

Managerial Reports

■ LEGAL DEPARTMENT

General introduction

1. The Legal Department's general responsibilities included the following:
 - a overall responsibility on a national level for all legal matters involving the Truth and Reconciliation Commission (the Commission) and its Committees, including advising the Commission and CEO on all matters legal;
 - b drafting legal opinions for the Commission in respect of the legal aspects of the work of its various Committees;
 - c reviewing all existing contracts and drafting new contracts on behalf of the Commission;
 - d preparing the Commission's responses and defence to legal challenges such as reviews of amnesty decisions;
 - e liaising with attorneys and counsel on behalf of the Commission and persons appearing before the Amnesty Committee;
 - f dealing with all industrial relations/disciplinary matters on behalf of Commission;
 - g interacting and liaising with the Ministries of Justice and Constitutional Development; Arts, Culture, Science and Technology; Transport; Defence, and Police Services in respect of a wide range of matters concerning their activities, arising from the investigations and hearings of the Commission, and
 - h overall responsibility for the legal assistance programme in terms of section 34 of the Promotion of National Unity and Reconciliation Act No. 34 of 1995 (the Act).

Documentation Centre

2. The national legal officer was assigned the additional responsibility of managing, supervising and supporting the Commission's Documentation Centre. The Documentation Centre was responsible for the entire body of documentation and information within the Commission. The process included recording all information generated by the Commission on CD-ROM, audio and audio-visual tape, magnetic (audio) tape as well as hard copy. Documents archived by the Documentation Centre included the following:
 - a all the Commission's intellectual assets;

- b original human rights violations (HRV) statements and Investigative Unit working files;
- c amnesty applications;
- d amnesty decisions;
- e amnesty hearing material (bundles);
- f applications for reparation and rehabilitation;
- g submissions made to the Commission by a wide range of persons, agencies and institutions in accordance with the investigative hearings of the Commission in terms of section 29 of the Act;
- h news clips of all local, national international news and press releases;
- i the audio and video recordings of hearings, and
- j collections of posters, artefacts (paintings, statues, etc.), photographs, books, journals and police records.

Legal Assistance Programme

3. In terms of Section 34 of the Act, persons who were required to appear before the Commission under a subpoena or notice were entitled to legal representation. The Commission, in conjunction with the Minister of Justice, therefore implemented a legal assistance program to assist indigent persons in obtaining legal assistance.
4. The Legal Aid Board was appointed as an agent of the Commission to administer and reimburse legal representatives for the work done in respect of the Commission's activities.
5. Whilst the normal criterion for qualification to obtain legal assistance was satisfaction of the means test, many people did not qualify, as their income exceeded the limit (sometimes not by very much). This operated unfairly against private persons who might be required to spend considerable time away from home or work with no financial relief for employment lost. The Commission then applied an 'in the interest of justice' test which allowed most people to qualify for legal assistance, and which was given to perpetrators as a matter of course.
6. As of December 1998, it became obvious that the Legal Aid Board's administration was unable to cope with the Commission's instructions. Many hearings were postponed at great cost to the Commission because attorneys had either not been properly instructed or not been paid outstanding fees. In addition, many attorneys had threatened to boycott the process unless payment

of outstanding legal accounts was made before they would accept new work or complete partly-heard matters. As a result, the Legal Assistance Programme was taken over and run by the Commission's Legal Department from August 1999. The agency agreement with the Legal Aid Board was consequently terminated.

7. In order to streamline the legal appointment process, all stakeholders such as state attorneys and Bar Councils (in all nine provinces) were consulted and notified of the new procedures, which entailed the following:
 - a The Legal Department was responsible for issuing the instructions to legal representatives in liaison with the administrative component of the Amnesty Committee.
 - b The Legal Department would negotiate fees (within the parameters of the Regulations published in terms of Section 34 of the Act) up front and confirm precisely the terms of the instructions before any work was undertaken.
 - c The Legal Department would make all necessary accommodation and travelling arrangements with legal representatives and witnesses in consultation with the administrative component of the Amnesty Committee.
 - d The Legal Department would scrutinise all accounts presented, corroborate with the Amnesty Committee, tax the account/fees and issue instructions for payment.
 - e In respect of security force personnel or liberation force members who were dealt with in terms of section 3(3) of the State Attorneys Act 1958, the Legal Department undertook to assist the state attorneys in assuming all the preliminary work in the preparation of a taxed find account for payment by them.

INFORMATION TECHNOLOGY (IT) DEPARTMENT

General introduction

Network (hardware, software)

8. The Commission initially operated on a wide area network (WAN), which connected all the regional offices. When these offices were closed in September 1998, the WAN was discontinued and the Cape Town office continued to run on a local area network (LAN). Communication between the head office in Cape Town and the satellite offices occurred mainly by Internet. Each office had a stand-alone Internet computer. For security reasons, the LAN was not linked to the Internet.

9. The LAN consisted of workstations and heavy-duty printers connected together by an Ethernet network with a Windows NT server at the centre. The communication protocol was TCP/IP.
10. The workstations ran Windows 95 and the application software was Microsoft Office. The bulk of the office administration work was done using MS Word and the e-mail facility. In addition to Word, the researchers used the Excel spreadsheet to analyse trends in the data and to graph the results of their analysis. The Finance Department used AccPac for the financial and payroll transactions and the Standard Bank BEST system to pay accounts using the Internet.
11. In 2001, a software audit was launched to establish which software was being operated and whether all the software was licensed. This was necessary as there had been a complete staff turnover in the IT Department and there were few records indicating what software had been purchased at the outset of the Commission. After discovering that some software was being used unlicensed, the Commission applied for 'amnesty' during the Business Software Alliance (BSA) Truth or Dare campaign to legalise software. This ensured freedom from prosecution provided that the organisation legalised all its software within a given time frame.

Y2K

12. In 1999, the Commission took precautions against the Y2K computer bug. Y2K cards were installed in all the computers, and patches were downloaded from Microsoft to fix the software. The Commission experienced no Y2K-related problems.

CD-ROM project

13. A CD-ROM project was initiated to preserve the Commission's electronic files. These files were initially backed up onto magnetic tapes, which were deteriorating. All backed-up documents were copied onto searchable CD-ROMs to enable faster and more efficient access. Due to the high staff turnover, it was constantly necessary to refer to files created and research performed by former staff members.

Database development

14. The database was a client-server relational database implemented using Oracle software, which is the industry-standard database technology for this type of

project. Users had a suite of programmes on their workstations. This connected them to the database engines so that they could, for example, register statements and amnesty applications, capture the contents of the violations, carry out complex searches on the data and extract data into spreadsheets. They could also print a variety of computer-generated reports, such as the content of statements or amnesty applications, corroboration carried out, letters of acknowledgement, perpetrator details, incident reports, as well as statistics for monitoring the performance of the information flow.

15. The database linked the findings of the Human Rights Violations Committee (HRVC) with the decisions from the Amnesty Committee to provide lists of victims to the Reparation and Rehabilitation Committee (RRC). The names and addresses of eligible victims were printed from the database for sending application forms for reparation.

Website

16. The website (<http://www.truth.org.za>) was launched in 1996 as part of the Commission's media strategy. It contained all the transcripts of both HRVC and amnesty hearings, amnesty decision transcripts, press releases and news reports from the South African Press Agency (SAPA). It also contained an interactive Register of Reconciliation that users could sign.

MEDIA DEPARTMENT

17. The Media Department was central to the planning of each and every amnesty hearing. The department would place advertisements in various newspapers and on various radio stations in order to contact victims and/or perpetrators on behalf of the Amnesty Committee before hearings. This work was performed mainly by the media secretary with the assistance of evidence leaders and analysts. The purpose of this practice was two-fold: it helped the Amnesty Committee locate individuals and also informed members of the public about future hearings.
18. The Media Department was the first source of information for journalists and members of the public with enquiries about the Commission and specific amnesty hearings. The department was also responsible for preparing statements about decisions published by the Amnesty Committee.

Interpreting at the Commission's hearings

19. Although interpretation services were not a department of the Commission but were provided for by the Unit for Language Facilitation and Empowerment (ULFE) of the University of the Free State, they formed an integral part of the processes of the Commission and need to be reflected upon.
20. Section 11(f) of the Act stipulated that: '... appropriate measures shall be taken to allow victims to communicate in the language of their choice'. The hearings 'dramatised' the right of victims and those applying for amnesty to follow proceedings in their own language and of course the right to give testimony in their own language. To respect this, the Commission was compelled to institute a multilingual interpreting service with the applicable infrastructure.
21. In the early part of 1996, the Commission finalised an interpreting service agreement with the Language Facilitation Programme of the University of the Free State. This involved the recruitment, appointment and training of interpreters to manage the service. Technical support was provided by Giant Video Screens (Pty) Limited.

The value of interpreting at the hearings

22. The Commission's hearings yielded an extensive word harvest, probably even more extensive than that of the Nuremberg trials. If it is taken into consideration that a simultaneous interpreter produces on average between 14 000 and 20 000 words a day in a meeting lasting six to seven hours, and that this production can be converted into fifty-six to ninety typed pages, the Commission's hearings have resulted in extensive word production. Since the commencement of the hearings of the Commission in April 1996, altogether 57 008 hours of hearings have been interpreted. Converted into days, this already amounts to approximately 7126 hearing interpreting days, which have yielded an interpreting volume of nearly a billion words, which can, in turn, be converted to in the region of 11 million or more typed pages!
23. The duration of interpreted procedures is normally multiplied between two to three times per interpreted language if one is using the current judicial consecutive interpreting system. It has been estimated that, had the Commission opted for consecutive interpretation, the hearings would have continued into the year 2020. Thus what may seem to some as an apparently 'unnecessary'

extravagance of spending financial resources on language (interpreting) reduced the total operating time of the Commission by more than five times. The contribution of the Commission to the interpreting industry in South Africa should not be underestimated. The extensiveness and continuous interpreting service required by the Commission, especially to previously disadvantaged communities, meant that interpreters had to be trained and employed simultaneously. The fact that different African languages were used so consistently and on such a scale, and that people were given the opportunity to tell their stories in their own language at such a highly regarded forum, was indeed an empowering experience.

24. While the vocabulary at HRV hearings was of a more general nature, amnesty hearings took place within a rather strict legal context. Here the interpreter had to have a firm grasp of legal jargon. Lacking the appropriate terminology, interpreters of African languages found the amnesty hearings and the section 29 hearings more difficult.
25. Among the variables involved at hearings of the Commission were the differences in narrative technique from victim to victim, language differences (metaphorically and idiomatically), and tempo and volume of speech.
26. Interpreting at the Commission was no easy task. Many of the freelance interpreters have commented that interpreting as such is not difficult. What made it difficult was the emotional component.
27. The ULFE's team of interpreters covered practically all possible language combinations of the eleven official languages. The statistics on the language combinations for the hearings yielded some interesting facts. (See Table 3 below.)
28. An Afrikaans service was provided at 70 per cent of the hearings. Of the African language services, the Xhosa, Zulu and Sotho services were used the most (respectively 31 %, 35 % and 46 %).

Table 1: Breakdown of time interpreted at the Commission's hearings

	HEARINGS INTERPRETED				ACTUAL TIME INTERPRETED			
	HRV	AMN	Sec 29	Total	HRV	AMN	SEC 29	TOTAL
HOURS	2792	11680	632	15104	10856	44456	1696	57008
DAYS	349	1460	79	1888	1357	5557	212	7126

Table 2: Accumulated number of interpreters used at the Commission's hearings

	HRV	AMN	SEC 29	TOTAL
TOTAL AMOUNT OF INTERPRETERS	373	1538	106	2017

Table 3: Number of languages used at the Commission's hearings

LANGUAGE	TOTAL LANGUAGE USAGE	PERCENTAGE OF TOTAL
AFRIKAANS	345	70 %
ENGLISH	495	100 %
NDEBELE	4	1 %
NORTHERN SOTHO	21	4 %
SOTHO	172	35 %
SWATI	14	3 %
TSONGA	18	4 %
TSWANA	62	13 %
VENDA	17	3 %
XHOSA	154	31 %
ZULU	229	46 %

FINANCE DEPARTMENT

General introduction

29. Section 46(2) of the Act as amended set out the financial duties of the Commission and provided for the appointment of a chief executive officer who would also act as the chief accounting officer. Thus the financial accountability for the Commission rested with the chief executive officer. Section 46(5) of the Act required the Commission to prepare an estimate of revenue and expenditure for each year of its operation using a format to be determined in consultation with the Audit Commission. Section 9(1) of the Act directed the Commission to determine remuneration allowances in consultation with the Ministries of Finance and Justice, as well as terms and conditions of employment of staff members who were not state employees.

30. In complying with the financial mandate as directed by the Act and interpreted by the Commission, the chief executive officer delegated managerial responsibility to the director of finance. One of the tasks of the director was to assist the Commission by preparing estimates of revenue and expenditure.

Operations

31. The Finance Department consisted of a financial director, a financial manager, a facilities manager, two bookkeepers, four administrative clerks, two facilities clerks and a senior administrative secretary.
32. When the regional offices were scaled down to satellite offices in 1998 the bank accounts of those offices were closed and were managed from the national office. The national financial director reported to the Commission's chief executive officer. The financial director's activities were diversified to include support services, and the description of the portfolio changed to director of finance and support services.

Revenue

33. The Commission's revenues were allocated as a separate line item in the budget of the Department of Justice and Constitutional Development, which was voted on and approved by parliament.
34. In addition, many international donor countries contributed financially to add value to the process. The Commission was initially under the impression that it could accept donations directly. Legal opinion provided by the state legal advisers, however, indicated that all donations received by the Commission had to be formally approved by the Department of State Expenditure through the Reconstruction and Development Fund.
35. As the Commission's work progressed, it became clear that it would not be able to complete all its work within the prescribed eighteen-month period or even after several further extensions. The result was that parliament approved an Amendment of the Act (Act 33 of 1998). The Amendment provided for the Committee on Amnesty to continue with its functions until a date determined by the President. This meant that the Commission had to approach the Department of Finance for additional funding.
36. The Department of Finance allocated R14 617 000 to the Commission of for the 1999/2000 financial year, based on the assumption that the estimated date for

the final closure of the Commission was set for the end of June 1999. However, the self-imposed deadline could not be met, and an amount of R8.5 million was then allocated to the Commission for the 2000/2001 financial year. Two additional amounts of R17 million and R4 681 million were allocated to the Commission to continue its work through the 2000/2001 financial year. An amount of R10 million was allocated to the Commission for the 2001/2002 financial year to wrap up the Commission's proceedings. This was based on the assumption that the Commission would have been dissolved by the end of September 2001. The President, however, determined 31 March 2002 as the date upon which the Commission would finally be dissolved. This left the Commission with the dilemma that no provision for additional funding had been made. A very welcome donation was made by the Ford Foundation for the finalisation of the Codicil to the Final Report. However, over and above the grant received, the Department of Justice had to be approached for making available additional funding to ensure the proper and smooth closure of the activities of the Commission. At the time of writing this report a final answer in this regard was still awaited from the Department of Justice and Constitutional Development.

37. The audit for the 2000/2001 fiscal year has been completed and will be tabled in parliament before the end of March 2002. Financial statements for the completed fiscal periods 1997/98, 1998/99 and 1999/2000 are attached as Appendices 1, 2 and 3. The financial statements for the 2001/2002 financial year had not yet been set before parliament at the date of publication of this Report. Generally speaking the Commission received very positive reports from the Auditor-General, especially for the 1999/2000 and 2000/2001 financial years. No major shortcomings were identified and in each report it was made clear that compliance with laws and regulations applicable to financial matters has occurred during each year reported on.

Problems encountered and measures taken

38. The CEO/CAO, assisted by the finance and support services director and the rest of management, were guided by the Commission's fiscal policy. A few of the problems encountered in the Commission and the measures taken to solve them are listed below.
39. Ever conscious of the lack of funding and the fact that taxpayers' monies were utilised to fund the activities of the Commission, the CEO, management and the

finance department were constantly looking for and implementing mechanisms to effect savings. These measures proved to be effective and resulted in the Commission being able to fund many of its activities out of savings. Measures that were adopted included the following:

- a mechanisms to curb the expenses incurred as a result of the public hearings into amnesty applications;
- b proper co-ordination of arrangements relating to public hearings;
- c stricter control with regard to travel and accommodation expenses as well as the use of telephones and cellular phones, and
- d a structured and effective reduction in the staff complement of the Commission.

Satellite offices

40. The regional offices of the Commission closed down on 30 June 1998. Satellite offices were then established in Johannesburg, Durban (Pinetown) and East London to co-ordinate work still to be done in the regions. These offices were staffed by a total of thirty-seven employees. An office administrator was appointed in each office to manage these offices and report to the CEO.
41. The main task of the satellite offices was to render support services to the reparation and rehabilitation and amnesty processes. The satellite offices also served to make the processes of the Commission more accessible to all South Africans, particularly victims.

Human resources

42. All human resources-related activities were dealt with by the financial director assisted by the regional manager.
43. At its peak the Commission had 438 employees. By November 1998 this number had decreased to 188. From then on the total kept decreasing as a result of resignations and/or a so-called staff 'roll-out' The latter was to a large extent a direct result of budgetary constraints. The Commission's total staff complement for December 2001 was thirty-one and this number was reduced to nine employees for the months of January to March 2002.
44. Terminating a staff member's contract of employment was never easy. Although the CEO was of the opinion that government should accept some responsibility

for those individual staff members who have dedicated years of their lives serving the national process of truth and reconciliation, this view was unfortunately not supported by government. For instance, notwithstanding sincere requests to provide funding for an incentive bonus or some form of gratuity, government remained adamant that no funds were available. In order to see whether staff could be accommodated elsewhere when their contracts were terminated, various government departments were informed of the availability of competent workers. Unfortunately this was to no avail. At the time of writing this report there are still a number of former employees who have not yet been able to secure another job.

Handover of assets to the Department of Justice and Constitutional Development

45. The Act provided for a committee to be responsible for overseeing the handover of the assets of the Commission to the Department of Justice and Constitutional Development. Although the committee was established during 2000, this process only really commenced during October 2001.
46. At the time of writing this report almost 99 per cent of the Commission's assets have been handed over to the Department of Justice and Constitutional Development. These assets include 339 computers, forty-two motor vehicles, seventy-two cellular phones and no less than 3094 pieces of office furniture and equipment.
47. In addition, 1330 linear metres of documentation, comprising amnesty-related documents, statements, video and audio collections and other miscellaneous documentation, were transported from Cape Town to Pretoria over a period of 6 weeks.
48. All documentation relating to reparation and rehabilitation that has been in the possession of the Commission was handed over to the President's Fund based in Pretoria. This Fund will also deal with issues relating to reparation and rehabilitation until such time as a permanent policy in this regard has been adopted by Government(...p756)

Report of the Chief Executive Officer

■ INTRODUCTION

1. The activities of the Truth and Reconciliation Commission (the Commission) were suspended on 28 October 1998. Notwithstanding this suspension, the Amnesty Committee had to continue with its functions until a date determined by proclamation by the President. In addition, the Amnesty Committee was required to take over certain duties and functions of the other two statutory Committees, namely the Committee on Human Rights Violations (HRVC) and the Committee on Reparation and Rehabilitation (RRC). These duties were related to matters that had not been finalised before 31 July 1998, excluding enquiries and hearings and matters emanating from the amnesty process. To assist the Amnesty Committee in this regard, the President appointed two existing Commissioners to that Committee.
2. In 1988 an amendment to the Promotion of National Unity and Reconciliation Act No. 34 of 1995 (the Act) gave the President the power to reconvene the Commission to consider the Committee's report and determine a date for the dissolution of the Commission. On 16 November 2001, the President determined 31 March 2002 as the date for the final dissolution of the Commission.¹
3. The responsibility conferred by the amendment was far from simple. Indeed, the forty months that followed the suspension of the Commission were in many ways as challenging and in certain instances even more difficult and strenuous than the thirty-two months prior to the suspension. The Amnesty Committee became the administrative and operational centre of the Commission but was, at the same time, faced with drastic cuts in funding and human resources. It was also under continuous pressure to finalise the outstanding work in the shortest possible time, while at the same time being expected to deliver a product that would serve as a solution to national problems, especially with regard to the victims of gross human rights violations. Statistics show that more correspondence, telephonic enquiries and personal interviews with or in connection with victims were attended to after 1998 than before.

¹ Government Gazette No. 22833 dated 16 November 2001.

4. During this period the Commission experienced three events that affected the administrative operations of the Commission:
 - a Following the resignation of the former CEO, the Commission appointed Advocate Martin Coetzee as CEO with effect from 1May 1999.
 - b During June 1999, Dr P Maduna MP replaced Dr AM Omar MP as Minister of Justice and as minister responsible for the Commission.
 - c On 18 August 2000, Judge H Mall, Chairperson of the Amnesty Committee, passed away.
5. This report represents an effort by the chief executive officer (CEO) to reflect on the operational and administrative functions of the Commission for the period November 1998 to March 2002. Although an independent report, it may be read in conjunction with the report of the CEO in the Commission's Final Report², as matters dealt with in that report will not be revisited. It should also be read in conjunction with the report of the Executive Secretary of the Amnesty Committee.³
6. The section following this report contains the managerial reports of the various departments within the Commission (Legal, Information Technology, Media and Finance). These reports may also be read with the corresponding sections in the Final Report.⁴

MANAGING THE COMMISSION

7. Managing an unconventional institution born out of controversy and political compromise and tasked to find a common ground upon which to promote national unity and reconciliation in South Africa was never going to be easy. Doing it with dedicated Commissioners and Committee members and a corps of loyal managers and employees whose commitment and dedication were exceptional certainly made it a lot more bearable.
8. As a result of the very solid foundation laid by the previous CEO, the various organisational structures were well established, a sound fiscal policy was in place and the respective departments and sections had clear and well-defined areas of responsibility. This meant that the new CEO was able to focus on completing the outstanding work of the Commission as effectively and as quickly as possible.

2 Volume One, Chapter Nine.

4 Section One, Chapter Two in this volume.

5 Volume One, Chapters Ten to Twelve.

Management of the Commission was done by the CEO assisted by a corps of seven managers. Previously the Commission was managed by no less than a CEO and eighteen managers.

9. Apart from day-to-day management responsibilities, managing the Commission during this period involved ensuring the smooth operation of the following processes:
 - a Dealing with continuous public scrutiny and criticism. As an institution of national and international significance, the Commission found itself under constant, and sometimes unrealistic, public pressure to deliver quality outputs within the shortest period of time. To bear its impact, the Commission had to be transparent and accountable to the public through out its entire existence.
 - b Attempting to address the needs of those with a constitutional right to be acknowledged for the pain and suffering they had endured during the apartheid era.
 - c Providing the machinery for those persons who sought to receive amnesty for committing human rights violations.
 - d Establishing and maintaining an efficient and workable relationship between Commissioners, Committee members and staff members.
 - e Striving towards establishing and maintaining bilateral co-operation between the Commission and various government departments.
 - f Constantly assessing and analysing the Commission's objectives, bearing in mind the available resources and approaching and solving managerial challenges from an integral standpoint. It should be borne in mind that the Commission seldom had the privilege of applying proven and/or tested processes. Many of the Commission's processes had to be 'invented' in accordance with the theoretical and not always practical guidelines as provided by the provisions of the Act.
 - g Continuously evaluating the various processes of the Commission, attending to factors delaying these processes, and developing, implementing and maintaining mechanisms aimed at expediting the finalisation of these processes.
 - h Making decisions that were people-centred and blending individual needs and aspirations with those of the Commission and the public at large.
 - i Motivating staff who, for a period of almost six years, had to deal on a daily basis with the atrocities of the past and who dedicated all their time and energy to giving effect to the objectives and provisions of the Act, with no prospect of any incentive scheme, bonus, gratuity or future employment opportunities following the termination of their contracts.

- j Providing the proverbial 'shoulder to cry on' and serving as a 'punching bag' for those deprived and frustrated victims of gross human rights violations as a result of government non-delivery of reparation and rehabilitation.
- k Seeking a compromise between expectations and reality.
- l Striving towards delivering a product of which the nation could be proud, in the shortest possible period of time and operating within budgetary constraints.
- m Sharing joy and sharing sorrow.
- n Being proud and at the same time being humbled to have the honour and privilege to serve our country and to contribute towards understanding our past history and make present history.

OPERATIONAL AND MANAGEMENT ACTIVITIES

10. Some of the day-to-day management activities and operations of the Commission included:
- research activities, including the completion of the analysis emanating from amnesty applications, the political context to these applications, and matters arising from the work of the HRVC and RRC;
 - investigative activities, including the in-depth investigations of amnesty applications;
 - preparation for and finalisation of findings regarding 21 000 deponent statements by the HRVC;
 - summarising the contents of 21 000 deponent statements for inclusion in the report to the President;
 - analysis of more than 7000 amnesty applications;
 - preparation of more than 2500 amnesty applications for public hearings by the Amnesty Committee;
 - scheduling the public hearing of more than 2500 amnesty applications;
 - logistical and security arrangements pertaining to 255 public amnesty hearings, totalling approximately 1632 hearing days;
 - providing witness protection to amnesty applicants and to witnesses at amnesty hearings;
 - recording the hearings of the Amnesty Committee, simultaneous interpretations and transcription services;
 - further development of a coding framework to systematise the processing and capturing, cross-referencing, cleaning and analysing of data;
 - archiving and safekeeping of more than 3000 cubic metres of written documentation, tape and video recordings;

- preparation for and complete assessments of approximately 21 000 victims of gross human rights violations by the single remaining Commissioner of the RRC;
- facilitating the payment of urgent interim reparation to approximately 17 000 victims by the President's Fund;
- attempting to establish the whereabouts or correct addresses of almost 3000 victims of gross human rights violations;
- human resources-related activities, including streamlining the Commission's office layouts, structures, staff orientations, development of skills and the provision of service certificates and references for exiting staff;
- financial activities, including the development and implementation of measures aimed at effecting savings, budget forecasts, negotiations and allocations and the preparation and presentation of audited financial statements;
- attending to a constant flow of enquiries regarding the plight of victims and the issue of reparation;
- legal activities, including assistance to the various Committees and dealing with legal challenges to the Commission and the Amnesty Committee;
- media liaison and communication;
- safety and security of physical and intellectual assets, processes, activities and members of the Commission;
- audits, evaluations and appraisals of the Commission's activities, quality of work, staff performances, efficiency and productivity, and updates of registers, files, reports, financial statements and books, and progress in general;
- accounting and reporting to parliamentary committees on the Commission's activities, processes and progress;
- liaising with governmental departments with regard to issues emanating from the activities and processes of the Commission;
- financial and other support to the Commission by international donors;
- addressing and briefing international conferences, international visitors and interested parties on the functions, activities and processes of the Commission, and
- staff 'roll-out' and close-down plans for the Commission.

CHALLENGES TO THE COMMISSION

11. During its existence, the Commission was faced with numerous challenges, some substantial and others less so. Some of these are discussed briefly here.

Perceptions about the Commission

12. Although the Commission was established as a result of negotiations between the major political role players and owed its existence and functions to an Act passed by a democratically elected parliament, it still came in for a fair share of criticism. There were those who saw the Commission as the instrument of an ANC-led government and a witch-hunt. Others perceived it as perpetrator-friendly, insensitive to the plight of victims and biased towards the former regime and security forces, and some simply saw it as 'a waste of taxpayers' money'. Notwithstanding these negative perceptions, the Commission stuck to its mandate and its commitment to give effect to the letter of the Act and the needs of the majority of our nation.
13. The most difficult aspect to deal with was the granting of amnesty. Everything related to the concept was controversial even before the Act was promulgated or the Amnesty Committee established. Giving the Amnesty Committee the power to grant amnesty meant that a visible body was established that could now be blamed for setting perpetrators free. Throughout its existence, the Commission and its entire staff had to cope and deal with this negative sentiment. The work of the Amnesty Committee also seemed to contradict that of the other Committees of the Commission. The HRVC devoted its time and energy to acknowledging the painful experiences of victims of gross violations of human rights and to identifying those who had perpetrated these gross human rights violations. The Amnesty Committee, on the other hand, set many of these perpetrators of gross human rights violations free from prosecution and from prison on the grounds that they had acted with a political objective and had made full disclosure. In addition, in giving effect to the provisions of the Act, the Amnesty Committee had powers of implementation, whilst the RRC could only make recommendations. Some perpetrators were granted immediate freedom. Victims, however, were required to wait until parliament had accepted or rejected the recommendations of the Commission.
14. The Commission was constantly accused of being perpetrator-friendly and of being insensitive to the plight of victims. Looking back across the whole process now, it is clear that, on the physical side especially, more was done for victims than for perpetrators. Hundreds of thousands of rands and hours were spent on locating victims, transporting them to hearings and providing them with food and accommodation. The hours that were spent on foot trying to locate victims or hiring bulldozers to enable victims in flood-stricken areas to attend amnesty

hearings can certainly not be regarded as an insensitive attitude. The Commission is of the strong opinion that the total amount of time and resources spent on victims during the amnesty process was substantially more than that spent on amnesty applicants.

15. On more than one occasion, the Amnesty Committee subjected to severe criticism by individuals and the media, not because it had not done its work properly, but because it had applied the provisions of the Act and granted certain individuals amnesty. The Committee was also accused of being biased, sometimes in favour of the perpetrators, sometimes in favour of the victims; at times in favour of the liberation movements and at times in favour of the former security forces.
16. The Amnesty Committee tried its utmost to be as objective as humanly possible. Listening to evidence of horrendous acts of gross violations of human rights and to evidence of immense human suffering and inhumane treatment over a period of more than five years certainly did not make it easy. Notwithstanding this, the Amnesty Committee was always aware of the fact that it had to apply the provisions of the Act and that it had a role to play in unearthing the truth. It made it its responsibility to do exactly that. The Amnesty Committee was also very aware of the plight of victims, and everything possible was done to ease their suffering and to give them the recognition they deserved.
17. As has already been mentioned, the RRC was not an implementing body. Its responsibility was to identify those victims who were eligible for reparation and/or rehabilitation and to make recommendations in this regard. Despite this, the RRC was perceived as being responsible not only for identifying the interventions that were needed for reparation and rehabilitation, but also for their implementation. Notwithstanding this, the RRC and its staff never shirked their moral responsibility. They continued to listen to victims and tried their utmost to assist them in the absence of the acknowledgement and implementation of the recommendations made by the Commission in October 1998.
18. In many instances, however, negative perceptions about the Commission and its work arose out of ignorance about its objectives and mandate. At the same time, it was encouraging to experience the high regard in which the Commission was held in the international community. Not only did international delegations and visitors show a keen interest in and appreciation of the work of the Commission, but members of the Commission were also frequently invited to address international conferences on the work and experiences of the Commission.

Operational challenges

19. Operational challenges had the most profound impact on the process as they related to the urgency imposed on the Commission to finish a huge amount of work within the shortest period of time. They included:

Staff

20. In any institution staff members are one of the most valuable assets. Without the commitment and dedication of its entire staff complement, the Commission would not have been able to meet its objectives. Unfortunately, staff members were not always acknowledged for the invaluable role they played. Commissioners, Committee members and management were the public face of the Commission; staff maintained the engine room.
21. Because the Commission was initially expected to have a relatively short lifespan, all staff members were employed on temporary contracts. Ultimately, the Commission functioned for almost six years, and contracts were extended on no less than six occasions. With hindsight, this proved to be a very unsatisfactory situation. Because there was no employment security or certainty about when the process would end, staff members were understandably constantly on the lookout for permanent employment. They were paid only a basic salary; no service bonuses or other incentives were offered. As a result, the Commission lost experienced staff on a regular basis and it became increasingly difficult to fill vacancies.
22. Keeping staff motivated also proved to be very challenging. Lack of job and contractual security and incentives, constant criticism of the Commission, no employment offers from government despite six years' dedicated work seem finally to have filtered through to staff. Indeed, the only thing that kept staff going was their commitment to the Commission's objectives. It was therefore no surprise, when another employment opportunity became available, that staff had no hesitation in taking up that position. In many instances, the projects they were working on or their areas of responsibility had to be taken over by the already over-burdened remaining staff members. In certain cases, especially with regard to committee members, the individuals who left were the only ones able to complete or finalise a certain project or function. One then had to rely on the integrity and goodwill of those concerned. In the majority of instances

the work was satisfactorily completed, but in other instances the completion of a specific task was hamstrung by the non-performance of certain individuals.

Budgetary constraints

23. Without the luxury of precedents, and faced with uncertainties as to the financial implications of the activities of the Commission, it was often very difficult to budget accurately. For example, a public hearing might last less than a day or it might take weeks or even months to complete an application. Sometimes it would take only one telephone call to reach a victim; in other cases it could involve hiring a four-by-four vehicle to reach a victim in a rural area.
24. The requirement to 'do more with less' proved to be very frustrating and even counter-productive. The Commission is of the view that the process could have been finished much earlier had it been in a position to employ more personnel to attend to the professional and administrative aspects of its work. It was disappointing to know and accept that, whilst the Commission regarded itself as a project of national significance, it was regarded by government as only one amongst many national priorities to be financially resourced.
25. The government's failure to approve a severance package for deserving staff meant that management was unable to reward its best performers or to retain some of those who found themselves obliged to move elsewhere during the last crucial months.

Co-operation with the Commission

26. The Commission was an institution of national significance and, from the outset, it was clear that its failure or success would depend, to a large extent, on the co-operation it received from those with an interest in its proper functioning. The Commission relied heavily on the assistance and co-operation of, amongst others, government departments, political parties, victims, witnesses, legal representatives and non-governmental institutions and organisations.
27. Generally speaking, the Commission enjoyed the co-operation of many of the above. Unfortunately there were also instances where some of these deliberately or through a lack of commitment delayed the processes of the Commission. In certain cases it was clear that an uninformed perception about the Commission

played a role; in other cases it was resistance against or non-acceptance of transformation and the new democratic dispensation. Where the objectives of the Commission were not in line with certain party political objectives, co-operation was sometimes deliberately withheld. Finally, some individuals saw the Commission as an opportunity to further their own careers or to improve their financial status.

28. The Commission and its staff consequently had to put in a great deal of energy and effort into overcoming these obstacles, not for its own purposes, but for the benefit of victims, amnesty applicants and the country as a whole.
29. These are but some of the challenges the Commission was faced with. Fortunately they were not insurmountable, and the Commission was eventually able to complete its mandate.

Concluding remarks

30. In the belief and hope that South Africa will never again be required to set up a similar commission, it is sufficient to make only two general points about setting up any kind of commission of inquiry. First, care should be taken to provide for a proper and well-resourced infrastructure. Second, and more importantly, there should be proper acknowledgement of those who are not in the public eye, but who grind it out in the dungeons and machine rooms.
31. In preparing this report and reflecting on almost six years of serving this extraordinary Commission, it was ironic that all the negative experiences were completely surpassed and overshadowed by the positive experiences to such an extent that one is left with a feeling of fulfilment, satisfaction and achievement that can only be experienced and shared by those who also had the opportunity to serve in the same way.
32. It was a humbling experience to have had the opportunity to serve and to be led by a truly remarkable Chairperson assisted by a group of Commissioners and Committee members whose integrity, commitment and dedication have been unrivalled.
33. Tribute must be paid to those persons who decided to forsake their constitutional rights in the interests of finding the truth and striving towards unity and reconciliation.

34. Acknowledgement is also given to those persons who, for the sake of national unity and reconciliation, and despite humiliation and embarrassment, came forward and were sincere in admitting to horrendous acts of human rights violations.

35. Finally tribute is paid to all the staff members, interpreters, transcribers, technicians, lawyers and all those who came into touch with the Commission and who, through their commitment and dedication, and notwithstanding the huge demands that were made on their personal and family lives, played an integral part in bringing this process to a conclusion and contributing to the history of South Africa. [\(...p744\)](#)

APPENDIX 1

Annual Financial Statements for the period 1 April 1997 to 31 March 1998

The Chief Executive Officer hereby presents his report and submits the annual financial statements for the period ended 31 March 1998.

■ GENERAL REVIEW

The Truth and Reconciliation Commission was constituted in terms of The Promotion of National Unity and Reconciliation Act 34 of 1995 on 15 December 1995. During this first financial period the Truth and Reconciliation Commission commenced starting up operations which involved the setting up of its head office in Cape Town as well as three other offices in Gauteng, the Eastern Cape and Kwazulu Natal. The financial activities of the Truth and Reconciliation Commission for the above period centred around continuing its activities as in the previous year. The initial closing down date for the Commission was extended in terms of an amendment to the necessary legislation, which meant that the Commission operated at full capacity for virtually the entire year. The results of these activities are clearly reflected in the attached financial statements and may be summarised as follows:

Operating Surplus for the period	R 8 602 940
Capital Expenditure	R 1 252 719
Net Cash Flow Surplus	R16 651 911

The Cash Flow Surplus mainly arises out of funds held on deposit for donor funds to be expended in the next financial year as well as a surplus achieved on the budget of this financial year.

■ CHIEF EXECUTIVE OFFICER AND SECRETARIES

In terms of S46(1) of the Promotion of National Unity and Reconciliation Act 34 of 1995 the following appointments have been made:-

Chief Executive Officer **Dr B S V Minyuku**

Date of Appointment: 1 March 1996

Executive Secretary to:

The Commission **P van Zyl**

Date of Appointment: 1 March 1996

The Reparation and Rehabilitation Committee **T Grenville-Grey**

Date of Appointment: 18 December 1997

The Human Rights Violations Committee **Dr R Richards**

Date of Appointment: 1 September 1996

The Amnesty Committee **Adv. M Coetzee**

Date of Appointment: 8 August 1997

■ FINANCIAL STATEMENTS

The Chief Executive Officer acknowledges his responsibility for the fair presentation in the financial statements of the financial position and results of operations in conformity with generally accepted accounting practice. The Chief Executive Officer has approved the financial statements set out on pages 4 to 9.

■ EVENTS OCCURRING AFTER BALANCE SHEET DATE

During the month of June 1998, the Commission closed down its three regional offices according to its strategic plan. The financial effect of the closure was that assets of the Commission were transferred to the Department of Justice as stipulated by the Act. The total cost of these assets amounts to R912 066. The book value at year end of these assets amounted to R575 303. This event also meant that regional staff were retrenched as per the roll-out plan of the Commission. A total of 40 staff were retrenched. This represented, at that time, 10% of the Commission's staff complement.

CHIEF EXECUTIVE OFFICER

23 October 1998

TRUTH AND RECONCILIATION COMMISSION

■ **BALANCE SHEET** AS AT 31 MARCH 1998

	<i>Notes</i>	1997-98 R	1996-1997 R
Capital employed			
Accumulated funds		24 853 873	16 241 934
Employment of capital			
Fixed assets	3	8 192 963	11 473 285
Net current assets		16 660 910	4 768 649
Current assets		23 240 268	19 557 049
Sundry debtors	4	1 309 151	1 582 387
Bank and cash balances		21 931 117	17 974 662
Current liabilities		(6 579 358)	(14 788 400)
Sundry creditors	5	6 349 358	4 401 092
Unapproved donations		-	10 313 347
Provisions		230 000	73 961
		24 853 873	16 241 934

Cape Town, 23/10/98

B S V MINYUKU*Accounting Officer*

TRUTH AND RECONCILIATION COMMISSION

■ **INCOME STATEMENT** FOR THE YEAR ENDED 31 MARCH 1998

	<i>Notes</i>	1997-98 R	1996-1997 R
Income			
State contributions		65 716 000	70 042 034
Donations		13 662 552	2 336 221
Other income	8	2 526 330	2 005 322
Expenditure			
Salaries		37 209 133	31 746 636
Other operating expenditure	9	35 698 511	30 153 569
Discontinued operations	7	385 299	-
Retained income for the year		8 611 939	12 483 372
Retained income at the beginning of the year		16 241 934	3 758 562
Retained income at the end of the year		24 853 873	16 241 934

■ NOTES TO THE FINANCIAL STATEMENTS**1. Formation and primary objectives**

- 1.1 The Truth and Reconciliation Commission was established in terms of section 2(1) of the Promotion of National Unity and Reconciliation Act, 1995 (Act No. 34 of 1995). The Commissioners were appointed by the President in terms of section 7(2)(a) of the Act on 15 December 1995.
- 1.2 The objectives of the Commission are to promote national unity and reconciliation in a spirit of understanding which transcends the conflicts and divisions of the past by establishing a complete picture of the causes, nature and extent of gross violations of human rights by conducting investigations and holding hearings; facilitating the granting of amnesty to persons who make full disclosure of all the relevant facts relating to these acts; establishing and making known the fate or whereabouts of victims and recommending reparation measures in respect of them; and compiling a report providing a comprehensive account of the activities and findings of the Commission.

2. Accounting policy

The annual financial statements have been prepared in accordance with generally accepted accounting practice. The principal accounting policy is as follows:

2.1 *Basis of presentation*

The annual financial statements are prepared on the historical cost basis.

2.2 *Fixed assets and depreciation*

Fixed assets are stated at cost price less accumulated depreciation. Leasehold improvements are written off over the expected life-span of the Commission. All other assets are depreciated over their useful lives on the straight line method.

2.3 *Income and expenditure*

Income and expenditure is recognised on the accrual basis.

2.4 *Donations*

Donations and interest earned on donations are recognised in full in the year in which the donations are authorised. However, unspent donor funds and interest earned thereon will be refunded to the donor at the end of the project. The refund of donor funds and interest will be accounted for in the year in which the transfer takes place.

NOTES (Continued)

3. Fixed Assets

	Computer equipment	Computer software & installation	Furniture & fittings	Office equipment 1997-98	Motor vehicles	Leasehold improvements	Security equipment	Total
	R	R	R	R	R	R	R	R
Beginning of year:								
Cost price	30 010 355	1 003 441	2 671 545	2 607 430	5 083 435	619 401	347 679	15 343 286
Accumulated depreciation	(811 115)	(1 003 441)	(514 136)	(379 353)	(861 644)	(251 709)	(48 603)	(3 870 001)
Carrying amount beginning of year	2 199 240	-	2 157 409	2 228 077	4 221 791	367 692	299 076	11 473 285
During the year:								
Additions	606 971	97 518	39 924	463 396	3 714	33 696	7 500	1 252 719
Disposals	(28 331)	-	-	(252 520)	(195 496)	-	(4 364)	(480 711)
Transfers	(51 242)	-	(213 692)	-	(103 519)	-	-	(368 453)
Depreciation	(1 153 183)	(97 518)	(538 803)	(531 133)	(980 035)	(313 502)	(69 703)	(3 683 877)
Carrying amount end of year	1 573 455	-	1 444 838	1 907 820	2 946 455	87 886	232 509	8 192 963
Cost price	3 444 665	1 100 959	2 360 762	2 773 242	4 676 357	653 097	349 679	15 358 761
Accumulated depreciation	(1 871 210)	(1 100 959)	(915 924)	(865 422)	(1 729 902)	(565 211)	(117 170)	(7 165 798)
	1 573 455	-	1 444 838	1 907 820	2 946 455	87 886	232 509	8 192 963

■ **NOTES** (Continued)

3. Fixed Assets (continued)

	Computer equipment	Computer software & installation	Furniture & fittings	Office equipment 1996-97	Motor vehicles	Leasehold improve- ments	Security equipment	Total
	R	R	R	R	R	R	R	R
Beginning of year:								
Cost price	310 549	-	1 733 691	163 345	2 358 852	195 534	-	4 761 971
Accumulated depreciation	(7 502)	-	(11 813)	(1 954)	(49 496)	(7 726)	-	(78 491)
Carrying amount beginning of year	303 047	-	1 721 878	161 391	2 309 356	187 808	-	4 683 480
During the year:								
Additions	2 748 312	1 003 441	937 854	2 461 118	2 882 401	423 867	347 679	10 804 671
Disposals	(40 413)	-	-	(15 184)	(141 694)	-	-	(197 290)
Transfers	-	-	-	-	-	-	-	-
Depreciation	(811 706)	(1 003 441)	(502 323)	(379 248)	(828 272)	(243 983)	(48 604)	(3 817 576)
Carrying amount end of year	2 199 240	-	2 157 409	2 228 077	4 221 791	367 692	299 076	11 473 285
Cost price	3 010 335	1 003 441	2 671 545	2 607 430	5 083 435	619 401	347 679	15 343 286
Accumulated depreciation	(811 115)	(1 003 441)	(514 136)	(379 353)	(861 644)	(251 709)	(48 603)	(3 870 001)
	2 199 240	-	2 157 409	2 228 077	4 221 791	367 692	299 076	11 473 285

■ **NOTES** (continued)

	1997-98	1996-1997
	R	R
9. Other operating expenditure		
Audit fees	320 588	109 610
Bank costs	51 060	57 030
CMC levies	180 855	-
Communication	4 323 800	2 952 863
Conferences and workshops	294 171	275 724
Consulting fees	925 900	330 861
Consumables	181 712	313 201
Diginet lines	127 192	107 714
Depreciation	3 683 878	3 817 576
DST Programme	395 699	-
Entertainment, teas and refreshments	160 249	114 046
Exhumation costs	155 030	12 677
Hearing costs	948 684	939 322
Insurance	693 583	419 788
Interest paid	11 431	23 805
Legal costs	280 917	36 455
Legal aid	511 858	122 615
Maintenance:	495 356	154 765
Computers	96 785	3 802
Equipment	36 736	21 726
Premises	62 131	26 757
Motor vehicles	299 704	102 480
Postage	59 556	22 878
Printing	398 544	348 573
Publications and subscriptions	100 352	125 841
Relocation costs	199 658	179 363
Rentals:	4 184 994	3 597 814
Equipment	11 199	3 084
Offices	4 173 795	3 594 730
Staff recruitment	101 603	831 198
Stationery	380 413	402 437
Telephones:	2 642 134	2 175 609
Telkom and faxes	1 676 735	1 354 044
Cellular	965 399	821 565
Transport:	886 000	848 556
Freight	146 804	90 676
Motor vehicles expenses	625 438	538 859
Use of private motor vehicles	113 758	219 021
Training	8 685	17 728
Transcription costs	347 594	145 843
Translation costs	3 333 793	3 228 313
Travel and subsistence	9 102 878	7 985 643
Travel management costs	57 834	347 004
Witness protection programme	152 510	108 717
	35 698 511	30 153 569

■ CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 1998

	<i>Notes</i>	1997-98 R	1996-1997 R
Cash flows from operating activities			
Cash generated from operations	A	2 213 565	26 354 785
Interest received		2 514 571	1 617 546
Interest paid		(11 431)	(23 805)
Net cash inflow from operations		4 716 705	27 948 526
Cash flows from investing activities			
Additions to fixed assets		(1 252 719)	(10 804 671)
Disposal of fixed assets		492 469	207 277
Net cash outflow from investing activities		(760 250)	(10 597 394)
Net increase in cash and cash equivalents		3 956 455	17 351 132
Cash and cash equivalents at the beginning of the year	B	17 974 662	623 530
Cash and cash equivalents at the end of the year	B	21 931 117	17 974 662

■ NOTES TO THE CASH FLOW STATEMENT

	<i>Notes</i>	1997-98 R	1996-1997 R
A. Reconciliation of net surplus to cash generated from operations			
Net surplus		8 611 939	12 483 372
Depreciation		3 683 878	3 817 576
Interest received		(2 514 571)	(1 617 546)
Interest expenses		(11 431)	23 805
Transfer of assets		(368 453)	-
Profit on disposal of assets		(11 759)	(9 988)
Operating profit before working capital changes		10 149 371	14 697 217
Working capital changes		(7 935 806)	(11 657 566)
Decrease/(increase) in debtors		273 236	(937 045)
Increase/(decrease) in creditors		(8 209 042)	12 594 611
Cash generated from operations		2 213 565	26 354 785
B. Cash and cash equivalents			
Cash and cash equivalents consist of cash on hand balances with banks.			
Cash and cash equivalents included in the cash flow statement comprises the following balance sheet amount:			
Cash on hand and balances with banks		21 931 117	17 974 662

APPENDIX 2

Annual Financial Statements for the period 1 April 1998 to 31 March 1999

The Chief Executive Officer hereby presents his report and submits the annual financial statements for the period ended 31 March 1999.

■ GENERAL REVIEW

The Truth and Reconciliation Commission was constituted in terms of The Promotion of National Unity and Reconciliation Act 34 of 1995 on 15 December 1995. The extent of the work of the Commission could not be foreseen by the legislature and was influenced as a result of the extension granted by the President of the cut-off date of gross violations of human rights from 5 December 1993 to 10 May 1994. The closing date to submit amnesty applications was also extended from 11 May 1997 to 30 September 1997 which greatly influenced the work of the Commission.

It is against this background that the Chairperson of the Commission requested the Minister of Justice to extend the lifespan of the Commission. The result was that the Promotion of National Unity and Reconciliation Amendment Act, 1998 was approved in Parliament in June 1998. The amended Act makes inter alia provision that the Amnesty Committee shall continue with its functions until a date determined by the President.

The Committee on Human Rights Violations and the Committee on Reparation and Rehabilitation have more or less completed their work on 31 July 1998. However the assessment of reparation and rehabilitation forms as well as the possible appeals and/or challenges of human rights violations work continued in 1999. The work of the Amnesty Committee will however continue into 2000.

For the continuation for the work of the Amnesty committee with the necessary support services as well as some capacity for the assessment of reparation and rehabilitation forms as well as the possible appeals and/or challenges it is envisaged for work to continue until at least June 2000.

The results of these activities are clearly reflected in the attached financial statements and may be summarised as follows:

Retained income R 4 401 646

Capital Expenditure	R	362 946
Retained income at the beginning of the financial year ..	R	24 853 873

The Cash Flow Surplus mainly arises out of funds held on deposit for donor funds to be expended in the next financial year.

■ CHIEF EXECUTIVE OFFICER

In terms of S46(1) of the Promotion of National Unity and Reconciliation Act 34 of 1995 the following appointments has been made:

Chief Executive Officer **Adv. Martin Coetzee**

Date of Appointment: 1 April 1999

■ FINANCIAL STATEMENTS

The Chief Executive Officer acknowledges his responsibility for the fair presentation in the financial statements of the financial position and results of operations in conformity with generally accepted accounting practice.

The Chief Executive Officer has approved the financial statements for the 1998/1999 financial year.

CHIEF EXECUTIVE OFFICER

16 November 1999

TRUTH AND RECONCILIATION COMMISSION

■ **BALANCE SHEET** AS AT 31 MARCH 1999

	<i>Notes</i>	1998-99 R	1997-1998 R
Capital employed			
Accumulated funds		29 255 519	24 853 873
Employment of capital			
Property, Plant and Equipment	3	3 754 815	8 192 963
Net current assets		25 500 704	16 660 910
Current assets		29 578 491	23 240 268
Debtors	4	3 691 250	1 309 151
Bank and cash balances		25 887 241	21 931 117
Current liabilities		(4 077 787)	(6 579 358)
Creditors	5	3 902 787	6 349 358
Provisions		175 000	230 000
		29 255 519	24 853 873

ADV. M COETZEE

Accounting Officer

Cape Town, 14/10/99

TRUTH AND RECONCILIATION COMMISSION

■ **INCOME STATEMENT** FOR THE YEAR ENDED 31 MARCH 1999

	<i>Notes</i>	1998-99 R	1997-1998 R
Income			
State contributions		54 083 096	65 716 000
Donations		3 324 725	13 662 552
Other income	8	4 937 412	2 526 330
Expenditure		(57 943 587)	(73 292 943)
Salaries		25 161 438	37 209 133
Other operating expenditure	9	28 786 877	35 698 511
Discontinued operations	7	3 995 272	385 299
Retained income for the year		4 401 646	8 611 939
Retained income at the beginning of the year		24 853 873	16 241 934
Retained income at the end of the year		29 255 519	24 853 873

■ NOTES TO THE FINANCIAL STATEMENTS**1. Formation and primary objectives**

- 1.1 The Truth and Reconciliation Commission was established in terms of section 2(1) of the Promotion of National Unity and Reconciliation Act, 1995 (Act No. 34 of 1995). The Commissioners were appointed by the President in terms of section 7(2)(a) of the Act on 15 December 1995.
- 1.2 The objectives of the Commission are to promote national unity and reconciliation in a spirit of understanding which transcends the conflicts and divisions of the past by establishing a complete picture of the causes, nature and extent of gross violations of human rights by conducting investigations and holding hearings; facilitating the granting of amnesty to persons who make full disclosure of all the relevant facts relating to these acts; establishing and making known the fate or whereabouts of victims and recommending reparation measures in respect of them; and compiling a report providing a comprehensive account of the activities and findings of the Commission.

2. Accounting policy

The annual financial statements have been prepared in accordance with generally accepted accounting practice. The principal accounting policy is as follows:

2.1 *Basis of presentation*

The annual financial statements are prepared on the historical cost basis.

2.2. *Fixed assets and depreciation*

Fixed assets are stated at cost price less accumulated depreciation. Leasehold improvements are written off over the expected life-span of the Commission. All other assets are depreciated over their useful lives on the straight line method.

2.3 *Income and expenditure*

Income and expenditure is recognised on the accrual basis.

2.4 *Donations*

Donations and interest earned on donations are recognised in full in the year in which the donations are authorised. However, unspent donor funds and interest earned thereon will be refunded to the donor at the end of the project. The refund of donor funds and interest will be accounted for in the year in which the transfer takes place.

NOTES (Continued)

3. Fixed Assets

	Computer equipment	Computer software & installation	Furniture & fittings	Office equipment 1997-98	Motor vehicles	Leasehold improvements	Security equipment	Total
	R	R	R	R	R	R	R	R
Beginning of year:								
Cost price	3 444 665	1 100 959	2 360 762	2 773 242	4 676 358	653 097	349 679	15 358 762
Accumulated depreciation	(1 871 211)	(1 100 959)	(915 924)	(865 422)	(1 729 902)	(565 211)	(117 171)	(7 165 799)
Carrying amount beginning of year	1 573 454	-	1 444 838	1 907 821	2 946 456	87 886	232 508	8 192 963
During the year:								
Additions	13 600	61 296	37 256	211 869	11 493	25 272	2 160	362 946
Disposals	(48 506)	-	-	(45 313)	-	(17 264)	-	(111 083)
Transfers	(181 914)	-	(396 483)	(82 810)	(1 181 533)	-	(30 951)	(1 873 691)
Depreciation	(954 898)	(61 296)	(373 963)	(523 378)	(766 542)	(73 649)	(62 594)	(2 816 320)
Carrying amount end of year	401 736	-	711 648	1 468 189	1 009 874	22 245	141 123	3 754 815
Cost price	2 842 523	1 132 065	1 693 749	2 725 014	2 287 214	227 612	301 439	11 209 616
Accumulated depreciation	(2 440 787)	(1 132 065)	(982 101)	(1 256 825)	(1 277 340)	(205 367)	(160 316)	(7 454 801)
	401 736	-	711 648	1 468 189	1 009 874	22 245	141 123	3 754 815

■ NOTES (Continued)

3. Fixed Assets (continued)

	Computer equipment	Computer software & installation	Furniture & fittings	Office equipment 1997-98	Motor vehicles	Leasehold improve- ments	Security equipment	Total
	R	R	R	R	R	R	R	R
Beginning of year:								
Cost price	3 010 355	1 003 441	2 671 545	2 607 430	5 083 435	619 401	347 679	15 343 286
Accumulated depreciation	(811 115)	(1 003 441)	(514 136)	(379 353)	(861 644)	(251 709)	(48 603)	(3 870 001)
Carrying amount beginning of year	2 199 240	-	2 157 409	2 228 077	4 221 791	367 692	299 076	11 473 285
During the year:								
Additions	606 971	97 518	39 924	463 396	3 714	33 696	7 500	1 252 719
Disposals	(28 331)	-	-	(252 520)	(196 496)	-	(4 364)	(480 711)
Transfers	(51 242)	-	(213 692)	-	(103 519)	-	-	(368 453)
Depreciation	(1 153 183)	(97 518)	(538 803)	(531 133)	(980 035)	(313 502)	(69 703)	(3 683 877)
Carrying amount end of year	1 573 455	-	1 444 838	1 907 820	2 946 455	87 886	232 509	8 192 963
Cost price	3 444 665	1 100 959	2 360 762	2 773 242	4 676 357	653 097	349 679	15 358 761
Accumulated depreciation	(1 871 210)	(1 100 959)	(915 924)	(865 422)	(1 729 902)	(565 211)	(117 170)	(7 165 798)
	1 573 455	-	1 444 838	1 907 820	2 946 455	87 886	232 509	8 192 963

■ NOTES *(continued)*

	1998-99	1997-1998
	R	R
4. Sundry debtors		
Income receivable	427 648	30 217
Interest receivable	298 689	135 291
Legal Aid Board advances	491 958	–
Prepaid expenses	146 166	104 779
Refundable deposits paid on leased premises	11 553	45 366
Salary advances	2 016	25 421
Value Added Tax (VAT) refund	2 313 220	968 077
	3 691 250	1 309 151
5. Creditors		
Accruals for accounts payable	3 902 787	6 349 358
6. Contingent liability		
<p>A claim of R12,5 million was lodged against the Commission by a former employee for damages allegedly caused by statements made against him in the media. Although the outcome of this legal action is not yet known, the Commission's Head Legal Advisor is of the opinion that this claim will not succeed.</p>		
7. Discontinued operations		
Assets transferred to Department of Justice	1 873 691	368 453
VAT on transfers to Department of Justice	133 145	–
Gratuities paid to Commissioners	1 891 164	–
Winding down costs	97 272	16 846
	3 995 272	385 299
<p>The operation of the TRC presently only consists of the Amnesty Committee.</p> <p>The Regional Offices were downgraded to Satellite Offices.</p> <p>The staff complement decreased from 268 at the beginning of the year to 161 at the end of the year.</p>		
8. Other income		
Interest	4 882 131	2 514 571
Commission	55 281	–
Profit on assets written off	–	11 759
	4 937 412	2 526 330

■ NOTES *(continued)*

	1998-99 R	1997-1998 R
9. Other operating expenditure		
Audit fees	252 450	320 588
Bank costs	48 103	51 060
CMC levies	64 671	180 855
Communication	1 570 504	4 323 800
Conferences and workshops	34 640	294 171
Consulting fees	436 036	925 900
Consumables	31 959	181 712
Diginet lines	26 886	127 192
Depreciation	2 816 320	3 683 878
DST Programme	862 481	395 699
Entertainment, teas and refreshments	155 704	160 249
Exhumation costs	146 848	155 030
Hearing costs	1 119 498	948 684
Insurance	802 819	693 583
Interest paid	10 400	11 431
Legal costs	717 002	280 917
Legal aid	523 927	511 858
Loss on assets written off	75 847	-
Maintenance:	534 723	495 356
Computers	145 390	96 785
Equipment	59 444	36 736
Premises	67 819	62 131
Motor vehicles	262 070	299 704
Postage	62 930	59 556
Printing	937 819	398 544
Publications and subscriptions	57 900	100 352
Refund of donation to Netherlands Embassy	45 424	-
Refund of interest Danish Embassy	55 983	-
Relocation costs	146 101	199 658
Rentals:	2 728 881	4 184 994
Equipment	2 771	11 199
Offices	2 726 110	4 173 795
Staff recruitment	29 786	101 603
Stationery	187 020	380 413
Telephones:	2 066 435	2 642 134
Telkom and faxes	1 151 807	1 676 735
Cellular	914 628	965 399
Transport:	855 864	886 000
Freight	311 586	146 804
Motor vehicles expenses	466 150	625 438
Use of private motor vehicles	78 128	113 758
Traning	-	8 685
Transcription costs	324 660	347 594
Translation costs	4 813 924	3 333 793
Travel and subsistence	6 089 514	9 102 878
Travel management costs	-	57 834
Witness protection program	153 818	152 510
	28 786 877	35 698 511

10. Post Balance Sheet Event

After the Financial Year End a Donation to the amount of R1 722 750.00 was made available from USAID for expenditure incurred by the TRC during the 1998-1999 Financial Year.

■ CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 1999

	Notes	1998-99 R	1997-1998 R
Cash flows from operating activities			
Cash generated from operations	A	(702 775)	2 213 565
Interest received		4 882 131	2 514 571
Interest paid		(10 400)	(11 431)
Net cash inflow from operations		4 168 956	4 716 705
Net cash outflow from investing activities			
Additions to fixed assets		(362 946)	(1 252 719)
Disposal of fixed assets		150 114	492 469
Net increase in cash and cash equivalents		3 956 124	3 956 455
Cash and cash equivalents at the beginning of the year			
	B	21 931 117	17 974 662
Cash and cash equivalents at the end of the year			
	B	25 887 241	21 931 117

■ NOTES TO THE CASH FLOW STATEMENT

	1998-99 R	1997-1998 R
A. Reconciliation of net surplus to cash generated from operations		
Net surplus	4 401 646	8 611 939
Depreciation	2 816 320	3 683 878
Interest received	(4 882 131)	(2 514 571)
Interest expenses	10 400	11 431
Transfer of assets	1 873 691	368 453
(Profit)/Loss on disposal of fixed assets	(39 031)	(11 759)
Operating profit before working capital changes	4 180 895	10 149 371
Working capital changes	(4 883 670)	(7 935 806)
Decrease/(increase) in accounts receivable	(2 382 099)	273 236
Increase/(decrease) in accounts payable	(2 501 571)	(8 209 042)
Cash generated from operations	(702 775)	2 213 565
B. Cash and cash equivalents		
Cash and cash equivalents consist of cash on hand and balances with banks.		
Cash and cash equivalents included in the cash flow statement comprises the following balance sheet amount:		
Cash on hand and balances with banks	25 887 241	21 931 117
Cash on hand and balances with banks	21 931 117	17 974 662

APPENDIX 3

Annual Financial Statements for the period 1 April 1999 to 31 March 2000

The Chief Executive Officer hereby presents his report and submits the annual financial statements for the period ended 31 March 2000.

■ GENERAL REVIEW

The Truth and Reconciliation Commission was constituted in terms of The Promotion of National Unity and Reconciliation Act 34 of 1995 on 15 December 1995. The TRC was established to investigate the nature, causes and extent of gross violations of human rights during the period 1960 to 1994. To achieve this, Act 34 of 1995 required the establishment of the following committees:

- (a) The Committee on Human Rights Violations (HRV Committee), to investigate gross human rights violations, which, inter alia, afforded victims an opportunity to relate their suffering;
- (b) The Committee on Reparation and Rehabilitation (R&R Committee), which seeks to bring about the granting of reparations to victims, and to rehabilitate and restore their human and civil dignity; and
- (c) The Amnesty Committee (AC) to consider applications for amnesty in respect of acts committed during the period stipulated.

The original deadline for completion of these tasks was July 1997. As the extent of the TRC's work became apparent, it became clear that it would not be able to meet this initial 18 month deadline. Subsequent extensions have been granted, the last of which allows the TRC, through the AC, to complete its work without setting a fixed deadline. Although the bulk of the work has been completed (as reported in the first five volumes of the TRC Report) the three committees still have important outstanding tasks.

Work still to be completed by the three committees:

The AC has finalised 6 377 matters, but still has approximately 736 matters to finalise. Of these 366 are hearable matters, many of which involve people in senior positions from both the liberation movements and former security forces. It is expected that these amnesty applications will in all probability be finalised by the end of July 2000, it is however extremely difficult to accurately assess the time required to complete such hearings. Circumstances beyond the control of the AC often result in postponement of hearings.

The R&R Committee has sent out almost out almost 19 000 Urgent Interim Reparations (UIR) forms. While to date more than half of these have already been forwarded to the President's Fund, the Committee still has to retrieve 3 467 forms and process another 2 602 applications in its possession.

The HRV Committee has completed the substantive part of its work. During 1999, it conducted an extensive audit of all negative findings and is now ready to send out negative finding letters, informing approximately 7 000 deponents that they cannot be declared victims. All three committees have to write the codicil to the first five volumes of the Final Report.

Time required to complete the outstanding work:

The work plan shows that the absolute minimum time to complete the outstanding tasks would be up till December 2000. This would include the preparation and organisation of the intellectual property gathered during the TRC process, prior to handing it over to the Department of Justice and National Archives. It will also include the writing of the codicil and its handover to the President.

While it is important that the TRC does not delay its own closure, it is equally important to deliver a completed product which will not place in jeopardy the work already done or lay a basis for potential legal challenges. Further, all those who have participated in the project or observed its progress recognise that the work of the TRC has assisted in laying the foundations for a culture of human rights in our country. The perceived failure of the TRC to complete its historic task would compromise such a view.

Moreover, all loose ends need to be tied sufficiently so that a government established structure might take over the continuing work with a minimum of disruption. To achieve all of these goals, the TRC considers it necessary to work within the confines of deadlines, which are realistic hence, the objective to complete its work in December 2000.

The results of these activities are clearly reflected in the attached financial statements and may be summarised as follows:

Retained income	R -21 510 408
Capital Expenditure	R 126 739
Retained income at the beginning of the financial year	R 29 255 519

The retained income shows a negative figure of R21 510 408 mainly because of the utilisation of the surplus in the bank.

■ **STANDING COMMITTEE ON PUBLIC ACCOUNTS**

The TRC appeared before the Standing Committee on Public Accounts on 12 April 2000 in connection with the Auditor-General's report for the 1998/99 financial year. After the briefing the Committee requested the TRC to furnish them with more information especially about the non compliance with State Tender Board regulations mentioned in the Auditor-General's reports for the previous two financial years. The additional information was submitted on 19 May 2000.

■ **FINANCIAL STATEMENTS**

The Chief Executive Officer acknowledges his responsibility for the fair presentation in the financial statements of the financial position and results of operations in conformity with generally accepted accounting practice. The Chief Executive Officer has approved the financial statements for the 1999/2000 financial year.

CHIEF EXECUTIVE OFFICER

26 June 2000

TRUTH AND RECONCILIATION COMMISSION

■ **BALANCE SHEET** AS AT 31 MARCH 2000

	<i>Notes</i>	1999-2000 R	1998-1999 R
Capital employed			
Accumulated funds		3 909 374	29 255 519
Employment of capital			
Property, plant and equipment	3	1 891 931	3 754 815
Net current assets		2 017 443	25 500 704
Current assets		7 444 874	29 578 491
Debtors	4	1 667 217	3 691 250
Bank and cash balances	11	5 777 657	25 887 241
Less: Current liabilities		(5 427 431)	(4 077 787)
Creditors	5	(5 237 431)	3 902 787
Provisions	12	190 000	175 000
		3 909 374	29 255 519

Cape Town, 19/09/2000

ADV. M COETZEE

Accounting Officer

TRUTH AND RECONCILIATION COMMISSION

■ **INCOME STATEMENT** FOR THE YEAR ENDED 31 MARCH 2000

	<i>Notes</i>	1999-2000 R	1998-1999 R
Income			
State and other contributions		14 617 000	54 083 096
Donations		3 872 791	3 324 725
Other income	8	2 487 446	4 937 412
Expenditure			
Salaries	10	21 364 952	25 161 438
Other operating expenditure	9	25 216 388	28 786 877
Discontinued operations	7	10 196	3 995 272
Retained income for the year		(25 614 299)	4 401 646
Retained income at the beginning of the year		29 255 519	24 853 873
Prior year adjustments	13	268 154	-
Retained income at the end of the year		3 909 374	29 255 519

■ NOTES TO THE FINANCIAL STATEMENTS**1. Formation and primary objectives**

- 1.1 The Truth and Reconciliation Commission was established in terms of section 2(1) of the Promotion of National Unity and Reconciliation Act, 1995 (Act No. 34 of 1995). The Commissioners were appointed by the President in terms of section 7(2)(a) of the Act on 15 December 1995.
- 1.2 The objectives of the Commission are to promote national unity and reconciliation in a spirit of understanding which transcends the conflicts and divisions of the past by establishing a complete picture of the causes, nature and extent of gross violations of human rights by conducting investigations and holding hearings; facilitating the granting of amnesty to persons who make full disclosure of all the relevant facts relating to these acts; establishing and making known the fate or whereabouts of victims and recommending reparation measures in respect of them; and compiling a report providing a comprehensive account of the activities and findings of the Commission.

2. Accounting policy

The financial statements have been prepared in accordance with generally accepted accounting practice. The principal accounting policy is as follows:

2.1 *Basis of presentation*

The financial statements are prepared on the historical cost basis.

2.2 *Fixed assets and depreciation*

Fixed assets are stated at cost price less accumulated depreciation. Leasehold improvements are written off over the expected life-span of the Commission. All other assets are depreciated over their useful lives on the straight line method.

2.3 *Income and expenditure*

Income and expenditure is recognised on the accrual basis.

2.4 *Donations*

Donations and interest earned on donations are recognised in full in the year in which the donations are authorised. However, unspent donor funds and interest earned thereon will be refunded to the donor at the end of the project. The refund of donor funds and interest will be accounted for in the year in which the transfer takes place.

NOTES (Continued)

3. Property, plant and equipment

	Computer equipment	Computer software & installation	Furniture & fittings	Office equipment 1999-2000	Motor vehicles	Leasehold improvements	Security equipment	Total
Rate of depreciation:	33.3%	100%	20%	20%	20%	50%	20%	
Period (years)	3	*	5	5	5	2	5	
*Written off in year of purchase	R	R	R	R	R	R	R	
Beginning of year:								
Cost price	2 842 523	1 132 065	1 693 749	2 725 014	2 287 214	227 612	301 439	11 209 616
Accumulated depreciation	(2 440 787)	(1 132 065)	(982 101)	(1 256 825)	(1 277 340)	(205 367)	(160 316)	(7 454 801)
Carrying amount beginning of year	401 736	-	711 648	1 468 189	1 009 874	22 245	141 123	3 754 815
During the year:								
Additions	49 202	21 677	5 043	12 724	2 764	35 329	-	126 739
Disposals	(628)	-	-	(291 330)	(22 533)	-	-	(314 491)
Transfers	-	-	-	-	-	-	-	-
Depreciation	(361 198)	(21 677)	(339 224)	(420 475)	(449 704)	(22 566)	(60 288)	(1 675 132)
Carrying amount end of year	89 112	-	337 467	769 108	540 401	35 008	80 835	1 891 931
Cost price	2 763 695	1 153 742	1 698 792	2 443 601	2 264 337	76 027	301 439	10 701 633
Accumulated depreciation	(2 674 583)	(1 153 742)	(1 321 325)	(1 674 493)	(1 723 936)	(41 019)	(220 604)	(8 809 702)
	89 112	-	377 467	769 108	540 401	35 008	80 835	1 891 931

■ NOTES (Continued)

3. Property, plant and equipment (continued)

	Computer equipment	Computer software & installation	Furniture & fittings	Office equipment 1998-99	Motor vehicles	Leasehold improvements	Security equipment	Total
	R	R	R	R	R	R	R	R
Beginning of year:								
Cost price	3 444 665	1 100 959	2 360 762	2 773 242	4 676 358	653 097	349 679	15 358 762
Accumulated depreciation	(1 871 211)	(1 100 959)	(915 924)	(865 421)	(1 729 902)	(565 211)	(117 171)	(7 165 799)
Carrying amount beginning of year	1 573 454	-	1 444 838	1 907 821	2 946 456	87 886	232 508	8 192 963
During the year:								
Additions	13 600	61 296	37 256	211 869	11 493	25 272	2 160	362 946
Disposals	(48 506)	-	-	(45 313)	-	(17 264)	-	(111 083)
Transfers	(181 914)	-	(396 483)	(82 810)	(1 181 533)	-	(30 951)	(1 873 691)
Depreciation	(954 898)	(61 296)	(373 963)	(523 378)	(766 542)	(73 649)	(62 594)	(2 816 320)
Carrying amount end of year	401 736	-	711 648	1 468 189	1 009 874	22 245	141 123	3 754 815
Cost price	2 842 523	1 132 065	1 693 749	2 725 014	2 287 214	227 612	301 439	11 209 616
Accumulated depreciation	(2 440 787)	(1 132 065)	(982 101)	(1 256 825)	(1 277 340)	(205 367)	(160 316)	(7 454 801)
	401 736	-	711 648	1 468 189	1 009 874	22 245	141 123	3 754 815

■ **NOTES** *(continued)*

	1999-2000	1998-1999
	R	R
4. Debtors		
Income receivable	1 193 575	427 648
Interest receivable	49 466	28 689
Legal Aid Board advances	–	491 958
Prepaid expenses	12 121	146 166
Refundable deposits paid on leased premises	2 192	11 553
Salary advances	10 303	2 016
Value Added Tax (VAT) refund	399 560	2 313 220
	1 667 217	3 691 250
5. Creditors		
Personnel control	2 402 968	1 156 121
Accounts payable	2 240 780	2 496 127
Stannic Fleet Management	–	(4 266)
Diners Club	455 485	254 805
Rennies Travel	138 109	–
WPP budgets	89	–
	5 237 431	3 902 787
6. Contingent liability		
<p>A claim of R12,5 million was lodged against the Commission by a former employee for damages allegedly caused by statements made against him in the media. Although the outcome of this legal action is not yet known, the Commission's national legal officer is of the opinion that this claim will not succeed.</p>		
7. Discontinued operations		
Assets transferred to Department of Justice	–	1 873 691
VAT on transfers to Department of Justice	–	133 145
Gratuities paid to Commissioners	–	1 891 164
Winding-down costs	10 196	97 272
	10 196	3 995 272

The operation of the TRC presently only consists of the Amnesty Committee. The satellite offices are still operational. The staff complement decreased from 156 at beginning of the year to 142 at the end of the year.

■ NOTES *(continued)*

	1999-2000	1998-1999
	R	R
8. Other income		
Interest	2 339 991	4 882 131
Commission	–	55 281
Profit on assets written off	147 455	–
	2 487 446	4 937 412
9. Other operating expenditure		
Audit fees	190 000	252 450
Bank costs	51 588	48 103
CMC levies	51 654	64 671
Communication	1 076 865	1 570 504
Conferences and workshops	31 621	34 640
Consulting fees	37 705	436 036
Consumables	20 349	31 959
Diginet lines	16 152	26 886
Depreciation	1 675 132	2 816 320
DST Programme	–	862 481
Entertainment, teas and refreshments	104 806	155 704
Exhumation costs	15 351	146 848
Hearing costs	1 553 177	1 119 498
Insurance	603 078	802 819
Interest paid	12 379	10 400
Legal costs	342 721	717 002
Legal aid	588 716	523 927
Loss on assets written off	–	75 847
Maintenance:	481 289	534 723
Computers	136 239	145 390
Equipment	38 939	59 444
Premises	62 518	67 819
Motor vehicles	243 593	262 070
Postage	22 282	62 930
Printing	154 632	937 819
Publications and subscriptions	23 055	57 900
Refund of donation to Netherlands Embassy	–	45 424
Refund of interest Danish Embassy	28 217	55 983
Refund of interest Flemish Embassy	194 211	–
Refund of interest to SIDA	6 454	–
Refund of interest to European Union	1 128 970	–
Refund of interest and funds to Norwegian Embassy	51 272	–
Relocation costs	15 726	146 101
Rentals:	2 074 142	2 728 881
Equipment	875	2 771
Offices	2 073 267	2 726 110

■ NOTES *(continued)*

	1999-2000	1998-1999
	R	R
9. Other operating expenditure (continued)		
Security	25 143	–
Staff recruitment	–	29 786
Stationery:	88 506	187 020
Telephones:	1 739 575	2 066 435
Telkom and faxes	811 396	1 151 807
Cellular	928 179	914 628
Transport:	769 592	855 864
Freight	192 694	311 586
Motor vehicles expenses	467 930	466 150
Use of private motor vehicles	108 968	78 128
Transcription costs	302 220	324 660
Translation costs	4 868 863	4 813 924
Travel and subsistence	6 738 301	6 089 514
Witness protection program	132 644	153 818
	25 216 388	28 786 877
10. Included in salaries is an amount of R1 062 200, being the under-collection of PAYE for the tax years 1997 to 1999 and R113 201 for the 2000 tax year. Also included in salaries is a provision of R622 304 for penalties and interest on the under-collection of tax for the 1997, 1998 and 1999 tax years.		
11. Bank and cash balances		
Current account	4 217 902	20 040 377
TRC donation account	1 552 503	5 842 769
Plusplan account	1 620	–
Petty cash	5 632	4 095
	5 777 657	25 887 241
12. Provisions		
Audit fees	190 000	175 000
13. Prior year adjustments		
Audit fees – overprovision	53 240	–
Duplicate payment – Department of Justice	(209 222)	–
Legal Costs	(62 063)	–
Danish Embassy – interest refunded	(40 057)	–
Transcription costs	(10 159)	–
Rental – offices	(300)	–
Hearing costs	(29 278)	–
Travel	(135 762)	–
Printing – Final Report – never charged	701 755	–
	268 154	–

■ CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2000

	Notes	1999-2000 R	1998-1999 R
Cash flows from operating activities			
Cash utilised in operations	A	(22 772 402)	(702 775)
Interest received		2 339 991	4 882 131
Interest paid			(10 400)
Net cash inflow/(outflow) from operations		(20 444 790)	4 168 956
Net cash inflow/(outflow) from investing activities			
Additions to fixed assets		(126 739)	(362 946)
Disposal of fixed assets		461 945	150 114
Net increase/(decrease) in cash and cash equivalents		(20 109 584)	3 956 124
Cash and cash equivalents at the beginning of the year	B	25 887 241	21 931 117
Cash and cash equivalents at the end of the year	B	5 777 657	25 887 241

■ NOTES TO THE CASH FLOW STATEMENT

	Notes	1999-2000 R	1998-1999 R
A. Reconciliation of net cash surplus generated from operations			
Cash utilised in operations	A	(22 772 402)	(702 775)
Net surplus		(25 614 299)	4 401 646
Depreciation		1 675 132	2 816 320
Interest received		(2 339 991)	(4 882 131)
Interest expended		12 379	10 400
Transfer of assets		-	1 873 691
Profit of disposal of fixed assets		(147 454)	(39 031)
Prior year adjustments		268 154	-
Operating profit/(loss) before working capital changes		(26 146 079)	4 180 895
Working capital changes		3 373 677	(4 883 670)
Decrease/(increase) in accounts receivable		2 024 033	2 382 099
Increase/(decrease) in accounts payable		1 349 644	(2 501 571)
Cash utilised in operations		(22 772 402)	(702 775)
B. Cash and cash equivalents			
Cash and cash equivalents consist of cash on hand balances with banks.			
Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amount:			
Cash on hand and balances with banks		5 777 657	25 887 241

(...p784)