDOWN**
CRAVEN
WEEK
TARGETED
IN BID TO
STEM DRUG
ABUSE

City Press Sport 19 June 2011





IT GIVES ME GREAT
PLEASURE TO PRESENT
THIS **ANNUAL REPORT**
OF THE SOUTH
AFRICAN INSTITUTE
FOR DRUG-FREE
SPORT.

Dr Shuaib Manjra



IT HAS BEEN A
**REMARKABLE
YEAR** FOR THE
INSTITUTE,
CROWNED
BY THE
AWARDING TO
JOHANNESBURG
OF THE
2013 WADA
CONFERENCE.

This is a momentous achievement for South Africa which will host the anti-doping world to discuss amendments to the World Anti-doping Code. In the past year we also witnessed the remarkable FIFA 2010 World Cup that saw a significant involvement by the Institute and its personnel in the anti-doping programme of this event.

The period under review has seen a significant increase in the number of adverse analytical findings (AAF): the increase from 18 to 51 positive tests is a significant increase by any measure. Whether this is a positive for the Institute or an indictment on our sports community, is debatable. Our programme has demonstrated its capacity to pick out those who cheat. The increased reliance on intelligence based, and targeted testing is bearing results. It is also a demonstration of the rational use of limited resources: fewer targeted tests can achieve more significant results than a poorly planned large scale programme. It is increasingly becoming evident that the numbers of tests performed per annum is a poor surrogate as a performance measure for National Anti-Doping Organisations (NADOs). Resources need to be allocated to areas that have greater impact including intelligence and the Athlete Biological Passport (ABP).

We have successfully launched the ABP in the last year. The Doping Control Review Commission (DCRC) has played an important role in this regard and has become a veritable source of expertise and is respected worldwide. We are also making enormous progress on the intelligence gathering front and have engaged with various role-players in this regard. Thankfully their enthusiasm and expertise in the area is far beyond what we expected and we can hope to see tangible results in the near future.

The Institute's move towards Independent Tribunals for all sport is working remarkably well, and has the consequence of building up valuable expertise in the field of anti-doping law. We now have a competent cohort of legal and medical experts around the country who serve on such Tribunals, as well the Appeals Tribunal recently appointed by the Minister of Sport. The Institute has also appointed an in-house legal counsel as matters legal are a considerable part of our work. He will also coordinate the Legal Project where we intend to review legislation impacting on the Institute's functions. In this we have the full support of the Minister of Sport and Recreation.

The one area in which we lagged in the last few years was awareness and education programmes. Programmes in this area have been scaled up, thanks to funding from the National Lottery, and has generated significant media and public interest. We hope to build on this initiative in the coming year.

At least three high profile professional athletes – two Springbok rugby players and one provincial cricketer – have recently tested positive for taking unregulated substances.

Despite awareness and education campaigns, athletes continue to take supplements and other herbal remedies that have poor scientific evidence of benefit, as well as a high risk of contamination with prohibited substances. While Tribunals continue to show empathy for such behaviour, my feeling is that such tolerance is misplaced. In addition to the principle of absolute liability, regardless of the source of these illegal substances, athletes benefit from their performance enhancing properties. The priority for us remains to have supplements regulated and we are engaging key role players in this.

Doping in schools continue to dominate headlines and is of serious concern to us. Impediments to our entry into schools are being reviewed and hopefully a resolution will see a full anti-doping programme in schools being introduced. Testing should form part of the programme, but the bulk of the activity should be directed to ensuring that we imbue learners with the principles of ethics in sport and fair play. This will not only play a role in drug-free sport, but will enhance their role as citizens of this country. In this, sport could play its much vaunted role in character building.

The Minister has been made aware of the non-contribution of certain board members and the fact that the Board currently does not meet legislative requirements, in addition to being inquorate at times. One board member has been relieved of his duties and we await the Minister's pronouncement on the three vacant positions.

It leaves me to finally thank the CEO and staff of the Institute, the various committees, Doping Control Officers, Tribunal members and members of the Appeals Committee for their commendable commitment to the Institute. It is through their dedication and commitment that we can be proud of the achievements of the Institute. In this I am sure I speak for each and every member of my board, whose commitment keeps me inspired.



Dr. Shuaib Manjira

Chairman





I PLAY FAIR CAMPAIGN
TO HIT BACK AT
DOPING IN SA SPORT
“WIDESPREAD
AVAILABILITY OF
SUPPLEMENTS WHICH
CONTAINED BANNED
SUBSTANCES”

Mail and Guardian online June 2011





I AM PROUD TO PRESENT AN UNQUALIFIED FINANCIAL AUDIT REPORT.

The publishing of the annual report is an indication of the closing of our “books” on the financial records and performance data of the agency. I am pleased to present to the Board of Directors this annual report for the 2010/2011 financial year.

While sport has recently been blighted with financial mismanagement, I am proud to present an unqualified financial audit report. We continue to struggle under the onerous burden of compliance as a small public entity and accept that we have lots of room for improvement in achieving further operational efficiencies and better reporting on performance data.

Audits are helpful tools towards improving the operations of the agency whilst working towards establishing an ethos of excellence. The coming financial year we will focus more of our resources on auditing our operations and strategic objectives against the Drug-Free Sport Act and the World Anti-Doping Code. It is my intention to bring recommendations from this process to the Board in order to develop a more robust legal framework from which the agency can deliver on its mandate. I am further heartened by the public pronouncements made by the Minister of Sport, Hon. Fikile Mbalula, in supporting the overhaul of the current legislation.

During the year under review, the Agency reported substantially more anti-doping rule violations than the previous year in spite of not significantly increasing our volume of testing. We have sharpened our test distribution plan to hone in on targeted sports and athletes where the risk for doping is high. Another tool that we are employing to support our testing strategy is the gathering of intelligence information on doping. We have previously talked about the importance of establishing an infrastructure to support the gathering of intelligence information and to act on the information. With the support and partnership of our law enforcement and regulatory agencies, I am confident that I will be able to report substantially in the next financial year on in-roads we have made towards disrupting steroid trafficking in Southern Africa.

In reporting on the performance and financial achievements of the agency, I am always indebted to the support network around me with respect to staff, doping control officers, the board and the many commissions of the agency where various professionals literally volunteer their time to demonstrate their commitment to drug-free sport.



Khalid Galant
Chief Executive Officer





A swimmer wearing a black swim cap and goggles is captured in a dynamic pose, splashing water. The swimmer's right arm is extended forward. In the background, a large South African flag is visible, its colors (red, white, blue, green, yellow, and black) creating a vibrant backdrop. The scene is set in a pool with dark water, and the lighting highlights the swimmer and the flag.

BOARD OF DIRECTORS

ANTI-DOPING PLAN FOLLOWS **100%** DRUG-OFFENCE RISE

The Herald 24 June 2011

Board of Directors

- **Dr. Shuaib Manjra**, MBChB BSc (Med.) (Hons), Sports Medicine, DOH (**Chairman**)
- **Mr Raymond Hack**, Attorney-At-Law
- **Mr Chris Hattingh**, BScPharm
- **Dr Ismail Jakoet**, MBChB MSc (Sports Medicine), Diploma Labour Law
- **Ms Nomveliso Ntanjana**, B.Proc (Law), Diploma Labour Law, Diploma Cyber Law, Certificate in International Law, Certificate in Competitive Intelligence
- **Dr Victor Ramathesele**, MBChB, MSc (Sports Medicine)
- **Dr Harold Adams**, MBChB

Doping Control Review Commission

- Prof Winton Hawksworth, Phd (Biochemistry), Professor Emeritus
- Dr. Jeroen Swart - MBChB, MPhil (Sports Medicine)
- Prof. Andrew Bosch - PhD
- Dr. Michael J Webb - MBChB, M.Med(Int. Med), Cert. (Clin. Haem)
- Dr. Louis Holtzhausen – MBChB, M Phil (Sports Medicine), FAFP

Therapeutic Use Exemption (TUE) Committee

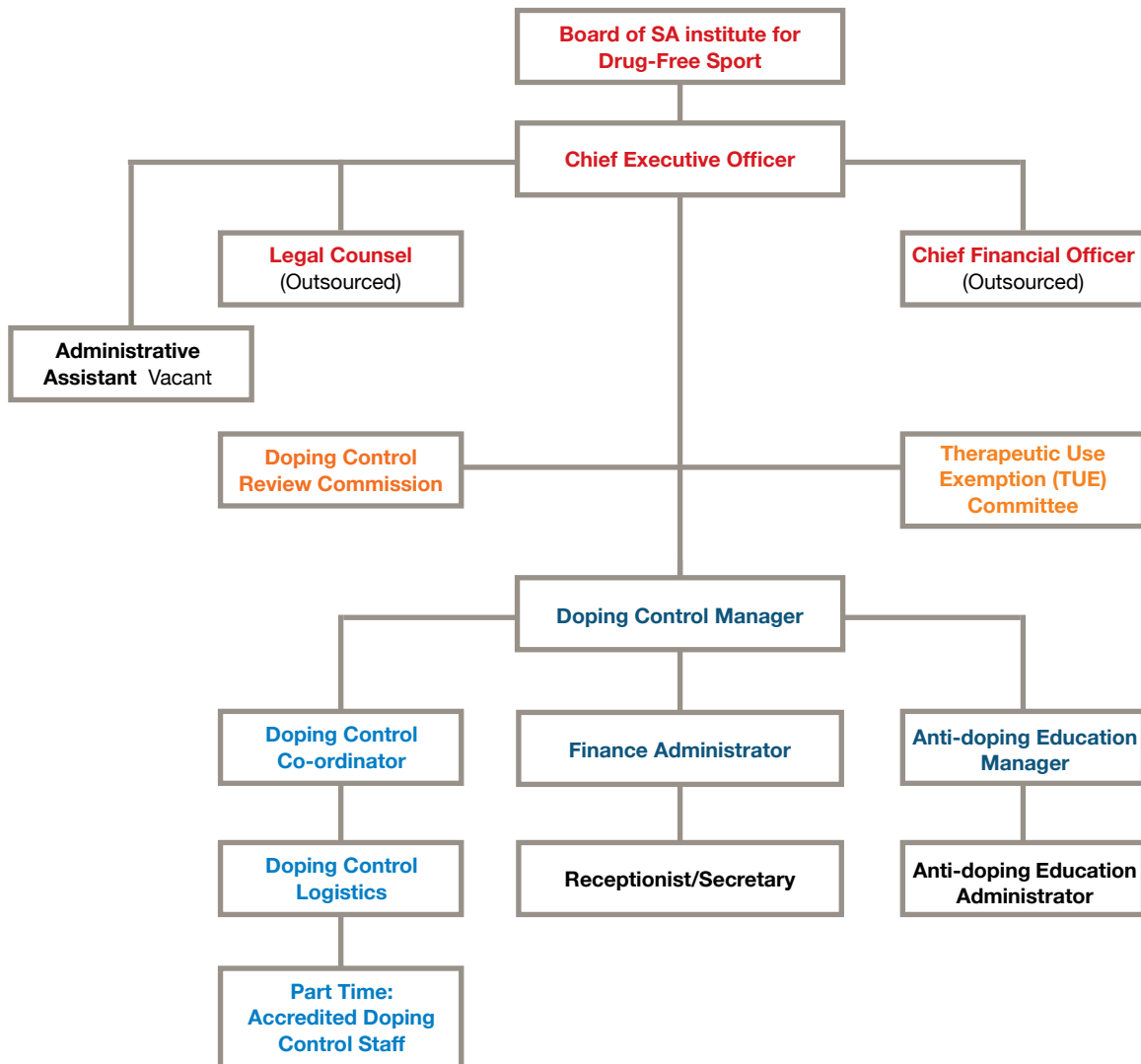
- Dr Demitri Constantinou, MBBCH., BSc (Med.Hons.) Sports Science
- Dr. Kevin Subban – BSc, MBChB, MMedSc (Sports Medicine)

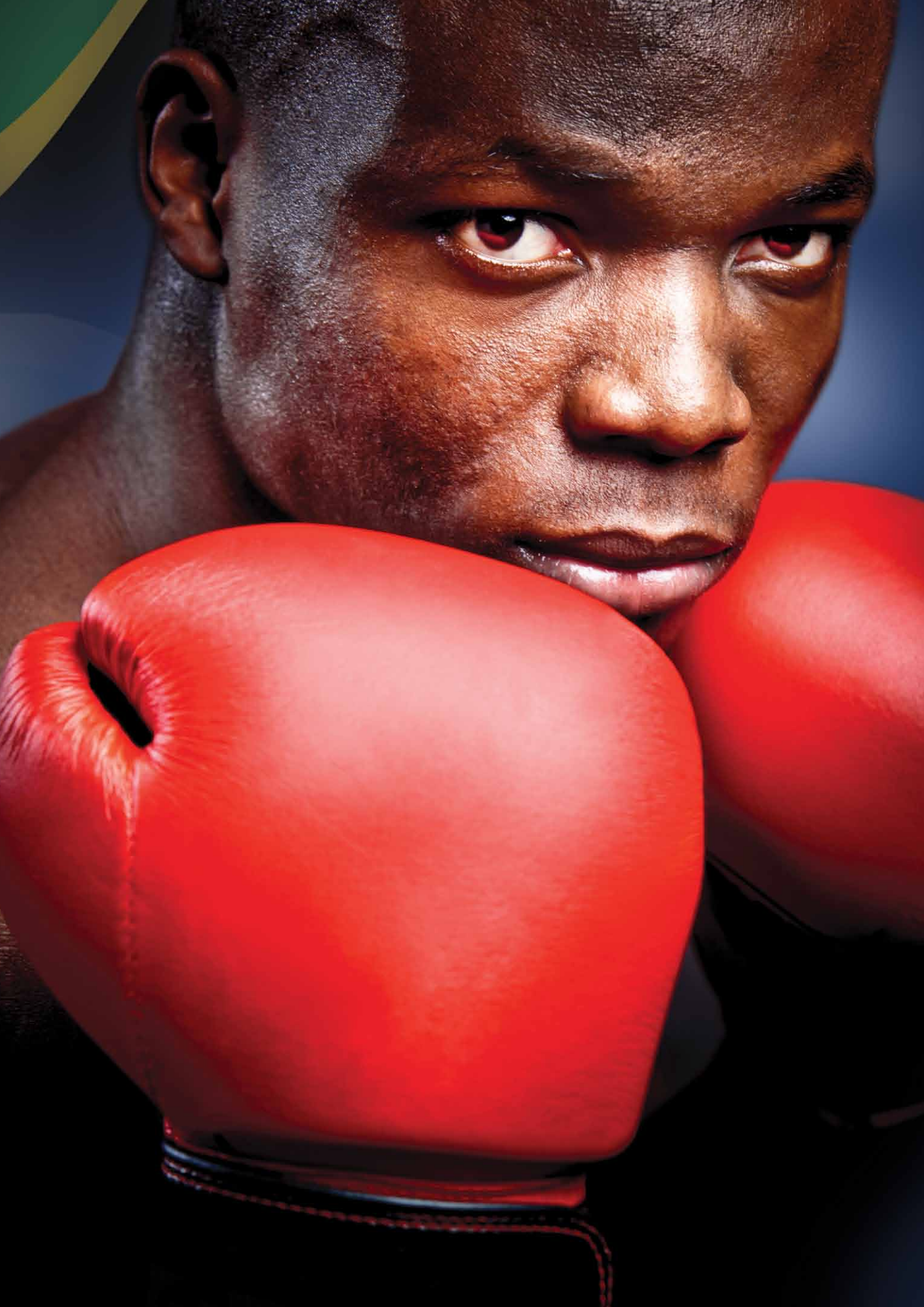
Board Attendance Register

Board Member	Date of Board Meeting	Attended	Apology	Absent without notice/apology
Dr Shuaib Manjra	11-May-10	x		
	4-Jun-10	x		
	22-Oct	x		
Chris Hattingh	11-May-10	x		
	4-Jun-10	x		
	22-Oct	x		
Dr Ismail Jakoet	11-May-10	x		
	4-Jun-10	x		
	22-Oct	x		
Mr Raymond Hack	11-May-10	x		
	4-Jun-10	x		
	22-Oct	x		
Ms Nomveliso Ntanjana	11-May-10	x		
	4-Jun-10		x	
	22-Oct		x	
Dr Victor Ramathesele	11-May-10	x		
	4-Jun-10	x		
	22-Oct		x	
Dr Harold Adams	11-May-10			x
	4-Jun-10			x
	22-Oct			x



Minister of Sport: Mr Fikile Mbalula



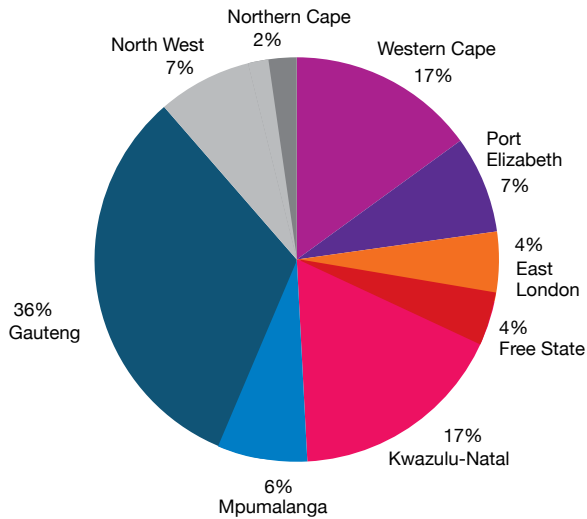




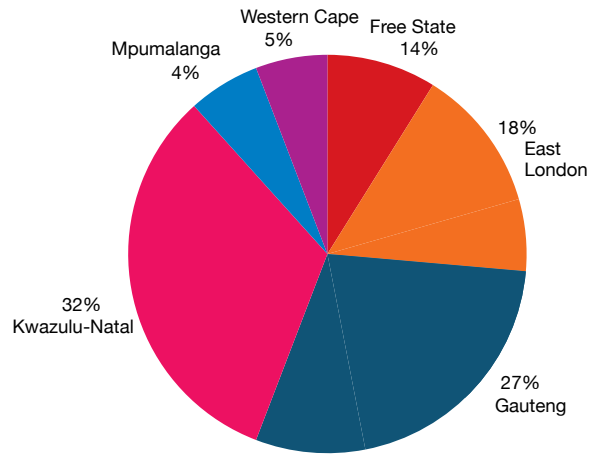
**DRUG FREE
SPORT LAUNCHES
INITIATIVE
“INCREASED THE
NUMBER OF PEOPLE
TESTED AND DID
MORE INTELLIGENT
AND TARGETED
TESTING”**

Pretoria News 15 June 2011

GEOGRAPHICAL DISTRIBUTION OF DOPING CONTROL OFFICERS IN SOUTH AFRICA

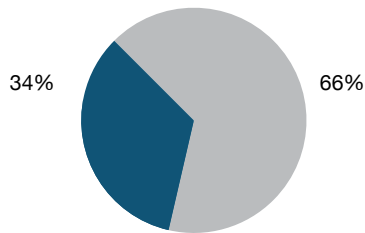


GEOGRAPHICAL DISTRIBUTION OF TRAINEE DOPING CONTROL OFFICERS IN SOUTH AFRICA



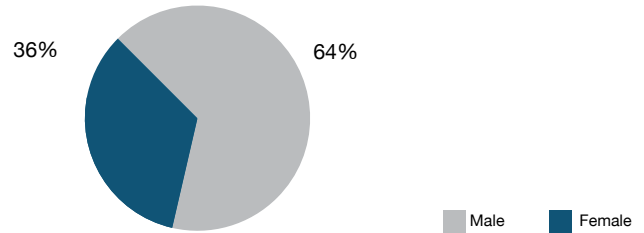
DOPING CONTROL OFFICERS:

GENDER



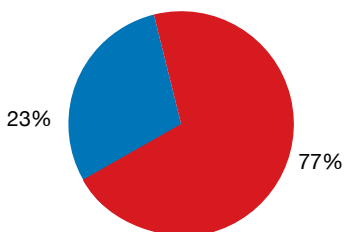
TRAINEE DOPING CONTROL OFFICERS:

GENDER



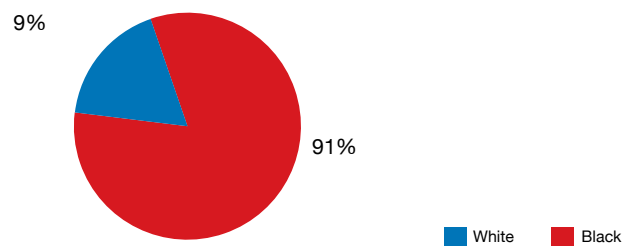
DOPING CONTROL OFFICERS:

RACIAL DIVERSITY



TRAINEE DOPING CONTROL OFFICERS:

RACIAL DIVERSITY



PERFORMANCE AGAINST OBJECTIVES: DOPING CONTROL

MEDIUM TERM		2010-2011		
OBJECTIVE	STRATEGY	OUTPUT	PERFORMANCE: MEASURE/ INDICATOR/TARGET	WORK PERFORMED (data is cumulative)
To conduct an effective and efficient documented doping prevention programme - ongoing *	Manage and administer doping control services that are required in terms of international sport regulations	Doping Risk profile for all national sports codes National test distribution plan Doping control quality assurance program	National test program Implementation of RTP testing program (size of pool). Implementation of Athlete Biological Passport (ABP) program Updated doping control quality manual	<p>A total of 2308* tests were performed at the end of the quarter.</p> <p>As part of a comprehensive test distribution plan that includes an Athlete Biological Passport, eight sports codes were identified with a risk profile that resulted in developing steroid profiles of athletes from these codes. Thirty-nine athletes were earmarked from these codes and steroid profiles developed from their respective results. No anti-doping rule violations have yet been reported on the profile data.</p> <p>In addition, six sports codes were earmarked for blood profiling. Thirty-three blood samples were collected as part of this sub-program.</p> <p>Profiling of tests results in some cases trigger further investigation through carbon isotope ratio mass-spectrometer (CIRMS) testing to determine if substances entered body exogenously. Nine tests were sent to the doping control laboratory in Cologne, Germany for CIRMS tests. Two tests returned a positive finding of an anti-doping rule violation.</p>

* A target of 2200 tests were set in the 2010 Treasury Planning Process. Variance due to increase in government grant.

The raw tests numbers that were audited by the Auditor General at year end were 2141 tests. Subsequent to all the test missions being finalised that were authorised in the 2010/2011 financial year, the tests numbers were adjusted to reflect the actual number of tests performed, which are 2308 tests

PERFORMANCE AGAINST OBJECTIVES: DOPING CONTROL (continued)

MEDIUM TERM		2010-2011		
OBJECTIVE	STRATEGY	OUTPUT	PERFORMANCE: MEASURE/ INDICATOR/TARGET	WORK PERFORMED (data is cumulative)
	Administer an effective results management system within the confines of the SA Anti-Doping laws	Strengthen legal framework within which to administer results management program.	<p>Establish regional tribunals to sit for hearings</p> <p>Establish national appeals board</p>	<p>Majority of anti-doping rule violations were heard by regional tribunals as we move towards centralizing hearings.</p> <p>Fifty-Three anti-doping rule violation cases were opened. Of these, fifty-one were adverse analytical findings, one – failure to comply and one non-analytical positive.</p> <p>Forty-four cases closed and nine cases pending. At the end of the July 2011 these cases were either waiting for final decision from review commission to proceed to a tribunal or waiting for final written decision from Tribunal Panel. Due to the spate of adverse findings in the last two months of the financial year there was an extraordinary large amount of cases that were not closed but that would be heard early in the new financial year.</p> <p>A Ministerial memorandum was drafted to recommend nominations to the Minister of Sport on the establishment of an Appeals Board.</p> <p>Two appeal applications were filed.</p>

* A target of 2200 tests were set in the 2010 Treasury Planning Process. Variance due to increase in government grant.

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FOR THE PERIOD: APRIL 2010 - MARCH 2011

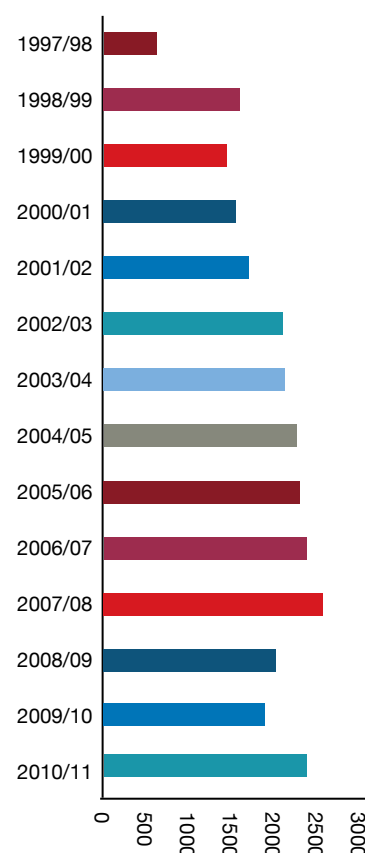
SPORT	TOTAL TUES RECEIVED	TOTAL TUES APPROVED	TOTAL TUES DENIED
Archery	3	2	1
Athletics	15	13	2
Bisley	1	1	0
Boxing	1	1	0
Canoeing	4	4	0
Cricket	8	5	3
Cycling	46	33	13
Dancesport	1	1	0
Duathlon	0	0	0
Equestrian	0	0	0
Figure Skating	1	1	0
Football	12	7	5
Golf Ladies	0	0	0
Golf Men	3	3	0
Gymnastics	4	4	0
Hockey	3	3	0
Ice Hockey	1	1	0
Ice Skating	1	0	1
Judo	0	0	0
Kickboxing	5	5	0
Lifesaving	5	5	0
Modern Pentathlon	4	4	0
Motorsport	8	8	0
Netball	2	1	1
Powerlifting	0	0	0
Rowing	49	36	13
Rugby	86	75	11
Sailing	3	2	1
Shooting	3	2	1
Snooker	1	0	1
Squash	1	1	0
Swimming	72	62	10
Tennis	0	0	0
Triathlon	9	5	4
Wheelchair Basketball	0	0	0
Wrestling	2	2	0
Total	354	287	67

Therapeutic Use Exemption Committee (TUE)

Dr D Constantinou

Dr Kevin Subban

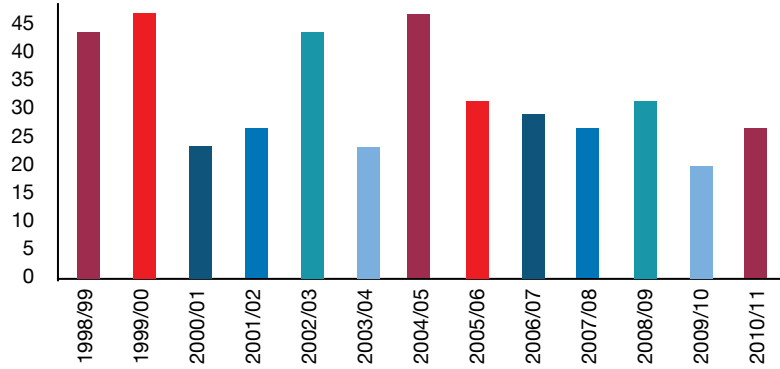
NUMBER OF TESTS



Sport Code	Total Tests	Bloods	EPO Tests	Anti-Doping Rule Violations
Rugby	507	8	0	6
Athletics	402	21	10	1
Cycling	248	9	41	1
Football	184	0	0	1
Triathlon	141	9	25	1
Swimming	98	0	3	0
Paralympic Sport	87	0	2	0
Mountain Bike	86	2	2	0
Powerlifting	83	0	0	5
Boxing (P)	82	0	0	4
Cricket	74	0	0	1
Weightlifting	64	0	0	0
Canoeing	53	1	0	0
Rowing	48	0	0	1
Wrestling	19	0	0	2
Tug-of-War	15	0	0	0
Hockey	14	0	0	0
Lifesaving	13	0	0	0
Netball	12	0	0	1
Judo	12	0	0	0
Boxing (A)	12	0	0	0
Golf	11	0	0	0
Motor Sport	9	0	0	0
Tennis	8	0	0	0
Archery	6	0	0	0
Squash	4	0	0	0
Shooting	4	0	0	0
Figure Skating	4	0	0	0
Basketball	4	0	0	0
Badminton	2	0	0	0
Gymnastics	1	0	0	0
BMX	1	0	0	0
Total	2308	50	83	24

Explanation	Adverse Analytical Findings
Athletes had therapeutic use exemptions	12
Further analysis of samples revealed no anti-doping rule violation	8
Cases still to be finalised	9
Anti-doping rule violations	24
Total	53

ANTI-DOPING RULE VIOLATIONS



TRIBUNAL MEMBERS:

Nicolas Kock, Tony Irish, Dr. Nasir Jaffer, Dr. Arthur Williams, Yusuf Abrahams, Dr. Mzwakhe Qobose, Dr. Sello Motaung, Enver Mall. Prof Yoga Coopoo, Prof. Denver Hendricks, Dr. Deon van Tonder, Beverley Peters, Dr. Deon-Jacques Pieterse, William Newman, Dr. Glen Hagemann, Paddy Doyle, John Bush



MINISTER
ENDORSES
 I PLAY FAIR
 CAMPAIGN
 “MBALULA
 HAS
 DECLARED
 HIS FIRM
 SUPPORT
 FOR ‘I PLAY
 FAIR’ DAY”

SRSA Website 15 June 2011

No.	Test Date	Surname	Name	Sport
1	28-May-10	Rossouw	Riana	Netball
2	30-May-10	Motsoeneng	Sergio	Athletics
3	01-Jul-10	van Staden	Jacques	Rugby Union
4	01-Jul-10	Lovett	Jared	Boxing (P)
5	23-Jul-10	Gabler	Heinrich	Rugby Union
6	31-Jul-10	Marais	Sarel Petrus	Rugby Union
7	07-Aug-10	Peterson	Lew	Powerlifting
8	04-Sep-10	Marais	Abrie	Rugby Union
9	26-Sep-10	Twani	Toto	Boxing (P)
10	24-Sep-10	Goosen	Johan	Rugby Union
11	25-Sep-10	Mudrovcic	Jonathan	Rugby Union
12	16-Oct-10	Neethling	Elri	Wrestling
13	16-Oct-10	Button	Simone	Wrestling
14	16-Oct-10	van Jaarsveld	Vaughn	Cricket
15	21-Oct-10	Pretorius	Stephanie	Powerlifting
16	17-Oct-10	Pepper	Michael Dean	Cycling
17	08-Nov-10	Ochoa Vargas	Vilma Elizabeth	Powerlifting
18	10-Nov-10	Castillo	Jose Leonardo	Powerlifting
19	14-Nov-10	Mncane	Sinethemba	Boxing (P)
20	14-Nov-10	Shange	Philane	Football
21	27-Nov-10	Furman	Ian Trevor	Powerlifting
22	20-Feb-11	Best	James	Triathlon
23	05-Mar-11	Eekhout	Chad	Rowing
24	26-Mar-11	Almeida	Fernando	Boxing (P)

Substance Identified or Failure to Comply With the Testing Process	Class of Substance	Sanction Imposed
Furosemide, Torasemide, Hydrochlorothiazide, Amiloride	Diuretics	15 Month Suspension
19-Norandrosterone	Anabolic Agent	2 Year Suspension
19-Norandrosterone	Anabolic Agent	2 Year Suspension
5 β -androst-1-en-17 β -ol-3-one	Anabolic Agent	16 Year Suspension
5 β -androst-1-en-3 α -ol-17-one		
Epimetendiol	Anabolic Agent	2 Year Suspension
17 α -methyl-5 β -androstane-3 α ,17 β -diol		
17 β -hydroxymethyl-17 α -methyl-18-norandrosta-1,4,13-triene-3-one		
Methylphenidate and Ritalinic Acid	Stimulant	Warning
Methandienone	Anabolic Agent	2 Year Suspension
Epimetendiol		
6 β -hydroxymethandienone		
19-Norandrosterone	Anabolic Agent	2 Year Suspension
Failure to Comply	Not Applicable	1 Year Sanction
Methylhexaneamine	Stimulant	3 Month Suspension
19-Norandrosterone	Anabolic Agent	2 Year Suspension
Hydrochlorothiazide, Amiloride	Diuretics	9 Month Sanction
Hydrochlorothiazide, Amiloride	Diuretics	9 Month Sanction
Bis-Norsibutramine and Hydroxy(cyclobutane)-bis-norsibutramine	Stimulant	Warning
Hydrochlorothiazide and Furosemide	Diuretics	3 Month Suspension
Clenbuterol and Testosterone	Anabolic Agent	3 Year Suspension
Methylhexaneamine	Stimulant	6 Month Suspension
Methylhexaneamine	Stimulant	6 Month Suspension
11-nor-delta9-tetrahydro-cannabinol-9-carboxylic acid	Cannabinoids	9 Month Suspension
11-nor-delta9-tetrahydro-cannabinol-9-carboxylic acid	Cannabinoids	Warning
Methylhexaneamine	Stimulant	7 Week Suspension
19-Norandrosterone and 19-Norethicholanolone	Anabolic Agent	3 Year Suspension
Methylhexaneamine	Stimulant	
Ephedrine	Stimulant	3 Month Suspension
3'-hydroxystanozolol	Anabolic Agent	2 Year Suspension
4 β -hydroxystanozolol	Anabolic Agent	
16 β -hydroxystanozolol	Anabolic Agent	
Testosterone	Anabolic Agent	
11-nor-delta9-tetrahydro-cannabinol-9-carboxylic acid	Cannabinoids	





**DONT BE A DOPE
DONT USE DOPE!**
“GOVERNMENT WILL
SHOW ITS SUPPORT
FOR THE ‘I PLAY
FAIR – SAY NO!’
INITIATIVE

SA Men Website 14 June 2011

MEDIUM TERM		2010/2011		
Objective	Strategy	Output	Performance: Measure/ Indicator/Target	Work performed (data is cumulative)
To implement a comprehensive national education and awareness programme	Provide anti-doping education to differentiated target audiences	Deliver anti-doping programmes and projects to different target audiences	<ul style="list-style-type: none"> • Implement a national public awareness campaign around anti-doping themes to sports public • Implement anti-doping outreach projects, specific to adolescent and teen sports events • Establish alliances with organizations who have specialized skills for prioritised target groups 	<ul style="list-style-type: none"> • Delivered thirty-four education sessions to sports entities. Nine of these sessions were outreach campaigns targeted at an adolescent sport audience. • Hosted a national training workshop for all SAIDS doping control officers. • Appointed a public relations firm, Tin Can, to assist in the delivery key anti-doping messages to a national public audience. • The CEO/Chairman/Board Members participated in more than 10 television/ radio interviews following from press releases issued by SAIDS. • Contributed to two editorial articles on doping to Triathlete SA magazine. • Issued press releases on: <ul style="list-style-type: none"> • Individual athlete positive drug tests • Sports supplements • Doping results (positive tests) • Teenagers, doping and diuretics
	Develop and enhance strategic alliances to advance the cause of anti-doping agenda	<ul style="list-style-type: none"> • Develop and enhance communication and reporting to government/ non-government entities • Develop and enhance communication and reporting to media • Develop and enhance communication/ participation to sports entities that share common strategic objectives as it pertains to advancing anti-doping initiatives 	<ul style="list-style-type: none"> • Optimise interaction and create leverage with Ministry of Sport/ SRSA • Foster relationships with various media outlets to advance coherent anti-doping messages • Participate and contribute to forums/ conferences to share and exchange best practices and to explore potential for joint venture projects 	<ul style="list-style-type: none"> • Developed relationship with ICAS, an international counselling agency that services professional rugby, football and cricket players. The relationship is to provided support services to athletes who fall foul of doping rules. • Hosted a task-team on developing a position statement on sports supplements together with the SA Sports Medicine Association with a few to hosting an a national symposium. • Initiated a partnership with the Law faculties of UCT and UWC in order to manage a sports law project. • Established alliance with SASCO's Coaches Commission – sponsored (R20,000) to national coaches commission conference.

Strategic Objective


To participate in relevant international anti-doping alliances and collaborate and co-operate with SAIDS counterparts throughout the world, with a focus on Africa, for the purpose of contributing to the harmonisation and improvement of standards and practices in all anti-doping issues.

Performance Against Objectives

SAIDS staff officially participated in the following international activities.

Pieter Cloete/Petronella Cloete	April 2010: Gaborone, Botswana	Doping Control Officers at the Phaka Marathon
Khalid Galant	April 2010: Lausanne: Switzerland	World Anti-Doping Agency (WADA) National Anti-Doping Agency and International Federation Symposium
Mbali Hadebe	August 2010: Singapore	Doping Control Officer at the International Olympic Committee's Youth Olympic Games
Khalid Galant/Fahmy Galant	September 2010: Seychelles	Doping Control Officer training: Indian Ocean Regional Anti-Doping Organization
Dr Shuaib Manjra/Khalid Galant	November 2010: Colorado, USA	Association of Anti-Doping Organizations (ANADO) workshop
Bernard Villet/ Refiloe Makaota/Johan Jansen/ Shaun Willemse/ Monseraat Isaacs	December 2010: Maseru: Lesotho	Doping Control Officers at the Lesotho High Altitude Marathon
Mbali Hadebe	December 2010: Maseru, Swaziland	Doping Control Officer at the Zone VI Games
Zinzi Sitoto	December 2010: Maseru, Swaziland	Education and Outreach at the Zone VI Games
Khalid Galant	January 2011: Maputo Mozambique	All Africa Games Planning Meeting: Doping Control
Khalid Galant	March 2011: London, United Kingdom	Sports Law and Anti-Doping Legal Conference
Khalid Galant	March 2011, Lausanne: Switzerland	World Anti-Doping Agency (WADA) National Anti-Doping Agency and International Federation Symposium





**PLAN TO STOP
DRUG ABUSE
BACKING:
MBALULA WEIGHS
IN SUPPORT**

SA Men Website 14 June 2011

STATEMENT OF RESPONSIBILITY

The Public Finance Management Act, 1999 (Act No.1, 1999), as amended, requires the Board of Directors (Accounting Authority) to ensure that the SA Institute for Drug-Free Sport keeps full and proper records of its financial affairs. The annual financial statements should fairly present the state of the SA Institute for Drug-Free Sport, its financial results, its performance against predetermined objectives and its financial position at the end of the year in terms of Generally Recognised Accounting Practices (GRAP) including any interpretations of such Statements issued by the Accounting Practices Board, with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board replacing the equivalent GAAP Statement.

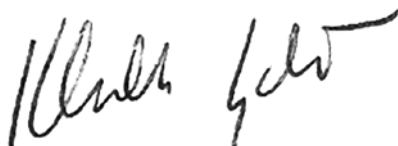
The annual financial statements are the responsibility of the Accounting Authority. The external auditors (Auditor General) are responsible for independently auditing and reporting on the financial statements.

The annual financial statements have been prepared in accordance with the South African Statements of Generally Accepted Accounting Practice. These annual financial statements are based on the consistent use of appropriate accounting policies, supported by reasonable and prudent judgements and estimates.

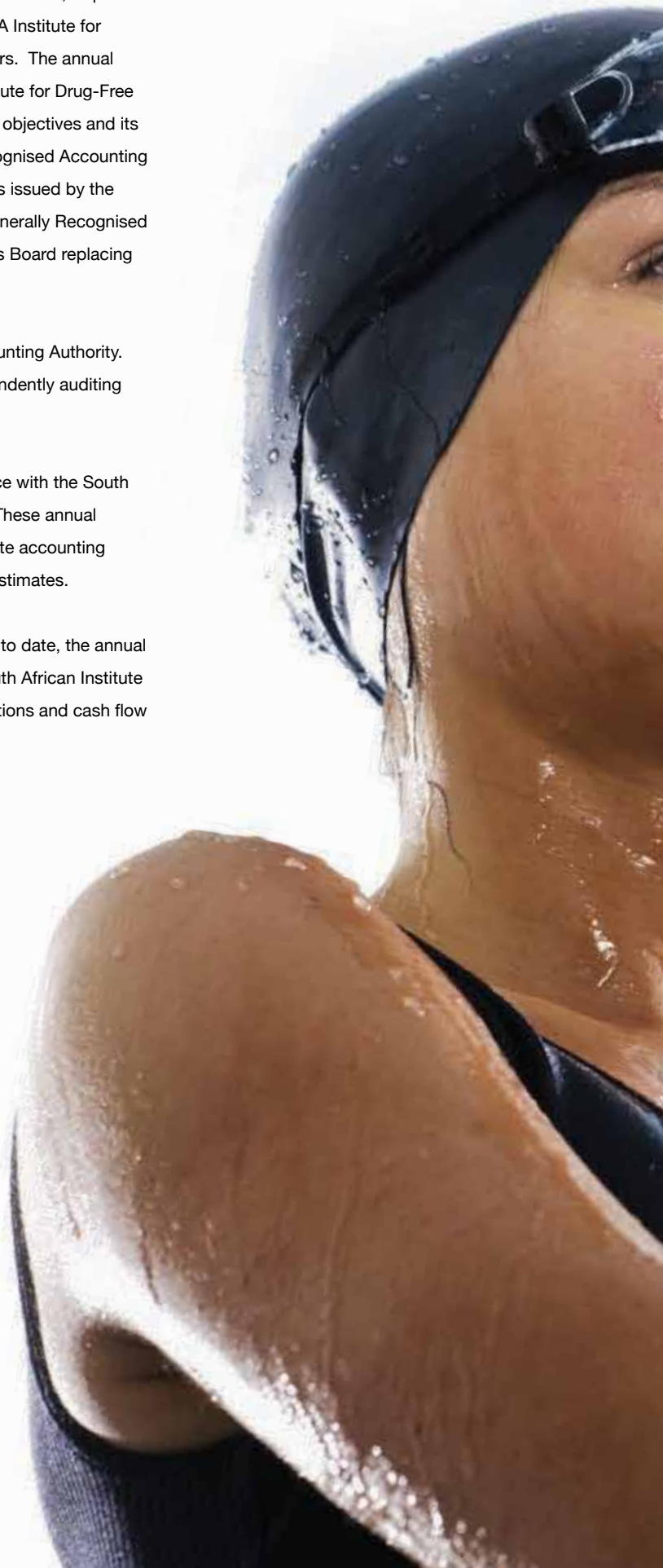
In the opinion of the directors, based on the information available to date, the annual financial statements fairly present the financial position of the South African Institute for Drug-Free Sport at 31 March 2011 and the results of its operations and cash flow information for the year under review.



Dr. Shuaib Manjra
Chairman of the Board



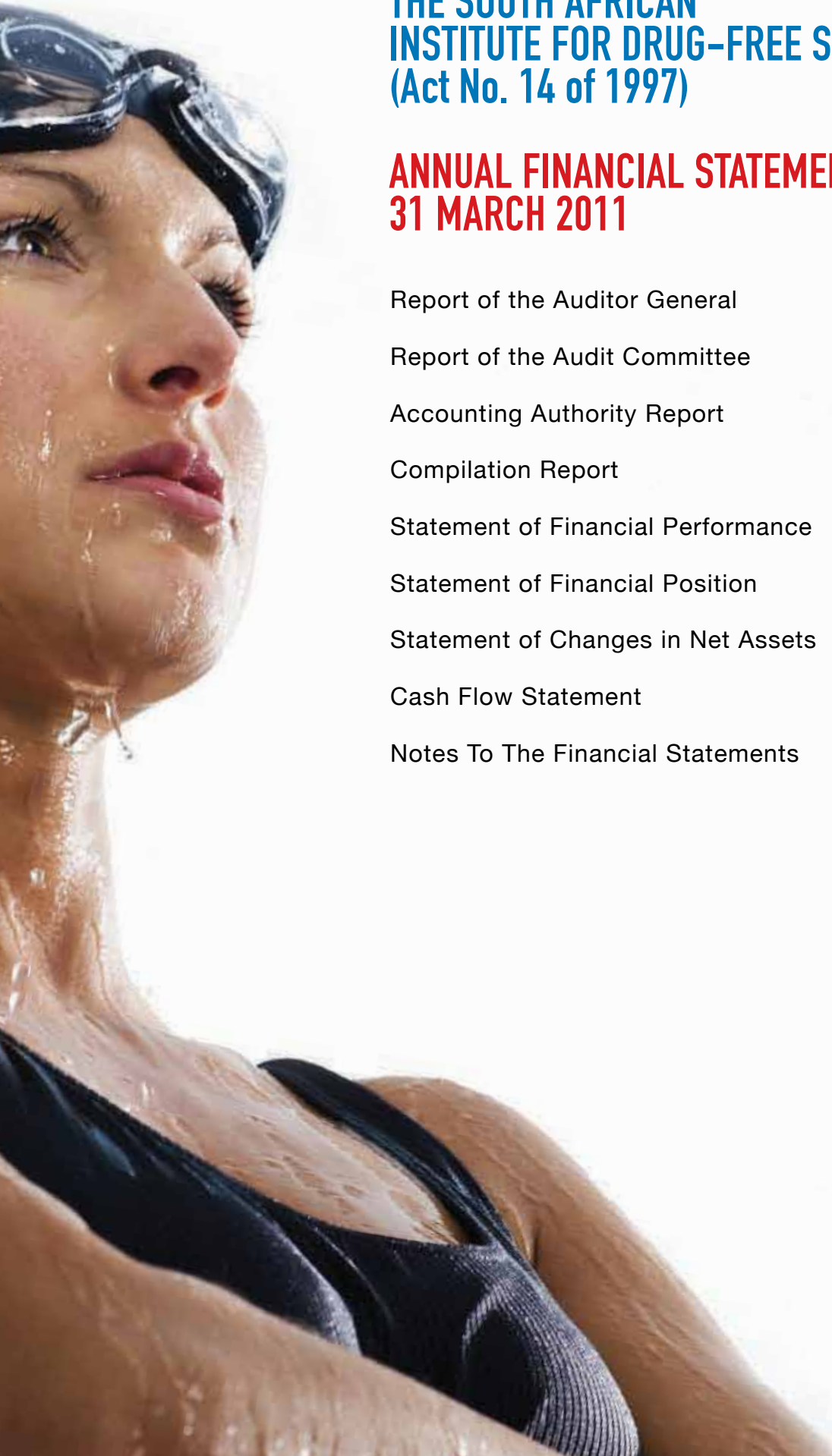
Khalid Galant
Chief Executive Officer



**THE SOUTH AFRICAN
INSTITUTE FOR DRUG-FREE SPORT
(Act No. 14 of 1997)**

**ANNUAL FINANCIAL STATEMENTS
31 MARCH 2011**

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THE ANNUAL FINANCIAL STATEMENTS, SET OUT ON PAGES 37 TO 68, HAVE BEEN APPROVED BY THE CHAIR-PERSON AND ARE SIGNED BY HIM.

BOARD MEMBERS

DR. S.I .MANJRA (Chairperson)

MR. R. HACK

MR. C. HATTINGH

DR. H. ADAMS

DR. I. JAKOET

MS. N. NTANJANA

DR. J.R.V. RAMATHESELE

APPROVAL OF FINANCIAL STATEMENTS

The annual financial statements, set out on pages 37 to 68, have been approved by the Chairperson and are signed by him.



DR. S.I. MANJRA
31 JULY 2011

REPORT OF THE AUDITOR-GENERAL TO THE NATIONAL PARLIAMENT ON THE **FINANCIAL STATEMENTS** OF THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the accompanying financial statements of the South African Institute for Drug-Free Sport (SAIDS) which comprise the statement of financial position as at 31 March 2011, and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 48 to 68.

Accounting authority's responsibility for the financial statements

2. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with South African Standards of Generally Recognised Accounting Practices (SA Standards of GRAP) and in the manner required by the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA) and the South African Institute for Drug-Free Sport Act, 1997 (Act No. 14 of 1997) (SAIDS Act), and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor-General's responsibility

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996) and section 4 of the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), my responsibility is to express an opinion on these financial statements based on my audit.

4. I conducted my audit in accordance with International Standards on Auditing and *General Notice 1111 of 2010* issued in *Government Gazette 33872 of 15 December 2010*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

7. In my opinion, the financial statements present fairly, in all material respects, the financial position of the South African Institute for Drug-Free Sport as at 31 March 2011, and its financial performance and cash flows for the year then ended, in accordance with SA Standards of GRAP and in the manner required by the PFMA.

Additional matter

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

Material inconsistencies in other information included in the annual report

9. Material inconsistencies in the predetermined objectives report compared to what was audited, were identified and communicated to the entity. The report on predetermined objectives as set out on pages 21 to 31 has not been amended accordingly.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

10. In accordance with the PAA and in terms of *General Notice 1111 of 2010*, issued in *Government Gazette 33872 of 15 December 2010*, I include below my findings on the annual performance report as set out on pages 20 to 31 and material non-compliance with laws and regulations applicable to the public entity.

Predetermined objectives

Usefulness of information

The following criteria were used to assess usefulness:

- Measurability: Indicators are well-defined and verifiable, and targets are specific, measurable and time-bound
- Relevance: A clear and logical link exists between the objectives, outcomes, outputs, indicators and performance targets.
- Consistency: Objectives, indicators and targets are consistent between planning and reporting documents.

11. For the selected objectives,

- 39% of the planned and reported targets were not specific in clearly identifying the nature and the required level of performance.
- 59% of the planned and reported targets were not measurable in identifying the required performance.

Reliability of information

The following criteria were used to assess reliability:

- Validity: Actual reported performance has occurred and pertains to the entity
- Accuracy: Amounts, numbers, and other data relating to reported actual performance have been included in the annual performance report
- Completeness: All actual results and events that should have been recorded have been included in the annual performance report

12. The validity, accuracy and completeness of reported indicators as set out on pages 21 to 31 could not be verified as the predetermined objective report has been amended subsequent to audit.

Compliance with laws and regulations

Predetermined objectives

13. The strategic plan did not include objectives and outcomes as identified by the accounting authority as well as key performance measures and indicators for assessing the entity's performance in delivering the desired outcomes and objectives, as required by Treasury regulation (TR) 30.1.3.

14. No evidence could be provided that the accounting authority submitted the proposed strategic plan to the executive authority for approval at least six months before the start of the financial year in compliance with the requirements of TR 30.1.1.

15. SAIDS has permission to submit information on its actual revenue and expenditure half-yearly to the executive authority. This should be done within 30 days of the end of the half year according to TR 26.1.1. No evidence could be obtained that this was done.

Procurement management

16. Contrary to TR16A6.4 the reasons for deviating from inviting quotes was not always recorded and approved by the accounting authority. Payments amounting to R188 489 were made in contravention of this supply chain management requirement. The irregular expenditure incurred is disclosed in note 19 to the financial statements.

17. Awards were made to suppliers who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state as per the requirements of TR16A8.3 and Practice Note 7 of 2009/10.

INTERNAL CONTROL

18. In accordance with the PAA and in terms of *General Notice 1111 of 2010* issued in v I considered internal control relevant to my audit, but not for the purpose of expressing an opinion on the effectiveness of internal control. The matters reported below are limited to the significant deficiencies that resulted in the findings on compliance with laws and regulations included in this report.

Leadership

19. The performance information was reviewed by internal audit before year end. However, the lack of performance targets against which to measure the results in 59% of the indicators was not addressed.

Financial and performance management

20. Management and all staff involved in the procurement process were not aware of all the relevant supply chain management (SCM) requirements, including the practice notes that are regularly updated.

21. Management did not design adequate controls to mitigate the risk of non-compliance with SCM regulations.

22. Management did not implement the controls relating to procurement as designed to prevent irregular expenditure.

Auditor-General

Cape Town

31 July 2011



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

We are pleased to present the Audit Committee Report for the South African Institute for Drug Free Sport for the financial year ended 31 March 2011.

Audit Committee Members and Attendance:

The Audit Committee consists of three independent persons together with a non-executive member of the Board. All members of the Audit Committee have the required expertise and experience in business and financial matters. The Committee met three times during the year to 31 March 2011 and twice subsequently in accordance with its approved terms of reference.

Name of Member	Number of Meetings Attended	
	Year to 31.3.2011	Since 31.3.2011
Adv. David Mitchell (Chairperson)	3	2
Mrs Penny White	3	2
Mr Jonathan George	2	2
Dr Ismail Jakoet (Board member)	2	2

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from sections 51(1)(a)(ii) and 76(4)(d) of the Public Finance Management Act and Treasury Regulation 27.

The Audit Committee further reports that it has reviewed and updated the audit committee charter, has regulated its affairs in compliance with this charter, and has discharged its responsibilities as contained therein.

Internal audit

The Audit Committee considered and adopted a risk-based three year and rolling one year internal audit plan, as required by Treasury Regulation 27.2.7, and reviewed the actual internal audit work that was conducted by Mazars Internal Audit Services. This included a review of the activities of doping control officers as well as a compliance review.

Internal control

Internal control is the system of controls and directives that are designed to provide cost effective assurance that assets are safeguarded, that liabilities and working capital are efficiently managed and that the Institute fulfils its mandate, in compliance with all relevant statutory and governance duties and requirements.

The Audit Committee notes from the internal audit report and from the Auditor-General's management report and Audit Report on the Annual Financial Statements that no significant or material non-compliance with prescribed policies and procedures has been reported and the Audit Committee is accordingly able to report that the system of internal control for the year under review was effective and efficient.

Leadership assessment and executive management capacity

Audit Committee notes that most of the audit report items from the prior year have been addressed by management and would commend the Board for its strong leadership and oversight in this regard.

However we believe the organization would function more smoothly if it expanded its administrative and executive management capacity.

Performance against predetermined objectives

Performance objectives must be set with identifiable and measurable performance targets. These would facilitate a more quantifiable assessment of actual performance achievements.

Supply chain management and procurement

The Institute strengthened and improved its supply chain management during the year, as it sought to update its policies and practices in accordance with National Treasury regulations and observations that arose in the course of the prior year's audit.

Against this background it was regrettable that confusion was allowed to persist among public entities nationwide regarding the relevance, meaning and applicability of requirements for SBD4 bidding documents, with agreement on this matter being reached between National Treasury and the Auditor-General's Office only on 26 July 2011. This has disrupted the smooth conduct of the current audit and has led to frustration and wasted audit costs quite beyond the control of SAIDS's own accounting authority.

The Auditor-General has highlighted several deficiencies in the supply chain management and procurement policy which requires further updating and revision.

Irregular expenditure and fruitless and wasteful expenditure

The Audit Committee has examined and considered the irregular expenditure disclosed in note 18 to the financial statements. This classification arises from relatively trivial aspects of procedural compliance and should not detract from the tight control exercised by the Board over the Institute's activities and expenses.

We note further that there was no fruitless and wasteful expenditure during the year. It is clear that expenditure that is incurred is focused upon essentials that give value-for-money for the organization.

Audit effectiveness

We continue to be concerned at the number and nature of transactions or issues that are identified during the course of the audit as communicable audit findings which are then disposed of after further consideration. Items like payments to international doping control agencies or payments for legal counsel appointed by the Arbitration Forum cannot be subjected, for example, to a requirement for three prior quotes. There is a need for greater discernment and closer consultation between auditors and executive management, so that such queries can be dealt with and cleared at an earlier stage in the audit process.

Status of National Treasury practice notes

Audit Committee does not concur with the Auditor-General's view that practice notes issued by National Treasury should be accorded a full status of law. This is particularly so where practice notes are confusing or incomplete in their drafting, or do not readily apply to the entities to whom they are directed.

The manner in which National Treasury practice notes are promulgated and distributed warrants reconsideration and improvement – there is little merit in issuing a practice note that is not communicated to the entities to which it is intended to apply.

In this context, Audit Committee is mindful of the duty imposed on an accounting authority for a public entity under section 51(1)(a)(iii) of the Public Finance Management Act. This section requires that SAIDS' Board "must ensure that [the Institute] ... has and maintains ... an *appropriate* procurement and provisioning system which is fair, equitable, transparent, *competitive* and *cost-effective*", there being a clear statutory duty that supply chain management and procurement systems should be competitive, cost-effective and appropriate. Difficulties arise when supply chain management and procurement rules developed or promulgated by National Treasury pursuant to section 76(4)(c) of the Act as a broad framework of general application are patently inappropriate or unduly burdensome for a particular entity.

We believe this area requires a greater degree of discernment than we have hitherto observed in the audit process. We believe further that the Auditor-General is well-placed to assist in the prevention and elimination of these shortcomings.

Audit review of operational performance

The extension of the statutory external audit to include an operational performance review introduces significant challenges for a small entity with limited resources that is still obliged to attend to demanding operational responsibilities. As important and necessary as an audit may be, it should not be conducted in a manner that impedes the entity's ongoing operational delivery. In an entity working with highly confidential doping control information, access to performance information is not as easy as is the case with financial records and vouchers. This warrants a more adaptable and more proactive audit approach with a greater degree of accommodation and consultation between auditor and auditee.

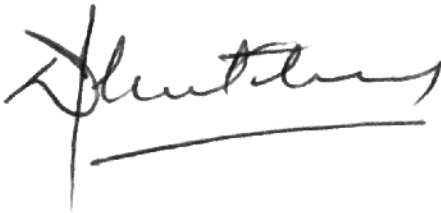
Evaluation of Financial Statements

The Financial Statements reflect a 49,2% increase in the Institute's grant from the Department of Sport and Recreation South Africa. This follows Government's recognition of the role that the Institute is required to fulfill as an anti-doping regulatory agency and its effectiveness in doing so.

The Audit Committee has:

- reviewed and discussed the audited annual financial statements to be included in the annual report with the Auditor-General, with the Chief Executive Officer and with the Board as the Institute's accounting authority
- reviewed the Auditor-General's management report and management's response
- reviewed changes in accounting policies and practices, as applicable.

The Audit Committee accordingly concurs with and supports the Auditor-General's conclusion on the annual financial statements, and is of the opinion that the audited annual financial statements can be accepted and read together with the Auditor-General's report.



Adv. D. J. Mitchell, C.A. (S.A.)

Chairperson of the Audit Committee

Date: 31 July 2011

1. INTRODUCTION

The directors present their annual report that forms part of the audited annual financial statements of the entity for the year ended 31 March 2011.

The Entity was established by an Act of Parliament (Act 14 of 1997) and is listed as a national public entity in schedule 3A of the Public Finance Management Act, 1999, as amended (PFMA).

The board of directors acts as the accounting authority in terms of the PFMA.

2. DIRECTORS OF THE ENTITY

Executive Directors:

Mr. K. Galant

Non-Executive Directors:

Dr. S.I. Manjra – Chairperson

Mr. R. Hack

Mr. C. Hattingh

Dr. H. Adams

Dr. I. Jakoet

Ms. N. Ntanjana

Prof. J.A.O. Ojewole – appointment terminated during the year

Dr. J.R.V. Ramathesele

Mr. K Galant was the Chief Executive Officer and Board Secretary for the year under review. His business and postal address are as follows:

Business Address:

1 Mona Crescent
Newlands
7700

Postal Address:

P O Box 2553
Clareinch
7740

3. PRINCIPAL ACTIVITIES

The principal activities of the entity during the year comprise the development and implementation of anti-doping policy and procedures. This includes implementing a drug-testing programme across all the South African sporting codes, providing education and information programmes for all its target markets and collaborating internationally on the development and harmonisation of anti-doping standards and procedures.

4. EVENTS SUBSEQUENT TO BALANCE SHEET DATE

The directors are not aware of any matters or circumstances arising since the end of the financial year, not otherwise dealt with in the annual financial statements, which significantly affect the financial position of the entity or the results of its operations.

5. ADDRESSES

The entity's business, postal and registered addresses are as follows;

Business Address:	Postal Address:	Registered Address:
1 Mona Crescent Newlands 7700	P O Box 2553 Clareinch 7740	1 Mona Crescent Newlands 7700

6. JURISDICTION AND DOMICILE

The entity resides and is effectively managed in the Republic of South Africa.

7. CONTROLLING ENTITY

The executive authority of the entity is the Minister of Sport.

APPROVAL

The annual financial statements, set out on pages 48 to 68, have been approved by the Chairperson and are signed by him.



DR. SI MANJRA
CHAIRPERSON
31 JULY 2011

COMPILATION REPORT TO THE MANAGEMENT OF
THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT

On the basis of information provided by the management we have compiled, in accordance with the statements of standards applicable to compilation engagements as issued by The South African Institute of Chartered Accountants, the statement of financial position of The South African Institute for Drug-Free Sport at 31 March 2011, and the related statement of financial performance and cash flow statement for the year then ended, as set out on pages 48 to 68.


The management is responsible for these financial statements. We have not audited or reviewed these financial statements and accordingly express no assurance thereon.



A SABAN CA (SA)
A SABAN CONSULTING CC

CAPE TOWN
31 JULY 2011





SAIDS STEPS UP
FIGHT AGAINST
SCHOOL SPORTS
DOPING “SAIDS
WILL INTENSIFY
ITS FIGHT
AGAINST DOPING
IN SCHOOL
SPORTS”

EyeWitness News 15 June 2011

	NOTE	2011 R	2010 R
REVENUE	2	11 649 027	8 493 306
Non-exchange revenues	2.1	10 042 000	6 713 000
Exchange revenue	2.2	1 607 027	1 780 306
Doping control sales		1 494 808	1 650 761
Interest received		112 219	93 936
Sundry income		0	15 609
Sponsorship		0	20 000
EXPENSES		11 162 522	8 622 369
ADMINISTRATION EXPENDITURE		3 777 643	2 862 807
Accounting fees		179 482	136 800
Amortisation of intangible assets		25 694	3 775
Audit fee		613 115	330 585
Bank charges		22 138	22 232
Computer expenses		72 682	89 274
Depreciation		206 427	190 975
Electricity and water		5 975	7 753
Finance cost		21 321	12 984
Gifts and entertainment		2 112	392
Insurance		25 849	26 148
Legal fees		30 096	5 849
Loss on foreign exchange		20 745	3 818
Office rental		109 824	126 459
Postage and telephone		112 964	121 976
Printing and stationery		22 279	29 042
Payroll costs		2 092 100	1 549 556
- Net salaries		1 064 344	994 807
- Employees income tax		581 545	289 650
- Unemployment insurance fund		7 673	5 400
- Company contributions-UIF		7 736	6 196
- Compensation commission		8 525	0
- Skills development levy		15 669	10 580
- Medical aid		61 307	39 832
Pension Fund		90 684	24 582
Retirement annuity fund		155 008	101 126
- Company contributions – Pension & RAF		99 609	77 383
Repairs and maintenance		5 451	13 274
Relocation		0	17 168
Security		4 632	9 113
SRSA unrecoverable		0	20 934
Staff amenities		12 402	11 361
Staff recruitment and training		26 125	0
Staff group risk insurance		2 760	0
Scrapping of asset		0	227
Temporary staff costs		3 623	15 900
Travelling and accommodation		159 847	117 212

	2011 R	2010 R
EDUCATION PROGRAMME	999 880	727 384
Advertising & promotion	508 394	419 381
Books and magazines	3 807	0
Mobile unit	34 520	41 493
Research	31 092	0
Lecture and travel	0	2 461
Public Relations and Communications	62 255	0
Seminars and workshops	195 771	219 931
Subscriptions	10 134	8 495
Travelling, accommodation and lecture	99 980	16 123
Website costs	53 927	19 500
	5 209 174	4 558 604
DOPING CONTROL		
Blood testing consumables	8 319	431
Biological passport review panel	6 236	22 813
Courier costs	418 711	307 946
Drug kits	402 851	466 883
Opening inventory	142 276	508 540
Drug kits – purchases	408 002	100 619
Closing inventory	(147 427)	(142 276)
Consumables	10 619	14 119
Doping control review committee	105 920	40 161
Doping control uniforms	199 509	0
Insurance - medical malpractice	97 762	58 628
Printing and stationery	22 819	48 302
Sampling equipment	0	9 548
Travelling accommodation and DCO reimbursements	1 300 261	1 201 949
Therapeutic use exemption committee	23 400	37 173
Laboratory analysis	2 612 767	2 350 651
	643 455	325 833
INTERNATIONAL PROJECTS		
ANADO services	56 288	38 304
Bad debts	169 067	0
Entertainment	0	1 815
International membership subscription	23 331	7 368
International liaison-other	9 636	2 582
Quality Assurance	0	11 424
Subsistence – board members	4 590	22 059
Subsistence – staff	48 181	14 760
Travel and accommodation – board members	80 624	144 229
Travel and accommodation – staff members	251 738	78 427
WADA-travelling & accommodation	0	4 865

	2011 R	2010 R
CORPORATE SERVICES	532 370	147 741
Audit committee	14 596	17 941
Board meetings	6 718	5 450
Board members honoraria	60 762	53 181
Corporate gifts and entertainment	10 172	1 024
Compliance performance management	108 300	0
Quality Assurance	40 457	0
Result management	252 545	33 393
Travelling and accommodation board members	38 820	36 752
NET DEFICIT	486 505	(129 063)
TRANSFER FROM GENERAL RESERVE	115 379	115 379
NET SURPLUS/(DEFICIT) FOR THE YEAR	601 884	(13 684)
ACCUMULATED SURPLUS/(DEFICIT) BROUGHT FORWARD	(181 214)	(167 530)
ACCUMULATED SURPLUS/(DEFICIT) AT THE END OF THE YEAR	420 670	(181 214)

	NOTE	2011 R	2010 R
ASSETS			
NON - CURRENT ASSETS			
Property, plant and equipment	3	401 322	492 094
Intangible assets	4	184 360	5 882
CURRENT ASSETS		1 404 436	1 034 310
Inventories	5	147 427	142 276
Trade and other receivables	6	268 647	253 916
Prepayments and deferred expenses		44 673	56 496
Sundry debtor		27 980	14 300
Cash and cash equivalents	16	915 709	567 322
TOTAL ASSETS		1 990 118	1 532 286
LIABILITIES			
NON-CURRENT LIABILITIES			
Finance lease obligation	9	0	51 134
CURRENT LIABILITIES		1 453 128	1 430 667
Finance lease obligation	9	0	27 494
Accruals	7	644 446	175 291
Payables	7	807 274	1 225 066
Provisions	7	1 408	2 816
TOTAL LIABILITIES		1 453 128	1 481 801
NET ASSETS			
CAPITAL AND RESERVES			
Accumulated surplus/(deficit)		420 670	(181 214)
General reserve	8	116 320	231 699
TOTAL NET ASSETS AND LIABILITIES		1 990 118	1 532 286

	GENERAL RESERVE R	ACCUMULATED FUNDS R	TOTAL R
Balance at 31 March 2009	347 078	(167 530)	179 548
Utilisation of general reserve	(115 379)	115 379	0
Net deficit for the year	0	(129 063)	(129 063)
Balance at 31 March 2010	<u>231 699</u>	<u>(181 214)</u>	<u>50 485</u>
Utilisation of general reserve	(115 379)	115 379	0
Net deficit for the year	0	486 505	486 505
Balance at 31 March 2011	<u><u>116 320</u></u>	<u><u>420 670</u></u>	<u><u>536 990</u></u>

	NOTE	2011 R	2010 R
NET CASH FLOW FROM OPERATING ACTIVITIES			
Cash received from customers		11 520 220	8 436 289
Cash paid to suppliers and creditors		(10 864 276)	(8 537 016)
Cash generated from/(utilised in) operations	14.1	<u>655 944</u>	<u>(100 727)</u>
Investment income		112 219	93 936
Finance costs		(21 321)	(12 984)
Net cash inflow/(outflow) from operations		<u>746 842</u>	<u>(19 775)</u>
NET CASH FLOW USED IN INVESTING ACTIVITIES			
Addition to property, plant and equipment and intangible assets		(319 827)	(176 079)
Proceeds on sale of property, plant and equipment and intangible assets		0	0
Net cash outflow from investing activities		<u>(319 827)</u>	<u>(176 079)</u>
NET CASH FLOW FROM FINANCING ACTIVITIES			
Decrease in borrowings		(78 628)	(24 250)
Net cash outflow from financing activities		<u>(78 628)</u>	<u>(24 250)</u>
Net increase/(decrease) in cash and cash equivalents		348 387	(220 104)
Cash and cash equivalents at the beginning of the year	14.2	567 322	787 426
Cash and cash equivalents at the end of the year	14.2	<u>915 709</u>	<u>567 322</u>



**TACKLING DOPE SCOURGE
NEW INITIATIVE AIMS TO
CUT ITS SPREAD**
“HUGE EFFORTS TO
CLAMPDOWN ON
CRIMINAL SYNDICATES
WHO CONTROL THE
TRAFFICKING OF
ILLEGAL PERFORMANCE-
ENHANCING DRUGS”

Daily Dispatch 15 June 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The annual financial statements have been prepared in accordance with the effective Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board. The annual financial statements have been prepared on the accrual basis of accounting and are in accordance with the historical cost convention, except where indicated otherwise.

Standard of GRAP	Replaced Statement of SA GAAP
GRAP 1: Presentation of financial statements	AC 101: Presentation of financial statements
GRAP 2: Cash flow statements	AC 118: Cash flow statements
GRAP 3: Accounting policies, changes in accounting estimates and errors	AC 103: Accounting policies, changes in accounting estimates and errors
GRAP 4: The effect of changes in foreign exchange rates	AC 112: The effect of changes in foreign exchange rates
GRAP 5: Borrowing costs	AC 114: Borrowing costs
GRAP 6: Consolidated and separate financial statements	AC 132: Consolidated and separate financial statements
GRAP 7: Investments in associates	AC 110: Investments in associates
GRAP 8: Investment in joint ventures	AC 119: Investment in joint ventures
GRAP 9: Revenue from exchange transaction	AC 111: Revenue
GRAP 10: Financial reporting in hyperinflationary economies	AC 124: Financial reporting in hyperinflationary economies
GRAP 11: Construction contracts	AC 109: Construction contracts
GRAP 12: Inventories	AC 108: Inventories
GRAP 13: Leases	AC 105: Leases
GRAP 14: Events after the reporting date	AC 107: Events after the balance sheet date
GRAP 16: Investment property	AC 135: Investment property
GRAP 17: Property, plant and equipment	AC 123: Property, plant and equipment
GRAP 19: Provisions, contingent liabilities and contingent assets	AC 130: Provisions, contingent liabilities and contingent assets
GRAP 100: Non-current assets held for sale and discontinued operations	AC 142: Non-current assets held for sale and discontinued operations
GRAP 101: Agriculture	AC 137; Agriculture
GRAP 102: Intangible assets	AC 129: Intangible assets

The recognition and measurement principles in the above GRAP and GAAP Statements do not differ or result in material differences in items presented and disclosed in the financial statements. The implementation of GRAP has resulted in changes in certain terminology used in the annual financial statements.

The cash flow statement can only be prepared in accordance with the direct method.

Going concern assumption

The financial statements have been prepared on a going concern basis.

1.1 REVENUE RECOGNITION

Revenue is recognised on the accrual basis.

1.1.1 Revenue from non exchange transactions

Revenue arising from non exchange transactions is recognised in accordance with the requirements of the Standards of GRAP on Revenue from Non-exchange Transactions, which has been early adopted. Revenue from non-exchange transactions refers to transactions where the entity received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

1.1.2 Revenue from exchange transactions

Revenue arising from exchange transactions is recognised when the service has been provided and the costs incurred for the service and the cost to complete the service can be measured reliably

1.1.3 Interest received

Interest received is recognised on the accrual basis.

1.2 IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

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

The PFMA, or any provincial legislation providing for procurement procedures in that provincial government.

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

All irregular, fruitless and wasteful expenditure is charged against income in the period in which it is incurred.

1.3 FOREIGN CURRENCIES

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

Transactions in currencies other than the entity's reporting currency (rand) are initially recorded at the rates of exchange ruling on the dates of the transactions. Gains and losses arising from the settlement of such transactions are recognised in the income statement.

Monetary assets and liabilities denominated in foreign currencies are retranslated at the rates of exchange ruling on the balance sheet date. Unrealised differences on monetary assets and liabilities are recognised in the income statement in the period in which they occurred.

1.4 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. Historical costs include expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated using the straight line method to write off their cost or valuation, less estimated residual value, over their estimated useful lives, which are as follows:

Item	Estimated useful life
Office Equipment	6 yrs
Motor Vehicles	4 yrs
Furniture and Fittings	6 yrs
Computer Equipment	3 yrs
EPO Equipment	4 yrs

The residual values, useful lives and depreciation method of property, plant and equipment are reviewed on an annual basis. Profit and losses on disposal of property, plant and equipment are credited and charged to the statement of financial performance.

The carrying values of property, plant and equipment are reviewed for impairment on an annual basis. When events or changes in circumstances indicate that the carrying value may not be recoverable, the assets are written down to their recoverable amount.

Property, plant and equipment is derecognised on disposal or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition is included in surplus or deficit when the item is derecognised.

Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognised in profit or loss in the period.

1.5 INTANGIBLE ASSETS

Computer software that is not considered to form an integral part of any hardware equipment is recorded as intangible assets. The software is capitalised at cost and amortised using the straight line method, over its estimated useful life, which is as follows:

Item	Estimated useful life
Computer Software	33.33%

1.6 INVENTORY

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a first -in-first-out basis. Inventory consists of test kits.

1.7 FINANCIAL INSTRUMENTS

Financial instruments carried on the statement of financial performance include cash and bank balances, trade receivables and trade payables. The particular recognition methods adopted are disclosed in the individual policy statements associated with each item.

Trade and other receivables

Trade receivables are recognised initially at fair value and measured at amortised cost using the effective interest rate method, less a provision for impairment. This provision is based on a review of all outstanding amounts at year end and is established when there is objective evidence that the institute will not be able to collect all amounts due according to the original terms. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. Bad debts are written off during the year in which they are identified. Subsequent recoveries of amounts previously written off are credited against the relevant revenue stream in the statement of financial performance.

Trade and other payables

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

Cash and cash equivalents

Cash and cash equivalents are measured at fair value. Cash and cash equivalents includes cash on hand and demand deposits held on call with banks.

1.8 PROVISIONS

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the obligation can be made.

1.9 GOVERNMENT GRANTS

Government grants are recognised as revenue when received.

1.10 LEASE OBLIGATIONS

Leases where the company assumes substantially all the risks and rewards of ownership of assets, are classified as finance leases. All other leases are classified as operating leases.

Finance Leases

Assets subject to finance lease agreements are capitalised at their cash cost equivalent and the corresponding liabilities are raised. The cost of the assets is depreciated at appropriate rates on the straight-line basis over the estimated useful lives of the assets. 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

Lease payments under operating leases are recognised in profit and loss on a straight line basis over the expected lease term.

2. REVENUE

	2011	2010
	R	R
2.1 Non-exchange revenue		
Grant - Sport and Recreation South Africa	10 042 000	6 713 000
2.2 Exchange revenue		
Doping control sales	1 494 808	1 650 761
Interest received	112 219	93 936
Sponsorships	0	20 000
Sundry income	0	15 609
	<u>1 607 027</u>	<u>1 780 306</u>

3. PROPERTY, PLANT AND EQUIPMENT

2011	R	R	R	R	R	R	R	R	R
	Office equipment	EPO equipment	Motor vehicles	Furniture & fittings	Computer equipment	Total			
Carrying value at the beginning of year	111 190	230 468	40 799	80 334	29 303	492 094			
Cost	138 305	1 998 769	283 269	275 705	130 744	2 826 792			
Accumulated depreciation	27 115	1 768 301	242 470	195 371	101 441	2 334 698			
Depreciation	32 136	115 283	12 882	20 167	25 959	206 427			
Additions	99 470	-	-	5 699	10 486	115 655			
Disposals	-	-	-	-	-	-			
Cost	-	-	-	-	-	-			
Accumulated depreciation	-	-	-	-	-	-			
Carrying value at the end of year	178 524	115 185	27 917	65 866	13 830	401 322			
Cost	237 775	1 998 769	283 269	281 404	141 230	2 942 447			
Accumulated depreciation	59 251	1 883 584	255 352	215 538	127 400	2 541 125			
2010									
	Office equipment	EPO equipment	Motor vehicles	Furniture & fittings	Computer equipment	Total			
Carrying value at the beginning of year	23 642	345 847	4	91 311	49 261	510 065			
Cost	35 372	1 998 769	231 739	267 003	149 626	2 682 509			
Accumulated depreciation	(11 730)	(1 652 922)	(231 735)	(175 692)	(100 365)	(2 172 444)			
Depreciation	(15 385)	(115 379)	(10 735)	(20 627)	(28 849)	(190 975)			
Additions	102 933	0	51 530	9 651	9 117	173 231			
Disposals	0	0	0	(1)	(226)	(227)			
Cost	0	0	0	(949)	(27 999)	(28 948)			
Accumulated depreciation	0	0	0	948	27 773	28 721			
Carrying value at the end of year	111 190	230 468	40 799	80 334	29 303	492 094			
Cost	138 305	1 998 769	283 269	275 705	130 744	2 826 792			
Accumulated depreciation	(27 115)	(1 768 301)	(242 470)	(195 371)	(101 441)	(2 334 698)			

3. PROPERTY, PLANT AND EQUIPMENT (Continued)

	2011	2010
	R	R
The gross carrying amounts of property, plant and equipment that is fully depreciated and still in use are:		
Computer equipment	84 351	46 809
Furniture and Fittings	158 141	158 141
	<u>242 492</u>	<u>204 950</u>

4 INTANGIBLE ASSETS

	Cost	Accumulated amortisation	Carrying Value
	R	R	R
2011			
Computer Software	98 457	32 087	66 370
Athletes handbook:cellphone application	117 990	0	117 990
	<u>216 447</u>	<u>32 087</u>	<u>184 360</u>
2010			
Computer Software	12 275	(6 393)	5 882

Reconciliation

	2011	2010
	R	R
Carrying value at the beginning of the year	5 882	6 809
Additions	204 172	2 848
Disposals	0	0
Amortisation	(25 694)	(3 775)
Carrying value at the end of the year	<u>184 360</u>	<u>5 882</u>

5. INVENTORIES

The amounts attributable to the different categories are as

follows:

Finished goods	<u>147 427</u>	<u>142 276</u>
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The cost of inventories recognised as an expense during the year amounts to R402 851 (2010: R466 883)

6. TRADE AND OTHER RECEIVABLES

Receivables	<u>268 647</u>	<u>253 916</u>
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The carrying value of trade and other receivables approximate the fair value thereof. A provision for doubtful debt is made after assessing each individual debtor and recovery thereof appears to be doubtful.

Trade receivables analysis		
0 – 30 days	231 197	151 917
30 – 60 days	0	21 464
60 – 120 days	36 048	60 909
Over 120 days	4 569	22 270
Foreign exchange	(3 167)	(2 644)
	<u>268 647</u>	<u>253 916</u>

7. TRADE AND OTHER PAYABLES

	2011	2010
	R	R
Payables	<u>807 274</u>	<u>1 225 066</u>
Accruals	<u>644 446</u>	<u>175 291</u>
Provisions		
Straight lining of lease	<u>1 408</u>	<u>2 861</u>

8. GENERAL RESERVE

Special Grant - Testing equipment	<u>116 320</u>	<u>231 699</u>
	<u>116 320</u>	<u>231 699</u>

Special grant received in advance for purchase of laboratory testing equipment.

9. FINANCE LEASE OBLIGATION**Non-current**

Finance lease obligation	<u>0</u>	<u>51 134</u>
		51 134

Current

Finance lease obligation	<u>0</u>	<u>27 494</u>
Total borrowings		<u>78 628</u>

Non – current liabilities	<u>0</u>	<u>51 134</u>
Current liabilities	<u>0</u>	<u>27 494</u>
	<u>0</u>	<u>78 628</u>

Lease liabilities are effectively secured as the rights to the leased asset revert to the lessor in the event of default.

Gross finance lease liabilities – minimum lease payments:

No later than 1 year	<u>0</u>	<u>36 757</u>
Not later than 1 year and no later than 5 years	<u>0</u>	<u>57 929</u>
Later than 5 years	<u>0</u>	<u>0</u>
	<u>0</u>	<u>94 686</u>
Future finance charges on finance leases	<u>0</u>	<u>(16 058)</u>
Present value of finance lease liabilities	<u>0</u>	<u>78 628</u>

The present value of finance lease liabilities is as follows:

No later than 1 year	<u>0</u>	<u>27 494</u>
Later than 1 year and no later than 5 years	<u>0</u>	<u>51 134</u>
Later than 5 years	<u>0</u>	<u>0</u>
	<u>0</u>	<u>78 628</u>

10. DIRECTORS AND AUDIT COMMITTEE REMUNERATION

The following emoluments were paid or credited to the directors during the year

Executive Director	Salary	Bonus	Allowances	Employer Contributions	2011	2010
	R	R	R	R	R	R
Mr. K Galant (Chief Executive Officer)	687 205	57 267	23 873	7 858	776 203	671 626
Non-Executive Directors- net of PAYE	Honoraria		Allowances			
Dr. SI Manjra (chairperson)	24 925		5 430		30 355	57 187
Mr. R Hack	6 583		0		6 583	1 562
Mr. C Hattingsh	11 882		5 655		17 537	10 685
Ms. N Ntanjana	0		349		349	0
Dr. I Jakoet	11 882		418		12 300	9 409
Dr. H Adams	0		0		0	1 562
Dr. JRV Ramathesele	3 292		0		3 292	1 726
					846 619	753 757

The following emoluments, net of PAYE, were paid to the audit committee during the year

Adv. D Mitchell (chairperson)	9 194	8 970
Mr J George	2 649	3 378
Mrs P White	2 649	5 593
	14 492	17 941

11. EMPLOYEE BENEFITS

Defined Contribution Plan

Included in payroll costs are contributions to a defined contribution retirement plan in respect of services in a particular period. This is funded by both member and entity contributions, which are charged to the income statement as they are incurred.

The total entity contribution to such schemes in 2011 was R99 609 (2010: R77 383).

The funds cover the eligible employees, other than those employees who opt to be or are required by legislation to be members of various Industry Funds. Eligible employees that belonged to the Funds amounted to 25% (2010: 25%).

Medical Aid

The company contributes to a Medical Aid scheme for employees. The costs of these contributions, which are charged to the income statement as they are incurred.

The total entity contributions to such schemes in 2011 was R67 666 (2010: R39 516)

12. SURPLUS/ DEFICIT FROM OPERATIONS

	2011	2010
	R	R
Surplus/deficit from operations has been arrived at after the following:		
Expenditure		
Auditors remuneration	613 115	330 585
Audit committee remuneration	14 492	17 941
Amortisation of intangible assets	25 694	3 775
Depreciation of property, plant and equipment	206 427	190 975
Directors remuneration	846 619	753 757
Loss on foreign exchange	20 745	3 818
Revenue and Income		
Interest received	112 219	93 936
Doping control sales	1 494 808	1 650 761
Government grants	10 042 000	6 713 000

13. FINANCIAL INSTRUMENTS**Financial Risk Management**

Financial instruments are used to cover risks linked to the entity's activity. Each instrument is tied to an asset or liability as an operational or financing transaction.

Foreign Exchange Risk

The entity carries out a significant portion of its sales in foreign currencies. Hedging instruments are not used to reduce the risks arising from foreign currency fluctuations against the entity's own currency.

Interest Rate Risk

The entity is not exposed to any interest rate risk on its financial liabilities. Short-term cash surpluses are deposited with a major bank of a high quality credit standing. These deposits attract interest at rates linked directly to the prime overdraft rate.

13. FINANCIAL INSTRUMENTS (continued)

2011

2010

R

R

Foreign currency sensitivity

The following table details the entities sensitivity to a strengthening in the ZAR against the respective foreign currencies. As the risks are symmetrical in nature, weakening of the ZAR would result in an equal but opposite amount to that detailed in the sensitivity analysis below:

USD – 6.8% (2010 – 4%)	<u>12 199</u>	<u>7 658</u>
EUR –11% (2010 – n/a)	<u>1 492</u>	<u>0</u>

The monthly average exchange rate for the quarter pre and post year end was used to assess the impact of exchange rate risk on the entity.

The 4% appreciation or depreciation in the Rand will result in an adjustment of R8 396 to surplus or deficit.

Interest rate sensitivity

The following table details the entities sensitivity to an increase in the interest rate payable on deposits held by financial institutions. As the risks are symmetrical in nature, a decrease in the interest rate would result in an equal but opposite amount to that detailed in the sensitivity analysis below:

Bank balances – 11% (2010 – 12%)	<u>101 551</u>	<u>68 059</u>
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Credit Risk

The entity only deposits cash surpluses into major banks of high quality credit standing.

Trade accounts receivable comprise a widespread customer base. Ongoing credit evaluations of the financial position of the customers is performed.

Liquidity Risk

The company has minimised its liquidity risk by monitoring forecast cash flows and ensuring that it has adequate banking facilities and borrowing capacity.

The financial liabilities, as at the reporting date, have contractual maturity dates of less than 12 months.

14. CASH FLOW NOTES

	2011	2010
	R	R
14.1 Reconciliation of net deficit to cash utilised in operations		
Net surplus/(deficit) for the year	486 505	(129 063)
Adjusted for:		
Amortisation of intangible assets	25 694	3 775
Depreciation of property, plant and equipment	206 427	190 975
Movement in provisions	(1 408)	2 816
Investment income	(112 219)	(93 936)
Finance costs	21 321	12 984
Scrapping of assets	0	227
Operating surplus/(deficit) before working capital changes	<u>626 320</u>	<u>(12 222)</u>
Working capital changes	29 624	(88 505)
Increase in accounts receivable	(16 588)	(41 518)
Increase/(decrease) in accounts payable	51 363	(413 251)
(Increase)/decrease in inventories	(5 151)	366 264
Cash generated from/(utilised in) operations	<u><u>655 944</u></u>	<u><u>(100 727)</u></u>
14.2 Cash and cash equivalents		
At the beginning of the year		
Cash at bank	<u><u>567 322</u></u>	<u><u>787 426</u></u>
At the end of the year		
Cash at bank	<u><u>915 709</u></u>	<u><u>567 322</u></u>

15. CASH AND CASH EQUIVALENTS

Bank and cash balances	990 850	579 612
Credit card balances	(75 141)	(12 290)
	<u><u>915 709</u></u>	<u><u>567 322</u></u>

16. OPERATING LEASES

The operating leases comprise rentals of premises.

The total future minimum lease payments under these leases are as follows:

Due within one year	38 016	111 232
Due between one to five years	0	38 016
	<u><u>38 016</u></u>	<u><u>149 248</u></u>

17. FRUITLESS AND WASTEFUL EXPENDITURE

Reconciliation of fruitless and wasteful expenditure		
Opening balance	200	0
Fruitless and wasteful expenditure – current year	0	200
Fruitless and wasteful expenditure condoned	200	0
Transfer to receivables for recovery	0	0
Fruitless and wasteful expenditure awaiting condonement	<u><u>0</u></u>	<u><u>200</u></u>

Incidents	Disciplinary steps taken/criminal proceedings
No fruitless and wasteful expenditure was identified during the year under review.	

18. IRREGULAR EXPENDITURE

	2011	2010
	R	R
Reconciliation of irregular expenditure		
Opening balance	43 752	0
Add: Irregular expenditure – relating to prior year	0	0
Add: Irregular expenditure – relating to current year	188 489	569 693
Less: Amounts condoned	232 241	550 141
Less: Amounts recoverable (Not condoned)	0	0
Less: Amounts not recoverable (Not condoned)	0	0
Irregular expenditure awaiting condonation	<u>0</u>	<u>19 552</u>

Analysis of awaiting condonation per age classification – 60 month

lease

Current year	0	24 200
Prior years	0	19 552
Total	<u>0</u>	<u>43 752</u>

Incidents	Disciplinary steps taken/criminal proceedings
The expenditure was considered irregular as 3 supplier quotes were not obtained	The board and audit committee are satisfied that the expenditure is valid and incurred in the best interest of the agency

Irregular expenditure relating to the current year

	2011	2010
	R	R
Expenditure considered irregular as a 60 month lease was entered into	0	24 200
Expenditure considered irregular as 3 quotes were not obtained:		
Nature of spend		
Advertising and promotion	3 224	0
Doping control consumables	10 619	0
Education outreach programmes	0	291 300
Least cost routing	0	13 074
Office equipment	0	9 913
Insurance	0	11 498
Intangibles – website	102 600	0
Internal audit services	0	75 463
Mobile unit	11 847	0
Printing and stationery	0	220 782
Quality assurance	28 500	0
Staff training	7 999	0
Stationery products	0	63 806
Travelling	2 097	0
Website costs	21 603	0
	<u>188 489</u>	<u>710 036</u>

19. RELATED PARTIES

	2011 R	2010 R
Sport and Recreation South Africa		
The South African Institute for Drug-Free Sport receives the majority of its funding from Sport and Recreation South Africa. The following transactions were entered into between the two parties:		
Revenue received/ (paid)		
Doping control sales	0	18 375
Grant received	10 042 000	6 713 000
SRSA unrecoverable	0	(20 934)
Balances between entity and related party		
Debtor balances	0	18 375
Directors (refer note 10)	846 619	753 757

20. BUDGETED INFORMATION

Budgets - cash basis	R	R	R
	Grant budget	Doping control budget	Total
Income	10,042,000	1,500,000	11,542,000
less : revenue expenditure	(9,899,000)	(1,500,000)	(11,399,000)
less : capital expenditure	(45,000)		(45,000)
less : lease payments	(98,000)		(98,000)
Cash budget surplus/deficit	-	-	-
Adjusted for :			(331,035)
Amortization of intangible assets			(25,694)
Bad debts			(169,067)
Depreciation			(206,427)
Finance cost			(21,321)
Interest received			112,219
Loss on foreign exchange			(20,745)
Expenditure variance			817,540
Net surplus per statement of financial performance			486,505

21. GRAP STANDARDS APPROVED BUT NOT YET EFFECTIVE

At the date of authorisation of these financial statements, the following Standards were approved but not yet effective.

GRAP 25 - Employee Benefits

GRAP 104 - Financial Instruments

GRAP 105 - Transfer of Functions Between Entities Under Common Control

GRAP 106 - Transfer of Functions Between Entities Not Under Common Control

GRAP 107 - Mergers

22. SOCCER WORLD CUP EXPENDITURE

The agency did not incur any expenditure relating to soccer world cup clothing or tickets during the year under review. An amount of R19 040 was incurred for the purchase of world cup tickets and immediately refunded.

THANK YOU TO OUR SUPPORTERS



South Africa Doping
Control Laboratory:
University of the Free
State



Sport and
Recreation South
Africa



South African Institute for
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