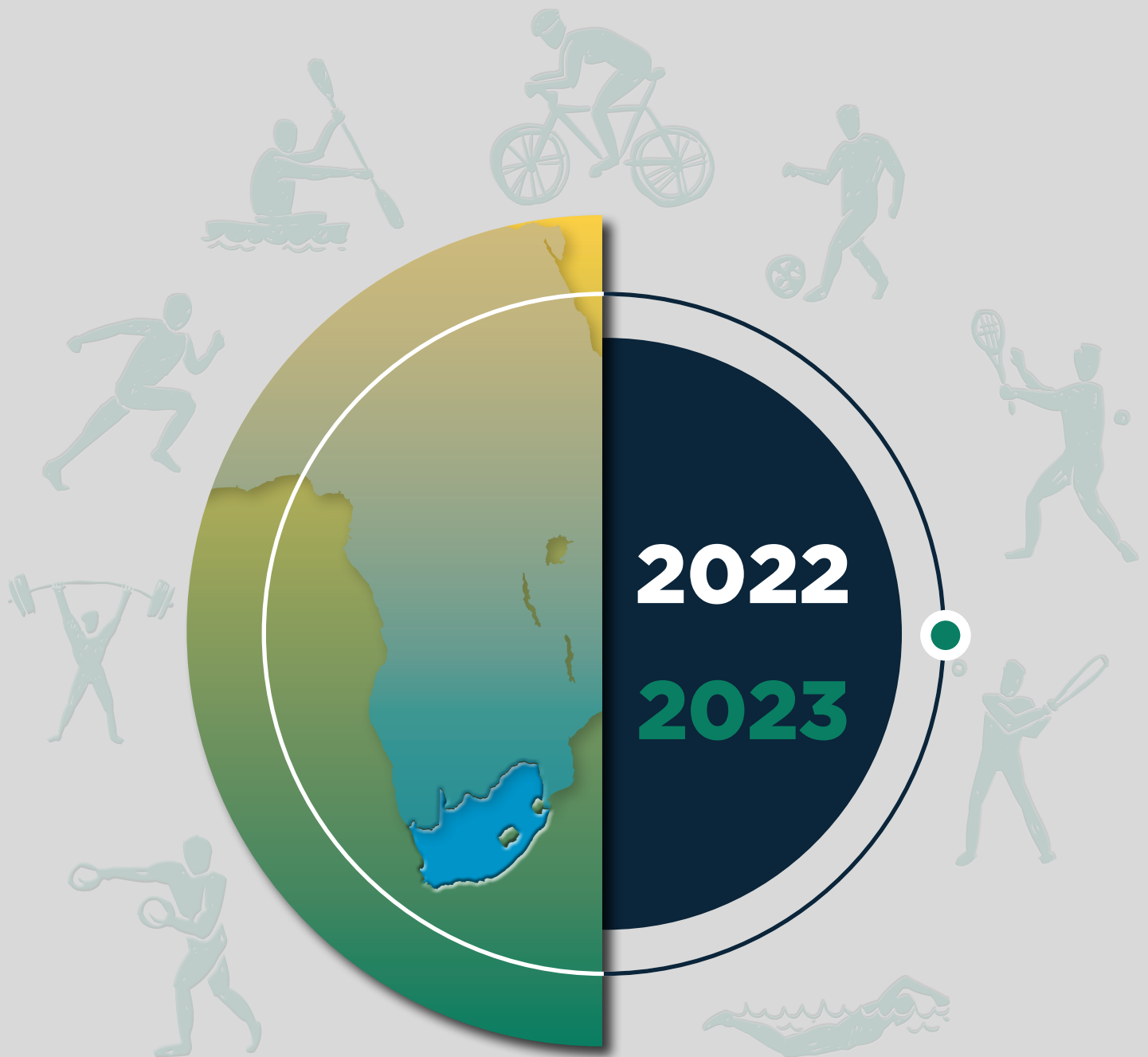


*South African Institute for  
Drug-Free Sport*



# ANNUAL REPORT



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







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# PUBLIC ENTITY'S GENERAL INFORMATION

## REGISTERED NAME

The South African Institute for Drug-Free Sport

## REGISTRATION NUMBER

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

## REGISTERED OFFICE ADDRESS

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

## POSTAL ADDRESS

P.O. Box 2553, Clareinch, 7704

## TELEPHONE NUMBER

+27 21 686 1634

## EMAIL ADDRESS

info@sais.org.za

## WEBSITE ADDRESS

[www.drugfreesport.org.za](http://www.drugfreesport.org.za)

## EXTERNAL AUDITORS

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

## BANKERS

ABSA Bank

## COMPANY SECRETARY

Anique Coetzee, Executive Assistant to CEO

# LIST OF ABBREVIATIONS /ACRONYMS

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



# CHAIRMAN AND CEO'S INTRODUCTION

We are pleased to present this annual report in the context of SAIDS emerging out of the COVID lockdown restrictions and responding to anti-doping demands of sport codes in the country.

The National sport federations leveraged the convenience of on-line learning platforms during the past two years to augment their athletes and coaches' knowledge on their respective anti-doping obligations. The high demand for anti-doping education services is manifested through our education performance statistics where we have exceeded the pre-determined performance targets. We intend to build on this trend and will also tailor some of the education initiatives to be more inclusive of language diversity and disabled sport (hearing and visually impaired athletes).

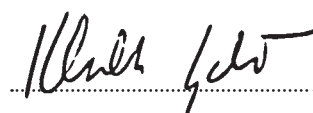
In 2022, SAIDS received its first Code non-compliance notice from WADA pertaining to the outdated 1997 Drug-Free Sport legislation. The legislation must be either amended or repealed to comply with the current World Anti-Doping Code. We have used the non-compliance notice as opportunity to implement innovations that better address the changing policy trends in sport. After consulting with SASOC and national sports federations we are proposing a sports integrity framework that will address integrity threat to our national sports environment. This framework will include policy directives aimed at anti-doping, safe-guarding and independent dispute resolution. We are excited to work with government and sports stakeholders in steering a sports integrity policy framework towards the promulgation into legislation.

We take this opportunity to extend our gratitude to the outgoing Board of Directors under the leadership of Judge Lex Mpati, who left a legacy of organizational values that prioritised and rewarded ethical leadership and high standards of governance. This legacy is manifested through the consistent achievement of clean audits. The incoming Board of Directors is honored to take over the baton of good governance and deliver this annual report that continues the legacy of a clean audit outcome on financial and performance management.

DR EPHRAIM NEMATSWERANI  
Chairman of the Board



KHALID GALANT  
Chief Executive Officer



Left to right: Honorable Minister Kodwa (MP): Department of Sport, Arts and Culture, Khalid Galant: SAIDS CEO and Dr Ephraim Nematswerani: SAIDS Chairman of the Board of Directors

# STATEMENT OF RESPONSIBILITY

## AND CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

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

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

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

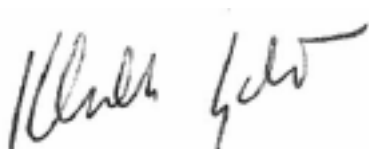
The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the GRAP standards applicable to the public entity.

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

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

The external auditors are engaged to express an independent opinion on the annual financial statements. In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the entity for the financial year ended 31 March 2023.



Khalid Galant  
Chief Executive Officer



Onke Ngwane CA(SA)  
Chief Financial Officer





# STRATEGIC OVERVIEW

## VISION

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

## MISSION

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

## VALUES

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

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

# LEGISLATIVE AND OTHER MANDATES

## SAIDS ACT

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

## PUBLIC FINANCE MANAGEMENT ACT

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

## NATIONAL SPORTS AND RECREATION PLAN (NSRP)

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

## UNESCO CONVENTION AGAINST DOPING IN SPORT

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

## WORLD ANTI-DOPING CODE (THE CODE)

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

- All international anti-doping agencies, such as SAIDS, will be subjected to independent Code Compliance Audits by the World Anti-doping Agency.
  - SAIDS was audited by WADA in 2018. All corrective actions from the audit have been implemented.
- The 2021 World Anti-Doping Code is the global policy that is *in-force*.
- SAIDS has received a non-compliance finding to the Code pertaining to the 1997 Drug-Free Sport Act.
- The UNESCO Convention Against Doping in Sport to which South Africa is a signatory will monitor compliance against the Conventions and implement consequences for non-compliant signatories.



Left to right: Dr Ephraim Nematswerani - SAIDS Board Chairman, Mr Rodney Swigelaar - Director at WADA Africa, Deslyn Pather - SAIDS Senior Doping Control Coordinator and, Khalid Galant - SAIDS CEO





BUREAU  
VERITAS

Bureau Veritas Certification

## SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT

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

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

### ISO 9001:2015

*Scope of certification*

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

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

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

*Signed on behalf of BVCH SAS UK Branch*



0008

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

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

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

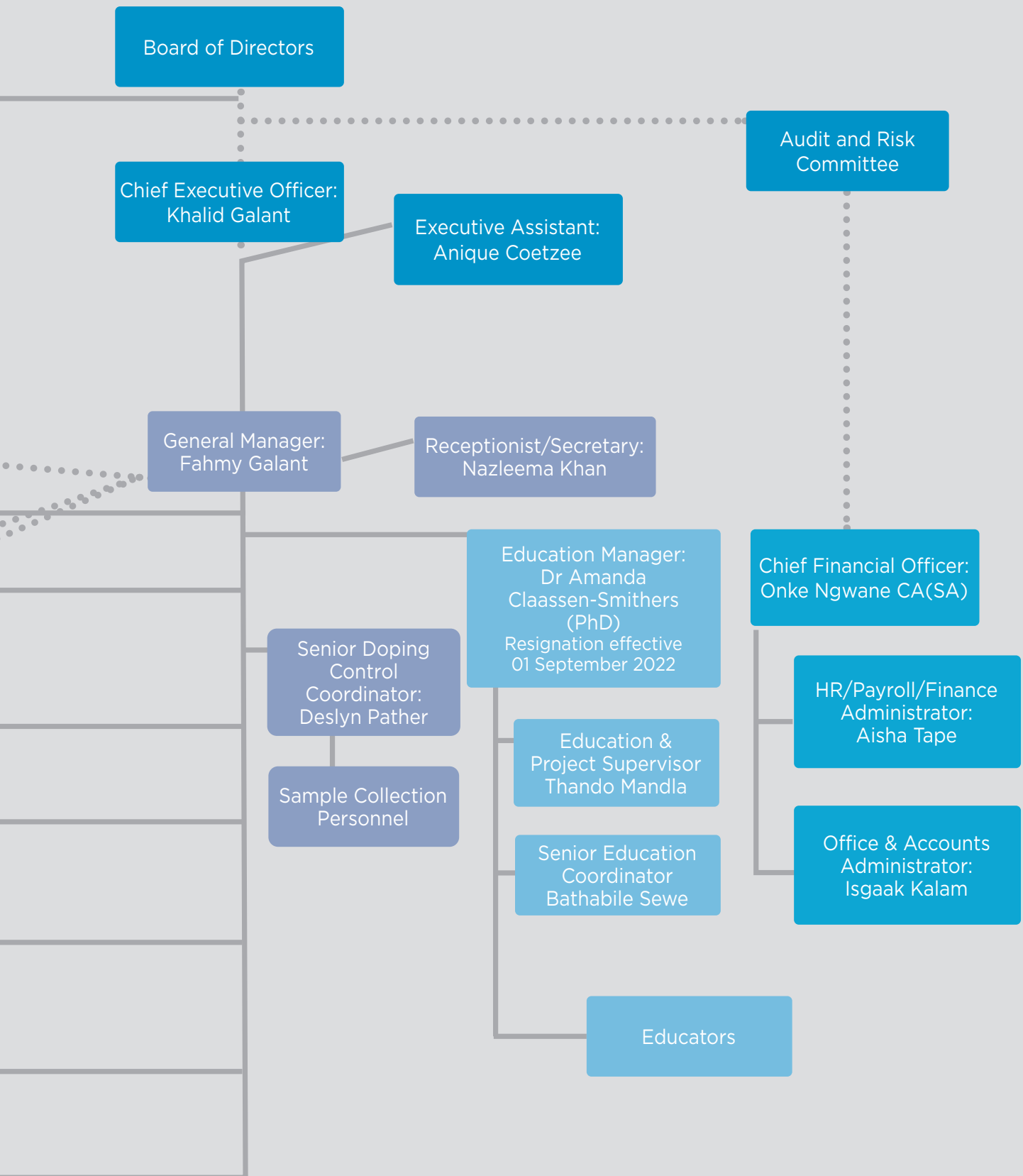


# SAIDS ORGANOGRAM



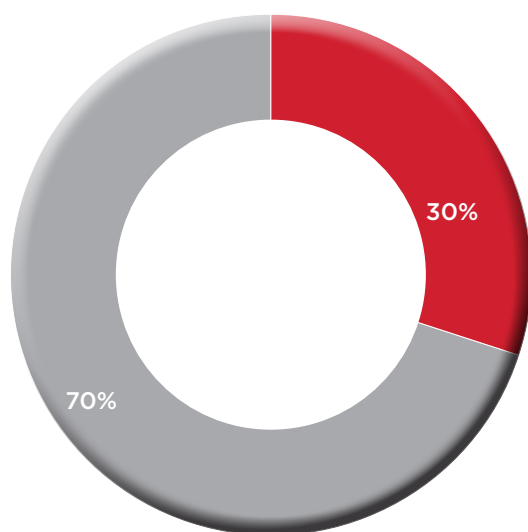
**I PLAY FAIR**  
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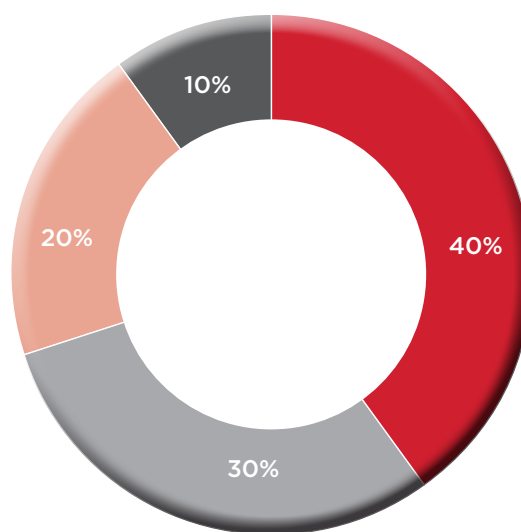
# BOARD OF DIRECTORS

TERM EXPIRED 30 NOVEMBER 2022



## GENDER

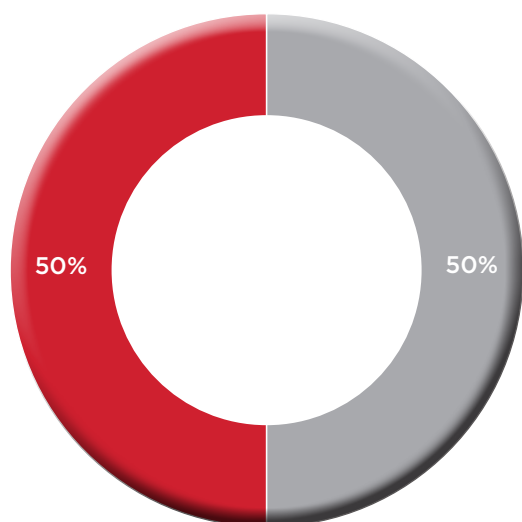
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## DIVERSITY

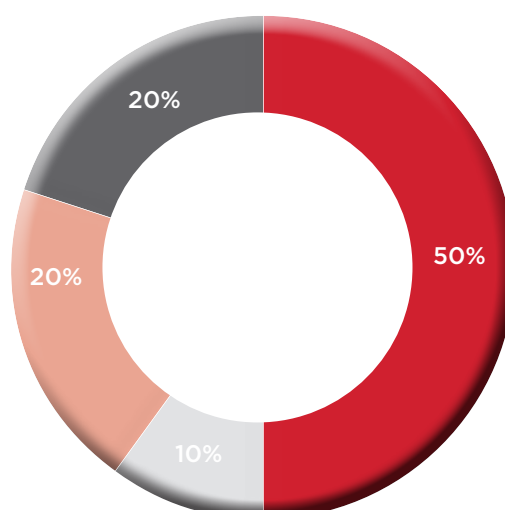
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APPOINTED 01 DECEMBER 2022



## GENDER

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■ Male



## DIVERSITY

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■ Coloured ■ Indian



# AUDITOR'S REPORT:

## PREDETERMINED OBJECTIVES

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

Refer to page 64 to 65 for the Auditors Report.

## SITUATIONAL ANALYSIS

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

### EXTERNAL ENVIRONMENT ANALYSIS

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

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

### INTERNAL ENVIRONMENT ANALYSIS

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

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

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

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



## KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

There were no changes to SAIDS legislative mandate.

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

## STRATEGY TO OVERCOME AREAS OF UNDERPERFORMANCE:

The revised World Anti-Doping Code came into force in 2021 and includes the new and revised international standards that Agencies have to comply to. These international standards are:

## LINKING PERFORMANCE WITH BUDGETS

PROGRAMME/ ACTIVITY /OBJECTIVE	2021/2022			2022/2023		
	BUDGET	ACTUAL EXPENDITURE	(OVER)/ UNDER EXPENDITURE	BUDGET	ACTUAL EXPENDITURE	(OVER)/ UNDER EXPENDITURE
Administration	14 983	14 261	722	16 101	15 742	359
Education	2404	532	1 872	3 525	4 111	(586)
Doping Control	9 428	11 483	(2 055)	10 882	21 984	(11 102)
Results Management	1 995	374	1 621	1 350	1 052	298
International Liaison	290	42	248	432	761	(329)
Corporate Services	522	322	200	534	556	(22)

## REVENUE COLLECTION

SOURCE OF REVENUE	2021/2022			2022/2023		
	ESTIMATE	ACTUAL AMOUNT COLLECTED	(OVER)/ UNDER COLLECTION	ESTIMATE	ACTUAL AMOUNT COLLECTED	(OVER)/ UNDER COLLECTION
	R'000	R'000	R'000	R'000	R'000	R'000
Grant - DSAC	28 123	28 123	0	29 171	29 171	0
National Lotteries Commission Grant	996	144	852	852	746	106
Fine - Financial Consequence	0	0	0	0	2	(2)
Doping Control Sales	268	1 523	(1 255)	2 500	4 188	(1 688)
Profit on sale of non-current assets	0	12	(12)	0	5	(5)
Insurance claims	0	12	(12)		8	(8)
Sundry income	0	0	0	0	145	(145)
Bad debts recovered	0	33	(33)	0	14	(14)
Interest Received	235	1 042	(807)	300	818	(518)
<b>Total</b>	<b>29 622</b>	<b>30 889</b>	<b>1 267</b>	<b>32 823</b>	<b>35 096</b>	<b>2 273</b>

Programme 1:		Finance, Compliance and Administration	
Outcome 1		To manage the financial administration in accordance with applicable legislation	
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL
1.1	ENE Database	Submission of ENE database to National Treasury within prescribed deadline	Chief Financial Officer
1.2	Approved Budget	Submit annual budget to the Members of the Institute (Board) for review and approval	Chief Financial Officer
1.3	Quarterly Reports	Submit quarterly financial reports to the Department of Sport, Arts and Culture (DSAC) and National Treasury (NT)	Chief Financial Officer
1.4	Monthly Management Accounts	Generate monthly management accounts for CEO review	Chief Financial Officer
1.5	Annual Financial Statements	Submit annual financial statements to National Treasury within prescribed deadline	Chief Financial Officer
1.6	Unqualified Audit Report/Opinion	Achieve a clean audit report from the Auditor General	Chief Financial Officer
1.7	Audit Remedial Plan	Implement an audit remedial plan	Chief Financial Officer

Outcome 2		To maintain an effective operational infrastructure that ensures compliance to international standards	
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL
2.1	Risk Mitigating Plan	Implement an annual risk mitigating plan	General Manager
2.2	Annual Internal Audit Plan	Implement an annual quality assurance internal audit plan	Chief Executive Officer
2.3	Quality Assurance Operating Manual	Updated and in-force quality assurance operating manual	General Manager

Programme 2:		Doping Control and Investigations	BUDGETED AMOUNT	R 10 881 810
			YTD ACTUAL SPENT	R 21 983 106

Outcome 3		To implement a national Test Distribution Plan (TDP) that is informed by a national doping risk assessment	
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL
3.1	Risk Analysis On Sports	Updated Doping Risk Analysis on Sports Codes (number of sports codes)	General Manager
3.2	Urine Tests	Implement a National TDP: Urine tests completed	General Manager
3.3	Blood Tests	Implement an Athlete Biological Passport Program: Blood tests completed in compliance with the TDSSA	General Manager
3.4	EPO Tests	Implement a National TDP: EPO tests completed in compliance with the TDSSA	General Manager
3.5	Registered Testing Pool	Implement a Registered Testing Pool of elite athletes (number of athletes)	General Manager

# ANNUAL PERFORMANCE REPORT

**2022**  
**2023**

	TARGET - FULL YEAR	COMPLETED	VARIANCE	REASONS FOR VARIANCE
	2	2	0	MTEC database submitted to National Treasury within deadline on 07 July 2022. ENE Data Workbook and Chapter submitted to National Treasury within deadline on 08 December 2022.
	1	1	0	Budget submitted via round-robin to the board of directors for review and approval on 31 March 2023
	4	4	0	Quarterly reports submitted to DSAC and NT within 30 days after end of each quarter.
	12	12	0	Management accounts are compiled by the Payroll and Finance administrator and reviewed by the CFO and CEO. The management accounts can be accessed on entity's Finance drive.
	2	2	0	Unaudited financial statements submitted to National Treasury and AGSA on 31 May 2022. Audited annual financial statements submitted to National Treasury on 31 July 2022.
	1	1	0	The entity received an unqualified audit opinion/report with no material findings from the AGSA. This is colloquially known as a clean audit.
	1	1	0	The audit remedial/action plan was formulated to specifically address any shortcomings found in SCM and to curtail the occurrence of irregular expenditure

	TARGET - FULL YEAR	COMPLETED	VARIANCE	REASONS FOR VARIANCE
	1	1	0	Risk assessments conducted between management and internal Audit. Risks are assessed and considered in the 2022/23 Annual Performance Plan for implementation
	1	1	0	2022/23 Internal Audit Annual Coverage Plan was approved at the Audit and Risk Committee meeting held on 20th May 2022 and endorsed by the SAIDS Board.
	1	1	0	Quality assurance Operating Manual updated and in-force.

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	TARGET - FULL YEAR	COMPLETED	VARIANCE	REASONS FOR VARIANCE
	1	1	0	Risk analysis document updated in January 2023.
	1 600	2 187	587	Approved surplus funds allocated towards increasing quantity of tests.
	250	262	12	Approved surplus funds allocated towards increasing quantity of tests.
	60	488	428	The increased number of ERA tests in 2022/23 was to fully comply with the Technical Document for Sport Specific Analysis (TDSSA).
	110	113	3	The number of athletes in the RTP programme is not absolute and the target serves as a baseline guide. It is dependant on the performance of athletes over a period of time, the retirement of athletes as well as movement of athletes into and out of the RTP of the International Federations.

Outcome 4		To implement an investigations structure that supports the Test Distribution Plan (TDP)	
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL
4.1	Tip-off and Intelligence Information	Implement a process to manage tip-off and intelligence information	General Manager
4.2	Investigations cases and reports thereon	Open internal cases for investigations by intelligence and investigative project team	General Manager
4.3	Status/progress of investigations cases	Meetings of intelligence and investigative project team to report on status of investigations cases	General Manager

Programme 3:		Results Management	BUDGETED AMOUNT	R 1 350 000
			YTD ACTUAL SPENT	R 1 052 121

Outcome 5		To adhere to an independent doping hearing system within the framework of the SA Anti-Doping Rules and the World Anti-Doping Code	
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL
5.1	Training of doping hearing panel	Training of independent doping hearing panel on anti-doping jurisprudence	Legal Manager
5.2	Annual review meeting	Annual review meeting of SA anti-doping decisions	Legal Manager
5.3	Review and drafting of "clean sport" legislation	Implement a project to review existing legislation and draft new legislation	Legal Manager

Programme 4:		Education and Research	BUDGETED AMOUNT	R 3 524 616
			YTD ACTUAL SPENT	R 4 111 792

Outcome 6		Provide anti-doping education to differentiated target audiences that leverages various communication channels	
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL
6.1	Anti-doping education directed at senior-level athletes	Annual calendar of projected anti-doping education events directed at senior level athletes and relevant target audiences	Education Manager
6.2	Anti-doping education directed at youth-level athletes	Annual calendar of projected anti-doping education events directed at youth level athletes, including schools	Education Manager
6.3	Anti-doping education directed at athlete support personnel	National education calendar of dedicated anti-doping education events primarily directed at the athlete support personnel	Education Manager
6.4	Training of educators and sample collection personnel	Annual training seminar for Educators and Sample Collection Personnel (SCP)	Education Manager



# ANNUAL PERFORMANCE REPORT

**2022**  
**2023**

	TARGET - FULL YEAR	COMPLETED	VARIANCE	REASONS FOR VARIANCE
	1	1	0	Process implemented
	2	13	11	This is dependent on information received and uncovered and whether we can proceed with an investigation.
	2	3	1	This is dependent on information received and the requirement to have additional meetings to brainstorm the information received.

	TARGET - FULL YEAR	COMPLETED	VARIANCE	REASONS FOR VARIANCE
	1	1	0	Legal Seminar held on 3-4 March 2023 in Cape Town.
	1	1	0	Annual Case Review took place on 2nd February 2023 in Cape Town
	4	4	0	Project initiated, 4 project meetings held and draft new legislation published through SAIDS media channels

## ukuhlala emkhondweni

	TARGET - FULL YEAR	COMPLETED	VARIANCE	REASONS FOR VARIANCE
	35	130	95	Increase in demand for education sessions.
	15	54	39	Increase in demand for education sessions.
	2	21	19	Compliance with the ISE mandates athlete support personnel are provided with education sessions as part of the annual education plan.
	2	3	1	Educator workshop, SCP trainee workshop and SCP workshop.

Outcome 7		Develop anti-doping research topics and themes that will inform the anti-doping education and testing plans	
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL
7.1	Anti-doping research topics and themes that inform anti-doping education and testing plans	Identify anti-doping research topics and themes that will inform the anti-doping education and testing plans (aligned with and subject to WADA funding grants)	Education Manager

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

Programme 5:	National and International Collaboration	BUDGETED AMOUNT	R 432 000
		YTD ACTUAL SPENT	R 760 338

Outcome 8		To actively participate and contribute to the international anti-doping policy development and capacity improvement	
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL
8.1	Best business collaboration projects	Number of projects to collaborate on with our African anti-doping colleagues to improve the Continent's anti-doping capacity and to foster a more informed and vocal policy voice in continental and international sports forums	Chief Executive Officer

Outcome 9		To collaborate around common anti-doping themes with international/national partners	
REFERENCE	OUTPUTS	OUTPUT INDICATORS	RESPONSIBLE OFFICIAL
9.1	Presentation or registration from an international/continental sports forum	Number of presentations to deliver or participate in seminars/working groups on anti-doping policies to international/continental sports forums	Chief Executive Officer

## SPORT INTEGRITY LEGISLATION PROJECT

PUBLIC CONSULTATION MEETING

Friday 25 November 2022

“One of the focus areas is to create a National Sports Arbitration Chamber through the legislation which acts independently.”

**Ms Wafeekah Begg-Jassiem**  
Legal Manager, South African Institute for Drug-Free Sport | *Speaker*

## SPORT INTEGRITY LEGISLATION PROJECT

PUBLIC CONSULTATION MEETING

Friday 25 November 2022

“Leaders in sports have challenged players to identify their roles and contribution to this bold and tangible goal for South African's future in sports.”

**Mr Khotso Mokoena**  
Chair of SASCOC Athlete Commission and retired Athlete | *Speaker*

# ANNUAL PERFORMANCE REPORT

2022  
2023

TARGET - FULL YEAR	COMPLETED	VARIANCE	REASONS FOR VARIANCE
1	1	0	Research proposal has been submitted to WADA and the project is active.

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

TARGET - FULL YEAR	COMPLETED	VARIANCE	REASONS FOR VARIANCE
1	2	1	Final input completed into the Egypt NADO's strategic plan. Co-hosted African Anti-Doping Education Workshop" February 2023 in Johannesburg

TARGET - FULL YEAR	COMPLETED	VARIANCE	REASONS FOR VARIANCE
2	6	4	Presenttation on WADA Compliance Project at 2022 iNADO Symposium in Switzerland. Delivered a workshop to the Zambian Sports Ministry and Council on developing a legislative framework to establish an independent anti-doping organisation. ABP and Investigations Coordinator (integrating science and investigations: India). Senior Doping Control Coordinator (International Doping Control Officer Training: Switzerland) General Manager (WADA Code audit process: Switzerland) CEO (Expert Advisory Group: Switzerland)

**SPORT INTEGRITY  
LEGISLATION PROJECT**  
PUBLIC CONSULTATION MEETING  
Friday 25 November 2022

“ In the panel discussion, industry leaders provided engaging, and valuable insights into the much-needed dialogue on the Integrity Bill's value to athletes.

**Ms Marissa Langeni**  
CEO of University Sport South Africa (USSA) | **Speaker**



**SPORT INTEGRITY  
LEGISLATION PROJECT**  
PUBLIC CONSULTATION MEETING  
Friday 25 November 2022

“ SAIDS, SASCOC and National Sports Federations embraced the opportunity to collaborate and develop Athletes Safeguarding Policy with the aim of ensuring inclusion and addressing challenges faced by South African Athletes.

**Ms Hayley Walker**  
SASCOC Member of Safeguarding Education and Policy Commission | **Speaker**







# INTRODUCTION

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

## PORTFOLIO COMMITTEE PRESENTATIONS

**19 April 2023**

Annual Performance Plan 2023/24

## EXECUTIVE AUTHORITY

**31 August 2022**

Annual Report Submission

### QUARTELY REPORTING:

Quarter One	July 2022
Quarter Two	26 October 2022
Quarter Three	30 January 2023
Quarter Four	24 April 2023

### BOARD MEETINGS (VIRTUAL):

30 May 2022
27 July 2022
23 February 2023
31 March 2023



Hon. Beauty Dlulane (MP) - Chairperson of Portfolio Committee on Sport, Arts and Culture

# THE ACCOUNTING AUTHORITY/THE BOARD

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

### 1. ACT

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

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

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

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

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

### 3. COMPOSITION OF THE INSTITUTE

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

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

### 4. BOARD CHARTER

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

### 5. COMPOSITION OF THE BOARD

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

The term of the Board expired at the end of November 2022. The Minister of Sport, Arts & Culture appointed a new Board in Dec 2022, in line with the SAIDS Act, for a term of five years.

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

\*reappointed

NAME	DESIGNATION (IN TERMS OF THE PUBLIC ENTITY BOARD STRUCTURE)	DATE APPOINTED	AREA OF EXPERTISE	NO. OF MEETINGS ATTENDED
Dr Ephraim Nematswerani	Chairman	01 December 2022	Medical/Sport	2
*Dr J H Adams	Board Member	Term renewed	Medical/Sport	3
Ms Dereleen James	Board Member	01 December 2022	Social Justice	1
Ms Nalini Maharaj	Board Member	01 December 2022	Law/Corporate Governance	2
Ms Keitumetse Mahlangu	Board Member	01 December 2022	Corporate Governance/Law	2
*Dr Shuaib Manjra	Board Member	Term renewed	Medical/Sport	4
Dr Hajira Mashego	Board Member	01 December 2022	Medical/Sport	2
Ms Mariska McKenzie	Board Member	01 December 2022	Retired National Athlete/ Corporate Governance	2
Dr Musiiwa Mudau	Board Member	01 December 2022	Law Enforcement	2
Dr Pascal Siphelele Zulu	Board Member	01 December 2022	Medical/Sport	2

\*reappointed

## AUDIT AND RISK COMMITTEE

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

## COMPLIANCE WITH LAWS & REGULATIONS

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

## FRAUD AND CORRUPTION

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

## MINIMISING CONFLICT OF INTEREST

All Board and staff are required to make annual declarations of interest. No conflict of interests were declared or identified for the 2022/23 year.

## CODE OF CONDUCT:

- A register is kept of any declarations of interest from Board Members.
- All staff members are required to sign and adhere to a Code of Conduct and Confidentiality policy.

- Declarations of any conflict of interests are a permanent agenda item on staff meetings.
- Criminal background checks are conducted on all staff members.
- Academic qualifications of all new staff appointments are verified.
- Doping Control Officers and all operational commission members are bound by a signed Code of Conduct policy.
- Criminal background checks are conducted on all doping control officers..

## HEALTH, SAFETY & ENVIRONMENTAL ISSUES

All staff underwent Health and Safety – qualification/supplier

## B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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



## BROAD BASED BLACK ECONOMIC EMPOWERMENT VERIFICATION CERTIFICATE

Issued To:

### THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT

Address:

4th Floor  
Sports Science Institute of SA  
Boundary Road  
Newlands  
7700

Registration Number:

N/A

VAT number:

N/A

Certificate Number:

BESQ7511R0

### LEVEL 7 Contributor

Issued in accordance with the Specialised Sector Scorecard under section 9(1) of the Broad-Based Black Economic Empowerment Act (Act 46 of 2013) on 6 May 2015 - 38766

Element	Actual Score	Target Score	B-BBEE Status & Designated Groups			0.00%
Ownership	N/A	N/A	Black Voting Rights	0.00%	Black Disabled	0.00%
Management Control	22.00	25	Black Women Voting Rights	0.00%	Black Unemployed	0.00%
Skills Development	11.42	30	Black Economic Interest	0.00%	Black People living in Rural Areas	0.00%
Enterprise Development & Supplier Development	29.33	30	Black Women Economic Interest	0.00%		
Socio Economic Development	0.00	15	Black New Entrant	0.00%	Black Youth	0.00%
Total	62.75	100	Empowering Supplier	YES	Black Military Veterans	0.00%
Discounting Principle Applied	NO		Procurement Recognition Percentage	50%	Exclusion Principle Applied	NO
Modified Flow Through Applied	NO		Applicable Scorecard	QSE	Participation in Y.E.S Initiative	NO
BBOS/ESOP	0.00%		Issue Date	28/03/2023	Y.E.S Target & 2.5% Absorption	NO
Consolidated Scorecard: Annexure A	NO		Expiry Date	27/03/2024	1.5 x Y.E.S Target & 5% Absorption	NO
Financial Year End	31 March 2022		Re-issue Date	-	Double Y.E.S Target & 5% Absorption	NO

All certificate results are derived from the information supplied by the Measured Entity. This certificate is the property of BEE Sure (Pty) Ltd and can be withdrawn upon breach of agreement. This certificate is the result of an independent and impartial verification of the B-BBEE status of the measured entity against the Codes of Good Practice on Broad-Based Black Economic Empowerment and the DTI Verification Manual.

  
**Danielle Ernstzen**  
Technical Signatory

44 Hopkins Street, Parow Glenilly, 7500  
Tel: 021 911 0312  
Email: admin@bee-sure.co.za

  
BBEE Verification Agency  
BVA269

# SOUTH AFRICAN INSTITUTE FOR DRUG FREE SPORT

## REPORT OF THE AUDIT AND RISK COMMITTEE

We are pleased to present the Audit and Risk Committee Report for the South African Institute for Drug Free Sport ("SAIDS") for the financial year ended 31 March 2023.

### AUDIT AND RISK COMMITTEE MEMBERS AND ATTENDANCE:

The Audit and Risk Committee consists of three (previously four) independent persons together with a non-executive member of the Board. All members of the Audit and Risk Committee have the required expertise and experience in accounting, auditing, legal compliance, business and financial matters. The Committee meets at least quarterly and has met four times during the year to 31 March 2023 and twice subsequently, in accordance with its approved terms of reference. In addition, Committee members consult regularly on matters within their area of responsibility.

NAME OF MEMBER	NUMBER OF MEETINGS ATTENDED	
	YEAR TO 31.3.2023	SINCE 31.3.2023
Adv. David Mitchell (Chairperson)	5	2
Mr. Mervyn Burton	4	2
Mr. Jonathan George	4	2
Ms. Mariska McKenzie**	3	2
Dr. Maria Peenze *	3	-

\* Board member – term ended 30 November 2022

\*\*Appointed as board member from 1 December 2022

Representatives of the Auditor-General and internal audit have attended or were invited to all Audit and Risk Committee meetings.

### AUDIT AND RISK COMMITTEE RESPONSIBILITY

The Audit and Risk Committee reports that it has complied with its responsibilities arising from sections 51(1)(a)(ii) and 76(4)(d) of the Public Finance Management Act ("PFMA") and National Treasury Regulation 27, as read with the South African Institute for Drug-Free Sport Act, 1997.

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

### NATURE OF SAIDS AS A NATIONAL ANTI-DOPING AGENCY

At the outset, it needs to be noted that SAIDS is South Africa's national anti-doping agency and a member organisation of the World Anti-Doping Agency (WADA), with South Africa being a key signatory to the UNESCO Convention against Doping in Sport.

Under the WADA Code, SAIDS is required to comply with the specified roles and responsibilities of national anti-doping organisations, which requires its leadership to be independent from sport and government in their operational decisions and activities. Similarly, national governments are obliged to recognise and respect the autonomy and independence of the national anti-doping organisation in each country, and to ensure these obligations filter through into each country's national laws and regulations and their application.

This backdrop arising from international law provides the context in which any national laws, regulations or other statutory prescripts should be interpreted and applied.

## **PRIMARY ROLE AND RESPONSIBILITIES OF THE SAIDS BOARD OF DIRECTORS AS ITS GOVERNING BODY**

On 11 March 2022, as South Africa emerged from Covid-19 and national lockdown and resumed a higher level of sporting activity, the Minister of Sport, Arts & Culture and the Chairman of SAIDS Board of directors concluded a Shareholders Compact. Although this agreement was not specifically required under the PFMA for a Schedule 3A entity (such as SAIDS), it was modelled upon the recommendations of King IV and National Treasury's Compliance Framework for Public Entities, dd. 17 November 2016, and bore testimony to government's determination not to interfere unduly in the entity's operational decisions and activities, as stipulated in the WADA Code, while yet affirming the best standards of statutory compliance and good corporate governance.

Under the Shareholders Compact, as the entity's accounting authority the SAIDS Board of directors were expressly charged with the full and clear responsibility and accountability for the performance, operations and compliance of the organisation.

The Shareholders Compact includes declared budgets and budget estimates covering all years from 2018/2019 to 2024/2025, including the surpluses arising in the 3 years to 31 March 2021 as a result of Covid-19 and the National Lockdown. In setting performance targets and agreeing upon the entity's strategic mission and purpose, the Minister confirmed inter alia that the SAIDS Board (as its accounting authority) was to be held responsible for approving and monitoring the priorities and programmes and the plans and budgets of the South African Institute for Drug-Free Sport, with an annual budget to be presented and approved annually by both the entity's Audit and Risk Committee and its Board of Directors. There were no PFMA exemptions or additions recorded.

Audit Committee can report that the Board of directors has striven to discharge these duties and responsibilities properly and in an exemplary manner. The Chairman of the Audit Committee attends all board meetings as an independent observer, while a member of the board serves also as a member of the Audit Committee.

## **EXTERNAL AUDIT SERVICES PROVIDED BY THE AUDITOR-GENERAL SOUTH AFRICA**

Section 8(3) of the South African Institute for Drug Free Sport Act (No. 14 of 1997) requires that the financial accounting and other related records of the entity shall be audited by the Auditor-General. This provision has hitherto been strictly observed.

For the financial year ending 31 March 2023, the Auditor-General requested a change as against past practice, whereby certain aspects of the AGSA's annual engagement would be a limited assurance review, conducted in accordance with International Standards on Review Engagements (ISRE) 2400 (Revised). In his annual engagement letter, the AGSA has emphasised that, as a review is not an audit of the financial statements, the AG will not express an audit opinion on the financial statements per se but that the review engagement will be conducted with the objective of expressing a conclusion on the financial statements. This modified and less exacting approach was considered suitable and desirable for smaller and less complex entities such as the South African Institute for Drug Free Sport.

On the Audit Committee's recommendation and recognising the AGSA's wish to conform to the best in international auditing practice, the Board supported and accepted this deviation on the grounds of its reasonableness and practicality, even though it was arguably inconsistent with SAIDS' founding statute. Audit Committee hereby asks the Portfolio Committee for Sport, Arts and Culture to endorse this compliance.

## **INTERNAL AUDIT, INTERNAL CONTROL AND THE FORMALISATION OF OPERATING POLICIES**

Internal audit continues to render effective support following a short hiatus as a new tendering process was conducted for a fresh 3-year appointment. Reviews were completed in all areas, with recommendations being shared as to how and where information safeguards, staff proficiencies and formalised policies and procedures might be strengthened and streamlined, to ensure the best standards of operation. Special attention has been given to the management and storage of test kit inventories and other doping control procedures, which require the tightest of controls.

## MONTHLY AND QUARTERLY REPORTING

The Institute has reported monthly and quarterly to its Executive Authority and to National Treasury on its financial and operational performance, in compliance with its statutory responsibilities. These reports cover the use and application of funds or financial assistance from all sources, whether the proceeds of test kit sales to sporting bodies or to other countries, grants from the National Lotteries Commission, or by way of approved grants or retained surpluses as approved by DSAC and National Treasury. These reports and their content are regularly scrutinised and discussed by both the Audit Committee and the Board of Directors.

## STRATEGIC PLAN AND ANNUAL PERFORMANCE PLAN

The entity's Strategic Plan and Annual Performance Plan were compiled, reviewed and approved, and duly submitted on time and in accordance with Departmental and National Treasury directives.

## CURRENT YEAR AUDIT OUTCOME

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

- The Auditor-General conducted a limited assurance review on the annual financial statements which were found to be correct and free from material misstatement.
- As disclosed in Note 18.3, the entity's utilisation of its accumulated prior year surplus has been reported as irregular in that the surplus expenditure exceeded the entity's approved annual budget.
- The Auditor-General has undertaken a limited assurance engagement on reported performance information for Programme 2: Doping control and investigations, issuing an unqualified report with no material findings identified.
- No instances were identified of material non-compliance with selected legislative requirements. The disclosure of the entity's utilisation of its retained surplus (as approved) was modified at the Auditor-General's request.

## APPROVAL FOR THE RETENTION AND UTILISATION OF ACCUMULATED SURPLUS

With the curtailment of South Africa's regular sporting activities during the Covid 19 pandemic and the national lockdown, the entity accumulated surpluses in the two preceding financial years. Permission for the entity to retain these surplus funds was duly granted by National Treasury to the Director-General, Department of Sport, Arts and Culture, on 20 October 2022 in accordance with National Treasury Instruction No. 12 of 2020/21, subject to stringent and explicit conditions as to how these funds could be applied. Full details of this additional expenditure are given in Note 18.3 to the annual financial statements.

The Auditor General has regarded this expenditure as irregular on the grounds that the entity exceeded its approved budget without obtaining specific additional budgetary approval from the entity's executive authority, issuing a non-compliance finding in terms of sections 53(1) and 53(4) of the PFMA. A referral to National Treasury has affirmed this viewpoint as a matter of constructive interpretation. With the support of the Audit Committee, the Board will seek clarification on this point through appropriate channels in due course.

The audit process has however confirmed that in using these surplus funds the entity has complied with all other applicable supply chain and procurement prescripts in every respect, as well as with the terms and conditions of National Treasury's letter of authorisation and approval as were conveyed to and understood to have been endorsed by the executive authority.

## OTHER IRREGULAR EXPENDITURE

There were no other items of irregular or unauthorised expenditure arising during the year. The other expenditure amounts disclosed as irregular all relate to prior period contracts which have already been explained, exonerated and condoned. These relate in the first part to contractor charges for internal audit services and for courier services, where the appointment contracts were found to have been irregularly awarded due to bid committees not being constituted strictly per the entity's approved supply chain management policy.

In addition, the entity was assessed by the S. A. Revenue Service for value added tax (VAT) on imported

services through the usage of offshore testing laboratories, which charges had not been anticipated or budgeted for.

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

## **EVALUATION OF FINANCIAL STATEMENTS**

The Audit and Risk Committee has reviewed and discussed the audited annual financial statements and performance report to be included in the annual report with the Auditor-General, with the Chief Executive Officer and with the Board of Directors as the Institute's accounting authority.

## **AUDITOR-GENERAL'S REPORT**

The Audit and Risk Committee has reviewed the Auditor-General's management report on the findings of the 2023 external audit and management's responses, and has reviewed all changes in accounting policies and practices.

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

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

The criteria for the deemed irregularity of the retained surplus expenditure continue to elude.



.....  
ADV. D. J. MITCHELL, LL.B. C.A.(S.A.) CFA  
Chairperson Of The Audit and Risk Committee  
Date: 1 August 2023





# HUMAN RESOURCES



## employment & labour

Department:  
Employment and Labour  
REPUBLIC OF SOUTH AFRICA

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

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

**DOL Ref. No.:** 820113  
**Date:** 10 January 2023  
**Contact Person:**  
**Contact Number:** 0860101018

Dear Sir/Madam

**EMPLOYMENT EQUITY ACT, NO 55 OF 1998 AS AMENDED:  
ACKNOWLEDGEMENT OF EMPLOYMENT EQUITY REPORT FOR THE 2022 REPORTING PERIOD  
(Reported)**

This serves to inform you that your organisation is considered to have **Reported** for the **2022** reporting period in terms of Section 21 of the Employment Equity Act No. 55 of 1998, as amended.

Therefore, your organisation will appear on the Employment Equity Public Register for **2022** that will be published by the Minister of Employment and Labour in terms of Section 41 of the Employment Equity Act.

Yours in Equity

**pp Director-General**  
**Department of Employment and Labour**

# INTRODUCTION

An Employment Equity Plan has been implemented containing various objectives and numerical goals and targets to strive for in the next four years. The SAIDS's Employment Equity Report was submitted to the Department of Labour in January 2023.

## OVERSIGHT STATISTICS

### Personnel Cost by Programme/ Activity/ Objective

Programme/ activity/ objective	Total Expenditure for the entity (R'000)	Personnel Expenditure (R'000)	Personnel exp. as a % of total exp. (R'000)	No. of employees	Average personnel cost per employee (R'000)
Administration	15 742	9 200	58%	18	484

### Personnel Cost by Salary Band

Level	Personnel Expenditure (R'000)	% of personnel exp. to total personnel cost (R'000)	No. of employees	Average personnel cost per employee (R'000)
Top Management	1 627	18%	1	1 627
Senior Management	3 320	36%	4	830
Professional qualified	1 505	16%	3	502
Skilled	1 741	19%	6	290
Semi-skilled	1 007	11%	5	201
Unskilled	0	0	0	0
<b>TOTAL</b>	<b>9 200</b>	<b>100%</b>	<b>18</b>	<b>484</b>

### Performance Rewards

Programme/activity/ objective	Performance rewards (R'000)	Personnel Expenditure (R'000)	% of performance rewards to total personnel cost (R'000)
Top Management	118	1 627	7%
Senior Management	122	3 320	4%
Professional qualified	42	1 505	3%
Skilled	38	1 741	2%
Semi-skilled	33	1 007	3%
Unskilled	0	0	0%
<b>TOTAL</b>	<b>353</b>	<b>9 200</b>	<b>4%</b>

## Employment and Vacancies

Programme/activity/objective	2021/22 No. of Employees	2022/23 Approved Posts	2022/23 No. of Employees	2022/23 Vacancies	% of vacancies
Administration	18	19	18	0	0
Top Management	1	1	1	0	0
Senior Management	4	4	3	0	0
Professional qualified	3	3	3	0	0
Skilled	5	5	6	0	0
Semi-skilled	5	5	5	0	0
Unskilled	0	0	0	0	0
<b>TOTAL</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>0</b>	<b>0</b>

## Training Costs

Programme/activity/objective	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Training Expenditure as a % of Personnel Cost. (R'000)	No. of employees trained	Average training cost per employee (R'000)
Administration	9 200	124	1%	18	7

## Employment Changes

Salary Band	Employment at beginning of period	Appointments	Terminations	Employment at end of the period
Top Management	1	0	0	1
Senior Management	4	0	1	3
Professional qualified	3	0	0	3
Skilled	5	1	0	6
Semi-skilled	5	0	0	5
Unskilled	0	0	0	0
<b>TOTAL</b>	<b>18</b>	<b>1</b>	<b>1</b>	<b>18</b>

## Reasons for Staff Leaving

Reason	Number	% of total no. of staff leaving
Death	0	0
Resignation	1	1
Dismissal	0	0
Retirement	0	0
Ill Health	0	0
Expiry of contract	0	0
Other	0	0
<b>TOTAL</b>	<b>1</b>	<b>1</b>

## Labour Relations: Misconduct and Disciplinary Action

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

## Equity Target and Employment Equity Status

Levels	MALE: FULL TIME							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	0	1	1	0	0	0	0
Senior Management	1	1	1	1	0	0	0	0
Professional qualified	1	1	0	1	0	0	0	0
Skilled	1	1	2	1	0	0	0	0
Semi-skilled	0	1	1	0	0	0	0	0
Unskilled	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Levels	FEMALE: FULL TIME							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	1	0	0	1
Professional qualified	0	0	1	2	0	0	1	1
Skilled	2	1	1	0	0	0	0	0
Semi-skilled	2	2	2	3	0	0	0	0
Unskilled	0	0	0	0	0	0	0	0
TOTAL	4	3	4	5	1	0	1	2

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

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



**OTHER**



## DOPING CONTROL

During the past year, we easily transitioned to normal testing activities despite the hiatus and challenges experienced during the COVID-19 period. The key challenge was re-establishing and re-building relationships with our SCP. Hence, 2022 saw the return of our in-person SCP workshop to ensure that we address this challenge as well as use the opportunity to remember and honour those persons that passed away during the COVID-19 period. The SCP Workshop is an important part of our relationship building with our contracted staff and ensures the continuous improvement and development of our SCP. We continued to develop and improve areas within our operational spheres with respect to the paperless environment which is still a work in progress, but with each passing year, gains are made and improvements are visible. Continued development is essential to ensure that we strive to reach our objective of a full roll out which will free resources elsewhere. Our investigative portfolio continues to yield results despite progress being slow. The benefit of establishing this portfolio is visible and is an area that we continue to develop and allocate more resources to. On the international front 36 of our SCP were accredited as IDCOs by the International testing Agency (ITA) during the past year, the goal being to ensure that all our SCP are accredited as IDCOs. Furthermore Dr. Elske Schabort, our ABP Coordinator was a member of the WADA GLDF Investigations and Intelligence Working Group and Deslyn Pather, a member of the ITA DCO Advisory Group. The Global Learning and Development Framework (GLDF) was created to develop training programmes and standards made available for Anti-Doping Organizations (ADOs). We are extremely proud of the international recognition of our SAIDS Staff to ensure that our agency remains as a leader in the anti-doping field. We would like to thank our staff, especially our SCP for their continuous dedication and hard work in ensuring that we meet our objectives.



Second from the left: Dr Elske Schabort (PhD) - Athlete Biological Passport (ABP) Coordinator

## DOPING CONTROL (CONTD.)



2023 Trainee SCP Workshop in KZN



On the Right: Nompandolo Gosa - 2022  
Commonwealth Games in Birmingham



Dr Lervasen Pillay - TUEC Chair:  
WADA TUE Symposium - Korea





# DOPING CONTROL STATISTICS

FOR THE PERIOD: 1 APRIL 2022 - 31 MARCH 2023

**2449**  
Samples  
Collected

**3194**  
Sample  
Analyses  
Conducted

SPORT CODE	URINE TESTS	BLOOD TESTS	ERA TESTS	CIRMS	GHRF
Aquatics	120	4	12	1	5
Archery	13	0	0	0	0
Athletics	743	89	270	32	28
Basketball	6	0	0	1	0
Bodybuilding	19	0	0	2	0
Bowls	10	0	0	0	0
Boxing	25	0	4	0	4
Canoe	50	15	17	0	0
Cricket	73	0	0	6	9
Cycling	270	97	112	11	20
Field Hockey	21	0	3	1	3
Football	133	0	8	1	8
Judo	14	1	2	0	2
Lifesaving	6	0	0	0	0
Mixed Martial Arts	53	0	0	3	0
Netball	37	0	5	0	0
ParaSport	22	3	1	0	1
Powerlifting	24	16	0	0	10
Rowing	45	13	13	2	6
Rugby	394	0	23	22	22
Skating	6	0	0	0	0
Triathlon	28	16	16	0	3
Tug-of-War	8	0	0	0	0
Weightlifting	37	8	0	0	11
Wrestling	30	0	2	0	4
<b>TOTAL</b>	<b>*2 187</b>	<b>*262</b>	<b>**488</b>	<b>**82</b>	<b>**136</b>

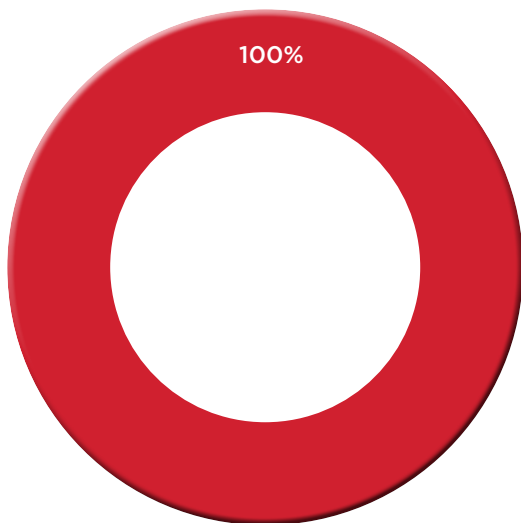
\* Tests conducted

\*\* Additional analyses conducted



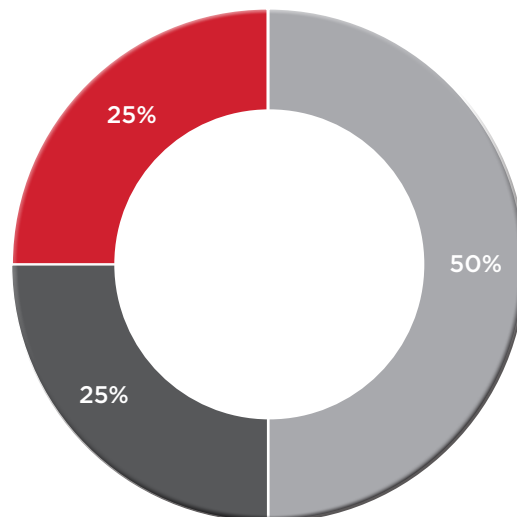
# COMMISSIONS

## DOPING CONTROL REVIEW COMMISSION (DCRC)



**GENDER**

■ Male



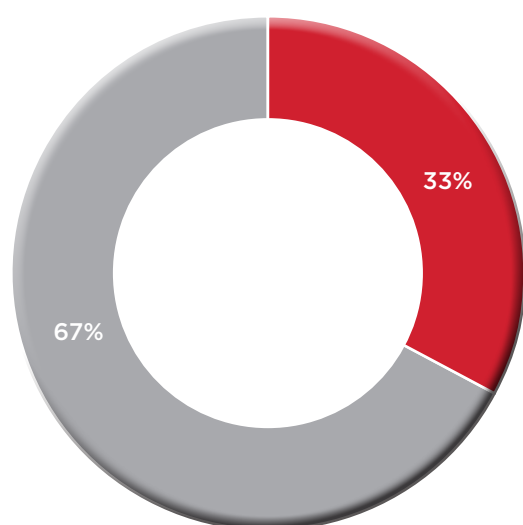
**DIVERSITY**

■ Black

■ White

■ Indian

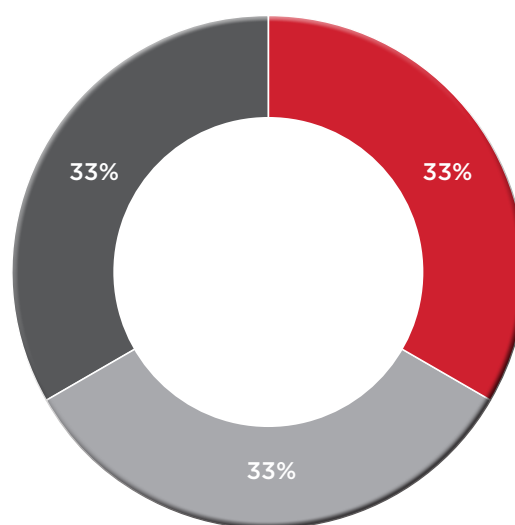
## THERAPEUTIC USE EXEMPTION COMMISSION (TUEC)



**GENDER**

■ Female

■ Male



**DIVERSITY**

■ Black

■ White

■ Indian



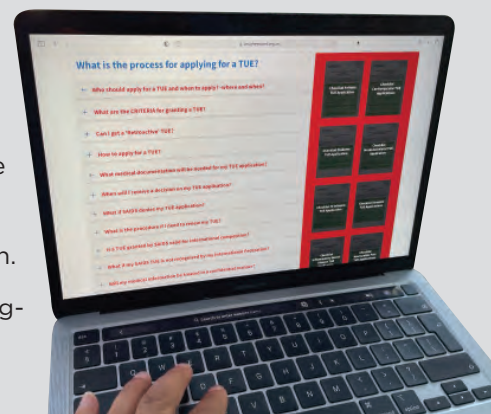
## THERAPEUTIC USE EXEMPTIONS

Athletes may have illnesses or conditions that require them to take particular medications or undergo procedures. If the medication or method requires to treat the Athlete's illness or condition is prohibited as per the World Anti-Doping Agency's (WADA) Prohibited List, a Therapeutic Use Exemption (TUE) may give that athlete the authorisation to use that

substance or method while competing without invoking an Anti-Doping Rule Violation (ADRV) and applicable sanction. Applications for TUEs are evaluated by a panel of Physicians that serves on the TUE Committee (TUEC).

TUEs granted by SAIDS TUEC are only valid for National-level Competition.

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



# 2022/23

### TUE Applications breakdown

	Total Number of TUEs submitted	Approved	Denied
Athletes	59	40	9
<b>TOTALS</b>	<b>59</b>	<b>40</b>	<b>90</b>

### Therapeutic Use Exemption (TUE)

Type of Substance	TUEs Approved	TUEs Denied	Total
Beta-Blockers	1	0	1
Diuretics and Other Masking Agents	1	1	2
Chemical and Physical Manipulation	0	0	0
Beta-2 Agonists	2	0	2
Anabolic Agents	1	1	2
Cannabinoids	0	2	2
Glucocorticoids	9	3	12
Narcotics	1	0	1
Peptide Hormones, Growth Factors, Related Substances and Mimetics	0	0	0
Stimulants	20	9	22
<b>TOTAL</b>	<b>40</b>	<b>9</b>	<b>49</b>



■ ≤ 1-5    ■ ≤ 6-10

10 Applications  
pending due  
to outstanding  
documentation  
from the athlete \*

# ANTI-DOPING RULE VIOLATIONS

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

NO.	NAME	SURNAME	SPORT	
1	Khutso	Rasaka	Athletics	
2	Tumelo	Machaba	Athletics	
3	Delene	Mpiti	Athletics	
4	Duran	Faro	Athletics	
5	Richard	Anderson	Archery	
6	Kelvin Edwin	Theunis	Bowls	
7	Trevor	Rowe	Cycling	
8	Nicolette	Nair	Bodybuilding	
9	Tatiana	Altergod-Alerborn	Bodybuilding	
10	Masimba	Nyamajiwa	Bodybuilding	
11	Andre	Gerber	Rugby Union	
12	Protected Person		Rugby Union	
13	Protected Person		Rugby Union	
14	Khoitsimodimo Bokamosa	Mathibedi	Rugby Union	
15	Tumisane	Madiba	Mixed Martial Arts	
16	Protected Person		Rugby Union	
17	Protected Person		Rugby Union	
18	Tumelo Akeem	Ramphela	Hockey	
19	Bafana	Dube	Athletics	
20	Winchester	Scott	Hockey	
21	Kelly	Smith	Bodybuilding	
22	Christopher Gift	Walker	Mixed Martial Arts	
23	Johan	van Staden	Mixed Martial Arts	
24	William Peter	Paxton	Bodybuilding	
25	Wesley	Schourie	Bodybuilding	
26	Zoe	Ndaba	Bodybuilding	

SUBSTANCE IDENTIFIED OR FAILURE TO COMPLY	CLASS OF SUBSTANCE	SANCTIONS IMPOSED
Stanozolol and Metabolites	Anabolic Agent	3 Years
Stanozolol and Metabolites	Anabolic Agent	3 Years
Stanozolol and Metabolites	Anabolic Agent	3 Years
Methylphenidate and Ritalinic Acid	Stimulant	2 Years
Cannabinoids	Cannabinoids	3 Months
Ephedrine	Stimulant	5 Months
Testosterone	Anabolic Agent	4 Years
Stanozolol, Mesterolone, Metenolone, Tamoxifen, Oxandrolone	Anabolic Agent and Metabolic and Hormone Modulator	4 Years
Oxandrolone	Anabolic Agent	4 Years
Stanozolol, Furosemide	Anabolic Agent and Diuretic	3 Years
Oxandrolone	Anabolic Agent	3 Years
Metandienone	Anabolic Agent	3 Years
Metandienone	Anabolic Agent	3 Years
Metandienone and Methasterone	Anabolic Agent	3 Years
Carboxy-THC	Cannabinoids	3 Years
19-Norandrosterone	Anabolic Agent	4 Years
19-Norandrosterone	Anabolic Agent	2 Years and 9 Months
THC Carboxy-THC	Cannabinoids	3 Months
5-methylhexan-2-amine	Stimulant	2 Years
Carboxy-THC	Cannabinoids	2 Years
Carboxy-THC	Cannabinoids	3 Months
Carboxy-THC	Cannabinoids	10 Months
Carboxy-THC	Cannabinoids	2 Years
LGD-4033 and RAD140	Anabolic Agents	3 Years
Drostanolone	Anabolic Agent	4 Years
Oxandrolone, Metenolone, Clenbuterol, Drostanolone, Amiloride, Hydrochlorothiazide	Anabolic Agent and Diuretic	3 Years

# ANTI-DOPING RULE VIOLATIONS contd.

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

NO.	NAME	SURNAME	SPORT	
27	Thomas	Oosthuizen	Boxing	
28	Melissa	Zaeimdar	Bodybuilding	
29	James	Sebopelo	Bodybuilding	
30	Annecke	Eyssen	Bodybuilding	
31	Kurt	Smith	Bodybuilding	
32	Ramolefi	Motsieola	Athletics	
33	Mona	Stroebel	Weightlifting	
34	Abel	Moodley	Powerlifting	
35	Gustav	Laubscher	Rugby Union	
36	Aiden	Oosthuizen	Rugby Union	
37	Molefe	Kasonkole	Bodybuilding	
38	Ephias	Mkutchwa	Bodybuilding	
39	Pending		Athletics	
40	Zohra	Crain	Powerlifting	
41	Athlete Personnel		Not Applicable	
42	Adriaan Almero	Ootshuizen	Mountain Bike	
43	Mamarolla	Tjoka	Athletics	
44	Pending		Triathlon	
45	Seipati Judith	Poe	Athletics	
46	Pending		Athletics	
47	Bafana	Dube	Athletics	
48	Diego	Ruiz	Boxing	



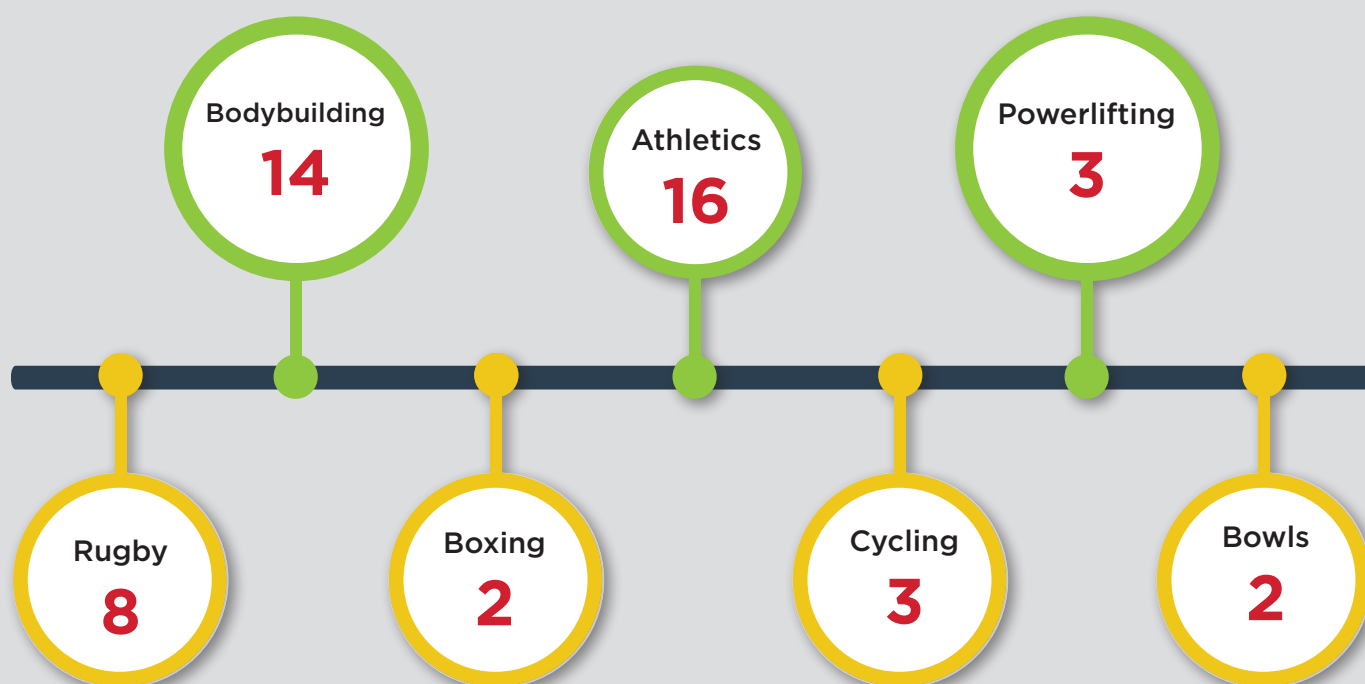
SUBSTANCE IDENTIFIED OR FAILURE TO COMPLY	CLASS OF SUBSTANCE	SANCTIONS IMPOSED
Evading, Refusing or Failing to Submit to Sample Collection	Non-Analytical	4 Years
Oxandrolone and its Metabolites//Stanozolol and its Metabolites//Boldenone and its Metabolites//1-androstenedione//19-norandrosterone//Trenbolone Metabolite//Drostanolone and Metabolite//Tamoxifen Metabolite//Sibutramine Metabolite	Anabolic Agent, Stimulant and Metabolic and Hormone Modulator	4 Years
Amiloride// Stanozolol and its Metabolites// Hydrochlorothiazide//19-norandrosterone//Nandrolone and its Metabolites//Metenolone//Drostanolone and Metabolite//Tamoxifen Metabolite//Boldenone and its Metabolite	Anabolic Agent, Diuretic and Metabolic and Hormone Modulator	3 Years
Mesterolone	Anabolic Agent	3 Years
Cannabinoids	Cannabinoids	4 Months
Evading, Refusing or Failing to Submit to Sample Collection	Non-Analytical	8 Years
Oxandrolone and Clenbuterol	Anabolic Agent	4 Years
RAD140,Dehydrochloromethyl-Testosterone, Mesterolone, Methasterone	Anabolic Agent	4 Years
Metandienone, Methyltestosterone, Clenbuterol	Anabolic Agent	3 Years
19-norandrosterone, 19-noreticholanolone	Anabolic Agent and Metabolic and Hormone Modulator	5 Years
Amiloride//Hydrochlorothiazide//19-norandrosterone//19-noreticholanolone//Nandrolone//Boldenone Metabolite	Anabolic Agent and Diuretic	6 Years
Boldenone,19-norandrosterone	Anabolic Agent and Diuretic	4 Years
Testosterone and Target Compounds	Anabolic Agent	
Amiloride and Hydrochlorothiazide	Diuretic	9 Years
Administration of a Prohibited Substance	Non-Analytical	Life-ban
RAD140	Anabolic Agent	3 Years
Evading, Refusing or Failing to Submit to Sample Collection	Non-Analytical	8 Years
Mestanolone	Anabolic Agent	Pending
19-norandrosterone, Stanozolol	Anabolic Agent	4 Years
Salbutamol	Beta-2 Agonist	Pending
5-methylhexan-2-amine	Stimulant	2 Years
Furosemide	Diuretic	4 Years

## ANTI-DOPING RULE VIOLATIONS contd.

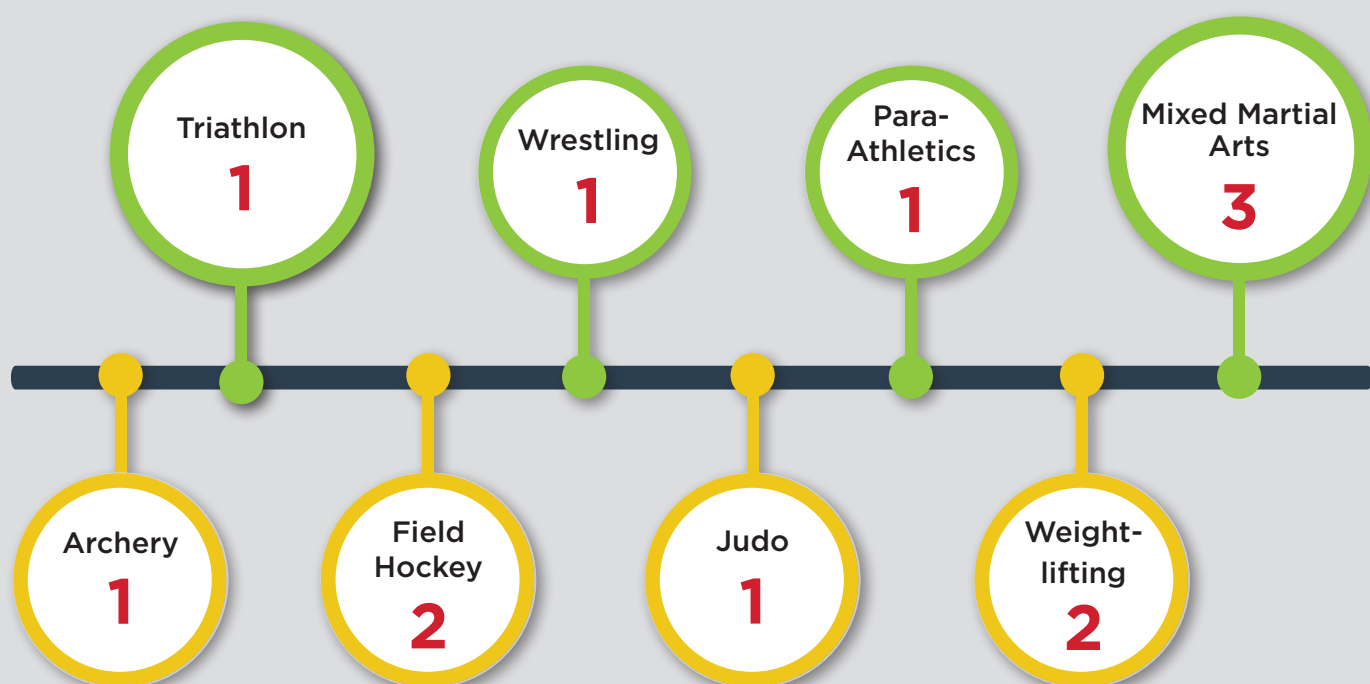
**I PLAY FAIR**  
**SAY NO! TO DOPING**

NO.	NAME	SURNAME	SPORT	
49	Zayd	Joubert	Athletics	
50	Collin	Khoza	Athletics	
51	Donné	Green	Athletics	
52	Leroi	Le Roux	Para-Athletics	
53	Johan	Smith	Powerlifting	
54	Pending		Athletics	
55	Darren	de Villiers	Weightlifting	
56	Denvor	Steenbok	Bodybuilding	
57	Pending		Cycling	
58	Pending		Athletics	
59	Protected Person		Judo	
60	Protected Person		Wrestling	
61	Maria Helena	Jansen	Bowls	

## SPORTING CODE ANTI-DOPING RULE VIOLATIONS

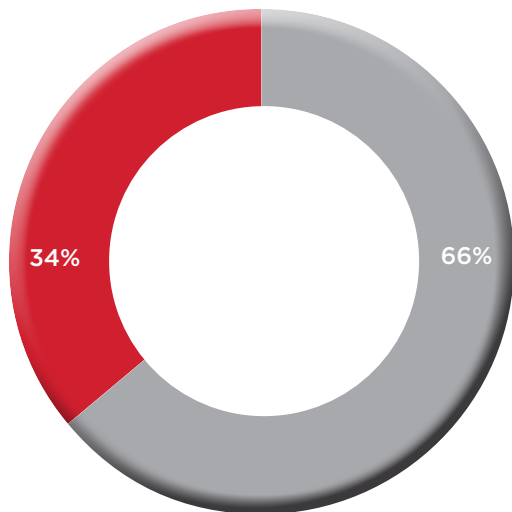


SUBSTANCE IDENTIFIED OR FAILURE TO COMPLY	CLASS OF SUBSTANCE	SANCTIONS IMPOSED
Metandienone	Anabolic Agent	3 Years
Drostanolone	Anabolic Agent	4 Years
Metenolone	Anabolic Agent	5 Years
19-Norandrosterone	Anabolic Agent	3 Years
Ibutamoren	Peptide Hormones, Growth Factors, Related Substances and Mimetics	7 Years
19-norandrosterone and Boldenone	Anabolic Agent	Pending
Carboxy-THC	Cannabinoids	2 Years
Testosterone and Target Compounds	Anabolic Agent	4 Years
Testosterone and Target Compounds	Anabolic Agent	Pending
Testosterone and Target Compounds	Anabolic Agent	Pending
Prednisone	Glucocorticoid	12 Months
Hydrochlorothiazide	Diuretic	4 Months
Cathine, Chlorothiazide, Hydrochlorothiazide	Stimulant and Diuretics	7 Months



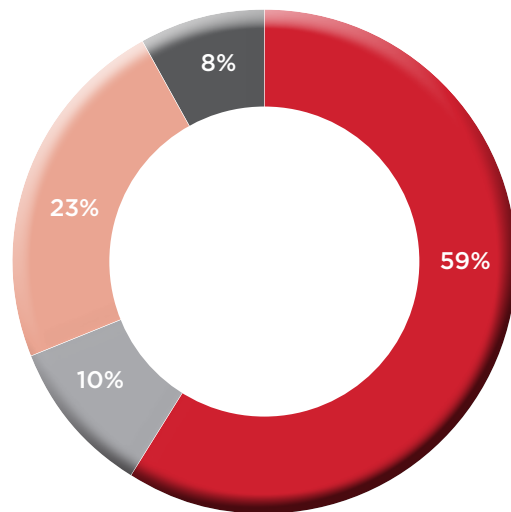
# GENDER AND DIVERSITY SCALES

## SAMPLE COLLECTION PERSONNEL



### GENDER

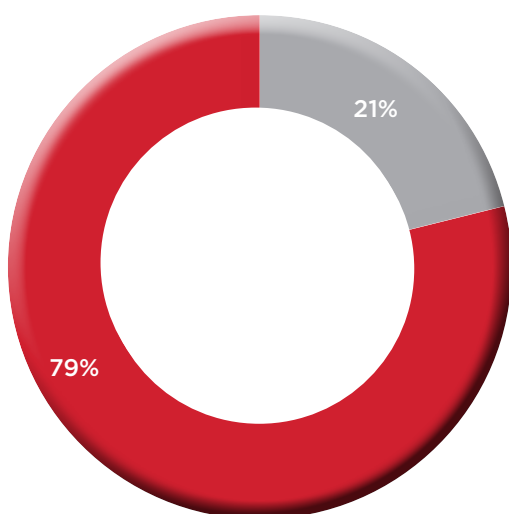
- Female
- Male



### DIVERSITY

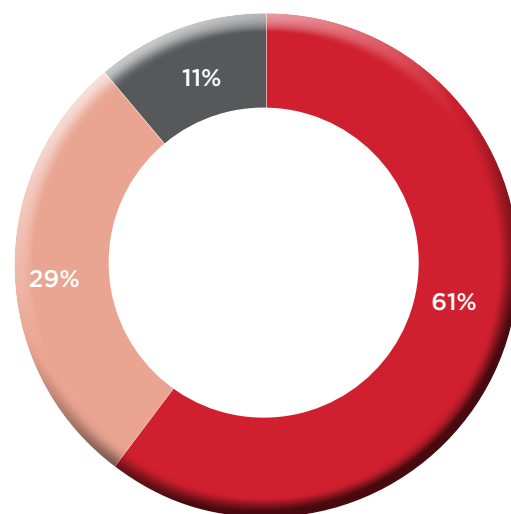
- Black
- Coloured
- Indian
- White

## TRAINEE SAMPLE COLLECTION PERSONNEL



### GENDER

- Female
- Male

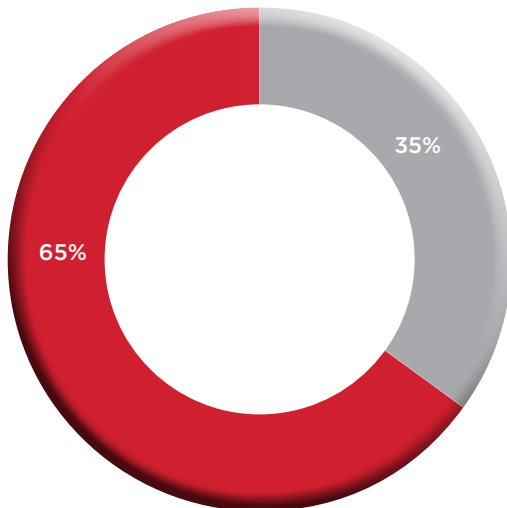


### DIVERSITY

- Black
- Coloured
- Indian

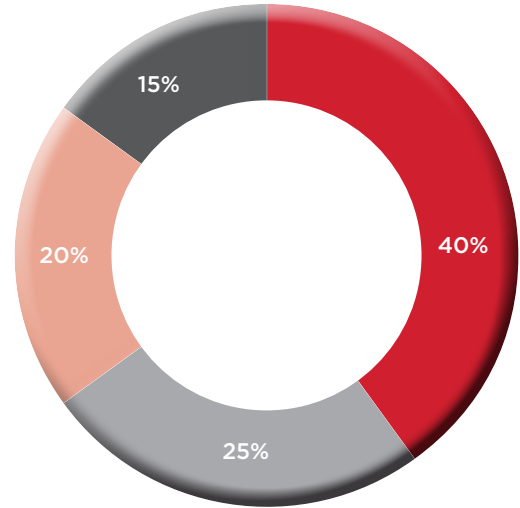
# GENDER AND DIVERSITY SCALES

## EDUCATORS



**GENDER**

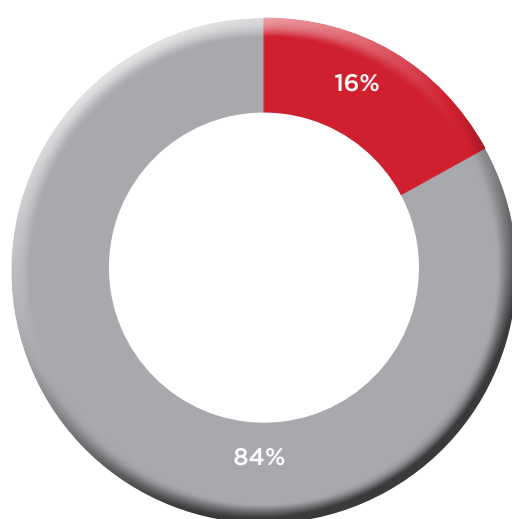
■ Female  
■ Male



**DIVERSITY**

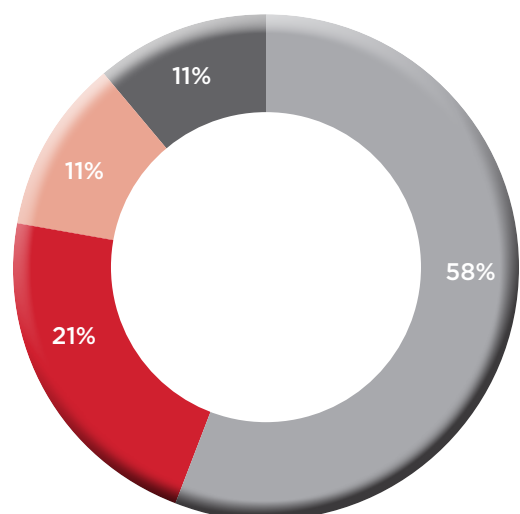
■ Black ■ White  
■ Coloured ■ Indian

## INDEPENDENT DOPING HEARING PANEL



**GENDER**

■ Female  
■ Male



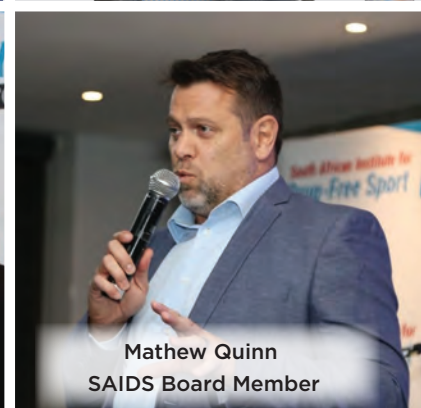
**DIVERSITY**

■ Black ■ White  
■ Coloured ■ Indian



## Legal Department Events Gallery

### SAIDS ANNUAL TRAINING SEMINAR FOR THE INDEPENDENT DOPING HEARING PANEL AND APPEAL BOARD MEMBERS





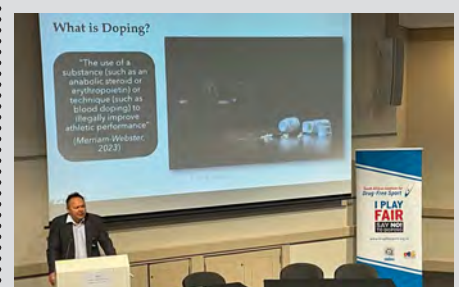
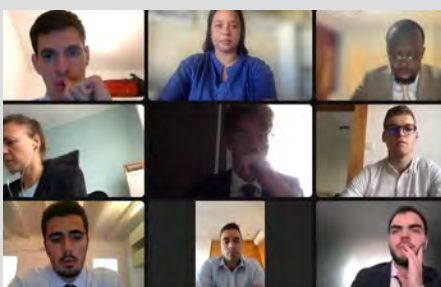
## RESULTS MANAGEMENT WEBINARS AND MEETINGS

QUARTER	DATE	DESCRIPTION	ACTIVITY TYPE
Q1	4 May 2022	Department of Sport Arts and Culture (DSAC) Presentation on Sport Integrity Bill	Presentation on Sport Integrity Bill
Q2	12 July 2022	Results Management Process & Consequences	Webinar to UCT Pharmacology Honours students
Q2	31 July 2022	SAIDS Survey Monkey Results Management- Tribunal Case Study	Online Course for Tribunal Members
Q3	3 November 2022	Anti-Doping & its Consequences	ISDE: Sport Management & Legal Skills Master's Program
Q3	15 November 2022	Public Consultation Meeting: Proposed Sport Integrity Legislation Project	Hosted by SAIDS
Q4	8 February 2023	DCRC Meeting	Workshop
Q4	17 February 2023	Model Disciplinary Process & Proposal for a SA Sport Integrity Unit	SASCOC Safeguarding Conference
Q4	3-4 March 2023	SAIDS Annual Training Seminar for Independent Doping Hearing Panel & Appeal Board Members	Legal Seminar

START!



FINISH



# INDEPENDENT DOPING HEARING PANEL

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



# APPEALS BOARD MEMBERS



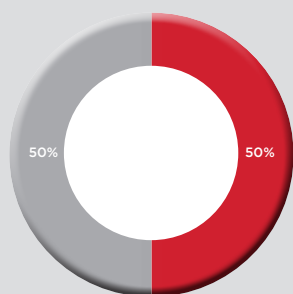
**Thabiso Kutumela:**  
Appeals Board Chair

NO	SURNAME	NAME	DESIGNATION	DATE APPOINTED	AREA OF EXPERTISE
1	*Kutumela	Thabiso	Chairperson	Reappointed	Law
2	Mello - Gabriel	Matsobane	Appeal Board Member	01 December 2022	Law
3	Mashele	Mosupi	Appeal Board Member	01 December 2022	Law
4	Tsebe	Koketjo	Appeal Board Member	01 December 2022	Medical/Sports
5	Mashita	Mahlodi	Appeal Board Member	01 December 2022	Law
6	Moloi	Mmadika	Appeal Board Member	01 December 2022	Law
7	Beck	Penelope Anne	Appeal Board Member	01 December 2022	Law
8	Block	Derick .J	Appeal Board Member	01 December 2022	Law
9	Jankowitz	Diederick	Appeal Board Member	01 December 2022	Law
10	Diale	Mami	Appeal Board Member	Term expired 30 November 2022	Sports Administrator
11	Nematswerani	Ephraim	Appeal Board Member	Term expired 30 November 2022	Medical/Sports
12	Buthlezi	Ziyanda	Appeal Board Member	Term expired 30 November 2022	Law
13	Stelzner	Robert	Appeal Board Member	Term expired 30 November 2022	Law
14	Putter	Renier	Appeal Board Member	Term expired 30 November 2022	Medical
15	Yengwa	Bongani	Appeal Board Member	Term expired 30 November 2022	Sports Administrator
16	Nkosi-Thomas	Lindi	Chairperson	Term expired 30 November 2022	Law

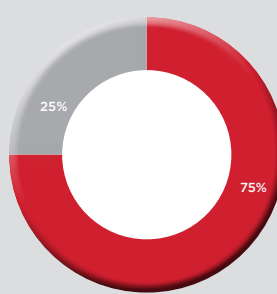
\* reappointed

## GENDER AND DIVERSITY SCALES

TERM EXPIRED 30 NOVEMBER 2022

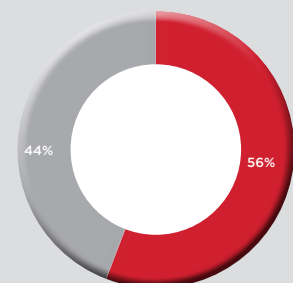


**GENDER**  
■ Female ■ Male

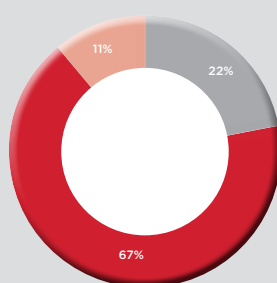


**DIVERSITY**  
■ Black ■ White

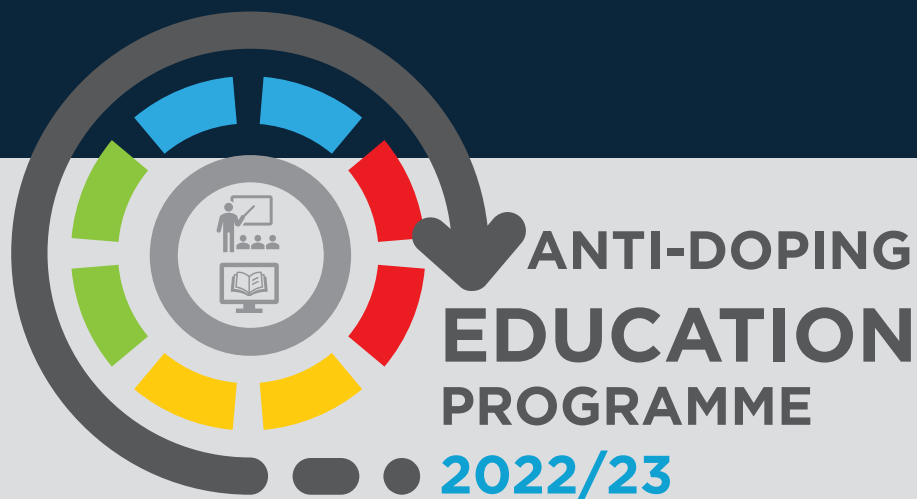
APPOINTED 01 DECEMBER 2022



**GENDER**  
■ Female ■ Male



**DIVERSITY**  
■ Black ■ White ■ Coloured



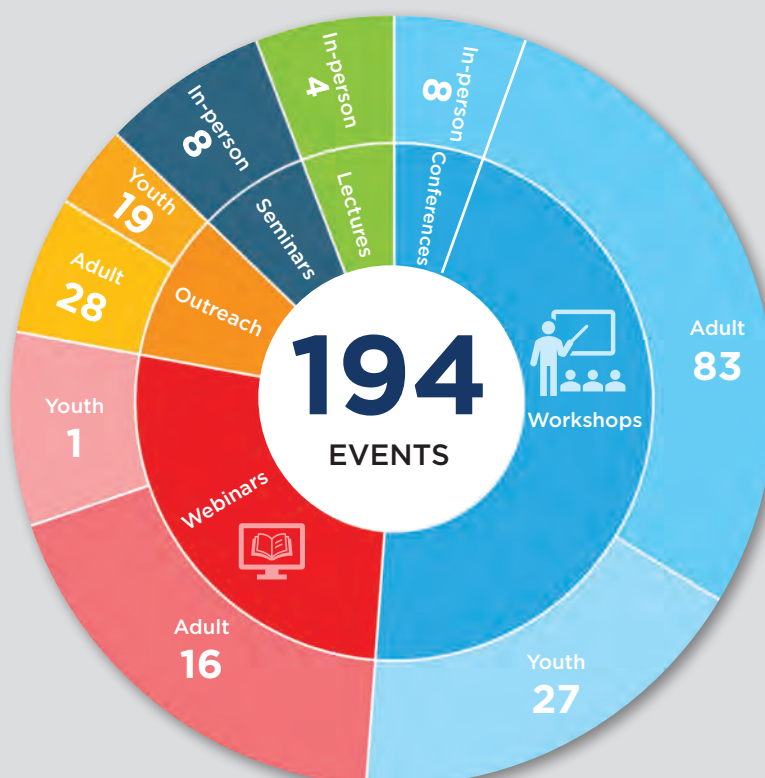
The South African Institute for Drug-Free Sport is passionate about sport, and our nation's sporting heroes setting a good example for the younger generation. Not only would we like our athletes to **Play Fair**, but we also want them to be proud to **Say No To Doping**.

Education is one of the preventative strategies and core components of the World Anti-Doping Code, we offer education programs along the Athletes Pathway (from grassroots level to international level athletes) and it's tailored to coaches, athletes, athlete support personnel, teachers, and health practitioners to helping them protect the values and integrity of sport.

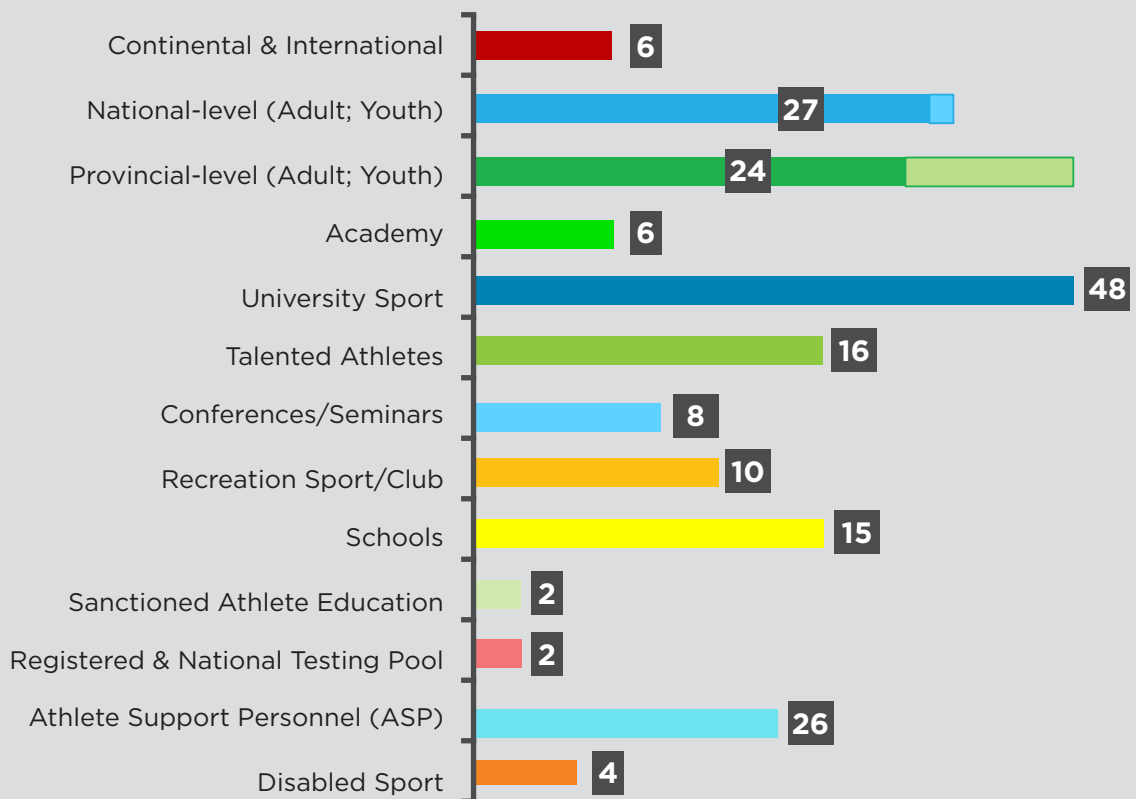
Our education and awareness programme includes:

- In-person and online webinar workshops, seminars, and lectures,
- Outreach information booth
- Electronic and print education resources
- Video clip library
- Medication check App
- Anti-Doping Education and Learning platform (ADEL)
- Social media platforms, with SAIDS latest news.

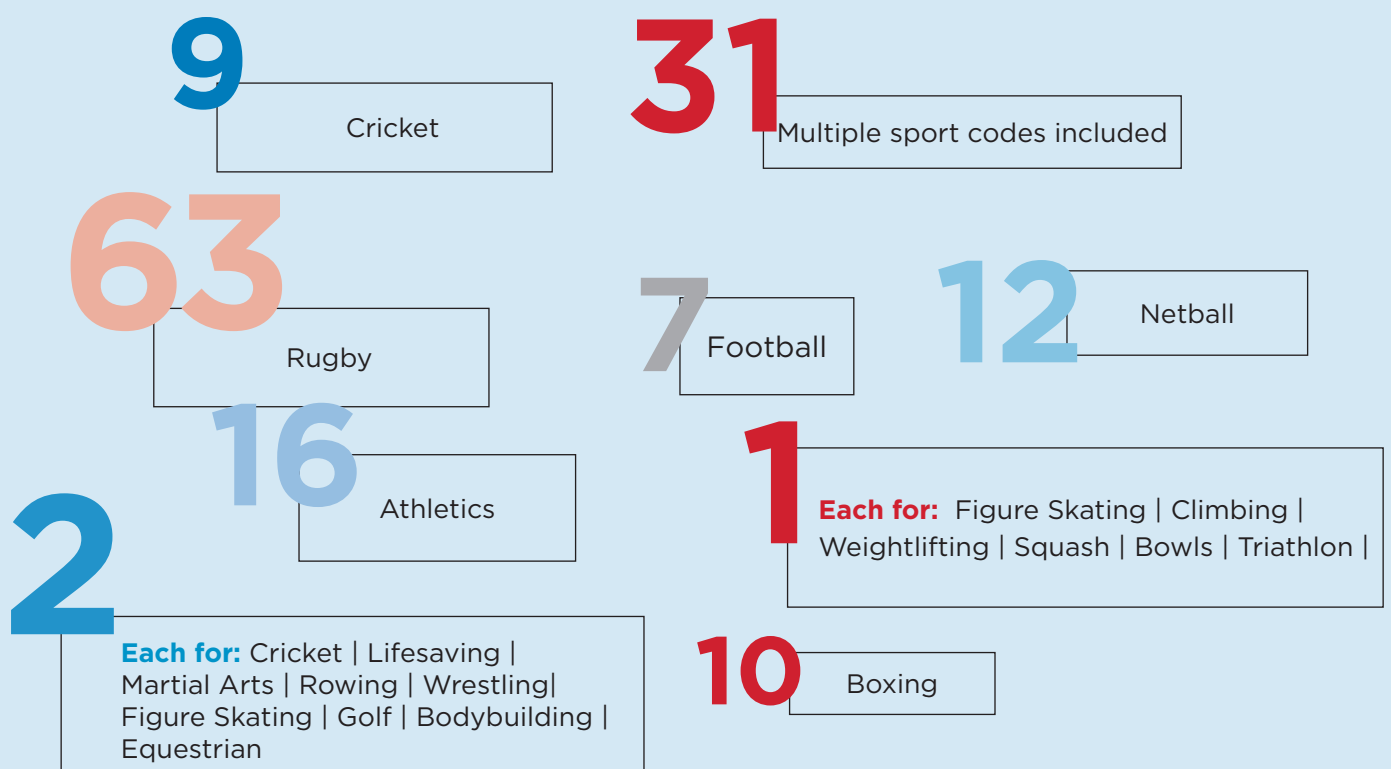
## In-person and Virtual Education Events



### Education Events per level of Athlete & ASP



### Number of Education events per sporting code





## Audience Reached

### PROVINCES REACHED



### AUDIENCES

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



SAIDS Educators Training Seminar



## e-Learning STATS



### Participation at a Glance

View the courses with the most enrollments.



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

## Education Highlights 2022/23







## Education Events Gallery



Central University of Technology (CUT)  
Ladies Basketball team



National Volleyball Champs



SASCOC Safeguarding  
Conference



East London Boxing  
Road Show



SA Rugby Legends Coaching Clinic



LifeSaving Team



2022 Free State School Sport Summer games



Botswana Education Training workshop



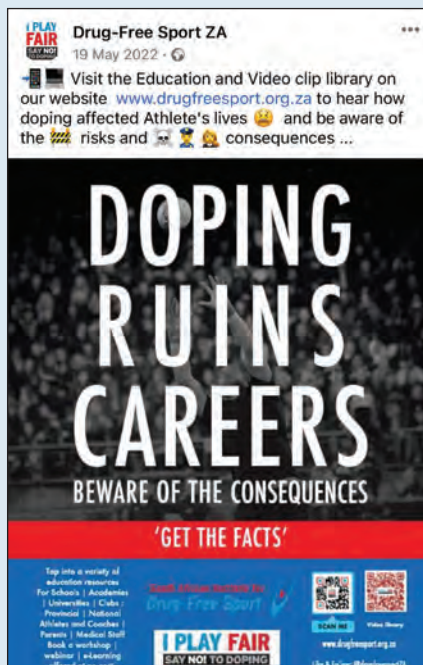
South African Sports Association for  
Physically Disabled (SASAPD)  
National Championships



2022 Craven Week



**2022**  
**2023**



# ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023





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

## REPORT ON THE THE FINANCIAL STATEMENTS

1. I have reviewed the financial statements of the South African Institute for Drug-free Sport set out on pages 69 to 101, which comprise the statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

### CONCLUSION

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the South African Institute for Drug-free Sport as at 31 March 2023 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

### EMPHASIS OF MATTER

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

#### Overspending of budget allocated

4. As disclosed in note 18.3 to the annual financial statement, the public entity materially overspent on the approved budget. This was due to the public entity's accumulated surpluses that could not be utilised primarily due to the impact of the global COVID-19 pandemic and South Africa's national lockdown which had on sports and the consequent curtailment of the entity's operations during those two financial years.

### OTHER MATTER

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

#### Unaudited supplementary schedules

6. The supplementary information set out on pages 104-106 does not form part of the financial statement and is presented as additional information. I have not reviewed these schedules and, accordingly, I do not express an opinion or conclusion thereon.

### RESPONSIBILITIES OF THE ACCOUNTING AUTHORITY FOR THE FINANCIAL STATEMENTS

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

### RESPONSIBILITIES OF THE AUDITOR-GENERAL FOR THE AUDIT OF THE FINANCIAL STATEMENTS

9. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my

review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to review historical financial statements*. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.

10. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.
11. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

## REPORT ON THE ANNUAL PERFORMANCE REPORT

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

PROGRAMME	PAGES IN THE ANNUAL PERFORMANCE REPORT	PURPOSE
Programme 2: Doping control and investigations	16 - 18	To implement a national Test Distribution Plan (TDP) that is informed by a national doping risk assessment and ensure compliance with the Technical Document for Sports Specific Analysis (TDSSA).

14. I evaluated the reported performance information for the selected programme against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and delivery on its mandate and objectives.
15. I performed procedures to test whether:
  - the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
  - the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
  - the targets linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
  - the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
  - the reported performance information is presented in the annual performance report in the prescribed manner



- there are adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
16. I performed the procedures for the purpose of reporting material findings only, and not for the purpose of expressing an assurance opinion.
17. I did not identify any material findings on the reported performance information for the selected programmes.

## REPORT ON THE COMPLIANCE WITH LEGISLATION

18. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the entity's compliance with legislation.
19. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA findings engagement methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
20. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
21. I did not identify any material non-compliance with the selected legislative requirements.

## INTERNAL CONTROL DEFICIENCIES

22. I considered internal control relevant to my engagement on the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
23. I did not identify any significant deficiencies in internal control.

## PROFESSIONAL ETHICS AND QUALITY CONTROL

24. I am independent of the South African Institute for Drug-free Sport in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
25. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

*Auditor-General*

Cape Town  
31 July 2023



AUDITOR-GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

# ANNEXURE TO THE AUDITOR'S REPORT

## COMPLIANCE WITH LEGISLATION - SELECTED LEGISLATIVE REQUIREMENTS

The selected legislative requirements are as follows:

LEGISLATION	SECTIONS OR REGULATIONS
Public Finance Management Act No.1 of 1999 (PFMA)	Section 51(1)(a)(iv); 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii) Section 53( 4) Section 55(1 )(a); 55(1 )(b); 55(1 )(c)(i); Section 56( 1 ); 56(2); Section 57(b)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Regulation 8.2.1; 8.2.2 Regulation 16A 6.1; 16A6.2(a) & (b); 16A6.2(e); 16A 6.3(a); 16A 6.3(b); 16A 6.3(c ); 16A6.3(d); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; 16A8.2 (1) and (2); 16A 8.3; 16A8.3(d); 16A 8.4; 16A9; 16A9.1 16A9.1(b)(ii); 16A9.1(c); 16A 9.1(d); 16A 9.1(e ); 16A9.1(f); 16A9.2; 16A 9.2(a)(ii); 16A9.2(a)(ii) Regulation 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Regulation 31.1.2(c'); 31.2.5; 31.2.7(a) Regulation 33.1.1; 33.1.3
Public service regulation	Public service regulation 18; 18 ( 1) and (2);
Public service regulation	Public service regulation 18; 18 ( 1) and (2);
PRECCA	Section 29; 34( 1)
CIDB Act	Section 18( 1)
CIDB Regulations	CIDB regulation 17 & 25(7 A)
PPPFA	Section 2.1(a); 2.1(b); 2.1(f)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5. 7 Paragraph 6.1; 6.2; 6.3; 6.5; 6.6 Paragraph 7.1; 7.2; 7.3; 7.5; 7.6 Paragraph 8.2; 8.5 Paragraph 9.1; 9.2 Paragraph 11.2 Paragraph 12.1 and 12.2
PPR 2022	Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM Instruction Note 03 2021/22	Paragraph 4.3; 4.4 (a); 4.4(c); 4.4(d)

LEGISLATION	SECTIONS OR REGULATIONS
NT SCM Instruction Note 11 2020/21	Paragraph 3.1; Paragraph 3.4(b) Paragraph 3.9
NT SCM Instruction note 2 of 2021/22	Paragraph 3.2.1; 3.2.2; 3.2.4( a); 3.3.1;
NT instruction note 4 of 2015/16	Paragraph 3.4
Second amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9 ; 5.1 ; 5.3
Erratum NTI 5 of 202/21	Paragraph 1
Erratum NTI 5 of 202/21	Paragraph 2
Practice note 7 of 2009/10	Paragraph 4.1.2
NT instruction note 1 of 2021 /22	Paragraph 4.1

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# ACCOUNTING AUTHORITY REPORT

## FOR THE YEAR ENDED 31 MARCH 2023

### 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 2023.

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

The board of directors is the entity's accounting authority in terms of section 49(2)(a) of the Public Finance Management Act.

### 2. DIRECTORS OF THE ENTITY

#### Non-Executive Directors:

The following non-executive directors were appointed by the Minister of Sport, Arts and Culture on 01 December 2022 and were in office on 31 March 2023:

Dr. EH Nematswerani (Chairperson)

Dr. JH Adams

Mrs. M Casey (née McKenzie)

Ms. DE James

Ms. N Maharaj

Ms. KS Mahlangu

Dr. SI Manjra

Dr. HT Mashego

Dr. ME Mudau

Dr. PS Zulu

The following non-executive directors were appointed by the Minister of Sport, Arts and Culture on 01 December 2017 and were in office until their term ended on 30 November 2022:

Judge L Mpati (Chairperson)

Mr. G Abrahams

Mr. DN Bayever

Dr. MC Peenze

Dr. MTD Qobose

Mr. MC Quinn

Prof. L Skaal

Dr. P Zondi

#### Chief Executive Officer:

Mr. K Galant

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

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

P O Box 2553  
Clareinch  
7740

### 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 South African sporting codes, providing education and information programmes for all 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 operations for the foreseeable future. Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Refer to note 21 of the notes to the financial statements for additional disclosure on going concern.

# ACCOUNTING AUTHORITY REPORT

## FOR THE YEAR ENDED 31 MARCH 2023 (Contd.)

### 5. EVENTS SUBSEQUENT TO STATEMENT OF FINANCIAL POSITION DATE

The directors are not aware of any matters or circumstances arising since the end of the financial year, not otherwise dealt with in the annual financial statements, which significantly affect the financial position of the entity or the results of its operations. Refer to note 22 of the notes to financial statements on additional disclosure on events post reporting date.

### 6. ADDRESSES

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

Business and Registered Address:

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

Postal Address:

P O Box 2553  
Clareinch  
7740

### 7. JURISDICTION AND DOMICILE

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

### 8. EXECUTIVE AUTHORITY

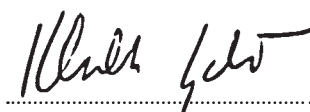
The executive authority for the entity is the Minister of Sport, Arts and Culture.

### APPROVAL

The annual financial statements, set out on pages 71 to 100, have been approved by the Chairperson of the board of directors and are signed by him.



DR. HE NEMATSWERANI  
Chairperson  
31 July 2023



K GALANT  
Chief Executive Officer  
31 July 2023



	Notes	2023 R'000	2022 R'000
<b>REVENUE</b>		<b>35 096</b>	30 890
Non-exchange revenue	2.1	29 919	28 267
Exchange revenue	2.2	4 359	1 581
Interest received	2.3	818	1 042
<b>EXPENSES</b>		<b>44 206</b>	27 016
Administration expenditure		15 742	14 262
Education programme		4 111	532
Doping control		21 984	11 483
Results management		1 052	374
International liaison		761	42
Corporate services		556	323
<b>Deficit/Surplus for the year</b>	13	<b>(9 110)</b>	3 875

	Notes	2023 R'000	2022 R'000
<b>ASSETS</b>			
<b>Non-current assets</b>		<b>2 271</b>	1 764
Property, plant and equipment	3	2 026	1 417
Intangible assets	4	245	347
<b>Current assets</b>		<b>8 051</b>	18 160
Inventories	5	1 756	324
Trade and other receivables from exchange transactions	6	1 169	872
Receivables from non-exchange transactions	6	-	-
Cash and cash equivalents	7	5 126	16 964
<b>Total assets</b>		<b>10 322</b>	19 923
<b>NET ASSETS AND LIABILITIES</b>			
<b>Net assets</b>		<b>4 500</b>	13 610
Accumulated surplus		4 500	13 610
<b>Non-Current Liabilities</b>			
Finance lease liabilities	8	-	8
<b>Current Liabilities</b>		<b>5 823</b>	6 305
Finance lease liabilities	8	8	100
Credit card facilities	7	89	113
Payables from exchange transactions	9	5 610	3 097
Payables from non-exchange transactions	9	10	2 143
Financial liabilities	10	106	852
<b>Total net assets and liabilities</b>		<b>10 322</b>	19 923

THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT  
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31 MARCH 2023

	ACCUMULATED SURPLUS R'000	TOTAL R'000
Balance as at 31 March 2021	9 736	9 736
Surplus for the year	3 875	3 875
Balance at 31 March 2022	13 610	13 610
<b>(Deficit) for the year</b>	<b>(9 110)</b>	<b>(9 110)</b>
<b>Balance at 31 March 2023</b>	<b>4 500</b>	<b>4 500</b>

	Notes	2023 R'000	2022 R'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash received from customers		<b>33 218</b>	29 476
Cash paid to suppliers and creditors		<b>(44 593)</b>	(26 963)
Cash generated from/(utilised by) operations	15.1	<b>(11 375)</b>	2 513
Interest received		<b>831</b>	417
Finance costs		<b>(5)</b>	(10)
		<b>(10 549)</b>	2 921
<b>CASH FLOW USED IN INVESTING ACTIVITIES</b>			
Additions to property, plant and equipment	3	<b>(1 172)</b>	(562)
Additions to intangible assets	4	-	(369)
Proceeds from disposal of property, plant and equipment		<b>9</b>	117
Net cash outflow from investing activities		<b>(1 163)</b>	(814)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Increase / (decrease) in financial lease liabilities		<b>(101)</b>	(94)
Cash inflow/(outflow) from financing activities		<b>(101)</b>	(94)
Net (decrease) in cash and cash equivalents		<b>(11 814)</b>	2 011
Cash and cash equivalents at the beginning of the year	15.2	<b>16 851</b>	14 840
Cash and cash equivalents at the end of the year	15.2	<b>5 037</b>	16 851

THE SOUTH AFRICAN INSTITUTE FOR DRUG-FREE SPORT  
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Original Budget	Adjustments	Final Budget	Actual	Difference Actual vs Approved Budget
		2023 R'000	2023 R'000	2023 R'000	2023 R'000	R'000
<b>REVENUE</b>		<b>32 073</b>	<b>750</b>	<b>32 823</b>	<b>35 096</b>	<b>(2 273)</b>
Non-exchange revenue		30 023	-	30 023	29 919	104
Interest received		300	-	300	818	( 518)
Exchange revenue		1 750	750	2 500	4 359	( 1 859)
Retained surplus (approved)		-	11 532	11 532	-	( 11 532)
<b>Total</b>		<b>32 073</b>	<b>12 282</b>	<b>44 355</b>	<b>35 096</b>	<b>9 259</b>
<b>EXPENSES</b>		<b>32 073</b>	<b>750</b>	<b>32 823</b>	<b>44 206</b>	<b>(11 383)</b>
Administration expenditure		15 911	190	16 101	15 742	359
Education programme		3 365	160	3 525	4 111	( 586)
Doping control		10 482	400	10 882	21 984	( 11 102)
Results management		1 470	( 120)	1 350	1 052	298
International liaison		342	90	432	761	( 329)
Corporate services		504	30	534	556	( 22)
Retained surplus (approved)		-	11 532	11 532	-	11 532
<b>Total</b>		<b>32 073</b>	<b>12 282</b>	<b>44 355</b>	<b>44 206</b>	<b>149</b>
<b>Net accounting surplus/(deficit)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(9 110)</b>	<b>9 110</b>
Utilisation of retained surplus	18.3	-	-	-	10 952	( 10 952)
<b>Net budget surplus/(deficit)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1 842</b>	<b>( 1 842)</b>

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

Refer to note 18.3 for the declaration, approval of retention and utilisation of accumulated/retained surpluses

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023





# ACCOUNTING POLICIES

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

## 1. BASIS OF PREPARATION

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

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

The figures as disclosed in the financial statements are rounded to the nearest thousand South African Rands (R'000).

### Going concern assumption

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

## 1.1. REVENUE

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

### 1.1.1 REVENUE FROM NON-EXCHANGE TRANSACTIONS

Revenue arising from non-exchange transactions is recognised in accordance with the requirements of the Standards of GRAP on revenue from non-exchange transactions. Revenue from non-exchange transactions refers to transactions where the entity received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount. Where a transfer is subject to conditions that, if unfulfilled, require the return of the transferred resources, the entity recognises a liability until the condition is fulfilled. Lottery funding was received for specific projects as per the Lottery funding application. Revenue is recognised to the extent the funding has been utilised for the respective projects.

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

### 1.1.2 REVENUE FROM EXCHANGE TRANSACTIONS

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

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

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised only to the extent of the expenses recognised that are recoverable.

## ACCOUNTING POLICIES (Continued)

### 1.1.3 INTEREST RECEIVED

Interest received is recognised using the effective interest rate method.

### 1.2 IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

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

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

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

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

### 1.3 FOREIGN CURRENCIES

Transactions in currencies other than the entity's reporting currency (South African Rand) are initially recorded at the rates of exchange ruling on the dates of the transactions. Exchange differences arising from the settlement of such transactions are recognised in the statement of financial performance.

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

### 1.4 PROPERTY, PLANT AND EQUIPMENT

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

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

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

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

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

The useful life of leasehold improvements is the period over which the improvements are expected to be available for use by the entity.

## ACCOUNTING POLICIES (Continued)

### 1.4 PROPERTY, PLANT AND EQUIPMENT (contd.)

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

The useful lives are:

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

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

### 1.5 INTANGIBLE ASSETS

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and
- 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:

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

# ACCOUNTING POLICIES (Continued)

## 1.5 INTANGIBLE ASSETS (contd.)

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

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

Item	Estimated useful life
Computer Software	
- iBase software	1 - 5 years
- Remuneration system	1 - 5 years
- Other	1 - 3 years
Website	1 - 3 years

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

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

## 1.6 INVENTORIES

Inventory consists of doping control test kits.

Inventories are initially measured at cost.

Inventories are recognised as an asset if;

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

Subsequently, inventories are measured at the lower of cost and current replacement cost. Cost is determined on a first-in-first-out basis.

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

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

## 1.7 FINANCIAL INSTRUMENTS

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

## ACCOUNTING POLICIES (Continued)

### 1.7 FINANCIAL INSTRUMENTS (contd.)

Cash and cash equivalents are initially recognised at fair value.

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

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

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

**There are two categories of financial assets and financial liabilities.**

**These are described as follows:**

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

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

##### **a. Trade receivables**

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost less provision for impairment.

A provision for impairment of trade receivables is recognised when there is objective evidence that the entity will not be able to collect all amounts due according to the terms of the receivables. The amount of the provision is the difference between the asset's carrying value and the present value of the estimated future cash flows discounted at the original effective interest rate. This provision is recognised in the statement of financial position and the related bad debt expense is recognised in the statement of financial performance. Debtors that are 120 days and/or older are scrutinised and are assessed for recoverability.

##### **b. Cash and cash equivalents**

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

#### **(ii) Financial liabilities held at amortised cost**

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

##### **a. Trade payables**

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

## ACCOUNTING POLICIES (Continued)

### 1.7 FINANCIAL INSTRUMENTS (contd.)

#### b. Borrowings

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

### 1.8 PROVISIONS

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

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

### 1.9 LEASES

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

#### Finance Leases

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

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

#### Operating Leases

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

### 1.10 BUDGET INFORMATION

The budget is presented on the accrual basis and is presented by function.

### 1.11 SIGNIFICANT JUDGEMENTS AND ESTIMATES

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

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

#### Property, plant and equipment and intangible assets

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



# ACCOUNTING POLICIES (Continued)

## 1.11 SIGNIFICANT JUDGEMENTS AND ESTIMATES (contd.)

### Trade and other receivables

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

## 1.12 EMPLOYEE BENEFITS

Wages, salaries, leave, bonuses and statutory contributions for current employees are recognised in the statement of financial performance as the employees' services are rendered. Contributions to defined contribution plans are recognised as an employee benefit expenses when they are due.

## 1.13 RELATED PARTIES

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

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

## 1.14 STATUTORY RECEIVABLES

Statutory receivables are receivables that:

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

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

An entity shall recognise statutory receivables as follows:

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

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

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

## 1.15 NEW STANDARDS AND INTERPRETATIONS

### Standards and interpretations approved, but not yet effective

The entity has not applied the following standards and interpretations, which have been approved and are mandatory for the entity's accounting periods beginning on or after 1 April 2022 or later periods:

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

Refer to note 26 for additional disclosure on GRAP standards approved but not yet effective.

2. REVENUE	Notes	2023 R'000	2022 R'000
<b>2.1 Non-exchange revenue</b>			
Grant - Department of Sport, Arts and Culture		29 171	28 123
Grant - National Lotteries Commission		746	144
Fine - Financial consequence		2	-
		<b>29 919</b>	28 267
<b>2.2 Exchange revenue</b>			
Bad debts recovered		14	33
Doping control sales		4 188	1 523
Insurance claims*		8	12
Profit on sale of non current assets		5	12
Sundry income		145	-
		<b>4 359</b>	1 581
<b>2.3 Interest received</b>			
Interest earned on bank balances		818	1 042

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

### 3. PROPERTY, PLANT AND EQUIPMENT

	R'000	R'000	R'000	R'000	R'000	R'000
	Computer equipment	Furniture & fittings	Leasehold vehicles	Motor Vehicles	Office equipment	TOTAL
<b>2023</b>						
Carrying value at the beginning of the year	400	47	1	584	385	1 417
Cost	1 078	409	42	664	1 375	3 568
Accumulated depreciation	678 )	(362)	(41)	(80)	(989)	(2 151)
Accumulated impairment	-	-	0	-	-	-
Additions	300	6	-	865	-	1 172
Depreciation	(260)	(12)	(1)	(106)	(1 701)	(548)
Impairment	-	-	-	-	-	-
Disposals	(11)	-	-	-	(4)	(15)
Cost	456	3	-	-	219	679
Accumulated depreciation	(445)	(3)	-	-	(216)	(664)
Accumulated impairment	-	-	-	-	-	-
Carrying value at the end of the year	429	42	0	1 344	212	2 026
Cost	921	413	42	1 529	1 155	4 060
Accumulated depreciation	(493)	(372)	(42)	(185)	(944)	(2 034)
Accumulated impairment	-	-	-	-	-	-
Fully depreciated assets still in use	-	-	-	-	-	-
Cost	-	202	-	-	-	201
Accumulated depreciation	-	(202)	-	-	-	(201)
<b>2022</b>						
Carrying value at the beginning of the year	311	58	4	869	467	1 709
Cost	848	418	42	1 042	1 218	3 569
Accumulated depreciation	(537)	(360)	(38)	(173)	(752)	(1 860)
Accumulated impairment	-	-	-	-	-	-
Additions	324	4	-	25	157	510
Depreciation	(235)	(16)	(3)	(80)	(238)	(572)
Impairment	-	-	-	(110)	-	(110)
Disposals	-	-	-	(120)	-	(120)
Cost	94	14	-	403	0	511
Accumulated depreciation	(94)	(14)	-	(173)	(0)	(281)
Accumulated impairment	-	-	-	(110)	-	(110)
Carrying value at the end of the year	400	47	1 467	584	385	1 417
Cost	1 078	409	421	664	1 375	3 568
Accumulated depreciation	(678)	(362)	(41)	(80)	(989)	(2 151)
Accumulated impairment	-	-	-	-	-	-
Fully depreciated assets still in use	-	-	-	-	-	-
Cost	-	205	-	-	150	354
Accumulated depreciation	-	(205)	-	-	(150)	(354)

#### PROPERTY, PLANT AND EQUIPMENT (contd.)

##### Repairs and maintenance relating to property, plant and equipment

Computer Equipment  
Motor Vehicles  
Office Equipment

Notes

2023  
R'000

2022  
R'000

-

12

92

63

7

2

100

77

#### 4. INTANGIBLE ASSETS

##### 2023

R'000

R'000

R'000

Computer  
software

Website  
development

TOTAL

Carrying value at the beginning of the year

319

28

347

Cost

452

79

531

Accumulated amortisation

(134)

(51)

(185)

Accumulated impairment

-

-

-

Additions

-

Amortisation

(76)

(26)

(102)

Impairment

-

-

-

Disposals

-

-

-

Cost

Accumulated amortisation

Accumulated impairment

-

-

-

Carrying value at the end of the year

243

2

245

Cost

452

79

531

Accumulated amortisation

(209)

(71)

(286)

Accumulated impairment

-

-

-

##### 2022

Carrying value at the beginning of the year

13

55

68

Cost

83

79

162

Accumulated amortisation

(71)

(24)

(95)

Accumulated impairment

-

-

-

Additions

369

-

369

Amortisation

(63)

(26)

(89)

Impairment

-

-

-

Disposals

-

-

-

Cost

-

-

-

Accumulated amortisation

-

-

-

Accumulated impairment

-

Carrying value at the end of the year

319

28

347

Cost

452

79

531

Accumulated amortisation

(134)

(51)

(185)

Accumulated impairment

-

-

-

## 5. INVENTORIES

	2023 R'000	2022 R'000
Doping control test kits	1 756	324

The cost of inventories recognised as an expense during the year amounts to R 2 080 711 (2022: R 1 098 178).

## 6. RECEIVABLES

### Receivables from exchange transactions

Receivables	993	561
Prepayments	123	174
Sundry debtors	52	136
	<b>1 169</b>	<b>872</b>

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

Receivables analysis:

0 - 30 days	475	387
30 - 60 days	229	7
60 - 90 days	-	35
90 - 120 days	288	232
Over 120 days	(71)	(100)
Allowance for doubtful debts	<b>993</b>	<b>561</b>

### Receivables from non-exchange transactions

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

Statutory receivables analysis

0 - 30 days	-	-
30 - 60 days	-	-
60 - 90 days	-	-
90 - 120 days	-	-
Over 120 days	300	300
Allowance for doubtful debts	<b>(300)</b>	<b>(300)</b>
	<b>-</b>	<b>-</b>

### Allowance for doubtful debts

Management scrutinises all debtors and assesses them for recoverability. An allowance for doubtful debts is raised on debtors in the following instances:

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

## RECEIVABLES (contd.)

	2023	2022
	R'000	R'000
Carrying amount at beginning of year	400	427
Prior year write offs (irrecoverable amounts)	(87)	-
Allowance raised in the current year (bad debts expense)	71	7
Prior year allowance reversed (bad debts recovered)	(14)	(33)
Carrying amount at end of year	371	400

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

## 7. CASH AND CASH EQUIVALENTS

Bank and cash balances	5 126	16 964
Credit card balances	(89)	( 113)

## 8. FINANCE LEASE LIABILITIES

### Non-current

Finance lease liabilities	-	8
---------------------------	---	---

### Current

Finance lease liabilities	8	100
---------------------------	---	-----

### Total borrowings

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

Current liabilities	8	100
---------------------	---	-----

	8	108
--	---	-----

Gross finance lease liabilities - minimum lease payments:

No later than 1 year	8	105
----------------------	---	-----

Later than 1 year but no later than 5 years	-	8
---	---	---

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

	8	113
--	---	-----

Future finance charges on finance leases	(0)	(5)
--	-----	-----

Present value of finance lease liabilities	8	108
--	---	-----

The present value of finance lease liabilities is as follows:

No later than 1 year	8	100
----------------------	---	-----

Later than 1 year but no later than 5 years	-	8
---	---	---

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

	8	108
--	---	-----

These finance lease agreements relate to cellphone contracts.



## 9. PAYABLES

	2023	2022
	R'000	R'000
<b>Payables from exchange transactions</b>		
Payables	2 352	865
Accruals	3 258	2 231
	<b>5 610</b>	<b>3 097</b>
<b>Payables from non-exchange transactions</b>		
Payables		
VAT payable	10	2 143
	<b>10</b>	<b>2 143</b>

## 10. FINANCIAL LIABILITIES

### Unspent conditional grants

Balance unspent at the beginning of the year	852	996
Current year receipts	-	-
Conditions met and transferred to revenue	(746)	(144)
Conditions still to be met at the end of the year	<b>106</b>	<b>852</b>

## 11. DIRECTORS AND AUDIT COMMITTEE REMUNERATION

2023	2022
R'000	R'000

The following amounts were paid or credited to the directors and senior management during the year.

### Executive and senior management

	Salary	Bonus	Allowances Benefits, Reimbursements, Subsistence	Employer contributions	Total	
	R'000	R'000	R'000	R'000		
Mr. K Galant (CEO)	1 483	118	53	134	1 788	1 676
Mr. F Galant (General Manager)	931	37	89	205	1 262	1 261
Mr. O Ngwane (CFO)	762	30	116	70	978	930
					<b>4 028</b>	<b>3 867</b>

## 11. DIRECTORS AND AUDIT COMMITTEE REMUNERATION (contd).

		2023	2022		
		R'000	R'000		
Non Executive Directors	Number of meetings attended		Honoraria	Subsistence & Reimbursements	Total
	Board	Other	R'000	R'000	
Dr. HE Nematswerani (Chairperson, term commenced on 01 December 2022)	2	5	22	18	40
Dr. JH Adams	3	-	8	-	8
Mrs. M Casey (née McKenzie) (term commenced on 01 December 2022)	2	-	4	-	4
Ms. DE James (term commenced on 01 December 2022)	1	-	4	-	4
Ms. Nalini Maharaj (term commenced on 01 December 2022)	2	-	2	-	2
Ms. KS Mahlangu (term commenced on 01 December 2022)	2	-	4	-	4
Dr.SI Manjra	4	1	11	-	11
Dr. HT Mashego (term commenced on 01 December 2022)	2	-	4	-	4
Dr. ME Mudau (term commenced on 01 December 2022)	2	-	4	-	4
Dr. PS Zulu (term commenced on 01 December 2022)	2	-	4	-	4
Judge L Mpati *(Chairperson until term ended on 30 November 2022)	3	-	-	3	3
Mr. G Abrahams * (Deputy Chairperson Until Term Ended On 30 November 2022 )	3	2	-	-	-
Mr. DN Bayever (term ended on 30 November 2022)	3	-	8	-	8
Dr. MC Peenze*** (term ended on 30 November 2022)	2	3	9	-	9
Dr. MTD Qobose (term ended on 30 November 2022)	3	3	16	0	16
Mr. MC Quinn (term ended on 30 November 2022)	3	1	18	-	18
Dr. L Skaal (term ended on 30 November 2022)	3	1	11	-	11
Dr. P Zondi (term ended on 30 November 2022)	2	-	4	-	4
Total directors remuneration					153
* This member serves on a pro bono basis					
** No remuneration paid as employed in the public sector					
*** This member serves as a board representative on the entity's Audit and Risk Committee (ARC). ARC meetings attended are included in this note as "Other meetings".					
					4 181

-
8
-
-
-
-
-
12
-
-
-
-
-
-
-
14
22
13
14
14
4
101
3 968

### Audit and Risk Committee

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

	Audit Committee Meetings	Other meetings	Honoraria R'000	Reimbursements R'000	Total	
Adv. D Mitchell (Chairperson)	4	1	28	-	28	23
Mr. M Burton	4	-	15	-	15	15
Mrs. M Casey (term ended on 30 November 2022)**	3	-	11	-	11	15
Mr. J George	4	-	15	-	15	15
Dr. MC Peenze (board representative)*	3	-	-	-	-	-
					69	67

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

\*\* Board member from 01 December 2022

## 12. EMPLOYEE BENEFITS

### Defined Contribution Plan

Included in payroll costs are contributions to a defined contribution retirement plan in respect of services in a particular period. Contributions made by the entity are charged to the statement of financial performance as they are incurred.

The total entity contribution to such schemes for the year amounted to R 746 120 (2022: R 716 502).

The funds cover the eligible employees, other than those employees who opt to be or are required by legislation to be members of various Industry Funds.

### Medical Aid

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

The total entity contributions to such schemes for the year amounted to R 200 772 (2022: R 194 688).

## 13. DEFICIT/SURPLUS FROM OPERATIONS

	2023	2022
	R'000	R'000
Below is an excerpt of the key line items that contributed to the deficit/surplus from operations:		
<b>Revenue</b>		
Interest received	818	1 042
Doping control sales	4 188	1 523
Government grants	29 171	28 123
National Lotteries Commission grant	746	144
<b>Expenditure</b>		
Auditor's remuneration	956	864
Internal audit fees	275	288
Amortisation of intangible assets	102	89
Depreciation of property, plant and equipment	549	572
Loss on foreign exchange	291	29
Non-executive directors' remuneration	153	101
Laboratory analysis	9 618	5 113
Courier costs	2 052	896
DCO travel, accommodation and reimbursement	6 464	3 295
Doping control purchases	2 081	1 098
Office rental	1 515	1 390
Salaries	9 200	8 707
Seminars and workshops	2 347	167
Investigations and Intelligence	297	373

## 14. FINANCIAL RISK MANAGEMENT

### Financial Risk Factors

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

## 14. FINANCIAL RISK MANAGEMENT (Contd.)

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

	2023	2022	2023 R'000	2022 R'000
USD: 21% (2022: -9%)	17,78	14,64	(198)	(21)
EUR: 19% (2022: -7%)	19,28	16,21	(13)	6
CHF: 22% (2022: 1%)	19,44	15,88	(3)	(0)

### Foreign Currency Risk

#### Financial Assets

USD	627	292
EUR	-	-

#### Financial Liabilities

USD	1 570	54
EUR	67	81
CHF	12	10

### Interest Rate Risk

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

### Interest Rate Sensitivity

The following table details the entities sensitivity to an increase in the interest rate payable on deposits held by financial institutions. As the risks are symmetrical in nature, a decrease in the interest rate would result in an equal but opposite amount. The cash flow risk associated with net cash is such that an increase/(decrease) of 100 basis points in interest rates at the reporting date would have impacted surplus/(deficit) for the year by:

Cash	51	170
------	----	-----

### Credit Risk

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

Trade account receivables comprise a widespread customer base. Ongoing evaluations of the ability of customers to settle their debt are performed. At 31 March 2023 the entity had R 5 044 527 invested in National Treasury approved banking institutions (2022: R 16 849 717).

Accounts receivable	1 065	661
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## 14. FINANCIAL RISK MANAGEMENT (Contd.)

### Liquidity Risk

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

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

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

	2023 R'000	2022 R'000
Finance lease liabilities	8	105
Credit card facilities	89	113
Payables from exchange transactions	5 610	3 097
Payables from non-exchange transactions	10	2 143
Financial liabilities	106	852

## 15. CASH FLOW NOTES

### 15.1 Reconciliation of net (deficit)/surplus to cash generated from operations

Net surplus for the year	(9 110)	3 875
Adjusted for:		
Amortisation of intangible assets	102	89
Depreciation of property, plant and equipment	548	572
Impairment of non-current assets	-	110
(Gain)/loss on foreign exchange	291	29
Bad debts	144	7
Sundry income	(28)	-
(Profit)/Loss on transfers/disposals of assets	6	3
Stock written off	0	-
Interest received	(818)	(1 042)
Finance costs	5	10
Operating surplus before working capital changes	(8 860)	3 653
Working capital changes	(2 516)	(1 141)
Decrease/(Increase) in accounts receivable	(719)	(245)
Increase/(Decrease) in accounts payable	(366)	(977)
Decrease/(increase) in inventories	(1 432)	81
Cash generated from/(utilised by) operations	(11 375)	2 513

## 15. CASH FLOW NOTES (Contd.)

	2023 R'000	2022 R'000
<b>15.2 Cash and cash equivalents</b>		
At the beginning of the year		
Bank and cash balances	16 851	14 840
At the end of the year		
Bank and cash balances	5 126	16 964
Credit card facilities	(89)	(113)
	5 037	16 851

## 16. OPERATING LEASE COMMITMENTS

Operating leases relate to the rental of office premises and the leasing of printers.

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

Due within one year	354	1 532
Due between one to five years	267	601
	621	2 133

The entity leases offices from the Sports Science Institute of South Africa from 01 June 2021 to 31 May 2023. The current lease payment is R 132 876.77 per month with an annual escalation rate of 9% effective on 01 June every year. No contingent rent is payable. The lease agreement is renewable at the end of the lease term.

The monthly cost for the leasing of printers is R 7 351.78 for a period of 60 months with 0% annual escalation.

## 17. FRUITLESS AND WASTEFUL EXPENDITURE

	2023 R'000	2022 R'000
Fruitless and wasteful expenditure	202	194
<b>Reconciliation of fruitless and wasteful expenditure</b>		
Opening balance	194	189
Add: fruitless and wasteful expenditure confirmed	8	5
Less: Fruitless and wasteful expenditure condoned	-	-
Less: Fruitless and wasteful expenditure not condoned and removed	-	-
Less: Fruitless and wasteful expenditure recoverable	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
<b>Closing balance</b>	<b>202</b>	<b>194</b>

### Incidents

Penalties were imposed by SARS due to non or late payment of VAT on imported services.



## 17. FRUITLESS AND WASTEFUL EXPENDITURE (Contd.)

2023  
R'000

2022  
R'000

### Disciplinary steps taken / criminal proceedings

No criminal proceedings considered necessary as there was no fraudulent, criminal or any other misconduct identified and the matter has been amicably resolved with SARS.

### Nature of expenditure

Penalties

8

5

8

5

## 18. IRREGULAR EXPENDITURE

Irregular expenditure

18 640

6 013

### Reconciliation of irregular expenditure

Opening balance

6 013

2 808

Add: Irregular expenditure confirmed

12 627

3 205

Less: Irregular expenditure condoned

-

-

Less: Irregular expenditure not condoned and removed

-

-

Less: Irregular expenditure recoverable

-

-

Less: Irregular expenditure not recovered and written off

-

-

### Closing balance

18 640

6 013

### Details of current and previous year irregular expenditure

Irregular expenditure under assessment

18.3

10 322

1 950

Irregular expenditure under determination

-

Irregular expenditure under investigation

2 305

1 255

### Total

12 627

3 205

### Details of current and previous year irregular expenditure condoned

Irregular expenditure condoned

### Total

-

-

### Details of current and previous year irregular expenditure removed (not condoned)

Irregular expenditure not condoned and removed

### Total

-

-

### Details of current and previous year irregular expenditure recovered

Irregular expenditure recovered

### Total

-

-

### Details of current and previous year irregular expenditure written off

Irregular expenditure written off

### Total

-

-

## 18.1 Supply Chain Management

Non-compliance with:

- Practice Note 8 of 2008/2009, Practice Note 7 of 2009/2010, Treasury Instruction Note 3 and 4A of 2016/17.

## 18. IRREGULAR EXPENDITURE (Contd.)

Expenditure was considered irregular as a result of the following incidents:

The tender processes for Internal Audit Services and for Courier Services was found to be irregular due to bid committees not being constituted appropriately or as per the entity's SCM Policy. The 2 contracts were deemed irregular during the 2019/20 financial year's audit.

Nature of spend	2023 R'000	2022 R'000
Printing and stationery	-	71
Internal audit fees	275	288
Courier services	2 029	896
	<b>2 305</b>	<b>1 255</b>

### Disciplinary steps taken / criminal proceedings

The instances of non-compliance in the prior year were identified by the AGSA during the audit process in the 2020/21 financial year. The incidents were investigated accordingly. Investigations revealed that there was no fraudulent, criminal or any other misconduct. The entity did not suffer any financial losses as the expenditure was necessary and was incurred in the carrying on of the entity's operations. No disciplinary steps or criminal/legal action was deemed necessary. Employees will be taken for training to improve their knowledge and understanding of the changing Treasury Regulations.

## 18.2 VAT on imported services

### Reconciliation of irregular expenditure

Opening balance	1 950	1 891
Add: irregular expenditure – relating to prior year	-	-
Add: irregular expenditure – relating to current year	-	59
<b>Total</b>	<b>1 950</b>	<b>1 950</b>

### Incidents

The VAT on imported services and the penalty thereon are considered irregular expenditure as these did not form part of the budget approved by the Board and DSAC. SAIDS was unaware of the requirement to pay VAT on imported services and therefore did not include an expectation to pay VAT on imported services in its budget.

The requirement to pay VAT on imported services was alerted to SAIDS via a query lodged by SARS on the basis that VAT is chargeable on imported services per section 7(1)(c) of the VAT Act.

### Nature of spend

VAT on imported services	-	59
	<b>-</b>	<b>59</b>

### Disciplinary steps taken / criminal proceedings

Investigations revealed that there was no fraudulent, criminal or any other misconduct. The entity did not suffer any financial losses as the expenditure was necessary and was incurred in the carrying on of the entity's operations. No disciplinary steps or criminal/legal action were deemed necessary.

## 18. IRREGULAR EXPENDITURE (Contd.)

**2023**  
**R'000**

2022  
R'000

### 18.3 Utilisation of retained surplus

The entity accumulated surpluses in the 2020/21 and 2021/22 financial years primarily due to the impact the global COVID-19 pandemic and South Africa's national lockdown had on sport and the consequent curtailment of the entity's operations during those two financial years.

As soon as the audited results for the abovementioned financial years were concluded and released, the entity declared the surpluses to National Treasury as per the requirement of National Treasury Instruction No. 12 of 2020/2021.

Paragraphs 5.1 and 5.4 of said National Treasury Instruction stipulate that accounting authorities must submit a formal request to National Treasury to retain surpluses realised in a preceding financial year. Entities are strictly prohibited from using any surplus funds from a closed financial year prior to obtaining National Treasury's written approval, failing which these funds must be surrendered for re-depositing into the relevant Revenue Fund.

Per instruction from the entity's accounting authority, management duly submitted applications to National Treasury to retain and utilise the surpluses realised in 2020/21 and 2021/22 respectively.

National Treasury approved the applications and confirmed this approval by way of a formal communication of approval and authorisation pursuant to Vote 37, in a letter dated 20 October 2022 issued to the Director-General, Department of Sport, Arts and Culture (for attention of the CFO of DSAC). This authorisation stipulated that the cash surplus retained was to be used by the entity to invest in a paperless doping control administration system to better protect personal information, procurement of computer software and hardware to enhance e-learning capacity and to build the SAIDS legal defence fund as the entity continues to face increasing litigation costs. DSAC was instructed to convey the outcome of this request application to the entity's accounting authority.

Upon receipt of this approval and the accompanying terms and conditions, the entity proceeded, with the approval of its board, to use the retained surplus (as authorised) in the current year, as follows:

#### EDUCATION PROGRAM

**794**

Seminars, workshops and Doping Control Officer (DCO) training

597

Travelling and accommodation

36

Website costs

161

#### DOPING CONTROL

**9 738**

Laboratory analysis

5 804

Travel, accommodation and DCO reimbursement

3 764

International testing services

170

#### CORPORATE SERVICES

**67**

Travelling and accommodation

67

#### INTERNATIONAL PROJECT

**354**

Travelling and accommodation - overseas

243

Subsistence

111

**Total retained surplus utilised**

**10 952**

## 18. IRREGULAR EXPENDITURE (Contd.)

In assessing this expenditure, the Auditor-General of South Africa has expressed the view that the above expenditure must be described as irregular expenditure as a result of non-compliance with section 53(1) of the PFMA, in that section 53(1) requires that a budget is approved by the Executive Authority (DSAC) at least six months before the start of the financial year, or another period agreed to between the executive authority and the public entity, also because section 53(4) of the PFMA requires an accounting authority to ensure that all expenditure is in accordance with the entity's approved budget -- by implication therefore, an adjusted budget also requires executive authority approval.

It was confirmed that in using these surplus funds the entity has complied with all other applicable supply chain and procurement prescripts in every respect, as well as the terms and conditions of National Treasury's letter of authorisation.

An adjusted budget incorporating the retained surplus was approved by the accounting authority and ratified in a formal resolution on 27 July 2023 as per authority devolved and assigned to the board via a Shareholders Compact for 2022-2023 concluded between SAIDS and DSAC. This compact was signed by the Minister of Sport, Arts and Culture and the Chairperson of the board (as the entity's accounting authority) on 11 March 2022.

The Auditor-General has indicated its view and understanding that the Minister cannot devolve responsibility for approving an amended budget, whether incorporating a Treasury-endorsed retained surplus or otherwise, and that an adjusted budget should have been submitted as a separate and additional submission, for approval by the executive authority. Accordingly, the Auditor-General has concluded that any expenditure in excess of the approved and original grant budget (as duly submitted and approved prior to the start of the financial year) is non-compliant with section 53(1) of the PFMA and must be described as irregular. Referral to National Treasury affirms the Auditor-General's viewpoint as a matter of constructive interpretation.

As a result of the non-compliance finding referred to above, the entity has amended its note disclosing the utilisation of its retained surplus to show that it is deemed to have incurred irregular expenditure in using these funds as per National Treasury's express directive, on the grounds that the entity exceeded its approved budget.

The irregular expenditure is as follows:

Overspending on the budget	<b>10 322</b>	-
----------------------------	---------------	---

The overspending on the budget is achieved by comparing actual expenditure, excluding any non-cash items, to the approved budget expenditure only.

## 19. RELATED PARTIES

The following have been identified as related parties:

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

### Department of Sport, Arts and Culture

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

	<b>2023</b>	2022
Revenue received	<b>R'000</b>	R'000
Grant received	<b>29 171</b>	28 123

19. RELATED PARTIES (Contd.)	2023 R'000	2022 R'000
<b>Transactions</b>		
Directors and senior management (refer note 11)	4 181	3 968
<b>20. EXPLANATION OF DIFFERENCE IN APPROVED BUDGET AND ACTUAL EXPENDITURE</b>		<b>2023 R'000</b>
<b>Revenue</b>		
Non-exchange revenue: Lower spend of National Lotteries Commission grant (refer below for explanation under Education expenses)		104
Exchange revenue: Doping control sales higher than budgeted due to the resumption of sporting events and therefore testing as a result of the ease of COVID-19 lockdown restrictions		1 688
Exchange revenue includes income items which were not budgeted for as follows:		
- Bad debts recovered		14
- Profit on sale of non-current assets		5
Interest received higher than budgeted.		518
<b>Expenses</b>		
<b>Administration:</b>		
Administration expenses are relatively on par with the budgeted amounts as these are mostly fixed overhead costs as required to keep the entity's operations running.		
<b>Education:</b>		
There has been increased demand for education sessions in the current year especially post the COVID-19 pandemic and the resumption of fuller sporting programmes Compliance with the International Standard on Education requires that Athlete Support Personnel receive education sessions as part of the annual education plan. This has resulted in an increase in the number education sessions held.		
SAIDS also collaborated with the World Anti-Doping Agency in hosting the first ever Africa Anti-Doping Seminar. The seminar took place in South Africa.		
Overspending in the Education Department:		(586)
<b>Doping control:</b> Overspent mainly in areas related to testing:		
When the lockdown restrictions were eased, sporting events were no longer suspended.		
Sporting activity increased exponentially post lockdown prompting an increase in our testing activities and doping control initiatives.		
This resulted in an increase in spending in numerous areas within the Doping Control department as the primary driver of their costs is testing.		
Overspending in the Doping Control Department:		(11 102)
<b>Results management:</b> Below the budget overall		298
Underspent in the following areas		
- Remuneration: Tribunal members		
- Transcription services		
- Appeals		
- Legal defence fund		
These areas are underspent due to the COVID-19 pandemic as hearings could not be held due to Lockdown restrictions and COVID -19 Regulations		
<b>Corporate services:</b> Marginally overspent. Largest contributor is travel and accommodation for board members to attend committee meetings as well as venue costs for board meetings.		(22)
<b>International liaison:</b> Overspent due to travel of staff and board members for meetings, seminars, workshops and symposia held by WADA, INADO and sister anti-doping agencies		(329)

## 21. GOING CONCERN

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

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

- the entity is the only accredited anti-doping body in South Africa
- the entity plays a regulatory role in the promotion of drug-free sport, and is a key and necessary constituent of society
- the entity has received written confirmation from the Department of Sport, Arts and Culture (DSAC) regarding grant funding for the 2023/24 financial year
- the entity received approval from National Treasury to retain its prior year surplus (calculated per National Treasury's formula) to the value of R 11 532 000

## 22. EVENTS POST REPORTING DATE

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

## 23. CONTINGENT LIABILITIES

### Interest payable to SARS

The entity received a query from SARS regarding imported services for the period 01 December 2015 to 31 March 2019. As a result of the query, SARS informed the entity that it was required to pay VAT on imported services in terms of section 7(1)(c) of the VAT Act. The entity incurred penalties on non or late payment of the VAT for the period mentioned above and unpaid VAT for subsequent periods. It is anticipated that the entity may be required to pay interest on the VAT that was outstanding however SARS has to date not given any indication of a wish to do so.

## 24. GRAP STANDARDS APPROVED BUT NOT YET EFFECTIVE

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

GRAP STANDARD	EFFECTIVE DATE
GRAP 1 - Presentation on Financial Statements	No effective date has been determined by the Minister of Finance
GRAP 103 - Heritage Assets	No effective date has been determined by the Minister of Finance
GRAP 104 - Financial Instruments, as amended	No effective date has been determined by the Minister of Finance

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



	2023 R'000	2022 R'000
<b>25. NATIONAL LOTTERIES COMMISSION FUNDING</b>		
Revenue	<b>746</b>	144
Expenditure	<b>746</b>	144
Bank charges	<b>3</b>	2
Education equipment	<b>32</b>	-
Education Campaigns	<b>13</b>	-
Education literature	<b>90</b>	-
Education mobile van (branding & maintenance)	<b>-</b>	53
I-Play-Fair team kit	<b>32</b>	-
Market research	<b>51</b>	-
Publications/Literature	<b>82</b>	-
Radio / television promotions	<b>61</b>	-
Regional Education workshops	<b>25</b>	-
Research (ABP Doping Behaviour)	<b>83</b>	-
SAIDS and Department of Basic Education curriculum integration	<b>10</b>	-
Technology and social media	<b>5</b>	83
Redirected lottery - First assessment	<b>150</b>	-
Redirected lottery - Mid Project progress visit	<b>13</b>	-
Redirected lottery - Final assessment/report	<b>15</b>	-
Redirected lottery - Training of laboratory management staff	<b>80</b>	-
Prepayments	<b>-</b>	6

## SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2023

	2023 R'000	2022 R'000
<b>ADMINISTRATION EXPENDITURE</b>	<b>15 742</b>	<b>14 262</b>
Amortisation of intangible assets	102	90
Audit fee - external	956	864
Audit fee - internal	275	288
Bad debts	144	7
Bank charges	105	79
Computer expenses	560	408
Consulting fees	65	95
COVID-19 complinace expenses	3	237
Depreciation	548	572
Electricity and water	59	59
Finance cost	5	10
Hospitality	24	7
Impairment of non-current assets	-	110
Insurance	299	300
Loss on foreign exchange	291	29
Loss of sale of non-current assets	11	15
Office rental	1 515	1 390
Postage and telephone	419	359
Printing and stationery	197	186
Payroll costs	9 200	8 707
Penalties	-	5
Relocation expenses	27	-
Repairs and maintenance	100	15
Staff amenities	55	20
Staff recruitment and training	128	188
Storage costs	31	23
Travelling and accommodation	529	140
VAT on Imported services	96	59

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

## SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2023 (Contd.)

	2023 R'000	2022 R'000
<b>EDUCATION PROGRAMME</b>	<b>4 111</b>	<b>532</b>
Education Campaigns	13	-
Education equipment	32	-
Education literature	90	-
Education mobile van (branding & maintenance)	-	53
Education officer remuneration	464	93
Gifts and entertainment	27	7
I PLAY FAIR TEAM KIT	32	-
Market Research	51	-
Publications and literature	82	-
Radio/television promotions	61	-
Research (ABP Doping Behaviour)	83	-
SAIDS and Department of Basic Education curriculum integrationn	10	-
SAIDS Vehicle costs	133	107
Seminars and workshops 2	372	167
Subscriptions	13	10
Technology and social media	5	83
Travelling and accomodation	216	-
Uniforms - Sample Collection Personnel (SCP), Educators & Staff	152	-
Website costs	275	12
<b>DOPING CONTROL</b>	<b>21 984</b>	<b>11 483</b>
Athlete Passport Management Unit (APMU)	332	163
Courier costs	2 052	896
Doping control purchases	2 081	1 098
Doping control review commission	135	111
Insurance - medical malpractice	313	272
International testing services	290	39
Investigations and Intelligence	297	373
Laboratory analysis	9 618	5 113
Long service award	17	4
Redirected lottery - First assessment	15	-
Redirected lottery - Mid Project progress visit	150	-
Redirected lottery - Final assessment/report	13	-
Redirected lottery - Training of laboratory management staff	80	-
Travelling accommodation and Doping Control Officer (now refer to as SCP) remuneration	6 464	3 295
Therapeutic Use Exemption Commission	126	119

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

## SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31 MARCH 2023 (Contd.)

	2023 R'000	2022 R'000
<b>RESULTS MANAGEMENT</b>	<b>1 052</b>	<b>374</b>
Appeals	63	50
Counselling fees	7	21
Legal assistance	544	30
Legal defence fund	-	178
Remuneration - Tribunal members	153	71
Transcription services	19	19
Travel and accommodation	252	-
Tribunal expenses	15	5
<b>INTERNATIONAL LIAISON</b>	<b>761</b>	<b>42</b>
Hospitality	6	-
INADO services	10	10
International liaison-other	3	-
Subsistence and travel allowances	211	12
Travelling and accommodation	533	20
<b>CORPORATE SERVICES</b>	<b>556</b>	<b>323</b>
Audit committee	69	67
Board members honoraria	132	101
Corporate gifts and entertainment	3	1
Quality assurance	200	149
Travelling and accommodation	152	4
<b>TOTAL EXPENSES</b>	<b>44 206</b>	<b>27 016</b>

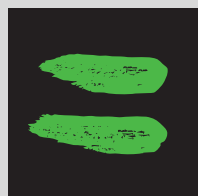
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# SPONSORS & PARTNERS



sport, arts & culture

Department:  
Sport, Arts and Culture  
REPUBLIC OF SOUTH AFRICA



WORLD  
ANTI-DOPING  
AGENCY

play true



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ISBN: 978-0-621-51369-1

RP243/2023

Compliance Reference: ISO 9001:2015

Published by: Imvakalelo Digital on behalf of  
South African Institute for Drug-Free Sport

