

I PLAY FAIR

SAY NO! TO DOPING



ANNUAL

REPORT 2014

South African Institute for
Drug-Free Sport



STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR 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.

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 Public Financial Management Act (PFMA) 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 entity for the financial year ended 31 March 2014.

Yours faithfully



Khalid Galant
Chief Executive Officer



Dr. J.H. Adams
Deputy Chairman of the Board

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INTRODUCTION

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

‘TO 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 INSTITUTE.



South African Institute for
Drug-Free Sport



CHAIRMAN’S REPORT

The Chairman of the Board during the year under review was Dr. V Ramathesele. Dr Ramathesele tendered his resignation on 1 July 2014. The Minister of Sport accepted the resignation.

The Drug-Free Sport Act permits the current board to elect a deputy chairman from among themselves. The Board elected Dr J. (Harold) Adams as the deputy chairman during its board meeting on the 18 July 2014.

Dr Adams will serve as deputy chairman of SAIDS until such time that Minister of Sport appoints a chairman.



Dr. J.V. Ramathesele
(Chairman)



Dr. J.H. Adams
(Deputy Chairman)

CEO'S REPORT



I am pleased to deliver an unqualified audit report to the Board of Directors for the 2013/2014 year under review. The year saw a more than two-fold increase in the operating budgeting of the agency thanks largely to a grant from the National Lottery Board. A substantial portion of the grant was used to support the hosting of the World Conference on Doping in Sport that took place in Johannesburg in November 2013.

The World Conference on Doping in Sport adopted a revised global anti-doping code, which comes into effect in 2015. The changes in the Code and the importance placed on compliance by our agency have helped to shape the implementation of our strategic direction. While the strategic direction will continue to build on our anti-doping education program and the "I Play Fair" campaign, resources will have to be better allocated. We need to build a small but sustainable infrastructure that will support one of the new Code requirements of processing doping intelligence information. This infrastructure must enable the processing of more non-analytical doping violations.

I look forward to presenting the code compliant 2015 SA Anti-Doping Rules to all our sports stakeholders in October for a final review. We have followed a similar template of consultation that was used by WADA to solicit input in the development of the 2015 Code. By soliciting input from our national stakeholders we hope that the final SA Anti-Doping Rules will be an equitable policy that all can take ownership of.

Our national sports federations have to be commended for their increased responsibility of their anti-doping obligations. This heightened interest is exemplified by the many sessions that the anti-doping education team delivers at numerous sports events and camps. This year our education unit will also update our national position paper on Sport Supplements with a Sports Nutrition Symposium in October. The symposium will delve into the changing nature of the conversation around sports supplements and sports nutrition strategies.

Over the past years we have celebrated the agency's growth in budget and staff numbers that were precipitated by the need to expand and deliver on our mandate. The demands of the revised Code have also fuelled organizational growth. In order to remain operationally agile, the agency contracted a human resource consultant to review all our positions and job descriptions and propose a revised organizational structure. The intent is to improve governance, stakeholder relations and communications with our key stakeholders by implementing a new structure in 2015.

The mission and vision of the agency continues to generate enthusiasm in me to manage our resources so that staff can deliver on our pledge of protecting the spirit of sport.

I invite you to review the enclosed report wherein our operational and financial performances are outlined.

Khalid Galant
Chief Executive Officer



BOARD OF DIRECTORS

South African Institute for
Drug-Free Sport



BOXING
ATHLETICS
CYCLING
RUGBY
SWIMMING
ROWING
SOCCER



South African Institute for
Drug-Free Sport



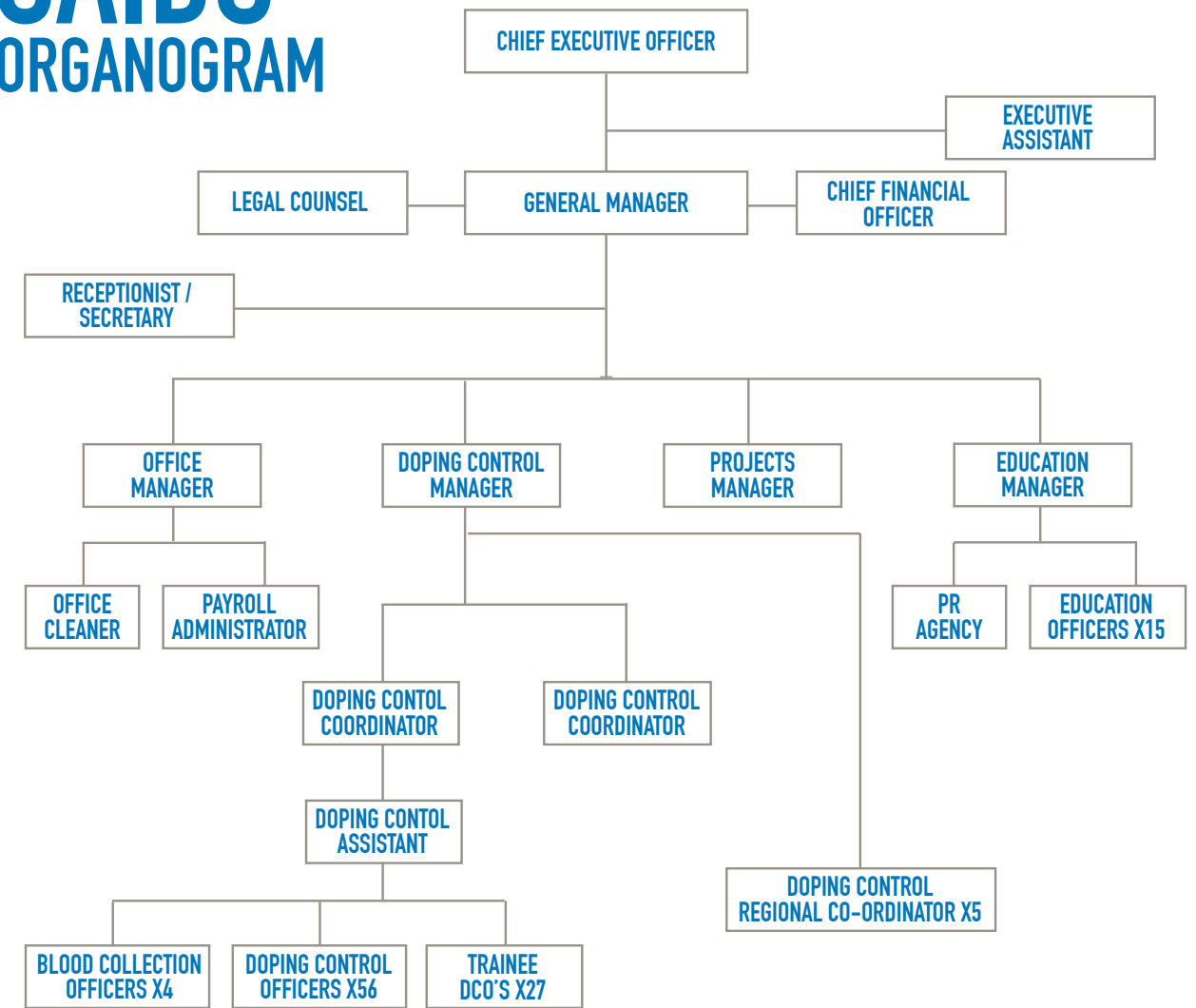
BOARD OF DIRECTORS

TITLE	NAME	SURNAME
Dr	Victor	Ramathesele (Resigned)
Mr	Graham	Abrahams
Dr	Jacob Harold	Adams (Deputy Chair)
Mr	David	Bayever
Ms	Natalie	Du Toit
Prof	Rochelle	le Roux
Judge	Lex	Mpati
Dr	M'Zwakhe	Qobose
Prof	Linda	Skaal
Mr	Mthobi	Tyamzashe

APPEAL BOARD

TITLE	NAME	SURNAME
Prof	Denver	Hendricks
Mr	Alexander	Abercrombie
Dr	Phato	Cele
Ms	Mami	Diale
Adv	Reboane	Gaoraelwe
Mr	Raymond	Hack
Dr	Ismail	Jakoet
Mr	Metja	Ledwaba
Dr	Shuaib	Manjra
Dr	Ephraim	Nematswerani

SAIDS ORGANOGRAM



DOPING CONTROL 2013/14

South African Institute for Drug-Free Sport



ANGLING
BOXING
CRICKET
ATHLETICS
CYCLING
RUGBY
SWIMMING
ROWING
BMX



FROM THE DESK OF THE DOPING CONTROL MANAGER

This has been an exciting year both from a personal and organizational perspective. It was my first year managing the doping control department, while the continual growth of the agency resulted in many new developments and changes. The 4th World Conference on Doping in Sport held in Johannesburg in November 2013 to adopt the new Code served as an important catalyst in precipitating these developments.

Managing the doping control department presented its own challenges as it meant keeping abreast of anti-doping developments as well as managing staff, a role that I am now beginning to settle into. While the staffing changes in the doping control department have been minimal, the staff have settled well into their new roles. Furthermore we have gradually integrated and implemented some of the requirements of the 2015 Code to refine and improve our testing program strategies.

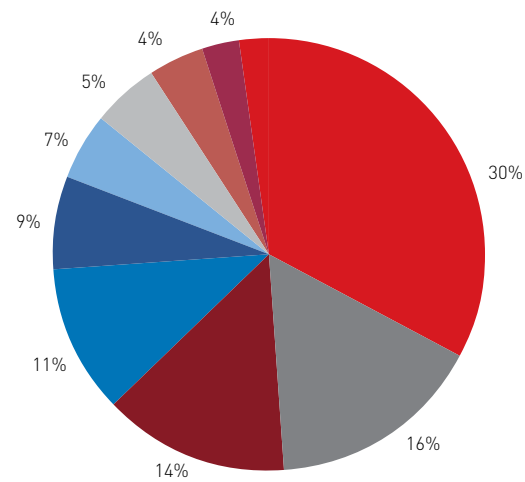
Finally, I would like to thank our team of doping control officers for their hard work, assistance and dedication. We acknowledge your efforts and continuous determination in striving for excellence and trust you will continue to work with us when we tackle the many challenges that the implementation of the new World Anti-Doping Code will bring. We are embracing this challenge and look forward to travelling this journey with you.

Zinzi Sitoto

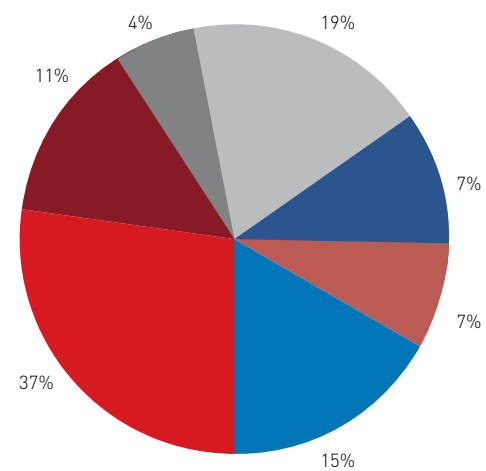


DOPING CONTROL STAFF

GEOGRAPHICAL DISTRIBUTION OF DOPING CONTROL OFFICERS IN SOUTH AFRICA

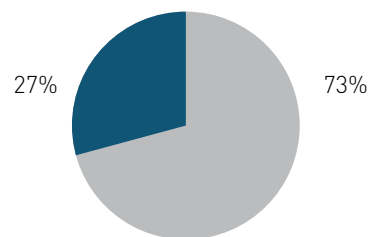


GEOGRAPHICAL DISTRIBUTION OF TRAINEE DOPING CONTROL OFFICERS IN SOUTH AFRICA

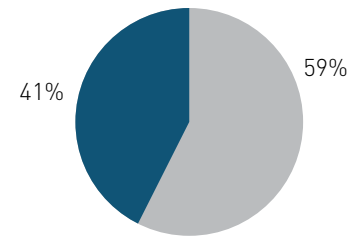


- Western Cape
- Port Elizabeth
- East London
- Mpumalanga
- Free State
- Kwazulu-Natal
- Northern Cape
- Greater Johannesburg
- North West
- Pretoria

DOPING CONTROL OFFICERS: GENDER

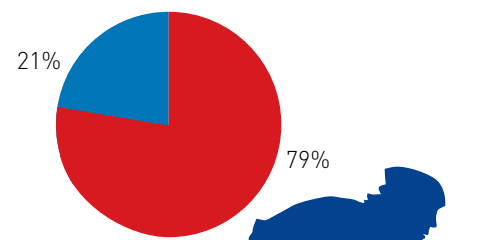


TRAINEE DOPING CONTROL OFFICERS: GENDER

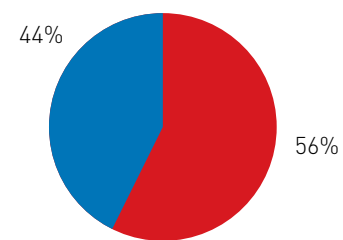


- Female
- Male

DOPING CONTROL OFFICERS: RACIAL DIVERSITY



TRAINEE DOPING CONTROL OFFICERS: RACIAL DIVERSITY



- White
- Black

OBJECTIVES AND ACHIEVEMENTS

South African Institute for Drug-Free Sport



PERFORMANCE REPORT – OPERATIONS

2013 – 2014				
OBJECTIVE	STRATEGY	OUTPUT	PERFORMANCE: MEASURE/ INDICATOR/TARGET	WORK PERFORMANCE
To manage and administer the operations of the agency in a fiscally conservative manner	Ensure financial stability over the long term	Develop and implement 5 year income and strategic plan	Ensure government funding addresses the gaps between current and desired fund requirements	Flowing from our submission during the Estimated National Expenditure (ENE) process to the Department of Sport and National Treasury about funding gaps, the annual grants to SAIDS were increased over the baseline amounts in the following periods by (R3,6 million:2014; R4.2million:2015; R5.5 million 2016)
		Maintain effective control of operating budget	Develop and monitor operating budget	Managed operating budget to include additional funds from National Lottery and ensured that Lottery funded projects were expensed against that income.
		Maintain positive cash flow	Effective management of debtors and creditors	Recovered largest debtor (AFCON) after year-end.



PERFORMANCE REPORT – DOPING CONTROL

2013 – 2014				
OBJECTIVE	STRATEGY	OUTPUT	PERFORMANCE: MEASURE/ INDICATOR/TARGET	WORK PERFORMANCE
To conduct an effective and efficient documented doping prevention programme	Manage and administer doping control services that are required in terms of international sport regulations	1. Doping Risk profile for all national sports codes - 2. National test distribution plan	<ul style="list-style-type: none"> National test program – 2300 tests for the year <ul style="list-style-type: none"> 150 EPO tests 150 bloods Sports Codes in doping risk profile – 35 codes Implementation of RTP testing program (size of pool) <ul style="list-style-type: none"> 150 athletes Implementation of Athlete Biological Passport (ABP) program <ul style="list-style-type: none"> 50 athletes 50 steroid profiles 	<ul style="list-style-type: none"> 2973 tests were completed (including tests for outside clients over and above national program) <ul style="list-style-type: none"> 2159 Urine Tests 332 EPO Tests (increase due to better identifying doping risk in sports events/athletes) 404 blood tests as part of the ABP program (increased focus based on intelligence information on doping) 78 Human Growth Hormone Tests Number of Sport Codes = 30 (reallocating doping risk profile of sport codes) RTP testing program - on going Number of athletes in RTP = 129 (reduced number of athletes in RTP to allocate more tests to individual athletes) ABP program = 96 athletes (includes external client's athletes: International Triathlon Union) 59 Adverse Analytical Findings (AAF) reported by the accredited laboratory. Not all AAFs are Anti-Doping Rule Violations (ADRV)
	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.	<ul style="list-style-type: none"> Constitute regional tribunals to sit for doping rule violation hearings Constitute national appeals board 	<ul style="list-style-type: none"> The results management program opened 59 cases. Of these cases, SAIDS proceeded with 44 as ADRV's. 19 of these cases did not proceed to a hearing due to plea bargains 23 Cases heard through regional tribunals Number of Appeals Lodged = 5

FROM THE DESK OF THE EDUCATION MANAGER

“AN INFORMED ATHLETE IS
AN EMPOWERED ATHLETE”



Education plays a pivotal role in the SAIDS' anti-doping strategy by informing athletes, coaches and managers about their rights and their responsibilities. Our belief: an informed athlete is an empowered athlete. This is especially important with the younger athlete as they too often fall prey to powerful marketing campaigns by supplement companies that offer them all kinds of quick fixes that could have either no effect at all on their performance and well-being, or it could possibly have harmful consequences. And while anti-doping education plays a vital role in highlighting such possible harmful effects, it is also our duty to suggest healthier, more wholesome alternatives. After all, as we remind athletes in our anti-doping education workshops, sport was created with a code of ethics to play fairly and honestly and to maintain a healthy mind and body. Our education programmes – whether an on-field presence at tournaments, athletic meets, swimming galas etc (outreach programmes), or whether workshops, seminars or talks – always have those principles at its core.

Education is at a stage where its growth & development has translated into annual training and development of additional, newly recruited education officers so as to meet the needs of all the provinces in the country, with an education co-ordinator appointed in each province. We currently have the following number of education officers in 7 provinces in the country:

- Gauteng – 3
- Western Cape – 3
- Kwazulu Natal – 3
- Eastern cape – 2
- Northern Cape – 1
- Free State – 2
- Limpopo – 2

What this growth translates into is an increase in human resource capacity which in turn equals an increase in the number of education and outreach programmes, reaching more athletes, coaches, parents and sports medical personnel across South Africa than the previous year – in rural and urban areas; as well as across gender and age.

Due to the expansion, we need to critically evaluate our current education programmes, and resources. For example, on the issue of sports supplements, we may find that it is easy to point fingers at supplement companies, or to say that coaches and parents are not as forthcoming as we would like them to be. But, questions we need to ask ourselves are: what are we doing to better educate and empower our athletes, our coaches and our parents about the healthier, more nutritional alternatives to supplements? Are we focusing our efforts on the right people? Are we doing enough to educate our coaches

and our parents? Questions like these and an audit of our existing education material need to guide us into 2014/2015.

Highlights in the year 2013 leading into 2014 include the planning stages of the Virgin Active Health Clubs education programme for Personal Trainers that is a follow-on on last year's successful programme. The 2014 roll-out will be reaching five provinces instead of only the three of 2013.

A second highlight last year was that we hosted an international anti-doping conference for leading decision-makers in sports governance from South Africa and Africa in November 2013. Presentations were from leading sports law practitioners on various aspects and clauses of the World Anti-Doping Code.

This led us into the 4th World Conference on Doping in Sport in Johannesburg, also in November 2013. The Conference was an important event in the world of sport governance because the global anti-doping code was finalized during the conference and adopted for the next four years. As one of the leading internationally recognized independent anti-doping agencies in Africa, we were afforded the opportunity to interact and network with many African and international sporting bodies. In addition to attending and presenting at the conference, we hosted a stand manned by our education staff, offering education material and branded goods to all attendees from the four corners of the globe. We regularly posted tweets and Facebook updates over the three days while at the conference.

Education workshops in schools were planned to start in earnestness as of April 2013 and since then, up to March 31, 2014 we delivered a total of 49 workshops/lectures/seminars and 24 outreach programmes at various youth sporting events throughout the country.

Our education and outreach programmes reached a record number of athletes, coaches, managers and parents in many different codes including athletics, football, table tennis, hockey, swimming, cycling, rugby, volleyball and cricket.

We look forward to delivering on the foundations that were laid in 2013/2014 for an education symposium scheduled for October 2014 and to tackle research projects to be undertaken over the years 2014/2015 and beyond.

A handwritten signature in dark ink, appearing to read 'Rafiek Mammon'. The signature is fluid and cursive.

Prepared by:
Rafiek Mammon

PERFORMANCE REPORT – EDUCATION



2013 – 2014				
OBJECTIVE	STRATEGY	OUTPUT	PERFORMANCE: MEASURE/ INDICATOR/TARGET	WORK PERFORMANCE
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"> Continuation of national public awareness "I Play fair" Campaign Continued the "I Play Fair" campaign/ team /activities in mass based sports events (Cape Argus Cycle tour, Ironman 70.3, Momentum 94.7) Delivered 24 successful anti-doping outreach projects, specific to adolescent and youth sports events Presented 49 anti-doping workshops/ seminars to schools, provincial sports federations, sports academies and other interested sports entities Education campaign continued its relationship building with school governing bodies and headmasters with workshop requests and presentations specifically focused on schools Delivered 1 anti-doping seminar and outreach in partnership with Regional Anti-Doping Organization in Namibia Organised and hosted an annual doping control officers (DCO's) training seminar to update DCO's on new standards and procedures (March 2013) Organised and hosted 1 annual education officers (EO) training seminar to update EO's on new anti-doping matters and new materials (2014)

2013 – 2014				
OBJECTIVE	STRATEGY	OUTPUT	PERFORMANCE: MEASURE/ INDICATOR/TARGET	WORK PERFORMANCE
	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"> Continued and fostered working relationship with SRSA/Minister of Sport. SRSA (ThinkSport Journal co-sponsored the SAIDS anti-doping law conference in November 2013) Implemented and continued a mutually beneficial relationship with Virgin Active Health Clubs to deliver on 24 internal training sessions of their staff on anti-doping matters and sports supplements Issued 15 press releases as part of fostering a relationship with various media outlets. Organised and hosted a two-day international conference on Sports Law and Anti-Doping issues for leading decision-makers in sports governance from South Africa and Africa (November 2013) Attended and presented at the 4th World Anti-Doping Agency (WADA) International World Conference on Doping in Johannesburg (November 2013)

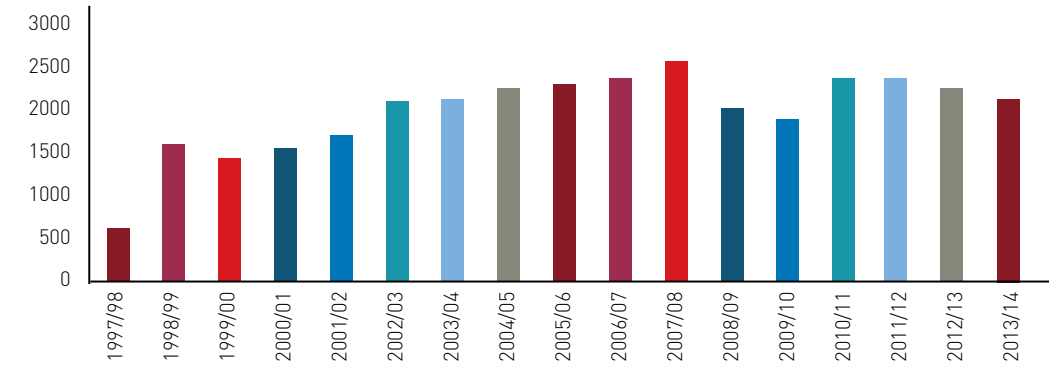


STATISTICS FOR THE PERIOD APRIL 2013 – MARCH 2014

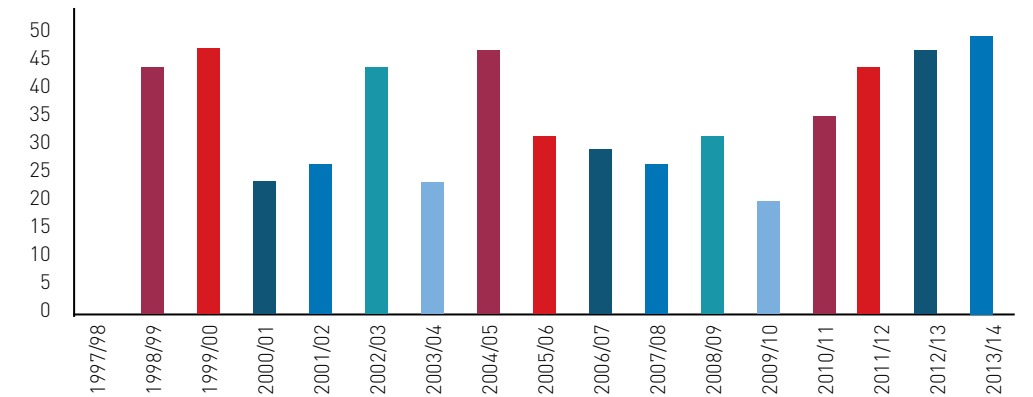


SPORT CODE	TOTAL TESTS	URINE TESTS	BLOOD TESTS	EPO TESTS
Angling	2	2	0	0
Athletics	304	204	48	52
BMX	6	6	0	0
Bodybuilding	34	34	0	0
Boxing	33	33	0	0
Canoeing	65	49	2	14
Cricket	77	77	0	0
Cycling	272	152	88	32
Duathlon	42	42	0	0
Fencing	22	22	0	0
Figure Skating	3	3	0	0
Football	174	174	0	0
Golf	17	17	0	0
Gliding	1	1	0	0
Judo	11	11	0	0
Lifesaving	3	3	0	0
Mountain Bike	645	268	185	192
Motor Sport	14	14	0	0
Powerlifting	46	46	0	0
Rowing	96	73	15	8
Rugby	703	602	94	7
Shooting	9	9	0	0
Surfing	1	1	0	0
Swimming	101	93	8	0
Triathlon	218	149	42	27
Tug-of-War	3	3	0	0
Waterski	5	5	0	0
Weightlifting	29	29	0	0
Wrestling	33	33	0	0
Wushu	4	4	0	0
Total	2973	2159	482	332

NUMBER OF URINE TESTS



ANTI-DOPING RULE VIOLATIONS



DOPING CONTROL REVIEW COMMISSION:

Dr. Louis Holtzhausen (Chairperson), Dr. Jeroen Swart, Prof. Andrew Bosch, Dr. Mike Webb

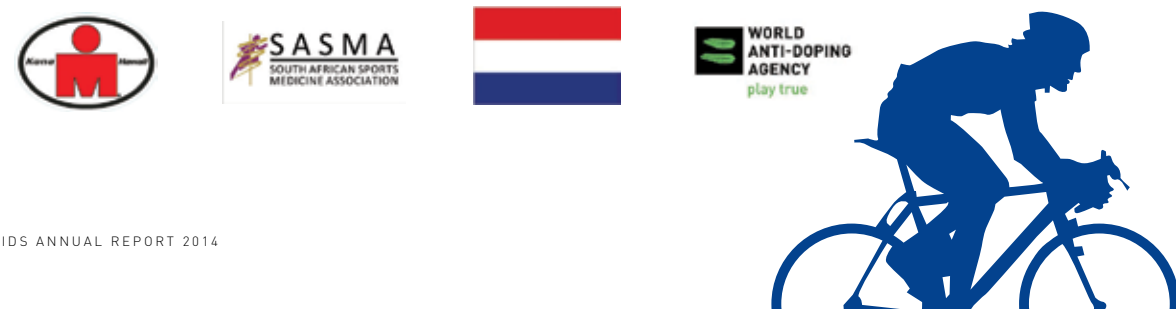
TRIBUNAL MEMBERS:

Yusuf Abrahams, Colin Abrahams, Andy Branfield, Andrew Breetzke, Ray Brink, Norman Brook, John Bush, Yusuf Carrim, Gerhardus Coetzer, Rob Collins, Yoga Coopoo, Wendell Domingo, Leon Fleiser, Willien Fourie, Greg Fredericks, Monty Hacker, Glen Hagemann, Debbie Hamman, Rishi Hansrajh, Errol Heynes, Marius Hurter, Hasnodien Ismail, Nasir Jaffer, Christa Janse van Rensburg, James Letuka, Mike Marshall, Sello Motaung, Luis Muller, Michael Murphy, Silas Nkanunu, Norma Nonkhonyana, Jon Patricios, Beverley Peters, Deon-Jacques Pieterse, DB Prinsloo, Dimakatso Ramagole, Clint Readhead, Siven Samuel, Rob Stelzner, Jason Suter, Elmarie Terblanche, Nicolas Theron, Jerome Thomas, Craig Thompson, Mandla Tshabalala, George Van Dugteren, Piere Viviers, Johan Volsteedt.



INTERNATIONAL RELATIONS

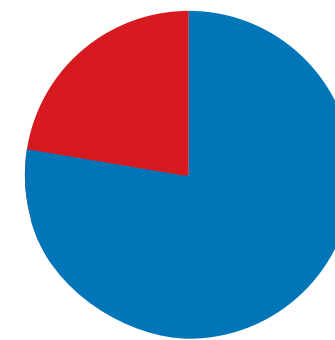
DATES	HOST	EVENT / ACTIVITY DETAILS / HOST	SAIDS REPRESENTATIVE
March 2013	Switzerland	WADA: International Sports Federations and National Federations Meeting	Khalid Galant Dr Victor Ramathesele
April 2013	Canada	Canadian Centre for Sports Ethics: Doping Control Officers National Conference	Zinzi Sitoto
June 2013	Norway	Anti-Doping Symposium: Building International Partnerships	Khalid Galant Dr Victor Ramathesele
July 2013	Kenya: RADO	Doping Control Officers Training	Fahmy Galant Zinzi Sitoto
October 2013	U.S. Anti-Doping Agency	12th Annual Science Symposium: Indianapolis, USA	Dr. Jeroen Swart
October 2013	World Triathlon Corporation	Ironman: Hawaii, USA World Championships	Khalid Galant
October 2013	SA Sports Media Associate	SASMA Congress	Khalid Galant, Amanda Claasen, Dr. Demetri Constantinou, Rafiek Mammon, Gary Naidoo
November 2013	SAIDS	International Sports Law Conference: Cape Town	SAIDS STAFF
November 2013	South Africa: JHB	4th WADA World Conference on Doping in Sport	SAIDS Staff and Board
January 2014	Netherlands	2015 World Anti-doping Code Implementation	Fahmy Galant
March 2014	Lausanne, Switzerland	iNADO Meeting and WADA Anti-Doping Symposium	Khalid Galant Dr M'Zwakhe Qobose Dr JH Adams



SCHOOLS TESTING PROTOCOL - STATISTICAL DATA

TOTAL NUMBER OF TESTS 2012 - 2014

■ Total number of tests ■ Positives



Of the fifty-two (52) tests conducted, there have been a total of twelve (12) positives. The positive tests have all been steroid related; however in addition there have also been hormone modulators, stimulants, and recreational drugs detected in those who returned a steroid positive.

(Confidentiality agreement precludes us from mentioning school learners and schools involved)

POSITIVE DRUG TESTS

NO.	S	SUBSTANCES IDENTIFIED OR FAILURE TO COMPLY
1	M	Drostanolone, Clenbuterol, Clostebol, Drostanolone, Fluoxymesterone, boldenone, testosterone
2	M	Clostebol
3	M	Drostanolone, Mesterolone, Tamoxifen
4	M	Methandienone
5	M	Methasterone, Methandienone
6	M	Methandienone
7	M	Stanozolol, Methylhexanamine
8	M	Stanozolol
9	M	Mesterolone, Carboxy (THC)
10	M	Tamoxifen
11	M	Stanozolol
12	M	Methandienone

RULE VIOLATIONS



NO.	DATE OF TEST	SURNAME	NAME	S	SPORT	TEST TYPE	SUBSTANCE IDENTIFIED OR FAILURE TO COMPLY	CLASS OF SUBSTANCE	SANCTIONS IMPOSED	ADRV	STATUS
1	05-Apr-13	Rostron	Redge	M	Tennis	IC	11-nor-delta9-tetrahydro-cannabinol-9-carboxylic acid	Cannabinoids	3 Month Sanction	Yes	Closed
2	20-Apr-13	Karsten	Warren Scott	M	Swimming	IC	19-Norandrosterone 19-Noreticholanolone	Anabolic Agent	2 Year Sanction	Yes	Closed
3	11-May-13	Stone	Craig	M	Mountain Bike	IC	Prednisone/Prednisolone	Glucocorticosteroid	3 Month Sanction	Yes	Closed
4	02-Jun-13	Mathee	Helga	M	Athletics	IC	Betamethasone	Glucocorticosteroid	3 Month Sanction	Yes	Closed
5	04-Jul-13	Name Redacted minor		M	Rugby Union	IC	2 α -methyl-5 α -androstan-3 α -ol-17-one	Anabolic Agent	2 Year Sanction	Yes	Closed
6	06-Jul-13	van Graan	Anna Catharina	F	Wushu	IC	11-nor-delta9-tetrahydro-cannabinol-9-carboxylic acid	Cannabinoids	3 Month Sanction	Yes	Closed
7	13-Jul-13	Klaas	Saki	M	Rugby Union	IC	17 α -methyl-5 α -androstan-3 α ,17 β -diol Metandienone 17-Epimetandienone 6 β -hydroxymetandienone	Anabolic Agent	2 Year Sanction	Yes	Closed
8	13-Jul-13	Snyman	Jean-Pierre	M	Rugby Union	IC	17 α -methyl-5 β -androstan-3 α ,17 β -diol Stanozolol 3'-hydroxystanozolol 4 β -hydroxystanozolol 16 β -hydroxystanozolol	Anabolic Agent	2 Year Sanction	Yes	Closed
9	20-Jul-13	Jansen van Vuuren	Philip	M	Mountain Hike	IC	Clenbuterol	Anabolic Agent	2 Year Sanction	Yes	Closed
10	09-Jul-13	Name Redacted minor		M	Rugby Union	OOC	19-Norandrosterone	Anabolic Agent	1 Year Sanction	Yes	Closed
11	11-Jul-13	Name Redacted minor		M	Rugby Union	IC	Stanozolol 3'-hydroxystanozolol 16 β -hydroxystanozolol	Anabolic Agent	1 Year Sanction	Yes	Closed
12	13-Jul-13	Name Redacted minor		M	Rugby Union	IC	Methylhexaneamine	Stimulant	3 Month Sanction	Yes	Closed
13	17-Aug-13	Dippenaar	Wihan	M	Rugby Union	IC	Cathine Ritalinic Acid	Stimulant Stimulant	2 Year Sanction	Yes	Closed
14	22-Jun-13	Korf	Johannes Albertus	M	Powerlifting	IC	Testosterone Clenbuterol	Anabolic Agent Anabolic Agent	2 Year Sanction	Yes	Closed
15	22-Jun-13	Diakowski	Zygfryd Dawid	M	Powerlifting	IC	Testosterone 19-Norandrosterone 19-Noreticholanolone	Anabolic Agent Anabolic Agent Anabolic Agent	2 Year Sanction	Yes	Closed
16	07-Jul-13	Stewart	Brandon	M	Mountain Bike	OOC	Testosterone	Anabolic Agent	2 Year Sanction	Yes	Closed
17	23-Jul-13	Koekemoer	Andre Junior	M	Athletics	OOC	Testosterone	Anabolic Agent	8 Year Sanction	Yes	Closed
18	10-Aug-13	Pieterse	Frans	M	Powerlifting	IC	Methylhexaneamine	Stimulant	3 Month Sanction	Yes	Closed
19	31-Aug-13	Name Redacted minor		M	Rugby Union	IC	Methasterone	Anabolic Agent	2 Year Sanction	Yes	Closed
20	05-Oct-13	Matomane	Monwabisi	M	Bodybuilding	IC	Failure to Comply	Not Applicable	2 Year Sanction	Yes	Closed
21	08-Sep-13	Mapaling	Lee-Mariano	M	Bodybuilding	IC	Hydrochlorothiazide	Diuretic	2 Year Sanction	Yes	Closed
22	08-Sep-13	Momo	Athenkosi	M	Bodybuilding	IC	Furosemide Methylhexaneamine	Diuretic Stimulant	2 Year Sanction	Yes	Closed
23	08-Sep-13	Nduna	Given	M	Bodybuilding	IC	Furosemide	Diuretic	2 Year Sanction	Yes	Closed



RULE VIOLATIONS



24	22-Sep-13	Mthangayi	Lindikhaya	M	Athletics	IC	17 β -hydroxymethyl-17 α -methyl-18-nor androst-1,4,13-triene-3-one	Anabolic Agent	4 Year Sanction	Yes	Closed
25	05-Oct-13	Thumaqene	Thanduxolo	M	Bodybuilding	IC	Amiloride Hydrochlorothiazide	Diuretic Diuretic	2 Year Sanction	Yes	Closed
26	05-Oct-13	Ngcongca	Luxolo	M	Bodybuilding	IC	Furosemide	Diuretic	2 Year Sanction	Yes	Closed
27	05-Oct-13	Kaaya	David	M	Bodybuilding	IC	19-Norandrosterone 19-Noreticholanolone	Anabolic Agent Anabolic Agent	2 Year Sanction	Yes	Closed
28	19-Oct-13	Moolman	Dean	M	Rugby Union	IC	Clenbuterol 17 α -methyl-5 β -androstane-3 α ,17 β -diol 17 β -hydroxymethyl-17 α -methyl-18-nor androst-1,4,13-triene-3-one	Anabolic Agent Anabolic Agent Anabolic Agent	2 Year Sanction	Yes	Closed
29	26-Oct-13	Dladla	Josta	M	Football	IC	Methylhexaneamine	Stimulant	4 Month Sanction	Yes	Closed
30	26-Oct-13	Botha	Jaco	M	Powerlifting	IC	19-Norandrosterone Hydrochlorothiazide Tamoxifen	Anabolic Agent Diuretic Hormone and Meatbolic Modulators	2 Year Sanction	Yes	Closed
31	26-Oct-13	Faviers	Andy	M	Powerlifting	IC	Methylhexaneamine	Stimulant	3 Month Sanction	Yes	Closed
32	26-Oct-13	Jantjies	Romeo	M	Powerlifting	IC	Methylhexaneamine Hydrochlorothiazide Amiloride	Stimulant Diuretic Diuretic	2 Year Sanction	Yes	Closed
33	25-Oct-14	Anderson	Hendrik	M	Mountain Bike	IC	Phentermine	Stimulant	2 Year Sanction	Yes	Closed
34	12-Dec-13	Mangaliso	Siyanda	M	Rugby Union	OOC	Mesterolone Stanozolol 4'-hydroxystanozolol 16 β -hydroxystanozolol 16 β -hydroxystanozolol	Anabolic Agent	2 Year Sanction	Yes	Closed
35	04-Feb-14	Morkel	Stephanus	M	Rugby Union	OOC	Failure to Comply	FailureTo Comply	2 Year Sanction	Yes	Closed
36	02-Nov-13	Lategan	Pieter	M	Mountain Bike	IC	Testosterone	Anabolic Agent	2 Year Sanction	Yes	Closed
37	26-Jan-14	Hattingh	Mariette	F	Triathlon	IC	Clenbuterol Phentermine	Anabolic Agent Stimulant	Case Pending		
38	11-Jan-14	van Zyl	Justin	M	Wrestling	OOC	Methasterone Testosterone	Anabolic Agent	Case Pending		
39	06-Feb-14	Impey	Daryl	M	Cycling	IC	Probenecid	Diuretic	Case Pending		
40	15-Feb-14	Mohloane	Simon	M	Powerlifting	IC	17 β -hydroxymethyl-17 α -methyl-18-nor-androst-1,4,13-triene-3-one Testosterone	Anabolic Agent Anabolic Agent	Case Pending		
41	01-Mar-14	Diaz	Karlius	M	Boxing	IC	Furosemide	Diuretic	Case Pending		
42	03-Mar-14	Marais	Edmar	M	Rugby Union	IC	Stanozolol 3'-hydroxystanozolol 16 β -hydroxystanozolol	Anabolic Agent	Case Pending		
43	08-Mar-14	Name Redacted minor		M	Wrestling	IC	Furosemide Ephedrine	Diuretic Stimulant	Case Pending		
44	13-Mar-14	Name Redacted minor		M	Rugby Union	OOC	19-Norandrosterone 19-Noreticholanolone	Anabolic Agent	Case Pending		



ANNEXURE A

Vision

By implementing its mission with competency and efficiency, the South African Institute for Drug-Free Sport will advocate:

- A fair and healthy sporting environment in South Africa
- The rights of athletes to participate in a drug-free sporting environment are protected
- That the image of South African sport as drug-free is valued and celebrated
- That all stakeholders in sport are equally committed to the principles of fair play, and combine their resources in a co-ordinated effort to combat doping in sport

Mission

To detect, deter and prevent the use of prohibited substances and methods in South African and international sporting environment, which are contrary to the principles of fair play and the health and well being of athletes

KPA 1-A. Doping Control and Drug Testing

Strategic Goal 1

To conduct an effective and efficient documented doping prevention programme, that is independent, unannounced, reliable, secure and suitable for the purpose of detecting and deterring the use of prohibited substances and methods.

Strategic Objective 1

Manage and Administer doping control services that are required in terms of international sport regulations by national and international sport organizations

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
A 1	Obj	Implementing a national test distribution plan	CEO	Targets Completed	2300 2973				This includes urine tests (2159), EPO Tests (332), ABP Blood Tests (404) and GH Blood Tests (78). Testing is more targeted
A 1.1	KPI	Implement one registered testing pool (RTP) that targets priority sport	General Manager	T C	120 129				
A 1.2	KPI	Implement the Athlete Biological Passport (ABP) testing program targeting high risk athletes/sports	General Manager	T C	Implemented Targeted				
A 1.3		Blood tests			120 482				This number includes ABP and GH Blood Tests Increased target testing in high risk sport codes
A 1.4	KPI	EPO tests			200 332				Increased target testing in high risk sport codes

A 1.5	KPI	Implement steroid testing at schools			100				58 Tests have been conducted. This program is based on authorisation to test requests received from the schools
A 1.6		Establish a working group with law enforcement to share intelligence matters around drug trafficking and manufacture		T C	Quarterly Meetings Not Implemented				Need to coordinate with other departments via the Directors General
A 1.7	KPI	Commence revision of doping control quality manual to be completed by March 2015	General Manager	T C	Review and Amend Procedures Completed				Ongoing and under constant review

KPA 2-B. Results Management

Strategic Goal 1

To conduct an effective and efficient documented doping prevention programme, that is independent, unannounced, reliable, secure and suitable for the purpose of detecting and deterring the use of prohibited substances and methods.

Strategic Objective 2

Ensure that an independent Results Management System is maintained within the confines of SA Anti Doping regulations

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
B 1	Obj 1	Administer Independent Results Management System	CEO	T C					
B 1.1	KPI 1	Review and amend current anti-doping rules	Project Manager	T C	Review Under Review				A project plan and task team is in place for review of these rules
B 1.2	KPI 2	Establish a working group to evaluate the current drug-free sport legislation and its application to the 2009 and 2015 World Anti-doping Code		T C	x working group established				Project plan implemented following establishment of working group
B 1.3	KPI 3	Build legal capacity of results management infrastructure through hosting sports law seminars	Project Manager	T C	1 1				Seminar hosted in Nov 2013 in Cape Town
B 1.4	KPI 4	Review results management system of schools steroid testing program	Project Manager	T C	Review Under Review				Consultation between schools and SAIDS on learners that have tested positive. This is held under the jurisdiction of the individual schools

KPA 3-C. Education, Research and Outreach

Strategic Goal 2

To implement a comprehensive national education and awareness programme, that is relevant to specific target groups, accessible, valid and measurable, for the purpose of preventing and deterring the use of prohibited substances and methods

Strategic Objective 3

Provide Anti-doping education to differentiated target audiences

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
C 1	Obj	"Deliver effective anti-doping programmes and projects to different	CEO	T	x	x	x	x	
C 1.1	KPI	"Conduct and Implement anti-doping outreach projects, specific to adolescent and teen sports events	Education Manager	T C	5 24				The demand for education & outreach programmes and workshops/lectures increased tremendously since presenting our "services" to schools and, because we trained additional education officers in five provinces in April of 2013, we also had the capacity to deliver more anti-doping education & outreach programmes in those provinces
C 1.2	KPI	Deliver anti-doping workshops/seminars to schools, provincial sports federations, sports academies and other interested sports entities	Education Manager	T C	24 49				Exceeded target due to high demand. Lottery funding assisted in meeting demand
C 1.3	KPI	Deliver anti-doping seminar or outreach in partnership with Regional Anti-Doping Organization (RADO) to southern african countries	"CEO/ Education Manager	T C	2 1				Seminar held in August 2013 in Jhb. Second workshop postponed to 2014
C 1.4	KPI	Organize and host one national seminar on specific themes around doping matters to sports public	Education Manager / Project Manager	T C	1				International Sports Law Symposium held in Cape Town: Nov 2013
C 1.5	KPI	Organize and host annual doping control officers training seminar to update on DCO on new standards and procedures	Education Manager/ DC Manager	T C	1 1				Seminar held in Aug 2013 in Jhb
C 1.6	KPI	Organize and host annual education officers (EO) training seminar to update on EO on new anti-doping matters and new materials	Education Manager	T C	1 1				

C 1.7	KPI	Include "I Play Fair" campaign/team/activities in mass based sports events (Argus, Two Oceans, Triathlon etc	CEO/ Education Manager	T C	3 3				
C 1.8	KPI	"Fund research projects in the areas of relevance to the broader functions of SAIDS and to ensure that research conducted is of relevance to national and international matters of doping in it's broader sense -2012	Education - Manager/ CEO	T C	1				Research proposal submitted by U of FS did not receive primary funding from WADA

KPA 4-D. Strategic Alliances & Partnerships

Strategic Goal 2

To implement a comprehensive national education and awareness programme, that is relevant to specific target groups, accessible, valid and measurable, for the purpose of preventing and deterring the use of prohibited substances and methods

Strategic Objective 4

Develop and Enhance strategic alliances to advance the course of anti-doping agenda

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
D 1	Obj	"Develop strategic relationships to government/Non Profit Agencies/private sector that share common strategic objectives as it pertains to drug abuse	CEO	T C					
D 1.1	KPI	Establish relationships to support "I Play Fair" campaign	CEO	T C	2 4				Mizuno Sports Apparel, Skins Sports Apparel, Two Oceans Marathon Organisation, Springbok Rugby Legends
D 1.2	Obj	"Develop and Enhance Communication to Sports Entities that share common strategic objectives as it pertains to drug abuse	CEO	T C	1 1				SASCOC partnership with SAIDS through its president, Mr G Sam who will lead the I Play Fair team in the 2014 Two Oceans Marathon
D 1.3	KPI	Participate and contribute to forums/conferences on a yearly basis that have strategic relevance to SAIDS in order to share and exchange best practices and to explore potential for joint venture projects. 2012 – 2014	CEO	T C	1 2				SAIDS provided funding to the World Conference on Doping in Sport 2013. Two board members and CEO participated in the Institute of National Anti-doping Organisations (INADO) seminar: March 2014.

KPA 5-E. FINANCE PERSPECTIVE - INCOME

Strategic Goal 3

To manage and administer the operations of the agency in a fiscally conservative manner by adopting and implementing efficiency measures and practices that are in compliance with legislation which governs public entities

Strategic Objective 6

Ensure financial stability over the long term

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
E 1	Obj	"Develop and implement a 5 Year Revenue Plan in compliance with ENE guidelines -2011	CEO	T					
E 1.1	KPI	Identify and secure alternative funding sources to compliment grant funding	CEO	T	R500K				Received a Lottery grant for R18million

KPA 6-F. OPERATIONAL PROCESSES

Strategic Goal 4

To manage and administer the operations of the agency in a fiscally conservative manner by adopting and implementing efficiency measures and practices that are in compliance with legislation which governs public entities

Strategic Objective 8

Ensure that all activities are performed within a robust quality management framework

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
F 1	Obj	"Maintain a Quality Assurance System for all operations -annual	CEO	T					
F 1.1	KPI	Achieve ISO 9001 Re- Accreditation. 2015	GM	T	n/a				
F 1.2	KPI	Complete an Internal Quality Audit for high risk processes. 2016	GM	T					
F 1.3	KPI	Update quality policy and manual to reflect changes in the WADC & ISO 9001 standards. 2015-2016	GM	T					

KPA 7-G. MANAGEMENT PROCESSES

Strategic Goal 4

To manage and administer the operations of the agency in a fiscally conservative manner by adopting and implementing efficiency measures and practices that are in compliance with legislation which governs public entities

Strategic Objective 9

Maintain an Effective Governance Infrastructure to provide assurance to compliance to legislative and internal policies and procedures

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
G 1	Obj	"Establish a sound management infrastructure that provides assurance to compliance framework	CEO	T					
G 1.1	KPI	Ensure compliance findings with PMFA and minimal amendments to the AFS (unqualified financial audit opinion)	CFO	T	unqualified audit				unqualified audit for the 2011/12 financial year
G 1.2	KPI	Review HR Policies (recruitment, induction, confidentiality clauses, declarations of interest) by 2014	CFO	T	x				
G 1.3	KPI	"Ensure an effective Governance structure across all levels in the organization by ensuring a Board self-assessment is done on a yearly basis	CEO	T	New organization diagram				Appointed Deloitte consultants to conduct review in Jan 2014
				C					Proposed new governance structure will be presented to board in mid 2014

KPA 8-H. COMPLIANCE

Strategic Goal 4

To manage and administer the operations of the agency in a fiscally conservative manner by adopting and implementing efficiency measures and practices that are in compliance with legislation which governs public entities.

Strategic Objective 10

Ensure compliance to all regulatory and legislative requirements

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
H 1	Obj	*Ensure compliance to all international Regulatory requirements	CEO	T					
H 1.1	KPI	Ensure Compliance with the World Anti-Doping Code on a yearly basis through passing WADA compliance review (every two years) through a project plan. 2014-2016	CEO	T	100% compliance				ongoing compliance(no non-compliances reported)
H 1.2	KPI	Ensure compliance with UNESCO Anti-Doping Convention - completing UNESCO survey	CEO	T	100% compliance				ongoing compliance
				C					

KPA 9-I. LEARNING & GROWTH PROCESS PERSPECTIVE - HUMAN CAPITAL

Strategic Goal 4

To manage and administer the operations of the agency in a fiscally conservative manner by adopting and implementing efficiency measures and practices that are in compliance with legislation which governs public entities

Strategic Objective 11

Strive to become a learning organization

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
I 1	Obj	*Develop and Implement a Skills development strategy	CEO	T					
I 1.1	KPI	Develop a training plan for staff and management succession plan: 2014-2015	CEO	T	x				
				C	n/a				

KPA 10-J. INFORMATION CAPITAL

Strategic Goal 4

To manage and administer the operations of the agency in a fiscally conservative manner by adopting and implementing efficiency measures and practices that are in compliance with legislation which governs public entities

Strategic Objective 12

Ensure a sound and robust IT platform

REF	PLANNING LEVEL	OBJECTIVE / KPI/ ACTIVITY/ TASKS	RESP	T/C	2013-1014	Q1-Q4	BUDGETED AMOUNT	SPENT	CONSTRAINTS / COMMENTS
J 1	Obj	*Develop and Implement an IT Strategy	CEO	T	x				
J 1.1	KPI	Maintain an effective information technology infrastructure to support operations	CFO	T	x				
J 1.2	ACT	Ensure effective data disaster recovery and planning (back-up storage)	IT	T	x				ongoing
J 1.3	ACT	Implement internal risk audit of IT infrastructure: 2016	IT	T	x				
				C	x				IT vulnerability assesment started in March 2015 due to a risk being indentified.



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2014



South African Institute for
Drug-Free Sport



ANNUAL FINANCIAL STATEMENTS CONTENT

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THE ANNUAL FINANCIAL STATEMENTS, SET OUT ON PAGES 42 TO 66, HAVE BEEN APPROVED BY THE DEPUTY CHAIRPERSON AND ARE SIGNED BY HIM

BOARD MEMBERS

DR. J.V. RAMATHESELE (Resigned - 10 July 2014)
DR M. QOBOSE
PROF R. LE ROUX
DR. J.H. ADAMS (Deputy Chairperson)
MR. G. ABRAHAMS
MS. N. DU TOIT
JUDGE L. MPATI
Prof. L. SKAAL
MR. M. TYAMZASHE
MR. D.N. BAYEVER

APPROVAL OF FINANCIAL STATEMENTS

The annual financial statements, set out on pages 42 to 66, have been approved by the Deputy Chairperson and are signed by him.



DR. J.H. ADAMS
30 JULY 2014



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 financial statements of the South African Institute for Drug-Free Sport set out on pages 39 to 63, which comprise statement of financial position as at 31 March 2014, the statement of financial performance, statement of changes in equity, the statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

Accounting authority's responsibility for the financial statements

2. The accounting authority is responsible for the preparation and fair presentation of these financial statements in accordance with South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Public Finance Management Act, 1999 (Act No. 1 of 1999) (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.

Auditor-General's responsibility

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

4. 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.

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

Opinion

6. 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 2014, and its financial performance and cash flows for the year then ended in accordance with the applicable financial reporting framework and the requirements of the PFMA.

Additional matter

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

Unaudited supplementary information

8. The supplementary information set out on page 64 to 66 does not form part of the financial statements and is presented as additional information. I have not audited this schedule and, accordingly, I do not express an opinion thereon.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

9. In accordance with the PAA and the general notice issued in terms thereof, I report the following findings on the reported performance information against predetermined objectives for selected strategic goals presented in the annual performance report, non-compliance with legislation as well as internal control. The objective of my tests was to identify reportable findings as described under each subheading but not to gather evidence to express assurance on these matters. Accordingly, I do not express an opinion or conclusion on these matters.

Predetermined objectives

10. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information for the following selected strategic goals presented in the annual performance report of the entity for the year ended 31 March 2014:

- Key performance area 1: Doping control and drug testing
- Key performance area 2: Results management
- Key performance area 3: Education, research and outreach.

11. I evaluated the reported performance information against the overall criteria of usefulness and reliability.

12. I evaluated the usefulness of the reported performance information to determine whether it was presented in accordance with the National Treasury's annual reporting principles and whether the reported performance was consistent with the planned strategic goals. I further performed tests to determine whether indicators and targets were well defined, verifiable, specific, measurable, time bound and relevant, as required by the National Treasury's Framework for managing programme performance information (FMPPI).

13. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

14. I did not raise any material findings on the usefulness and reliability of the reported performance information for the selected strategic goals.

Additional matter

15. Although I raised no material findings on the usefulness and reliability of the reported performance information for the selected strategic goals, I draw attention to the following matter:

Achievement of planned targets

16. Refer to the annual performance report on pages 14 to 16 for information on the achievement of the planned targets for the year.

Unaudited supplementary schedules

17. The supplementary information set out on pages 20 - 24 does not form part of the annual performance report and is presented as additional information. I have not audited this schedule and, accordingly, I do not report thereon.

Compliance with legislation

18. I performed procedures to obtain evidence that the entity had complied with applicable legislation regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA

Annual financial statements

19. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework as required by section 55(1) (b) of the Public Finance Management Act.

20. Misstatements, material in aggregate, of disclosure, inventory, accounts receivable, revenue, property, plant and equipment, operating leases, employee benefits and provisions identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.



Procurement and contract management

21. Sufficient appropriate audit evidence could not be obtained that goods and services with a transaction value below R500 000 were always procured by means of obtaining the required price quotations, as required by Treasury Regulation 16A6.1.

22. Written price quotations were not obtained from at least three different prospective suppliers for procurement with a transaction value of between R10 000 and R500 000 and the reasons were not recorded and approved by the delegated official as is required by Treasury Regulation 16A1.

23. Invitations for competitive bidding were not always advertised in at least the government tender bulletin, as required by Treasury Regulations 16A6.3(c).

Expenditure management

24. The accounting authority did not take effective steps to prevent irregular expenditure as required by section 51(1) (b) (ii) of the PFMA.

Budget

25. Expenditure was incurred in excess of the budget which is contrary to section 53(4) of the PFMA.

Internal control

26. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on non-compliance with legislation included in this report.

Leadership

27. Leadership did not ensure that there are systems in place to ensure compliance with laws and regulations with regard to supply chain management and financial statement compilation.

Financial and performance management

28. Management did not compile regular financial statements, nor did they perform a thorough review of the financial statements. They do, however, provide quarterly financial information to the Board. The entity's action plan was not monitored and thus sufficient progress to address the control deficiencies relating to compliance with laws and regulations has not been made, as also reported during the previous financial year.

Auditor - General

Cape Town
30 July 2014



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 2014.

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 four times during the year to 31 March 2014 and twice subsequently, in accordance with its approved terms of reference. The Committee's term of office was extended to 31 August 2014.

Name of Member	Number of Meetings	Attended
	Year to 31.3.2014	Since 31.3.2014
Adv. David Mitchell (Chairperson)	4	2
Mrs Penny White	4	2
Mr Jonathan George	4	2
Mr Graham Abrahams *	3	2
* Board member		

Representatives of the Auditor-General attended all Audit Committee meetings.

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 Committee further reports that it has reviewed and updated the Audit Committee Charter during the year has regulated its affairs in compliance with this charter and has discharged its responsibilities as contained therein.

Internal audit

Deloitte Risk Advisory Services was appointed to provide internal audit services as from 9 March 2013. An Internal Audit Coverage Plan was presented and approved. This followed a thorough risk appraisal review. Internal audit activity has focused on performance information, seeking to ensure that performance monitoring systems were properly aligned with the entity's Strategic Plan and Annual Performance Plan. The impact of the internal audit contribution can be seen in the unqualified audit result in this key area.

Performance against predetermined objectives

The Institute's performance reporting has been assessed as reliable and useful, with no material findings raised for the three key performance areas that were examined. Management is to be commended for the improvement achieved in this reporting area.

Internal control

Internal control is the system of controls and directives that are designed to provide 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 Auditor-General's assessment underscores Audit Committee's view that internal controls and review processes are not sufficient to enable the Board of directors to fully discharge their duties and responsibilities.

While the entity's operations are functionally effective, there is a disconcerting measure of inattentiveness to the detail and precision that National Treasury's rules and prescripts require from a public entity. In our view this results from an overstretched and under-resourced management team whose combined skills levels and organisational structure warrant a fresh appraisal.



Implementation of corrective actions

The Auditor-General's review shows that roughly two thirds of the audit recommendations made and accepted in the prior year were implemented with appropriate corrective actions. The entity needs to ensure that it can and indeed does take sufficient and effective steps to introduce all the improvements and corrections that are identified.

Financial management

Financial management information generated within the entity does not readily enable management and the Board to exercise timeous and effective oversight over the entity's activities or to direct what interventions and assistance may be required. The profitability of doping control sales is not determined on an ongoing basis.

Preparation of annual financial statements

Although the final audit outcome on the annual financial statements is an unqualified opinion, the Auditor-General was required to make corrections to misstatements and errors of disclosure in all areas of the submitted financial statements. While the Auditor-General's support is appreciated, Audit Committee notes its serious concern at the prevalence of these shortcomings which should have been corrected and pre-empted by management at an earlier stage in the reporting cycle.

Procurement and supply chain management

The Auditor-General has once again highlighted procurement and contract management as an area of inadequacy. Insufficient attention has been paid to the sourcing of alternative quotations or the recording of a special motivation in a particular circumstance. This needs to happen at the time the expense is incurred. Any deviations should be approved in advance and documented promptly. This is primarily what has given rise to the number of transactions classified as irregular expenditure which has remained at unacceptable levels.

While we understand the exacting nature of National Treasury's supply chain management prescripts especially for a small entity like the Institute, management has lacked the diligence and efficacy needed for satisfactory transacting and recordkeeping in this key responsibility.

Human resource management

The Auditor-General has noted that there are no performance agreements in place between the entity and its senior employees. The Board needs to attend to these omissions.

Audit Committee is of the view that the entity warrants the appointment of a full-time chief financial officer. The current approach is that a third party is contracted to provide an accounting and report compilation service. The service provider is not part of management and does not take formal responsibility for the content and interpretation of the financial reporting. This does not meet the entity's real needs and undermines and confuses the allocation and delegation of responsibility and accountability. A fresh organisational development review is urgently called for.

WADA and doping control on an international stage

It should be noted that the Institute is required to fulfil an important regulatory function with a growing prominence and responsibility. Litigation around disputed doping test results has increased, both in the number of cases disputed and in the intensity with which highly-skilled legal teams challenge the entity's practices and procedures.

The Institute continues to play a leading role at an international level and elsewhere in Africa. This is demonstrated by the assistance given by the Institute for the World Anti-Doping Association (WADA) Conference that was held in South Africa in November 2013.

For the S. A. Institute for Drug Free Sport to continue to command respect and support both within South Africa and externally, it needs to function to the very best of standards - in all areas of activity, compliance and oversight - and it needs to be sufficiently resourced and structured for this level of excellence to be achieved as a matter of course.

Sustainability

The entity's accumulated reserves have been eroded as its operating expenses continue to exceed its allocated State funding and other revenues, this despite the receipt of a supplementary grant of R682 000.

The allocated Department of Sport and Recreation grant for the 2014/15 financial year was received only in July 2014 and the entity was obliged to use National Lottery funds to meet its ongoing operational commitments. This is contrary to the terms and conditions of the grant agreement with the National Lotteries Board.

Evaluation of Financial Statements

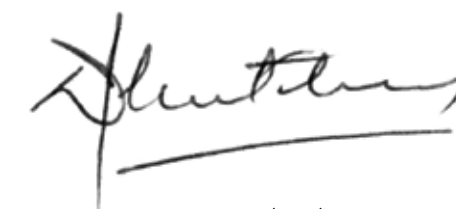
The Audit Committee has:

- . reviewed and discussed the audited annual financial statements and performance report 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 Committee concurs with and supports the Auditor-General's opinion on the annual financial statements, and is of the view that the audited annual financial statements can be accepted and read together with the Auditor-General's report.

Auditor-General South Africa

The Audit Committee confirms that it has met with the Auditor-General and that there are no unresolved issues.



Adv. D. J. Mitchell, C.A. (S.A.)
Chairperson of the Audit Committee

Date: 05 August 2014



1. INTRODUCTION

The directors present the audited annual financial statements that form part of the of the annual report of the entity for the year ended 31 March 2014.

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 is the accounting authority in terms of the PFMA.

2. DIRECTORS OF THE ENTITY

Executive Director:

Mr. K. Galant

Non-Executive Directors:

Dr. JRV Ramathesele – Chairperson (resigned 10 July 2014)

Dr. MTD Qobose

Prof. R Le Roux

Dr. JH Adams (appointed as deputy Chairperson on 18 July 2014)

Mr. G Abrahams

Ms. N Du Toit

Judge L Mpati

Prof. L Skaal

Mr. M Tyamzashe

Mr. DN Bayever

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

4th Floor, Sports Science Institute of South Africa
Boundary Road
Newlands
7700

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, registered and postal addresses are as follows:

Business and Registered Address:

4th Floor, Sports Science Institute of South Africa
Boundary Road
Newlands
7700

Postal Address:

P O Box 2553
Clareinch
7740

6. JURISDICTION AND DOMICILE

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

7. EXECUTIVE AUTHORITY

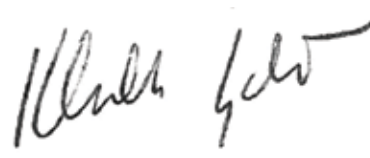
The executive authority of the entity is the Minister of Sport and Recreation.

APPROVAL

The annual financial statements, set out on pages 42 to 66, have been approved by the Chairperson and the CEO and are signed by them.



DR. JH. ADAMS
CHAIRPERSON
30 July 2014



K GALANT
CEO
30 July 2014

COMPILATION REPORT TO MANAGEMENT

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 2014, AND THE RELATED STATEMENT OF FINANCIAL PERFORMANCE AND CASH FLOW STATEMENT FOR THE YEAR THEN ENDED, AS SET OUT ON PAGES 42 TO 66.

THE MANAGEMENT IS RESPONSIBLE FOR THESE FINANCIAL STATEMENTS. WE HAVE NOT AUDITED OR REVIEWED THESE FINANCIAL STATEMENTS AND ACCORDINGLY EXPRESS NO ASSURANCE THEREON.



L BRINDERS CA (SA)
BRADFORD CONSULTING CC
CAPE TOWN
30 JULY 2014



THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2014

	Notes	2014 R'000	2013 R'000
Revenue		33 455	17 044
Non-exchange revenue	2.1	29 931	14 133
Interest received		334	101
Exchange revenue	2.2	3 190	2 810
Expenses		33 637	18 462
Administration expenditure		6 140	5 268
Education programme		1 755	2 126
Doping control		9 222	8 265
Results management		1 224	1 794
International projects		14 030	321
Corporate services		1 266	688
NET DEFICIT	14	(182)	(1 418)

THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2014

	Notes	2014 R'000	2013 R'000
ASSETS			
Non-current assets		743	372
Property, plant and equipment	3	715	327
Intangible assets	4	29	45
Current assets		4 321	2 112
Inventories	5	395	277
Trade and other receivables	6	1 114	1 301
Cash and cash equivalents	7	2 812	534
Total assets		5 064	2 484
NET ASSETS AND LIABILITIES			
Net assets			
Capital and reserves		(1 229)	(1 046)
Accumulated deficit	8	(1 229)	(1 104)
General reserve		-	58
Non-Current Liabilities			
Finance lease liabilities	9	-	13
Current liabilities		6 293	3 517
Finance lease liabilities	9	12	24
Credit card facilities	7	36	118
Payables from exchange transactions	10	2 416	3 376
Financial liabilities	11	3 829	-
Total net assets and liabilities		5 064	2 484



THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31 MARCH 2014

	Note	GENERAL RESERVE R'000	ACCUMULATED FUNDS R'000	TOTAL R'000
Balance at 31 March 2012		58	313	371
Net deficit for the year		-	(1 418)	(1 418)
Balance at 31 March 2013		58	(1 105)	(1 047)
Utilisation of general reserve	8	(58)	58	-
Net deficit for the year		-	(182)	(182)
Balance at 31 March 2014		-	(1 229)	(1 229)

THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2014

	Notes	2014 R'000	2013 R'000
NET CASH FLOW FROM OPERATING ACTIVITIES			
Cash received from customers		33 268	16 268
Cash paid to suppliers and creditors		(30 608)	(16 974)
Cash generated from/ (utilised in) operations	16.1	2 660	(706)
Investment income		334	101
Finance costs		(3)	(2)
Cash generated from/(utilised in) operating activities		2 991	(607)
NET CASH FLOW USED IN INVESTING ACTIVITIES			
Additions to property, plant and equipment	3	(569)	(70)
Additions to intangible assests	4	(39)	-
Net cash outflow from investing activities		(608)	(70)
NET CASH FLOW FROM FINANCING ACTIVITIES			
(Decrease)/Increase in financial lease liabilities		(25)	3
Net cash (outflow)/inflow from financing activities		(25)	3
Net increase/(decrease) in cash and cash equivalents		2 358	(674)
Cash and cash equivalents at the beginning of the year	16.2	416	1 090
Cash and cash equivalents at the end of the year	16.2	2 774	416



THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR
ENDED 31 MARCH 2014

	Actual 2014 R'000	Approved Budget 2014 R'000	Difference Actual vs Approved R'000
Revenue	33 455	31 195	2 260
Non-exchange revenue	29 931	28 714	1 217
Interest received	334	276	58
Exchange revenue	3 190	2 205	985
Expenses	33 637	31 877	(1 760)
Administration expenditure	6 140	19 404	13 264
Education programme	1 755	2 007	252
Doping control	9 222	7 669	(1 553)
Results management	1 224	1 335	111
International projects	14 030	682	(13 348)
Corporate services	1 266	780	(486)
NET DEFICIT	<u>(182)</u>	<u>(682)</u>	<u>501</u>

Refer to note 21 for explanations of differences in approved budget vs actual expenditure

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

South African Institute for
Drug-Free Sport



1. ACCOUNTING POLICIES

The following are the 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.

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

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

Going concern assumption

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

1.1 REVENUE

Revenue is measured at the fair value of the consideration received or receivable.

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. 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. Where a transfer is subject to conditions that, if unfulfilled, require the return of the transferred resources, the entity recognises a liability until the condition is fulfilled. Lottery funding was received for specific projects as per the Lottery funding application. Revenue is recognised to the extent of the funding utilised for the respective projects.

Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognised by the entity.

1.1.2 Revenue from exchange transactions

Revenue arising from exchange transactions is recognised when the outcome of the transaction can be estimated reliably when all the following conditions are satisfied:

- i) The amount of revenue can be measured reliably;
- ii) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity;
- iii) The costs incurred for the transaction can be measured reliably.

1.1.3 Interest received

Interest received is recognised using the effective interest rate method.

1.2 IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

Irregular expenditure means expenditure other than authorised expenditure, incurred in contravention of or not in accordance with a requirement of any applicable legislation.

Fruitless and wasteful expenditure means expenditure which 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.

Irregular, fruitless and wasteful expenditure previously charged against income and subsequently recovered shall be recognised against income in the period recovered.

1.3 FOREIGN CURRENCIES

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. Exchange differences 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

The cost of an item of property, plant and equipment shall be recognised as an asset if, and only if:

- i) it is probable that the future economic benefits or service potential associated with the item will flow to the entity, and
- ii) the cost or fair value of the item can be measured reliably.

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

The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values. Consideration is also given to the extent of current profits and losses on the disposal of similar assets.

Depreciation is calculated on a straight-line basis over the useful life of the asset.

The useful lives are:

Item	Estimated useful life
Computer Equipment	3 yrs
Erythropoietin (EPO) Equipment	7 - 12 yrs
Furniture and Fittings	3 - 6 yrs
Motor Vehicles	4 - 6 yrs
Office Equipment	1.5 - 6 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 assets 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 and shall be recognised immediately in surplus or deficit; unless the asset is carried at a revalued amount, in which case the decrease shall be debited directly in net assets to the extent of any credit balance existing in the revaluation surplus in respect of that asset. 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

An intangible asset is recognised when:

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

Intangible assets are initially recognised at cost. Subsequent to initial recognition, intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses. The cost (or depreciable amount) of intangible assets with finite useful lives are amortised over the estimated useful lives.

The residual value of an intangible asset with a finite useful life shall be assumed to be zero unless:

- a) there is a commitment by a third party to acquire the asset at the end of its useful life; or
- b) there is an active market for the asset and:
 - i) residual value can be determined by reference to that market; and
 - ii) it is probable that such a market will exist at the end of the asset's useful life.

An annual assessment, at the reporting date, is calculated on intangible assets to determine if the assets are impaired.

Amortisation is charged so as to write off the cost of intangible assets with finite useful lives over their estimated useful lives using the straight-line method. Amortisation commences when the asset is ready for its intended use. The annual amortisation charges are based on the following estimated average asset lives:

Item	Estimated useful life
Computer Software	1 - 3 years
Interactive media applications	1 - 2 years

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

An intangible asset is derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying amount and is included in surplus or deficit when the item is derecognised.

1.6 INVENTORIES

Inventories are initially measured at cost.

Inventories are recognised as an asset if, and only if,

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

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

The amount of any write-down of inventories to net realisable value shall be recognised as an expense in the period the write-down or loss occurs.

The amount of any reversal of any write-downs of inventories, arising from an increase in net realisable value, shall be recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.7 FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are initially recorded at fair value (plus any directly attributable transaction costs, except in the case of those classified at fair value through surplus or deficit). For those financial instruments that are not subsequently held at fair value, the entity assesses whether there is any objective evidence of impairment at each balance sheet date.

Cash and cash equivalents are initially recognised at fair value. Financial assets are recognised when the entity becomes a party to the contractual provisions of the instrument. Such assets consist of cash, equity instruments, a contractual right to receive cash or another financial asset, or a contractual right to exchange financial instruments with another entity on potentially favourable terms. Financial assets are derecognised when the right to receive cash flows from the asset have expired or have been transferred and the entity has transferred substantially all risks and rewards of ownership.

Financial liabilities are recognised when there is an obligation to transfer benefits and that obligation is a contractual liability to deliver cash or another financial asset or to exchange financial instruments with another entity on potentially unfavourable terms. Financial liabilities are derecognised when they are extinguished, that is discharged, cancelled or expired.

If a legally enforceable right exists to set off recognised amounts of financial assets and liabilities, which are in determinable monetary amounts, and there is the intention to settle net, the relevant financial assets and liabilities are offset.

Interest costs are charged to the income statement in the year in which they accrue. Premiums or discounts arising from the difference between the net proceeds of financial instruments purchased or issued and the amounts receivable or repayable at maturity are included in the effective interest calculation and taken to net finance costs over the life of the instrument.

There are three categories of financial assets and financial liabilities.

These are described as follows:

(i) Financial assets and financial liabilities at fair value through surplus or deficit

Financial assets and financial liabilities at fair value through surplus or deficit include derivative assets and derivative liabilities not designated as effective hedging instruments. All gains or losses arising from changes in the fair value of financial assets or financial liabilities within this category are recognised in the statement of financial performance.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted on an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in current assets, except for maturities of greater than 12 months after the statement of financial position date which are classified as non-current assets.

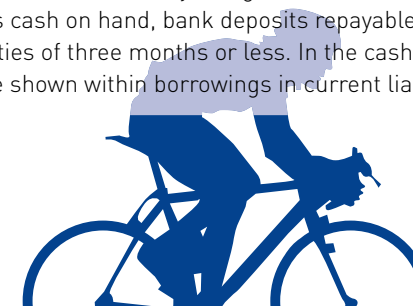
Loans and receivables are initially recognised at fair value including originating fees and transaction costs, and subsequently measured at amortised cost using the effective interest method less provision for impairment. Loans and receivables include trade receivables, accrued income and cash and cash equivalents.

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the entity will not be able to collect all amounts due according to the terms of the receivables. The amount of the provision is the difference between the asset's carrying value and the present value of the estimated future cash flows discounted at the original effective interest rate. This provision is recognised in the statement of financial performance.

(ii) Cash and cash equivalents

Cash and cash equivalents are initially recognised at fair value. In the statement of financial position, cash and cash equivalents includes cash on hand, bank deposits repayable on demand and other short-term highly liquid investments with original maturities of three months or less. In the cash flow statement, cash and cash equivalents also includes bank overdrafts which are shown within borrowings in current liabilities on the statement of financial position.



1.7 FINANCIAL INSTRUMENTS(continued)

Financial liabilities held at amortised cost

(iii) Financial liabilities held at amortised cost include trade payables, accruals, other payables and borrowings.

Trade payables

Trade payables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method. Trade payables are analysed between current and non-current liabilities on the face of the statement of financial position, depending on when the obligation to settle will be realised.

Borrowings

Borrowings are recognised initially at fair value, net of transaction costs and are subsequently stated at amortised cost and include accrued interest and prepaid interest. Borrowings are classified as current liabilities unless the entity has an unconditional right to defer settlement of the liability for at least 12 months from the statement of financial position date. Bank overdrafts are shown within borrowings in current liabilities and are included within cash and cash equivalents on the face of the cash flow statement as they form an integral part of the entity's cash management.

1.8 PROVISIONS

Provisions are recognised when the entity 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.

Provisions are measured at the present value at the reporting date at the best estimate of the expenditure required to settle the obligation.

1.9 LEASES

Leases where the entity 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

At the commencement of the lease term, assets and liabilities are recognised at the lower of the present value of future minimum lease payments and fair value of the leased item.

Assets subject to finance lease agreements are capitalised at their cash cost equivalent and the corresponding liabilities are raised. The cost of the assets are depreciated at appropriate rates on the straight-line basis over the estimated useful lives of the assets. Minimum lease payments are apportioned between the lease finance cost and the reduction of the outstanding liability using the effective interest rate method. Lease finance costs are expensed when accrued.

Operating Leases

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

1.10 BUDGET INFORMATION

The budget is presented on a cash basis and is presented by function. The budget is approved for the 2013/2014 financial year.

1.11 EMPLOYEE BENEFITS

Wages, salaries and statutory contributions for current employees are recognised in the statement of financial performance as the employees' services are rendered.

Contributions to defined contribution plans are recognised as an employee benefit expenses when they are due.

1.12 RELATED PARTIES

Related party relationships are deemed to exist where one party has the ability to:

- i) control the other party; or
- ii) exercise significant influence over the other party in making financial and operating decisions.

2. REVENUE

2.1 Non-exchange revenue

	2014 R'000	2013 R'000
Grant - Sport and Recreation South Africa	14 024	13 183
Supplementary Grant - Sports and Recreation Sout Africa	682	-
National Lottery	14 971	793
Sponsorship	197	100
Subsidy income	57	57
	29 931	14 133

2.2 Exchange revenue

Doping control sales	2 744	2 794
Profit on foreign exchange	59	4
Sundry income	387	12
	3 190	2 810



3. PROPERTY, PLANT AND EQUIPMENT

	R '000	R '000	R '000	R '000	R '000	R '000
	Computer equipment	EPO equipment	Furniture & fittings	Motor vehicles	Office equipment	Total
2014						
Carrying value at the beginning of year	63	1	62	15	185	326
Cost	213	395	328	283	366	1 585
Accumulated depreciation	(150)	(394)	(266)	(268)	(181)	(1 259)
Depreciation	(47)	(1)	(34)	(15)	(84)	(181)
Additions	41	-	71	403	54	569
Disposals	-	-	-	-	-	-
Cost	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
Carrying value at the end of year	57	-	99	403	155	714
Cost	254	395	399	686	420	2 154
Accumulated depreciation	(197)	(395)	(300)	(283)	(265)	(1 440)
2013						
Carrying value at the beginning of year	61	56	90	15	236	458
Cost	174	1 999	329	283	335	3 120
Accumulated depreciation	(113)	(1 943)	(239)	(268)	(99)	(2 662)
Depreciation	(37)	(55)	(27)	-	(82)	(201)
Additions	39	-	-	-	31	70
Disposals	-	-	-	-	-	-
Cost	-	1 604	-	-	-	1 604
Accumulated depreciation	-	(1 604)	-	-	-	(1 604)
Carrying value at the end of year	63	1	62	15	185	326
Cost	213	395	328	283	366	1 585
Accumulated depreciation	(150)	(394)	(266)	(268)	(181)	(1 259)

4. INTANGIBLE ASSETS

	Cost R'000	Accumulated Depreciation R'000	Carrying Value R'000
2014			
Computer software	134	130	4
Interactive media applications	298	273	25
	<u>432</u>	<u>403</u>	<u>29</u>
2013			
Computer software	129	119	10
Interactive media applications	265	229	36
	<u>394</u>	<u>348</u>	<u>46</u>
Reconciliation		2014 R'000	2013 R'000
Carrying value at the beginning of the year		45	254
Additions		39	-
Amortisation		(55)	(209)
Carrying value at the end of the year		<u>29</u>	<u>45</u>

5. INVENTORIES

The amounts attributable to the different categories are as follows:

Consumable stores	<u>395</u>	<u>277</u>
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The cost of inventories recognised as an expense during the year amounts to R573,000 (2013: R725,000).

6. TRADE AND OTHER RECEIVABLES

Trade receivables from exchange transactions

Trade receivables	981	1 140
Prepayments	84	95
Other	49	66
	<u>1 114</u>	<u>1 301</u>
Trade receivables past due but not impaired	-	-

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	536	608
30 - 60 days	147	-
60 - 120 days	(12)	240
Over 120 days	310	292
	<u>981</u>	<u>1 140</u>



	2014 R'000	2013 R'000
7. CASH AND CASH EQUIVALENTS		
Bank and cash balances	2 812	534
Credit card balances	(36)	(118)
8. GENERAL RESERVE		
Special Grant - Testing equipment	-	58
Special grant received in advance for purchase of laboratory testing equipment.		
9. FINANCE LEASE LIABILITIES		
Non-current		
Finance lease liabilities	-	13
Current		
Finance lease liabilities	12	24
Total Borrowings	12	37
Non-current liabilities	-	13
Current liabilities	12	24
	12	37
Gross finance lease liabilities – minimum lease payments:		
No later than 1 year	13	24
Not later than 1 year and no later than 5 years	-	13
Later than 5 years	-	-
	13	37
Future finance charges on finance leases	(1)	(2)
Present value of finance lease liabilities	12	35
The present value of finance lease liabilities is as follows:		
No later than 1 year	12	22
Later than 1 year and no later than 5 years	-	13
Later than 5 years	-	-
	12	35

These finance lease agreements relate to cellphone contracts.

	2014 R'000	2013 R'000
10. PAYABLES FROM EXCHANGE TRANSACTIONS		
Payables		
Operating lease liability	1 002	2 194
Accruals	30	87
	1 384	1 095
	2 416	3 376
11. FINANCIAL LIABILITIES		
Unspent conditional grants	-	793
Balance unspent at the beginning of the year	-	793
Current year receipts	18 800	(793)
Conditions met and transferred to revenue	(14 971)	-
Conditions still to be met at the end of the year	3 829	-
Conditional grant		
Lottery income subject to restrictions as per funding approval	18 800	793

12. 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	2014	2013
	R'000	R'000	R'000	R'000	R'000	R'000
Mr. K Galant (CEO)	803	-	42	9	854	795
Non-Executive Directors						
Board members appointed on 1 December 2012						
	Meetings attended	Honoraria	Allowances		2014	2013
Dr. JRV Ramathesele (Chairperson) (resigned 10 July 2014)	17	110	17		127	29
Prof. R Le Roux	10	38	1		39	23
Dr. MTD Qobose	14	54	10		64	19
Dr. JH Adams	4	18	10		28	9
Mr. G Abrahams *	8	-	-		-	-
Mr. DN Bayever	8	33	-		33	9
Ms. N Du Toit	4	23	-		23	9
Prof. L Skaal	10	32	-		32	9
Judge L Mpati**	2	-	1		1	-
Mr. M Tyamzashe	8	34	-		34	9



	2014 R'000	2013 R'000
12. DIRECTORS AND AUDIT COMMITTEE REMUNERATION (continued)		
Board members - term expired 30 November 2012		
Dr. S Manjra (Chairperson)	-	30
Mr. R Hack	-	12
Mr. C Hattingh	-	12
Dr. I Jakoet	-	19
Ms. G Pillay-Viret	-	5
Ms. N Ntanjana **	-	-
	381	192
Total directors remuneration	1 235	987

* this member serves on a pro-bono basis

** no remuneration due to employment in the public sector

Audit Committee

The following emoluments were paid or credited to the audit committee members during the year

	Meetings held	Meetings attended	2014	2013
Adv. D Mitchell (chairperson)	4	4	21	23
Mr. J George	4	4	14	14
Mrs. P White	4	4	11	14
Mr. G Abrahams *	4	3	-	-
			46	51

* this member serves on a pro-bono basis

13. 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 statement of financial performance as they are incurred.

The total entity contribution to such schemes in 2014 was R161,000 (2013: R134,000).

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.

Medical Aid

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

The total entity contributions to such schemes in 2014 was R94,000 (2013: R76,000).

	2014 R'000	2013 R'000
14. DEFICIT FROM OPERATIONS		
Deficit from operations has been arrived at after the following:		
Revenue		
Interest received	334	101
Doping control sales	2 744	2 794
Government grants	14 706	13 183
Profit on foreign exchange	59	4
Expenditure		
Auditor's remuneration	674	522
Audit committee remuneration	45	50
Amortisation of intangible assets	55	209
Depreciation of property, plant and equipment	181	200
Directors' remuneration	1 235	987

15. FINANCIAL RISK MANAGEMENT

Financial Risk Factors

The entity's activities expose it to a variety of financial risks; market risk (including foreign exchange risk, cash flow, interest rate risk and liquidity risk). The overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the entity's financial performance.

Foreign Exchange Risk

The entity carries out a significant portion of its sales in foreign currencies. Foreign exchange risk arises when recognised assets and liabilities are denominated in a currency that is not the entity's functional currency. The overall risk is not deemed to be material to the entity. The sensitivity analysis in the table below shows the pre-tax increase/(decrease) in surplus/(deficit) that would result from the noted percentages in listed exchange rates, all other factors remaining constant.

Foreign Currency Sensitivity

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

	2014 R'000	2013 R'000
USD – 15% (2013 – 20%)	10,57	9,23
EUR – 23% (2013 – 16%)	14,53	10,24
	68	60
	11	-

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. The entity is also exposed to future cash flow fluctuation risk due to changes in variable market interest rates.



15. FINANCIAL RISK MANAGEMENT (continued)

	2014 R'000	2013 R'000
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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. The cash flow risk associated with net cash is such that an increase/(decrease) of 100 basis points in interest rates at the reporting date would have impacted surplus for the year by:

Cash	28	1
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Credit Risk

The entity only deposits cash surpluses into Treasury approved banking institutions. The entity has no significant concentrations of credit risk. It has policies in place to ensure that sales are made to customers with an appropriate credit history.

Trade accounts receivable comprise a widespread customer base. On-going credit evaluations of the financial position of the customers is performed. At 31 March 2014 the entity had R2,812 million invested in National Treasury approved banking institutions (2013 - R534,000).

Liquidity Risk

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

	2014 R'000	2013 R'000
Carrying amounts of categories of financial instruments:		
Financial assets at fair value	2 812	3 493
Financial liabilities at fair value	35	131
Financial liabilities at amortised cost	6 239	3 412
Financial instruments at cost	1 109	1 301

16. CASH FLOW NOTES

16.1 Reconciliation of net deficit to cash generated from / (utilised) in operations

Net deficit for the year	(182)	(1 419)
Adjusted for:		
Amortisation of intangible assets	55	209
Depreciation of property, plant and equipment	181	200
Profit on foreign exchange	3	-
Movement in provisions	(57)	74
Investment income	(334)	(101)
Finance costs	3	2
Operating deficit before working capital changes	(331)	(1 035)
Working capital changes	2 990	330
Decrease/(increase) in accounts receivable	187	(454)
Increase in accounts payable	2 921	851
Increase in inventories	(118)	(67)
Cash generated from/(utilised in) operations	2 660	(705)

16. CASH FLOW NOTES (continued)

	2014 R'000	2013 R'000
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16.2 Cash and cash equivalents

At the beginning of the year

Bank and cash balances	416	1 091
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At the end of the year

Bank and cash balances	2 812	534
Credit card facilities	(35)	(118)
	2 777	416

17. OPERATING COMMITMENTS

The operating leases comprise rentals of premises.

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

Due within one year	115	592
Due between one to five years	-	115
	115	707

The entity leases offices from the Sports Science Institute of South Africa from 1 June 2013 to 31 May 2014. The lease payment is R50,320 per month with an annual escalation of 9%. No contingent rent is payable. The lease agreement is renewable at the end of the lease term.

18. FRUITLESS AND WASTEFUL EXPENDITURE

No fruitless and wasteful expenditure was incurred by the entity for the year under review.

19. IRREGULAR EXPENDITURE

Reconciliation of irregular expenditure

Opening balance	308	3 578
Add: Irregular expenditure – relating to prior year	-	-
Add: Irregular expenditure – relating to current year	936	308
Less: Amounts condoned	308	3 578
Less: Amounts recoverable (Not condoned)	-	-
Less: Amounts not recoverable (Not condoned)	-	-
Irregular expenditure awaiting condonation	936	308

Analysis of awaiting condonation per age classification

Current year	936	308
Prior years	-	-
Total	936	308



19. IRREGULAR EXPENDITURE (continued)

Incidents	Disciplinary steps taken/criminal proceedings
Contraventions of PFMA and Treasury Regulations in that 3 quotes were not obtained for procurement. (R791,000) Not publishing accepted bid in government gazette (R145,000)	No disciplinary steps or criminal proceedings were required as the expenditures were incurred in the best interest of the entity.

Irregular expenditure relating to the current year	2014 R'000	2013 R'000
Expenditure considered irregular as competitive bidding process was not followed and 3 quotes were not obtained:		
Nature of spend		
Advertising and promotion	222	27
Corporate gifts and entertainment	-	10
Insurance - assets/medical malpractice	54	129
Internal Audit	145	-
Printing and stationery	83	39
Public relations and communications	6	5
Results management	9	-
Payroll expenses	34	-
Repairs and maintenance	7	-
Staff amenities	-	3
Subscriptions	-	2
Travelling and accommodation local - staff	-	10
Gifts and entertainment	-	4
Computer expenses	33	-
Expenditure relating to WADA conference	124	-
Vehicle hire	171	-
Other	48	-
	<u>936</u>	<u>308</u>

20. RELATED PARTIES

The following have been identified as related parties:

Related party	Nature of relationship
The Department of Sports and recreation (SRSA) Directors	Executive authority and major funder Ability to exercise significant influence

Sport and Recreation South Africa

The South African Institute for Drug-Free Sport receives the majority of its funding from The Department of Sport and Recreation. The following transactions were entered into between the two parties:

Revenue received		
Grant received	<u>14 706</u>	<u>13 183</u>
Balances between entity and related party		
Debtor balances	<u>-</u>	<u>-</u>
Directors (refer note 12)	<u>1 235</u>	<u>987</u>

21. EXPLANATION OF DIFFERENCE IN APPROVED BUDGET AND ACTUAL EXPENDITURE

Revenue

Doping control sales exceeded budget

Expenses

Administration expenses - Budget included allocation for WADA conference expenses, but allocated to International projects

Doping control - increased activity, especially blood testing which is at a higher cost

Results management - savings by negotiating plea bargains for adverse results

International projects - includes WADA conference costs originally included in Administration expenditure in budget

Corporate services - increased board activity

Education - reduced spending reallocated to other functions.

22. 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 18 - Segmented Reporting

GRAP 20 - Related Party Disclosures

GRAP 105 - Transfer of Functions Between Entities Under Common Control

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

GRAP 107 - Mergers

GRAP 32 - Service Concession Arrangement: Grantor

The entity has conducted an assessment of the above standards and has determined that there will be no material impact on the entity.

23. NATIONAL LOTTERY FUNDING

	2014 R'000	2013 R'000
Revenue	14 971	793
Expenditure	14 971	793
WADA Conference (accom and flights) / Access to information	5 250	48
WADA Conference (Venue Hire) / Anti-doping education	8 000	207
I-Play-Fair media campaign / Real winner anti-doping interactive program	141	48
I-Play-Fair outreach team mobile unit / National schools outreach program	403	490
Test kits	773	-
Doping control stationery for schools	12	-
Regional education workshops	23	-
Anti-doping awareness seminar	16	-
Laboratory analysis - schools testing	221	-
Sample collection - schools testing	111	-
Schools outreach	4	-
Legal consultation to schools for prosecutions	8	-
Advertising in school sports publications	9	-
	<u>-</u>	<u>-</u>



	2014 R'000	2013 R'000
ADMINISTRATION EXPENDITURE	6 140	5 267
Accounting fees	387	250
Amortisation of intangible assets	55	209
Audit fee - external	674	522
Audit fee - internal	144	-
Bad debts	7	-
Bank charges	46	35
Computer expenses	178	164
Depreciation	181	200
Electricity and water	32	27
Finance cost	3	2
Gifts and entertainment	2	7
Insurance	60	50
Legal fees	30	-
Loss on foreign exchange	62	-
Office rental	562	479
Postage and telephone	216	158
Printing and stationery	113	84
Payroll costs	2 862	2 347
Repairs and maintenance	32	54
Relocation	-	21
Security	1	6
Staff amenities	33	45
Staff recruitment and training	105	45
Staff group risk insurance	-	29
Temporary staff costs	45	117
Travelling and accommodation	310	416
	1 755	2 126
EDUCATION PROGRAMME		
Advertising and promotion	715	797
Mobile unit	12	41
Gifts and entertainment	1	6
Public relations and communications	361	813
Printing and publishing	18	63
Seminars and workshops	314	79
Subscriptions	16	20
Travelling, accommodation and lecture	195	172
Website costs	123	134

	2014 R'000	2013 R'000
DOPING CONTROL	9 222	8 265
Blood testing consumables	23	27
Courier costs	870	690
Drug kits	581	722
Consumables	28	1
Doping control review committee	107	118
Doping control uniforms	95	60
Doping control officers training and workshops	213	-
Entertainment and staff amenities	2	4
Insurance - medical malpractice	119	84
Legal costs - school testing	8	-
Mobile unit	9	1
Printing and stationery	43	73
Schools project	8	18
Testing services	44	-
Travelling accommodation and DCO reimbursements	3 188	2 144
Therapeutic use exemption committee	48	33
Laboratory analysis	3 830	4 290
Long service award	6	-
	1 224	1 794
RESULTS MANAGEMENT		
Appeals	3	-
Legal Counsel	393	353
Legal Project	-	109
Remuneration - Tribunal members	491	830
Transcription services	81	-
Travel and accommodation	241	485
Tribunal expenses	15	17
	14 030	321
INTERNATIONAL PROJECTS		
International drug doping agency	4	-
International liaison-other	137	40
iNADO services	5	40
Legal project	-	1
Subsistence and travel allowances	523	241
WADA-conference expenses	13 325	-
WADA-travelling and accommodation	36	-



	2014 R'000	2013 R'000
CORPORATE SERVICES	1 266	689
Audit committee	46	50
Board meetings	23	102
Board members honoraria	271	180
Corporate gifts and entertainment	2	16
Corporate uniforms	58	-
Printing and stationery	-	9
Quality assurance	14	14
Sports law project	643	227
Travelling and accommodation	209	91
TOTAL EXPENSES	33 636	18 463

SPONSORS AND SUPPORTERS



sport & recreation

Department:
 Sport and Recreation South Africa
REPUBLIC OF SOUTH AFRICA





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