

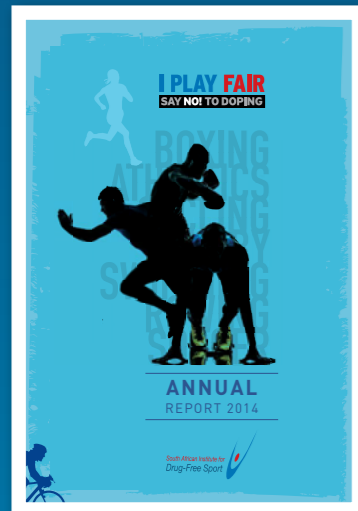
**I PLAY
FAIR**
**SAY NO!
TO DOPING**

ANNUAL REPORT

2021  / 2022

***South African Institute for
Drug-Free Sport***





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GENERAL

PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME

The South African Institute for Drug-Free Sport

REGISTRATION NUMBER

South African Institute for Drug-Free Sport Act 14 of 1997, amended May 2006

REGISTERED OFFICE ADDRESS

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

POSTAL ADDRESS

P.O. Box 2553, Clareinch, 7704

TELEPHONE NUMBER

+27 21 686 1634

EMAIL ADDRESS

info@sais.org.za

WEBSITE ADDRESS

www.drugfreesport.org.za

EXTERNAL AUDITORS

Auditor-General South Africa, 19 Park Ln, Milnerton, Cape Town, 7441

BANKERS

ABSA Bank

COMPANY SECRETARY

Anique Coetzee, Executive Assistant to CEO



LIST OF ABBREVIATIONS /ACRONYMS

AAF	Adverse Analytical Finding
ABP	Athlete Biological Passport
ADAMS	Anti-Doping Administration and Management System
ADRV	Anti-Doping Rule Violation
AGSA	Auditor-General of South Africa
APMU	Athlete Passport Management Unit
APP	Annual Performance Plan
ARC	Audit and Risk Committee
CCC	Code Compliance Center
CEO	Chief Executive Officer
CFO	Chief Financial Officer
COVID-19	Corona Virus Disease of 2019
DCO	Doping Control Officer
DCRC	Doping Control Review Commission
DSAC	Department of Sport, Arts and Culture
EPO	Erythropoietin
GH Isoforms	Growth Hormone Isoforms
GHRF	Growth Hormone Releasing Factors
hGH	Human Growth Hormone
iNADO	Institute of National Anti-Doping Organisations
IRMS	Isotope Ratio Mass Spectrometry
ISE	International Standard for Education
ISO	International Organisation for Standardisation
ISRM	International Standard for Results Management
ISTUE	International Standard for Therapeutic Use Exemptions
MTEF	Medium-Term Expenditure Framework
NADO	National Anti-Doping Organisation
NF	National Federation
PFMA	Public Finance Management Act
RTP	Registered Testing Pool
SAB&T	Nexia SAB&T
SAIDS	The South African Institute for Drug-Free Sport
SASCOC	South African Sports Confederation and Olympic Committee
SCM	Supply Chain Management
SCP	Sample Collection Personnel
TDP	Test Distribution Plan
The List	The Prohibited List of Substances and Methods
TR	Treasury Regulation
TUE	Therapeutic Use Exemption
TUEC	Therapeutic Use Exemption Commission
UNESCO	The United Nations Educational, Scientific and Cultural Organisation
WADA	World Anti-Doping Agency
WADC	The World Anti-Doping Code

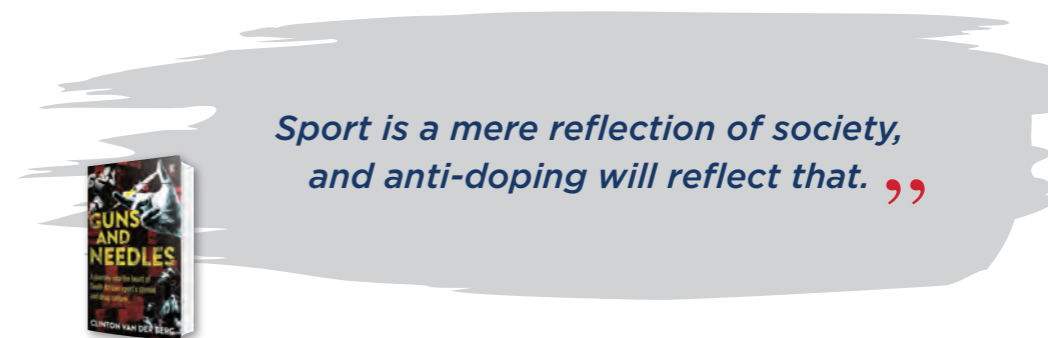
CHAIRMAN AND CEO'S INTRODUCTION



Judge Lex Mpati
Chairman



Khalid Galant
CEO



The enclosed annual report is a summary presentation of our performance over the 2021/22 financial year. We are pleased that SAIDS has delivered an unqualified (clean) audit report on our financial and performance operations.

The success of an agency such as SAIDS is largely dependent on the commitment of the Board of Directors to exercise vigilant oversight of the adherence to the strategic direction. The Board and the Audit and Risk Committee holds the management team to account for financial and operational performance through regular meetings and quarterly reports. These oversight functions contribute towards achieving the successive clean audits over the past years.

This year (2022) marks the end of the five-year term of the Board of Directors. We trust that the incoming Board members will continue to maintain the governance framework and the high levels of accountability and transparency in the agency.

We would like to acknowledge and express our gratitude to all the Board members for their unwavering commitment to clean sport and to the principles of good governance. We wish them well with their professional endeavours and hope that their expertise is not lost to sport in South Africa.

JUDGE LEX MPATI
Chairman of the Board of Directors

KHALID GALANT
Chief Executive Officer

STATEMENT OF RESPONSIBILITY

AND CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

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

All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General South Africa.

The annual report is complete, accurate and is free from any omissions.

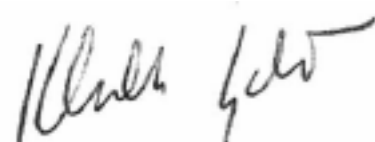
The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the GRAP 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 2022.



.....
Khalid Galant
Chief Executive Officer



.....
Onke Ngwane CA(SA)
Chief Financial Officer



STRATEGIC OVERVIEW

VISION

To be the custodian of anti-doping matters and ethics in sport in South Africa and to actively collaborate with our African Sports colleagues in protecting clean sport.

MISSION

The mission of SAIDS as defined by the South African Institute for Drug-Free Sport Act No. 14 of 1997 as amended, dated 23 May 1997, is: "To promote the participation in sport free from the use of prohibited substances or methods intended to artificially enhance performance."

VALUES

In implementing its mission and vision competently and efficiently, the South African Institute for Drug-Free Sport will be guided by the following corporate values:

- a) Accountability: We comply with government mandates with respect to the SAIDS Act, World Anti-Doping Code (the Code), UNESCO Convention against Doping in Sport, Public Finance Management Act (PFMA) and any other applicable Treasury regulations;
- b) Independence: We are independent in the implementation of our mandate and systems. The agency is not affiliated or accountable to any national sports body/entity. The Executive Authority of SAIDS is the Minister of Sport. The agency will jealously guard its independence and will guard against being swayed or influenced by political players in sport.
- c) Transparency: We disclose and publish our financial performance, doping control statistics and all cases where athletes have been charged with doping offenses.
- d) Integrity: Our staff and representatives of SAIDS are expected to conduct themselves in an impeccably professional manner. Their behaviour must always be consistent with SAIDS's professional mandate to be a custodian of ethics in sport.
- e) Excellence: We embrace ongoing learning and continual process improvements that govern our business.
- f) Ethical Leadership: Anti-doping is about ethics in sport. We view ourselves as the custodians of ethics in sport.
- g) Applied Fairness: We subscribe to administrative and procedural fairness and justice as outlined in our National Anti-Doping Rules

LEGISLATIVE AND OTHER MANDATES

SAIDS ACT

The South African Institute for Drug-Free Sport was created through an act of Parliament (SA Institute for Drug-Free Sport Act, Act No 14, 1997). The agency is funded by The Department of Sport, Arts and Culture. Section 3 (1) of the SAIDS Act provides for a Chairperson and a Board to be appointed by the Minister and they will hold office for a period of five years. A Chief Executive Officer will be appointed by the Board and by virtue of his/her office will also serve on it. Staff are appointed by the CEO.

PUBLIC FINANCE MANAGEMENT ACT

The Board is responsible for developing the policies of the Agency and is the Accounting Authority in terms of the Public Finance Management Act (PFMA). The Minister of Sport and Recreation appoints all Board members. The Board of SAIDS reports to and is directly accountable to the Minister. The Minister and the Department take a close and active interest in the activities of the Institute and SAIDS enjoys their support and co-operation. Parliament through its Portfolio Committee on Sport provides oversight on the financial expenditure and performance of SAIDS.

NATIONAL SPORTS AND RECREATION PLAN (NSRP)

The NSRP is a plan that gives effect to the national policy framework around sports and recreation in the country. Anti-doping is a fundamental pillar of support to the NSRP in ensuring clean sport and protecting clean athletes.

UNESCO CONVENTION AGAINST DOPING IN SPORT

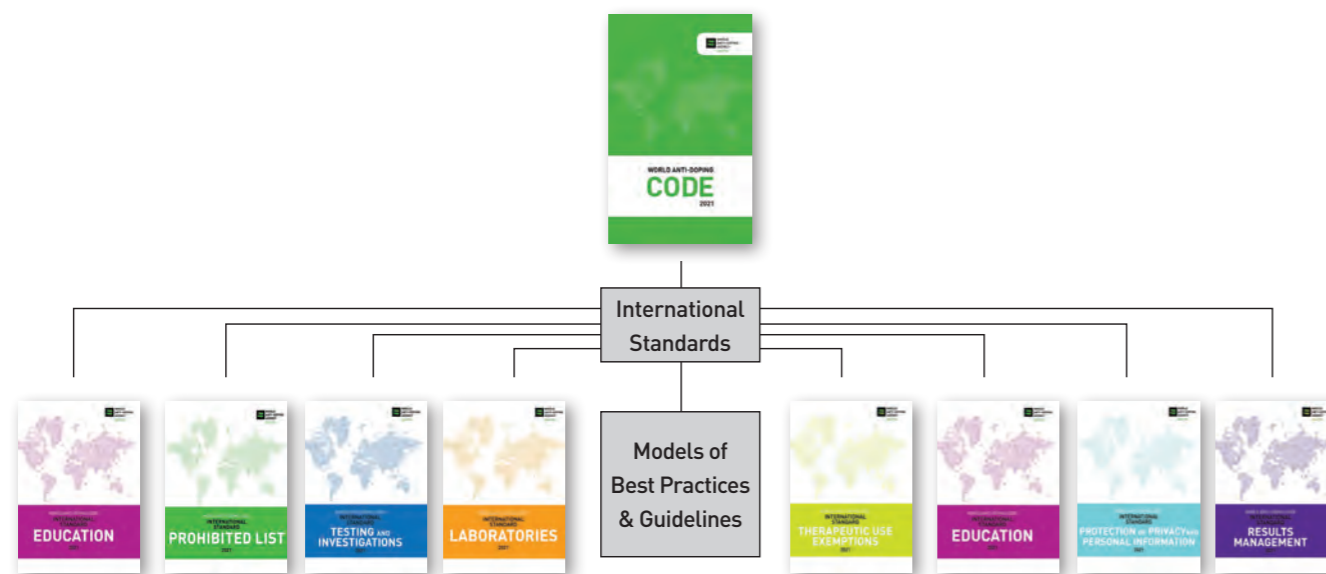
The Convention Against Doping in Sport is an agreement that national governments sign and agree to its terms. The South African government is a signatory to the Convention. SAIDS is the implementing agency on behalf of the South African government that ensures compliance to the Convention.

WORLD ANTI-DOPING CODE (THE CODE)

The World Anti-Doping Agency (WADA) administers the Code and is charged with ensuring compliance to its standards and guidelines. Compliance with the Code ensures a harmonised approach to anti-doping practices across the globe. SAIDS is the custodian of the Code in South Africa and implements the standards and guidelines that underpin the Code. Non-compliance with the Code will result in South African athletes being excluded from participating in international competitions such as the Olympic Games, World Cups and World Championships. There have been no changes to SAIDS legislative mandate. However for the implementation period of this plan there are substantive policy changes that will have an effect on delivery of doping control services:

- All international anti-doping agencies, such as SAIDS, will be subjected to independent Code Compliance Audits by the World Anti-doping Agency.
 - SAIDS was audited by WADA in 2018. All corrective actions from the audit have been implemented.
- The UNESCO Convention Against Doping in Sport to which South Africa is a signatory will monitor compliance against the Conventions and implement consequences for non-compliant signatories.
- The revised World Anti-Doping Code was adopted in November 2019 at the World Conference on Doping in Sport.
- SAIDS will have one year (2020) to review and amend policies and procedures to comply with the Code.

The World Anti-Doping Code and Program



BUREAU
VERITAS

Bureau Veritas Certification

SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT

SPORT SCIENCE INSTITUTE OF SOUTH AFRICA BUILDING, FOURTH FLOOR, BOUNDARY ROAD, NEWLANDS, CAPE TOWN, WESTERN CAPE, SOUTH AFRICA

Bureau Veritas Certification Holding SAS – UK Branch certifies that the Management System of the above organisation has been audited and found to be in accordance with the requirements of the management system standards detailed below

ISO 9001:2015

Scope of certification

THE PROVISION OF ANTI-DOPING EDUCATION AND TESTING SERVICES IN SPORT IN COMPLIANCE WITH PRESCRIBED NATIONAL AND INTERNATIONAL STANDARDS

Original cycle start date:	28-01-2021
Expiry Date of Previous Cycle:	NA
Certification / Recertification Audit date:	30-10-2020
Certification / Recertification cycle start date:	28-01-2021
Subject to the continued satisfactory operation of the organization's Management System, this certificate expires on:	27-01-2024

Certificate No.: ZA002124 Version: 1 Issue Date: 28-01-2021

Signed on behalf of BVCH SAS UK Branch



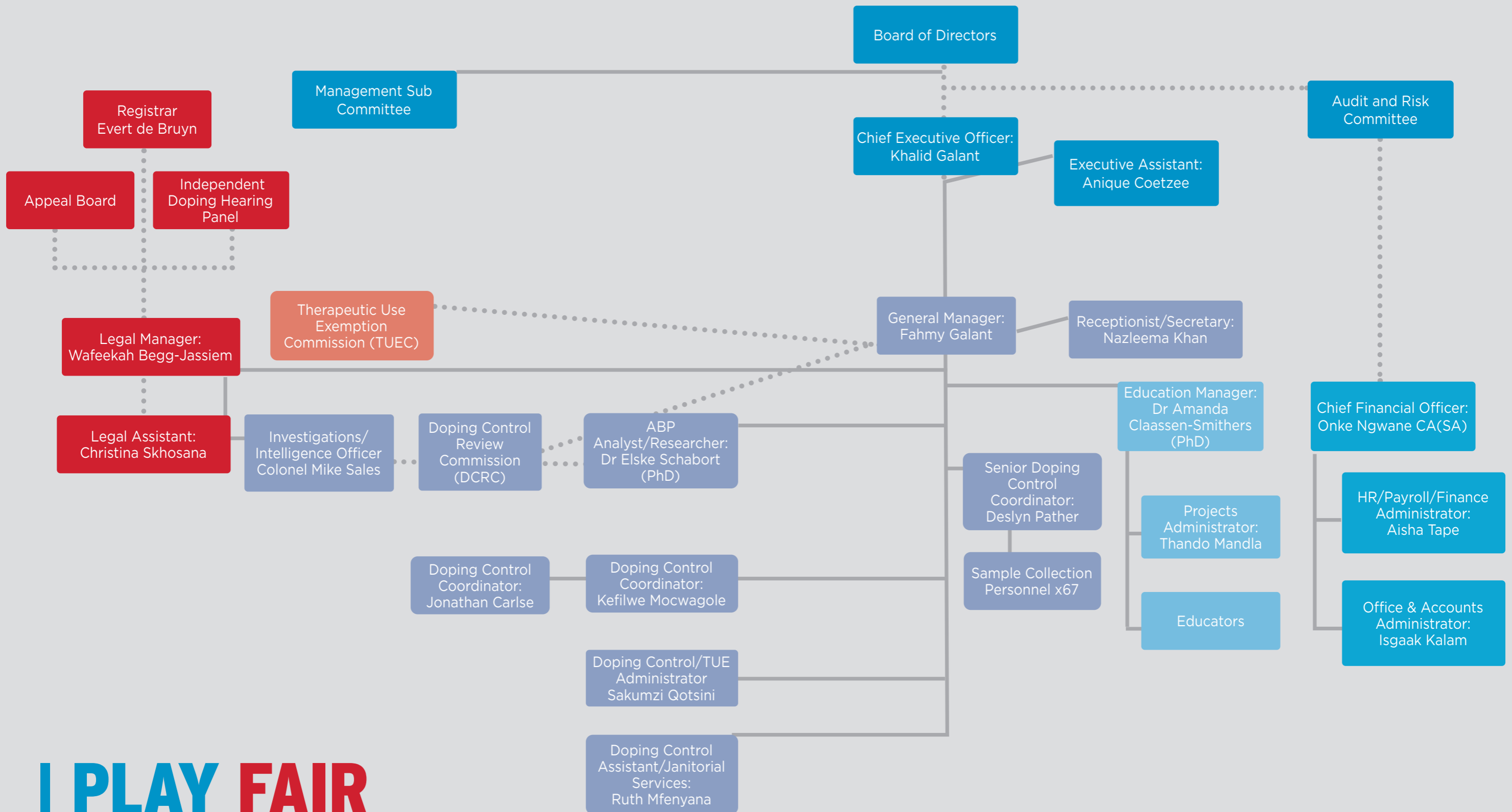
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Certification Body Address: 5th Floor, 66 Prescott Street, London, E1 8HG, United Kingdom

Local Office: 495 Summit Road, Summit Office Park, 1st Floor, Morningside, Republic of South Africa

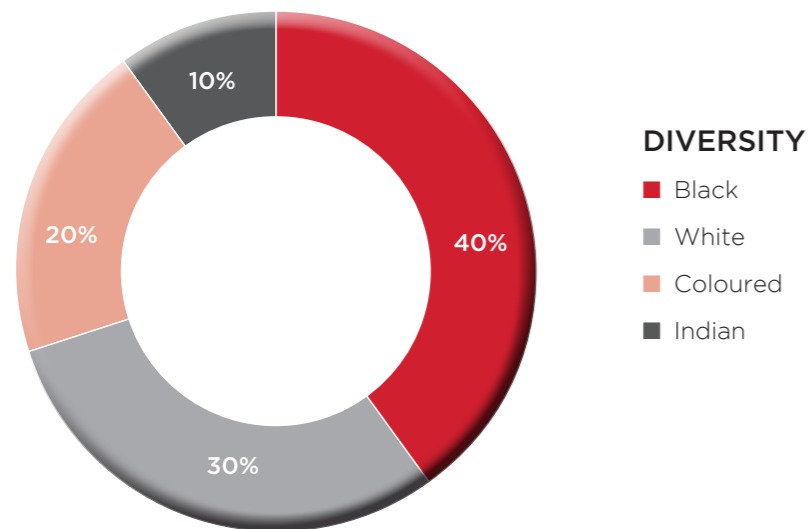
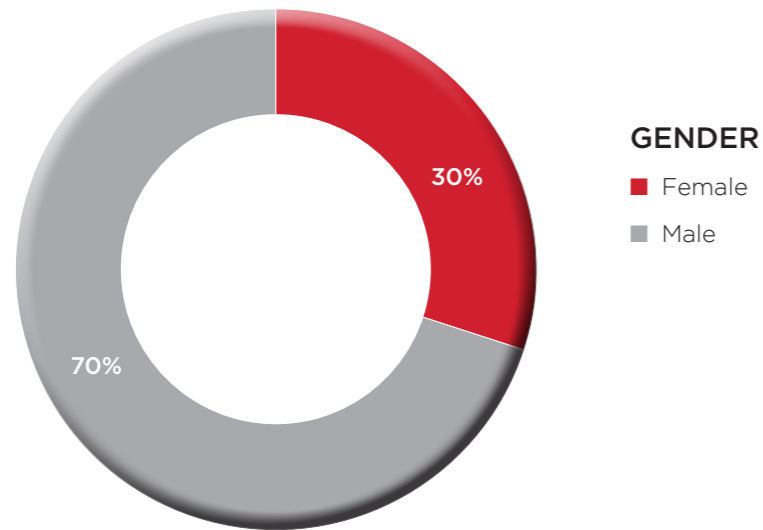
Further clarifications regarding the scope and validity of this certificate, and the applicability of the management system requirements, please call: +27 (0) 11 217 6300





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BOARD OF DIRECTORS 2017 - 2022



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stay the course

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PERFORMANCE



AUDITOR'S REPORT:

PREDETERMINED OBJECTIVES

The AGSA/Auditor-General of South Africa currently performs the necessary audit procedures on the performance information to provide limited assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 63 to 67 for the Auditors Report.

SITUATIONAL ANALYSIS

SAIDS operates as an independent public entity in sport with jurisdiction over all sports codes and entities that are recognised by SASCOC and/or are individual signatories to the World Anti-Doping Code. The effectiveness of anti-doping in the sports environment predominantly rests on the implementation of a test distribution plan that is based on doping risk and where sports codes are divided into high-, medium- and low-risk categories. These categories permit the efficient allocation of anti-doping services to sports codes. The performance environment of SAIDS is also influenced by the independent WADA accredited laboratory in South Africa, the SA Doping Control Laboratory in Bloemfontein.

EXTERNAL ENVIRONMENT ANALYSIS

SAIDS operates as an independent public entity in sport with jurisdiction over all sports codes and entities that are recognised by SASCOC and/or are individual signatories to the World Anti-Doping Code. The entity implements a national test distribution plan and anti-doping education plan that has to comply with the International Standard for Testing and Investigation and the International Standard for Education. The compliance with these standards are mandatory requirements of the World Anti-Doping Code.

SAIDS operates in an onerous international and compliance environment. Internationally, the compliance of SAIDS to the World Anti-Doping Code and the UNESCO Convention has a bearing on the country's rights to host international sports competitions and on the participation rights of South African athletes to compete in international events, including events such as the Olympic Games. In order to maintain a high level of Code compliance, all operational procedures conform to the ISO 9001 standard for quality assurance.

INTERNAL ENVIRONMENT ANALYSIS

The organisational diagram of SAIDS (see annexure): SAIDS is a public entity that is accountable for its expenditure to the Minister of Sport. The Board of Directors (non-executive) are appointed by the Minister of Sport. The Board is responsible for developing the strategic vision and policies of the organisation. In addition, the Board provides oversight over the management of the agency.

The Board appoints the chief executive officer (CEO) to implement the policies of the organisation. The CEO recruits and appoints management and operational staff to ensure the efficient running of the day-to-day operations. The organisation operational units or Programmes consists of:

- Programme 1: Finance, Compliance and Administration
- Programme 2: Doping Control and Investigations
- Programme 3: Results Management
- Programme 4: Education and Research
- Programme 5: National and International Collaboration

Various operational commissions (part-time) are appointed by the CEO to comply with the various international standards that govern anti-doping authorities. Internal Challenges

KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

There were no changes to SAIDS legislative mandate.

- The revised World Anti-Doping Code came into force in 2021 and includes the new and revised international standards that Agencies have to comply to. These international standards are:
 - International Standard for Athlete Passport Management Units
 - International Standard for Testing and Investigations
 - International Standard for Results Management
 - International Standard for Education

STRATEGY TO OVERCOME AREAS OF UNDERPERFORMANCE:

Performance during the year under review was affected by the COVID lockdown restrictions which affected the hosting of sports competitions, training activities of athletes and intra-provincial travel of sample collection personnel

LINKING PERFORMANCE WITH BUDGETS

PROGRAMME/ ACTIVITY /OBJECTIVE	2020/2021			2021/2022		
	BUDGET	ACTUAL EXPENDITURE	(OVER)/ UNDER EXPENDITURE	BUDGET	ACTUAL EXPENDITURE	(OVER)/ UNDER EXPENDITURE
Administration	13 929	14 263	(334)	14 983	14 261	722
Education	1 786	360	1 426	2404	532	1 872
Doping Control	9 608	2 904	6 704	9 428	11 483	(2 055)
Results Management	2 382	1 412	970	1 995	374	1 621
Internal Liaison	257	12	245	290	42	248
Corporate Services	480	345	135	522	322	200

REVENUE COLLECTION

SOURCES OF REVENUE	2020/2021			2021/2022		
	ESTIMATE	ACTUAL AMOUNT COLLECTED	(OVER)/ UNDER COLLECTION	ESTIMATE	ACTUAL AMOUNT COLLECTED	(OVER)/ UNDER COLLECTION
	R'000	R'000	R'000	R'000	R'000	R'000
Grant - DSAC (formerly SRSA)	28 283	28 283	0	28 123	28 123	0
National Lotteries Commission Grant	1 239	243	(996)	996	144	(852)
Fines - Doping Transgressions	0	0	0	0	0	0
Doping Control Sales	250	181	(69)	268	1 523	1 255
Profit on foreign exchange	0	0	0	0	12	12
Insurance claims	0	0	0	0	12	12
Sundry income	0	38	38	0	0	0
Bad debts recovered	0	0	0	0	33	33
Interest Received	220	151	(69)	235	1 042	807
Total	29 992	28 896	(1 096)	29 622	30 889	1 267

Programme 1:		Finance, Compliance and Administration					
Outcome 1		To manage the financial administration in accordance with applicable legislation					
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	Target - Full year	Completed	Variance	Reasons for variance
1.1	ENE Database	Submission of ENE database to National Treasury within prescribed deadline	Chief Financial Officer	2	2	0	ENE/MTEC database submitted to National Treasury and DSAC as per deadlines on 12 August 2021 and on 10 December 2021
1.2	Approved Budget	Submit annual budget to the Members of the Institute (Board) for review and approval	Chief Financial Officer	1	1	0	Annual budget submitted to the Board for approval on 31 March 2022
1.3	Quarterly Reports	Submit quarterly financial reports to the Deptment of Sport, Arts and Culture (DSAC) and National Treasury (NT)	Chief Financial Officer	4	4	0	Quarterly reports submitted to DSAC and NT within 30 days after end of each quarter.
1.4	Monthly Management Accounts	Generate monthly management accounts for CEO review	Chief Financial Officer	12	12	0	Management accounts are compiled by the Payroll and Finance administrator and reviewed by the CFO and CEO. The management accounts can be accessed on entity's Finance drive.
1.5	Annual Financial Statements	Submit annual financial statements to National Treasury within prescribed deadline	Chief Financial Officer	2	2	0	Unaudited financial statements submitted to National Treasury and AGSA on 31 May 2021. Audited annual financial statements submitted to National Treasury on 31 July 2021.
1.6	Unqualified Audit Report/Opinion	Achieve a clean audit report form the Auditor General	Chief Financial Officer	1	1	0	The entity received an unqualified audit opinion/report with no material findings from the AGSA. This is colloquially known as a clean audit.
1.7	Audit Remedial Plan	Implement an audit remedial plan	Chief Financial Officer	1	1	0	The audit remedial/action plan was formulated to specifically address any shortcomings found in SCM and to curtail the occurrence of irregular expenditure

ukuhlala emkhondweni

Outcome 2		To maintain an effective operational infrastructure that ensures compliance to international standards					
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	Target - Full year	Completed	Variance	Reasons for variance
2.1	Risk Mitigating Plan	Implement an annual risk mitigating plan	General Manager	1	1	0	Achieved. The implementation of the risk mitigating plan to address risks identified for the year under review (01 April 2021 to 31 March 2022) is actioned by the Chief Risk Officer and reported on at Audit and Risk Committee and Board meetings in the Strategic Risk Register which is a standard item on the agenda. All risks identified for the period under review have been incorporated into the Strategic Risk Register and the Risk Mitigation Plan complete with deadlines and status updates. Internal audit facilitates the compilation of the annual strategic risk register which informs the internal audit plan areas.
2.2	Annual Internal Audit Plan	Implement an annual quality assurance internal audit plan	Chief Executive Officer	1	1	0	Achieved. The implementation of the approved Three Year Rolling Plan is executed by the approved Internal Audit Annual Coverage Plan 2021/22 for the year under review (01 April 2021 to 31 March 2022) as is a requirement in both the Strategic Plan 2021-2026 and the approved Annual Performance Plan 2021-2022. Internal Audit (IA) Methodology is aligned with all the requirements set by the IIA Standards for the Professional Practice of Internal Auditing. IA ensure compliance through project quality assurance processes and have received a satisfactory result of a "Generally Conforms" rating, as a service provider, on the latest external quality assurance review performed in June 2021.
2.3	Quality Assurance Operating Manual	Updated and in-force quality assurance operating manual	General Manager	1	1	0	Achieved. The Quality Manual is reviewed and updated in the first two quarters of the year to ensure the organisational policies and processes are in alignment with the relevant and applicable operational standards.

Programme 2:	Doping Control and Investigations	BUDGETED AMOUNT	R 9 248 000
		YTD ACTUAL SPENT	R 11 482 995

Outcome 3 To implement a national Test Distribution Plan (TDP) that is informed by a national doping risk assessment

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	Target - Full year	Completed	Variance	Reasons for variance
3.1	Risk Analysis On Sports	Updated Doping Risk Analysis on Sports Codes (number of sports codes)	General Manager	Updated version approved by CEO	Updated version approved by CEO	-	Achieved. Doping Risk Analysis on Sports Codes updated and approved by the CEO and are in compliance of the standards set in the World Anti-Doping Code (WADC), the International Standard for Testing and Investigations (ISTI) that adheres to the measures and is in compliance with the WADC.
3.2	Urine Tests	Implement a National TDP: Urine tests completed	General Manager	1 600	1 326	-274	Testing partially suspended on the 20th June 2021 and wholly suspended on the 28th June 2021 due to an increase in COVID-19 numbers. Testing was resumed in rest of country on 1 September 2021 and in KZN on 15th September 2021. Testing was suspended on the 13th December 2021 and resumed on 6th January 2022. The ISTI has no remedial action plans to accommodate for the variances for the year under review (01 April 2021 to 31 March 2022)
3.3	Blood Tests	Implement an Athlete Biological Passport Program: Blood tests completed	General Manager	300	58	-242	Testing partially suspended on the 20th June 2021 and wholly suspended on the 28th June 2021 due to an increase in COVID-19 numbers. Testing was resumed in rest of country on 1 September 2021 and in KZN on 15th September 2021. Testing was suspended on the 13th December 2021 and resumed on 6th January 2022. Limited blood testing conducted due to Blood Collection Staff being high risk and being unavailable due to their workload in the health sector. The ISTI has no remedial action plans to accommodate for the variances for the year under review (01 April 2021 to 31 March 2022)
3.4	EPO Tests	Implement a National TDP: EPO tests completed	General Manager	60	277	217	Achieved. Conducted retroactive analysis due to intel information received as well as to ensure compliance with the WADA TDSSA. The % of ESA analysis must be conducted per sport in accordance with the ISTI and TDSSA to ensure compliance with the WADC. The number of ESA tests conducted for the period under review (01 April 2021 to 31 March 2022) were based on the predetermined formula in compliance with the TDSSA. Final number will be available 31st May.
3.5	Registered Testing Pool	Implement a Registered Testing Pool of elite athletes (number of athletes)	General Manager	110	122	12	Achieved. The number of RTP athletes is not definitive and the target serves as a guide. It is dependant on the performance of athletes over a period of time, the retirement of athletes as well as movement of athletes into and out of the RTP of the International Federations.

Outcome 4 To implement an investigations structure that supports the Test Distribution Plan (TDP)

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	Target - Full year	Completed	Variance	Reasons for variance
4.1	Tip-off and Intelligence Information	Implement a process to manage tip-off and intelligence information	General Manager	In force	In force	0	Achieved. Intelligence and Investigations policy in place.
4.2	Investigations cases and reports thereon	Open internal cases for investigations by intelligence and investigative project team	General Manager	2	2	0	Achieved.
4.3	Status/progress of investigations cases	Meetings of intelligence and investigative project team to report on status of investigations cases	General Manager	2	2	0	Achieved.

X - non numerical target. The project plan is still part of the entity's strategic goals

Programme 3:	Results Management	BUDGETED AMOUNT	R 1 995 000
		YTD ACTUAL SPENT	R 375 315

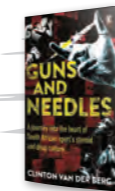
Outcome 5 To adhere to an independent doping hearing system within the framework of the SA Anti-Doping Rules and the World Anti-Doping Code

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	Target - Full year	Completed	Variance	Reasons for variance
5.1	Training of doping hearing panel	Annual training seminar for independent hearing panel	Legal Manager	1	1	0	Members were required to attend webinars when scheduled by WADA. We opted for these type of webinars as opposed to in-person seminars due to travel restrictions and limitations caused by the COVID - 19 pandemic.
5.2	Annual review of tribunal decisions	Annual review meeting of tribunals to audit decisions for organisational improvements	Legal Manager	1	0	-1	There were four (4) cases before a tribunal hearing, 3 of which were for one athlete. The internal assessment for the financial year under review (01 April 2021 to 31 March 2022) was based on the two (2) cases that proceeded to a main tribunal hearing and did not warrant an Annual Case Review; No improvements & educational support were identified as material to call for an Annual Case Review as the quality of their rulings had met the requirements for the International Standards of Results Management. Annual Case Review will take place in the 2022/23 financial year.
5.3	Review and drafting of legislation	Implement a project to review existing legislation and draft new legislation	Legal Manager	4	3	-1	DSAC only agreed to a fourth meeting after financial year end.

Programme 4:	Education, Research and Outreach	BUDGETED AMOUNT	R 2 404 000
		YTD ACTUAL SPENT	R 532 143

Outcome 6 Provide anti-doping education to differentiated target audiences that leverages various communication channels

REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	Target - Full year	Completed	Variance	Reasons for variance
6.1	Anti-doping education directed at senior-level athletes	Annual calendar of projected anti-doping education events directed at senior level athletes and relevant target audiences	Education Manager	30	55	25	Target Exceeded. Demand for Education Sessions have been on the increase since national lockdowns have eased, particularly in Q4; combined with having budget available to conduct additional education sessions (beyond KPI's). There was also a specific education drive to get the Athletes and Athlete Support Personnel educated in preparation for the Tokyo Olympics and Paralympics. All targets for the year under review (01 April 2021 to 31 March 2022) are reported to Audit and Risk Committee and the Board at quarterly meetings and are detailed in the Annual Education Plan, Strategic Plan 2021-2026 and the approved Annual Performance Plan 2021-2022.
6.2	Anti-doping education directed at youth-level athletes	Annual calendar of projected anti-doping education events directed at youth level (under 19) athletes , including schools	Education Manager	25	25	0	Achieved. All targets for the year under review (01 April 2021 to 31 March 2022) are reported to Audit and Risk Committee and the Board at quarterly meetings and are detailed in the Annual Education Plan, Strategic Plan 2021-2026 and the approved Annual Performance Plan 2021-2022.
6.3	Anti-doping education directed at athlete entourage	National education calendar of projected anti-doping education seminars/symposia (primarily directed at the athlete entourage)	Education Manager	1	6	5	Target Exceeded. Demand for Education Events increased since national lockdowns have eased; combined with opportunities to collaborate with stakeholders to conduct seminars, thereby creating cost-efficiencies and allowing for more seminars to be conducted.
6.4	Training of educators and sample collection personnel	Annual training seminar for Educators and Doping Control Officers (DCO)(now called Sample Collection Personnel)	Education Manager	2	0	-2	Due to the uncertainty of the COVID-19 Pandemic we did not plan any in-person Training Seminars for Educators and Sample Collection Personnel. However, training was provided in virtual format, online courses / e-Learning. In-person Training Seminars are planned for 2022/23 financial year.



“Education, and being vocal and visible anti-doping campaigners, is another part of the weaponry.”

X - non numerical target. This is an ongoing process that occurs through out the year

Outcome 7		Develop anti-doping research topics and themes that will inform the anti-doping education and testing plans					
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	Target - Full year	Completed	Variance	Reasons for variance
7.1	Research topics and themes	Identify anti-doping research topics and themes that will inform the anti-doping education and testing plans (aligned with and subject to WADA funding grants)	Education Manager	Ongoing	Ongoing	-	SAIDS is supporting various research projects: UCT Sport Science Oculomotor Project; Global Social Science Research Projects with University of Johannesburg; Jacobs University (Germany); and University of Witwatersrand. There are no variances to report for the year under review (01 April 2021 to 31 March 2022).

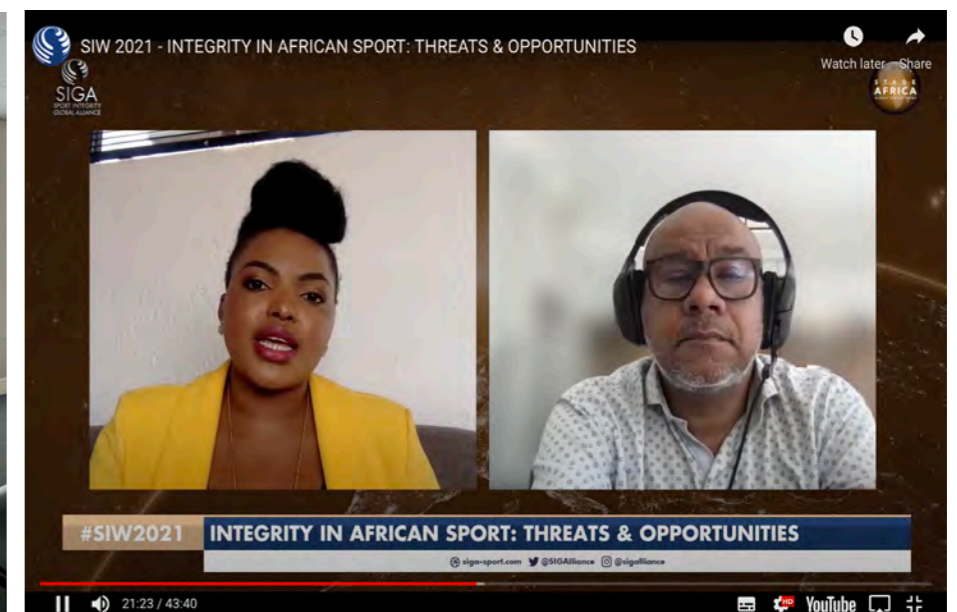
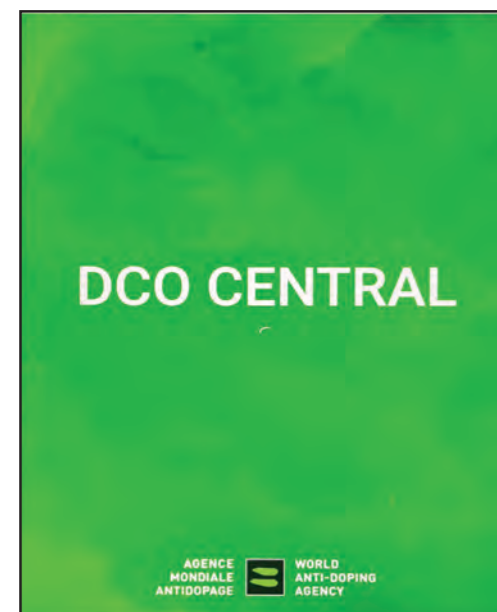
*Anti-Doping Education Projects: Including Workshops / Talks, Outreach, Seminars, Guest Lecturing etc.

Programme 5:	National and International Collaboration	BUDGETED AMOUNT	R 290 000
		YTD ACTUAL SPENT	R 42 737



Outcome 8		To actively participate and contribute to the international anti-doping policy development and capacity improvement					
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	Target - Full year	Completed	Variance	Reasons for variance
8.1	Project plans	Number of projects to collaborate on with our African anti-doping colleagues to improve the Continent's anti-doping capacity and to foster a more informed and vocal policy voice in continental and international sports forums	Chief Executive Officer	1	1	0	Achieved in Project Plan - projects are ongoing, EGY-NADO/SAIDS Collaboration

Outcome 9		To collaborate around common anti-doping themes with international/national partners					
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL	Target - Full year	Completed	Variance	Reasons for variance
9.1	Participation in international seminars	Number of presentations to deliver or participate in seminars on anti-doping policies to international/continental sports forums	Chief Executive Officer	1	2	1	Achieved - Integrity in Africa Sport - Threats and Opportunities Achieved - Ethiopia NADO/WADA/SAIDS Partnership presentation



GOVERNANCE



INTRODUCTION

SAIDS is an independent statutory authority within the portfolio of the Ministry of Sport and Recreation in South Africa, and is responsible for leading the development of a national strategy on anti-doping issues in sport. This includes implementing an effective and credible national anti-doping programme that encompasses drug testing, results management, education, research and corporate governance.

PORTFOLIO COMMITTEE PRESENTATIONS

01 March 2022

Annual Report 2020/21 presentation

06 May 2021

Annual Performance Plan 2021/22

EXECUTIVE AUTHORITY

31 August 2021

Annual Report Submission

26 February 2021

Annual Performance Plan 2021

QUARTELY REPORTING:

Quarter One	30 July 2021
Quarter Two	29 October 2021
Quarter Three	28 January 2022
Quarter Four	28 April 2022

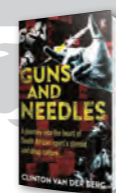
BOARD MEETINGS (VIRTUAL):

27 May 2021
29 July 2021
03 December 2021
18 March 2022

“ *Being open is something we consciously do.*

It's also something that the board values with regard to the governance of sport and transparency in anti-doping.

Globally, more sports federations and authorities are looking to anti-doping models of governance, transparency, disclosure, and the separation of non-executive and executive powers ”



THE ACCOUNTING AUTHORITY/THE BOARD

SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT ACT, No. 14 of 1997 Government Gazette, Vol. 383, No. 18028, 23 May 1997

1. ACT

To promote the 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 for matters connected therewith.

(Afrikaans text signed by the Acting President.) (Assented to 20 May 1997.)

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows: -

2. ESTABLISHMENT OF SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT

There is hereby established a corporate body to be known as the South African Institute for Drug-Free Sport.

3. COMPOSITION OF THE INSTITUTE

(1) The Institute shall consist of a chairperson and as many other members as may be agreed upon by the Minister in consultation with NSC and NOCSA, all of whom shall be appointed by the Minister in terms of subsection (4).

(2) In addition to the members referred to in subsection (1) the Chief Executive Officer of the Institute shall be a member of the Institute by virtue of his or her office.

4. BOARD CHARTER

Was duly adopted by the Board of Directors of the South African Institute for Drug-Free Sport at the meeting held on 27th July 2018.

5. COMPOSITION OF THE BOARD

The SAIDS Board is composed of non-executive directors appointed by the Minister of Sports, Arts & Culture according to the SAIDS Act of 1997. The Chief Executive Officer by virtue of his position is the only executive director on the Board with no voting privileges.

NAME	DESIGNATION (IN TERMS OF THE PUBLIC ENTITY BOARD STRUCTURE)	DATE APPOINTED	AREA OF EXPERTISE	NO. OF MEETINGS ATTENDED
Judge Lex Mpati	Chairman	2017	Law	3
Mr Graham Abrahams	Deputy Chairman	2017	Corporate Governance	4
Dr Shuaib Manjra	Board Member	2017	Medical/Sport	4
Dr Harold Adams	Board Member	2017	Medical/Sport	3
Dr Muziwake Qobose	Board Member	2017	Medical	3
Prof. Linda Skaal	Board Member	2017	Public Health	4
Mr David Bayever	Board Member	2017	Pharmacology	4
Dr Phathokuhle Zondi	Board Member	2017	Medical/Corporate	2
Dr Maria Peenze	Board Member	2017	Governance/Law	4
Mr Mathew Quinn	Board Member	2017	Retired National Athlete/Marketing	4

AUDIT AND RISK COMMITTEE

The Audit and Risk Committee (ARC) provides oversight over the risk management policy and provide status reports to the Board on any emerging risks. The Entity's internal audit portfolio holds the responsibility of implementing a three-year rolling risk mitigation plan. Internal audit services are outsourced to SAB&T. They submit annual coverage plan to the ARC outlining the work they will do for the year in order to provide a level of assurity to the Committee.

COMPLIANCE WITH LAWS & REGULATIONS

In addition to compliance to the Public Finance Management Act (PFMA) and Treasury regulations, the Entity also has to comply with the World Anti-Doping Code (2021), the UNESCO Convention Against Doping in Sport and relevant South African laws such as the Protection of Personal Information Act (POPIA).

FRAUD AND CORRUPTION

There was no fraud and corruption identified and reported for the year.

MINIMISING CONFLICT OF INTEREST

All Board and staff are required to make annual declarations of interest. No conflict of interests were declared or identified for the 2020/21 year.

CODE OF CONDUCT:

- A register is kept of any declarations of interest from Board Members.
- All staff members are required to sign and adhere to a Code of Conduct and Confidentiality policy
- Declarations of any conflict of interests are a permanent agenda item on staff meetings.
- Criminal background checks are conducted on all staff members
- Academic qualifications of all new staff appointments are verified.
- Doping Control Officers and all operational commission members are bound by a signed Code of Conduct policy
- Criminal background checks are conducted on all doping control officers.

HEALTH, SAFETY & ENVIRONMENTAL ISSUES

The Entity temporarily ceased all operations and closed the offices when the country went into Covid lockdown Levels 4 and 5. When restrictions were lifted, the office re-opened with skeleton staff presence. Where operational requirements permit, staff are required to work from home.

B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The Entity complies with all B-BBEE regulations and preferential procurement as outlined in the Public Finance Management Act and Treasury regulations. Any non-compliance with these regulations is identified by the Auditor General in the audit management report.

This certificate has been independently verified in accordance with the Codes of Good Practice, issued in terms of section 9(1) of the Broad Based Black Economic Empowerment Act 53 of 2003 (Gazetted 11 October 2013).

MEASURED ENTITY

Company Name: SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT
Address: 4TH FLOOR, SPORTS SCIENCE INSTITUTE OF SOUTH AFRICA, BOUNDARY ROAD, NEWLANDS, 7700
Registration Number: N/A
VAT Number: N/A

BBBEE SCORE PER ELEMENT

POINTS	WEIGHTING	ACTUAL
Management Control	25.00	22.00
Skills Development	30.00	21.37
Enterprise & Supplier Development	30.00	27.60
Socio-Economic Development	15.00	00.00
TOTAL	100.00	70.97

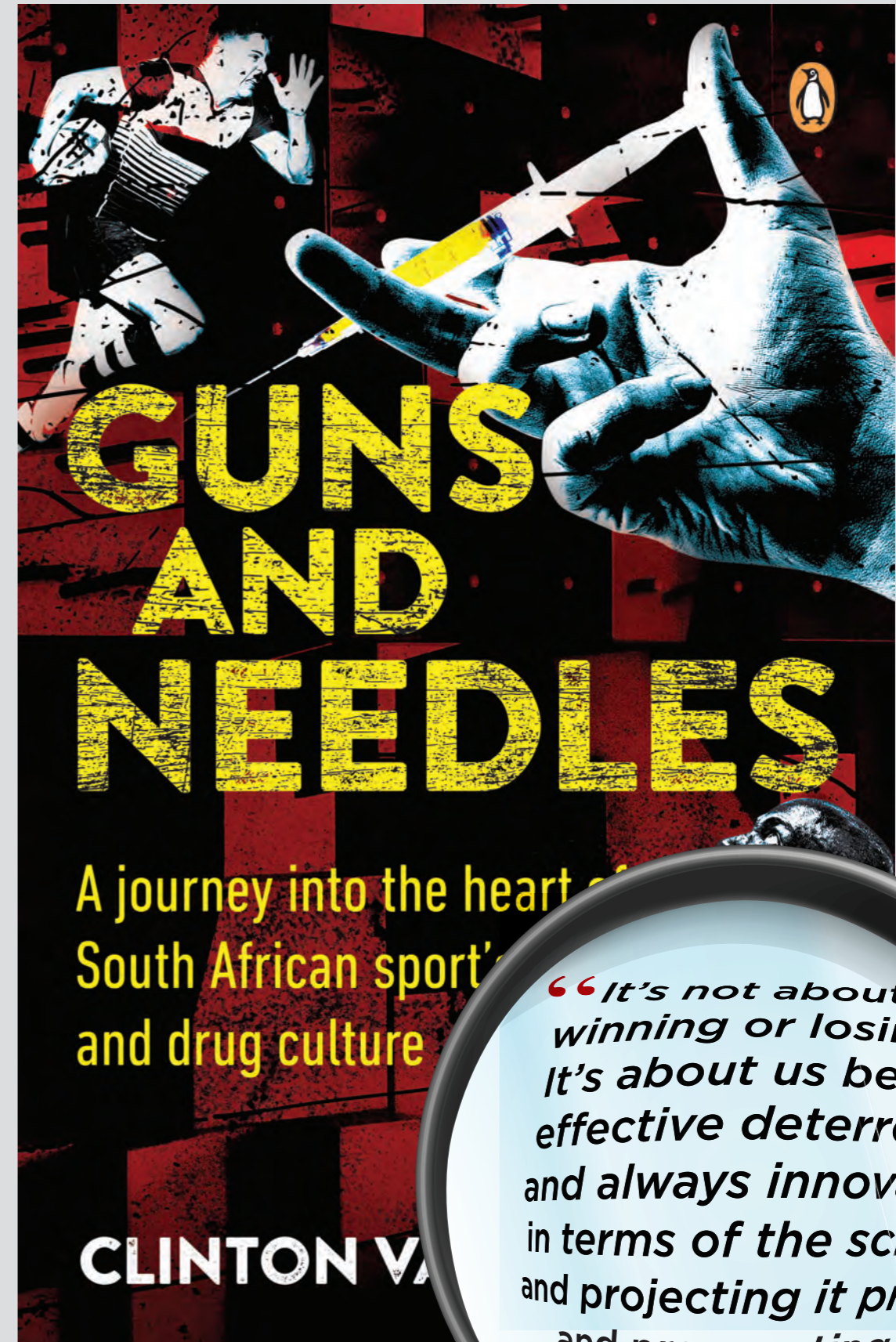
BBBEE STATUS - LEVEL SIX CONTRIBUTOR

BEE Procurement Recognition Level	60.00%	Empowering Supplier	Yes
Black Ownership	00.00%	Modified Flow-Through Applied	No
Black Female Ownership	00.00%	Exclusion Principle Applied	No
Designated Group Suppliers	00.00%	Discounting Principal Applied	No
Black Youth	00.00%	Y.E.S Initiative Applied	No
Black Disabled	00.00%	Y.E.S Target and 2.5% Absorption	No
Black Unemployed	00.00%	1.5 x Y.E.S Target and 5% Absorption	No
Black People Living in Rural areas	00.00%	Double Y.E.S Target and 5% Absorption	No
Black Military Veterans	00.00%		

Applicable Scorecard: Specialised Qualifying Small Enterprise Sector Scorecard
Applicable BEE Code: Gazetted Codes 42496
Financial Period Assessed: Year Ended 31 March 2021
Issued Date: 31 March 2022
Expiry Date: 30 March 2023
Validity Period: 12 Months from date of Issue
Certificate Number: KG-220011-11052-DM

aBEErate

Keryn Gengan
Technical Signatory
Keryn Gengan



SOUTH AFRICAN INSTITUTE FOR DRUG FREE SPORT

REPORT OF THE AUDIT COMMITTEE

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 2022.

AUDIT COMMITTEE MEMBERS AND ATTENDANCE:

The Audit Committee consists of four independent persons together with a non-executive member of the Board. All members of the Audit Committee have the required expertise and experience in accounting, auditing, legal compliance, business and financial matters. The Committee meets quarterly and has met four times during the year to 31 March 2022 and twice subsequently, in accordance with its approved terms of reference. In addition, Committee members consult regularly on matters within their area of responsibility.

NAME OF MEMBER	NUMBER OF MEETINGS ATTENDED	
	YEAR TO 31.3.2022	SINCE 31.3.2022
Adv. David Mitchell (Chairperson)	4	2
Mr. Mervyn Burton	4	2
Mr. Jonathan George	4	2
Mrs. Mariska McKenzie	4	2
Dr. Maria Peenze *	4	2

* Board member

Representatives of the Auditor-General and internal audit have attended or were invited to 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 ("PFMA") and National Treasury Regulation 27, as read with the South African Institute for Drug-Free Sport Act, 1997.

The Committee further reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter and has regulated its affairs and discharged its responsibilities in compliance with this charter.

CURRENT YEAR AUDIT OUTCOME

Management and the Board of SAIDS can be complimented on qualifying for a clean audit and for continuing to maintain a high standard in administrative performance:

- The Auditor-General has commended the entity for submitting financial statements that were free from material misstatement.
- The Auditor-General has undertaken a limited assurance engagement on reported performance information for Programme 2: Doping control and investigations, issuing an unqualified report following small corrections.
- The overall presentation of performance information in the annual performance report was accepted as comparable and readily understandable.
- No instances were identified of material non-compliance with applicable legislation.

INTERNAL AUDIT AND INTERNAL CONTROL

Internal audit continues to render effective support. A Doping Control assurance review was completed, as well as a technical disclosure review of the annual financial statements. Audit observations were noted around the entity's continued usage of fully depreciated furniture supplied free of charge by its landlord, as well as the recoverability of certain long outstanding debtors and the retention of evidence in this regard. In one instance, a prepaid DCO subsistence allowance was reclassified as a prepaid expense rather than as a receivable debtor.

Some areas were noted where internal controls could be refined. These relate to the frequency and signoff of accounting reconciliations and the refinement of documents spelling out allocated roles and responsibilities.

MONTHLY AND QUARTERLY REPORTING

The Institute has reported monthly and quarterly to its Executive Authority and to National Treasury on its financial and operational performance, in compliance with its statutory responsibilities. These reports and their content are regularly scrutinised and discussed by both the Audit Committee and the Board of Directors.

STRATEGIC PLAN AND ANNUAL PERFORMANCE PLAN

Following the national lockdown which prohibited all regular and competitive sporting activities, the entity's Strategic Plan and Annual Performance Plan were revised. These were duly resubmitted in accordance with Departmental and National Treasury directives.

IRREGULAR EXPENDITURE

There were no new items of irregular or unauthorised expenditure during the year. The expenditure amounts disclosed as irregular all relate to prior period contracts which have already been explained and exonerated, and where formal condonation is awaited from National Treasury.

The fruitless and wasteful expenditure relates to penalties paid to the S.A. Revenue Service for late payment of VAT on imported laboratory services. To be fair, these monies were repaid to the fiscus so are neither lost nor wasted, while the obligation to pay arose from the need to send doping kits to be tested abroad following the withdrawal of WADA accreditation locally, a circumstance beyond the entity's control but fortunately since rectified.

Management and the Board can be commended for their efforts in striving to achieve this excellent standard.

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 of Directors as the Institute's accounting authority.

AUDITOR-GENERAL'S REPORT

The Audit Committee has reviewed the Auditor-General's management report on the findings of the 2021 /22 external audit and management's responses, and has reviewed all changes in accounting policies and practices.

The Committee has noted and reviewed the Auditor-General's assessment of the usefulness and reliability of performance information examined.

The Audit Committee has reviewed the Auditor-General's independence and objectivity, has considered the Auditor-General's opinion on the annual financial statements, annual performance report and other legal and regulatory matters, and is of the view that the audited annual financial statements and performance report can be accepted and read together with the Auditor-General's report.



ADV. D. J. MITCHELL, C.A.(S.A.)
Chairperson of the Audit Committee

Date: 27 July 2022

HUMAN RESOURCES



Postal Address: Private Bag x117, PRETORIA, 0001. **Street Address:** Laboria House, 215 Francis Baard Street, PRETORIA
Tel: 0860101018

The Chief Executive Officer
SOUTH AFRICAN INSTITUTE FOR DRUG-FREE
SPORT
PO BOX 2553
CLAREINCH
CLAREMONT
CAPE TOWN
7708

DOL Ref. No.: 820113
Date: 12 January 2022
Contact Person:
Contact Number: 0860101018

Dear Sir/Madam

**EMPLOYMENT EQUITY ACT, NO 55 OF 1998 AS AMENDED:
ACKNOWLEDGEMENT OF EMPLOYMENT EQUITY REPORT FOR THE 2021 REPORTING PERIOD
(Reported)**

This serves to inform you that your organisation is considered to have **Reported** for the **2021** reporting period in terms of Section 21 of the Employment Equity Act No. 55 of 1998, as amended.

Therefore, your organisation will appear on the Employment Equity Public Register for **2021** that will be published by the Minister of Employment and Labour in terms of Section 41 of the Employment Equity Act.

Yours in Equity

A handwritten signature in black ink, appearing to be "M. M. M.", positioned above the typed name of the Director-General.

pp Director-General
Department of Employment and Labour

INTRODUCTION

An Employment Equity Plan has been implemented containing various objectives and numerical goals and targets to strive for in the next four years. The SAIDS's Employment Equity Report was submitted to the Department of Labour in January 2022.

OVERSIGHT STATISTICS

Personnel Cost by programme/ activity/ objective

Programme/ activity/ objective	Total Expenditure for the entity (R'000)	Personnel Expenditure (R'000)	Personnel exp. as a % of total exp. (R'000)	No. of employees	Average personnel cost per employee
Administration	14 261	8 707	61%	18	484

Personnel cost by salary band

Level	Personnel Expenditure (R'000)	% of personnel exp. to total personnel cost (R'000)	No. of employees	Average personnel cost per employee (R'000)
Top Management	1 585	18%	1	1 585
Senior Management	3 459	40%	4	865
Professional qualified	1 299	15%	3	433
Skilled	1 493	17%	5	299
Semi-skilled	871	10%	5	174
Unskilled	0	0	0	0
TOTAL	8 707	100%	18	484

Performance Rewards

Programme/activity/ objective	Performance rewards (R'000)	Personnel Expenditure (R'000)	% of performance rewards to total personnel cost (R'000)
Top Management	114	1 548	7%
Senior Management	55	3 378	2%
Professional qualified	0	1 269	0%
Skilled	12	1 458	1%
Semi-skilled	2	850	0%
Unskilled	0	0	0%
TOTAL	183	8 503	2%

Employment and vacancies

Programme/activity/ objective	2020/21 No. of Employees	2021/22 Approved Posts	2021/22 No. of Employees	2021/22 Vacancies	% of vacancies
Administration	18	18	18	0	0
Top Management	1	1	1	0	0
Senior Management	4	4	4	0	0
Professional qualified	3	3	3	0	0
Skilled	5	5	5	0	0
Semi-skilled	5	5	5	0	0
Unskilled	0	0	0	0	0
TOTAL	18	18	18	0	0

Training Costs

Programme/ activity/ objective	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Training Expenditure as a % of Personnel Cost. (R'000)	No. of employees trained	Average training cost per employee (R'000)
Administration	8 707	188	2%	18	10

Employment changes

Salary Band	Employment at beginning of period	Appointments	Terminations	Employment at end of the period
Top Management	1	0	0	1
Senior Management	4	0	0	4
Professional qualified	3	0	0	3
Skilled	5	0	0	5
Semi-skilled	5	0	0	5
Unskilled	0	0	0	0
TOTAL	18	0	0	18

Reasons for staff leaving

Reason	Number	% of total no. of staff leaving
Death	0	0
Resignation	0	0
Dismissal	0	0
Retirement	0	0
Ill Health	0	0
Expiry of contract	0	0
Other	0	0
TOTAL	0	0

Labour Relations: Misconduct and disciplinary action

Nature of disciplinary Action	Number
Verbal Warning	1
Written Warning	1
Final Written warning	0
Dismissal	0

Equity Target and Employment Equity Status

Levels	MALE: FULL TIME							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	0	1	1	0	0	0	0
Senior Management	1	1	1	1	0	0	0	0
Professional qualified	1	1	0	0	0	1	0	0
Skilled	1	1	2	2	0	0	0	2
Semi-skilled	0	0	1	1	0	0	0	0
Unskilled	0	0	0	0	0	0	0	0
TOTAL	3	3	5	5	0	1	0	2

Levels	FEMALE: FULL TIME							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	1	1	1	1
Professional qualified	0	0	1	1	0	0	1	1
Skilled	1	1	1	1	0	0	0	0
Semi-skilled	2	2	2	2	0	0	0	0
Unskilled	0	0	0	0	0	0	0	0
TOTAL	3	3	4	4	1	1	2	2

Levels	DISABLED STAFF: FULL TIME			
	Male		Female	
	Current	Target	Current	Target
Top Management	0	0	0	0
Senior Management	0	0	0	0
Professional qualified	0	0	0	0
Skilled	0	1	0	1
Semi-skilled	0	0	1	0
Unskilled	0	0	0	0
TOTAL	0	1	1	1

I PLAY FAIR
SAY NO! TO DOPING

OTHER



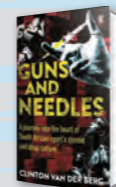
DOPING CONTROL



As COVID-19 became a norm in our daily lives, SAIDS ensured that its response to the pandemic kept abreast of its health and safety requirements to ensure the implementation of its testing programme. The ceasing of our testing programme due to the lockdowns during 2021-2022 was not as severe as the previous year hence our testing programme was significantly increased in comparison. Furthermore, our SCP adapted well to the new regulations which ensured an increase in our testing numbers and a gradual move towards normality.



“The World Anti-Doping Code gives us certain prescriptions that we have to adhere to, and we are very different from a national federation in that we are independent. For us to enjoy the confidence of athletes and sport federations across the board, we have to show no fear or favour. That’s why transparency and open disclosures are very important.”



DOPING CONTROL (CONTD.)

Sample Collection Personnel (SCP) Training

We continued to make strides on the technological front with the roll-out of our paperless testing system which was well-received by the SCP. Training was conducted with SCP in Gauteng and the Western Cape which was followed by the roll out of paperless testing in these areas. The plan is to roll out the paperless testing system to the rest of the country in 2022.



DOPING CONTROL STATISTICS

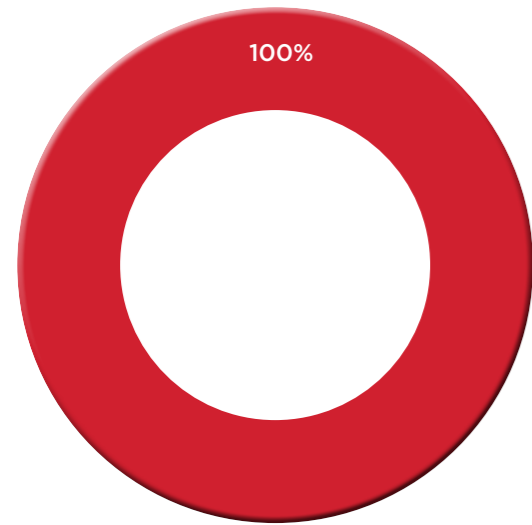
FOR THE PERIOD: 1 APRIL 2021 - 31 MARCH 2022

1816
Tests

SPORT CODE	URINE TESTS	BLOOD TESTS	EPO TESTS	IRMS	GHRF
Aquatics	93	2	16	8	5
Archery	10	0	0	1	0
Athletics	334	13	98	7	24
Basketball	26	0	1	1	2
Bodybuilding	11	0	0	0	0
Boxing	9	0	0	0	0
Canoe	19	0	7	0	0
Cricket	87	0	0	12	9
Cycling	294	42	118	5	24
Field Hockey	4	0	1	0	1
Football	41	0	5	1	5
Gymnastics	1	0	1	0	0
Ice Hockey	4	0	0	0	0
Lifesaving	43	0	0	0	0
Mixed Martial Arts	20	0	0	1	0
Motorsport	11	0	0	1	0
Netball	6	0	1	0	0
ParaSport	33	0	1	0	5
Powerlifting	33	0	0	2	9
Roller Sports	4	0	0	1	0
Rowing	12	0	2	0	1
Rugby	154	0	7	7	7
Shooting	4	0	0	0	0
Skating	4	0	1	0	1
Sport Climbing	2	0	1	0	0
Squash	2	0	0	0	0
Triathlon	27	1	12	1	5
Water Polo	4	0	0	0	0
Weightlifting	9	0	0	0	3
Wrestling	25	0	5	4	2
TOTAL	1 326	58	277	52	103

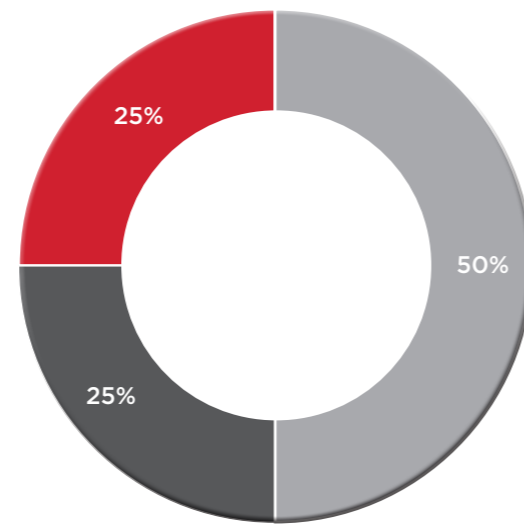
COMMISSIONS

DOPING CONTROL REVIEW COMMISSION (DCRC)



GENDER

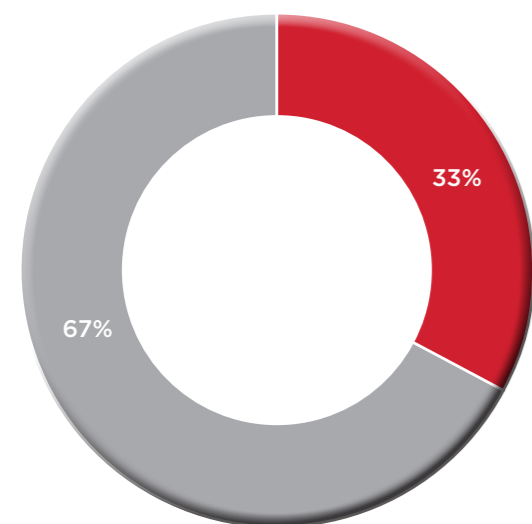
■ Male



DIVERSITY

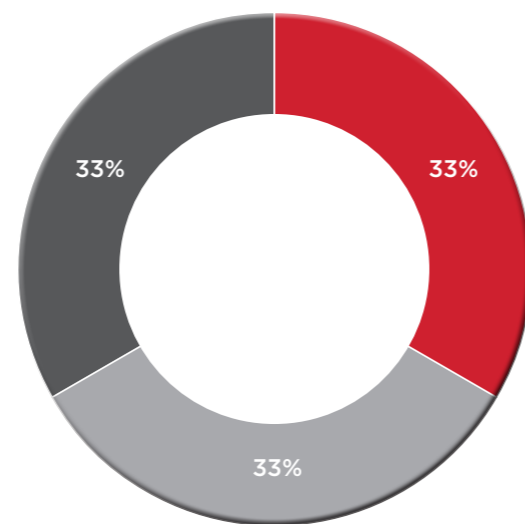
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THERAPEUTIC USE EXEMPTION COMMISSION (TUEC)



GENDER

■ Female ■ Male



DIVERSITY

■ Black ■ White ■ Indian



THERAPEUTIC USE EXEMPTIONS

Athletes may have illnesses or conditions that require them to take particular medications or undergo procedures. If the medication or method requires to treat the Athlete's illness or condition is prohibited as per the World Anti-Doping Agency's (WADA) Prohibited List, a Therapeutic Use Exemption (TUE) may give that athlete the authorisation to use that substance or method while competing without invoking an Anti-Doping Rule Violation (ADRV) and applicable sanction. Applications for TUEs are evaluated by a panel of Physicians that serves on the TUE Committee (TUEC).

TUEs granted by SAIDS TUEC are only valid for National-level Competition and Out-of-Competition Testing.

The ISTUE is the reference standard for the South African Institute for Drug-Free Sport (SAIDS) TUE application process.

SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT (SAIDS) THERAPEUTIC USE EXEMPTION (TUE) APPLICATION FORM

Please complete all sections in capital letters or typing. Athlete to complete sections 1, 2, 3 and 7; Physician to complete sections 4, 5 and 6. Request or incomplete applications will be returned and will need to be re-submitted in legible and complete form. All TUE Application Forms and the accompanying documentation/reports must be completed in English.

1. Athlete Information

Last Name: First Name(s):
 Female: Male: Date of Birth:
 Address:
 City: Country:
 Postcode: Telephone:
 E-mail: (with international code)
 Sport: Discipline:

2. Previous Applications

Have you submitted any previous TUE application(s) to any Anti-Doping Organisation for the same condition?
 Yes No

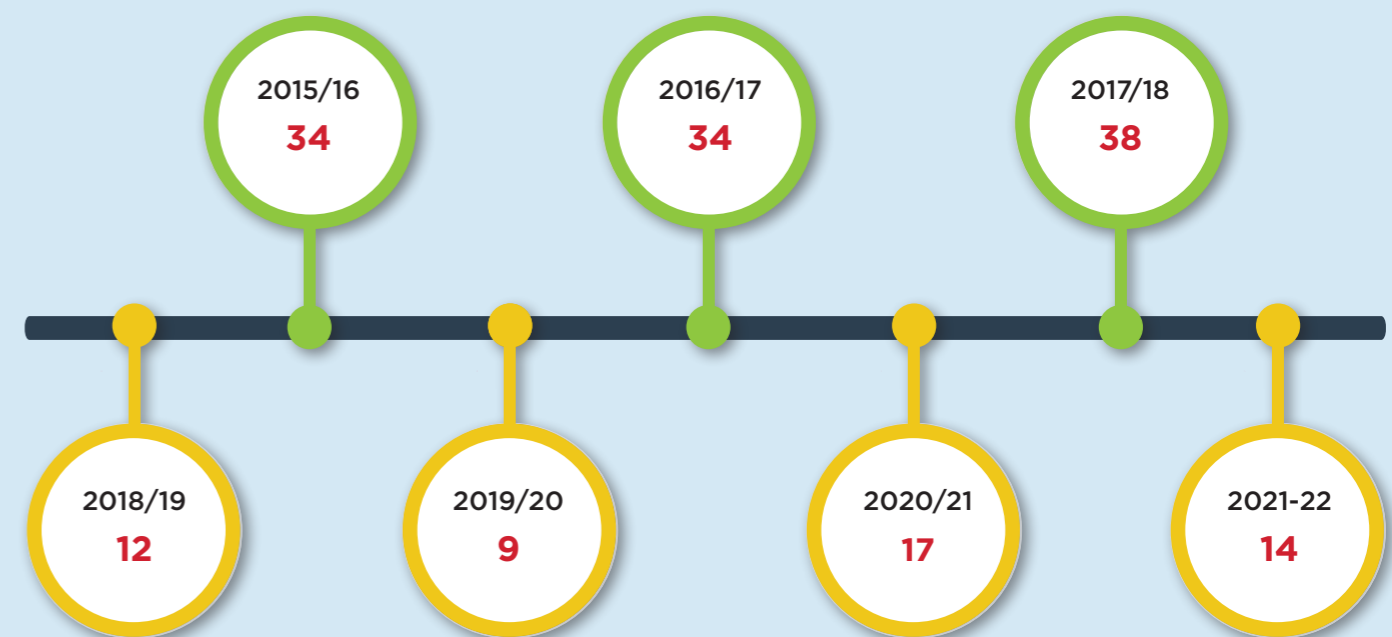
For which substance(s) or method(s)?
 To whom? When?
 Decision: Approved Not approved

Version 6.0, 14 March 2021



2021/22

TUEs Approved



ANTI-DOPING RULE VIOLATIONS

NO.	NAME	SURNAME	SPORT	SUBSTANCE IDENTIFIED OR FAILURE TO COMPLY	CLASS OF SUBSTANCE	SANCTIONS IMPOSED
1	Nande	Lucas	Rugby	19-norandrosterone and 19-noreticholanolone	Anabolic Agent	3 Years
2	Matt	Bekker	Powerlifting	Tetrahydrocannabinol	Cannabinoids	1 Month
3	Thando	Dlodlo	Athletics	Testosterone	Anabolic Agent	2 Years 6 Months
4	Tanya	Pieterse	Lifesaving	Oxandrolone and Clenbuterol	Anabolic Agent	3 Years
5	Martin	Erasmus	Wrestling	Whereabouts failure by an Athlete	Non-Analytical	18 Months
6	Mendo	Magwaca	Bodybuilding	Clenbuterol	Anabolic Agent	4 Years
7	Masibulele	Mangxila	Bodybuilding	Stanozolol	Anabolic Agent	4 Years
8	David	Tshose	Bodybuilding	Amiloride, Chlorothiazide, Hydrochlorothiazide	Diuretics	2 Years
9	Barnabas	Mziwoxolo	Bodybuilding	Drostanolone and Oxandrolone	Anabolic Agent	4 Years
10	Ernest	Mahlangu	Bodybuilding	Canrenone, Anastrozole, Stanozolol, Dehydrochloromethyl-Testosterone, Drostanolone, Trenbolone, Oxandrolone, Stanazolol, Mesterolone, Methasterone, Metandienone, Tamoxifen, Salbutamol	Diuretic, Anabolic Agents, Hormone and Metabolic Modulators, Beta-2 Agonists	4 Years
11	Jason Tyler	van der Berg	Bodybuilding	Cannabinoids, Oxandrolone	Cannabinoids, Anabolic Agent	3 Years
12	Michael	van Niekerk	Bodybuilding	Methamphetamine, Methylphenethylamine, Anastrozole, 19-norandrosterone, Nandrolone, Metenolone, Tenbolone, Drostanolone, Oxymetholone, Methasterone	Stimulants, Anabolic Agents, Hormone and Metabolic Modulators, Cannabinoids	4 Years
13	Sandile	Nkosi	Bodybuilding	Furosemide, Stanozolol, 19-norandrosterone, Nandrolone, Drostanolone, Trenbolone, Clenbuterol	Anabolic Agent, Diuretic	4 Years
14	Mark	Whelan	Bodybuilding	Hydrochlorothiazide and Metabolites, Chlorothiazide and Metabolite, Triamterene and Metabolite, Anastrozole, Letrozole Metabolite, Tamoxifen Metabolites, Drostanolone and Metabolite, Trenbolone Metabolite, Stanozolol and Metabolites	Diuretic, Anabolic Agents, Hormone and Metabolic Modulators	4 Years
15	Jason	Knight	Bodybuilding	Anastrozole, Stanozolol and Metabolites, Tamoxifen Metabolites, Trenbolone Metabolite, Oxandrolone Metabolites, Methandriol Metabolite, Metandienone and Metabolites	Anabolic Agents, Hormone and Metabolic Modulators	3 Years
16	Pending		Cycling	Anastrozole and Testosterone	Hormone and Metabolic Modulator and Anabolic Agent	Pending
17	Pending		Triathlon	Mestanolone	Anabolic Agent	Pending
18	Thabiso	Kekana	Basketball	Carboxy/THC	Cannabinoids	3 Months
19	Galaletsang	Ramorwa	Athletics	Stanozolol	Anabolic Agent	3 Years
20	Nicole	Schoonbee	Rowing	Clomifene	Hormone and Metabolic Modulator	8 Months

I PLAY FAIR
SAY NO! TO DOPING

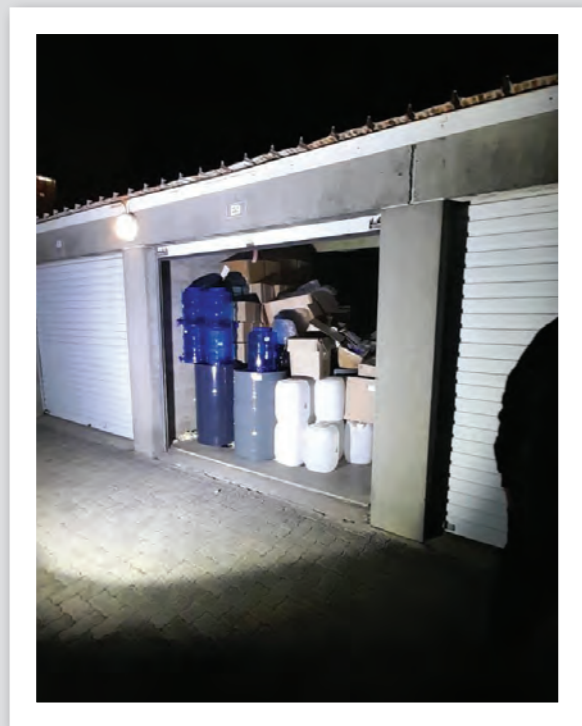
ANTI-DOPING RULE VIOLATIONS contd.

SPORTING CODE ANTI-DOPING RULE VIOLATIONS

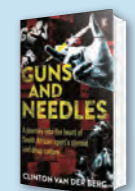
BODYBUILDING 10 	ATHLETICS 6 	POWERLIFTING 5 
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**I PLAY FAIR
SAY NO! TO DOPING**

NO.	NAME	SURNAME	SPORT	SUBSTANCE IDENTIFIED OR FAILURE TO COMPLY	CLASS OF SUBSTANCE	SANCTIONS IMPOSED
21	Charles	Soza	Athletics	Prednisone	Glucocorticoid	6 Months
22	Pending		Athletics	Cathine	Stimulant	Pending
23	Hercules	van den Berg	Powerlifting	Oxandrolone and Metabolites, GW1516 Metabolites, Tamoxifen Metabolites, Clenbuterol, 1-androsterone, Dehydrochloromethyl-testosterone and Metabolites, Mesterolone Metabolites, Metandienone and Metabolite	Anabolic Agents, Hormone and Metabolic Modulators, other Anabolic Agent	3 Years
24	Protected Person		Lifesaving	Prednisone and Prednisolone	Glucocorticoid	Reprimand
25	Mosito	Lehata	Athletics	Salbutamol and Tampering with the Doping Control Process	Beta2 Agonist	5 Years
26	Johan	Smith	Powerlifting	Anastrozole	Hormone and Metabolic Modulator	16 Months
27	Roelof	Smith	Powerlifting	Anastrozole	Hormone and Metabolic Modulator	12 Months
28	Mamorallo	Tjoka	Athletics	Evading, Refusing Or Failing To Submit To Sample Collection	Non-Analytical Finding	Pending
29	Hendrik Gideon	Van Zyl	Powerlifting	Metandienone	Anabolic Agent	4 Years

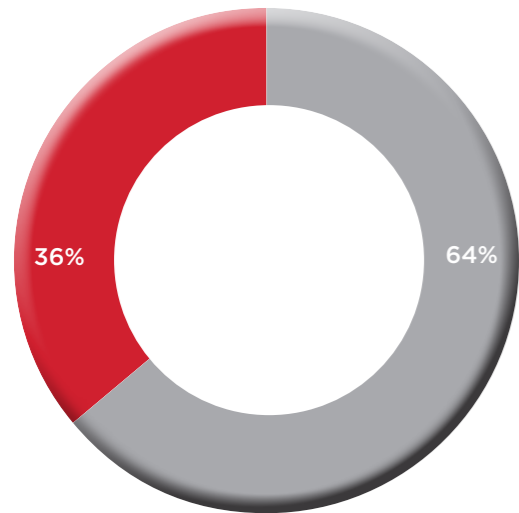


“Local authorities have taken their cue regarding openness from WADA, which preaches the gospel of transparency.”



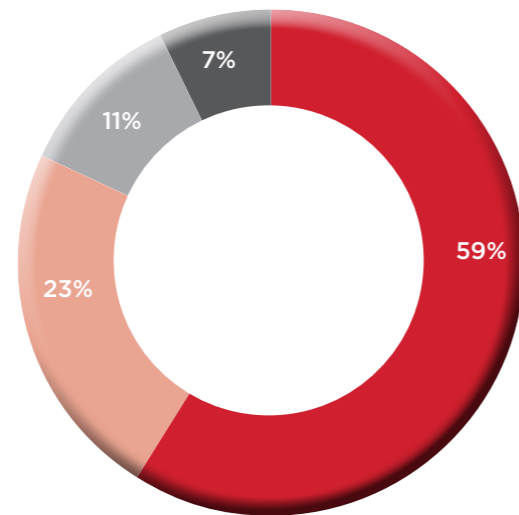
GENDER AND DIVERSITY SCALES

SAMPLE COLLECTION PERSONNEL



GENDER

- Female
- Male

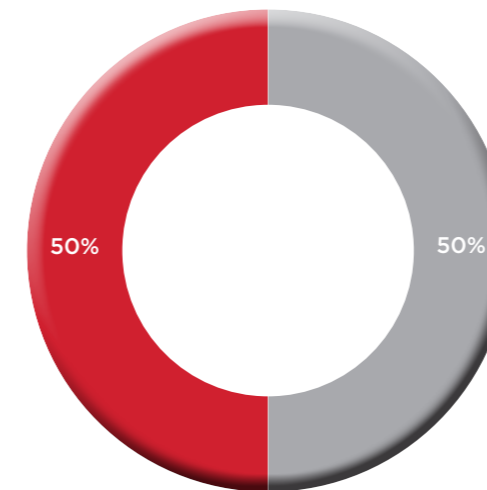


DIVERSITY

- Black
- Coloured
- White
- Indian

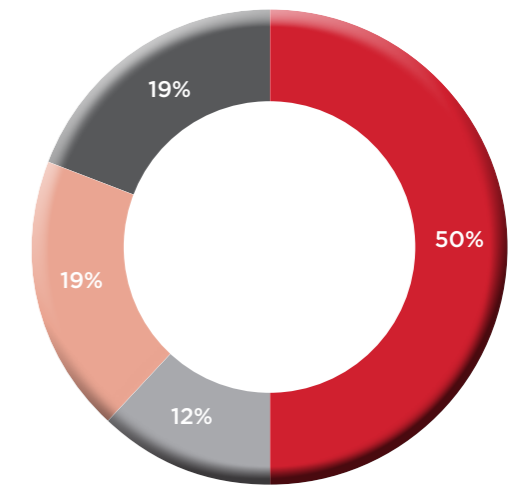
GENDER AND DIVERSITY SCALES

EDUCATORS



GENDER

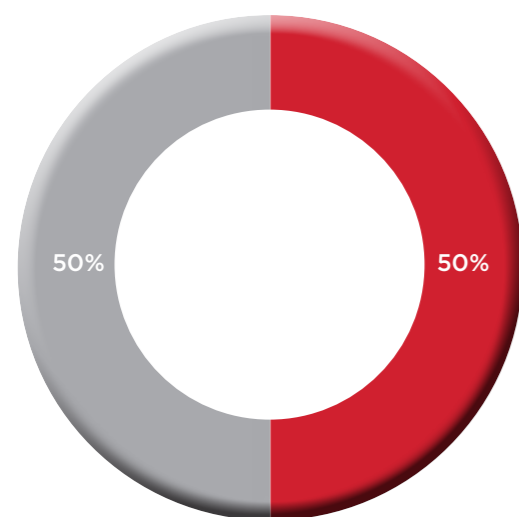
- Female
- Male



DIVERSITY

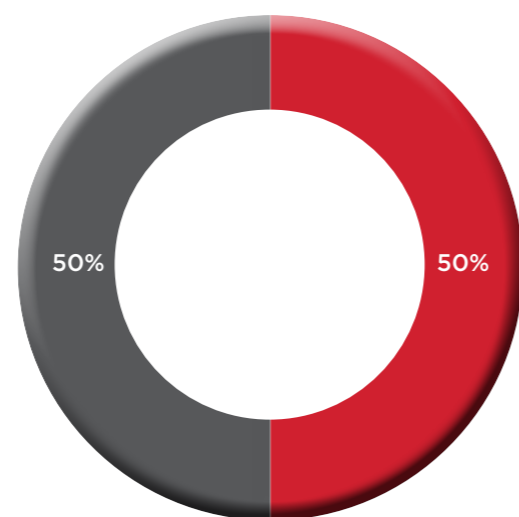
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- Coloured
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- Indian

TRAINEE SAMPLE COLLECTION PERSONNEL



GENDER

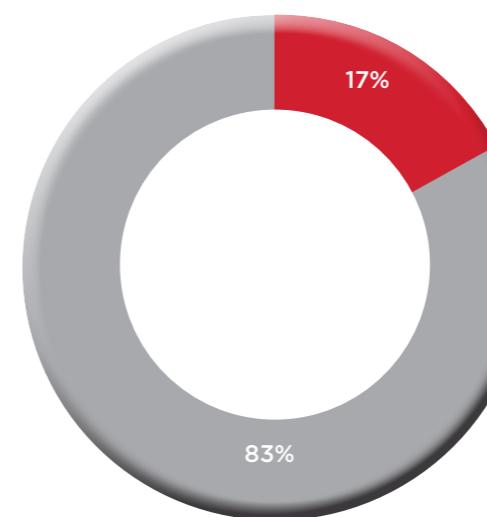
- Female
- Male



DIVERSITY

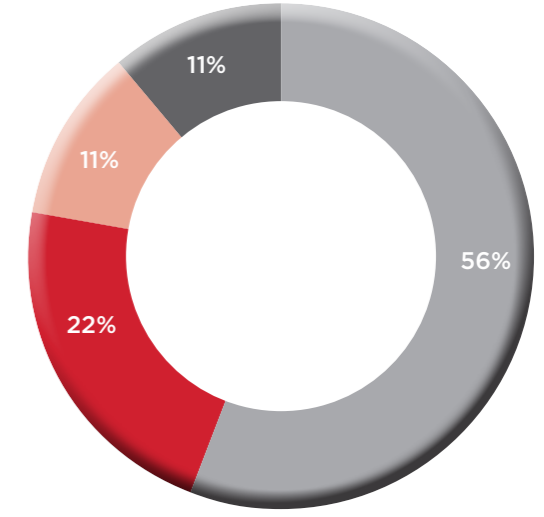
- Black
- Indian

INDEPENDENT DOPING HEARING PANEL



GENDER

- Female
- Male



DIVERSITY

- Black
- Coloured
- White
- Indian

RESULTS MANAGEMENT WEBINARS CONDUCTED



Botswana NADO visit to SAIDS offices

The COVID-19 pandemic in South Africa and Internationally caused a disruption to the daily operations of organisations since March 2020. With a gradual return to sport for this reporting financial year, the legal departments operations and results management continued uninterrupted and has firmly established itself in alignment with the criteria set out in the International Standards of Results Management (ISRM). All tribunal hearings commenced virtually, without complaints by participants and hearings were conducted in accordance with the SAIDS Virtual Hearing Procedure Guidelines Manual.

The amendment of the SAIDS Anti-Doping Rules 2021 has caused a new trend in the quicker turnaround time of case settlements. For instance, majority of non-specified cases where the mandatory consequences are four (4) year sanctions has resulted in athletes opting to sign Results Management Agreements as opposed to proceeding to hearings. The Legal Department has ensured that all of its ADRV Notices, Notice of Charges and Settlement Agreements have been aligned to the WADA templates available on ADEL.

With the implementation of the ISRM which sets out the core responsibilities and obligations of the Anti-Doping Organizations and principles of independence, SAIDS welcomed the appointment of the Registrar, Evert de Bruyn. He has taken the lead of selecting the new round of Independent Doping Hearing Panel (IDHP) members to serve until 2023. His other key function is the appointment of the IDHP members and Appeal Board members to serve on tribunal hearings upon request from parties.

In order for the former tribunal members to be eligible to serve on the IDHP they were required to attend the WADA webinar on Applicable Sanctions in Results Management and successfully complete the SAIDS online course for Results Management by no later than September 2021. The online course covers most areas of the rules, results management processes and jurisprudence, consisting of 5 lessons and an assessment which required each person to obtain a pass mark of 80% or higher to successfully complete the course.



Quarter	Date	Description	Activity Type	KPI
Q1	13 April 2021	Applicable Sanctions in Results Management	WADA Webinar	1
Q2	14 July 2021	Results Management Process & Consequences	Webinar to UCT Pharmacology Honours students	
Q2	23 July 2021	Recent SA Athlete Doping Cases - What Can We Learn From It	UJ Sport Conference - Safeguarding Sport	
Q2	31 July 2021	SAIDS Online Course for Results Management	Online Course for Tribunal Members	1
Q2	20 August 2021	Athlete's Rights in Anti-Doping	UJ Sport Conference - Safeguarding Sport	
Q2	27 September 2021	Operational Independence for NADO's & NOC's	Hosted by WADA Africa	
Q3	25 October 2021	Doping in Sport & the consequences	Hosted by Women Sport International	

INDEPENDENT DOPING HEARING PANEL

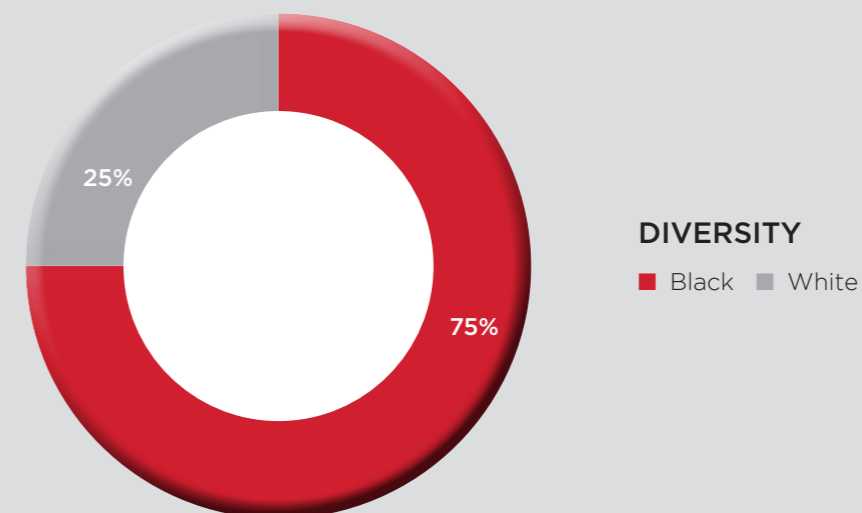
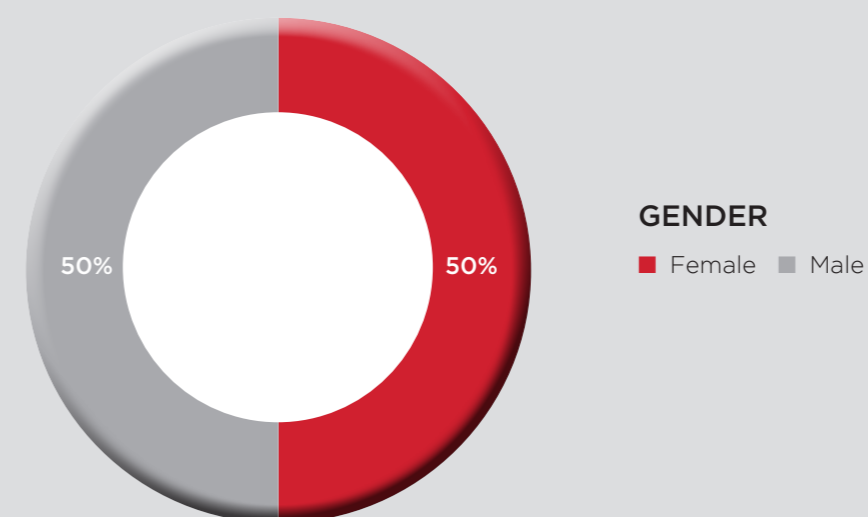
NO	SURNAME	NAME	ROLE	REGION	GENDER	RACE
1	Jankowitz	Diederick	Advocate	Free State	Male	White
2	Theron	Nicolas	Sports MD	Free State	Male	White
3	Booth	Matthew	Sports Administrator	Gauteng	Male	White
4	Berg	Corinne	Sports Administrator	Gauteng	Female	White
5	Coopoo	Yoga	Sports Administrator	Gauteng	Male	Indian
6	Cothill	Craig	Advocate	Gauteng	Male	White
7	Hack	Raymond	Attorney	Gauteng	Male	White
8	Motaung	Sello	Sports MD	Gauteng	Male	Black
9	Ramagole	Dimakatso	Sports MD	Gauteng	Female	Black
10	Tshabalala	Mandla	Attorney	Gauteng	Male	Black
11	Hansrajh	Rishi	Sports Administrator	KZN	Male	Indian
12	Marshall	Mike	Sports MD	KZN	Male	White
13	Lumka	Yoliswa	Sports Administrator	Eastern Cape	Female	Black
14	Breetzke	Andrew	Attorney	Western Cape	Male	White
15	Burton	Edries	Sports Administrator	Western Cape	Male	Coloured
16	du Plessis	Luc	Attorney	Western Cape	Male	White
17	Fredericks	Jeremy	Sports Administrator	Western Cape	Male	Coloured
18	Hurter	Marius	Attorney	Western Cape	Male	White
19	Suter	Jason	Sports MD	Western Cape	Male	White

APPEALS BOARD MEMBERS

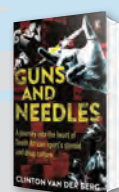
NO	SURNAME	NAME	ROLE	GENDER	RACE
1	Diale	Mami	Sports Administrator	F	Black
2	Nemetswerani	Ephraim	Sports MD	M	Black
3	Kutumela	Thabiso	Attorney	F	Black
4	Buthelezi	Ziyanda	Attorney	F	Black
5	Stelzner	Robert	Attorney	M	White
6	Putter	Reiner	Medical	M	White
7	Yengwa	Bongani	Sports Administrator	M	Black
8	Nkosi-Thomas	Lindi	Attorney	F	Black

GENDER AND DIVERSITY SCALES

APPEALS BOARD



“The independent tribunal may not always get it right. They may interpret the laws differently and WADA has a different opinion, so they will appeal decisions and that’s normal. We prosecute cases, and it’s an independent panel that adjudicates. We’ve also lodged appeals against decisions. Doing so reinforces that the adjudication process is independent of SAIDS.”

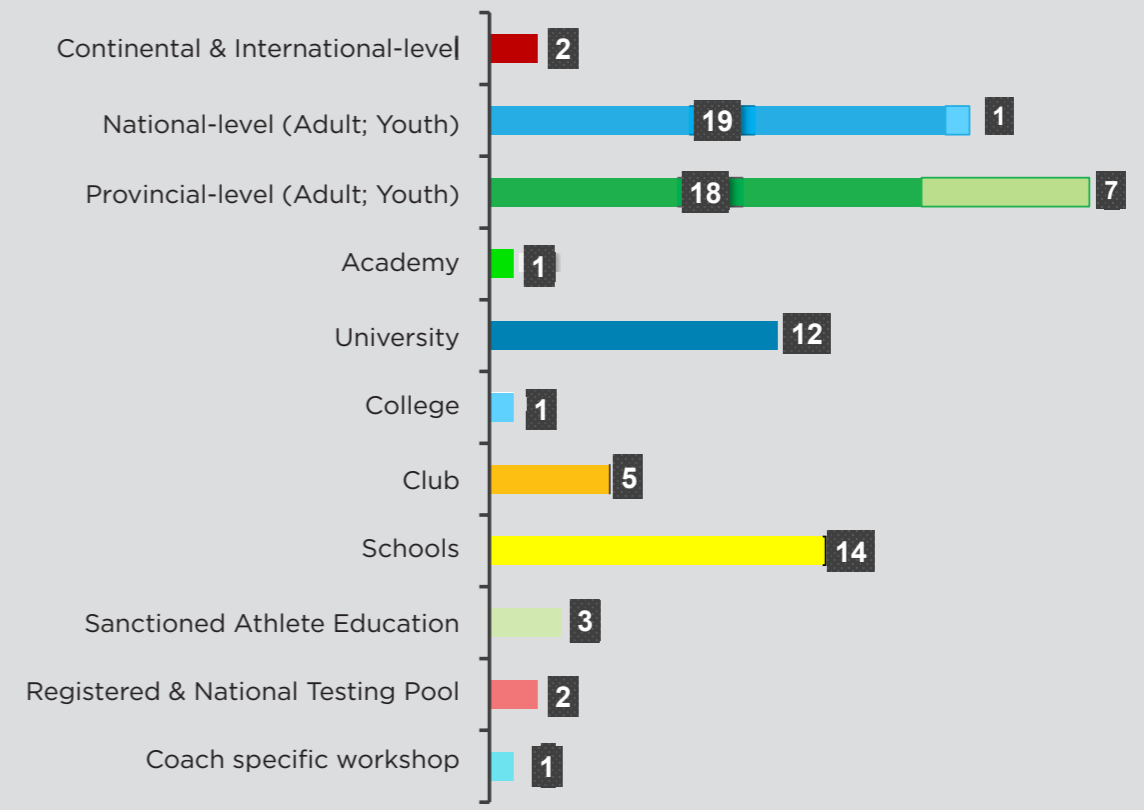


ANTI-DOPING EDUCATION PROGRAMME 2021/22

Education is a core component of the SAIDS's National Anti-Doping Programme. We offer a range of resources tailored to Athletes, Coaches, Health Professionals, Parents, Teachers and other Athlete Support Personnel (ASP) to support their 'clean sport' journey. Our education and awareness programme include:

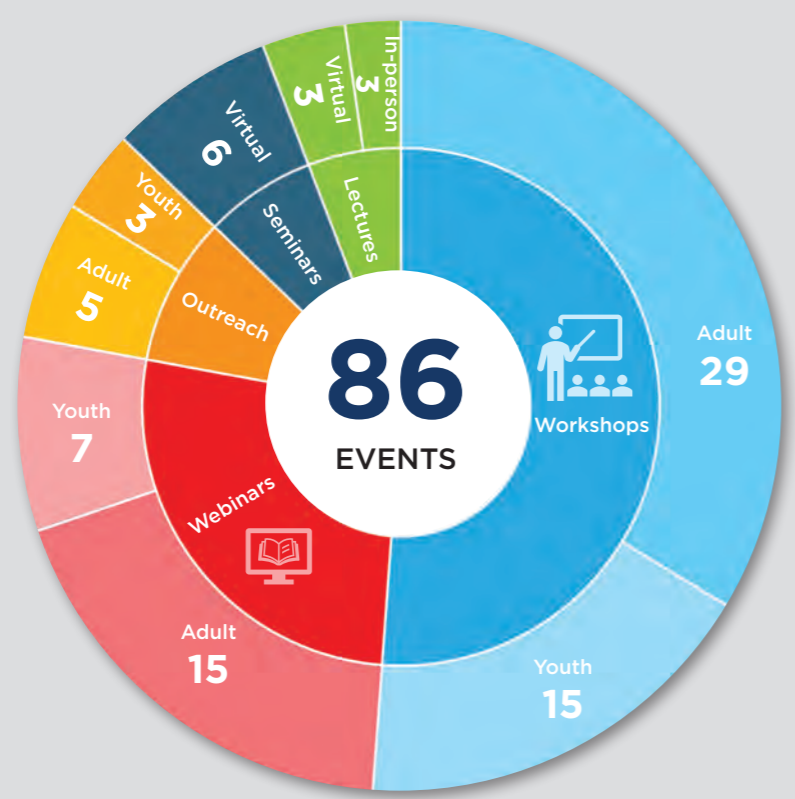
- In-person and virtual education events, such as workshops, webinars, seminars, lectures, delivered by a national team of Educators;
- Outreach (information booth) at sporting events;
- Website www.drugfreesport.org.za with easy access to:
 - Education resources and video clip library
 - The Medication Check Tool / Application
 - Anti-Doping E-Learning platform - 'ADEL'
 - Online Training Course portal for SAIDS staff
- Social Media @drugfreesport/ZA with educational campaigns and latest news.

Education Events per level of Athlete & ASP

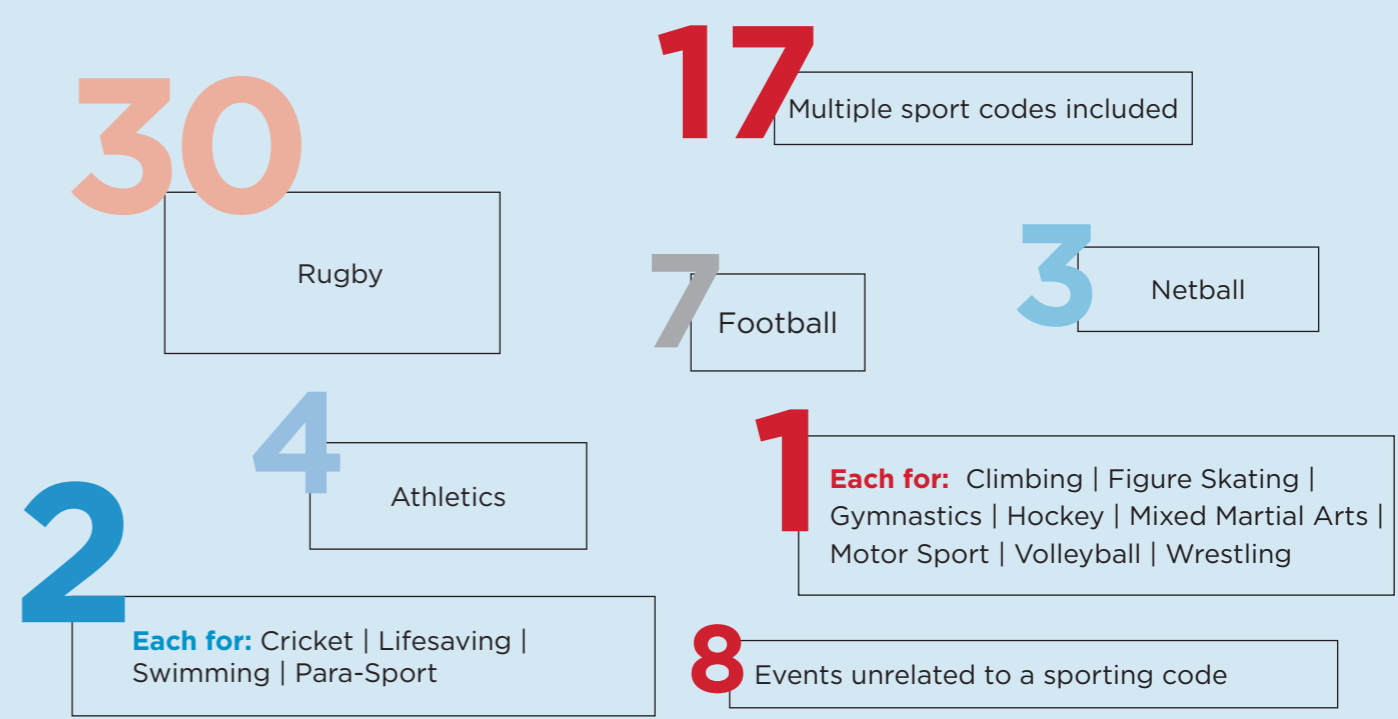


In-Person and Virtual Education Events

- to Athletes & Athlete Support Personnel (ASP) -

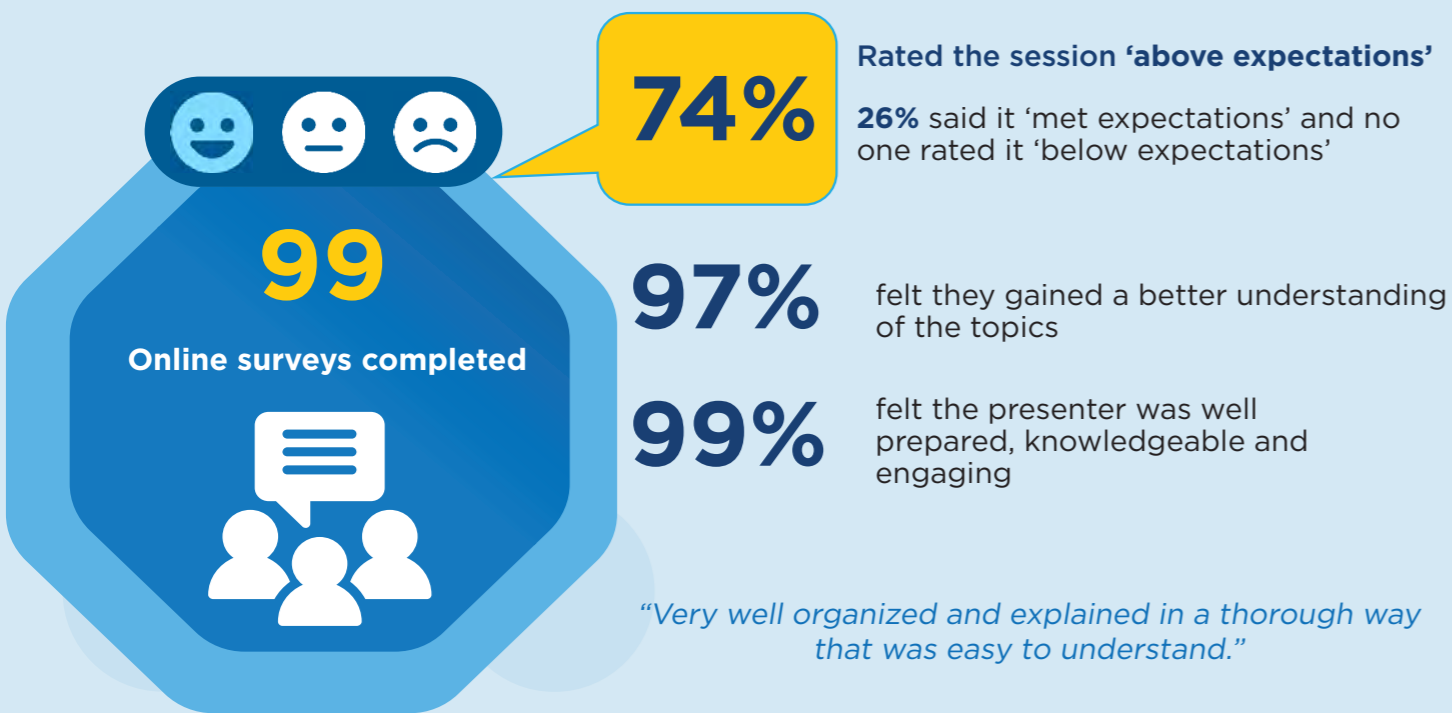


Number of Education events per sporting code



Audience Feedback

workshops / webinars / seminars / lectures



"Very well organized and explained in a thorough way that was easy to understand."

"Was interactive and short enough but giving all the information"

"The Kahoot questions were unique and fun way to remember"

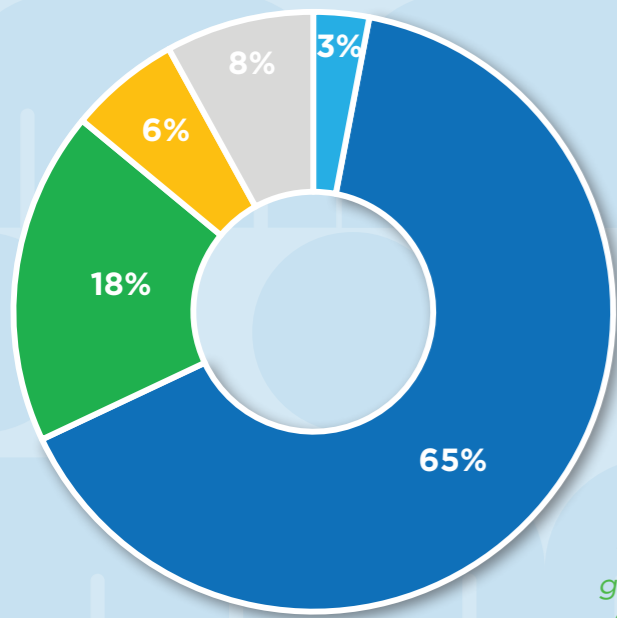
"Was educational and fun - kept me awake"

"I liked how the presenter included everyone and kept our attention"

"Wasn't boring"

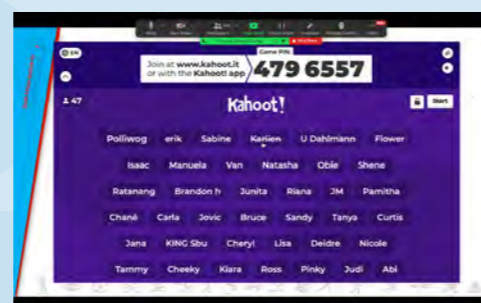
"Athlete centred session"

"The presenter was accommodating, friendly and gave us the facts easily. We understood the session completely and he spoke clearly. The session was brilliantly done, thank you!"



AUDIENCE TYPES

- Youth Athlete
- Athlete (>19 yrs)
- Coaches
- Health Professionals
- Administrators



e-Learning STATS



Participation at a Glance
View the courses with the most enrollments.



- Athlete's Guide to the 2021 Code (English)
- The Guide to the List 2021 (English)
- ADEL for International-Level Athletes (English)
- Athlete Support Personnel (ASP) Guide to the Code 2021 (English)
- ADEL for High Performance Coaches (English)
- ADEL for National-Level Athletes (English)
- ADEL for Talented Athletes (English)
- ADEL for Tokyo 2020 Olympics (English)
- ADEL for Medical Professionals (English)
- Other Courses

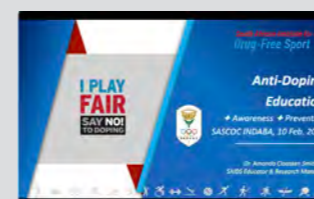
South Africa ranks 4th GLOBALLY for number of Course Completions!

Education Highlights 2021/22

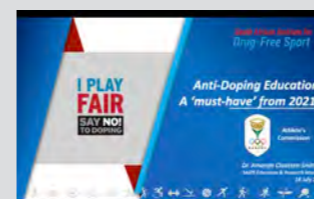


Implementation of the International Standard for Education (ISE)

Communication campaign & 'call to action' to SASCOC, National Federations and Affiliates regarding the ISE 2021



Presentation at SASCOC Strategic Indaba 2022



SASCOC Athlete's Commission Webinar

Call to action -
We invite all National Federations, and those with international events coming up in 2022/22 to participate in contact SAIDS by 1st June 2021, to plan the Anti-Doping Education Activity Calendar for 2021/22.

Planning Education activities - a 'must-have' for 2021 and beyond
The 2021 Code and International Standard for Education (ISE) stipulates specific mandatory requirements that all Signatories need to comply with. SOLID'S RESPONSIBILITIES, COOPERATION AND ACCOUNTABILITY OF SIGNATORIES
The ISE provides details on the Roles & Responsibilities of:
• National Anti-Doping Organizations (i.e. SAIDS or NADO)
• National Federations & National of Federations (N.F.)
• Major Event Organizers (i.e. ITC)
• National Olympic Committees (NOC) (i.e. SAOCOC (p.17))

International Standard for Education (ISE) 2021
The ISE requires Signatories to collaborate with their National Anti-Doping Organization (NADO) to provide an annual Education Plan, detailing how to address the target audience and the required content.
3. Athletes & ASP involved in a Registered Training Event require annual education (i.e. present)
3.1. Athletes & ASP involved in an annual training event (i.e. present)
3.2. Athletes & ASP involved in an annual training event (i.e. present)
3.3. Athletes & ASP involved in an annual training event (i.e. present)
3.4. Athletes & ASP involved in an annual training event (i.e. present)

Education Highlights 2021/22

Educational poster series & campaigns

South African Institute for Drug-Free Sport

TOP 5 ANTI-DOPING TIPS FOR TOKYO

- Know RULES**
11 Anti-Doping Rules
- CHECK Meds**
Use the App.
- TUEs**
Therapeutic Use Exemption Process
- RISKS**
Supplements, Traditional Meds, CBD
- RIGHTS & RESPONSIBILITIES**

I PLAY FAIR SAY NO! TO DOPING

TOKYO OLYMPIC GAMES education campaign

92%
Olympic Team

100%
Paralympic Team

- Athletes, Coaches, Medical and other Support Personnel received education before attending the TOKYO OLYMPIC GAMES
- Everyone received the "Top 5 Anti-Doping Tips" e- brochure

Top 5 Anti-Doping Tips
- TEAMSAs Olympic / Paralympic Games 2020 -

WHAT IS A DOPING OFFENSE?

SUPPLEMENTS CAN RUIN YOUR CAREER AND HEALTH

DOPING RUINS DREAMS

- Distributed to Schools | Universities | Clubs
- Social media campaigns

Harmful effects of Steroids

WHAT IS A DOPING OFFENSE?

SUPPLEMENTS CAN RUIN YOUR CAREER AND HEALTH

DOPING RUINS HEALTH

DOPING RUINS CAREERS

DOPING RUINS DREAMS

WEBSITE



South African Institute for Drug-Free Sport

TOP TIPS FOR TEAMSAs GOING TO TOKYO

NEWS & ANNOUNCEMENTS

TOOLS & DOWNLOADS

LATEST ON TWITTER

IMPORTANT DOCUMENTS

Education Events Gallery



African Swimming Confederation Training Camp



SA Sports Association for Physically Disabled National Champs Outreach



Springbok Women 7s Workshop



Boxing SA Strategic Planning Session 2022



"Wheelchair Basketball South Africa is committed to the #PlayTrue motto. We have embarked on a collaborative drive with SA Institute for Drug-Free Sport to educate all our athletes and we appreciate the effort that SAIDS is putting in to assist us with our Webinar series! Needless to say, WBSA fully supports PLAY TRUE DAY 2021 and encourage all the sporting codes to do the same!"



SA Sports Association for Physically Disabled National Champs Outreach



For me, PLAY TRUE means "Doing all you can in the right way and ticking off all the boxes so that you can realise your full potential. It means following the rules and making sure you stay true to yourself, the sport and the ones coming after you. Keep your sport clean!"



Maties Football Club Workshop



"Fair competition should rely on hard work and talent not the use of prohibited substances or methods"

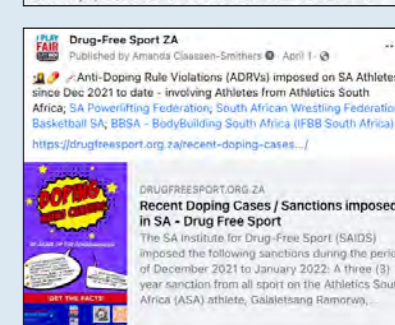
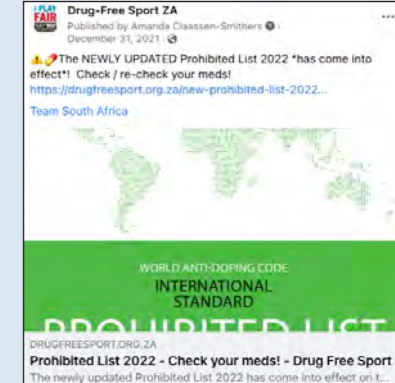
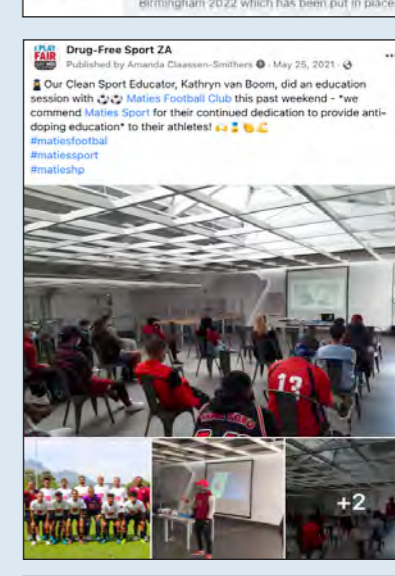
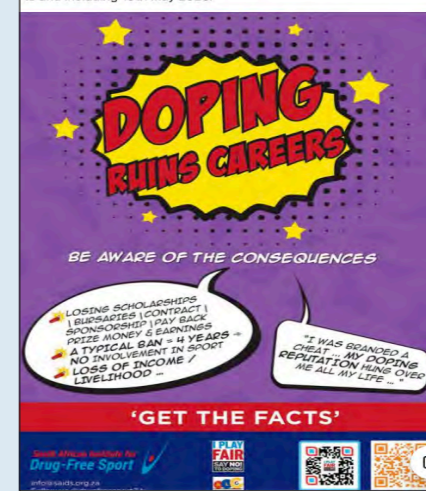
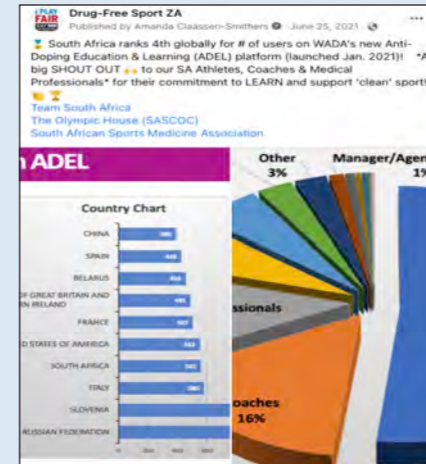
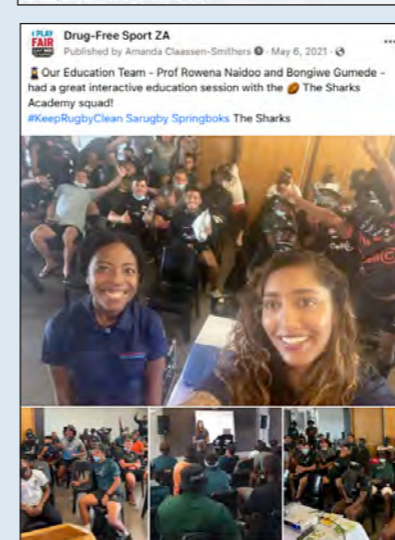
Prof. Christa Janse van Rensburg
Sports Physician,
Head Section Sports Medicine, University of Pretoria,
President of South African Sports Medicine Association



JBC Western Cape Rugby 7's Tournament Outreach



Springbok Men's 7's Workshop





ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022



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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

1. I have audited the financial statements of the South African Institute for Drug-free Sport set out on pages 69 to 101, which comprise the statement of financial position as at 31 March 2022, statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the South African Institute of Drug-free Sport as at 31 March 2022 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practices (GRAP) and the requirements of the Public Finance Management Act No 1 of 1999 (PFMA).

BASIS FOR OPINION

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

EMPHASIS OF MATTER

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

Restatement of corresponding figures

7. As disclosed in note 22 to the financial statements, the corresponding figures for 31 March 2021 were restated as a result of errors in the financial statements of the public entity at, and for the year ended, 31 March 2022.

OTHER MATTER

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

Unaudited supplementary schedules

9. The supplementary information set out on pages 102 to 104 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

RESPONSIBILITIES OF THE ACCOUNTING AUTHORITY FOR THE FINANCIAL STATEMENTS

10. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the PFMA, and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

11. In preparing the financial statements, the accounting authority is responsible for assessing the public entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

AUDITOR-GENERAL'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT INTRODUCTION AND SCOPE

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected programme presented in the annual performance report. I performed procedures to identify material findings but not to gather evidence to express assurance.
15. My procedures address the usefulness and reliability of the reported performance information, which must be based on the public entity's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the public entity enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
16. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected programme presented in the public entity's annual performance report for the year ended 31 March 2022.

PROGRAMME	PAGES IN THE ANNUAL PERFORMANCE REPORT
Programme 2: Doping control and investigations	18 - 19

17. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
18. I did not identify any material findings on the usefulness and reliability of the reported performance information for this programme:
- Programme 2: Doping control and investigations

OTHER MATTER

19. I draw attention to the matter.

Achievement of planned targets

20. Refer to the annual performance report on pages 16 to 23 for information on the achievement of planned targets for the year and management's explanations provided for the under and over achievement of targets.

Adjustment of material misstatements

21. We identified material misstatements in the annual performance report submitted for auditing. These material misstatements were on the reported performance information of programme 2: doping control and investigations. As management subsequently corrected the misstatements, we did not raise any material findings on the usefulness and reliability of the reported performance information.

REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION INTRODUCTION AND SCOPE

22. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the public entity's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
23. I did not identify any material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

OTHER INFORMATION

24. The accounting authority is responsible for the other information. The other information comprises the information included in the annual report, which includes the audit committee's report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that have been specifically reported in this auditor's report.
25. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
26. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
27. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

INTERNAL CONTROL DEFICIENCIES

28. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
29. I did not identify any significant deficiencies in internal control.

Auditor-General

Western Cape
31 July 2022

ANNEXURE – AUDITOR-GENERAL’S RESPONSIBILITY FOR THE AUDIT

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for the selected programme and on the public entity’s compliance with respect to the selected subject matters.

FINANCIAL STATEMENTS

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

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

3. I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also provide the accounting authority with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters

that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

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ACCOUNTING AUTHORITY REPORT FOR THE YEAR ENDED 31 MARCH 2022

1. INTRODUCTION

The directors present the audited annual financial statements that form part of the annual report of the entity for the year ended 31 March 2022.

The South African Institute for Drug-Free Sport was established by an Act of Parliament (Drug Free Sport Act 14 of 1997) and is listed as a national public entity in schedule 3A of the Public Finance Management Act no. 1 of 1999, as amended (PFMA).

The board of directors is the accounting authority in terms of the Public Finance and Management Act no.1 of 1999.

2. DIRECTORS OF THE ENTITY

Non-Executive Directors:

Judge L Mpati
Dr. JH Adams
Dr. MTD Qobose
Mr. G Abrahams
Dr. L Skaal
Mr. DN Bayever
Dr. P Zondi
Dr. SI Manjra
Dr. MC Peenze
Mr. M Quinn

Chief Executive Officer:

Mr. K Galant

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

4th Floor, Sports Science Institute of South Africa Boundary Road Newlands 7700	P O Box 2553 Clareinch 7740
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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. GOING CONCERN

The directors, having made appropriate enquiries, have a reasonable expectation that the entity has adequate resources to continue in operational existence for the foreseeable future. Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Refer to note 23 of the notes to the financial statements for additional disclosure on going concern.

ACCOUNTING AUTHORITY REPORT FOR THE YEAR ENDED 31 MARCH 2022 (Contd.)

5. EVENTS SUBSEQUENT TO STATEMENT OF FINANCIAL POSITION 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. Refer to note 24 of the notes to financial statements on additional disclosure on events post reporting date.

6. ADDRESSES

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

Business and Registered Address:	Postal Address:
4th Floor, Sports Science Institute of South Africa	P O Box 2553
Boundary Road	Clareinch
Newlands	7740
7700	

7. JURISDICTION AND DOMICILE

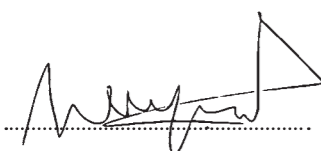
The entity resides and is managed in the Republic of South Africa.

8. EXECUTIVE AUTHORITY

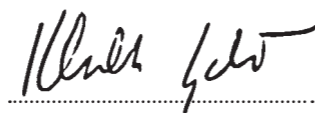
The executive authority for the entity is the Minister of Sport, Arts and Culture.

APPROVAL

The annual financial statements, set out on pages 71 to 101, have been approved by the Chairperson of the board of directors and are signed by him.



JUDGE L MPATI
Chairperson
29 July 2022



K GALANT
Chief Executive Officer
29 July 2022

	Notes	2022 R'000	2021 R'000 Restated
REVENUE		30 889	28 897
Non-exchange revenue	2.1	28 267	28 526
Interest received	2.3	1 042	151
Exchange revenue	2.2	1 580	220
EXPENSES		27 014	19 296
Administration expenditure		14 261	14 263
Education programme		532	360
Doping control		11 483	2 904
Results management		374	1 412
International liaison		42	12
Corporate services		322	345
SURPLUS	13	3 875	9 601

	Notes	2022 R'000	2021 R'000 Restated
ASSETS			
Non-current assets			
Property, plant and equipment	3	1 417	1 709
Intangible assets	4	347	68
Current assets			
Inventories	5	324	405
Trade and other receivables from exchange transactions	6	872	663
Receivables from non-exchange transactions	6	-	-
Cash and cash equivalents	7	16 964	14 857
Total assets		19 924	17 702

NET ASSETS AND LIABILITIES

Net assets			
Reserves			
Accumulated surplus		13 612	9 736
Non-Current Liabilities			
Finance lease liabilities	8	8	89
Current Liabilities			
Finance lease liabilities	8	100	91
Credit card facilities	7	113	17
Payables from exchange transactions	9	3 096	4 067
Payables from non-exchange transactions	9	2 143	2 705
Financial liabilities	10	852	996
Total net assets and liabilities		19 924	17 702

	Notes	ACCUMULATED SURPLUS R'000	TOTAL R'000
Balance as at 31 March 2020	22	135	135
- previously stated		2 169	2 169
- correction of prior period error	22	(2 034)	(2 034)
Surplus for the year		9 601	9 601
- previously stated		9 656	9 656
- correction of prior period error	22	(55)	(55)
Balance at 31 March 2021		9 736	9 736
Surplus for the year		3 875	3 875
Balance at 31 March 2022		13 612	13 612

	Notes	2022 R'000	2021 R'000 Restated
CASH FLOW FROM OPERATING ACTIVITIES			
Cash received from customers		29 476	28 754
Cash paid to suppliers and creditors		(26 963)	(17 455)
Cash generated from/(utilised by) operations	15.1	2 512	11 298
Interest received		417	148
Finance costs		(10)	(2)
		2 920	11 444
CASH FLOW USED IN INVESTING ACTIVITIES			
Additions to property, plant and equipment	3	(562)	(916)
Additions to intangible assets	4	(369)	(44)
Proceeds from disposal of property, plant and equipment		117	-
Net cash outflow from investing activities		(814)	(960)
CASH FLOW FROM FINANCING ACTIVITIES			
Increase / (decrease) in financial lease liabilities		(94)	(23)
Cash inflow/(outflow) from financing activities		(94)	(23)
		2 011	10 461
Net (decrease) in cash and cash equivalents		2 011	10 461
Cash and cash equivalents at the beginning of the year	15.2	14 840	4 379
Cash and cash equivalents at the end of the year	15.2	16 850	14 840

	Actual 2022 R'000	Approved Budget 2022 R'000	Difference Actual vs Approved R'000
REVENUE	30 889	29 622	(1 267)
Non-exchange revenue	28 267	29 119	852
Interest received	1 042	235	(807)
Exchange revenue	1 580	268	(1 312)
	27 014	29 622	2 608
EXPENSES			
Administration expenditure	14 261	14 983	722
Education programme	532	2 404	1 872
Doping control	11 483	9 428	(2 055)
Results management	374	1 995	1 621
International projects	42	290	248
Corporate services	322	522	200
	3 875	-	3 875
NET SURPLUS/(DEFICIT)			

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



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022



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:

1. 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 financial statements are presented in South African Rands as it is the currency in which the majority of the entity's transactions are denominated. The figures as disclosed in the financial statements are rounded to the nearest thousand South African Rand (R'000).

Going concern assumption

The annual 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 the funding has been 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 stage of completion of the transaction at the reporting date can be measured reliably
- v) The costs incurred for the transaction can be measured reliably.

ACCOUNTING POLICIES (Continued)

1.1. REVENUE (contd.)

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 could 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 it is recovered

1.3 FOREIGN CURRENCIES

Transactions in currencies other than the entity's reporting currency (South African 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 statement of financial performance

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling on the balance sheet date. Unrealised differences on monetary assets and liabilities are recognised in the statement of financial performance 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.

Improvements to leased property capitalised and classified as property, plant and equipment. The improvements are stated at cost .

The useful life of leasehold improvements is the period over which the improvements are expected to be available for use by the South African Institute for Drug-free Sport.

ACCOUNTING POLICIES (Continued)

1.4 PROPERTY, PLANT AND EQUIPMENT (contd.)

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 years
Furniture and Fittings	3 - 6 years
Motor Vehicles	4 - 6 years
Office Equipment	1.5 - 6 years
Leasehold Improvements	5 years

The residual values, useful lives and depreciation method of property, plant and equipment are reviewed on an annual basis. Profits 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 any adjustments 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 any credit balance exists 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 amounts 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 is 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.

ACCOUNTING POLICIES (Continued)

1.5 INTANGIBLE ASSETS (contd.)

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	
- iBase software	1 - 5 years
- Remuneration system	1 - 5 years
- Other	1 - 3 years
Website	1 - 3 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

Inventory consists of doping control test kits.

Inventories are initially measured at cost.

Inventories are recognised as an asset 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 current replacement cost. Cost is determined on a first-in-first-out basis.

The amount of any write-down of inventories to net replacement cost 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.

ACCOUNTING POLICIES (Continued)

1.7 FINANCIAL INSTRUMENTS (contd.)

Cash and cash equivalents are initially recognised at fair value.

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 statement of financial performance 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 two 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.

a. Trade 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 recognised 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 position and the related bad debt expense is recognised in the statement of financial performance. Debtors that are 120 days and/or older are scrutinised and are assessed for recoverability.

b. Cash and cash equivalents

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.

(ii) Financial liabilities held at amortised cost

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

a. 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.

ACCOUNTING POLICIES (Continued)

1.7 FINANCIAL INSTRUMENTS (contd.)

b. 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 a past event, 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 the accrual basis and is presented by function.

1.11 SIGNIFICANT JUDGEMENTS AND ESTIMATES

In determining and applying accounting policies, judgement is often required where the choice of specific policy, assumption or accounting estimate to be followed could materially affect the reported results or net position of the entity, should it later be determined that a different choice be more appropriate.

Management considers the following to be areas of significant judgement and estimation for the entity due to greater complexity and/or particularly subject to the exercise of judgement:

Property, plant and equipment and intangible assets

The determination of the useful economic life and residual value of property, plant and equipment and intangible assets is subject to management estimation. The entity regularly reviews all of its depreciation and amortisation rates and residual values to take account of any changes in circumstances, and any changes that could affect prospective depreciation and amortisation charges and asset carrying values.

ACCOUNTING POLICIES (Continued)

1.11 SIGNIFICANT JUDGEMENTS AND ESTIMATES (contd.)

Trade and other receivables

The determination of the provision for doubtful debts is subject to management estimation. Management examines each debtor on a line by line basis and determines the likelihood of recovery based on factors such as historical experience and payment history of the debtor. Management also considers the ability of the debtor to settle their account.

1.12 EMPLOYEE BENEFITS

Wages, salaries, leave, bonuses 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.

1.13 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.

1.14 STATUTORY RECEIVABLES

Statutory receivables are receivables that:

- arise from legislation, supporting regulations, or similar means; and
- require settlement by another entity in cash or another financial asset.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

An entity shall recognise statutory receivables as follows:

- i) if the transaction is an exchange transaction, using GRAP 9;
- ii) if the transaction is a non-exchange transaction using, GRAP 23; or
- iii) if the transaction is not within the scope of the standards of GRAP listed in (i) and (ii) or another GRAP Standard, the receivable is recognised when the definition of an asset is met, and when it is probable that the future economic benefits or service potential to the entity and the transaction can be measured reliably

Statutory receivables are initially measured at their transaction amount and are subsequently measured using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable
- impairment losses; and
- amounts derecognised

1.15 NEW STANDARDS AND INTERPRETATIONS

Standards and interpretations approved, but not yet effective

The entity has not applied the following standards and interpretations, which have been approved and are mandatory for the entity's accounting periods beginning on or after 1 April 2021 or later periods:

Standard/Interpretation:	Effective date: Periods beginning on or after	Expected impact:
- GRAP 104 Financial Instruments	To be determined	It is unlikely that there will be a material impact

2. REVENUE	Notes	2022 R'000	2021 R'000 Restated
2.1 Non-exchange revenue			
Grant - Department of Sport, Arts and Culture		28 123	28 283
National Lotteries Commission		144	243
Fines - Doping Transgressions		-	-
		<u>28 267</u>	<u>28 526</u>
2.2 Exchange revenue			
Bad debts recovered		33	-
Doping control sales		1 523	181
Insurance claims*		12	-
Profit on sale of non current assets		12	-
Sundry income		-	38
		<u>1 580</u>	<u>220</u>
2.3 Interest received			
Interest earned on bank balances		1 042	151

* insurance claims relate to claims paid out by the entity's insurers on the loss and/or damage to property, plant and equipment

3. PROPERTY, PLANT AND EQUIPMENT	R'000	R'000	R'000	R'000	R'000	R'000
2022	Computer equipment	Furniture & fittings	Motor vehicles	Office equipment	Leasehold improvements	TOTAL
Carrying value at the beginning of the year	311	58	869	467	4	1 709
Cost	848	418	1 042	1 218	42	3 569
Accumulated depreciation	(537)	(360)	(173)	(752)	(38)	(1 860)
Accumulated impairment	-	-	-	-	0	-
Depreciation	(235)	(16)	(80)	(238)	(3)	(572)
Additions	324	4	25	157	-	510
Impairment	-	-	(110)	-	-	(110)
Disposals	-	-	(120)	(0)	-	(120)
Cost	94	14	403	0	-	511
Accumulated depreciation	(94)	(14)	(173)	(0)	-	(281)
Accumulated impairment	-	-	(110)	-	-	(110)
Carrying value at the end of the year	400	47	584	385	1	1 417
Cost	1 078	409	664	1 375	42	3 568
Accumulated depreciation	(678)	(362)	(80)	(989)	(41)	(2 151)
Accumulated impairment	-	-	-	-	-	-
Fully depreciated assets still in use	-	-	-	-	-	-
Cost	-	205	-	150	-	354
Accumulated depreciation	-	(205)	-	(150)	-	(354)
2021						
Carrying value at the beginning of the year	264	20	230	316	11	844
Cost	674	383	403	937	42	2 440
Accumulated depreciation	(410)	(363)	(173)	(621)	(31)	(1 598)
Depreciation	(129)	(17)	-	(159)	(7)	(312)
Additions	174	54	639	311	-	1 178
Disposals	-	-	-	-	-	-
Cost	-	19	-	30	-	49
Accumulated depreciation	-	(19)	-	(30)	-	(49)
Carrying value at the end of the year	311	58	869	467	4	1 709
Cost	848	418	1 042	1 219	42	3 569
Accumulated depreciation	(537)	(360)	(173)	(751)	(38)	(1 859)
Fully depreciated assets still in use	-	-	-	-	-	-
Cost	73	219	-	150	-	441
Accumulated depreciation	(73)	(219)	-	(150)	-	(441)

PROPERTY, PLANT AND EQUIPMENT (contd.)

Repairs and maintenance relating to property, plant and equipment	Notes	2022 R'000	2021 R'000
Computer Equipment		12	-
Motor Vehicles		63	-
Office Equipment		2	1
		77	1

4. INTANGIBLE ASSETS

	Notes	R'000 Cost	R'000 Accumulated amortisation	R'000 Carrying value
2022				
Computer software		452	(134)	319
Website		79	(51)	28
Total		531	(185)	347
2021				
Computer software		83	(71)	13
-previously stated		83	(71)	13
-correction of prior period error	22	-	-	-
Website		79	(24)	55
-previously stated		79	(24)	55
-correction of prior period error	22	-	-	-
Total		162	(95)	68

Reconciliation

Carrying value at the beginning of the year		68	61
Additions		369	44
- Computer software		369	5
- Website		-	40
Disposals - Cost		-	-
Disposals - Accumulated Amortisation		-	-
Amortisation		(90)	(37)
- Computer software		(63)	(17)
- Website		(26)	(20)
Carrying value at the end of the year		347	68

5. INVENTORIES

	2022 R'000	2021 R'000
Doping control test kits	324	405

The cost of inventories recognised as an expense during the year amounts to R 1 098 178 (2021: R 265 237).

6. RECEIVABLES

Receivables from exchange transactions

Receivables	561	310
Prepayments	174	234
Sundry debtors	136	119
	872	663

The recoverability of each debtor is assessed and where doubtful, an allowance is raised.

Receivables analysis:

0 - 30 days	387	71
30 - 60 days	7	5
60 - 120 days	35	30
Over 120 days	232	331
Allowance for doubtful debts	(100)	(127)
	561	310

Receivables from non-exchange transactions

Statutory receivables	-	-
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The carrying value of statutory receivables approximates their fair value. The recoverability of statutory receivables is assessed and where doubtful, an allowance is raised.

Statutory receivables analysis

0 - 30 days	-	-
30 - 60 days	-	-
60 - 120 days	-	-
Over 120 days	300	300
Allowance for doubtful debts	(300)	(300)
	-	-

Allowance for doubtful debts

Management scrutinises debtors that are 120 days and/or older of age and assesses them for recoverability. An allowance for doubtful debts is raised on these debtors in the following instances:

- there has been no movement in the account during the year;
- there has been no response to monthly statements and/or letters of demand;
- there is no payment plan agreed upon between the debtor and SAIDS

RECEIVABLES (contd.)	2022	2021
	R'000	R'000
Carrying amount at beginning of year	427	248
Prior year write offs	-	(58)
Allowance raised in the current year	7	237
Prior year allowance reversed	(33)	-
Carrying amount at end of year	400	427

*Included in the allowance for doubtful debts above is an allowance for doubtful debts relating to statutory receivables

7. CASH AND CASH EQUIVALENTS

Bank and cash balance	16 964	14 857
Credit card balance	(113)	(17)

8. FINANCE LEASE LIABILITIES

Non-current

Finance lease liabilities	8	89
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Current

Finance lease liabilities	100	91
---------------------------	-----	----

Total borrowings	108	180
-------------------------	------------	-----

Non-current liabilities	8	89
-------------------------	---	----

Current liabilities	100	91
---------------------	-----	----

	108	180
--	------------	-----

Gross finance lease liabilities - minimum lease payments:

No later than 1 year	105	101
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Later than 1 year but no later than 5 years	8	92
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Later than 5 years	-	-
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	113	193
--	------------	------------

Future finance charges on finance leases	(5)	(13)
--	-----	------

Present value of finance lease liabilities	108	180
--	-----	-----

The present value of finance lease liabilities is as follows:

No later than 1 year	100	91
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Later than 1 year but no later than 5 years	8	89
---	---	----

Later than 5 years	-	-
--------------------	---	---

	108	180
--	------------	------------

These finance lease agreements relate to cellphone contracts.

9. PAYABLES	2022	2021
	R'000	R'000
Payables from exchange transactions		
Payables	865	3 159
Accruals	2 231	899
	3 096	4 058
Correction of prior period error	22	9
	3 096	4 067
Payables from non-exchange transactions		
Payables		
Lottery interest payable	-	625
VAT payable	2 143	2 080
- previously stated		-
- correction of error	22	2 080
	2 143	2 705

10. FINANCIAL LIABILITIES

Unspent conditional grants

Balance unspent at the beginning of the year	996	1 239
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Current year receipts	-	-
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Conditions met and transferred to revenue	(144)	(243)
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Conditions still to be met at the end of the year	852	996
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11. DIRECTORS AND AUDIT COMMITTEE REMUNERATION	2022	2021
	R'000	R'000

The following amounts were paid or credited to the director during the year.

Executive and senior management	Salary	Bonus	Allowances Benefits, Reimbursements, Subsistence	Employer contributions	Total	
	R'000	R'000	R'000	R'000	R'000	
Mr. K Galant (CEO)	1 419	114	16	128	1 676	1 475
Mr. F Galant (General Manager)	891	-	175	195	1 261	1 201
Mr. O Ngwane (CFO)	715	29	120	66	930	848
					3 867	3 524

11. DIRECTORS AND AUDIT COMMITTEE REMUNERATION (contd).

Non Executive Directors	Number of meetings attended		Honoraria	Subsistence & Reimbursements	Total	2022	2021
	Board	Other	R'000	R'000		R'000	R'000
	Judge L Mpati **(Chairperson)	3	0	-	0	-	-
Dr. JH Adams	3	0	8	0	8	12	12
Dr. MTD Qobose	3	2	13	0	13	12	12
Mr. G Abrahams *(Deputy Chairperson)	4	2	-	0	-	-	-
Mr. DN Bayever	4	1	14	0	14	12	12
Dr. L Skaal	4	1	14	0	14	16	16
Dr. P Zondi	2	0	4	0	4	16	16
Mr. M Quinn	4	1	14	0	14	16	16
Dr.SI Manjra	4	0	12	0	12	16	16
Dr. MC Peenze***	4	4	22	0	22	23	23
						101	121
						3 968	3 645

Total directors remuneration

* This member serves on a pro bono basis

** No remuneration paid as employed in the public sector

*** This member serves as a board representative on the entity's Audit and Risk Committee (ARC). ARC meetings attended are included in this note as "Other meetings".

Audit and Risk Committee

The following amounts were paid to the audit committee members during the year.

	Audit Committee Meetings	Other meetings	Honoraria R'000	Reimbursements R'000	Total	2022	2021
Adv. D Mitchell (Chairperson)	4	1	23	-	23	19	19
Mr. J George	4	-	15	-	15	15	15
Dr. MC Peenze (board representative)*	4	-	-	-	-	-	-
Mr. M Burton	4	-	15	-	15	15	15
Mrs. M Casey	4	-	15	-	15	15	15
						67	63

** Dr Peenze's honoraria for attendance at Audit and Risk Committee meetings has been included above in the note for non-executive directors

12. 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. Contributions made by the entity are charged to the statement of financial performance as they are incurred.

The total entity contribution to such schemes for the year amounted to R 716 502 (2021: R 689 466).

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 for the year amounted to R 194 688 (2021: R 194 688).

13. SURPLUS FROM OPERATIONS

	2022	2021
	R'000	R'000
		Restated
Below is an excerpt of the key line items that contributed to the surplus from operations:		
Revenue		
Interest received	1 042	151
Doping control sales	1 523	181
Government grants	28 123	28 283
National Lotteries Commission grant	144	243
Expenditure		
Auditor's remuneration	864	997
Internal audit fees	288	242
Amortisation of intangible assets	89	37
Depreciation of property, plant and equipment	572	312
Loss on foreign exchange	29	46
Non-executive directors' remuneration	101	121
Laboratory analysis	5 113	856
Courier cost	896	283
DCO travel, accommodation and reimbursement	3 295	474
Doping control purchases	1 098	262
Office rental	1 390	1 215
Salaries	8 707	8 223
Seminars and workshops	167	74
Investigations and Intelligence	373	679

14. 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 potentially 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.

14. FINANCIAL RISK MANAGEMENT (Contd.)

Foreign Currency Sensitivity

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

	2022	2021	2022 R'000	2021 R'000
USD: - 9% (2021: -17%)	14,64	14,78	(21)	(15)
EUR: -7% (2021: -12%)	16,21	17,35	6	1
CHF: 1% (2021: -19%)	15,88	15,68	(0)	2

Foreign Currency Risk

Financial Assets

USD	292	206
EUR	-	13

Financial Liabilities

USD	54	118
EUR	81	22
CHF	10	10

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 commercial 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.

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/(deficit) for the year by:

Cash	170	149
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Credit Risk

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

Trade account receivables comprise a widespread customer base. On-going evaluations of the ability of customers to settle their debt are performed. At 31 March 2022 the entity had R 16 849 717 invested in National Treasury approved banking institutions (2021: R 14 839 758).

Accounts receivable	661	437
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14. FINANCIAL RISK MANAGEMENT (Contd.)

Liquidity Risk

Liquidity risk is the risk that the entity will not be able to meet its financial obligations as they fall due. Operational, capital and regulatory requirements are considered in the management of liquidity risk, in conjunction with short-term and long-term forecast information.

The entity has minimised its liquidity risk by monitoring forecast cash flows and ensuring that it has adequate resources to meet its financial obligations.

The table below analyses the entities financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position date to the contracted settlement date. The amounts disclosed in the table are the contractual undiscounted cash flows and are payable within a period of 12 months.

	2022 R'000	2021 R'000
Finance lease liabilities	105	101
Credit card facilities	113	17
Payables from exchange transactions	3 096	4 067
- previously stated		4 058
- correction of prior period error	22	9
Payables from non-exchange transactions	2 143	2 705
- previously stated		625
- correction of prior period error	22	2 080
Financial liabilities	852	996

15. CASH FLOW NOTES

15.1 Reconciliation of net surplus to cash generated from operations

Net surplus for the year	3 875	9 601
Adjusted for:		
Amortisation of intangible assets	89	37
Depreciation of property, plant and equipment	572	312
Impairment of non-current assets	110	0
(Gain)/Loss on foreign exchange	29	46
Bad debts	7	188
(Profit)/Loss on transfers/disposals of assets	3	-
Stock written off	-	4
Interest received	(1 042)	(151)
Finance costs	10	2
Operating surplus before working capital changes	3 653	10 039
Working capital changes	(1 141)	1 260
Decrease/(Increase) in accounts receivable	(245)	244
Increase/(Decrease) in accounts payable	(977)	812
Decrease/(increase) in inventories	81	205
Cash generated from/(utilised by) operations	2 512	11 298

15. CASH FLOW NOTES (Contd.)

	2022 R'000	2021 R'000 Restated
15.2 Cash and cash equivalents		
At the beginning of the year		
Bank and cash balances	<u>14 840</u>	<u>4 379</u>
At the end of the year		
Bank and cash balances	<u>16 964</u>	<u>14 857</u>
Credit card facilities	<u>(113)</u>	<u>(17)</u>
	<u>16 851</u>	<u>14 840</u>

16. OPERATING LEASE COMMITMENTS

The operating leases comprise rentals of premises.

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

Due within one year	1 532	225
Due between one to five years	<u>601</u>	<u>-</u>
	<u>2 133</u>	<u>225</u>

The entity leases offices from the Sports Science Institute of South Africa from 01 June 2021 to 31 May 2023. The current lease payment is R 122 822.53 per month with an annual escalation rate of 9% effective on 01 June every year. No contingent rent is payable. The lease agreement is renewable at the end of the lease term.

Operating leases also include the rental of office printers. The monthly cost for the rental of printers is R 7 351.78 for a period of 60 months with 0% annual escalation.

17. FRUITLESS AND WASTEFUL EXPENDITURE

	2022 R'000	2021 R'000 Restated
Current year	<u>5</u>	<u>189</u>
Reconciliation of fruitless and wasteful expenditure		
Opening balance	189	20
Add: fruitless and wasteful expenditure relating to current year	5	189
Less: Amounts written off by the accounting authority	-	(20)
Fruitless and wasteful expenditure awaiting to be written off	<u>194</u>	<u>189</u>
Analysis of expenditure awaiting to be written off per age classification		
Current year	5	5
Prior years	<u>189</u>	<u>184</u>
Total	<u>194</u>	<u>189</u>

17. FRUITLESS AND WASTEFUL EXPENDITURE (Contd.)

	2022 R'000	2021 R'000 Restated
Incidents		
Penalties were imposed by SARS due to non or late payment of VAT on imported services.		
Nature of expenditure		
Penalties	5	189
- previously stated		-
- correction of error	22	189
Interest on late payment	-	-
	<u>5</u>	<u>189</u>
Disciplinary steps taken / criminal proceedings		
No criminal proceedings considered necessary. The incident is still undergoing investigation.		

18. IRREGULAR EXPENDITURE

Reconciliation of irregular expenditure		
Opening balance	2 808	1 507
Add: Irregular expenditure - relating to prior year	-	-
Add: Irregular expenditure - relating to current year	1 255	1 301
Less: Amounts written off by the accounting authority	-	-
Less: Amounts recoverable (not written off)	-	-
Less: Amounts not recoverable (not written off)	-	-
Irregular expenditure awaiting to be written off	<u>4 063</u>	<u>2 808</u>
Analysis of awaiting write-off per age classification		
Current year	1 255	1 301
Prior years	<u>2 808</u>	<u>1 507</u>
Total	<u>4 063</u>	<u>2 808</u>

Incidents

Disciplinary steps taken / criminal proceedings

Non-compliance with:
- Practice Note 8 of 2008/2009
- Practice Note 7 of 2009/2010
- Treasury instruction Note 3 of 2016/17
- Treasury instruction Note 4A of 2016/17

The instances of non-compliance in the prior year were identified by the AGSA during the audit process in the prior year. The incidents were investigated accordingly. Investigations revealed that there was no fraudulent, criminal or any other misconduct. The entity did not suffer any financial losses as the expenditure was necessary and was incurred in the carrying on of the entity's operations. No disciplinary steps or criminal/legal action was deemed necessary. Employees will be taken for training to improve their knowledge and understanding of Treasury Regulations.

	2022 R'000	2021 R'000
Irregular expenditure relating to the current year	<u>1 255</u>	<u>1 301</u>

Expenditure considered irregular as a result of the following incidents:
The tender processes for Internal Audit Services and Courier Services was found to be irregular due to bid committees not being constituted appropriately or as per the entity's SCM Policy. The 2 contracts were deemed irregular during the prior year's audit.

IRREGULAR EXPENDITURE (Contd.)

The printing contract/lease for the printers with ETG expired in April 2020 during lockdown. The contract defaulted to a month to month contract with ETG without prior approval from National Treasury. The contract continued whilst a new printing contract was sought through competitive quotation process. The period for which the lease is out of contract is considered to be irregular.

Nature of spend	2022 R'000	2021 R'000
Printing and stationery	71	97
Internal audit fees	288	242
Contract extensions (investigations & legal assistance)	-	680
Courier services	896	283
	<u>1 255</u>	<u>1 301</u>

19. UNAUTHORISED EXPENDITURE

Reconciliation of unauthorised expenditure

Opening balance	1 891	-
Add: Unauthorised expenditure – relating to prior year	-	1 841
Add: Unauthorised expenditure – relating to current year	59	50
Unauthorised expenditure awaiting approval by Treasury	<u>1 949</u>	<u>1 891</u>

Incidents

The VAT on imported services and the penalty thereon are considered unauthorised expenditure as it did not form part of the budget approved by the Board and DSAC. SAIDS was not aware of the requirement to pay VAT on imported services and therefore did not include an expectation to pay VAT on imported services in its budget. The requirement to pay VAT on imported services was alerted to SAIDS via a query lodged by SARS on the entity's imported services. VAT is charged on imported services per section 7(1)(c) of the VAT Act.

Nature of spend

VAT on imported services	59	1 891
- previously stated		-
- correction of error	22	1 891
	<u>59</u>	<u>1 891</u>

The South African Doping Control Laboratory (SADoCoL) in Bloemfontein was non-compliant in terms of the International Standard for Laboratories and lost its accreditation with WADA in 2015. As SADoCoL was the only WADA accredited lab in Africa, this necessitated the implementation of emergency protocols which compelled urine and blood samples to be sent to overseas labs for analysis to complete our missions and fulfill our mandate. The greater part of imported services relates to overseas lab analysis and the VAT charged relates to these services.

Disciplinary steps taken / criminal proceedings

The incident/matter is still undergoing investigation.

20. RELATED PARTIES

The following have been identified as related parties:

Related party	Nature of relationship
Department of Sport, Arts and Culture (DSAC)	Executive authority and major funder
Directors	Ability to exercise significant influence
Boxing South Africa (BSA)	Entity falls under the same executive authority

20. RELATED PARTIES (Contd.)

Department of Sport Arts and Culture (formerly known as Sport and Recreation South Africa)

The South African Institute for Drug-Free Sport receives the majority of its funding from the Department of Sport, Arts and Culture (formerly known as Sport and Recreation South Africa). The following transactions were entered into between the two parties:

Revenue received	2022 R'000	2021 R'000
Grant received	28 123	28 283
Transactions		
Directors (refer note 11)	<u>3 968</u>	<u>3 645</u>

21. EXPLANATION OF DIFFERENCE IN APPROVED BUDGET AND ACTUAL EXPENDITURE

2022
R'000

Revenue

Non exchange revenue: Lower spend of National Lotteries Commission grant

(refer below for explanation under Education expenses) **852**

Exchange revenue: Doping control sales higher than budgeted due to the resumption of sporting events and therefore testing as a result of the ease COVID-19 lockdown restrictions **1 255**

Exchange revenue includes income items which were not budgeted for as follows:

- Bad debts recovered **33**

- Profit on sale of non-current assets **12**

Interest received higher than budgeted. Recognised lottery interest payable due to prescription. **807**

Expenses

Administration:

Administration expenses are relatively on par with the budgeted amounts as these are the costs that are static and are required to keep the entity's operations running, even at reduced levels of activity resulting from the COVID-19 pandemic. There were cost savings realised on areas like travel and accommodation due to restrictions imposed on travel because of the pandemic.

Education: Underspent in a majority areas due to reasons outlined below.

Due to the COVID -19 pandemic and the consequent suspension of sport as well as national lockdown, education activities and event were suspended. This resulted in the majority of the Education being underspent for the financial year

The education department leveraged the use of technology and various online platforms to host a number of its education sessions/events and continued to do so when the restrictions eased up.

Underspending in the Education Department: **1 872**

Doping control: Overspent mainly in areas related to testing:

When the lockdown restrictions were eased, sporting events were no longer suspended. Sporting activity increased exponentially post lockdown prompting an increase in our testing activities and doping control initiatives. This resulted in an increase in spending in numerous areas the Doping Control department as the primary driver of their costs is testing.

Overspending in the Doping Control Department: **(2 055)**

Results management: Below the budget overall **1 621**

Underspent in the following areas

- Remuneration: Tribunal members

-Transcription services

21. EXPLANATION OF DIFFERENCE IN APPROVED BUDGET AND ACTUAL EXPENDITURE (Contd.)

- Appeals

-Legal defence fund

These areas are underspent due to the COVID-19 pandemic as hearings could not be held due to Lockdown restrictions and COVID -19 Regulations

Corporate services: Cost savings on travel, accommodation and subsistence due to restrictions imposed as a result of the pandemic **200**

International liaison: Cost savings on travel, accommodation and subsistence due to restrictions imposed as a result of the pandemic **248**

22. CORRECTION OF ERROR IN TERMS OF GRAP 3

	2022 R'000	2021 R'000
22.1 Payables from exchange transactions		
Balance previously reported		4 058
Invoices not recognised		
- International testing services		9
Balance now reported		4 067
22.2 Receivables form exchange transactions		
Balance previously reported		625
VAT on imported services (per section 7(1)(c) of the VAT Act) not recognised/paid to SARS(01 December 2015 - 31 March 2020)		1 841
Penalties on late payment of VAT on imported services to SARS (01 December 2015 - 31 March 2020)		184
VAT on imported services (per section 7(1)(c) of the VAT Act) not recognised/paid to SARS (01 April 2020 - 31 March 2021)		50
Penalties on late payment of VAT on imported services to SARS (01 April 2020 - 31 March 2021)		5
Balance now reported		2 705
2021		
Balance previously reported		625
Correction of error		
- VAT on imported services as per section 7(1)(c) of the VAT Act		1 841
- Penalties on late payment of VAT on imported services		184
Restated balance at 01 April 2020		2 650
22.3 Accumulated net surplus/(deficit)		
Balance previously reported		11 825
Expenses not recognised		
- International testing services		(9)

22. CORRECTION OF ERROR IN TERMS OF GRAP 3 (Contd.)

	2022 R'000	2021 R'000
VAT not recognised/paid to SARS		
VAT on imported services (per section 7(1)(c) of the VAT Act) not recognised/paid to SARS (01 December 2015 - 31 March 2020)		(1 841)
Penalties on late payment of VAT on imported services to SARS (01 December 2015 - 31 March 2020)		(184)
VAT on imported services (per section 7(1)(c) of the VAT Act) not recognised/paid to SARS (01 April 2020 - 31 March 2021)		-50
Penalties on late payment of VAT on imported services to SARS (01 April 2020 - 31 March 2021)		-5
Balance now reported		9 736
2021		
Opening balance previously reported		2 169
Correction of error		
- VAT on imported services as per section 7(1)(c) of the VAT Act		(1 841)
- Penalties on late payment of VAT on imported services		(184)
- International testing services		(9)
Restated balance at 01 April 2020		135

23. GOING CONCERN

The Board of directors of the entity has performed a review of the entity's results and its ability to continue as a going concern in the foreseeable future.

The directors confirm that they are satisfied that the entity has adequate resources to continue operations for the foreseeable future based on the following:

- the entity is the only accredited anti-doping body in South Africa
- the entity plays a regulatory role in the promotion of drug-free sport, and is a key and necessary constituent of society
- the entity has received written confirmation from the Department of Sport, Arts and Culture (DSAC) regarding grant funding for the 2022/23 financial year
- the entity received approval from National Treasury to retain its prior year surplus (calculated per NT formula) to the value of R 9.7 million
- the entity has generated a surplus in the current year and is in a net asset position of approximately R 13 million

The effects of the COVID-19 pandemic on the entity's ability to continue to operate as a going concern have been considered. The board of directors has no reason to believe that the entity will not be a going concern in the year ahead. Refer to note 24 of the notes to the financial statements for additional disclosure on events post reporting date.

24. EVENTS POST REPORTING DATE

There are no events occurring after the reporting date which have an impact on the position of the entity at the reporting date.

25. CONTINGENT LIABILITIES

Surplus

The entity has a cash surplus for the year under review. The entity will request permission from National Treasury to retain the surplus. Should permission not be granted, the entity will be liable to repay an amount of R 11 528 092 to National Treasury. The surplus is calculated per National Treasury formula. National Treasury has in the previous 2 years approved retention of the cash surplus.

The cash surplus is calculated as follows:	R'000
Cash and cash equivalents at the end of the year	16 850
Add: Receivables	872
Less: Current Liabilities	- 6 193
Surplus/(Deficit)	11 529

Interest payable to SARS

The entity received a query from SARS regarding imported services for the period 01 December 2015 to 31 March 2019. As a result of the query, SARS informed the entity that it was required pay VAT on imported services in terms of section 7(1)(c) of the VAT Act. The entity incurred penalties on non or late payment of the VAT for the period mentioned above and unpaid VAT for subsequent periods. It is anticipated that the entity will be required pay interest on the VAT that was outstanding. SARS has not yet communicated the amount of interest payable and/or the requirement to pay said interest.

26. 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 STANDARD	EFFECTIVE DATE
GRAP 104 - financial instruments, as amended	No effective date has been determined by the Minister of Finance

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

27. NATIONAL LOTTERIES COMMISSION FUNDING

	2022 R'000	2021 R'000
Revenue	144	243
Expenditure	144	243
Education mobile van (branding & maintenance)	53	28
Research (ABP Doping Behaviour)	-	76
Technology and social media	83	98
Bank charges	2	-
Prepayments	6	-
Capital expenditure		
- Technology and social media (website development)	-	40

SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2022

	2022 R'000	2021 R'000 Restated
ADMINISTRATION EXPENDITURE	14 261	14 263
Amortisation of intangible assets	89	37
Audit fee - external	864	997
Audit fee - internal	288	242
Bad debts	7	306
Bank charges	79	67
Cancellation fees	-	2
Computer expenses	408	343
Consulting fees	95	52
COVID-19 complinace expenses	237	71
Depreciation	572	311
Electricity and water	59	57
Finance cost	10	2
Hospitality	7	3
Impairment of non-current assets	110	-
Insurance	300	153
Laboratory maintenance - Grant Funding	-	2 000
Loss on foreign exchange	29	46
Loss of sale of non-current assets	15	-
Office rental	1 390	1 215
Postage and telephone	359	385
Printing and stationery	186	197
Payroll costs	8 707	7 495
Penalties	5	5
Repairs and maintenance	15	8
Staff amenities	20	15
Staff recruitment and training	188	170
Storage costs	23	4
Sundry Loss	-	2
Temporary staff costs	-	3
Travelling and accommodation	140	25
VAT on Imported services	59	50

This supplementary information presented does not form part of the annual financial statements.

SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2022 (Contd.)

	2022 R'000	2021 R'000 Restated
EDUCATION PROGRAMME	532	360
Vehicle costs	107	68
Gifts and entertainment	7	-
Public relations and communications	-	-
Seminars and workshops	167	74
Subscriptions	10	16
Website costs	12	-
Education officer remuneration	93	-
Education mobile van (branding & maintenance)	53	28
Research (ABP Doping Behaviour)	-	76
Technology and social media	83	98
DOPING CONTROL	11 483	2 904
Courier costs	896	283
Doping control purchases	1 098	262
Doping test consumables	-	-
Doping control review commission	111	111
Stock written off	-	4
Insurance - medical malpractice	272	34
International testing services	39	83
Travelling accommodation and DCO remuneration	3 295	474
Therapeutic Use Exemption Commission	119	66
Laboratory analysis	5 113	856
Investigations and Intelligence	373	679
Long service award	4	1
Athlete Passport Management Unit (APMU)	163	51
Redir Lottery Mid project progress visit	-	-
Redir Lottery Final assessment/report	-	-
Redir Lottery Training of Lab management staff	-	-

This supplementary information presented does not form part of the annual financial statements.

SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2022 (Contd.)

	2022 R'000	2021 R'000 Restated
RESULTS MANAGEMENT	374	1 412
Appeals	50	42
Legal counsel	-	728
Remuneration - Tribunal members	71	118
Transcription services	19	47
Travel and accommodation	-	110
Tribunal expenses	5	76
Counselling fees	21	-
Legal assistance	30	291
Legal defence fund	178	0
INTERNATIONAL LIAISON	42	12
International liaison-other	-	-
INADO services	10	12
Subsistence and travel allowances	12	-
Travelling and accommodation	20	-
CORPORATE SERVICES	322	345
Audit committee	67	63
Board members honoraria	101	121
Corporate gifts and entertainment	1	-
Quality assurance	149	161
Travelling and accommodation	4	-
TOTAL EXPENSES	27 014	19 296

This supplementary information presented does not form part of the annual financial statements.

SPONSORS & PARTNERS



sport, arts & culture

Department:
Sport, Arts and Culture
REPUBLIC OF SOUTH AFRICA



NATIONAL LOTTERIES COMMISSION
LOTTO FUNDED



**WORLD
ANTI-DOPING
AGENCY**
play true

South African Institute for Drug-Free Sport



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ISBN: 978-0-621-50606-8

RP266/2022

Compliance Reference: ISO 9001:2015

Published by: Tandym Print on behalf of
South African Institute for Drug-Free Sport

