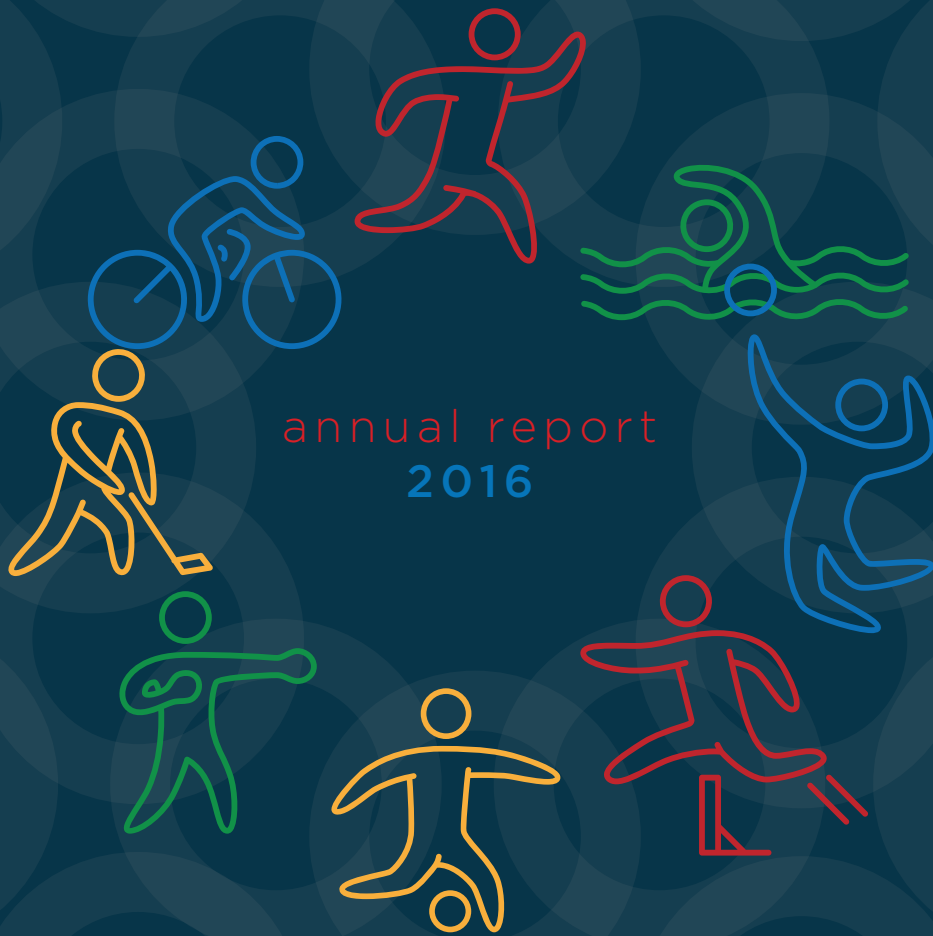


# South African Institute for Drug-Free Sport



# STATEMENT OF RESPONSIBILITY

and confirmation of accuracy for the annual report

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

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

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

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

The Annual Financial Statements (Part E) have been prepared in accordance with the The Public

Financial Management Act (PFMA) standards applicable to the public entity.

The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The accounting authority is responsible for establishing, and implementing a system of internal control has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In our opinion, the annual report fairly reflects the operations, the performance information, the human

resources information and the financial affairs of the entity for the financial year ended 31 March 2016.

Yours faithfully



Khalid Galant  
Chief Executive Officer



Onke Ngwane  
Finance Manager

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



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# INTRODUCTION

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

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

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



## BOARD MEMBERS

Dr J Harold Adams  
(Deputy Chairman)

Judge Lex Mpati

Prof Linda Skaal

Mr Graham Abrahams

Mr Mthobi Tyamzashe

Mr David Bayever

Dr Muziwake Qobose

Ms Natalie du Toit

## APPEAL BOARD MEMBERS

Prof Denver Hendricks (Chairman)

Mr Alex Abercrombie

Dr Ephraim Nemetswerani

Dr Phato Cele-Zondi

Ms Mami Diale

Mr Rebaone Gaoraelwe

Dr Ismail Jakoet

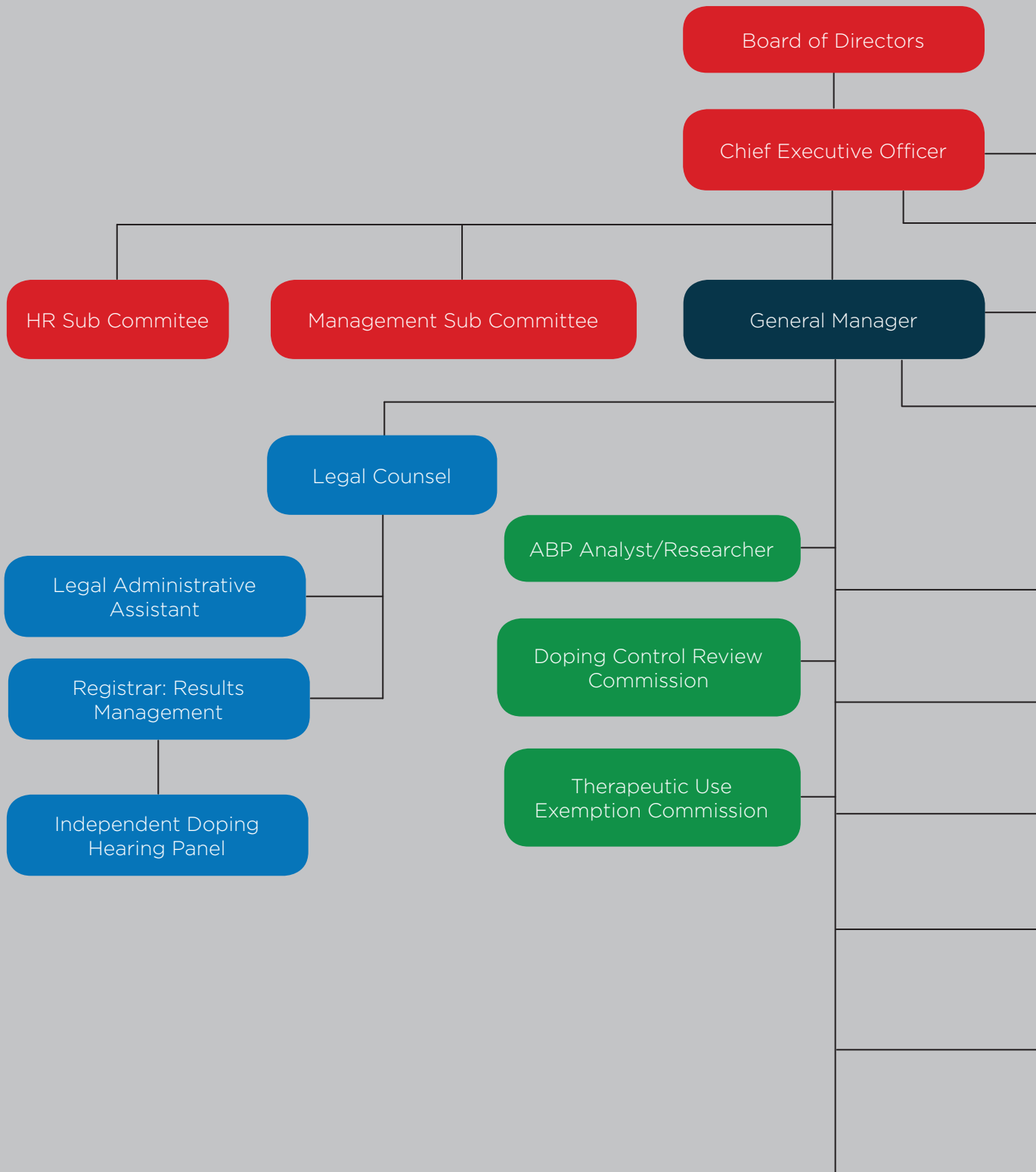
Mr Raymond Hack

Dr Shuaib Manjra

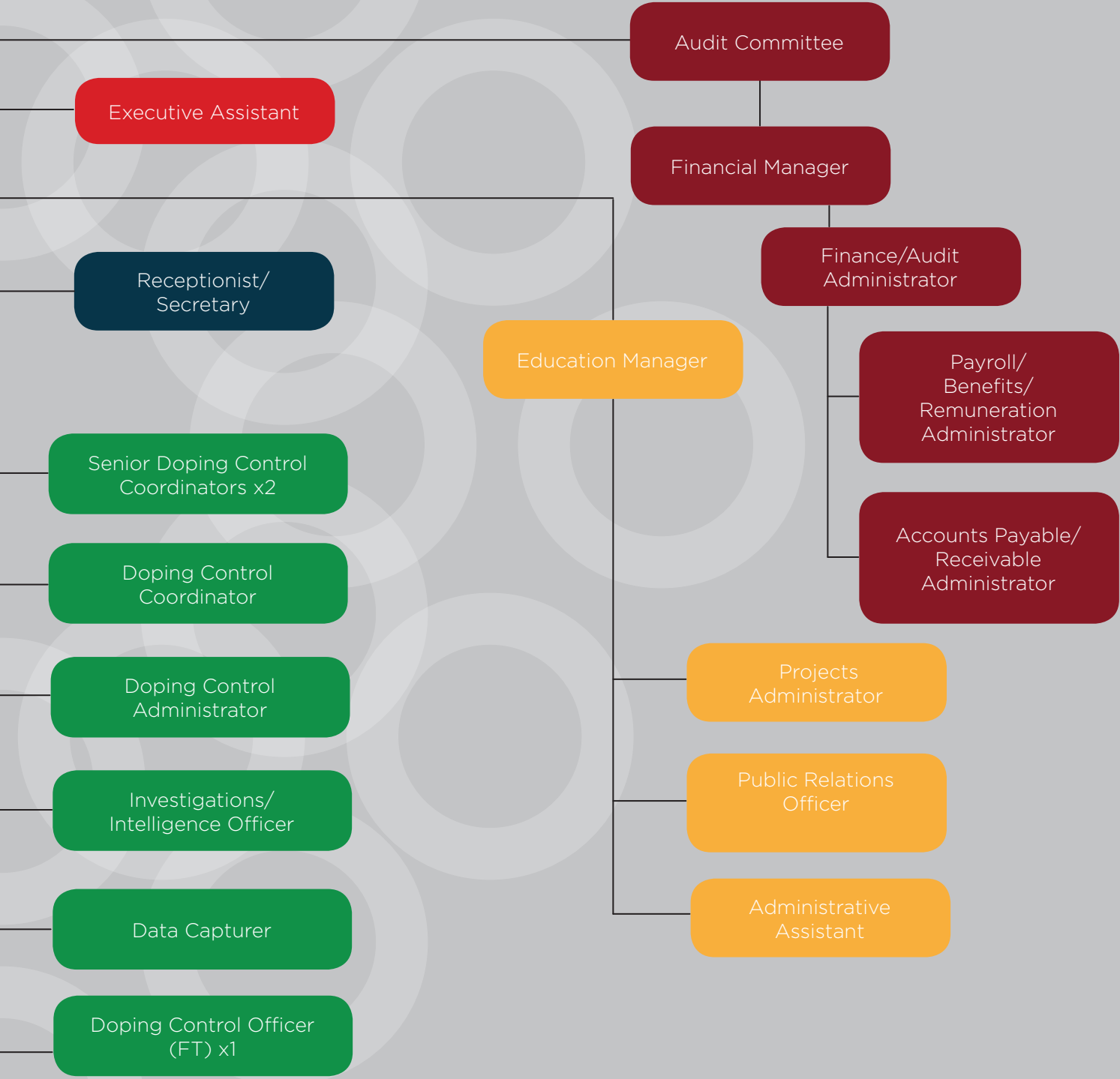
Mr Metja Ledwaba



# SAIDS



# ORGANOGRAM



# CEO REPORT

This Annual Report on the performance of the South African Institute for Drug-Free Sport (SAIDS) is presented in the wake of WADA's Independent Commission Report on Doping in Russia and the follow-up McLaren Report. These investigations have laid bare how the anti-doping system can be manipulated and the importance of operational independence for anti-doping authorities.

The performance information and doping control statistics presented in this report should therefore be viewed in the context of the operational independence of SAIDS within the South African sports environment. SAIDS is governed by a Board of Directors which is accountable to the Minister of Sport on how it discharges its mandate. Neither the Minister of Sport nor the Board of Directors is involved in operational matters about who should be tested or how doping tests results are managed. Our mandate is discharged without fear or favour in respect of any athlete or sports code. I believe the South African public would hold us accountable should we deviate from these principles.

We continue to innovate and refine our testing strategy so that clean athletes can be reassured that it is effective enough to catch the cheats and that it will also serve as a strong deterrent

for those who may be tempted to cheat. Our Athlete Biological Passport (ABP) program has contributed to refining our testing by showing where the risks lie. This has allowed us to shift testing resources to address the risk areas. Close to 32% of all our tests are a consequence of data analysed in the ABP program.

The SAIDS anti-doping program is not only about testing. Education is a key responsibility. For example, in the lead up to the 2016 Rio Olympics we held several anti-doping education seminars and sessions with sports bodies to increase knowledge about the anti-doping responsibilities of athletes and officials. These seminars were predominantly funded through a grant from the National Lottery.

I invite you to review the following pages where our operational and financial performances are presented. The performance data and financial information has been audited by the Auditor General (AG) of South Africa. The AG subsequently expressed an unqualified audit opinion.

Khalid Galant  
Chief Executive Officer





**S**OME Russian athletes may be banned from the Rio Olympics over suspected doping, while closer to home the SA Institute for Drug-Free Sport found two rugby players, from separate rugby unions, testing positive.

Rugby is one of the country's sport codes most affected by doping. Laxative prospects put pressure on players, many of whom take supplements that are being aggressively marketed to them via team individual sponsorships - and even school competitions - for points.

Dr Glen Högström, who is the KonZol-Natal chairman of the SA Sports Medicine Association (Sasma), says international recreationalists and that of Sasma are that children under the age of 18 should be strongly discouraged from taking sports supplements.

"The use of banned substances (doping) in elite sport is a well-established problem and evidence exists the seeds of such behaviour are planted at junior sports level."

Research suggests the use of sports supplements in school-based sports represents a "gateway" to the use of anabolic steroids and other prohibited substances and is associated with a significantly higher risk for substance abuse, including alcohol and recreational drugs.

Sasma strongly discourages the use of sports supplements by children and adolescents.

As a general rule, supplements are not required.

Instead, young athletes should be encouraged to optimise diet, refine training habits and improve recovery strategies in order to boost health and athletic performance.

First, it is necessary to define what is meant by the term "sports supplement".

Sports supplements are a sub-category of dietary supplements that contain products claiming to enhance aspects of athletic performance, either directly or indirectly.

These products may include vitamins, minerals, amino acids, herbs, plants, metabolic or any concentration, extract or combination of these.

Of concern is the emerging evidence they may displace non-dietary ingredients such as steroids, stimulants and other potentially harmful ingredients that are often not specified on the product label.

Many of these substances may harm the growth and development of children and adolescents.

Alarmingly, the use of supplements in middle and high school is estimated to be 21 to 29 percent in the US, while in South African studies, 20 percent of rugby-playing school boys (ages 13 and 16-17) reported using some form of supplement.

Research suggests the use of performance-enhancing supplements is higher in boys than girls and starts as early as 10 years, increasing in prevalence with age.

The decision to use a supplement and the choice of supplement used is often haphazardly made, the result of pressure from poorly informed parents, coaches or peers.

**Supplements include:**

- Vitamins, minerals, herbals
- Protein shakes and "mass builders"
- Creatine
- Pro-hormones
- Stimulants
- Sport- and caffeine-containing energy drinks
- Herbal preparations

# Pupils told: optimise diet, refine training

Children under the age of 18 should be strongly discouraged from taking sports supplements, writes **Omeshnie Naidoo**



**SLIPPERY SLOPE:** Research suggests the use of sports supplements at school represents a 'gateway' to the use of anabolic steroids and other prohibited substances, and is associated with a significantly higher risk for substance abuse, including alcohol and recreational drugs.



**100 PERCENT PROOF:** A technician holds a test tube containing a blood sample at an anti-doping laboratory in Moscow, Russia.

**Risks of supplement use**

THE SIDE-effects of supplements are poorly researched and little is known about the interaction between different supplements and other medications that children may be taking.

Apart from a lack of scientific evidence, the supplement industry remains largely unregulated, so products could be mislabelled or contaminated, resulting in ill health or the inadvertent ingestion of a substance prohibited in sport.

The emerging evidence of supplements containing pharmaceutical-grade ingredients and other potentially harmful ingredients such as fake protein fillers like melamine is of great concern, especially because of their potential detrimental impact on growth and development.

Evidence is mounting that even basic nutrients (vitamins, minerals, and amino acids) can have harmful effects. Sports supplement use should only be considered under the guidance of suitably qualified health professionals.

**Take note**

- Carbohydrate supplements (drinks, gels, energy bars) are generally low risk. Choose reliable brands and evaluate manufacturer track record history. These products are generally only warranted for those who train hard, frequently for long hours at high intensities.
- While creatine and caffeine are not banned substances, they have not been proven to be safe and effective in healthy children and adolescents.
- Be wary of supplements claiming "muscle building" and "fat burning" or "enhanced energy" effects, and supplements containing herbal ingredients, because these may contain banned substances such as anabolic steroids or stimulants.
- Guard against individuals closely involved with youth athletes who sell "performance-enhancing" supplements to children and adolescents. This is considered a serious conflict of interest.



Stefan Terblanche reiterated the organisation's commitment to working with SAIDS. PHOTO: Howard Cleland

## Rugby legends back anti-drug campaign

THE South African Rugby Legends Association (SARLA) has been bolstered by a strategic partnership with the South African Institute for Drug-Free Sport (SAIDS) to conduct anti-doping education and outreach among the rugby playing schools competing in SARLA's various youth development rugby programmes, including the Vuka League, the Legends Cup and the Carind Legends Iqhatwe Week.

This partnership serves to provide the youth, and coaches with information on drugs in sport and their responsibilities with respect to ensuring a drug-free sports environment.

"This is an exciting development for the future growth and success of our rugby development programmes", said SARLA's Vuka organiser Dale Santer.

The former Springbok hooker works closely with the schools that are involved in the programme and is only too aware of the importance of educating the youth about doping in sport.

"As much as we want to develop the abundance of talent we find in these communities, it must be stressed to the youngsters that, if they want to succeed in this sport, they need to do it the right and safe way," he said. "There are some many pressures placed on them these days, not just about sport's doping but social drug use as well," he said.

## Sport drug tests 'will not be compromised'

**SIHLE MLAMBO and BERNADETTE WOLHUTER**



**KHALID GALANT**

URINE and blood sample testing for professional sport in the country will not be affected by the suspension of the Bloemfontein-based South African Doping Control Laboratory.

The South African Institute for Drug-Free Sport (SAIDS) yesterday insisted testing standards would not be compromised as it confirmed sampling would now take place in Qatar for the next five months.

The Bloemfontein testing laboratory was wholly suspended by the World Anti-Doping Agency (Wada), it was announced this week, after it had failed to meet the minimum International Standard for Laboratories.

Comrades Marathon race director, Rowyn James said the marathon on May 28, would not be affected by the laboratory's shut down.

"Not that I'm aware of," he said. "But SAIDS will deal with it."

Testing would still take place at the marathon, James said, with the top 10 male and female finishers subject to testing and random testing taking place further down the field.

SAIDS said it had shut down parts of its operation earlier this year to allow it space to upgrade equipment, train staff and improve capacity of staff.

Announcing the suspension, Wada said the continent's only lab testing facility could not conduct any blood or urine sampling and said testing would have to be conducted at another Wada-accredited laboratory.

The suspension, which is set to be in place until September this year, can be appealed.

The South African Sports Confederation and Olympic Committee (Sasoc) said the "normal procedure" currently adopted by SAIDS, in having all doping control samples analysed through the Wada-accredited laboratory in Qatar, would not in any way impact on its preparation for Rio 2016.

"Neither will same impact on the analyses done on behalf of its national federations," the statement read.

Sasoc trusted the laboratory would be upgraded in time for the 2022 Commonwealth Games.

SAIDS chief executive, Khalid Galant, said testing would not be compromised and said the anti-doping agency had already started sending tests to the laboratory in Doha, Qatar, two months ago.

"We want to reassure Sasoc and national sporting federations that testing will continue to be robust and will not be compromised," he said yesterday.

He said results would arrive within the prescribed timelines and would have no negative effects.

"There will therefore be no negative impact on the test distribution plan for South African sport, and testing will continue to be robust," he said.

He told the *Daily News* today that with regards to expenses, the courier costs would increase by roughly 20% but he said, Qatar's testing prices were very competitive.

He said the safety and security of samples being sent over would not be compromised in any way and that the validity of previous tests carried out at the laboratory was not being called into question.

"If that happened, the licence would be revoked," he said.

Wada said the suspension was effective immediately and

the laboratory could lodge an appeal within 21 days.

"During the period of suspension, the laboratory shall address all non-conformities identified.

"If the laboratory satisfies the disciplinary committee in meeting these requirements, the laboratory may apply for reinstatement prior to 30 September," said Wada.

Director of communication at the University of the Free State, Leoca Louder, said the Laboratory was closed last month because changes needed to be implemented to keep up with "ever-increasing demands" placed on it.

These changes could not be made while the laboratory was busy with its normal work.

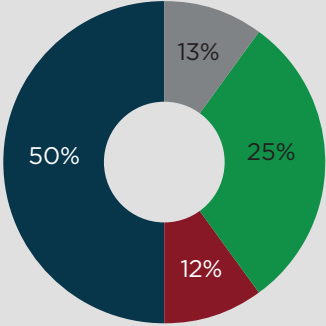
She said the suspension period would be utilised to implement and test new systems to achieve the standard required by Wada.

Sportindustry.co.za reported that last month, Wada suspended the accreditations of doping labs in Beijing and Lisbon, and revoked the accreditation of the lab in Moscow after allegations of wide-ranging corruption in the Russian anti-doping programme.

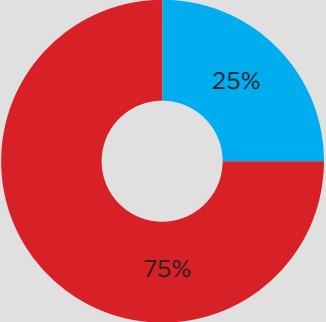
In March, Brazil just avoided losing the accreditation of its lab in Rio de Janeiro, which needs to test thousands of doping samples at the Olympics in August.

# GENDER AND DIVERSITY SCALES

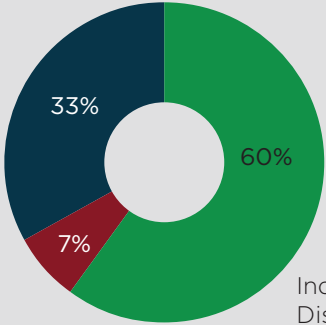
Board of Directors: Diversity



Board of Directors: Gender

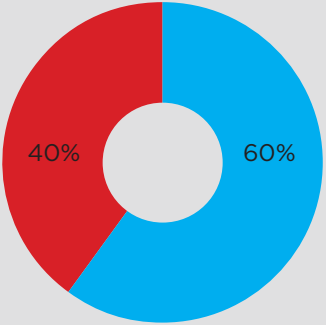


Staff: Diversity

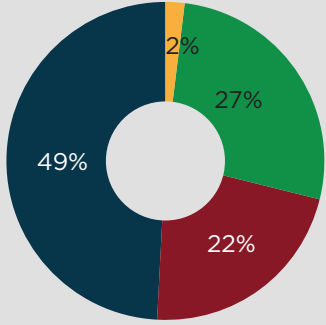


Indian: 0%  
Disability: 0%

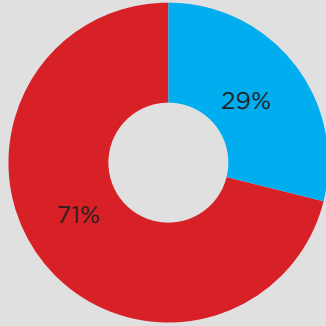
Staff: Gender



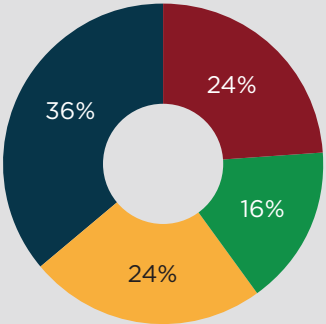
Doping Control Officers: Diversity



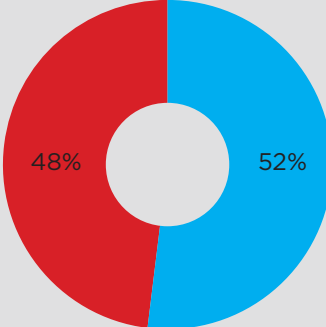
Doping Control Officers: Gender



Trainee Doping Control Officers: Diversity

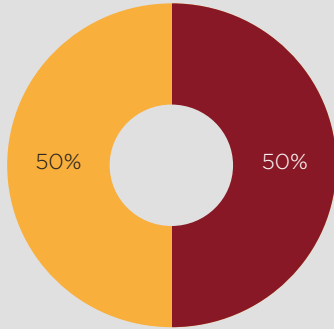


Trainee Doping Control Officers: Gender

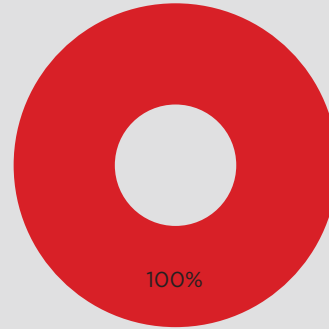


# EMPLOYMENT EQUITY STATISTICS

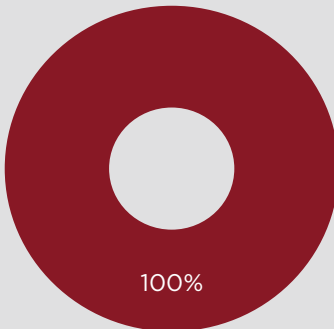
Therapeutic Use Exemption: Diversity



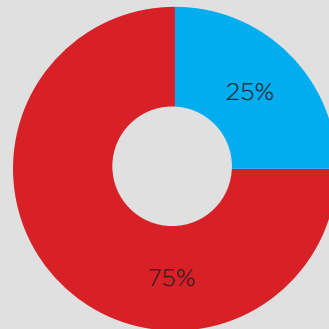
Therapeutic Use Exemption Commission: Gender



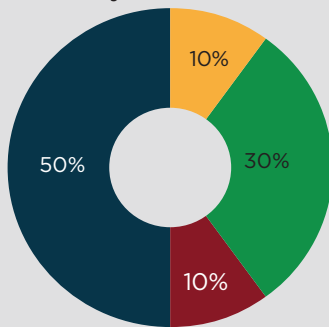
Doping Control Review Commission: Diversity



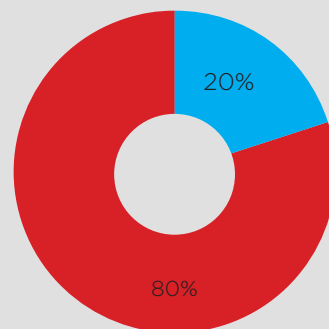
Doping Control Review Commission: Gender



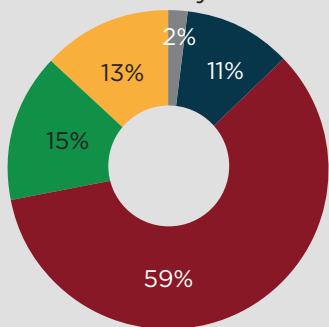
Appeal Board: Diversity



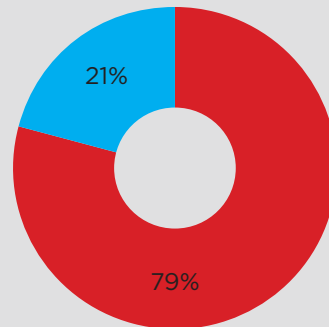
Appeal Board: Gender



Independent Doping Hearing Panel: Diversity



Independent Doping Hearing Panel: Gender



# ANNUAL PERFORMANCE PLAN 2015/2016

KPA 1-A.

## A. Doping Control and Drug Testing

<b>Strategic Goal 1</b>	To conduct an effective and efficient documented doping prevention programme, that is independent, unannounced, reliable, secure and suitable for the purpose of detecting the use of prohibited substances and methods.				
<b>Strategic Objective 1</b>	Manage and Administer doping control services that are required in terms of international sport regulations by national and international sport organisations.				
<b>Planning level</b>	<b>Objective / KPL / Activity / Tasks</b>	<b>Responsible Official</b>	<b>Target - Full year</b>	<b>YTD</b>	<b>Constraints/Comments</b>
Obj	Administer a national test distribution plan	General Manager			
KPI	Update the risk profile of targeted sports codes in South Africa to serve as a guide to the test distribution plan	General Manager	x	x	
KPI	Urine testing	General Manager	3000	2865	Test numbers reduced in preparation for samples to be sent to Qatar Laboratory due to issues experienced with SADCOL in the Free State
KPI	Blood tests	General Manager	502	387	Increase testing in high risk sports-improved compliance with TDSSA. Test numbers reduced in preparation for samples to be sent to Qatar Laboratory due to issues experienced with SADCOL in the Free State
KPI	EPO tests	General Manager	660	532	Test numbers reduced in preparation for samples to be sent to Qatar Laboratory due to issues experienced with SADCOL in the Free State
KPI	Host a doping control officer workshop to address system improvements and changes in international standards for testing	Education Manager	1	1	

KPA 2-B.

## B. Results Management

<b>Strategic Objective 2</b>	Ensure that an independent Results Management System is maintained within the confines of SA Anti Doping laws and the World Anti-Doping Code.				
<b>Planning level</b>	<b>Objective / KPL / Activity / Tasks</b>	<b>Responsible Official</b>	<b>Target - Full year</b>	<b>YTD</b>	<b>Constraints/Comments</b>
Obj	To strengthen the legal framework of SAIDS in order to better be able to implement a results management program that is robust, independent and fair.	CEO			
KPI 1	Build legal capacity through hosting education seminars for tribunal members on the national anti-doping rules.	General Manager	1	1	N/A
KPI 2	Develop a project plan to review and amend the Drug-Free Sport Act to better capture the expanding mandate and jurisdiction of SAIDS.	General Manager	1	1	N/A



# ANNUAL PERFORMANCE PLAN 2015/2016

KPA 3-C.

## C. Education, Research and Outreach

<b>Strategic Goal 2</b>	To implement a comprehensive national education and awareness programme, that is relevant to specific target groups, accessible, valid and measurable, for the purpose of deterring the use of prohibited substances and methods.				
<b>Strategic Objective 3</b>	Provide anti-doping education to differentiated target audiences.				
Planning level	Objective / KPL / Activity / Tasks	Responsible Official	Target - Full year	Completed	Constraints/Comments
Obj	Deliver effective anti-doping programmes and projects to different target audiences.	CEO			
KPI	Implement a national awareness campaign around anti-doping themes to sports public by leveraging at least two mass based sports events.	Education Manager	2	3	Herald Cycle Race (EC) and Midmar Mile swimming event (KZN)
KPI	Conduct and implement anti-doping outreach projects specific to adolescent and teen sports events, including schools.	Education Manager	10	25	Increased efforts by Education team to promote the SAIDS Schools Testing and Education Programme.
KPI	Deliver and implement education sessions to youth (>19 years)/ university sports/sports federations.	Education Manager	24	67	Combination of increased demand and increased networking by Education team to deliver outreach and workshops.
KPI	Deliver national training seminar for anti-doping education officers.	Education Manager	1	1	
KPI	Host a national anti-doping education conference on current trends/issues in anti-doping.	Education Manager	1	2	Participation in the SSISA Fitness Convention programme (JHB) 17-19 Feb 2016
Obj	Initiate research in the areas of relevance to the broader functions of SAIDS and to ensure that research conducted is of relevance to national and international matters of doping in its broader sense.	CEO			
KPI	Identify areas of research and promoting it to sports stakeholders through call for proposals.	Education Manager	0	0	N/A
KPI	Select and fund research project.	Education Manager	1	2	Funded research projects from University of KwaZulu Natal and University of Stellenbosch.



# ANNUAL PERFORMANCE PLAN 2015/2016

Perspective	E. Finance				
KPA 5-E.	Budget				
<b>Strategic Goal 3</b>	To manage and administer the operations of the agency in a fiscally conservative manner by adapting and implementing efficiency measures and practices that are in compliance with legislation which governs public entities.				
<b>Strategic Objective 5</b>	Ensure compliance with applicable legislation governing public entities.				
Planning level	Objective / KPL / Activity / Tasks	Responsible Official	Target - Full year	Completed	Constraints/Comments
Obj	Update and maintain a 5 year budget plan in compliance with ENE guidelines.	Financial Manager			
KPI 1	Timely submission of ENE database to National Treasury.	Financial Manager	x	Achieved	ENE submitted on 11 November 2015 as was due then.
Obj	Maintain effective control of operational budget.	Financial Manager			
KPI	Develop and monitor operating budget in accordance with the relevant treasury regulations; ie quarterly performance reporting	Financial Manager	4	3	Quarterly reporting to SRSA and Lottery, issues experienced with running macro on reporting template from National Treasury.

KPA 6-F.	E. Management Processes				
<b>Strategic Objective 6</b>	Maintain an effective governance infrastructure to provide assurance and compliance to legislative and internal policies and procedures.				
Planning level	Objective / KPL / Activity / Tasks	Responsible Official	Target - Full year	Completed	Constraints/Comments
Obj	Establish a sound management infrastructure that provides assurance to compliance framework.	CEO			
KPI	Ensure an effective Governance structure across all levels in the organisation by ensuring a Board self-assessment is done on a yearly basis.	CEO	x	Achieved	Key positions filled. Board chaired by Acting chairperson.

KPA 7-JG.	G. Information Capital				
<b>Strategic Objective 7</b>	Insure a safe and robust IT platform				
Planning level	Objective / KPL / Activity / Tasks	Responsible Official	Target - Full year	Completed	Constraints/Comments
Obj	Develop and implement an IT Strategy.	CEO			
KPI	Update server to ensure robust IT operating platform.	General Manager	x	N/A	N/A
KPI	Upgrade internet speed to ensure effective utilisation on ADAMS system.	General Manager	x	N/A	Installation of fibre optic network complete.
KPI	Perform data recovery / disaster recovery exercise.	General Manager	x	N/A	

Key: X: Represents a non-numerical target



Sanlam Cape Town Marathon



Amashova Cycling Classic



Soweto Marathon



WADA



DCO Workshop

# GENERAL MANAGER'S REPORT

An Olympic and Paralympic year is always a challenging and exciting year as our athletes are under greater scrutiny from all perspectives.

The release of the Pound Report into the leaked blood tests at the IAAF has certainly highlighted this aspect and put anti-doping in the forefront of Rio 2016. This has placed a greater burden on anti-doping organisations in ensuring that we meet our mandate in ensuring that our test distribution plans are robust, aggressive and independent. This was illustrated on an international front where we were involved with two exciting collaborative projects, viz. with the International Swimming Federation, FINA and, also as a member of the WADA-IOC Task Force which involved the monitoring and the review of the Athlete Biological Passports of and Test Distribution Plans for the top contenders in the swimming disciplines and some of the high risk sport codes and disciplines involved in Rio 2016. These projects have the potential to develop further for future games and will serve as a good template for the collaborative anti-doping efforts

of international federations and national anti-doping organisations in the future.

From a compliance perspective, it was the first year of the implementation of the revised World Anti-Doping Code. The changes implemented in our operations to meet the needs of the revised Code made the transition easier. However, the administrative demands that has come with its implementation continues to pose additional challenges. I am confident that we will be able to meet these challenges as our staff become more familiar with the Code as they implement it in their daily operations.

In conclusion, I would like to extend my appreciation to the the Doping Control Staff for their continued unwavering support and commitment during the past year especially for their after hour's efforts. Last but not least, I would like to thank our Doping and Blood Control Officers for their dedication and commitment in ensuring that we continue to meet our strategic goals and objectives.







John Edas first crossed paths with the SA Institute for Drug Free Sport at the 2013 ABSA Cape Epic where he worked as the Anti Doping Liaison Officer. Mr Edas showed a keen interest in Anti Doping, and was recruited as a Doping Control Officer in 2014. John, Mr E or "oom John" as he was known to us will always be remembered by his loving, caring nature. His presence in the office and out on the field always created a warm and tranquil atmosphere. John spent his former years as a school teacher, lecturer at Hewat Teachers Training college and later a lecturer at the University of the Western Cape in the Sports Science Department.

In July 2015 John was appointed on a part time basis as the Therapeutic Use Exemption Administrator. He was professional and meticulous in everything he did. John passed away on Tuesday 12 April 2016 at his son's home in Johannesburg. Your advice about life's journey will be missed, while your memory continues to live in our hearts. Fondly remembered by your friends and colleagues at the SAIDS office.

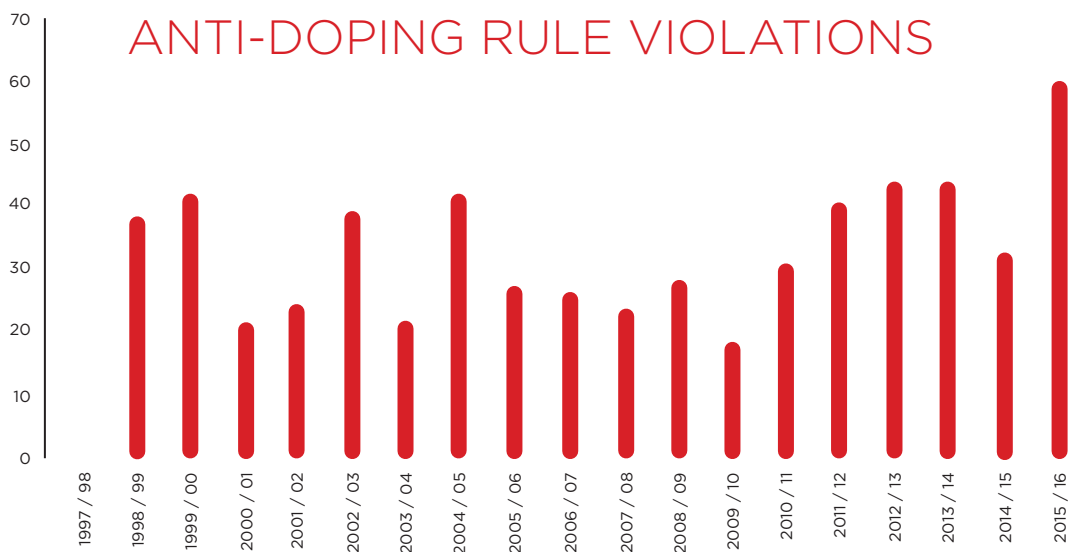
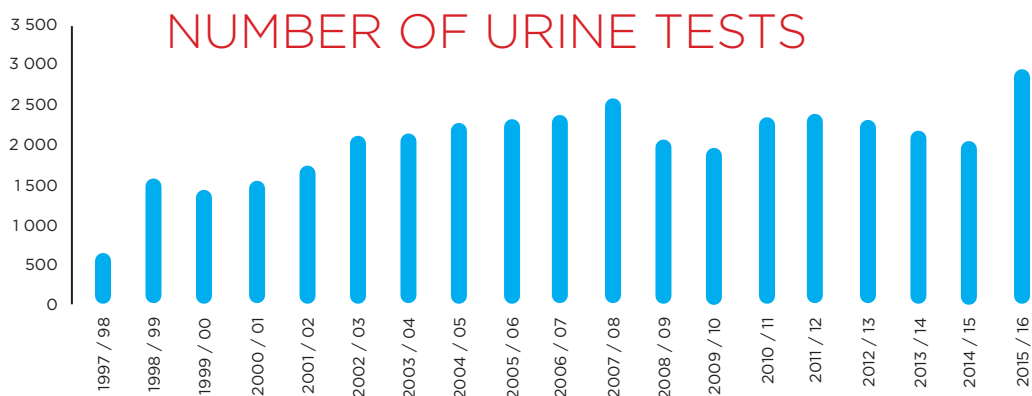
**May your soul rest in peace**



# STATISTICS FOR THE PERIOD: APRIL 2015 - MARCH 2016



	Sport Code	Urine Tests	Blood Tests	EPO Tests
1	Rugby	718	30	5
2	Cycling	569	175	262
3	Athletics	396	60	108
4	Football	252	1	0
5	Aquatics	190	10	41
6	Rowing	135	37	64
7	Triathlon	94	13	27
8	Basketball	78	0	0
9	Canoe / Kayak	69	6	21
10	Powerlifting	63	38	2
11	Cricket	41	0	0
12	Mixed Martial Arts	35	0	0
13	Ice Hockey	31	0	0
14	Westling	30	1	0
15	Judo	29	4	0
16	Paralympic Sport	26	0	1
17	Golf	25	0	0
18	Netball	20	0	0
19	Life Saving	15	0	0
20	Boxing	14	0	0
21	Equestrian	14	0	0
22	Bodybuilding	13	0	0
23	Field Hockey	13	0	0
24	Gymnastics	12	0	0
25	Automobile Sports	9	0	0
26	Karate	6	0	0
27	Shooting	5	0	0
28	Archery	4	0	0
29	Billiards	4	0	0
30	Figure Skating	4	0	0
	<b>TOTAL</b>	2914	375	531



## DOPING CONTROL REVIEW COMMISSION:

Dr. Louis Holtzhausen (Chairperson), Dr Jeroen Swart, Prof Andrew Bosch, Dr Mike Webb  
 ABP Co-ordinator: Dr. Elske Schabort



From left to right: Mr. Fahmy Galant;  
 Dr. Jeroen Swart; Dr. Louis Holtzhausen



Top left: Dr. Joseph de Pencier; Mr. Fahmy Galant;  
 Dr. Elske Schabort Top right: Mr Osama Ghoniem;  
 Ms. Hana Amir; Prof. Andrew Bosch; Dr. Daniel Eichner;  
 Dr. Jeroen Swart

# ANTI-DOPING RULE VIOLATIONS

No.	Date of Test	Surname	Name	Sport	Substance identified or failure to comply	Class of substance	Sanctions Imposed
1	31-May-15	Ngunuza	Sandile	Athletics	Methylhexaneamine	Stimulant	2 Years
2	27-Jun-15	Nomzanga	Lukhanyo	Rugby Union	Methylhexaneamine	Stimulant	8 Months
3	08-Aug-15	Russon	Junaid	Bodybuilding	Evading,Refusing or Failing to Submit to Sample Collection	Not Applicable	4 Years
4	08-Aug-15	Adonis	Chad	Bodybuilding	Evading,Refusing or Failing to Submit to Sample Collection	Not Applicable	4 Years
5	12-May-15	Name Redacted		Golf	Tetrahydrocannabinol	Cannabinoids	2 Months
6	11-Jul-15	Case Pending		Mixed Martial Arts	Hydrochlorothiazide	Diuretic	Waiting for Decision
7	11-Jul-15	Henning	Cole	Mixed Martial Arts	Methylhexaneamine	Stimulant	4 Years
8	08-Aug-15	Smit	Gary	Mixed Martial Arts	2a-methyl-5a-androstan-3a-ol-17-one 19-norandrosterone Testosterone	Anabolic Agent	4 Years
9	08-Aug-15	Case Pending		Ice Hockey	1,3-dimethylbutylamine	Stimulant	Waiting for Decision
10	08-Aug-15	Cole	Adrian	Bodybuilding	3'-hydroxystanozolol	Anabolic Agent	4 Years
11	08-Aug-15	Lyon	George	Ice Hockey	Methylhexaneamine	Stimulant	1 Year
12	07-Aug-15	Watson	David	Ice Hockey	Methylhexaneamine	Stimulant	2 Years
13	07-Aug-15	Magmoed	Deen Zain	Ice Hockey	Tetrahydrocannabinol	Cannabinoids	4 Months
14	21-Aug-15	Benito	Chase	Rugby Union	19-norandrosterone	Anabolic Agent	4 Years
15	30-Aug-15	Croeser	Rourke	Cycling	EPO and Phentermine	Peptide Hormones/Stimulant	4 Years
16	29-Aug-15	Treges	Dylan	Powerlifting	Dehydrochloro-methyltestosterone and Clenbuterol	Anabolic Agent	4 Years
17	29-Aug-15	van der Walt	Willem	Powerlifting	Metandienone and Stanozolol	Anabolic Agent	4 Years
18	05-Sep-15	Name Redacted (Minor)		Rugby Union	Salbutamol	Beta-2 Agonist	12 Months
19	21-Aug-15	Name Redacted		Golf	Ephedrine	Stimulant	1 Month
20	25-Sep-15	Graaff	Nico	Rugby Union	Methylhexaneamine	Stimulant	2 Years
21	03-Oct-15	Nyide	Peter	Mixed Martial Arts	Hydrochlorothiazide	Diuretic	4 Years
22	04-Oct-15	Foxcroft	Gail	Equestrian	Phentermine	Stimulant	1 Year
23	28-Mar-15	Roos	Shaun	Powerlifting	Testosterone	Anabolic Agent	4 Years
24	16-Jul-15	Name Redacted (Minor)		Rugby Union	Terbutaline	Beta-2 Agonists	Decision Still to be Finalised
25	07-Jul-15	Name Redacted (Minor)		Rugby Union	5a-androstane-3a,17b-diol 5b-androstane-3a,17b-diol	Anabolic Agent	Decision Still to be Finalised
26	16-Oct-15	Name Redacted (Minor)		Rugby Union	Methylhexaneamine	Stimulant	Decision Still to be Finalised
27	04-Dec-15	Masson	Craig	Powerlifting	Evading,Refusing or Failing to Submit to Sample Collection	Not Applicable	4 Years
28	27-Jun-15 and 21-Nov-15	Farinha	Jose	Powerlifting	19-norandrosterone and 19-noreticholanolone Drostanolone	Anabolic Agent	4 Years
29	18-Apr-15	Case Pending		Athletics	Metenolone and Drostanolone	Anabolic Agent	Decision Still to be Finalised
30	29-Jun-15	du Toit	Jean	Judo	Tetrahydrocannabinol	Cannabinoids	2 Years
31	13-Jul-15	Name Redacted (Minor)		Rugby Union	Drostanolone	Anabolic Agent	Decision Still to be Finalised
32	28-Jun-15	Case Pending		Triathlon	Testosterone	Anabolic Agent	
33	14-Mar-15	Evans	Kevin	Cycling	Biological Passport Violation	Not Applicable	4 Years
34	08-Dec-15	Case Pending		Swimming	Phentermine	Stimulant	Decision Still to be Finalised
35	21-Nov-15	Case Pending		Cycling	Phentermine	Stimulant	Decision Still to be Finalised
36	21-Nov-15	Case Pending		Powerlifting	16b-hydroxystanozolol	Anabolic Agent	Decision Still to be Finalised
37	21-Nov-15	Strauss	Divan	Powerlifting 16b-hydroxystanozolol 4b-hydroxystanozolol	3'-hydroxystanozolol	Anabolic Agent	4 Years





No.	Date of Test	Surname	Name	Sport	Substance identified or failure to comply	Class of substance	Sanctions Imposed
38	19-Nov-15	Hadebe	Monde	Rugby Union	Oxandrolone and Epi-Oxandrolone 3'-OH-hydroxystanozolol 16b-OH-hydroxystanozolol 4b-OH-hydroxystanozolol	Anabolic Agent	4 Years
39	06-Dec-15	Case Pending		Rugby Union	Metenolone 1-methylen-5a-androstan-3a-ol-17-one	Anabolic Agent	Decision Still to be Finalised
40	11-Dec-15	Name Redacted (Minor)		Rugby Union	5b-methyltestosterone 17-Epimetandienone 16b-OH-Metandienone Metandienone and Long Term Metabolite	Anabolic Agent	Decision Still to be Finalised
41	09-Jan-16	Case Pending		Football	Benzoyllecgonine	Stimulant	Decision Still to be Finalised
42	15-Jul-15 and 03-Oct-15	Name Redacted (Minor)		Rugby Union	19-norandrosterone and 19-noreticholanolone Epitrenbolone and Metandienone Epimetendiol 17-Epimetandienone Metandienone and Long Term Metabolite 6b-OH-Metandienone	Anabolic Agent	Decision Still to be Finalised
43	06-Feb-16	Case Pending		Triathlon	Phentermine	Stimulant	Decision Still to be Finalised
44	13-Sep-15	Case Pending		Bodybuilding	Methylhexaneamine Clenbuterol	Stimulant	Decision Still to be Finalised
45	13-Sep-15	Case Pending		Bodybuilding	Furosemide	Diuretic	Decision Still to be Finalised
46	13-Sep-15	Case Pending		Bodybuilding	Methylhexaneamine	Stimulant	Decision Still to be Finalised
47	13-Sep-15	Case Pending		Bodybuilding	Clenbuterol 3'-OH-hydroxystanozolol 16b-OH-hydroxystanozolol 4b-OH-hydroxystanozolol	Anabolic Agent	Decision Still to be Finalised
48	23-Jan-16	Thabethe	Reginald	Rugby Union	Epimetendiol 5b-Testosterone 17-Epimetandienone	Anabolic Agent	4 Years
49	20-Feb-16	Case Pending		Athletics	Prednisone and Prednisolone	Glucocorticoids	Decision Still to be Finalised
50	06-Mar-16	Case Pending		Athletics	Prednisone and Prednisolone	Glucocorticoids	Decision Still to be Finalised
51	18-Mar-16	Case Pending		Powerlifting	5b-methyltestosterone Epimetendiol 17-Epimetandienone 6b-OH-Metandienone Metandienone and Long Term Metabolite Hydrochlorothiazide	Anabolic Agent	Decision Still to be Finalised
52	17-Mar-16	Case Pending		Powerlifting	2a-methyl-5a-androstan-17b-ol-3-one	Anabolic Agent	Decision Still to be Finalised
53	21-Nov-15	Case Pending		Powerlifting	5a-androstane-3a,17b-diol 5b-androstane-3a,17b-diol	Anabolic Agent	Decision Still to be Finalised
54	26-Dec-15	Case Pending		Powerlifting	5a-androstane-3a,17b-diol 5b-androstane-3a,17b-diol	Anabolic Agent	Decision Still to be Finalised
55	13-Sep-16	Case Pending		Bodybuilding	19-norandrosterone and 19-noreticholanolone	Anabolic Agent	Decision Still to be Finalised
56	25-Jan-16	Case Pending		Rugby Union	19-norandrosterone and 19-noreticholanolone	Anabolic Agent	Decision Still to be Finalised
57	08-Feb-16	Case Pending		Rugby Union	2a-methyl-5a,androstan-3a-ol-17-one bis-4-cyanophenyl-methanol	Anabolic Agent	Decision Still to be Finalised
58	08-Feb-16	Case Pending		Rugby Union	18-nor-17b-hydroxymethyl-17a-methyl-androst-1,4,13	Anabolic Agent	Decision Still to be Finalised
59	01-Mar-16	Case Pending		Rugby Union	Stanozolol 3'-hydroxystanozolol 16b-hydroxystanozolol 4b-hydroxystanozolol	Anabolic Agent	Decision Still to be Finalised
60	19-Mar-16	Case Pending		Powerlifting	Tamoxifen-3-hydroxy,4-methoxy	Hormone and Metabolic Modulators	Decision Still to be Finalised

## INDEPENDENT TRIBUNAL PANEL MEMBERS

Surname	Name	Role	Region
Abrahams	Yusuf	Sports Administrator	Western Cape
Abrahams	Colin	Sports Administrator	Port Elizabeth
Berg	Corinne	Attorney	Gauteng
Branfield	Andy	Sports MD	Gauteng
Breetzke	Andrew	Attorney	Western Cape
Brink	Ray	Attorney	Western Cape
Brook	Norman	Sports Administrator	Western Cape
Bush	John	Lawyer	Western Cape
Carrim	Yusuf	Sports Administrator	Gauteng
Cloete	Rian	Attorney	Gauteng
Coetzer	Gerhardus	Sports MD	East London
Collins	Rob	Sports MD	Gauteng
Coopoo	Yoga	Sports Administrator	Gauteng
Cornelius	Steve	Advocate	Gauteng
Domingo	Wendell	Sports Administrator	Port Elizabeth
du Plessis	Luc	Lawyer	Western Cape
Fleiser	Leon	Sports Administrator	Gauteng
Fourie	Willien	Sports Administrator	Free State
Hacker	Monty	Attorney	Gauteng
Hagemann	Glen	Sports MD	Kwazulu Natal
Hamman	Debbie	Attorney	Western Cape
Hansraj	Rishi	Sports Administrator	Kwazulu Natal
Heynes	Errol	Sports Administrator	Port Elizabeth
Hurter	Marius	Attorney	Western Cape
Ismail	Hasnodien	Sports Administrator	Western Cape
Jaffer	Nasir	Sports MD	Western Cape
Janse van Rensburg	Christa	Sports MD	Gauteng
Marshall	Mike	Sports MD	Kwazulu Natal
Motaung	Sello	Sports MD	Gauteng
Muller	Louis	Judge	Western Cape
Nameng	Sunnyboy	Attorney	Gauteng
Nkanunu	Silas	Attorney	Port Elizabeth
Nonkonyana	Norma	Sports Administrator	Western Cape
Peters	Beverley	Sports Administrator	Kwazulu Natal
Pieterse	Deon-Jacques	Sports MD	Port Elizabeth
Prinsloo	DB	Sports Administrator	Free State
Ramagole	Dimakatso	Sports MD	Gauteng
Readhead	Clint	Sports Administrator	Western Cape
Rossa	Yolinda	Advocate	Western Cape
Samuel	Siven	Sports Lawyer	Kwazulu Natal
Stelzner	Rob	Advocate	Western Cape
Suter	Jason	Sports MD	Western Cape
Terblanche	Elmarie	Sports Administrator	Western Cape
Theron	Nicolas	Sports MD	Free State
Thomas	Jerome	Attorney	Western Cape
Thompson	Craig	Sports MD	Western Cape
Tshabalala	Mandla	Attorney	Gauteng
van Dugteren	George	Pediatrician	Western Cape
van Helden	Karen	Medical	Western Cape
Viviers	Pierre	Sports MD	Western Cape
Volsteedt	Johan	Sports Administrator	Free State



# ANTI-DOPING EDUCATION AND OUTREACH



#My Endurance 2015



SASMA Congress 2015



Education Officer's Workshop 2015

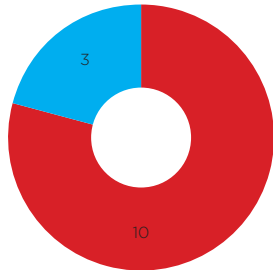


Sanlam Cape Town Marathon 2015



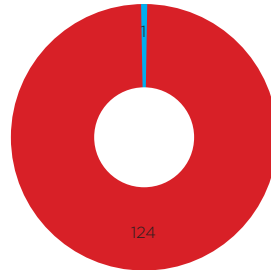
# SCHOOLS TESTING

Education Statistics 2015/16



● Workshops ● Outreach

School Sports Testing 2015/16



● Number of tests ● Positive tests





# INTERNATIONAL RELATIONS

Best Practice topic/s	Anti-doping Agency	SAIDS Delegation	Time of Year
RADO Zone VI Board Meeting and Doping Control Meeting with African Games Local Organising Committee	Brazzaville - Congo	Fahmy Galant (General Manager)	Apr-15
Therapeutic Use Exemption and Results Management Training (WADA)	Nairobi, Kenya	Dr Kevin Subban and Advocate Nicolas Kock	May-15
Best Business Practice Exchange visit	Canadian Centre for Ethics in Sport (CCES)	Dr Harold Adams (Chairman) Khalid Galant (CEO) Fahmy Galant (General Manager) Deslyn Pather (Senior Doping Control Coordinator)	May-15
World Anti-Doping Agency Foundation Board Meeting and Best Business Practice Exchange Visit	Montreal - Canada	Dr Harold Adams (Chairman) Khalid Galant (CEO)	May-15
Doping Control (International)	Windhoek - Namibia	Fabian Groenwald, Zanoxolo Futshane, Antoinette Goosen (Doping Control Officers)	Jul-15
Laboratory visit	Qatar - Doha	Dr Harold Adams (Chairman) Khalid Galant (CEO)	Aug-15
2015 All African Games Doping Pre event doping control planning	Brazzaville - Congo	Fahmy Galant (General Manager)	Sep-15
2015 All African Games: Doping Control	Brazzaville - Congo	Hloniphile Nkosi and Andrew Ramakgapola (Doping Control Officers)	Sep-15
Doping Control (International)	Windhoek - Namibia	Kevin Zinn and Walid Bergstedt (Doping Control Officers)	Sep-15
2015 International Anti-Doping Values-Based Education Conference	Canadian Centre for Ethics in Sport (CCES): Ottawa - Canada	Dr Amanda Claassen-Smithers (Education Manager) Prof Linda Skaal (Board Member)	Oct-15
14th Annual USADA Symposium	United States Anti-doping Agency (USADA): Virginia - USA	Dr Elske Schabort ( Athlete Biological Passport Coordinator)	Oct-15
Best Business Practice Exchange visit (EgyNADO)	Egypt	Khalid Galant (CEO)	Oct-15
UNESCO Convention on Doping in Sport	Paris - France	Dr Harold Adams (Chairman) Khalid Galant (CEO)	Oct-15
Athlete Biological Passport (ABP) Expert Symposium	Qatar - Doha	Dr Louis Holtzhausen (Doping Control Review Commission Chairman) Dr Elske Schabort (Athlete Biological Passport Coordinator)	Nov-15
World Anti-doping Agency Foundation Board Meeting	Colorado Springs - USA	Dr Harold Adams (Chairman) Khalid Galant (CEO)	Nov-15
International Anti-Doping Forum (iNADO and USADA)	Colorado Springs - USA	Dr Harold Adams (Chairman) Khalid Galant (CEO)	Nov-15
RADO Zone VI Board Meeting	Swaziland	Fahmy Galant (General Manager)	Dec-15
RADO Zone VI Doping Control Officer Training	Nairobi - Kenya	Fahmy Galant (General Manager), Tsebo Mahlophe (Senior Doping Control Coordinator) and Leaquid Khan (Doping Control Officer)	Mar-16
WADA Annual Anti-Doping Symposium	Lausanne - Switzerland	Dr Harold Adams (Chairman) Khalid Galant (CEO)	Mar-16





ANNUAL FINANCIAL  
STATEMENTS FOR THE  
YEAR ENDED  
**31 MARCH 2016**

*South African Institute for  
Drug-Free Sport*



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Financial Statements  
31 March 2016

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THE ANNUAL FINANCIAL STATEMENTS, SET OUT ON PAGES 36 TO 66, HAVE BEEN APPROVED BY THE DEPUTY CHAIRPERSON AND ARE SIGNED BY HIM

## BOARD MEMBERS

Dr. JH Adams  
Dr. MTD Qobose  
Mr. G Abrahams  
Ms. N du Toit  
Judge L Mpati  
Dr. L Skaal  
Mr. M Tyamzashe  
Mr. DN Bayever

## APPROVAL OF FINANCIAL STATEMENTS

The annual financial statements, set out on pages 36 to 62, have been approved by the Deputy Chairperson and signed by him.



Dr. J.H. Adams  
Deputy Chairperson

30 July 2016



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

## REPORT ON THE FINANCIAL STATEMENTS

### INTRODUCTION

1. I have audited the financial statements of the South African Institute for Drug-Free Sport set out on pages 36 to 62, which comprise statement of financial position as at 31 March 2016, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as the notes, comprising a summary of significant accounting policies and other explanatory information.

### ACCOUNTING AUTHORITY'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The accounting authority is responsible for the preparation and fair presentation of these financial statements in accordance with South African Standards of Generally Recognised Accounting Practise (SA Standards of GRAP) and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No. 1 of 1999) (PFMA), and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### AUDITOR-GENERAL'S RESPONSIBILITY

3. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### OPINION

6. In my opinion, the financial statements present fairly, in all material respects, the financial position of the South African Institute for Drug-Free Sport as at 31 March 2016 and its financial performance and cash flows for the year then ended, in accordance with SA Standards of GRAP and the requirements of the PFMA.

### ADDITIONAL MATTER

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

## UNAUDITED SUPPLEMENTARY SCHEDULES

8. The supplementary information set out on pages 63 to 66 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 thereon.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

9. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report findings on the reported performance information against predetermined objectives of selected objectives presented in the annual performance report, compliance with legislation and internal control. The objective of my tests was to identify reportable findings as described under each subheading, but not to gather evidence to express assurance on these matters. Accordingly, I do not express an opinion or conclusion on these matters.

## PREDETERMINED OBJECTIVES

10. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information of the following selected objectives presented in the annual performance report of the entity for the year ended 31 March 2016:

- **Objective 1:** Doping control and drug testing on page 11
- **Objective 2:** Results management on page 11
- **Objective 3:** Education, research and outreach on page 12.

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

12. I evaluated the usefulness of the reported performance information to determine whether it was presented in accordance with the National Treasury's annual reporting principles and whether the reported performance was consistent with the planned objectives. I further performed tests to determine whether

indicators and targets were well defined, verifiable, specific, measurable, time bound and relevant, as required by the National Treasury's Framework for managing programme performance information.

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

14. I did not identify any material findings on the usefulness and reliability of the reported performance information for the following objectives:

- **Objective 1:** Doping control and drug testing
- **Objective 2:** Results management
- **Objective 3:** Education, research and outreach.

## ADDITIONAL MATTERS

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

## ACHIEVEMENT OF PLANNED TARGETS

16. Refer to the annual performance report on pages 11 to 13 for information on the achievement of the planned targets for the year.

## COMPLIANCE WITH LEGISLATION

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

## ANNUAL FINANCIAL STATEMENTS

18. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework as required by section 55(1)(b) of the PFMA.

## REVENUE MANAGEMENT

19. Effective and appropriate steps were not taken to collect all money due, as required by section 51(1)(b)(i) of the PFMA and treasury regulation 31.1.2(a) and (e).

## BUDGETS

20. Expenditure was incurred in excess of the approved budget, in contravention of section 53(4) of the PFMA.

## PROCUREMENT AND CONTRACT MANAGEMENT

21. The preferential point system was not applied in all procurement of goods and services above R30 000, as required by section 2(a) of the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) and Treasury Regulation 16A6.3(b).

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

## EXPENDITURE MANAGEMENT

23. Effective steps were not taken to prevent irregular expenditure, as required by section 51(1)(b)(ii) of the PFMA and Treasury Regulation 9.1.1.

## INTERNAL CONTROL

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

## LEADERSHIP

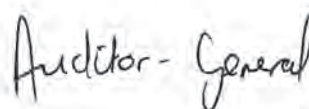
25. The accounting authority did not provide sufficient oversight of the preparation of the financial statements to ensure that it is free from material misstatements and further did not in all instances exercise effective oversight responsibility to ensure that non-compliance with key applicable legislation is prevented.

26. The accounting authority further did not provide adequate guidance and direction to management to develop credible action plans to address internal control deficiencies reported in the prior year. This resulted in numerous findings previously reported reoccurring during the current period under review in the areas of supply chain and contract management. Should internal control environment surrounding supply chain management (SCM) remain weak and not effectively managed repeat internal and external non-compliance audit findings will continue being reported for SCM.

## FINANCIAL AND PERFORMANCE MANAGEMENT

27. Management did not prepare regular financial reports throughout the year to enable identifying emerging risks presented by the reporting framework for the preparation of the financial statements. Furthermore the system, policies and processes that were implemented for effective compliance monitoring was not effective in identifying and preventing repeat non-compliance findings being reported year-on-year.

28. Management did not adequately review the SCM policy of the entity for alignment thereof to the Treasury Regulations. The system that was implemented was deficient in ensuring comprehensive compliance with all the SCM prescripts.



Cape Town  
29 July 2016





# 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 2016.

## AUDIT COMMITTEE MEMBERS AND ATTENDANCE:

Name of Member	Number of Meetings Attended	
	Year to 31.3.2016	Since 31.3.2016
Adv. David Mitchell (Chairperson)	5	2
Mr Graham Abrahams *	5	2
Mr Jonathan George	5	2
Ms Masaccha Mbonambi	5	2
* Board member	5	1

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

## AUDIT COMMITTEE RESPONSIBILITY

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

The Committee further reports that it has 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.

## INTERNAL AUDIT

An outsourced internal audit service provider gave general support in all areas as the Institute moved to establish its own in-house financial management function. A fresh approach to internal audit coverage will now be considered.

## AUDIT REVIEW OF PREDETERMINED OBJECTIVES

The Auditor-General has confirmed the quality, usefulness and reliability of performance management reporting which continues to be of a good standard.

## INTERNAL CONTROL, FINANCIAL MANAGEMENT AND ADMINISTRATION

Management has taken effective steps during the year to expand and develop its human resources and to enhance financial management disciplines and controls. Further improvements are continuing, to enhance the level of compliance with supply chain management prescripts and the minutiae of international accounting standards.

It should be noted that the tardy revenue collection highlighted by the Auditor-General as a control weakness relates primarily to amounts due from foreign countries, their governments and their sporting bodies. These are not trade receivables in a normal business sense but reflect rather the outreach practised by our South African Institute in providing anti-doping leadership and support to other countries. Alternative measures to reduce these outstanding collection periods are being investigated.

Expenditure incurred in excess of the Institute's approved budget has been classified as irregular, in accordance with National Treasury prescripts. The bulk of this expenditure arose because the Bloemfontein testing laboratory lost its WADA-accredited status which meant that the Institute has had to make use of foreign laboratories and to incur significantly higher courier and testing costs than was anticipated. These consequences are beyond the Institute's control. Management and the accounting authority can be commended for the manner in which the Institute has continued to process anti-doping test samples in these difficult circumstances.

## EVALUATION OF FINANCIAL STATEMENTS

The Audit Committee has:

- reviewed and discussed the audited annual financial statements and performance report to be included in the annual report with the Auditor-General, with the Chief Executive Officer and with the Board as the Institute's accounting authority
- reviewed the Auditor-General's management report on the findings of the audit and management's response, and has reviewed all changes in accounting policies and practices
- noted and reviewed the Auditor-General's assessment of the usefulness and reliability of performance information examined.

The Committee concurs with and supports the Auditor-General's opinion on the annual financial statements and other legal and regulatory matters, and is of the view that the audited annual financial statements can be accepted and read together with the Auditor-General's report.

## AUDITOR-GENERAL SOUTH AFRICA

The Audit Committee confirms that it has met with the Auditor-General and that there are no unresolved issues. The assistance of the Auditor-General's team in guiding and developing the Institute's own staff is noted and appreciated.



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

Date: 31 July 2016

# ACCOUNTING AUTHORITY REPORT

## FOR THE YEAR ENDED 31 MARCH 2016

### 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 2016.

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

The board of directors is the accounting authority in terms of the PFMA.

### 2. DIRECTORS OF THE ENTITY

**Executive Director:**

Mr. K. Galant

**Non-Executive Directors:**

Dr. JH Adams  
Dr. MTD Qobose  
Mr. G Abrahams  
Ms. N Du Toit  
Judge L Mpati  
Dr. L Skaal  
Mr. M Tyamzashe  
Mr. DN Bayever

Mr. K Galant was the Chief Executive Officer and Board Secretary for the period under review. His business and postal address 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.

## 5. EVENTS SUBSEQUENT TO BALANCE SHEET DATE

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

## 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

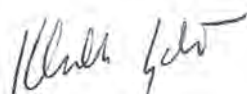
The executive authority of the entity is the Minister of Sport and Recreation.

## APPROVAL

The annual financial statements, set out on pages 36 to 66, have been approved by the Deputy Chairperson of the board of directors and are signed by him.



DR. J H ADAMS  
Deputy Chairperson  
29 JULY 2016



K GALANT  
Chief Executive Officer  
29 JULY 2016

# STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31 MARCH 2016

		2016	2016	2015
			Budget	
	Notes	R'000	R'000	R'000
<b>REVENUE</b>		30 375	30 093	25 654
Non-exchange revenue	2.1	27 392	27 993	22 764
Interest received		472	300	437
Exchange revenue	2.2	2 511	1 800	2 453
<b>EXPENSES</b>		34 728	30 093	24 377
Administration expenditure		9 117	9 619	7 355
Education programme		3 704	3 016	3 245
Doping control		18 910	12 418	11 645
Results management		1 377	1 145	985
International projects		851	1 294	575
Corporate services		769	1 176	572
Capital Expenditure		-	1 425	-
<b>NET SURPLUS/(DEFICIT)</b>	13	<b>(4,353)</b>	<b>-</b>	<b>1 277</b>

Detailed schedules of expenses are listed on pages 63 to 66.

# STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2016

	Notes	2016 R'000	2015 R'000
<b>ASSETS</b>			
<b>Non-current assets</b>		1 134	592
Property, plant and equipment	3	1 129	584
Intangible assets	4	5	8
<b>Current assets</b>		4 035	16 213
Inventories	5	640	316
Trade and other receivables	6	1 419	902
Cash and cash equivalents	7	1 976	14 995
<b>Total assets</b>		<b>5 168</b>	<b>16 805</b>
<b>NET ASSETS AND LIABILITIES</b>			
<b>Net assets</b>			
Reserves		( 4 305)	49
Retained Income / (Accumulated deficit)		( 4 305)	49
<b>Non-Current Liabilities</b>			
Finance lease liabilities	8	5	7
<b>Current liabilities</b>		9 468	16 750
Finance lease liabilities	8	10	8
Credit card facilities	7	141	128
Payables from exchange transactions	9	5 304	5 025
Financial liabilities	10	4 013	11 589
<b>Total net assets and liabilities</b>		<b>5 168</b>	<b>16 805</b>

# STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	General Reserve R'000	Accumulated Funds R'000	TOTAL
Balance at 31 March 2014		-	(1 229)	(1 229)
Net surplus for the year		-	1 277	1 277
Balance at 31 March 2015		-	48	48
Net surplus for the year		-	(4 353)	(4 353)
Balance at 31 March 2016		-	(4 305)	( 4 305)

# CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	2016 R'000	2015 R'000
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash received from customers		21 839	32 765
Cash paid to suppliers and creditors		(34 611)	(20 994)
Cash generated from operations	15.1	(12,772)	11 771
Investment income		472	437
Finance costs		(2)	-
		<u>(12,302)</u>	<u>12,208</u>
<b>NET CASH FLOW USED IN INVESTING ACTIVITIES</b>			
Additions to property, plant and equipment	3	(732)	(119)
Additions to intangible assets	4	(6)	-
Proceeds from sale of property, plant and equipment		9	1
Net cash outflow from investing activities		<u>(729)</u>	<u>(118)</u>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>			
Increase / (decrease) in financial lease liabilities		(0)	3
Net cash inflow/(outflow) from financing activities		<u>(0)</u>	<u>3</u>
Net decrease in cash and cash equivalents		(13,031)	12,093
Cash and cash equivalents at the beginning of the year	15.2	14 867	2,774
Cash and cash equivalents at the end of the year	15.2	<u>1 835</u>	<u>14 867</u>



# STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

	Actual 2016 R'000	Approved Budget 2016 R'000	Difference Actual vs Approved R'000
<b>REVENUE</b>	30 375	30 093	282
Non-exchange revenue	27 392	27 993	( 601)
Interest received	472	300	172
Exchange revenue	2 511	1 800	711
<b>EXPENSES</b>	34 728	30 093	4 635
Administration expenditure	9 117	9 619	( 502)
Education programme	3 704	3 016	688
Doping control	18 910	12 418	6 492
Results management	1 377	1 145	232
International projects	851	1 294	( 443)
Corporate services	769	1 176	( 407)
Capital Expenditure	* 732	1 425	( 693)
<b>NET SURPLUS/(DEFICIT)</b>	<b>(4,353)</b>	<b>-</b>	<b>( 4 353)</b>

Refer to note 20 for explanations of differences in approved budget vs. actual expenditure

\* this is capital expenditure and does not contribute to the deficit in the Income Statement. This is to show that the entity did not budget for either a deficit or a surplus



NOTES TO THE  
FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED  
**31 MARCH 2016**

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

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

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

#### **Going concern assumption**

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

The Board 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.

### 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 costs incurred for the transaction can be measured reliably.

#### **1.1.3 Interest received**

Interest received is recognised using the effective interest rate method.

## ACCOUNTING POLICIES continued

### 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 (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 retranslated 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 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.

Depreciation is calculated on a straight line basis over the useful life of the asset. The useful lives are:

Item	Estimated useful life
Computer Equipment	3 yrs
Erythropoietin Equipment	7 - 12 yrs
Furniture and Fittings	3 - 6 yrs
Motor Vehicles	4 - 6 yrs
Office Equipment	1.5 - 6 yrs
Leasehold Improvements	5 yrs

## ACCOUNTING POLICIES continued

### 1.4 PROPERTY, PLANT AND EQUIPMENT continued

The residual values, useful lives and depreciation method of property, plant and equipment are reviewed on an annual basis. Profit and losses on disposal of property, plant and equipment are credited and charged to the statement of financial performance. The assets are reviewed for impairment on an annual basis. When events or changes in circumstances indicate that the carrying value may not be recoverable, the assets are written down to their recoverable amount and shall be recognised immediately in surplus or deficit; unless the asset is carried at a revalued amount, in which case the decrease shall be debited directly in net assets to the extent of any credit balance existing in the revaluation surplus in respect of that asset. Property, plant and equipment is derecognised on disposal or when no future economic benefits or service potential are expected from its use or disposal. The gain or loss arising from the derecognition is included in surplus or deficit when the item is derecognised. Gains and losses on disposals are determined by comparing proceeds with carrying amount and are recognised in profit or loss in the period.

### 1.5 INTANGIBLE ASSETS

An intangible asset is recognised when:

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

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

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

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

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

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

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



## ACCOUNTING POLICIES continued

### 1.6 INVENTORIES

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 net realisable value. Cost is determined on a first-in-first-out basis.

Inventory consists of test kits.

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

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

### 1.7 FINANCIAL INSTRUMENTS

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

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

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

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

Interest costs are charged to the 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 three categories of financial assets and financial liabilities. These are described as follows:**

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

Financial assets and financial liabilities at fair value through surplus or deficit include derivative assets and derivative liabilities not designated as effective hedging instruments.

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted on an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in current assets, except for maturities of greater than 12 months after the statement of financial position date which are classified as non-current assets. Loans and receivables are initially recognised at fair value including originating fees and transaction costs, and subsequently measured at amortised cost using the effective interest method less provision for impairment. Loans and receivables include trade receivables, accrued income and cash and cash equivalents.

## ACCOUNTING POLICIES continued

### 1.7 FINANCIAL INSTRUMENTS continued

#### 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 established when there is objective evidence that the entity will not be able to collect all amounts due according to the terms of the receivables. The amount of the provision is the difference between the asset's carrying value and the present value of the estimated future cash flows discounted at the original effective interest rate. This provision is recognised in the statement of financial performance.

#### 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.

#### (iii) 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.

#### 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.

## 1.8 PROVISIONS

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

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.

## ACCOUNTING POLICIES continued

### 1.9 LEASES continued

#### Operating Leases

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

## 1.10 BUDGET INFORMATION

The budget is presented on a cash basis and is presented by function. The budget is approved for the 2015/2016 financial year.

## 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.

#### Trade and other receivables

The determination of the provision for doubtful debts is subject to management estimation. Management examines the each debtor on a line by line basis and determines the likelihood of recovery based 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 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.

## 2. REVENUE

	2016 R'000	2015 R'000
<b>2.1 NON-EXCHANGE REVENUE</b>		
Grant - Sport and Recreation South Africa	19 816	18 504
National Lottery	7 576	4 048
Sponsorship	-	212
	<u>27 392</u>	<u>22 764</u>
<b>2.2 EXCHANGE REVENUE</b>		
Doping control sales	2 495	2 428
Profit/(loss) on foreign exchange	(29)	4
Insurance	35	-
Sundry income	10	21
	<u>2 511</u>	<u>2 453</u>

### 3. PROPERTY, PLANT AND EQUIPMENT

	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Computer equipment	EPO equipment	Furniture & fittings	Motor vehicles	Office equipment	Leasehold improvements	Total
<b>2016</b>							
Carrying value at the beginning of the year	84	-	53	372	75	-	584
Cost	302	-	176	403	195	-	1 076
Accumulated depreciation	(218)	-	(123)	(31)	(120)	-	(492)
Depreciation	(82)	-	(13)	(29)	(49)	0	(173)
Additions	163	-	28		514	26	732
Disposals	(9)	-			(5)		(14)
Cost	12	-	-		5	-	17
Accumulated depreciation	(3)	-	-		-	-	(3)
Carrying value at the end of the year	156	-	69	343	536	26	1 129
Cost	453	-	204	403	705	26	1 791
Accumulated depreciation	(297)	-	(136)	(60)	(169)	-	(662)
<b>2015</b>							
Carrying value at the beginning of the year	57	2	99	403	155	-	716
Cost	254	395	399	686	420	-	2 154
Accumulated depreciation	(197)	(393)	(300)	(283)	(265)	-	(1 438)
Depreciation	(48)	(2)	(14)	(31)	(33)	-	(128)
Additions	75	-	27	-	17	-	119
Disposals	-	-	(59)	-	(64)	-	(123)
Cost	(27)	(395)	(250)	(283)	(242)	-	(1 197)
Accumulated depreciation	27	395	191	283	178	-	1 074
Carrying value at the end of the year	84	-	53	372	75	-	584
Cost	302	-	176	403	195	-	1 076
Accumulated depreciation	(218)	-	(123)	(31)	(120)	-	(492)

## 4. INTANGIBLE ASSETS

	R'000	R'000	
	Cost	Accumulated amortisation	Carrying value
<b>2016</b>			
Computer software	20	(16)	5
Interactive media applications	62	(62)	-
	<u>82</u>	<u>75</u>	<u>5</u>
<b>2015</b>			
Computer software	14	14	-
Interactive media applications	61	53	8
	<u>75</u>	<u>67</u>	<u>8</u>
		2016	2015
<b>Reconciliation</b>		R'000	R'000
Carrying value at the beginning of the year		8	29
Additions		6	-
Disposals Cost		-	(356)
Disposals Accumulated Depreciation		-	356
Amortisation		(9)	(21)
Carrying value at the end of the year		<u>5</u>	<u>8</u>

## 5. INVENTORIES

The amounts attributable to the different categories are as follows:

Consumable stores	<u>640</u>	<u>316</u>
-------------------	------------	------------

## 6. TRADE AND OTHER RECEIVABLES

	2016	2015
	R'000	R'000
<b>Trade receivables from exchange transactions</b>		
Trade receivables	1 386	750
Prepayments	7	84
Other	26	68
	<u>1 419</u>	<u>902</u>
Trade receivables past due but not impaired	-	-

The carrying value of trade and other receivables approximate the fair value thereof. A provision for doubtful debt is made after assessing each individual debtor and recovery thereof appears to be doubtful.



6. TRADE AND OTHER RECEIVABLES continued

	2016	2015
	R'000	R'000
<b>Trade receivables</b>		
0 - 30 days	401	380
30 - 60 days	259	44
60 - 120 days	251	34
Over 120 days	474	291
Foreign exchange	-	-
	<u>1 386</u>	<u>750</u>

7. CASH AND CASH EQUIVALENTS

	2016	2015
	R'000	R'000
Bank and cash balances	<u>1 976</u>	<u>14 995</u>
Prepayments	<u>( 141)</u>	<u>( 128)</u>

8. FINANCE LEASE LIABILITIES

	2016	2015
	R'000	R'000
<b>Non-current</b>		
Finance lease liabilities	5	7
<b>Non-current</b>		
Finance lease liabilities	<u>10</u>	<u>8</u>
<b>Total borrowings</b>	<u>15</u>	<u>15</u>
	5	7
Non current liabilities	<u>10</u>	<u>8</u>
Current liabilities	<u>15</u>	<u>15</u>
Gross finance lease liabilities - minimum lease payments:		
No later than 1 year	11	9
Later than 1 year and no later than 5 years	5	7
Later than 5 years	-	-
	16	16
Future finance charges on finance leases	<u>(1)</u>	<u>(1)</u>
Present value of finance lease liabilities	<u>15</u>	<u>15</u>
The present value of finance lease liabilities is as follows:		
No later than 1 year	10	8
Later than 1 year and no later than 5 years	5	7
Later than 5 years	-	-
	<u>15</u>	<u>15</u>

These finance lease agreements relate to cell phone contracts.

## 9. PAYABLES FROM EXCHANGE TRANSACTIONS

	2016	2015
	R'000	R'000
Payables	4 537	3 522
Operating lease liability	-	-
Sundry payables	-	-
Accruals	767	1 502
	<u>5 304</u>	<u>5 025</u>

## 10. FINANCIAL LIABILITIES

Unspent conditional grants		
Balance unspent at the beginning of the year	11 589	3 829
Current year receipts	-	11 808
Conditions met and transferred to revenue	(7 576)	(4,048)
Conditions still to be met at the end of the year	<u>4 013</u>	<u>11 589</u>
Conditional grant		
Lottery income subject to restrictions as per funding approval	<u>-</u>	<u>11 808</u>

## 11. DIRECTORS AND AUDIT COMMITTEE REMUNERATION

	Salary	Bonus	Allowances	Employer contributions	2016	2015
<b>Executive Director</b>	R'000	R'000	R'000	R'000	R'000	R'000
Mr. K Galant (CEO)	1 071	-	52	11	<u>1 134</u>	<u>936</u>

### Non Executive Directors

	Board members appointed on 1 December 2012				2016	2015
	Number of meetings attended		Honoraria	Subsistence & Reimbursement	R'000	R'000
	Board	Other	R'000	R'000		
Dr JRV Ramathesele (chairperson) (resigned 10 July 2014)	-	-	-	-	-	45
Dr. JH Adams (appointed as Acting Chairperson with effect from 18 July 2014)	2	6	29	44	72	56
Prof. R Le Roux (resigned January 2015)	-	-	-	-	-	9
Dr. MTD Qobose	2	7	22	2	23	21
Mr. G Abrahams *	2	6	-	-	-	-
Mr. DN Bayever	1	4	12	0	12	23
Ms. N Du Toit	1	1	5	-	5	8
Dr. L Skaal	1	4	12	6	18	33
Judge L Mpati **	2	2	-	3	3	-
Mr. M Tyamzashe	2	1	9	-	9	15
					<u>143</u>	<u>210</u>
Total directors remuneration					<u>1 277</u>	<u>1 146</u>

\* this member serves on a pro bono basis

\*\* no remuneration due to employment in the public sector

### Audit Committee

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

	Audit Committee Meetings	Other Meetings	Honoraria R'000	Reimbursement R'000		
Adv. D Mitchell (chairperson)*	8	-	35	-	35	20
Mr. J George	7	-	24	-	24	12
Mrs. P White (term expired 31 May 2014)	-	-	-	-	-	6
Mr. G Abrahams *	7	-	-	-	-	-
Ms M Mbonambi	4	0	15	-	15	6
					<u>74</u>	<u>44</u>

\* this member serves on a pro bono basis

## 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 R308,550 (2015: R89,650).

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, which are charged to the statement of financial performance as they are incurred.

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.

The total entity contributions to such schemes for the year amounted to R151,086 (2015: R86,190).

## 13. SURPLUS / (DEFICIT) FROM OPERATIONS

	2016	2015
	R'000	R'000
(Deficit) from operations has been arrived at after the following:		
<b>Revenue</b>		
Interest received	472	437
Doping control sales	2 495	2 428
Government grants	19 816	18 504
Profit on foreign exchange	10	4
<b>Expenditure</b>		
Auditor's remuneration	847	815
Audit committee remuneration	64	44
Amortisation of intangible assets	8	21
Depreciation of property, plant and equipment	70	128
Directors' remuneration	1 277	1 146
Loss on foreign exchange	-	-

## 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 potential adverse effects on the entity's financial performance.

### Foreign Exchange Risk

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

### Foreign Currency Sensitivity

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

			2016	2015
			R'000	R'000
	2016	2015		
USD: 25% (2015: 12%)	14.83	11.88	<u>266</u>	<u>52</u>
EUR: 26% (2015: -8%)	16.84	13.34	<u>-</u>	<u>-</u>
<b>Foreign Currency Risk</b>				
Financial Assets			<u>1 026</u>	<u>437</u>

### Interest Rate Risk

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

### 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		<u>20</u>	<u>150</u>
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14. FINANCIAL RISK MANAGEMENT continued

**Credit Risk**

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

Trade accounts receivable comprise a widespread customer base. On-going credit evaluations of the ability of customers to settle their debt is performed. At 31 March 2016 the entity had R 1,976 million invested in National Treasury approved banking institutions (2015: R 14,992 million).

	2016	2014
	R'000	R'000
Account receivable	<u>1 386</u>	<u>855</u>

**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.

Finance lease liabilities	10	8
Credit card facilities	141	128
Payables from exchange transactions	5 304	5 025
Financial liabilities	<u>4 013</u>	<u>11 589</u>



## 15. CASH FLOW NOTES

### 15.1 RECONCILIATION OF NET SURPLUS / (DEFICIT) TO CASH GENERATED FROM OPERATIONS

	2016 R'000	2015 R'000
Net surplus /(deficit) for the year	(4 353)	1 277
Adjusted for:		
Amortisation of intangible assets	9	21
(Profit)/loss on foreign exchange	174	128
Bad debts	29	( 4)
(Profit)/Loss on transfers/disposals of assets	-	9
Stock written off	4	118
Movement in provisions	26	-
Investment income	-	-
Finance costs	(472)	( 437)
Operating surplus / (deficit) before working capital changes	2	-
Working capital changes	(4 581)	1 112
Increase in accounts receivable	(8 191)	10 660
Decrease in accounts payable	(550)	212
Decrease / (increase) in inventories	(7 291)	10 369
Cash generated from operations	(350)	79
	<u>(12,772)</u>	<u>11 772</u>

### 15.2 CASH AND CASH EQUIVALENTS

#### At the beginning of the year

Bank and cash balances	<u>14 867</u>	<u>2 774</u>
------------------------	---------------	--------------

#### At the beginning of the year

(Profit)/loss on foreign exchange	1 976	14 995
Bad debts	(141)	(128)
	<u>1 835</u>	<u>14 867</u>

## 16. OPERATING LEASE COMMITMENTS

	2016 R'000	2015 R'000
The operating leases comprise rentals of premises. The total future minimum lease payments under these leases are as follows:		
Due within one year	143	115
Government grants	-	-
Profit on foreign exchange	<u>143</u>	<u>115</u>

The entity leases offices from the Sports Science Institute of South Africa from 1 June 2015 to 31 May 2016. The lease payment is R 71,405 per month. No contingent rent is payable. The lease agreement is renewable at the end of the lease term.

## 17. FRUITLESS AND WASTEFUL EXPENDITURE

Current year	<u>-</u>	<u>-</u>
--------------	----------	----------

## 18. IRREGULAR EXPENDITURE

Reconciliation of irregular expenditure		
Opening balance	1 931	936
Add: Irregular expenditure - relating to prior year	-	-
Add: Irregular expenditure - relating to current year	6 562	995
Less: Amounts condoned	(1 931)	-
Less: Amounts recoverable (Not condoned)		-
Less: Amounts not recoverable (Not condoned)		-
Irregular expenditure awaiting condonation	<u>6 562</u>	<u>1 931</u>
Analysis of awaiting condonation per age classification		
Current year	6 562	995
Prior years	-	936
Total	<u>6 562</u>	<u>1 931</u>

<b>Incidents</b>	Disciplinary steps taken / criminal proceedings. No disciplinary steps or criminal proceedings were required for condoned expenditure
<b>Non-compliance with Treasury</b>	Instruction 01 of 2013/2014 - Para. 4.18 as the expenditures were incurred in the best interest of the entity.

18. IRREGULAR EXPENDITURE continued

	2016	2015
	R'000	R'000
Irregular expenditure relating to the current year	6,562	995
<b>Expenditure considered irregular as competitive bidding process was not followed and 3 quotes were not obtained:</b>		
<b>Nature of spend</b>		
Accounting fees	306	577
Advertising and promotion	-	44
Seminars and workshops and DCO training	-	374
IT services	90	-
Courier services	1 598	-
Repairs and maintenance	8	-
	<u>2 001</u>	<u>995</u>
<b>Expenditure considered irregular as a result of overspending on the budget:</b>		
Actual expenditure exceeds budgeted expenditure	<u>4,561</u>	<u>-</u>

19. CONTINGENT LIABILITY

The entity has a surplus from the prior year. In terms of Treasury Instruction 3 of 2015/16 and section 53(3) of the PFMA, the entity requested permission from National Treasury to retain the surplus. Should permission not be granted, the entity would be liable to repay the amount of R1,266 m to National Treasury.

20. RELATED PARTIES

The following have been identified as related parties:

Related party	Nature of relationship
Sport and Recreation South Africa	Executive authority and major funder
Directors	Ability to exercise significant influence

**Sport and Recreation South Africa**

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

	2016	2015
	R'000	R'000
<b>Revenue received</b>		
Grant received	<u>19 816</u>	<u>18 504</u>
<b>Balances</b>		
Related party balances	<u>-</u>	<u>-</u>
Directors (refer note 11)	<u>1 277</u>	<u>1 146</u>

## 21. EXPLANATION OF DIFFERENCE IN APPROVED BUDGET AND ACTUAL EXPENDITURE

	2016 R'000
<b>Revenue</b>	
No exchange revenue: Lower spend of National Lottery Fund grant	( 601)
Exchange revenue: Higher doping control sales than budgeted	711
Interest received higher than budgeted	172
<b>Expenses</b>	
Administration	( 502)
Education: Increased networking and outreach initiatives by the Education unit.	688
Doping control: Samples sent overseas to Germany, Qatar and Spain. More aggressive testing as it is an Olympic year.	6 492
Results management: increased activity in Tribunal hearings and the legal costs related thereto	232
International relations: reduced activity	( 443)
Corporate services: reduced activity	( 407)
Capital expenditure: lower than budgeted	( 693)

## 22. GRAP STANDARDS APPROVED BUT NOT YET EFFECTIVE

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

GRAP 20 - Related Party Disclosures

GRAP 32 - Standard of GRAP on Service Concession Arrangements: Grantor

GRAP 108 - Statutory Receivables

GRAP 109 - Accounting by Principals and Agents

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

## 23. NATIONAL LOTTERY FUNDING

	2016 R'000	2015 R'000
<b>Revenue</b>	<b>7 576</b>	<b>4 048</b>
<b>Expenditure</b>	<b>7 576</b>	<b>4 048</b>
I Play Fair media campaign	199	10
I Play Fair outreach team mobile unit	-	-
I Play Fair team kit	117	59
Test kits	689	788
Doping control stationery for schools	4	-
Regional education workshops	29	-
Anti doping awareness seminar	66	60
Laboratory analysis schools testing	937	-
Sample collection schools testing	59	74
Schools outreach	22	-
Legal consultation to schools for prosecutions	200	5
Advertising in school sports publications	-	-
Education equipment	53	7
Education literature	-	79
Education promotional materials	31	281
Education team services	-	739
Event competitor hospitality/Expo stand	48	29
Guest speakers fees	-	132
Publications/Literature	23	12
Radio / television promotions	4	20
Social media	10	43
Sports medicine seminar	130	-
Flight and accommodation	272	281
Presentation fees	-	168
Education officer's fees	10	240
Training & workshop venues	-	289
Train the trainer programme	4	11
Education material and printing	274	4
Head researchers (Master's/PHD}	400	-
Conference presentations and publications	24	1
Anti doping code implementation	334	531
Blood and urine testing apparatus	369	185
Training of operational staff	200	-
Urine testing for national federation	1,000	-
Blood testing for national federation	2,000	-
Mobile testing unit	5	-
Training of board directors	65	-

## SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2016

	2016 R'000	2015 R'000
<b>Administration Expenditure</b>	9 117	7 355
Accounting fees	306	601
Advertising	6	57
Amortisation of intangible assets	9	21
Audit fee external	905	815
Audit fee internal	235	110
Bad debts		9
Bank charges	43	40
Computer expenses	214	165
Consulting fees	102	106
Depreciation	174	128
Electricity and water	35	33
Finance cost	2	-
Gifts and entertainment	9	1
Insurance	106	77
Investigations and intelligence framework	-	-
Legal fees	-	-
Loss on foreign exchange	-	-
Loss on sale/scrapping of assets	4	-
Motor vehicle expenses	-	-
Office consumables	-	326
Office rental	845	748
Postage and telephone	305	221
Printing and stationery	188	97
Payroll costs	4 658	3 163
Repairs and maintenance	72	16
Relocation	8	-
Security	21	-
SRSA unrecoverable	-	-
Staff amenities	51	37
Staff recruitment and training	187	80
Storage costs	9	5
Temporary staff costs	235	110
Travelling and accommodation	388	389

\* This supplementary information presented does not form part of the annual financial statements and is unaudited



SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2016 continued

	2016 R'000	2015 R'000
<b>Education Programme</b>	<b>3 704</b>	<b>3 245</b>
Education management and administration Books and magazines	132	194
FIFA Legacy fund expenses	44	-
Vehicle costs	21	83
Gifts and entertainment	-	18
Public relations and communications	442	-
Printing and publishing	2	2 546
Research	671	-
Seminars and workshops	1 277	69
Subscriptions	39	171
Travelling, accommodation and lecture	298	17
Website costs	56	90
I PLAY FAIR Media campaign	316	57
Outreach schools testing	22	-
Education equipment and promotional material	358	-
Education officers fees	10	-
Radio/television promotions	4	-
Social media	10	-
Train the trainer programme	4	-

\* This supplementary information presented does not form part of the annual financial statements and is unaudited

## SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2016 CONTINUED

	2016 R'000	2015 R'000
<b>Doping Control</b>	<b>18 910</b>	<b>11 645</b>
Courier costs	1 726	963
Testing kits	1 720	924
Doping test consumables	30	66
Doping control review commission	196	208
Doping control uniforms	57	251
Stock written off	26	-
Doping control officers training and workshops	37	-
Entertainment and staff amenities	2	2
Insurance – medical malpractice	108	107
Legal costs – school testing	200	5
Mobile unit	5	-
Printing and stationery	14	19
Schools project	-	-
International testing services	204	53
Travelling accommodation and DCO remuneration	5 641	3 521
Therapeutic use exemption commission	62	59
Laboratory analysis	8 333	4 928
Long service award	15	8
WADA Code implementation project	334	531
Training of operational staff	200	-
<b>Results Management</b>	<b>1 377</b>	<b>985</b>
Appeals	50	28
Legal Counsel	559	442
Legal Project / Investigations	3	2
Remuneration – Tribunal members	400	275
Transcription services	96	63
Travel and accommodation	254	161
Tribunal expenses	13	14
Counselling fees	3	-

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SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2016 continued

	2016 R'000	2015 R'000
<b>International Projects</b>	<b>851</b>	<b>375</b>
International doping agency	-	-
International membership subscription	-	-
International liaison other	8	38
INADO services	8	3
Africa Anti Doping projects	-	-
Legal project	-	-
Subsistence and travel allowances	158	97
WADA conference expenses	-	-
Travelling and accommodation	677	437
<b>Corporate Services</b>	<b>769</b>	<b>572</b>
Audit committee	85	54
Board meetings	201	79
Board members honoraria	88	179
Corporate gifts and entertainment	20	-
Corporate uniforms	27	22
Printing and stationery	-	-
Quality assurance	18	16
Sports law project	-	25
Travelling and accommodation	266	197
Training of board directors	65	-
<b>TOTAL EXPENSES</b>	<b>34 728</b>	<b>24 377</b>

\* This supplementary information presented does not form part of the annual financial statements and is unaudited



Two Oceans Marathon



Left: Mr Joseph de Pencier, Ms Hanna Amir, Dr Muziwake Qobose, Ms Natalie Du Toit, Mr Osama Ghoniem



EgyNADO



DCO Workshop

# SPONSORS AND PARTNERS



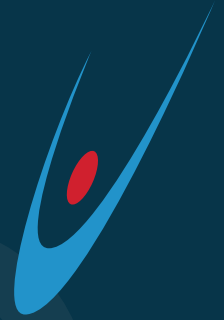
sport & recreation

Department:  
Sport and Recreation South Africa  
REPUBLIC OF SOUTH AFRICA






# South African Institute for Drug-Free Sport



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