

SADCAS



SOUTHERN AFRICAN DEVELOPMENT COMMUNITY

# ANNUAL REPORT

2021 - 2022



# Acronyms and Abbreviations

<b>AAC</b>	Accreditation Approvals Committee	<b>IESBA Code</b>	International Ethics Standards Board of Accountants Code of Ethics for Professional Accountants
<b>AC</b>	Advisory Committee	<b>ILAC</b>	International Laboratory Accreditation Cooperation
<b>AFRAC</b>	African Accreditation Cooperation	<b>ISO</b>	International Organization for Standardization
<b>AGM</b>	Annual General Meeting	<b>ISO CASCO</b>	ISO Committee on Conformity Assessment
<b>BP</b>	Board Procedure	<b>LMAS</b>	Legal Metrology Accreditation Scheme
<b>BWP</b>	Botswana Pula	<b>MIAS</b>	Medical Imaging Accreditation Scheme
<b>CAB</b>	Conformity Assessment Body	<b>MLA</b>	Multi-lateral Agreement
<b>CASCO</b>	Committee on Conformity Assessment	<b>MLAS</b>	Medical Laboratories Accreditation Scheme
<b>CBAS – MS</b>	Management Systems Certification Bodies Accreditation Scheme	<b>MOU</b>	Memorandum of Understanding
<b>CBAS – Prod</b>	Product Certification Bodies Accreditation Scheme	<b>MRA</b>	Mutual Recognition Arrangement
<b>CBAS - Pers</b>	Personnel Certification Bodies Accreditation Scheme	<b>MV &amp; MU</b>	Method Validation and Measurement Uncertainty
<b>CEO</b>	Chief Executive Officer	<b>NAFP</b>	National Accreditation Focal Point
<b>CIPA</b>	Companies and Intellectual Property Authority	<b>OHSMS</b>	Occupational Health and Safety Management Systems
<b>CLAS</b>	Calibration Laboratories Accreditation Scheme	<b>PT</b>	Proficiency Testing
<b>CPD</b>	Continuous Professional Development	<b>QMS</b>	Quality Management Systems
<b>DRC</b>	Democratic Republic of Congo	<b>SADC</b>	Southern African Development Community
<b>EU EDF 11</b>	11 <sup>th</sup> European Development Fund	<b>SADCA</b>	Southern African Development Community Cooperation in Accreditation
<b>EMS</b>	Environmental Management Systems	<b>SADCAS</b>	Southern African Development Community Accreditation Service
<b>FRAC</b>	Finance, Risk and Audit Committee	<b>SME</b>	Small and Medium Enterprise
<b>FSMS</b>	Food Safety Management Systems	<b>TBT</b>	Technical Barriers to Trade
<b>GCP</b>	Good Clinical Practice	<b>TLAS</b>	Testing Laboratories Accreditation Scheme
<b>GLP</b>	Good Laboratory Practice	<b>TS</b>	Technical Specification
<b>HRRC</b>	Human Resources and Remuneration Committee	<b>VLAS</b>	Veterinary Laboratories Accreditation Scheme
<b>IAF</b>	International Accreditation Forum	<b>WAD</b>	World Accreditation Day
<b>IBAS</b>	Inspection Bodies Accreditation Scheme		
<b>ICT</b>	Information Communications Technology		
<b>IEC</b>	International Electro-technical Commission		

# TABLE OF CONTENTS

ACRONYMS AND ABBREVIATIONS	2
VISION, MISSION, MANDATE, COMPANY VALUES AND VALUE PROPOSITION	4
CORPORATE PROFILE	5
BOARD OF DIRECTORS	7
BOARD OF DIRECTORS' MEETINGS ATTENDANCE	8
GENERAL INFORMATION	10
NATIONAL ACCREDITATION FOCAL POINTS OFFICES	11
ORGANIZATIONAL STRUCTURE	16
MANAGEMENT AND STAFF	18
NATIONAL ACCREDITATION FOCAL POINTS	19
CHAIRMAN'S STATEMENT	22
PERFORMANCE AT A GLANCE	24
CHIEF EXECUTIVE OFFICER'S REPORT	25
REPORT OF THE HUMAN RESOURCES AND REMUNERATION COMMITTEE	36
REPORT OF THE FINANCE, RISK AND AUDIT COMMITTEE	40
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022	43
DIRECTORS RESPONSIBILITY & APPROVAL	44
INDEPENDENT AUDITOR'S REPORT	45
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022	48
STATEMENT OF COMPREHENSIVE INCOME	49
STATEMENT OF CHANGES IN EQUITY	50
STATEMENT OF CASH FLOWS	51
ACCOUNTING POLICIES	52
NOTES TO FINANCIAL STATEMENTS	57
DETAILED INCOME STATEMENT	61

# VISION, MISSION, MANDATE, COMPANY VALUES AND VALUE PROPOSITION



## SADCAS VISION

SADCAS vision is to be a sustainable accreditation body at the cutting edge of credible accreditation service delivery.



## SADCAS MISSION

SADCAS mission is to provide credible, cost effective, accreditation services for SADC Member States aimed at supporting trade, enhance the protection of consumers and the environment, and improve the competitiveness of SADC products and services in both the voluntary and regulatory areas.



## SADCAS MANDATE

SADCAS draws its mandate from Article 15 B of the Technical Barriers to Trade (TBT) Annex to the Southern African Development Community (SADC) Protocol on Trade. The SADC Accreditation Service (SADCAS) is recognized by the SADC Council of Ministers as a subsidiarity institution of SADC. The relationship between SADCAS and SADC is formalized through a Memorandum of Understanding (MOU) on General Cooperation. The objects, powers and rules for the operation of SADCAS are set out in the Constitution of SADCAS Ltd lodged with the Registrar of Companies, Botswana.

## SADCAS COMPANY VALUES

SADCAS in its service provision upholds the following seven (7) core values:

Excellence	We strive for excellence in service delivery
Impartiality	We are organized and operate so as to safeguard objectivity and impartiality of our services.
Transparency	We are dedicated to provide complete transparency in our work by communicating effectively with our clients.
Non-discrimination	We treat our clients fairly and in an equitable manner.
Integrity	We act with honesty and integrity.
Innovation	We generate new ideas and utilize creative approaches to problems for continuous improvement.
Diversity	We respect the diversity of our clients and ensure balance of interest in representation.

## SADCAS VALUE PROPOSITION

- Delivering confidence
- Assuring competency

## CORPORATE PROFILE

The Southern African Development Community Accreditation Services (SADCAS) is a multi-economy accreditation body established in terms of Article 15 B of the Technical Barriers to Trade (TBT) Annex to the SADC Protocol on Trade with the primary purpose of ensuring that conformity assessment service providers operating in those SADC Member States which do not have national accreditation bodies are subject to an oversight by an authoritative body. SADCAS services the accreditation needs of 14 countries namely: Angola; Botswana; Comoros; Democratic Republic of Congo (DRC); Eswatini; Lesotho; Madagascar; Malawi; Mozambique; Namibia; Seychelles; Tanzania; Zambia; and Zimbabwe. By assuring technical competence through accreditation, SADCAS plays a key role towards the achievement of SADC goals in industrial development, infrastructural development, trade facilitation and in the protection of health, safety and the environment.

SADCAS is registered as a not - for - profit company limited by guarantee under the Botswana Companies Act (CAP 42:01). The objects, powers and rules for the operation of SADCAS are set out in the Constitution lodged with the Companies and Intellectual Property Authority (CIPA). SADCAS is recognized by the SADC Council of Ministers as a subsidiary organization of SADC hence an agency of SADC. The relationship between SADCAS and SADC is formalized through a Memorandum of Understanding (MOU) on General Cooperation. SADCAS Headquarters are situated at Gaborone, Botswana.

### Governance

SADCAS is governed by a General Assembly (GA) which comprises of:

- Subscribers to the Memorandum and Articles of Association;
- Members of the Board of Directors;
- Appointed representatives of National Accreditation Focal Points (NAFPs) in each SADC Member State using the service of SADCAS; and
- Individuals or organizations who apply for admission as members of SADCAS.

Drawn out of the General Assembly is the Board of Directors which oversees the running of SADCAS and fulfills any function that the SADCAS General Assembly may delegate to it. The SADCAS Chief Executive Officer (CEO) who reports to the Board of Directors leads the company and is responsible for the day-to-day operations of SADCAS and is an ex-officio member of the Board of Directors.

### SADCAS Organization

SADCAS is composed of three functional units. The **Technical Unit** is responsible for the overall management of the accreditation process. The **Corporate Services Unit** provides support services to internal and external business interests and is responsible for Information Communication Technology (ICT), marketing and public relations, business development and administration of training services. The **Finance and Administration Unit** is responsible for financial management, human resources management and general administration of the company. SADCAS is a lean organization staffed by a team of highly qualified and experienced personnel.

In order to achieve its mandate and in line with international best practice, accreditation assessments are undertaken, on behalf of SADCAS, by a pool of registered assessors who make recommendations for accreditation decisions by the SADCAS Accreditation Approvals Committee (AAC).

SADCAS has Advisory Committees (ACs) to support the technical credibility of accreditation activities. These ACs cover the main disciplines and sectors within which SADCAS operates.

National Accreditation Focal Points (NAFPs) established in SADC Member States using the services of SADCAS serve as the administrative link between SADCAS and clients/potential clients in Member States and are mainly responsible for promoting accreditation and marketing SADCAS service offering in their respective countries.

## CORPORATE PROFILE (Continued)

### SADCAS SERVICES

SADCAS provides accreditation services and training in accreditation associated activities.

#### Accreditation services

SADCAS offers accreditation schemes for:

- Calibration laboratories in accordance with ISO/IEC 17025 (CLAS);
- Testing laboratories in accordance with ISO/IEC 17025 (TLAS);
- Veterinary laboratories in accordance with ISO/IEC 17025 (VLAS);
- Legal Metrology in accordance with ISO/IEC 17025 (LMAS);
- Medical laboratories in accordance with ISO 15189 (MLAS);
- Management systems certification bodies in accordance with ISO/IEC 17021-1 (CBAS-MS);
- Inspection bodies in accordance with ISO/IEC 17020 (IBAS);
- Product certification bodies in accordance with ISO/IEC 17065 (CBAS - Prod); and
- Personnel certification bodies in accordance with ISO/IEC 17024 (CBAS-Pers).

SADCAS will broaden its scope of accreditation as needs arise.

SADCAS is signatory to the African Accreditation Cooperation (AFRAC) and the International Laboratory Accreditation (ILAC) Mutual Recognition Arrangements (MRA) for the testing and calibration laboratories accreditation schemes in accordance with ISO/IEC 17025 achieved in November 2015, and medical testing in accordance with ISO 15189 and inspection in accordance with ISO/IEC 17020 achieved in October 2017. SADCAS is also signatory to the AFRAC MRA and the International Accreditation Forum's Multi-Lateral Arrangement (IAF MLA) under the Main scope Management Systems Sub-scopes:

- Quality Management Systems ISO/IEC 17021-3 (ISO 9001) achieved on 9 November 2019.
- Environmental Management Systems ISO/IEC 17021-2 (ISO 14001) achieved on 19 June 2020.
- Occupational Health and Safety Management Systems ISO/IEC TS 17021-10 (ISO 45001) achieved on 19 June 2020.
- Food Safety Management Systems ISO/TS 22003 (ISO 22000) achieved on 14 October 2021.

Hence the accreditation certificates issued by SADCAS for testing/calibration/medical laboratories, inspection bodies and management systems certification bodies' accreditation schemes are internationally recognized.

#### Training services

SADCAS offers training on accreditation related courses. Training can be conducted in-house or as open courses and can be face to face or online.

SADCAS offers the following training courses:

- One - day awareness on the various key accreditation standards. The objective of the one - day awareness training courses is to create awareness on the benefits and importance of accreditation and the requirements of the respective accreditation standards.
- Five - day requirements, implementation and internal auditing on the key accreditation standards whose objective is to provide an insight into the respective system standards requirements, implementation as well as to guide conformity assessment bodies' personnel on how to prepare and carry out an internal audit so as to monitor compliance with the system standard.
- Three - day requirements and implementation of the key accreditation standards whose objective is to provide an insight into the respective system standards requirements and implementation thereof.

## CORPORATE PROFILE (Continued)

### Training Services (continued)

- Three - day internal auditing courses whose objective is to impart internal auditing knowledge and skills so that conformity assessment bodies are able to monitor compliance with the respective key accreditation standards.
- Five - day Method Validation and Measurement Uncertainty covers statistical fundamentals and advanced concepts of statistical techniques that are used in both method validation/verification and in calculating measurement uncertainty of test results.

Besides the above courses, SADCAS can also offer other accreditation related courses depending on needs. The training courses are conducted on behalf of SADCAS by a pool of qualified and registered trainers who have hands on and up to date experience on accreditation matters. The training courses are designed to create awareness on the benefits and importance of accreditation and to promote an understanding of the requirements of the key accreditation standards. In order not to compromise its impartiality principles and status in training service delivery, SADCAS does not give specific advice for the development of an organization's operations. Furthermore, the training courses delivered or facilitated by SADCAS are not a pre-condition of accreditation neither do they guarantee accreditation by SADCAS.

### SADCAS REGIONAL AND INTERNATIONAL CONNECTIONS

#### SADCAS is

- A full member of the International Laboratory Accreditation Cooperation (ILAC).
- A signatory member of the International Accreditation Forum (IAF).
- An arrangement member of the African Accreditation Cooperation (AFRAC).
- An arrangement member of SADC Cooperation in Accreditation (SADCA).

# BOARD OF DIRECTORS





## BOARD OF DIRECTORS



**1**  
**Mr Emmanuel Jinda**  
Member

**2**  
**Dr Lineo Lomkhosi**  
**Mkhonta-Gama**  
Member

**3**  
**Mr Steve Bruce Sidney**  
Chairman

**4**  
**Mrs Maureen Primrose**  
**Mutasa**  
Chief Executive Officer

**5**  
**Mr Alfredo Filipe Siteo**  
Member

**6**  
**Mr Uahoroka Lovelace**  
**Watkince Kauta**  
Member

**7**  
**Mrs Mmatlala Dube**  
Member

**8**  
**Mr Davlin Moyenda**  
**Damaziel Chokazinga**  
Member

## BOARD OF DIRECTORS' MEETINGS ATTENDANCE

During the 2021/22 financial year, the SADCAS Board of Directors held five meetings. The records of attendance to these meetings are shown in Table 1.

**Table 1 – Record of Attendance to Board Meetings Held during the 2021/22 Financial Year**

Name	Status	Meeting Dates				
		2021-05-20	2021-09-02	2021-11-18	2022-02-17	2022-03-16
Mr Steven Bruce Sidney <i>Chairman</i>	Non-Executive Director	✓	✓	✓	✓	✓
Mr Emmanuel Jinda <i>Vice Chairman</i>	Non-Executive Director	✓	✓	APOLOGY	✓	✓
Mrs Mmatlala Dube	Non-Executive Director	✓	✓	✓	✓	✓
Mr Alfredo Filipe Siteo	Non-Executive Director	✓	✓	✓	✓	✓
Mr Davlin Moyenda Damaziel Chokazinga	Non-Executive Director	✓	✓	✓	✓	✓
Mr Uahoroka Lovelace Watkinse Kauta <i>(Appointed on 29 July 2021)</i>	Non-Executive Director	-	✓	✓	✓	✓
Dr Lomkhosi Lineo Mkhonta - Gama	Non-Executive Director	✓	✓	✓	✓	APOLOGY
Mrs Maureen Primrose Mutasa	Executive Director	✓	✓	✓	✓	✓

The overall attendance for Board meetings held during the year was 95%.

The Board also held a strategic planning session from 30 September to 1 October 2021 to develop the 4th SADCAS Strategic Plan. All Board members and Management attended the session.

## GENERAL INFORMATION

### Bankers

First National Bank of Botswana  
Ground Floor, Capitol Building  
Plot 1108, Main Mall  
Private Bag BO 52  
Gaborone, Botswana  
Tel: (+267) 395 9422  
Fax: (+267) 391 2596

### Access Bank

ABC House  
Plot 62433  
Fairgrounds Office Park  
Private Bag 00303  
Gaborone  
Tel: (+267) 367 4300  
Fax: (+267) 390 1583

### Auditors

Baker Tilly  
Firm of Certified Auditors  
Plot 205  
Independence Avenue, Main Mall  
Gaborone, Botswana  
Tel: (+267) 391 6650/391 6659

### Company Secretary

UPT Secretarial Services (Proprietary) Limited  
Plot 465, Mathangwane Road  
Extension 4  
P O Box 46699, Village  
Gaborone, Botswana  
Tel: (+267) 390 2274  
Fax: (+267) 395 3753

### SADCAS Registration Number – BW00000969150

### SADCAS Registered Office

Plot 50369 Unit 3A, Second Floor, Tholo Office Park  
Fairgrounds  
Gaborone  
P O Box 00320  
Gaborone, Botswana  
Tel: (+267) 313 2909/ 313 2910/318 8644/318 8646  
Fax: (+267) 313 2922  
Mobile: (+267) 7125 0042  
Email: [info@sadcas.org](mailto:info@sadcas.org)  
Website: [www.sadcas.org](http://www.sadcas.org)

## NATIONAL ACCREDITATION FOCAL POINTS OFFICES

### ANGOLA

#### Mr Joaquim Jose Pequeno

Ministerio de Industria  
Angolan Institute of Accreditation  
Rua Cerqueira Lukoki  
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Luanda , Angola  
Tel: (+244) 222 711 414  
Mobile: (+244) 936 756 374  
Fax: (+244) 222 396 745  
Email: [kimpeq2000@gmail.com](mailto:kimpeq2000@gmail.com)

### BOTSWANA

#### Mr Edward Mmatli

Ministry of Investment, Trade and Industry  
Department of Industrial Affairs  
Plot 54380 Central Business District  
P/Bag 0014  
Gaborone, Botswana  
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Mobile: (+267) 71583465  
Fax: (+267) 397 2910  
Email: [eedmatli@gov.bw](mailto:eedmatli@gov.bw); [edmmatli@gmail.com](mailto:edmmatli@gmail.com)

## GENERAL INFORMATION (Continued)

### National Accreditation Focal Points Offices (continued)

#### COMOROS

**Mr Boinali Mohamed**

Ministère de l'Economie, des Investissements, de l'Energie, chargé de l'Integration Economique, du Tourisme et de l'Artisanat  
Direction Générale de l'Industrie  
Moroni Grand Comores  
Tel: (+ 269) 7738705 Mobile: (+ 269) 3350974  
Email: [boinamed@hotmail.com](mailto:boinamed@hotmail.com)

#### DEMOCRATIC REPUBLIC OF CONGO

**Mrs Apauline Matata Feza**

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Email: [matatafezap@yahoo.fr](mailto:matatafezap@yahoo.fr)

#### ESWATINI

**Mrs Sybil Sthembiso Dlamini**

Ministry of Commerce, Industry and Trade  
Regulatory & Quality Infrastructure  
Development Department  
Gwamile Street, Deputy Prime Ministers  
P O Box 451  
Mbabane, Eswatini  
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Mobile: (+268) 7611 7929  
Fax: (+268) 2404 4711/+268 2404 3055  
Email: [sybilsthembis02000@gmail.com](mailto:sybilsthembis02000@gmail.com)

#### LESOTHO

**Mr Motjoka Azael Makara**

Ministry of Trade and Industry, Cooperatives and Marketing  
3rd Floor, Ministry of Trade House, Phase II  
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P O Box 747  
Maseru 100, Lesotho  
Tel: (+266) 223 22113  
Mobile: (+266) 590 93332  
Fax: (+266) 223 10326  
Email: [azaelmakaram@yahoo.co.uk](mailto:azaelmakaram@yahoo.co.uk)

#### MADAGASCAR

**Mr Séraphin Andrianantanarivo Razafimahafaly**

Bureau de Normes de Madagascar  
6, bis Rue Rainandriamampandry  
Antananarivo 101, Madagascar  
BP 1316 Antananarivo 101, Madagascar  
Tel: (+261) 22 279 70  
Mobile: (+261) 32 02 205 00/34 02 205 00  
Email: [seraphin@bnm.mg](mailto:seraphin@bnm.mg)  
[seraphin.razafimahafaly@gmail.com](mailto:seraphin.razafimahafaly@gmail.com)  
[nafp.madagascar@gmail.com](mailto:nafp.madagascar@gmail.com)

#### MALAWI

**Mr Masautso Ngamwane**

Malawi Bureau of Standards  
Moirs Road, Kristwick  
P O Box 946  
Blantyre , Malawi  
Tel: (+265) 1 870 488 Fax: (+265) 1 870 756  
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#### MOZAMBIQUE

**Mrs Guihermina Nhampulo**

National Institute of Standardization and Quality  
Av. Moçambique, Parcela 7168/D1/7|Bairro do Zimpeto  
P O Box 2983  
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Mobile: (+258) 82 4649260  
Fax: (+258) 21 304206  
Email: [gnhampulo@gmail.com](mailto:gnhampulo@gmail.com)

#### NAMIBIA

**Mr Peter Toivo Munyandi**

Ministry of Industrialization, Trade & SME Development  
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## GENERAL INFORMATION (Continued)

### SEYCHELLES

**Dr Sreekala Nair**

Seychelles Bureau of Standards  
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 Mobile: (+248) 2527153  
 Fax: (+248) 4373 826  
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### TANZANIA

**Ms Stella Emmanuel Mrosso**

Tanzania Bureau of Standards  
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 Fax: (+255) 222 450 959  
 Email: [smrossocoll@yahoo.com](mailto:smrossocoll@yahoo.com)  
[Stella.mrosso@tbstz.org](mailto:Stella.mrosso@tbstz.org)

### ZAMBIA

**Mr Hans Yamba**

Ministry of Commerce, Trade and Industry  
 10th Floor, New Government Complex  
 Nasser Road, Kamwala  
 P O Box 31968  
 Lusaka, Zambia  
 Tel: (+260) 211 226 954  
 Mobile: (+260) 976 240 313/ 954 042558/ 969 993895  
 Fax: (+260) 211 226 954  
 Email: [hansyamba@yahoo.co.uk](mailto:hansyamba@yahoo.co.uk)  
[hansyamba@gmail.com](mailto:hansyamba@gmail.com)  
[Hans.Yamba@mcti.gov.zm](mailto:Hans.Yamba@mcti.gov.zm)

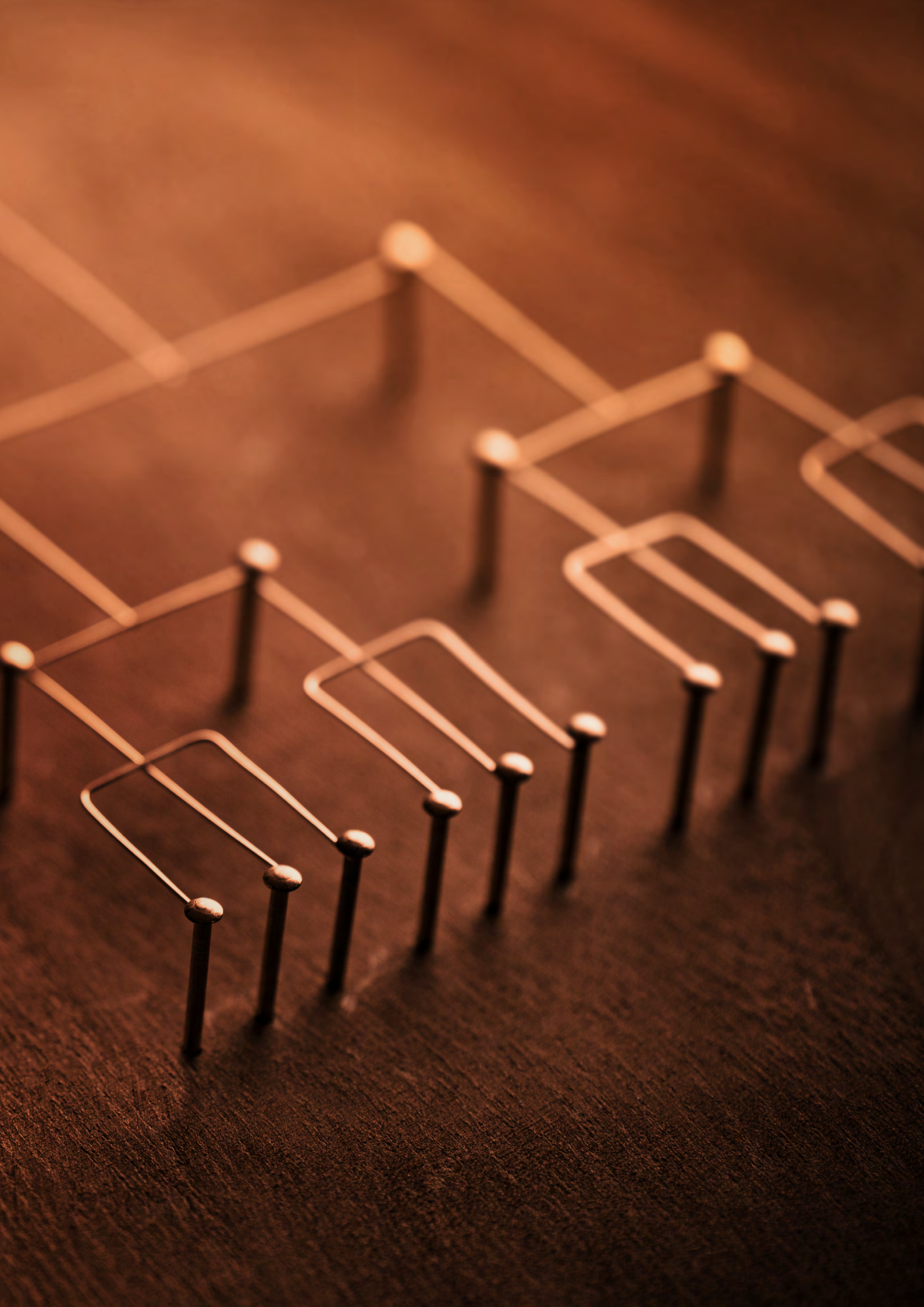
### ZIMBABWE

**Ms Riyana Chibanda**

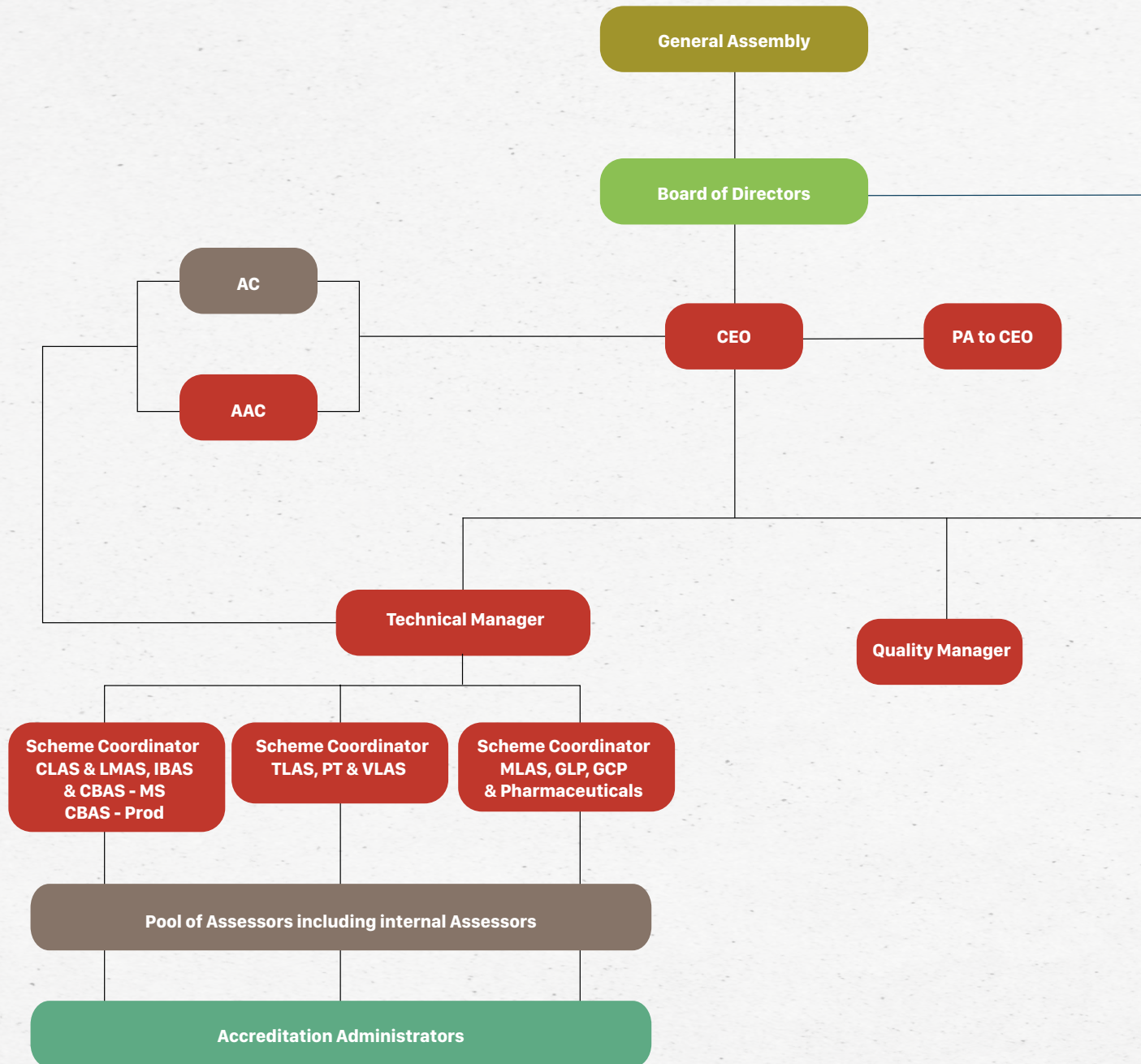
Ministry of Industry and Commerce  
 Mukwati Building  
 Corner Livingstone Ave/Fourth Street  
 P Bag 7708, Causeway  
 Harare, Zimbabwe  
 Tel: (+263) 4 702 733  
 Mobile: (+263) 774 648 850  
 Fax: (+263) 4 793 461  
 Email: [rchibanda2011@gmail.com](mailto:rchibanda2011@gmail.com)



# **ORGANIZATIONAL STRUCTURE**

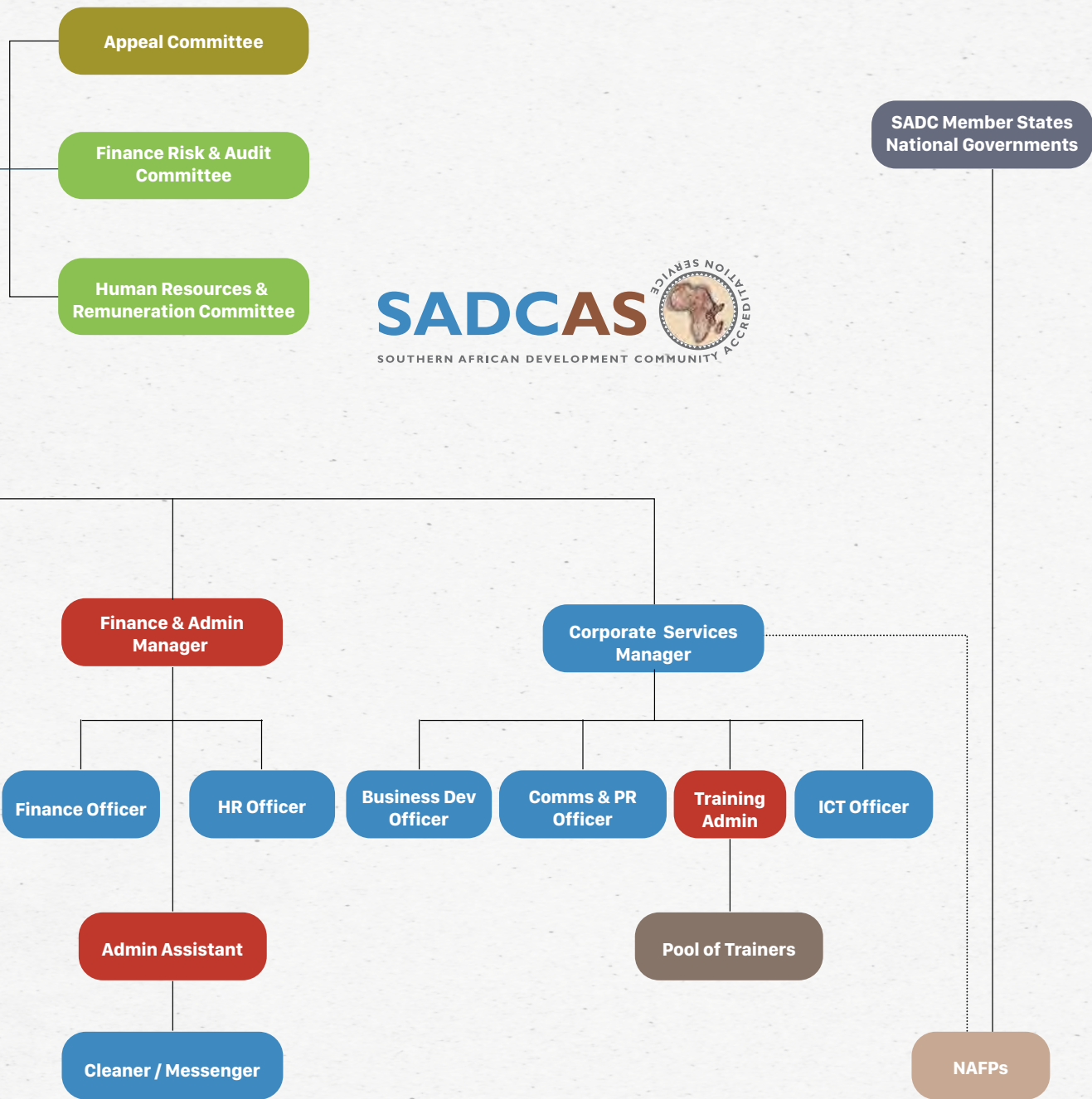


# ORGANIZATIONAL STRUCTURE





# ORGANIZATIONAL STRUCTURE



## MANAGEMENT AND STAFF



**1**  
**Mrs Tsitsi Mazibuko**  
 Accreditation  
 Administrator

**2**  
**Mr Xavier Mugari**  
 Quality Manager

**3**  
**Ms Tsholofelo  
 Segomotso Kobe**  
 Administrative  
 Assistant

**4**  
**Mrs Eva Muronda**  
 Scheme Coordinator  
 MLAS, GLP, GCP and  
 Pharmaceuticals

**5**  
**Mr Victor Mundembe**  
 Scheme Coordinator  
 CLAS, IBAS, LMAS, CBAS-MS  
 and CBAS-Prod

**6**  
**Mrs Maureen  
 Primrose Mutasa**  
 Chief Executive Officer

**7**  
**Mrs Pinkie Malebe**  
 Technical Manager

**8**  
**Mr Mogae Molaoa**  
 Training Administrator

**9**  
**Mrs Laureen Rutendo Gudo**  
 Finance and  
 Administration Manager

**10**  
**Mrs Varsah Gungoa**  
 Scheme Coordinator  
 TLAS, PT and VLAS

**11**  
**Mr Otladisa Lechina**  
 Intern Accreditation  
 Administrator

**12**  
**Mrs Matshidiso Ramosweu**  
 Accreditation Administrator

**13**  
**Ms Mmamotse Phalana  
 Gaotilwe**  
 Intern Administration

**14**  
**Ms Nicole Njemu Sekgoma**  
 Intern Marketing

# NATIONAL ACCREDITATION FOCAL POINTS



1

**Mr Joaquim Jose Pequeno**  
NAFP-Angola



2

**Mr Edward Mmatli**  
NAFP-Botswana



3

**Mr Boinali Mohamed**  
NAFP-Comoros



4

**Mrs Apauline Matata Feza**  
NAFP-Democratic Republic  
of Congo



5

**Mrs Sybil Sthembiso  
Dlamini**  
NAFP- Eswatini



6

**Mr Motjoka Azael Makara**  
NAFP-Lesotho



7

**Mr Séraphin  
Andrianantarivo  
Razafimahafaly**  
NAFP-Madagascar



8

**Mr Masautso Ngamwane**  
NAFP-Malawi



9

**Mrs Guilhermina  
Nhampulo**  
NAFP-Mozambique



10

**Mr Peter Toivo Munyandi**  
NAFP-Namibia



11

**Dr Sreekala Nair**  
NAFP-Seychelles



12

**Ms Stella Mrosso**  
NAFP-Tanzania



13

**Mr Hans Yamba**  
NAFP-Zambia



12

**Ms Riyana Chibanda**  
NAFP-Zimbabwe





## CHAIRMAN' S STATEMENT



**Mr Steven Bruce Sidney**  
Chair SADCAS Board of Directors

**On behalf of the SADCAS Board of Directors, management and staff, it is my pleasure and honour to present the 14<sup>th</sup> published annual report for SADCAS. The report provides a summary of the activities carried out by SADCAS during the period beginning 1 April 2021 and ending 31 March 2022. This being the final year of the third strategic period, the report also reviews how SADCAS has performed in terms of the program set out in the 2017 to 2022 Strategic Plan.**

### Performance update

Following the introduction of the use of remote assessment technique and online training in the previous financial year, SADCAS' business continued to grow in terms of field and scope of accreditation and sectorial as well as geographical coverage, albeit the restrictions that were still in place due to the persistent COVID-19 pandemic. By 31 March 2022, SADCAS had issued 256 certificates to 206 accredited facilities in 13 SADC Member States serviced by SADCAS and in two (2) non - SADC countries namely: Ghana; and Cote d'Ivoire. Operating income grew by 71% mainly from accreditation services which constituted 83% of the operating income with the rest being income from training services.

### International Recognition

With funding support from Afreximbank, SADCAS extended its scope of recognition by IAF under the Main Scope Management Systems Certification (ISO/IEC 17021-1) to the sub-scope Food Safety Management Systems (FSMS) following the decision of the IAF MLA Committee on 14 October 2021. SADCAS continued to work towards international recognition of its product certification scheme during the period under review. The efforts in developing new accreditation areas such as medical imaging and legal metrology continued.

SADCAS training courses were registered with the Botswana Qualifications Authority (BQA) as required by regulations.

### Governance

Turning to governance issues, during the period under review, the SADCAS Board of Directors held five (5) meetings in May, September, November 2021, February and March 2022 with the latter having been held to finalize preparations for the 17<sup>th</sup> Annual General Meeting (AGM). During the meetings the Board considered and approved the 2021/22 annual implementation and marketing plans, the SADCAS risk profile, the audited financial statements for the year ended 31 March 2021, the 2020/21 annual report and the 2022/23 budget. The Board also discussed strategic issues and in particular measures to improve inflows from Government contributions. During these Board meetings, the Chief Executive Officer reported on the activities of SADCAS thus enabling the Board to monitor progress on the implementation of the 2021/22 annual implementation and activity plans.

The Board also held a two-day strategic planning session on 30 September and 1 October 2021 to prepare the five-year strategic plan for the 4<sup>th</sup> strategic period starting on 1 April 2022 to 31 March 2027. The Board approved the 2022 to 2027 strategic plan on 18 November 2021.

Following the election of a new Board during the 16<sup>th</sup> SADCAS Annual General Meeting (AGM) in March 2021 to serve their 1<sup>st</sup> five-year term under the new Constitution, Mr Steve Sidney was elected as Board Chairman, Mr Emmanuel Jinda as Vice Chairman of the Board and Chair of the Human Resources and Remuneration Committee (HRRC) and Mrs Matlala Dube as the Chair of the Finance Risk and Audit Committee (FRAC). The elections were undertaken at the May 2021 Board meeting. The Board welcomed Mr Uahoroka Lovelace Watkince Kauta who was coopted on 29 July 2021 to fill the gap that had been left following the retirement of Ms Verily Molatedi in March 2021. Mr Kauta was then elected onto the Board of Directors at the 17<sup>th</sup> AGM on 16 March 2022 to serve the initial term of 5 years.

The Board Committees namely: the FRAC; and the HRRC each met four (4) and five (5) times respectively to discuss matters relating to their scopes. As no appeals were received on accreditation decisions, the Board did not have the need to constitute an Appeal Committee.

## CHAIRMAN' S STATEMENT (Continued)

### Succession

On succession, the Board set up a Task Force that spent some considerable time on the recruitment of a Chief Executive Officer (CEO) noting the anticipated retirement of the inaugural CEO, Mrs Maureen Mutasa in June 2022 having joined SADCAS in 2008.

I would like to thank Mrs Maureen Mutasa for her hard work and immense contribution as the founding CEO of SADCAS. Let me take this opportunity to also welcome the incoming CEO, Ms Eve Christine Gadzikwa who assumed office on 01 August 2022. On behalf of the Board of Directors, we are confident that Ms Gadzikwa will take SADCAS to the next level building on the strong foundation that has been laid.

### Gratitude

I extend my sincere gratitude to our customers, Board, Management, and staff for all their support during the 2021/22 financial year in the face of continued disruptions in the working environment caused by the COVID-19 pandemic. Our stakeholders accepted the challenge and continued to work remotely and virtually to ensure business continuity and service delivery. With the confidence in the conformity assessment process underpinned by international recognized accreditation and riding on our experience in remote assessment technique, online training SADCAS managed to deliver encouraging results with operating income at 95% achievement which is the best result achieved thus far despite the difficult times. I am gratified by that.



**Steven Bruce Sidney**  
Chairman SADCAS Board of Directors

## PERFORMANCE AT A GLANCE

### Financial Highlights

	2021/22 (BWP Million)	2020/21(BWP Million)
<b>Total income</b>	20.8	15.6
<b>Operating income</b>	17.9	10.5
Accreditation	14.8	9.9
Training	3.1	0.6
• <b>Government funding</b>	1.8	5.0
Other Income	1.1	0.1
<b>Total expenses</b>	20.9	15.8
• Cost of Sales	4.9	2.3
Accreditation	3.5	2.1
Training	1.4	0.2
• <b>Operating expenses</b>	16.0	13.1
<b>Government Dependency</b>	9%	33%

### Strategic Premium Highlights

<b>Accreditation Applications</b> <ul style="list-style-type: none"> <li>55 new accreditation applications invoiced</li> <li>14 re-assessment applications received and handled</li> </ul>	<b>Assessments Undertaken</b> <ul style="list-style-type: none"> <li>A total of 229 assessments undertaken as follows:               <ul style="list-style-type: none"> <li>69 Initial assessments</li> <li>9 Re-assessment</li> <li>136 Periodic assessments</li> <li>15 other assessments</li> </ul> </li> </ul>	<b>Accreditations</b> <ul style="list-style-type: none"> <li>48 new facilities accredited</li> <li>14 scope extensions outside those already accredited</li> <li>15 renewals of accreditation.</li> <li>9 scope extension within same scope</li> <li>14 new scope extensions</li> <li>2 accreditations withdrawn</li> <li>By 31 March 2022 SADCAS had issued 256 accreditation certificates to 206 accredited facilities in 13 SADC Member States and 2 non-SADC countries; Ghana and Cote d'Ivoire</li> </ul>
<b>Training</b> <ul style="list-style-type: none"> <li>30 training courses held</li> <li>855 delegates trained</li> <li>SADCAS training courses registered with Botswana Qualification Authority (BQA)</li> </ul>	<b>Assessors/Technical Experts</b> <ul style="list-style-type: none"> <li>18 assessors mentored</li> <li>33 assessors monitored</li> <li>14 Assessors registered</li> <li>7 Technical Experts registered</li> </ul>	<b>Accreditation Approvals Committee (AAC) members</b> <ul style="list-style-type: none"> <li>3 AAC members mentored</li> <li>3 AAC members monitored</li> </ul>
<b>Staff Recruited</b> <ul style="list-style-type: none"> <li>2 interns recruited</li> </ul>	<b>Website</b> <ul style="list-style-type: none"> <li>27,736 users/visitors</li> <li>39,103 sessions/visits</li> <li>259,096 pages browsed</li> </ul>	<b>Customer Satisfaction</b> <ul style="list-style-type: none"> <li>99% rated SADCAS overall accreditation services from good to excellent with 84% rating from very good to excellent</li> </ul>

### Business Highlights

• **100%** ↑ change overs from CABs that were initially accredited by SANAS to ISO/IEC 17025 and ISO 15189

• **100%** of contributions for 2012-2017 received

• **27%** ↑ growth in new accreditations

- Accredited the 1st
  - Pharmaceutical Inspection Body
  - Certification body in the FSMS sub-scope

• Achieved **95%** of the operating income target

• Operational income increased by **71%** ↑ over 2020/21 figures

• Achieved **98%** transition to ISO/IEC 17025:2017

• Extended signatory status in IAF MLA to sub-scopes
 

- FSMS

• Government Dependency reduced to **9%** ↓



# CHIEF EXECUTIVE OFFICER'S REPORT



**Mrs Maureen Primrose Mutasa**  
Chief Executive Officer

## Summary

SADCAS recorded very good performance during the 2021/22 financial year, albeit the persistent COVID-19 pandemic and associated lockdown and travel restrictions which marked most of the financial year. Armed with experiences from the previous financial year, continuity in service provision was ensured through the use of remote technique in assessments, online training, working remotely and in alternating shifts to the office.

This report covers the period 1 April 2021 up to 31 March 2022 and summarizes the achievements in each of the 10 key result areas agreed for the 2021/22 financial year namely:

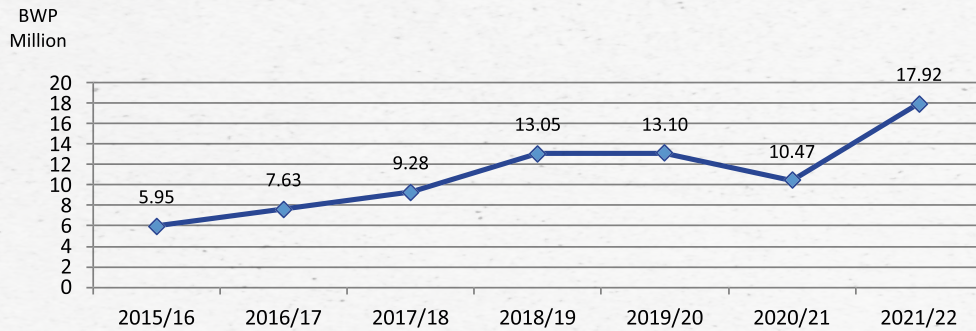
- Continue to promote the benefits and value of accreditation, the international arrangements and market SADCAS services and at the same time promoting an understanding of the SADCAS fee structure.
- Ensure continued credibility of SADCAS services.
- Improve cost effectiveness of processes and enhance delivery of service.
- Prioritize and develop new accreditation schemes based on current demand and anticipated demand.
- Maintain international recognition for the TLAS, VLAS, CLAS, MLAS, IBAS, LMAS and CBAS-MS. Extend scope of international recognition under CBAS-MS and work towards international recognition of CBAS -Prod.
- Develop, recruit and retain our most important asset the intellectual capital, skills, knowledge and expertise of staff, assessors and trainers so as to deliver world class accreditation services.
- Closely follow the developments of COVID-19 pandemic and developments at IAF, ILAC and regions on the same in order to take any further action when needed.
- Leverage on technical capabilities through remote assessments and online training whilst ensuring safety and well-being of our staff, assessors and trainers.
- Continue to strengthen the effectiveness of National Accreditation Focal Points (NAFPs).
- Ensure sustainability of SADCAS beyond 2017.

### Ensure sustainability of SADCAS beyond 2017

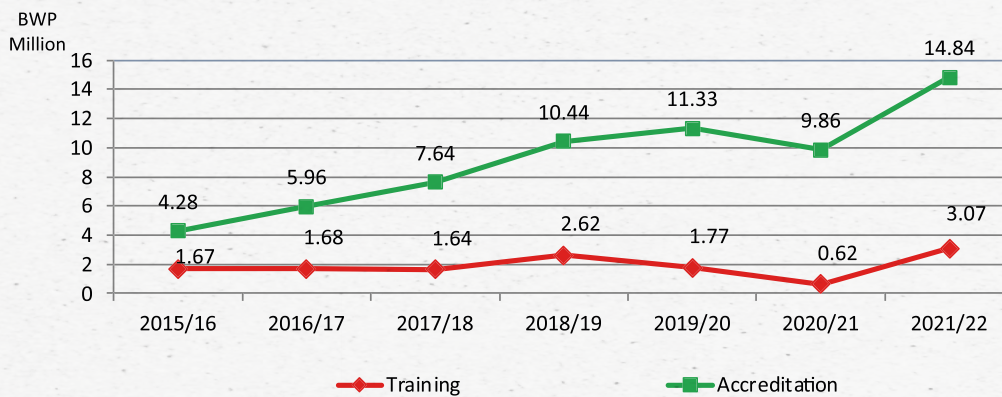
Total income for the year ended 31 March 2022 was BWP 20.8 million comprising of operating income of BWP 17.9 million, government contributions amounting to BWP 1.8 million including funds received in previous periods transferred from capital grant and other income amounting to BWP 1.1 million which includes interest (BWP 0.031 million and other grant income BWP 1.021 million). Income from accreditation services of BWP 14.8 million constituted 83% of operating income whilst training income of BWP 3.1 million constituted 17%. Total expenses for the financial year under review were BWP 20.9 million with cost of sales being BWP 4.9 million i.e. 23%, operating expenses BWP 16 million (76%) and the rest being foreign currency exchange losses. Operating income increased by 71% over the 2020/21 financial year due to the implementation of the SADC EU EDF 11 project on "Building capacity of testing laboratories in SADC from the key developmental sectors" that was supposed to have been implemented in 2020/21 and growth in applications mainly spurred by interest from medical laboratories from Tanzania. SADCAS business continues to grow steadily in numbers and also in terms of field and scope of accreditation, and geographical and sector coverage. Government dependency reduced to 9% mainly due to increased business activities undertaken mainly remotely/online due to the travel restrictions that were in place during the financial year. Refer to Figures 1, 2, 3 and 4

# CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

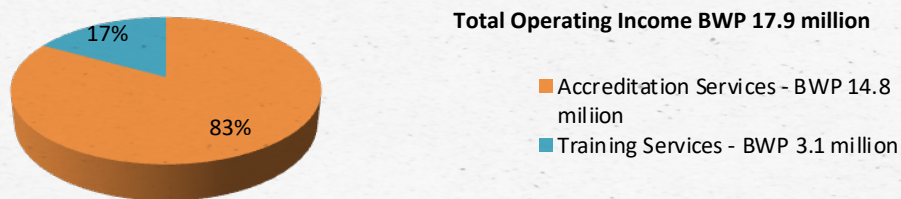
**Figure 1 - Trends in Operating Income over the past 7 years**



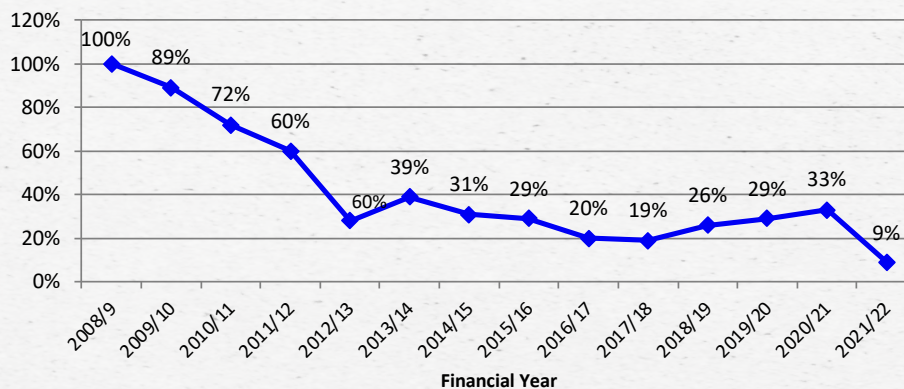
**Figure 2 - Trends in Operating Income over the past 7 years**



**Figure 3 - Breakdown in Operating Income for the Financial Year 21/22**



**Figure 4 - Government/ Donor Dependency**



## CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

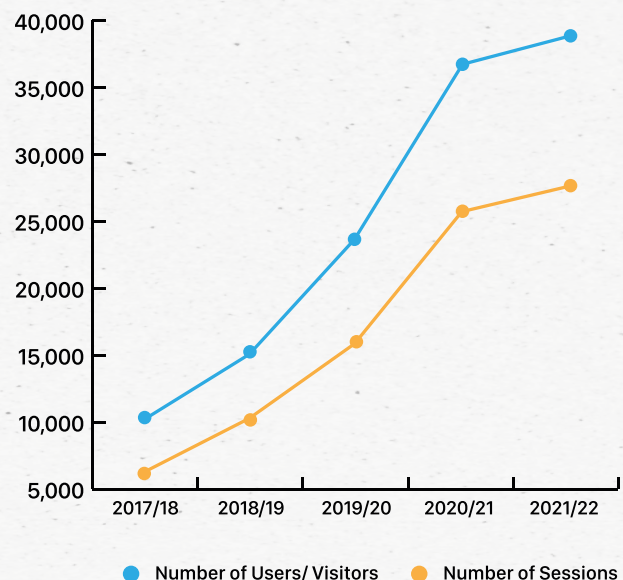
### Continue to Promote the Benefits of Accreditation and the International Arrangements and Market SADCAS Services

SADCAS' thrust continued to be on promoting the benefits and importance of accreditation and marketing SADCAS' services. Activities were however rather limited due to the persistent COVID-19 pandemic with some of activities deferred to 2022/23 financial year.

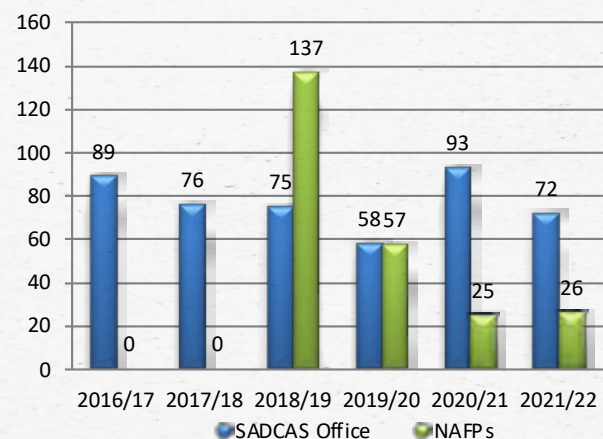
- 89 targeted marketing visits were undertaken in the SADC Member States serviced by SADCAS Office and NAFFPs;
- 49 presentations were made to stakeholders at national, regional and international meetings/workshops/seminars by SADCAS Office and NAFFPs.
- Three (3) editions of the Pioneer i.e. March, July and November 2021 and the 13th SADCAS 2020/21 annual report were published and distributed through the NAFFPs network.
- By 31 March 2022 ten (10) promotional flags had been issued to accredited facilities.
- Two (2) promotional pamphlets for the FSMS scheme and MIAS were developed, translated into French and Portuguese, designed, produced and uploaded on website.
- A total of 25 articles and 9 announcements on the accredited facilities, published accreditation documents as well as developments in SADCAS and accreditation regionally, continentally and internationally, were uploaded on the SADCAS website.
- The SADCAS website was maintained throughout the period of review with new articles being posted under latest news, announcements flashed on the home page and the directory of accredited facilities being updated to include newly accredited facilities and revised certificates and schedules of accreditation. Website visitation statistics continue to increase with total number of users/visitors being 27,736, sessions/visits being 39,103 and pages browsed being 259,096 i.e. 8%, 7% and 17% over the previous financial year statistics. Refer to Figure 5.
- The theme for 2021 World Accreditation Day (WAD) was **"Accreditation: Supporting the Implementation of the Sustainable Development Goals (SDGs)"** and celebrations in the region were rather limited due to the COVID-19 pandemic. Activities ranged from circulation and publication of press releases in the various national media, circulation and posting of WAD video on social media, television interviews to virtual and physical workshops or seminars.

SADCAS efforts in promoting accreditation continue to bear fruit as the numbers of enquiries handled, applications under process and accreditations continued to grow despite the pandemic. A total of 98 enquiries were handled during the period under review of which NAFFPs handled 26 [DRC (2); Eswatini (10); Malawi (7); Seychelles (5) and Zimbabwe (2)] whilst SADCAS Office handled 72 the latter being 71% of the enquiries handled in the previous financial year. Refer to Figure 6.

**Figure 5 - Website Statistics - Number Users and Sessions**



**Figure 6 - Enquiries Received by SADCAS and NAFFPs Over the Past 6 years**



# CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

## Ensure Continued Credibility of SADCAS Services

SADCAS successfully extended the scope of international recognition under the International Accreditation Forum Multilateral Recognition Arrangement (IAF MLA) to the following sub-scope under the Main Scope Management Systems Certification (ISO/IEC 17021-1) Food Safety Management Systems (FSMS) – [Level 4: ISO/TS 22003; Level 5:ISO 22000].

By the transition deadline of 1 June 2021, SADCAS had assessed and accredited 21 new applications to the new standard ISO/IEC 17025:2017. The overall transition rate was 64 out of 65 i.e. 98% against the anticipated transition rate of 90%. Only one calibration laboratory failed to meet the extended transition deadline. The one facility that failed to meet the transition deadline was withdrawn.

Advisory Committees are a fundamental and vital component of operating a technically relevant and credible accreditation system. By the end of the financial year, SADCAS had established eight (8) Advisory Committees (AC) to advise SADCAS on technical matters. During the period under review all the eight (8) Advisory Committees (ACs) met in September/November 2021 where the ACs advanced their work resulting in a number of Technical Requirements being published. All the AAC meetings were held virtually.

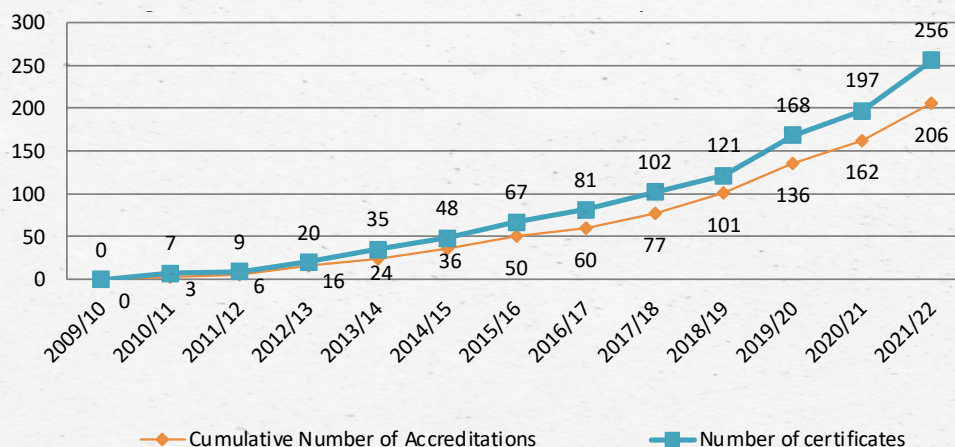
## Improve cost effectiveness of processes and enhance service delivery

The SADCAS quality management system (QMS) documents were continuously reviewed, revised and published throughout the period under review to improve cost effectiveness of processes and enhance delivery of service. A total of 28 QMS documents, 32 forms and (1) standard letter were developed/revised, published and uploaded on the SADCAS network/website.

As at 31 March 2022 SADCAS had issued 256 accreditation certificates to 206 accredited facilities in 13 SADC Member States and 2 non-SADC countries Ghana and Côte d'Ivoire representing a 27% growth in new accreditations and 30% growth in all accreditations including scope extensions. During the year under review, SADCAS accredited 48 new facilities, granted 9 scope extensions to existing accredited scopes, and 14 new extensions outside those already accredited scopes. A total of 15 accreditations were renewed during the period under review. Two (2) facilities' accreditations were reinstated and two (2) were withdrawn due to failure to meet the standard requirements and financial constraints. Refer to Figures 7, 8 and 9.

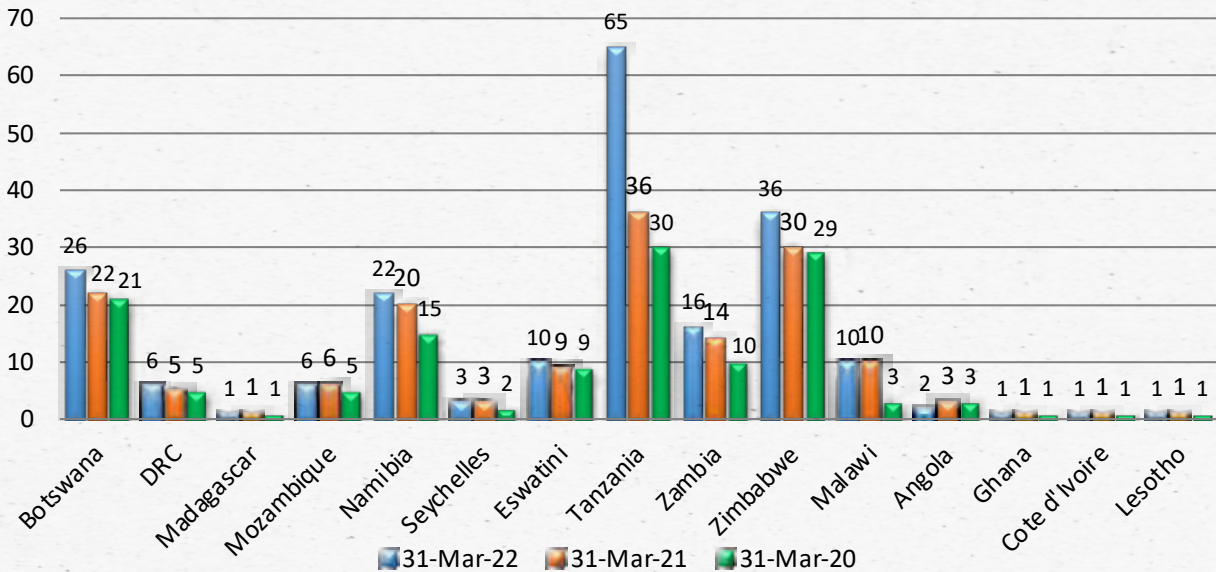
Through remote assessments, conformity assessment bodies (CABs) continued to enjoy reduced accreditation fees as travel and subsistence costs which normally constitute anything between 45% to 60% of total costs of accreditation. In order to further reduce accreditation costs, SADCAS continued to train more experts so as to grow the pool of assessors. In February and March 2022 and with funding from PTB Germany, 48 experts were trained as ISO/IEC 17025 and ISO/IEC 17065 assessors, and will be mentored in 2022/23 financial year using the SADCAS budget.

**Figure 7 - Cumulative Number of Accreditations up to 31 March 2022**

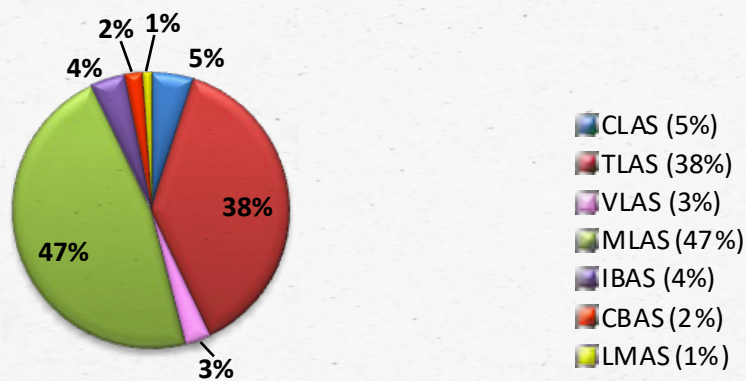


# CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

**Figure 8 - Accreditations by Country Over the Past 3 Years**



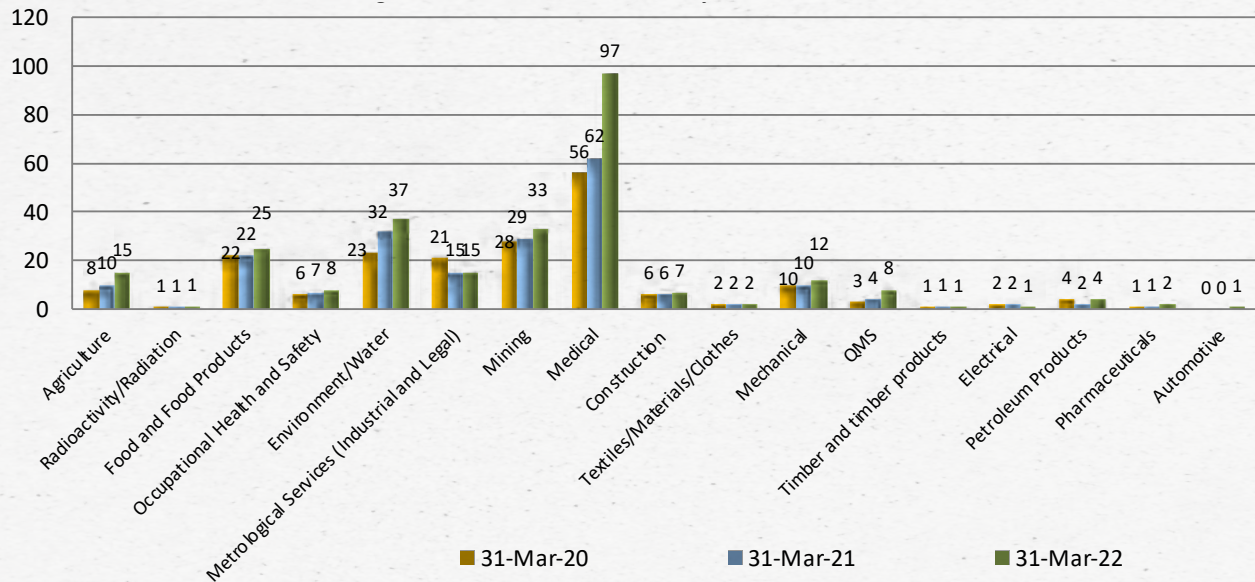
**Figure 9 - Accreditations by Field as at 31 March 2022**



The highest growth in accreditations in terms of numbers was witnessed under the medical sector (+34), environment/water (+5) and agriculture (+5), mining (+4), QMS (+4), food and food products (+3), petroleum products (+2), pharmaceuticals, construction, electrical and occupational health and safety all grew by one (1) each. Refer to Figure 10.

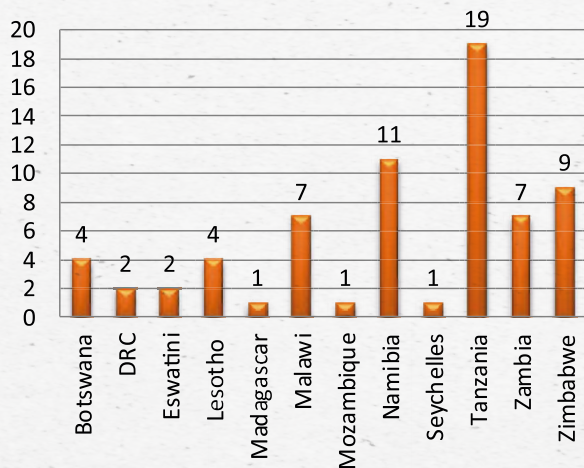
# CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

**Figure 10 - Accredited Facilities by Sector Over the Past 3 Years**

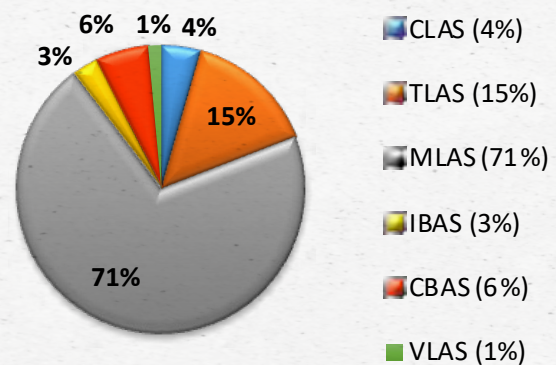


As at 31 March 2022 68 accreditation applications from 12 SADC Member States namely: Zimbabwe (9); Tanzania (19); Malawi (7); Namibia (11); Zambia (7); Botswana (4); DRC (2); Eswatini (2); Lesotho (4); Mozambique (1); Seychelles (1); and Madagascar (1) were at various stages of processing. Three (3) of the applications under process are being handled in French and all of which fall under TLAS. Out of the 68 applications under process one (1) was at Completeness check stage; 14 at Approval of quotation stage; 16 at Documentation review stage; 26 at Initial assessment stage; and eight (8) at Accreditation approvals committee stage. Refer to Figures 11, 12 and 13. At the same time, SADCAS was handling 19 expressed interests in accreditation.

**Figure 11 - Accreditation Applications by Country as at 31 March 2022**

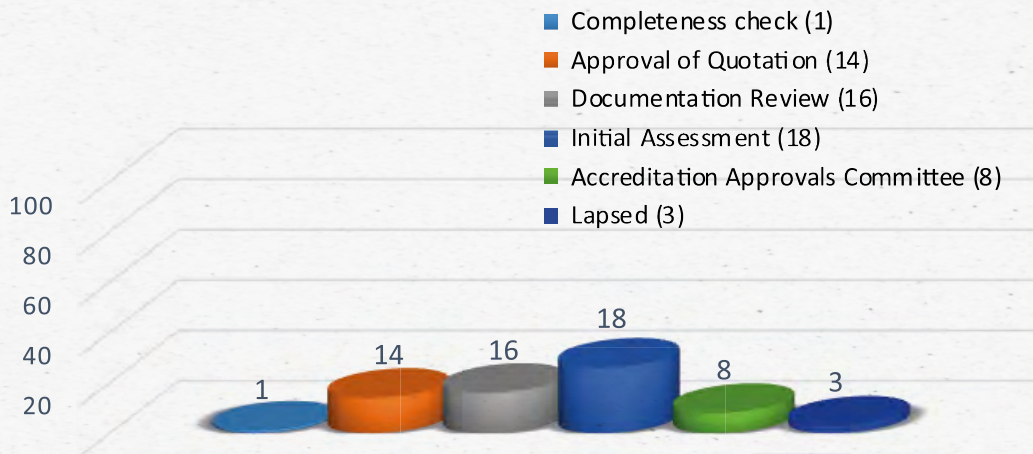


**Figure 12 - Accreditation Applications by Field as at 31 March 2022**



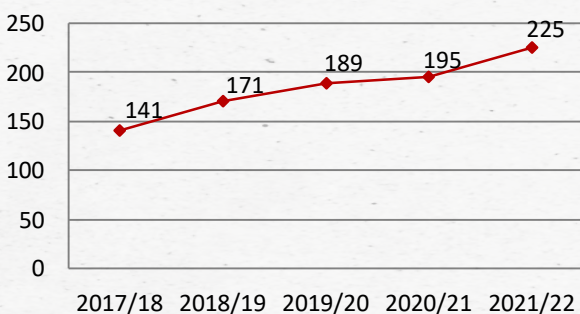
# CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

**Figure 13 - Applications by Stage of Processing as at 31 March 2022**

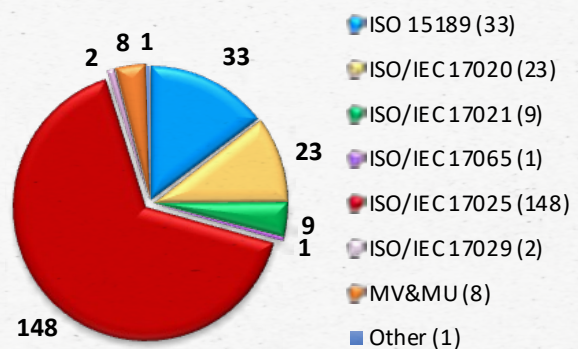


A total of 30 training courses were held during the period under review and a total of 855 delegates participated in the training courses. During the year under review, SADCAS training courses were registered with the Botswana Qualification Authority as required by Botswana laws. The 30 training courses held during the year were on ISO/IEC 17025 (20), ISO 15189 (2), ISO/IEC 17021-1 (1), ISO/IEC 17029 (2), ISO/IEC 17020 (2), Method Validation & Measurement Uncertainty (MV & MU) (2), and Assessor Course (1) bringing the cumulative training courses held by standard, to 225 broken down as follows: ISO/IEC 17025 (148); ISO 15189 (33); ISO/IEC 17020 (23); ISO/IEC 17021-1 (9); Method Validation & Measurement Uncertainty (MV & MU) (8); ISO/IEC 17029 (2); ISO/IEC 17065 (1); and other (1). Refer to Figures 14 and 15.

**Figure 14 - Cumulative Number of Training Courses Over the Past 5 Years**



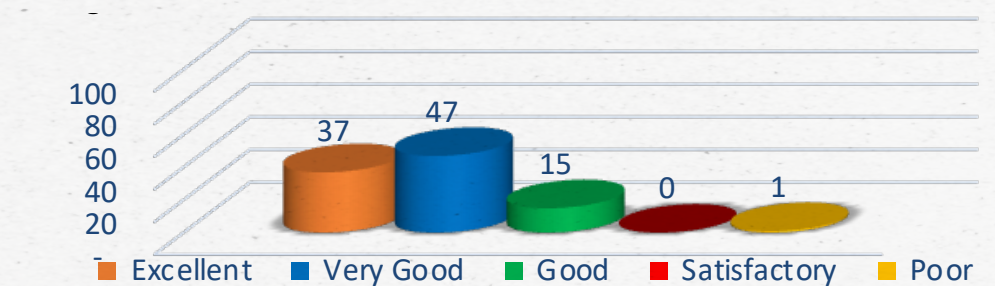
**Figure 15 - Training Courses by Field**



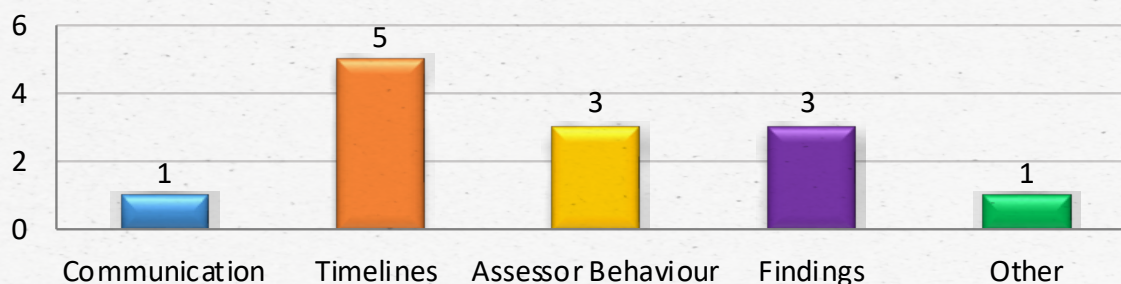
## CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

The customer satisfaction survey undertaken during the 2021/22 financial year showed that generally, customers were satisfied with all aspects of the accreditation process. Refer to Figure 16. SADCAS takes seriously the feedback received from clients and has put in place a system that investigates all concerns expressed, identifies corrective action and implements the corrective action for continuous improvement. No complaints were received during the year thus the cumulative number of complaints handled remained at 13 with most of the complaints being on accreditation timelines (5), followed by assessor behavior (3), disputes on findings raised (3), communication (1) and other (1). Refer to Figure 17.

**Figure 16 - Overall Satisfaction on Service Received 2021/22 Year**



**Figure 17 - Nature of Complaints**



### **Prioritize and Develop New Accreditation Schemes Based on Current Demand and Anticipated Demand**

Development of the Medical Imaging Accreditation Scheme (MIAS) continued with drafting of criteria documents for ultra sound and general radiology were subsequently published. Training to create awareness on ISO/IEC 17029 was conducted in November 2021 with funding from PTB Germany as part of the development of legal metrology accreditation scheme (LMAS). The criteria document for legal metrology bodies was published.

### **Maintain International Recognition for the TLAS, VLAS, CLAS, MLAS, IBAS, LMAS and CBAS-MS. Extend Scope of International Recognition Under CBAS-MS and Work Towards International Recognition CBAS -Prod.**

With funding from Afreximbank international recognition under the main scope Management Systems Certification

(ISO/IEC 17021-1) was extended to sub-scope ISO/TS 22003 Food Safety Management Systems (FSMS) in accordance with ISO 22001 in June 2021. Efforts were focused on processing 2 applications under the Main Scope Product Certification ISO/IEC 17065 which is also being funded by Afreximbank.

During the period under review SADCAS participated in the following regional and international accreditation meetings all of which were held virtually:

- AFRAC mid - term meetings held in June 2021;
- SADCA General Assembly meetings held in April and May 2021
- The 12<sup>th</sup> AFRAC General Assembly held in September 2021; and
- The 2021 joint annual meetings of the ILAC IAF held in October to November 2021.



# CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

SADCAS also actively participated in the revision and development of new documents by IAF, ILAC, AFRAC and SADCA registering above voting threshold values in all organizations. SADCAS through the ISO CASCO National Mirror Committees continues to be actively involved in the development/revision of key accreditation standards.

Registration of the ILAC mark was completed for Botswana, Eswatini, Madagascar, Malawi, Mozambique and Zambia with issuance of certificates/grants of protection. Issuance of certificates/grants of protection are awaited for Angola and Namibia whilst registration of ILAC MRA in Comoros is still on hand pending receipt of accreditation applications from Comoros. Renewal of the SADCAS trademark was completed in the remaining countries Madagascar and Mozambique. Registration of SADCAS trademark in Comoros was completed. The SADCAS trademark (name and logo) forms the main part of the accreditation symbol and through registrations is therefore protected.

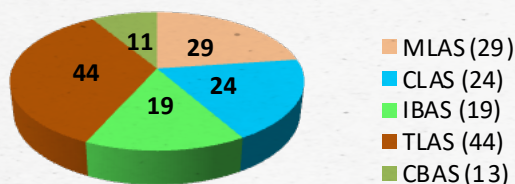
**Develop, Recruit and Retain our Most Important Asset the Intellectual Capital, Skills, Knowledge and Expertise of Staff, Assessors and Trainers so as to Deliver World Class Accreditation Services**

As SADCAS continues on its journey to be an employer of choice that attracts and retains talent the Staff Conditions of Service which were overhauled in the previous financial

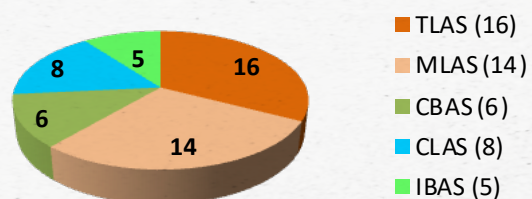
year became effective from 1 April 2021. A two-day workshop was held in July 2021 to familiarize staff on the new conditions of service. Armed with experiences from the previous financial year Team SADCAS embraced the hybrid way of working to ensure continuity in service provision thus we achieved a 93% realization on implementation of the 2021/22 annual activity plan. Staff Continuous Professional Development (CPD) activities undertaken during the year were undertaken virtually due to the persistent COVID -19 pandemic and associated restrictions in place, with some planned activities carried forward to the 2022/23 financial year as there were no opportunities for these trainings during the year.

The pool of assessors who undertake assessments on behalf of SADCAS grew with seven (7) Team Leaders, eight (8) Technical Assessors and seven (7) Technical Experts registered during the period under review. By 31 March 2022, SADCAS had registered a total of 49 Team Leaders, 129 Technical Assessors, and 22 Technical Experts. Mentoring of trainee assessors was hampered due to the COVID-19 pandemic. The pool of assessors continues to be rather limited to address the geographical and language diversity of the region. Therefore, in line with our strategy to maintain the competitiveness of fees, efforts to train, mentor and qualify more assessors are ongoing. Refer to Figures 18, 19 and 20.

**Figure 18 - Registered Active Technical Assessors by Field of Accreditation as at 31 March 2022**

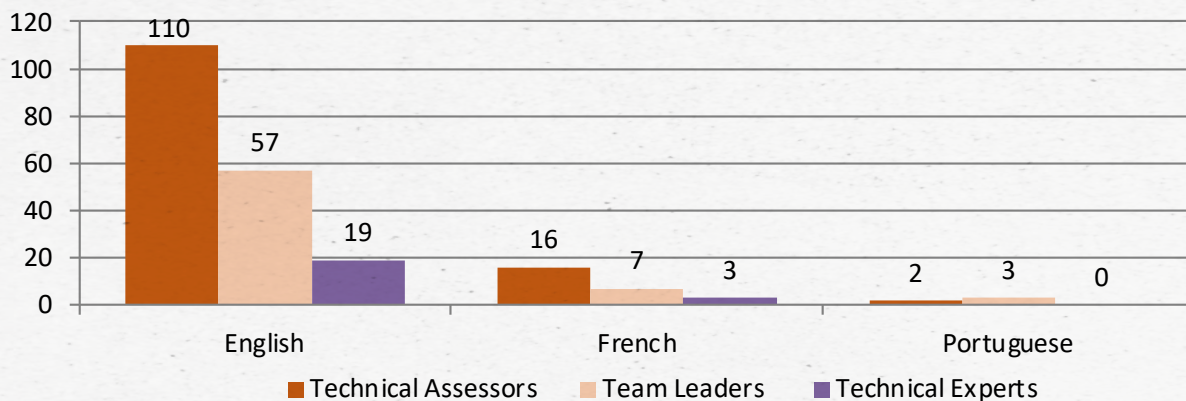


**Figure 19 - Breakdown of Active Team Leaders by Field of Accreditation as at 31 March 2022**



## CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

**Figure 20 - Breakdown of Assessors and Technical Experts by Language Diversity**



The pool of Trainers who conduct training on accreditation matters on behalf of SADCAS remained at 23. The Trainers are from ten (10) SADC Member States and cover all the three (3) official languages used in the region.

### Closely Follow the Developments of COVID-19 Pandemic and Developments at IAF, ILAC and Regions on the Same in Order to Take Any Further Action When Needed.

The COVID -19 pandemic persisted longer than was initially anticipated with most SADC Member States serviced by SADCAS. As the pandemic continued economic growth was estimated to be strained. The SADC Regional Response Plan to COVID-19 pandemic estimated significant contraction of economies by 3%. However, the persistent COVID -19 presented many challenges and at the same time many opportunities for accreditation.

In response to the lockdowns and in an effort to ensure business continuity during the pandemic SADCAS developed procedure AP 23 – Remote assessments, management and execution which was published on 01 April 2020 with Issue 2 published on 8 February 2021. AP 23 defines requirements to conduct assessments remotely without compromising the integrity of the accreditation granted by SADCAS when it may not be possible or feasible to conduct onsite assessments due to unforeseen circumstances. SADCAS AP 23 is continuously being reviewed as the world gains more experience with remote assessments technique.

Management held meetings quarterly to assess the COVID-19 situation and ensure that service provision was adjusted accordingly. We ensured we continuously communicated with our staff, assessors and trainers who were encouraged to get vaccinated as vaccines were rolled

out throughout the region. As the year drew to a close and we prepared to resume on site assessments, a communiqué was issued on how to safely resume assessments as the ISO/IEC 17011 standard requires that assessments be held on site at least once every two years.

### Leverage on Technical Capabilities Through Remote Assessments and Online Training Whilst Ensuring Safety and Well-being of Our Staff, Assessors and Trainers.

Between 1 April 2021 and 31 March 2022, SADCAS had undertaken 229 assessments of which 225 were undertaken remotely (98%) and four (4) onsite (2%). Of the 30 training courses held during the year, 24 i.e. 80%, were conducted online.

In order to improve the way Board meetings are handled, SADCAS invested in a Board Management platform that brings members together wherever they are so they can prepare, engage, and take action on what matters most. All Board members were provided with tablets for easy access to meeting documents.

### Continue to Strengthen the Effectiveness of National Accreditation Focal Points

The NAFPs Seychelles and Botswana scooped the 2021 NAFP Awards with NAFP-Seychelles receiving the Most Effective NAFP Award whilst NAFP-Botswana received the Most Improved NAFP Award. The 15th NAFP Annual meeting was held virtually on 25 November 2021 and was attended by 8 NAFPs and four (4) SADCAS staff. The main output of the meeting was the framework for the 2022/23 marketing plan which formed the basis upon which the 2022/23 Marketing Plan was developed.

## CHIEF EXECUTIVE OFFICER'S REPORT (Continued)

Generally, NAFPs continue to function effectively with average estimate realization of 74% for 2021 an improvement over the 2020 estimate realization of 68% when most activities were hampered due to the COVID-19 pandemic.


### Looking Ahead

When we look back to the period under review, the last year of the 2017 to 2022 strategic period, we are pleased with the achievements made despite the challenges in the operating environment, posed by the persistent COVID-19 pandemic and the slow inflows of Government contributions towards SADCAS sustainability throughout the 3rd strategic period with 86% of the government contributions for the period having been received by 31 March 2022.

Looking ahead, Governments of SADC Member States serviced by SADCAS have to continue to play their part in ensuring SADCAS growth towards self-sustenance through their continued support until the cost - effective multi-economy accreditation body breaks even. Breakeven on operational costs was set to be achieved in the 2022/23 financial year, however breakeven was not achieved due to the slow inflow of government contributions which resulted in SADCAS facing serious cashflow challenges in the 1st 3 years of the strategic period. This greatly hampered operations with some activities having to be

deferred. Delayed recruitment of staff to complement the very limited staff resulted in delays in internal processes which contributed to the failure to meet operational targets and compounded by the COVID-19 pandemic which resulted in a 20% shrinkage in operating income in 2020/21 financial year. Breakeven on operational costs is likely to be achieved towards the end of the 2022 to 2027 strategic period.

I express my deep appreciation to Team SADCAS who swiftly embraced the use of remote technique in assessments, online training, working remotely and in alternating shifts to ensure continuity in service provision and who throughout the 3rd strategic period worked tirelessly to implement the approved strategic plan despite by the challenges posed by COVID-19 in the last two (2) years.



**Maureen P Mutasa (Mrs)**  
Chief Executive Officer

## REPORT OF THE HUMAN RESOURCES AND REMUNERATION COMMITTEE (Continued)



**Mr Emmanuel Jinda**  
Chairman - HRRC

### Roles and Responsibilities of the Human Resources and Remuneration Committee

The Human Resources and Remuneration Committee (HRRC) is pleased to present its report for the financial year ended 31 March 2022. The Committee operates within defined terms of reference as set out in SADCAS BP 02: Terms of Reference of the Human Resources and Remuneration Committee (HRRC) of the SADCAS Board of Directors. The main objective of the HRRC is to develop and implement a comprehensive human resources policy and strategy which will ensure that SADCAS is able to attract, develop and retain the best possible skills required to support credible services to its clients.

### Membership of the Human Resources and Remuneration Committee

In line with good corporate governance practice, the HRRC comprised of three Non-Executive Directors namely; Messrs. Emmanuel Jinda, Davlin Moyenda Damaziel Chokazinga and Alfredo Filipe Siteo. Mr Siteo is the Finance, Risk and Audit Committee (FRAC) representative on the HRRC. The Chief Executive Officer attends all the HRRC meetings by invitation.

### Attendance at Meetings of the Human Resources and Remuneration Committee

The terms of reference of the HRRC require the Committee to meet at least twice a year. During the year, the HRRC met five times and reported to the Board accordingly. The records of attendance to these meetings are shown in Table 2.



## REPORT OF THE HUMAN RESOURCES AND REMUNERATION COMMITTEE (Continued)

Table 2 – Record of Attendance to HRRC Meetings

Name	Status	Meeting Dates				
		2021-05-20	2021-09-02	2021-11-18	2022-02-17	2022-03-16
Mr Emmanuel Jinda (Chairman)	Non-Executive Director	✓	✓	APOLOGY	✓	✓
Mr Alfredo Filipe Siteo	Non-Executive Director	✓	✓	✓	✓	✓
Mr Davlin Moyenda Damaziel Chokazinga	Non-Executive Director	✓	✓	✓	✓	✓
<b>By Invitation</b> Mrs. Maureen Primrose Mutasa	SADCAS Chief Executive Officer	✓	✓	✓	✓	✓

The overall attendance for the HRRC meetings held during the year was 95%.

### Summary of Activities Undertaken During the Year

During the year under review the following activities, among others, were carried out:

- Set the CEO and Board's performance contracts for the 2021/22 financial year;
- Reviewed Board and staff performance for the 2020/21 financial year;
- Reviewed the HRRC Terms of Reference (BP 02);
- Reviewed the HRRC membership;
- Reviewed progress with recruitments;
- Considered the 2022/23 human resources plan;
- Considered the CEO's succession;
- Reviewed Board succession issues; and
- Reviewed BP 07: Part 2 Board of Directors Expertise Matrix;

In all the above activities recommendations were made to the Board

The staff complement as at 31 March 2022 was 11 and three (3) interns. Following the approval of the 2022/23 Human Resources Plan at the February 2022 Board meetings, the recruitment for seven (7) positions namely: Assessor conversant in Portuguese; Assessor conversant in French; Executive Personal Assistant to the CEO; Communications and Public Relations Officer; Finance Officer, Accreditation Administrator and Assessor – MLAS were underway.

In line with best practice, accreditation assessments were undertaken on behalf of SADCAS by a pool of registered assessors. During the period under review 14 assessors were registered and by 31 March 2022 SADCAS had registered 49 Team Leaders, 129 Technical Assessors and 22 Technical Experts. Twenty-three (23) Trainers conducted training on accreditation matters on behalf of SADCAS. The Trainers were from 10 of the 14 SADC Member States serviced by SADCAS and cover all the 3 official languages used in the region.

### 2022 NAFF Certificate of Recognition

The HRRC considered the proposed 2022 NAFF Certificate of Recognition awards recipients and made recommendations to the Board. The 2022 awards recipients were:

1. Most Effective NAFF NAFF – Seychelles
2. Most Improved NAFF NAFF – Botswana

The HRRC congratulates both NAFFs on the achievement and encourages all NAFFs to continue to promote accreditation and to market SADCAS service offerings in their respective countries.

## REPORT OF THE HUMAN RESOURCES AND REMUNERATION COMMITTEE (Continued)

### Training and Development

SADCAS utilizes the Performance Management System to identify staff development needs which are then incorporated into the annual Staff Training and Development Plan. During the year under review, staff participated in 50% of the planned staff development programmes. A number of the planned programmes were cancelled due to the COVID-19 pandemic induced restrictions and those that staff attended were held virtually.

Training of assessors is ongoing with the mentoring of Trainee Assessors trained in 2019 underway albeit slow due to the challenges posed by the COVID-19 pandemic. In February and March 2022, 48 experts were trained as ISO/IEC 17025 and ISO/IEC 17065 assessors with funding from PTB Germany, and will be mentored in 2022/23 financial year. Eighteen (18) assessors were mentored out of a target of 20, representing 90% achievement, whilst 33 out of a target of 28 assessors were monitored i.e. 111% achievement.

### Remuneration

In line with the SADCAS policies, remuneration of the Board and staff is reviewed annually and the HRRC makes recommendations based on local and regional benchmarks.

The HRRC's remuneration philosophy is aimed to position SADCAS to attract, motivate and retain high performing employees through the provision of market related remuneration. The total staff costs for the year were BWP 12,280,623.

The HRRC recommended that the remuneration of Non - Executive Directors be increased to:

	Fee/meeting
Chairman of the Board	US\$ 450
Non - Executive Directors	US\$ 400

SADCAS pays for all the travel and accommodation expenses in respect of Board and Committee meetings held face to face.

Director's remuneration was approved by the General Assembly at the 17th Annual General Meeting (AGM) held virtually in 16 March 2022.

### Board Performance

The HRRC is also mandated to evaluate on an annual basis the effectiveness of the Board and its members. The Board's performance for the 2021/22 financial year fully met the standards expected in all aspects of governance.

### Succession planning

The Board is committed to forward thinking succession planning to ensure SADCAS sustainability and continuity thus reducing disruptions to SADCAS business. The Board ensures that it has robust succession plans that take into consideration the current and future needs at all levels of the organization.

Following the retirement from the SADCAS Board at the 16<sup>th</sup> AGM on 17 March 2021 by Ms Verily Molatedi who served on the Board and FRAC Committee, Mr Uaohoroka Lovelace Watkinca Kauta was co-opted onto the SADCAS Board on 29 July 2021. Mr Kauta, a seasoned finance professional was appointed to serve on the FRAC.

In anticipation of the retirement of the inaugural CEO Mrs Maureen Mutasa on 30 June 2022, the recruitment of her replacement was initiated with a three-man Task Force being set up to handle the process with the assistance of a Human Capital Consultancy Firm, based in Botswana. The Task Force comprised of Mr Steve Sidney, the Chairman of the Board, Mr Emmanuel Jinda, the Chairman of the Human Resources and Remuneration Committee and Mrs Mmatlala Dube the Chairperson of Finance Risk and Audit Committee.

## REPORT OF THE HUMAN RESOURCES AND REMUNERATION COMMITTEE (Continued)

### Response to COVID-19

In order to comply with restrictions in place during the period under review in regards to safeguarding the health and safety of our human capital and to ensure business continuity, all meetings, assessments and training courses were held virtually. Staff and Assessors were encouraged to get vaccinated once the vaccine roll outs started throughout the region.

I wish to express my appreciation for the support of my fellow Directors who assisted in overseeing the

implementation of SADCAS human resources policy and strategy thus enabling the organization to operate efficiently and deliver credible services to its clients.



**Mr Emmanuel Jinda**  
Chairman Human Resources and  
Remuneration Committee

## REPORT OF THE FINANCE AND AUDIT COMMITTEE



**Mrs Mmatlala Dube**  
Chairperson - FRAC

### Roles and Responsibilities of the Finance, Risk and Audit Committee

The Finance, Risk and Audit Committee (FRAC) is pleased to present its report for the financial year ended 31 March 2022. The Committee operates within defined terms of reference as set out in SADCAS BP 01: Terms of Reference of the Finance, Risk and Audit Committee (FRAC) of the SADCAS Board of Directors and the Botswana Companies Act.

The Committee's objective is to assist the Directors to discharge their duties relating to the safeguarding of assets, the operation of adequate systems and controls, and the assessment of going concern status, ensuring the relevant compliance and risk management processes are in place, to review the work performed by the external auditors and assess the need for an Internal Audit function, and to review financial information.

### Membership of the Finance, Risk and Audit Committee

The FRAC comprises of three (3) independent, Non - Executive Directors with appropriate qualification and experience, nominated by the Board.

Name of Committee Member	Qualifications
Mrs Mmatlala Dube	FCCA; FCA; MBA; Advanced Diploma in Tax (Botswana)
Mr Alfredo Filipe Siteo	BSc Econ; PGD Financial Economics
Mr Uahoroka Lovelace Watkinse Kauta	CTA; BCom (Hons); BCTA; BCom Accounting & Finance

The Chief Executive Officer and the Financial Administrator attended all the FRAC meetings by invitation.

### Meetings of the Finance, Risk and Audit Committee

The terms of reference of the FRAC require the Committee to meet at least four times a year. During the year under review, the FRAC met four (4) times and reported to the Board accordingly. The records of attendance to these meetings are shown in Table 3 below.



# REPORT OF THE FINANCE AND AUDIT COMMITTEE (Continued)

**Table 3 - Record of Attendance to FRAC Meetings**

Name	Status	Meeting Dates			
		2021-05-20	2021-09-02	2021-11-18	2022-02-16
Mrs Mmatlala Dube (Chairman)	Non - Executive Director	✓	-	✓	✓
Mr Alfredo Filipe Siteo	Non - Executive Director	✓	✓	✓	✓
Mr Uahoroka Lovelace Watkince Kauta (Appointed on 29 July 2021)	Non - Executive Director	-	✓	✓	✓
<b>By Invitation</b> Mrs Maureen Primrose Mutasa	SADCAS Chief Executive Officer	✓	✓	✓	✓
Mrs Laureen Rutendo Gudo	SADCAS Financial Administrator	✓	✓	✓	✓

The overall attendance for the FRAC meetings held during the year was 100%

### Summary of Key Activities Undertaken During the Year

During the year under review, the following key activities, among others, were carried out:

- Reviewed the monthly management accounts and ascertained that expenditure was adequately budgeted, controlled and monitored against operating income generation;
- Monitored capital adequacy levels throughout the year;
- Reviewed and commented on the annual financial statements and the accounting policies;
- Reviewed the external financial auditor's report to Management;
- Reviewed the external financial auditor performance, recommended their appointment and the approval of their fees;
- Reviewed progress on Governments' and other funding of SADCAS;
- Reviewed the Company's risk profiles BP 06 and BP 09 quarterly;
- Reviewed the FRAC's Terms of Reference (BP 01) for adequacy;
- Reviewed the indicative budget for the 2022 to 2027 strategic plan and funding of the operational budget deficit;
- Reviewed revised finance procedures;
- Reviewed the 2022/23 budget proposals; and
- Reviewed the service fees for 2022/23.

The appropriate recommendations were made to the Board.

### Annual Financial Statements

The FRAC has reviewed the annual financial statements for the year ended 31 March 2022 and ensured that they comply, in all material aspects, with the requirements of the Companies Act and appropriate International Financial Reporting Standards. The Committee therefore recommended the annual financial statements for approval to the Board. The Board subsequently approved the financial statements on 1 September 2022.

### Risk Management and Internal Control

The FRAC has been delegated responsibility by the Board for the ongoing monitoring of the scope and effectiveness of the systems established by management to identify, assess, manage and monitor financial and non - financial risks and the effectiveness of the internal controls. The Committee reviewed the company's overall risk profile including a register of all the identified key risks, the likely impact that those risks and the control measures that have been put into place to mitigate the risks identified.

The FRAC having taken into account the effectiveness of the internal controls, current business transactions and the size of SADCAS recommended that there is no need for an internal audit function, but can be outsourced when necessary.

## REPORT OF THE FINANCE AND AUDIT COMMITTEE (Continued)

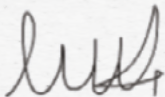
### Going Concern

The FRAC assessed and agreed that the use of the going concern assumption is appropriate for these financial statements on the basis that, the SADC Member States reaffirmed their commitment to supporting SADCAS and the projected cash flows showed that SADCAS had sufficient funds for the next 12 months.

### External Auditors

The FRAC satisfied itself that external auditor, Baker Tilly, was independent of the company. The Committee considered the external auditor's fees and terms of engagement found them to be acceptable to undertake the financial audit for the year ending 31 March 2022. The FRAC recommended to the Board the engagement of Baker Tilly whose appointment was ratified by SADCAS General Assembly at its 17th Annual General Meeting held on 16 March 2022.

I wish to express my appreciation for the support of my fellow directors who assisted in overseeing the effective implementation of policies, procedures, systems and controls and ensuring the relevant compliance and risk management processes are in place.



**Mrs Mmatlala Dube**  
Chairman Finance, Risk and Audit Committee

# FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH  
2022



## Directors' Responsibilities and Approval

The Directors are required by the Companies Act (CAP 42:01), to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the company as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities. The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the Directors to meet these responsibilities, the Board of Directors sets standards for internal control aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the company is on identifying, assessing, managing and monitoring all known forms of risk across the company. While operating risk cannot be fully eliminated, the company endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

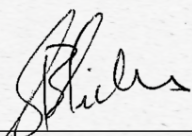
The Directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The Directors are satisfied that the company has or has access to adequate resources to continue in operational existence for the foreseeable future.

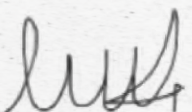
The external auditors are responsible for independently auditing and reporting on the company's financial statements. The financial statements have been examined by the company's external auditors and their report is presented on page 45 - 47.

The financial statements set out on pages 48 - 62, which have been prepared on the going concern basis, were approved by the Board of Directors on 01/09/2022 and were signed on its behalf by:

### Approval of financial statements



Director



Director

# Independent Auditor's Report



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Main Mall, Gaborone, Botswana  
T: +267 3916650, 3916659

Plot 12684, Area A, Cnr. Botshelo drive  
Mosalaesi street, Francistown, Botswana  
T: +267 2515298

[info@bakertilly.co.bw](mailto:info@bakertilly.co.bw)  
[www.bakertilly.co.bw](http://www.bakertilly.co.bw)

## To the members of Southern African Development Community Accreditation Service Limited

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Southern African Development Community Accreditation Service Limited (the company) set out on pages 46 - 60, which comprise the statement of financial position as at 31 March 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Southern African Development Community Accreditation Service Limited as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act (CAP 42:01).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code) and other independence requirements applicable to performing audits of financial statements in Botswana. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits in Botswana. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other information

The Directors are responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

ADVISORY • AUDIT • TAX • ACCOUNTING

Partners: Samuel N. Njanji CA (Z), FCPA, MBL; Phibion P. Gwatidzo FCPA, FZICA, CA(Z); Carlos Chileshe FCA

Baker Tilly Botswana trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities.

# Independent Auditor's Report

## Responsibilities of the directors for the Financial Statements

The Directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the requirements of the Companies Act (CAP 42:01), and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the Financial Statements

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

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# Independent Auditor's Report

## Report on other legal and regulatory requirements

As required by the Companies Act (Cap 42:01) we report to you, based on our audit, that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- In our opinion proper books of accounts have been kept by the company, so far as appears from our examination of those books and the company's statement of financial position and profit and loss account are in agreement with the books of accounts.

Baker Tilly

Baker Tilly  
Firm of Certified Auditors  
Practicing Member: Samuel N. Njanji (CAP 0051 2022)

15/09/2021

Date  
Plot 205  
Independence Avenue, Main Mall  
Gaborone, Botswana

## Statement of Financial Position as at 31 March 2022

	Note(s)	2022 P	2021 P
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	2	924,652	659,148
<b>Current Assets</b>			
Trade and other receivables	4	1,828,390	980,717
Current tax receivable		-	1,342
Cash and cash equivalents	5	13,200,213	7,391,083
		<b>15,028,603</b>	<b>8,373,142</b>
<b>Total Assets</b>		<b>15,953,255</b>	<b>9,032,290</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Accumulated loss		(2,150,295)	(1,155,155)
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
Capital grant	7	924,652	659,147
Deferred tax	3	12,990	-
		<b>937,642</b>	<b>659,147</b>
<b>Current Liabilities</b>			
Trade and other payables	6	9,424,056	7,506,835
Deferred income	8	6,924,132	2,021,463
Current tax payable		817,720	-
		<b>17,165,908</b>	<b>9,528,298</b>
<b>Total Liabilities</b>		<b>18,103,550</b>	<b>10,187,445</b>
<b>Total Equity and Liabilities</b>		<b>15,953,255</b>	<b>9,032,290</b>



## Statement Comprehensive Income

	Note(s)	2022 P	2021 P
Revenue	9	20,729,317	15,528,958
Cost of sales		(4,916,677)	(2,338,865)
<b>Gross profit</b>		<b>15,812,640</b>	<b>13,190,093</b>
Other income		31,397	81,620
Operating expenses		(15,969,009)	(13,093,604)
<b>Operating (loss) profit</b>		<b>(124,972)</b>	<b>178,109</b>
Finance costs		(39,458)	(378,300)
<b>Loss before taxation</b>		<b>(164,430)</b>	<b>(200,191)</b>
Taxation	10	(830,710)	-
Loss for the year		<b>(995,140)</b>	<b>(200,191)</b>
Other comprehensive income		-	-
<b>Total comprehensive loss for the year</b>		<b>(995,140)</b>	<b>(200,191)</b>

## Statement of Changes in Equity

	Accumulated loss P	Total equity P
<b>Balance at 01 April 2020</b>	(954,964)	(954,964)
Loss for the year	(200,191)	(200,191)
Other comprehensive income	-	-
Total comprehensive loss for the year	<b>(200,191)</b>	<b>(200,191)</b>
<b>Balance at 01 April 2021</b>	<b>(1,155,155)</b>	<b>(1,155,155)</b>
Loss for the year	(995,140)	(995,140)
Other comprehensive income	-	-
Total comprehensive loss for the year	<b>(995,140)</b>	<b>(995,140)</b>
<b>Balance at 31 March 2022</b>	<b>(2,150,295)</b>	<b>(2,150,295)</b>
Note(s)		

## Statement of Cash Flows

	Note(s)	2022 P	2021 P
<b>Cash flows from operating activities</b>			
Cash generated from operations	11	5,993,142	3,029,637
Foreign exchange movements		(39,458)	(378,300)
Tax received		1,342	-
<b>Net cash from operating activities</b>		<b>5,955,026</b>	<b>2,651,337</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	2	(411,401)	(73,444)
Sale of property, plant and equipment	2	-	12,041
<b>Net cash from investing activities</b>		<b>(411,401)</b>	<b>(61,403)</b>
<b>Cash flows from financing activities</b>			
Net movement of other financial liabilities		265,505	(55,367)
<b>Net cash from financing activities</b>		<b>265,505</b>	<b>(55,367)</b>
<b>Total cash movement for the year</b>		<b>5,809,130</b>	<b>2,534,567</b>
Cash at the beginning of the year		7,391,083	4,856,516
<b>Total cash at end of the year</b>	5	<b>13,200,213</b>	<b>7,391,083</b>

# Accounting Policies

## 1. Basis of preparation and summary of significant accounting policies

The financial statements have been prepared on a going concern basis in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities, and the Companies Act (CAP 42:01). The financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in Pula.

These accounting policies are consistent with the previous period.

### 1.1 Significant judgements and sources of estimation uncertainty

#### Critical judgements in applying accounting policies

Management did not make critical judgements in the application of accounting policies, apart from those involving estimations, which would significantly affect the financial statements.

#### Key sources of estimation uncertainty

##### Useful lives of property, plant and equipment

The company reviews the estimated useful lives of property, plant and equipment when changing circumstances indicate that they may have changed since the most recent reporting date.

The financial effect of the reassessment that was performed during the year ended 31 March 2022 is not material in the current and future years.

##### Impairment testing

The company reviews and tests the carrying value of property, plant and equipment when events or changes in circumstances suggest that the carrying amount may not be recoverable. When such indicators exist, management determine the recoverable amount by performing value in use and fair value calculations. These calculations require the use of estimates and assumptions. When it is not possible to determine the recoverable amount for an individual asset, management assesses the recoverable amount for the cash generating unit to which the asset belongs.

##### Trade and receivables

The company assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in profit or loss, the company makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from the financial asset.

The impairment (or loss allowance) for trade receivables is calculated on a portfolio basis, except for individually significant trade receivables which are assessed separately. The impairment test on the portfolio is based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio.

### 1.2 Property, plant and equipment

Property, plant and equipment are tangible assets which the company holds for its own use or for rental to others and which are expected to be used for more than one period.

Property, plant and equipment is initially measured at cost.

Cost includes costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

# Accounting Policies

## 1.2 Property, plant and equipment (continued)

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalised if it is probable that future economic benefits associated with the expenditure will flow to the company and the cost can be measured reliably. Day to day servicing costs are included in profit or loss in the period in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land which is stated at cost less any accumulated impairment losses.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the company.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	10 years
Office equipment	Straight line	6.67 years
Computer equipment	Straight line	4 years

When indicators are present that the useful lives and residual values of items of property, plant and equipment have changed since the most recent annual reporting date, they are reassessed. Any changes are accounted for prospectively as a change in accounting estimate.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognised.

## 1.3 Financial instruments

### Initial measurement

Financial instruments are initially measured at the transaction price (including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through profit or loss) unless the arrangement constitutes, in effect, a financing transaction in which case it is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

### Financial instruments at amortised cost

These include loans, trade receivables and trade payables. Those debt instruments which meet the criteria in section 11.8(b) of the standard, are subsequently measured at amortised cost using the effective interest method. Debt instruments which are classified as current assets or current liabilities are measured at the undiscounted amount of the cash expected to be received or paid, unless the arrangement effectively constitutes a financing transaction.

At each reporting date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If there is objective evidence, the recoverable amount is estimated and compared with the carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

# Accounting Policies

## 1.3 Financial Instruments (continued)

### Financial instruments at cost

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort are measured at cost less impairment.

### Financial instruments at fair value

All other financial instruments, including equity instruments that are publicly traded or whose fair value can otherwise be measured reliably, without undue cost or effort, are measured at fair value through profit and loss.

If a reliable measure of fair value is no longer available without undue cost or effort, then the fair value at the last date that such a reliable measure was available is treated as the cost of the instrument. The instrument is then measured at cost less impairment until management are able to measure fair value without undue cost or effort.

### Trade and other receivables

Trade receivables are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in profit or loss when there is objective evidence that the asset is impaired. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments are considered indicators that the trade receivable is impaired. The allowance recognised is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in profit or loss within operating expenses. When a trade receivable is uncollectable, it is written off against the allowance account for trade receivables. Subsequent recoveries of amounts previously written off are credited against operating expenses in profit or loss.

Trade and other receivables are classified as loans and receivables.

### Trade and other payables

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

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

## Accounting Policies (Continued)

### 1.4 Tax

#### Current tax assets and liabilities

Current tax for current and prior periods is, to the extent unpaid, recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess is recognised as an asset. The tax liability reflects the effect of the possible outcomes of a review by the tax authorities.

#### Deferred tax assets and liabilities

A deferred tax liability is recognised for all taxable temporary differences.

A deferred tax asset is recognised for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised.

Deferred tax asset is recognised for the carry forward of unused tax losses and unused STC credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused STC credits can be utilised.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

#### Tax expenses

Tax expense is recognised in the same component of total comprehensive income or equity as the transaction or other event that resulted in the tax expense.

### 1.5 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee. All other leases are operating leases.

#### Operating leases – lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term unless:

- another systematic basis is representative of the time pattern of the benefit from the leased asset, even if the payments are not on that basis.

Any contingent rents are expensed in the period they are incurred.

### 1.6 Employee benefits

#### Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as leave pay and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

## Accounting Policies (Continued)

### 1.7 Provisions and contingencies

Provisions are recognised when the company has an obligation at the reporting date as a result of a past event; it is probable that the company will be required to transfer economic benefits in settlement; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as interest expense.

Provisions are not recognised for future operating losses

### 1.8 Revenue

Revenue is recognised when the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and when specific criteria have been met for each of the company's activities as described below:

#### Grant Income

Grants are accounted for when received from the donor or Member States. Grants received under the respective agreements are recognised at fair value where there is a reasonable assurance that the grant will be received and the company will comply with all attached conditions.

Grants shall be recognised as income over the periods necessary to match them with the related costs which they intend to compensate, on a systematic basis.

**Rendering of services** – accreditation fees and training income.

Accreditation fees and training income are recognised in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided.

Revenue is measured at the fair value of the consideration received or receivable and represents the amounts receivable for goods and services provided in the normal course of business, net of trade discounts and volume rebates, and value added tax.

Interest is recognised, in profit or loss, using the effective interest rate method.

### 1.9 Direct costs

The related cost of providing services recognised as revenue in the current period is included in cost of sales.

### 1.10 Foreign exchange

#### Foreign currency transactions

Exchange differences arising on monetary items are recognised in profit or loss in the period in which they arise. The foreign exchange component of a non-monetary item is recognised consistently with any other gains or losses on those items, in other comprehensive income or in profit or loss.

All transactions in foreign currencies are initially recorded in Pula, using the spot rate at the date of the transaction. Foreign currency monetary items at the reporting date are translated using the closing rate. All exchange differences arising on settlement or translation are recognised in profit or loss.



## Notes to the Financial Statements (Continued)

	2022			2021		
	P			P		
<b>2. Property, plant and equipment</b>						
	2022			2021		
	Cost or revaluation	Accumulated depreciation	Carrying value	Cost or revaluation	Accumulated depreciation	Carrying value
Furniture and fixtures	948,002	(407,891)	540,111	836,947	(340,903)	496,044
Office equipment	116,501	(93,496)	23,005	116,501	(87,068)	29,433
IT equipment	747,786	(386,250)	361,536	447,439	(313,768)	133,671
<b>Total</b>	<b>1,812,289</b>	<b>(887,637)</b>	<b>924,652</b>	<b>1,400,887</b>	<b>(741,739)</b>	<b>659,148</b>

### Reconciliation of property, plant and equipment - 2022

	Opening balance	Additions	Depreciation	Closing balance
Furniture and fixtures	496,044	111,055	(66,988)	540,111
Office equipment	29,433	-	(6,428)	23,005
IT equipment	133,671	300,346	(72,481)	361,536
	<b>659,148</b>	<b>411,401</b>	<b>(145,897)</b>	<b>924,652</b>

### Reconciliation of property, plant and equipment - 2021

	Opening balance	Additions	Disposals	Depreciation	Closing balance
Furniture and fixtures	552,335	4,725	-	(61,016)	496,044
Office equipment	35,820	-	-	(6387))	29,433
IT equipment	126,359	68,719	(12,041)	(49,366)	133,671
	<b>714,514</b>	<b>73,444</b>	<b>(12,041)</b>	<b>(116,769)</b>	<b>659,148</b>

### 3. Deferred tax

#### Reconciliation of deferred tax asset/(liability)

#### Recognised in profit or loss:

Deferred tax asset	(12,990)	-
At end of year	(12,990)	-

#### Unrecognised deferred tax asset

#### Calculated tax losses carried forward that have not been recognised as deferred tax assets (before applying the applicable tax rate)

Tax losses available for offset against future taxable income	-	1,184,560
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#### Tax losses not recognised as deferred tax assets are analysed as follows:

Expiry between two and five years	-	1,184,560
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No deferred tax assets have been recognised for the unutilised tax losses and deductible temporary differences as it is not expected that the company will make sufficient taxable profits to utilise them before they expire.

## Notes to the Financial Statements (Continued)

	2022 P	2021 P
<b>4. Trade and other receivables</b>		
Trade receivables	1,262,184	792,031
Prepayments	79,111	57,027
Deposits	83,181	83,181
VAT	-	33,540
Uninvoiced income-WIP	403,914	6,990
Other receivable	-	7,948
	<b>1,828,390</b>	<b>980,717</b>
<b>5. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Cash on hand	365	922
Bank balances	13,194,588	4,386,247
Short-term deposits	-	3,000,000
Other cash and cash equivalents	5,260	3,914
	<b>13,200,213</b>	<b>7,391,083</b>
<b>6. Trade and other payables</b>		
Trade payables	316,163	92,129
Deposits received	3,619,944	3,392,739
VAT	13,329	-
Sundry suppliers	72,500	70,572
Other payables	1,047,616	271,086
Leave and severance accruals	4,354,504	3,680,309
	<b>9,424,056</b>	<b>7,506,835</b>
<b>7. Capital grants</b>		
At 01 April	659,147	714,514
Capital grants transferred	411,402	61,402
Capital grants amortised during the year	(145,897)	(116,769)
	<b>924,652</b>	<b>659,147</b>
<b>8. Deferred income</b>		
At 01 April	2,021,462	2,387,746
Government contribution received	7,980,258	4,636,582
Transferred to income statement	(2,666,186)	(4,941,463)
Transferred to capital grant	(411,402)	(61,403)
	<b>6,924,132</b>	<b>2,021,462</b>
<b>9. Revenue</b>		
Service revenue	17,915,252	10,470,726
Government funding	1,646,934	4,941,463
Capital grant transfer	145,209	116,769
Grants received	1,021,922	-
	<b>20,729,317</b>	<b>15,528,958</b>

## Notes to the Financial Statements (Continued)

	2022 P	2021 P
<b>10. Taxation</b>		
<b>Major components of the tax expense</b>		
<b>Current taxation</b>	817,720	-
Local normal tax - year		
<b>Deferred taxation</b>		
Local deferred tax – current year	12,990	-
	<b>830,710</b>	<b>-</b>
<b>11. Cash generated from operations</b>		
Loss before taxation:	(164,430)	(200,191)
<b>Adjustments for:</b>		
Depreciation and amortisation	145,897	116,769
Foreign exchange movement	39,458	378,300
Changes in working capital		
Trade and other receivables	(847,673)	1,767,736
Trade and other payables	1,917,221	1,333,306
Deferred income	4,902,669	(366,283)
	<b>5,993,142</b>	<b>3,029,637</b>

### 12. Related parties

Relationships  
Directors

Refer to information page (page 9)

## Notes to the Financial Statements (Continued)

### 13. Going Concern

#### COVID-19 pandemic

In early January 2020, a viral infection originating in China was traced to a novel strain of the corona virus. The virus has subsequently spread to other parts of the world including the U.S., Europe and Africa and has caused unprecedented disruptions in the global economy as efforts to contain the spread of the virus has intensified. On 11 March 2020 the World Health Organisation officially declared this corona virus outbreak (also referred to as COVID-19) as a pandemic.

The Corona Virus outbreak and corresponding new government mandates may have a continued adverse effect on economic and financial market conditions and trigger a period of global economic slowdown. Management has not recorded any financial impact from this subsequent event to the financial statements as of 31 March 2022. Management has monitored developments relating to the coronavirus and successfully executed its operational response based on existing business continuity plans to manage the operations. Management has also followed guidance from global health organizations and relevant government and regulatory authorities, especially with regard to the safety of its employees and efforts to contain the spread of the virus.

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The ability of the company to continue as a going concern is dependent on a number of factors. The most significant of these is that the Member States have reaffirmed their commitment to supporting SADCAS and the projected cash flows showed that SADCAS had sufficient funds for the ongoing operations of the company for the next 12 months.

### 14. Liability of the members

The company is registered as a company limited by guarantee and therefore the maximum liability of the members is limited to P200 (Two Hundred Pula) per member.

## Detailed Income Statement

	Note(s)	2022 P	2021 P
<b>Revenue</b>	9	<b>20,729,317</b>	<b>15,528,958</b>
<b>Cost of sales</b>			
Direct costs		(4,916,677)	(2,338,865)
<b>Gross profit</b>		<b>15,812,640</b>	<b>13,190,093</b>
Other income			
Interest received		31,397	16,059
Sundry income		-	65,561
		<b>31,397</b>	<b>81,620</b>
<b>Expenses (Refer to page 20)</b>		<b>(15,969,009)</b>	<b>(13,093,604)</b>
<b>Operating (loss) profit</b>		<b>(124,972)</b>	<b>178,109</b>
Foreign exchange gain		(39,458)	(378,300)
Loss before taxation		<b>(164,430)</b>	<b>(200,191)</b>
Taxation	10	(830,710)	-
Loss for the year		(995,140)	(200,191)

The supplementary information presented does not form part of the financial statements and is unaudited

## Detailed Income Statement

	Note(s)	2022	2021
		P	P
Operating expenses			
Accounting fees		13,391	16,902
Advisory Committees		-	500
Auditors remuneration		72,500	70,572
Bad debts		228,847	287,654
Bank charges		26,848	22,673
Cleaning		27,035	25,115
Consulting and twinning fees		4,000	78,033
Depreciation, amortisation and impairments		145,897	116,769
Employee costs		12,280,623	10,235,343
Entertainment		10,032	4,583
Recruitment costs		249,121	16,745
General expenses		28,482	16,595
Governance expenses		322,327	148,667
ICT expenses		214,120	173,346
Insurance		110,032	93,500
Internal audit fees		13,360	6,680
International participation		55,366	77,857
Levies		20,292	22,990
Marketing expenses		291,657	170,254
Medical expenses		159,625	78,906
Motor vehicle expenses		2,807	-
NAFP annual meeting		35,788	6,300
Operating leases - rentals		635,302	590,981
Policies and procedures		138,461	22,430
Printing and stationery		172,214	139,180
Repairs and maintenance		3,229	6,757
Secretarial fees		16,080	14,750
Security		6,952	14,054
Staff travel		55,253	13,302
Staff welfare and training		301,054	312,994
Telephone and fax		223,932	140,538
Trademark registration		24,299	85,080
Utilities		80,083	83,554
		<b>15,969,009</b>	<b>13,093,604</b>



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