

**Auditing collecting society member royalties –
developing a new copyright audit method
for global use.**

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Abstract

This thesis is an original contribution to fill gaps in the literature relating to both law and auditing as well as the practice of auditing copyright royalty income in the music industry. This is a multi-billion rand South African industry whose principal assets are copyrights. The private control of copyright (relating to both authorship and ownership) coupled with the wide application throughout the music industry of private copyright contracts, together make auditing of copyright royalty income a rare occurrence in South Africa.

This thesis aims to put forward a legally driven royalty audit artefact in the form of a functional new audit method to audit copyright royalty income. This new method, while being tested and validated on performing rights royalty income from musical and literary works – collectively “songs” in this thesis – also has wider application to other copyrights. The central hypothesis underpinning the new audit method is that copyrights in the terrain of law and auditing also relate to the quantitative world of numbers, and their correctness. This means the auditing of copyright royalty income must deal with legal issues as well as numerical ones. This poses a difficulty in that the skill set required to audit numbers and the skill set required to audit law have nothing in common.

The research questions arose directly from a problem with the veracity of royalty reporting by a collecting society. The particular instance was royalty reporting by the Southern African Music Rights Organization (SAMRO) to Ms Hlengiwe Mhlaba over a period of 12 years. What quantitative and qualitative audit methodologies to audit performing rights royalty income existed, that would do the job? How could an audit method integrate the law and the audit, in a manner that substantiality improves, in business terms, the accuracy and veracity of copyright

performing rights royalty income audit outcomes?

Achieving the objective of this thesis required the design of a new method to audit copyright royalty income, specifically performing rights royalty income from musical and literary works (songs). This involved granular archival data collection in the framework of a single case study and the subsequent testing and validation of the new auditing method. The development of audit theory grounded in the data was driven by the researcher's hypothesis that both law and audit are indelibly related when it comes to auditing copyright. This thesis crafts and shapes a legally driven royalty artefact as a new and accurate copyright audit method with both local and global application.

Keywords

Audit, copyright, law, collecting society, composer, author, SAMRO, Ms Mhlaba, CISAC, performing rights, royalty

Glossary of Terms (in order of use)

collecting society	A performing right collecting society that is a CISAC member.
EU	European Union.
US	United States of America.
Act	Copyright Act (98/1978) as amended, hereinafter the Act including the Performers Protection Act (11/1967).
SAMRO	Southern African Music Rights Organization.
CISAC	Confédération Internationale des Sociétés d'Auteurs et Compositeurs.
CD	Compact Disc.
DVD	Digital Versatile Disc.
RCA	Researcher-client agreement.
SPOA	Special power of attorney.
song	Musical work (music) and/or literary work (words).
Distribution Rules	SAMRO Performing Rights Royalty Distribution Rules.
SAMPRA	South African Music Performance Rights Association.
RAV	RISA Audiovisual.
UK	United Kingdom.
PRS	Performing Rights Society.
SAFCA	South African Society of Composer, Authors and Music Publishers Limited.
writer	Composer, author, arranger and/or adapter.
interested party	Composer, author, arranger, adapter, publisher and/or sub-publisher who own shares and royalty attribution in a song and in

	the income arising from a song.
IT	Information technology.
Exclusive Writer Agreement	A written agreement between a writer and a publisher wherein the writer assigns all rights in songs, except the performing right, created during the duration of the agreement, to the publisher.
Publisher Agreement	The same meaning as an Exclusive Writer Agreement.
Fassie Report	Preliminary report on the accounting and payment of royalty and non-royalty revenue to B Fassie.
ISWC	International Standard Work Code.
IPN#	Interested Party Name Number.
ISO	International Standards Organization.
CAR	Canonical Action Research.
usage	The exercising of any of the performing rights in songs within the context of SAMRO licensees, for instance a radio, TV or online broadcaster playing a song or film on radio, TV or on the Internet.
IS	Information systems.
C	Composer role.
A	Author role.
CA	Composer author role.
AR	arranger role.
AD	Adaptor role.
E	Publisher role.
SE	Sub-publisher role.
PAIA	Promotion of Access to Information Act (2/2000).

IDEA	Audit interrogation software.
IFRS	International Financial Reporting Standards.
CIPC	Companies and Intellectual Property Commission.
MOI	SAMRO's Memorandum of Incorporation.
AFS	Annual Financial Statement.
R&G	Radio and General.
TV	Television.
FastTrack	F.T. The Digital Copyright Network.
CIS-Net	“CIS-Net <i>powered by FastTrack</i> ” – an interoperable software owned by FastTrack and licensed via CISAC by CISAC's CIS (Common Information System) to all CISAC collecting society members – CIS-net access meaning access to the “ <i>network of musical societies databases licensed by FastTrack to CISAC</i> ” ¹ .
ISWC-Net	The “ <i>network of ISWC databases, licensed by FastTrack to CISAC</i> ” ² .
WID	World Information Database – the “ <i>database of musical works information, administered by ASCAP on behalf of CISAC</i> ” ³ .
IDA	The “ <i>database of audiovisual works administered by SACD on behalf of CISAC</i> ” ⁴ .
AVIndex	The “ <i>index of audiovisual cue-sheets administered by PRS for Music on behalf of CISAC</i> ” ⁵ .
NPC	Non-profit company.
SME	Small and Medium-sized Enterprise.
IP	Intellectual property.
Amanxusa	Amanxusa Music Productions CC.

Big Fish	Big Fish Music CC.
Policy	SAMRO Conflicting Claims Policy.
MIT	Mobile and Internet Transmission.
Works list	List of songs that SAMRO's database recognizes have been performed in public.
CEO	Chief Executive Officer.
STAT sheet	Statutory notice meaning the " <i>prescribed notice</i> " ⁶ , required prior to the manufacturing of records, which is to be sent to copyright owners with the names of the songs to be released including authorship and ownership details of each song.
Supp Undoc Credit	Supplementary Undocumented Credit.
Supp NS Credit	Supplementary No Society Credit.
NRR	Non-royalty revenue.
AGM	Annual General Meeting.
AI	Artificial intelligence.
DTI	Department of Trade and Industry – South Africa.
Constitution	The Constitution of the Republic of South Africa (108/1996).

Table and Schematic Index

NO.	TABLE HEADINGS	PAGE
01	Ms Mhlaba and her populations	48
02	Populations of Ms Mhlaba's songs.....	50
03	Research and Design Strategy	104
04	Implementing the Single Case Study.....	126
05	Timeline Matrix Construction	128
06	Implementing Design Science	131
07	Implementing CAR.....	136
08	Implementing Archival Analysis.....	148
09	Benford's Curve or distribution.....	162
10	Implementing Grounded Theory	171
11	The composer author DP claims – as per Annexure TH07.....	226
12	Leaf Wireless/Mtn Loaded – 2005 – Hlengiwe Mhlaba.....	232
13	Copyright Control Shares as per the first Works list	240
14	Copyright Control Shares at Samro's Database.....	240
15	Copyright Control Shares at GEMA's database.	241
16	SAMRO Income Statement vs Benford's Curve – Hlengiwe Mhlaba.....	257
17	SAMRO R&G usage vs Benford's Curve – Hlengiwe Mhlaba	258
18	SAMRO royalty income by year by source – Hlengiwe Mhlaba	259
19	Empirical audit Shortfall Calculation detail	260
20	DP Shortfall calculation 2008 to 2012	261
21	Third Party Publisher Shortfall – 2008 to 2012	262
22	Shortfall claim – R&G Amounts paid to Third Party Publishers	263
23	Shortfall – Supp NS Credit and Supp Undoc Credit	265
24	Live performance royalty calculation structure	270
25	Estimated Live performance royalty 2008 - 2019	271

26	SAMRO MIT statement analysis	274
27	SAMRO R&G statements vs Digital Scanning – an analysis	280
28	GEMA – The search result example	284
29	SIAE – The search result example	285
30	SGAE – The search result example	285
31	SABAM – The search result example	286
32	UBC – The search result example	287
33	SUISA – The search result example	287
34	BMI – The search result	288
35	Hlengiwe Mhlaba – growth of song catalogue - 2005 to 2017	290
36	Hlengiwe Mhlaba – Cumulative CD and DVD sales	291
37	Hlengiwe Mhlaba - Annual SAMRO earnings.....	294
38	Hlengiwe Mhlaba – SAMRO Income Sources – 2008 - 2019.....	295
39	Hlengiwe Mhlaba – All SAMRO Sources per year – 2008 - 2019	296
40	Royalty revenue sources vs Ms Mhlaba total revenue per year.....	297
41	Supp Undoc/NS revenue vs Ms Mhlaba’s total annual revenue.....	298
42	NRR vs Ms Mhlaba’s total SAMRO revenue per year	306
43	Legal and royalty audit landscape in Phase One and Phase Two	324
44	Audit Validation outline	326
45	Projection to Artefact.....	330

Annexure Index

NO. ANNEXURE

TH01	YouTube – Hlengiwe Mhlaba
TH02	Spotify – Hlengiwe Mhlaba
TH03	Deezer – Hlengiwe Mhlaba
TH04	Apple Music – Hlengiwe Mhlaba
TH05	Last.fm – Hlengiwe Mhlaba
TH06	SAMRO All-time current account Hlengiwe Mhlaba as of 1 Feb 2017
TH07	Works List showing DP claims and shares
TH08	Leaf Wireless Statement 1 Nov 2005 to 31 Jan 2006 – Hlengiwe Mhlaba
TH09 A	2006 SAMRO Notification
TH09 B	Notification
TH10	SAMRO Works List – Hlengiwe Mhlaba as of 20 November 2017
TH11	SAMRO Works List as 17 Oct 2018 – Hlengiwe Mhlaba
TH12 A	Notification
TH12 B	Notification
TH12 C	Notification
TH12 D	Notification
TH12 E	Notification
TH12 F	Notification
TH12 G	Notification
TH13	Notification Analysis showing publisher claims
TH14	Deed of Assignment – Mhlaba Music Production
TH15	SAMRO Income Statement Analysis

TH16	DP Value analysis
TH16 A	Applying Benford's Law to the SAMRO Income Statement
TH17	SAMRO Income Statement by year by source - 2008 to 2019
TH18	DP Shortfall – 2008 to 2012 Afro Café-Gospel Gold-Gospel Time
TH19	DP Shortfall – SAMRO Statement (R & G) 2012-2016
TH20	DP Shortfall – From SAMRO on 17 Oct 2018 - Comments from SAMRO
TH21	Third Party Publisher Shortfalls
TH22	Third Party Publisher Shortfalls
TH23	Third Party Publisher Shortfalls
TH24	MIT Statements ref Apple Music
TH25	Radio Monitor – Weekly Statement - Example
TH26	SAMRO Statement – Perf Adjustment
TH27	Germany – GEMA – Sony claims
TH28	Italy – SIAE – Sony claims
TH29	Spain – SGAE – Sony Claims
TH30	Belgium – SABAM – Sony claims
TH31	Brazil – UBC – Sony claims

Chapter 1 – The Research Challenge

NO.	CLAUSE HEADINGS	PAGE
1.1	INTRODUCTION	17
1.2	HLENGIWE MHLABA	23
1.3	BACKGROUND	24
1.4	PROBLEMATIZATION	28
1.5	PROBLEM INVESTIGATED	28
1.6	RESEARCH QUESTIONS.....	30
1.7	RESEARCH ENVIRONMENT AND OBJECTIVE.....	31
1.8	PROBLEM STATEMENT.....	32
1.9	MAIN GOAL	34
1.10	LITERATURE REVIEW	36
1.11	STRATEGIC CONTRIBUTION	38
1.12	ANTICIPATED CONTRIBUTIONS OF THE STUDY.....	39
1.13	RESEARCH DESIGN AND METHODOLOGY	40
1.14	RESEARCH STRATEGY.....	44
1.15	STUDY POPULATION.....	47
1.16	SAMPLING METHOD.....	51
1.17	DATA COLLECTION	51
1.18	METHODS USED FOR STORING DATA	53
1.19	DATA ANALYSIS	54
1.20	ETHICAL CONSIDERATIONS.....	55
1.21	STUDY SETTING	55
1.22	SCOPE OF STUDY	56
1.23	LIMITATIONS OF STUDY	57
1.24	CONCLUSION	58

1.1 Introduction

This thesis is designed to fill gaps in the literature of both law and auditing, as well as the practice of auditing copyright royalty income in the music industry. This is a multi-billion rand industry in South Africa and a global behemoth, whose principal assets are copyrights. Partly because of the private nature of copyright authorship and ownership, coupled with the wide application throughout the music industry of private copyright contracts, the auditing of copyright royalty income is rare in South Africa.

This thesis aims to develop a legally driven, functional new audit method to audit copyright royalty income. While being tested and validated on the collection society's performing right royalty income from musical works and literary works (collectively "songs" in this thesis) this will also have wider application to other copyrights. The central hypothesis underpinning the new audit method is that copyrights arise in the qualitative terrain of law and auditing arises in the quantitative world of numbers, and their correctness. This means that the auditing of copyright royalty income should not be subject to auditing alone but requires involvement with the law. However, the skill set needed to audit numbers and the skill set required to audit law have nothing in common.

The research questions arose directly from a problem relating to the veracity of a collecting society member's royalty reporting over a 12 year period. What quantitative and qualitative audit methodologies to audit performing rights royalty income existed? How could an audit method integrate the law and the audit, in a manner that substantially improves, in business terms, the accuracy and veracity of copyright performing rights royalty income audit outcomes?

Achieving the objective of this thesis meant designing a new method to audit copyright royalty income, specifically performing rights royalty income from musical and literary works (songs). This involved applying granular archival data collection in a single case study, followed by testing and validation of the new method. The development of audit theory was grounded in the data and driven by the researcher's hypothesis that law and audit have an indelible relationship in the auditing of copyright. The thesis designs, crafts and shapes a legally driven royalty artefact as a new copyright audit method with local and global application, to consistently produce an accurate audit result.

The researcher explored six constructs in the relevant literature relating directly to the auditing of copyright, these being audit, law, copyright, royalties, competition and collecting societies. With grounded theory used as a research methodology, the literature exploration was iterative and resulted in a seventh construct being added: governance in closed systems. Law was included as a separate construct ranging from copyright to review law for the presence of audit.

Although the thesis deals with the music industry in South Africa in terms of the auditing of performing rights income from songs, the usage of performing rights in the digital and Internet arenas is a global issue, as are the royalty incomes arising there from.

The music industry, both in South Africa and globally, can be characterised by three features. The first is that the bulk of its players are opposed to the very idea of an audit, save only when it is driven by regulatory or statutory compliance or listing on a stock exchange. Otherwise the plethora of private contracts makes an audit almost impossible.

Secondly, certain businesses and organizations in the music industry are extremely old, with some having operated for more than a century, although occasionally in different incarnations. This applies in particular to music publishers and collecting societies, which deal with the song, meaning musical work (music) and/or literary work (words), and the copyrights of composers, authors, arrangers and adaptors (writers), whether alive or dead.

The third feature is that the music industry is extremely data-rich, with the manufacture, distribution, sales and marketing of copyrights having been digitised, likewise the use of, and payment for, copyrights. This makes for a huge amount of data, growing exponentially with consumption of the product.

The researcher found a lack of South African literature relating to all the constructs except for governance in closed systems. This necessitated taking a global view, which however was eased by the fact that all the constructs are found in all countries. Specifically, the constructs generally exhibited progressive coherence, apart from the case of collecting societies where non-coherence was more prominent: here there were widely disparate views as to the virtues of collecting societies.

From an ontological point of view, the researcher's quantitative assumptions were grounded in post-positivism and qualitative assumptions such as social constructivism. From an epistemological point of view, and the nature of the constructs of law and audit, quantitative assumptions were functional with the qualitative assumptions being transformative/emancipatory.

Development of an effective robust method to audit copyright royalty income has far-reaching consequences for the multiple interests in a song, as well as the interests of those who license and use the performing rights in songs. Options to audit copyright royalty income are currently non-existent with the current statutory defined “financial audit” being applicable, historically and presently, to the interests of a single party in any financial ecosystem, this being the investor or shareholder in any legal entity.

In copyright ecosystems there is no single investor. For the multiple different investors, the narrow concept of a financial audit is not only dysfunctional, but also has no application.

This thesis challenges the current status quo between the legal and auditing professions, in that that the only times the two professions deal with each other are in terms of requirements of the Companies Act (71/2008) and the Memorandum of Incorporation (MOI). This can apply when an audit firm faces court challenges and requires legal expertise. Also challenged is the notion that an auditor has any skill qualification to “read a contract”, irrespective of English-language abilities, as regards copyright, which is the purview of the copyright law skill set.

The researcher argues that a new method of auditing copyright, as detailed in this thesis, has deep implications for how the legal and audit professions engage with each other going forward as regards the auditing of copyright royalty income from collecting societies. Collecting societies are big business globally with the Confédération Internationale des Sociétés d’Auteurs et Compositeurs (CISAC) – the global confederation of collecting societies – reporting more than €9 billion in revenues for its

members in 2019. No broadcaster, whether radio or television (TV), broadcasts music without a licence from collecting societies. In the European Union (EU) and the United States (US) collecting societies are billion-dollar businesses with substantial staff, back-office systems, song catalogues and many members.

This thesis follows and describes the application of mixed method research methodologies to solve a problem presented to the researcher by gospel artist Hlengiwe Mhlaba. This problem arose in respect of the veracity of royalty income reported to her and arising from the Southern African Music Rights Organization (SAMRO), a collecting society for performing rights in South Africa.

To solve Ms Mhlaba's problem meant auditing the SAMRO royalty income reported to her by SAMRO: no method existed to do this. Deciding on the specific research methodologies to apply was determined at the outset by the existence of both qualitative and quantitative aspects to copyright authorship and ownership.

Ms Mhlaba and her problem formed a single case study to which suitable methodologies could be applied. From her professional career a Timeline Matrix of all the copyright-relevant activities could be constructed. Within the single case study framework, the researcher turned to design science to construct a new audit method in the form of an artefact.

Design science provided the researcher with the opportunity to deploy three methodologies sequentially to develop the artefact, test it, validate it, and develop theory on the artefact and its utility. Canonical action research (CAR) was deployed to collect

quantitative and qualitative data sets as well as to complete the Timeline Matrix, ensuring rigour and thoroughness in the data collection process.

Data analysis was then deployed. Firstly, Archival Analysis was used in the form of a qualitative legal audit, followed secondly by a quantitative royalty audit to test and validate the artefact, coupled with a perspective drawn from the application of Benford's Law to different data sets reported on by SAMRO. Thirdly, data analysis continued with the application of Grounded Theory to the data collected as well as the outcomes of the Archival Analysis with the specific intent of developing theory on the relationship between law and audit while accurately auditing copyright royalty incomes.

What the researcher found, on the application of the artefact, was not only an empirical outcome – this being a shortfall in the royalty reporting to Ms Mhlaba of R262 937,34 excluding interest and any damage – but also firm evidence of other, unquantified, shortfalls. Further, the researcher found that law and audit should not be seen as separate functions, unconnected and unmindful of each other.

1.2 Hlengiwe Mhlaba

The KwaZulu-born and based Ms Mhlaba officially entered the music industry in early 2005 with the release of her first album “Dwali Lami”. As is often the case with writers from South African provinces outside Gauteng, she knew nothing about SAMRO and very little about the music industry. It was not until June 2006, with a second album released and nearing 500 000 Compact Disc (CD) sales later, that a staffer from her record

label called her, asking her to visit the record label's office. She was presented with two SAMRO notification forms already filled in and asked to sign the front page of each. The explanation given was that this was so that SAMRO could pay her for her songs being played on radio. According to Ms Mhlaba, she did not realise that her record company called her as a publisher, with the intention of claiming publishing rights in Ms Mhlaba's songs. At the time, as recounted by Ms Mhlaba, she knew nothing about publishing and would not know anything for the next five years.

Normally, when a non-member writer first engages with SAMRO, whether directly or via a publisher, the first thing that occurs is the signing by the writer of the SAMRO deed. This is the membership agreement that gives SAMRO the right to licence the performing rights in songs to licensees.

According to Ms Mhlaba, all she knew from another artists and writers was that SAMRO collected money for songs. While many artists, especially those who achieve a measure of success, move to South Africa's Gauteng Province, the commercial capital of South Africa, Ms Mhlaba preferred to live in KwaZulu, only infrequently visiting Johannesburg other than to perform. Consequently, she had no real relationship with SAMRO. Additionally, she knew nothing about publishing or what the role meant, or that a publisher would take 50 percent of every rand of income her songs generated.

By 2011 Ms Mhlaba had managed to force an accounting for all the record sales between 2005 and 2011. She had sold approximately 1,84 million CDs and Digital Versatile Discs (DVDs) and the accounting indicated that she had only ever been paid two amounts for royalties during the period, the rest being for live performances. She then parted company

from this record label, eventually using as her label and publisher a company she formed in 2009, Mhlaba Music and Entertainment (Pty) Ltd, trading as Mhlaba Music Productions.

In 2017, after 12 years at the peak of the South African music industry and a gospel powerhouse, Ms Mhlaba was enjoying a career of note. She was selling millions of records and found herself acclaimed across Southern Africa, supported by a string of music videos. Ms Mhlaba's arrival on the music scene had coincidentally aligned with the arrival of the Internet and digitization, as well as the birth of social media and streaming platforms. Having participated in all this, she began to perceive that something was amiss with the reporting from SAMRO.

Ms Mhlaba had been made aware from an accounting history carried out on her record sales, as well as from payments by her record company in 2012, the extent of how incorrect the numbers could be. Her live performance history was indicative of constant performance throughout her journey and there was a sense that the numbers accounted, reported and paid were incorrect. In particular, this applied to the reporting received from her collecting society, SAMRO, where in order to be a SAMRO member Ms Mhlaba had allegedly⁷ in 2008 assigned the performing right in her songs to SAMRO. These rights applied to songs both already created and to be created in the future.

1.3 Background

The 18th and 19th centuries saw, in what is today the European Union (EU), the

establishment of collecting societies serving the general interests of authors. They acted as negotiators and representatives on behalf of authors with the State as well as other parties in the course of administering authors' rights and collecting income for the use of the authors' works (Freegard, 1989).

SAMRO has operated in various company formats as a collecting society since its inception in 1961, functioning as a *de facto* monopoly in South Africa since then⁸. As is the case with other collecting societies, SAMRO ordains that essentially no member or non-member can inspect the books, other than the annual financial statements (AFS), without the authority of the SAMRO Board. This was previously delimited in Section 71 of SAMRO's Articles and now in Section 12.4 of its MOI.

SAMRO owns, licenses and administers the performing rights in the songs of its writer and publisher members. It fulfils a critical role in the economic ecosystem as far as those interested parties are concerned, offering membership, licensing those songs to all manner of users for differing uses, collecting licensee fees and distributing the same as royalties to the interested parties, according to its Distribution Rules (SAMRO Performing Rights Royalty Distribution Rules).

The only source of performing rights royalty income for writers such as Ms Mhlaba in South Africa is SAMRO. SAMRO owns on a monopoly basis, and by assignment, the performing right in all songs, past and present, of all SAMRO members⁹. SAMRO is thus the proprietor of the performing rights in songs, with publishers being the proprietors of the remaining reproduction rights in songs.

When a writer becomes a collecting society member, at SAMRO for instance, that writer signs a deed of assignment¹⁰, assigning to the collecting society the performing right in the writer's songs. The collecting society accordingly becomes the effective owner of the performing right, in all past, present and future songs of the writer, on a worldwide basis¹¹.

Collecting societies, including SAMRO, only offer membership to six specific types of roles. These cover being an author (A), a composer (C), an arranger (A), an adaptor (AD), a publisher (E) and a sub-publisher (SE). The first four roles are as creators or “authors” as defined in the Copyright Act (98/1978) paragraph 1 (1) (iv), and the last two roles are as proprietors or owners or exclusive licensees of all musical and literary work rights, exclusive of the performing right.

While a writer's collecting society membership is based on an assignment of his/her performing right to the collecting society, a publisher's membership is based on an agreement with the collecting society to receive a share, typically 50 percent, of the writer's share. This comes after SAMRO's share has been deducted from the performing right income available for distribution to interested parties in respect of the works performed.

A single event disclosed the research problem to which this thesis posits a solution.

The event: A visit to the author, Ms Hlengiwe Mhlaba, on 17 January 2017.

Ms Mhlaba's problem: Copyright royalty statements and receipts from SAMRO for the period 2005 to 2016 were, she believed, incorrect.

The solution to Ms Mhlaba's problem was to audit SAMRO in respect of her songs and the income arising. However, doing this was neither straightforward nor easy, for various reasons. The challenge was compounded by the fact that there was no go-to copyright or collection society audit solution available for use. The ensuing research to find a solution to Ms Mhlaba's problem deployed the methodology detailed below. The findings point to the need for replacement of the current financial audit system, as being unfit for purpose.

There exists a Preliminary Report on the Accounting and Payment of Royalty and Non-royalty Revenue to B Fassie (the Fassie Report), prepared by Horwath Forensics SA (Pty) Limited and Accountants @ Law (Pty) Limited in 2010. The present researcher studied this report, having acted for the executor as the investigator and copyright lawyer on the Brenda Fassie case that gave rise to the "*accounting and payment of royalty and non-royalty revenue to B Fassie*".

Financial auditing in South Africa is legally a monopoly right restricted to Registered Auditors, who apart from being concerned with risk and the assessments thereof, mainly deal with compliance. A Registered Auditor in South Africa is primarily concerned in practice with juristic persons as opposed to natural persons, and financial auditing is costly for big organizations. Legally, only a Registered Auditor can conduct a financial audit.

1.4 Problematization

According to Alvesson and Sandberg (2011) problematization is a methodology for identifying and challenging assumptions that underlie existing theories and based on this, generating research questions that lead to the development of more interesting and influential theories within management studies. The researcher reviewed existing auditing literature to identify and understand the underlying assumptions to formulate novel research questions addressing issues not dealt with by other scholars in the literature. Alvesson and Sandberg (2011) add that a wide range of studies point to important ingredients involved in formulating good research questions. However, few of these studies focus specifically on how researchers construct research questions by reviewing and criticizing existing literature (Locke & Golden-Biddle, 1997). The underlying assumption of the existing audit literature is progressively coherent as to the organizations being audited, but nothing else. Inspection of the literature indicates that the new audit method proposed in the course of this research is absent both from underlying assumptions as well as the literature.

1.5 Problem investigated

The problem investigated was the lack of an audit method suitable for auditing Ms Mhlaba's SAMRO royalty income. Notwithstanding a 2019 licence revenue of R535,5 million¹², SAMRO's MOI lacks provisions for members to audit their SAMRO income, free from veto by the SAMRO Board. There is evidence that members' audit

requests – even in the face of evidence of financial irregularities – have been obstructed by SAMRO in the past. This was the case in the financial audit leading to the Fassie Report, when SAMRO took the researcher to court and lost.

Specifically, the problem investigated was set out as part of the solution, being the Researcher-client agreement (RCA) between Ms Mhlaba and the researcher. This took the form of a Special Power of Attorney (SPOA) appointing the researcher to “*audit, investigate, analyse, and conduct all necessary due diligence and negotiation...*” with respect to her works for which SAMRO owned the performing right. The audit was to cover all aspects relating to each of Ms Mhlaba’s song interests, shares and royalty earnings due and from SAMRO, and all aspects related to the royalty income from the performing rights of her songs, or shares thereof, since 2004. Other aspects to be covered by the audit related to her membership in SAMRO, and all documents, statements, accounts and/or agreements concerning royalties and/or receipts, such as non-royalty revenue due to her from SAMRO.

SAMRO is a self-reporting monopoly as regards the song performing rights it owns and administers. It has sole control of South Africa’s only song authorship and ownership database, having monopoly control in South Africa of the issuance of the International Standard Work Code (ISWC)¹³ and the Interested Party Name Number (IPN#)¹⁴. These codes and numbers are crucial, as without them a song can neither be tracked nor the author of a song identified. In South Africa, SAMRO, as the only CISAC performing right collecting society member and the only International Standards Organization (ISO)¹⁵ standard issuer for the ISWC in the country, has no peer, its monopolies having been deeply entrenched for nearly 60 years.

No right exists in South African law, literature and practice covering the statutory and regulatory environment, for a member of a collecting society to audit copyrights at such a society. Nor is there any audit methodology applicable to auditing copyright, whether at SAMRO or elsewhere in the copyright industries. Given the global uniformity of CISAC collecting member rules and the compliances due to CISAC obligations, findings from this research in respect of SAMRO are indicative of similar issues with all collecting societies.

Current SAMRO audit obligations under South African law depict SAMRO as an organization obliged to perform an annual financial audit, which can only be carried out by a Registered Auditor. There are no provisions for any other type of audit for any other purpose. There is no provision for a SAMRO member to audit SAMRO in respect of the SAMRO member's copyright royalty income.

1.6 Research Questions

The research questions are:

1. What quantitative and qualitative audit methodology can be used to audit copyright performing rights royalty income?
2. How could an artefact in the form of a new audit method for copyright performing rights royalty income arising from collecting societies, integrate the Timeline

Matrix, the legal and the royalty audit, in a manner that substantiality improves in business terms the accuracy and veracity of copyright performing rights royalty income audit outcomes?

3. Upon testing of the artefact that made use of law and audit, was the outcome of numbers audited correct, a shortfall or a surplus, and could such be validated?
4. Could new audit theory emerge from the deployment of the artefact to the data collected, tested and validated that spoke directly to the central hypothesis?

1.7 Research environment and objective

In the EU, Gervais (2006) correctly predicted not only the arrival on the EU landscape of the Directive on Collective Management but also that this would, to some extent, address collecting society operations and structure there. The same year, South Africa's Collecting Society Regulations 2006 were enacted to lay down the rules for accreditation and operations of Section 9 rights only. It remains inexplicable that the Regulations only addressed Section 9 rights in respect of sound recordings, not other rights. Section 6 rights governing the nature of musical and literary works, and thus SAMRO, were absent from the Regulations and to this day remain unregulated. This thesis does not address the auditing of Section 9 rights, though the audit methodology transfers with ease and is as applicable to sound recordings as it is to musical and literary works. Instead, the thesis addresses the auditing of Section 6 rights.

Ms Mhlaba, as is the case with any SAMRO member, was and remains today wholly

reliant on SAMRO providing extremely limited information regarding the works and the income generated by the works. This is certainly not the kind of information that meets the standard of a legal or royalty audit, with there being no recourse to access information not prescribed or, for that matter, to verify the information provided, other than making an application under the current rules.

The researcher deployed the audit of SAMRO exactly as per the SPOA appointment by the SAMRO Writer, in the light of the existing South African auditing and legal regulatory environment and according to the *plain language* of the appointment. The audit was thus applied to the research objective of generating and validating a more effective, functional, applicable, accurate and accessible audit method. Such an audit method would be applicable to all CISAC collecting societies' members, not just SAMRO.

1.8 Problem Statement

In South Africa, millions of rands in royalties are lost annually by authors and publishers because of inadequate and incommensurate auditing practices applicable to collecting society member performing rights royalty income. This loss is compounded by the lack of a constructive applicable audit model. Globally for the same reason, millions of dollars are lost every day.

The only audit practice applicable to collecting societies globally is a financial audit. This is established in the founding documents of individual collecting societies and aligned

with their respective matrix agreements. No collecting societies for performing rights can operate without membership of a single global federation, CISAC, which prescribes the various agreements between different collecting societies. Particularly important are the matrix agreements, which mandate what information is shared between collecting societies, and the CISAC Tools User Society Contracts that mandate database information access rules between collecting societies.

SAMRO, as an NPC, is required to prepare AFS in accordance with the IFRS. A required statutory audit of SAMRO is triggered if the requirements test is met as per the regulations of the Companies Act (71/2008), as amended. SAMRO more than meets the requirement by holding assets of parties not related to the company, as in foreign collecting societies, of more than R5 million in any financial year.

At the outset, a financial audit is disqualified as a method available to the researcher in this study. This is not only caused by its organizational as opposed to individual focus, but more importantly, is because its primary purpose is to provide a qualified opinion on the auditee, with the auditee's regulatory compliance and financial health being key to the opinion, notwithstanding their importance to investors.

Further, the qualification skill set of an auditor in South Africa does not equip an auditor with expertise or qualification in law, in copyright, in collecting societies, or in royalties. The assumption that to read English is to understand, is evident in the job descriptions of auditors, specifically the requirement to read the contract. An auditor is not qualified to read copyright contracts.

In SAMRO's case, its MOI fails to set out, within the framework of the Companies Act (71/2008), a member's right to audit or inspect the books. The MOI speaks only to a financial audit of the organization, which has no application to a member audit. SAMRO's matrix and the CISAC Tools User Society Contract do not deal with or make mention of auditing or inspecting books of account on behalf of a member.

The research problem arises from the lack of audit methodology applicable to a collecting society member's audit of performing rights royalty income arising from collecting society's ownership and exploitation of copyrights in a writer's songs. Within a single case study framework, design science is used to devise and validate an audit method, in the form of a new artefact addressing that gap in the law and literature, being the lack of audit methodology applicable to song income arising from a collecting society.

1.9 The Main Goal

The overall objective of this study has been to develop theory with respect to a new copyright audit method that can assist copyright royalty recipients, collecting society members, collecting societies, collecting society licensees, various government departments and management across the royalty supply chain. Such a new copyright audit method also needs to provide functional, accurate and robust utility to the auditing and legal professions as well as across the copyright industries.

Specifically, the researcher seeks to validate a basic hypothesis regarding the relationship between copyright and audit when copyright is the subject of an audit. This is that the

audit function, being a quantitative functional task of a royalty audit, could not on its own provide a reliable audit outcome with respect to copyright, a legal construct. A prior qualitative research approach, in the form of a legal audit, was requisite if one sought a reliable audit outcome. Essentially, the quantitative bias, which has understandably long dominated financial auditing, stood to gain substantially as far as copyright being the audit subject was concerned, by deploying qualitative legal auditing along with quantitative royalty auditing to obtain an accurate audit result.

In this regard, the main goal was driven by three objectives.

Objective 1

Within a single case study framework, to apply design science to develop an artefact in the form of a new audit method, to test and to validate the method, using CAR, grounded theory, and archival analysis, with three sub-objectives.

Sub-objective 1

To construct a Timeline Matrix and while doing so, using CAR to engage in thorough and granular data collection concerning everything related on the one hand to Ms Mhlaba and her songs, and on the other hand to SAMRO.

Sub-objective 2

To conduct an Archival Analysis on the data collected in two sequential steps:

- A legal audit; and
- A royalty audit.

Objective 2

Combine all the data collected in the above two sub-objectives and test and validate the audit method by determining:

- Whether the numbers reported by SAMRO were correct or incorrect;
- If any financial shortfalls/surplus had occurred in the SAMRO accounting and if so, an empirical quantum thereof and the specific causes thereof; and
- The extent of any shortfall or surplus.

Objective 3

Develop theory on the new audit method as regards the relationship between auditing and law when auditing copyright.

1.10 Literature review

Seven constructs were examined in the relevant literature, these being:

1. Audit;
2. Copyright;
3. Collecting societies;
4. Royalties;
5. Competition;
6. Law; and

7. Governance in closed systems.

The researcher applied the concept of coherence to the literature review, a conceptual approach to understanding literature first depicted by Locke and Golden-Biddle (1997), who prioritised three ways to review any literature. One such method is progressive coherence, where views expressed in the literature are broadly in agreement, with another being non-coherence where different viewpoints are identified, with supporters and detractors established. Locke and Golden-Biddle (1997) characterized a third way of viewing the literature as synthesised coherence where constructs were “unmindful of each other”, akin to silos set apart and disconnected.

The finding was a progressive coherence *within* the constructs, coupled with an overwhelming degree of synthesised coherence *between* the constructs across the relevant literature. The constructs did not speak to each other, even though within the constructs, progressive coherence ruled.

The dictionary definition of “audit” yields two meanings, being firstly “a formal examination of an organization’s or individual’s accounts or financial situation... a methodical examination and review”¹⁶ or “[a]n official inspection of an organization's accounts, typically by an independent body... a systematic review or assessment of something”¹⁷. The researcher found it apparent that audit literature developed on the lines of and from, in a root sense, these two definitions of the term “audit”.

At SAMRO, “audit” is defined as per the Auditing Profession Act (26/2005), but does not include an “independent review” as contemplated in Section 30(2)(b)(ii)(bb). To its

members, SAMRO is self-reporting. An author, who has no oversight of the collecting society's business and who relies on the collecting society to account for royalties due, is given cause by inaccurate statements to audit this self-reporting (Autrey & Sansing, 2014).

The researcher drew from a wide variety of literature constructs in order to meet and achieve the study objectives, as well as navigating several gaps encountered in the literature. It can be argued that auditing and copyright are intensely private affairs, leading to a dearth of "*how to*" literature with respect to actually conducting a copyright audit. Likewise there is very little case law concerning the auditing of copyright incomes. In this regard the researcher was obliged to draw on experience of copyright audit, combined with knowledge of statutes, case law, agreements where such existed and collecting society distribution rules. Other than that, very little literature *per se* could be found for the researcher to obtain discussion and analysis.

1.11 Strategic contribution

The knowledge and understanding of copyright audits from the perspective of a collecting society member, and performing rights, as detailed in this thesis, will be of value to a wide range of parties. These parties include writer and publisher royalty recipients, collecting societies, financial institutions, the recording and publishing industries, the auditing, accounting and legal community, and creators, owners and general users of copyright. This practical understanding will, once known, prove usable. A new fit-for-purpose copyright auditing method will embrace and be usable by both the global

copyright ecosystem and the auditing and legal professions.

1.12 Anticipated contributions of the study

The anticipated contribution of this study is a copyright audit method. This artefact will, for the first time, provide for effective auditing of collecting society royalty income. It will be usable across the world and, with the necessary testing and validation, will be an extremely useful tool.

Current options available for collecting society members to audit their collecting society royalty income are effectively non-existent, with the current organization-centric financial audit having neither application nor utility for members. The researcher anticipates that the new audit method proposed will fill a gap, providing those who seek to audit with a ready-made artefact that is functional, robust and accurate.

The anticipated contribution goes further, deploying Glaserian grounded theory methodology to develop formal theory as to auditing copyright. This is based on the testing and validation of a new copyright audit method utilized with Ms Mhlaba on her SAMRO royalty income, and will be functional and usable for others, regardless of the jurisdiction.

Given that collecting societies, copyright and auditing each lack competition, the study will also contribute to the ongoing competition law review of the various *de jure* and *de facto* monopolies dominating the auditing profession, copyright and the collecting society

ecosystem. In particular, this will apply to the limitations of the financial audit as an effective and appropriate tool as well as the increased need for competition law oversight of collecting society monopoly governance and operation whose currency, copyright, is itself a monopoly right.

Further, the researcher hopes to encourage academic inquiry into the relationship between the currently quantitative approach to auditing, as reflected in statute, regulation, theory and practice. The researcher also hopes for future scholarly review of the inapplicability of financial audit when copyright is the subject, with the qualitative approach of the legal audit. The current synthesized coherence identified in the literature would, it is argued, be impacted were the literature to include more non-coherence and progressive coherence: this would mean topical engagement on copyright audit as a subject.

1.13 Research design and methodology

As a single case study, Ms Mhlaba and her songs are an exact fit to the commonality distillation by Johansson (2003) of the views of leading case study researchers from 1994 to 2001. These researchers cover the academic spectrum from those who concentrate on the study object (Stake, 1998) to those concentrating on the inquiry method (Yin, 1994), which were that a case study's objective, a "*case*", "*should be a complex functioning unit... be investigated in its natural context with a multitude of methods... be contemporary*". Auditing of the SAMRO performing rights income attributable to Ms Mhlaba's songs offered multiple points of triangulation from which generalizations could be drawn.

The researcher utilized *inter alia* the post-positivist viewpoint case study approach as well as the social constructivist paradigm. The researcher's rationale for adopting a post-positivist perspective was to look beyond the traditional *status quo* at the collecting societies and the auditing of their statements by adopting an inductive approach aimed at theory generation.

In the research design, the researcher deployed a convergent design procedure to obtain data from multiple sources.

The researcher deployed a mixed method research methodology. A survey of the research challenge confirmed the prevalence of both quantitative and qualitative elements for which no single research method would offer a solution. With the literature review confirming synthesized coherence, a mixed method approach was the most prudent and productive research approach.

The methodology to address the research challenge was initially provided by one paradigm of the information systems (IS) discipline, design science. According to Weber (2013), "*researchers who undertake design science research have the goal of producing an artefact (human-made objects) that is useful*". For Hevner, March, Park and Ram (2004) design science "*seeks to extend the boundaries of human and organizational capabilities by creating new and innovative artefacts*". Of the four forms of artefact arising from design science they proposed, the researcher deployed "method". At the outset, there was no effective method on which the researcher could rely in respect of either the right to audit, or to conduct an actual audit, of SAMRO. This meant a new

artefact, in the form of a method, was required.

While creating such an artefact was challenging, its subsequent validation would need to provide the option of further deployment. The artefact developed was an audit method that, in respect of Ms Mhlaba, began by identifying key information sets to be audited and investigated, in two phases, external or off-site and internal or on-site. Then in the first off-site phase, an attorney's SPOA appointment was used to access from SAMRO the required information sets. These information sets were subjected to first, a legal audit, followed by a royalty audit, which included deep comparative analysis against the Timeline Matrix of copyright-relevant activities such as tours, releases, music videos and music in films.

In the case of Ms Mhlaba the researcher was presented with a single case study as a purposeful sample. To validate the artefact, the sample had to meet certain requirements. Given the nature of the performing right it meant that this right in the sample's songs had to have been exercised widely over time in all media and in live performances, sound recordings and on film in all formats, on a global basis.

The challenge to the research method question of extracting data from SAMRO for analysis was found in the CAR method. Using the SPOA "*to audit, investigate, analyse, conduct all necessary diligence and negotiation*" as a researcher-client agreement, the researcher commenced the audit of Ms Mhlaba's royalty receipts from SAMRO in two phases.

Given its historical nature and the time the audit had to cover – 14 years – Ms Mhlaba's

data collection was multi-faceted and began at two specific instances. First, the researcher undertook a public review, for which no appointment was required, of the copyright-relevant activities concerning Ms Mhlaba and her works. After submitting the SPOA to SAMRO, the data gathering process in respect of Phase One of the audit ensued with SAMRO supplying three or four sets of information to the researcher, these including Ms Mhlaba's historical SAMRO income statement and her Works List. SAMRO could not produce Ms Mhlaba's membership agreement and had no answer as to any works with problems or in suspense – so-called Warsaw works and Undoc works, both so named because of documentation challenges concerning the works.

Collecting society reporting of the song performing right usage is a reporting of factual use, meaning that the reporting has to correlate to the actual song usage as in there would be patterns in the factual data correlating to actual usage. Where actual use, e.g. a radio playing in a shop, has no factual record as regards any reporting to SAMRO, a licence fee is paid as the songs performed or broadcast pursuant to that licence are unknown by the shop. The researcher turned to certain elements in grounded theory methodology, as the literature advises to “*uncover and understand what lies behind any phenomena about which little is yet known*” (Strauss & Corbin, 1990) and more specifically, finding a clear “*explanatory framework with which to understand the phenomena under investigation*” (Strauss & Corbin, 1990).

The phenomenon researched here was data reporting by SAMRO. In practice, this meant extracting the data from SAMRO (discovered because of the SPOA), related to the reporting authored by SAMRO of the live performance of musical and literary works, and matching the same reporting to the factual history of what songs Ms Mhlaba

performed, including where and when. If Ms Mhlaba performed a set list of 16 songs she had authored, for instance, at a specific festival on a specific day, or over a multi-date tour, then the researcher would drill SAMRO reporting data, in the one to four years following that performance, to locate the reporting of that set list of all 16 songs.

Continuing the robust research methodology standard set using a single study framework, design science and canonical action research, grounded theory was chosen as the methodology. This was because grounded theory was suited to not only draw and generate theory from the data as regards the relevance and applicability of a new audit approach to collecting societies, fit for a digital present and future, but also to assist in the coding of data so collected.

The research methodology thus combined to deliver a new audit method. This method has, in Phase One, been validated by application of the method to the audit of SAMRO on behalf of Ms Mhlaba.

The researcher used numerous schematics, listed as tables variously in this thesis, with the specific aim of graphically explaining the research methodologies. All the schematics are original representations of the researcher's research methodology as actually deployed.

1.14 Research Strategy

In planning a study, according to Creswell (2008), researchers need to think through the

philosophical worldview assumptions that they bring to the study as well as the inquiry strategy related to this worldview, and thereafter the specific methods or procedures of research that translate the approach into practice. Strategically, this study deployed five research methodologies.

Firstly, case study methodology was used to investigate a single case. Yin (2009) confirms that case study research is beneficial when there is no manipulation of events. In this thesis, data obtained from the single case cannot, once received by the researcher, be amended or manipulated, but only analyzed and reported on, as discovered. The hallmark of case study research is the use of evidence from a variety of different sources, such as documents, artefacts, interviews and observation, and this extends the range of sources of evidence that might be available through other methods (Yin, 2009).

In the second instance, within a single case study framework, design science was applied to develop the new audit artefact, emphasising that the goal was to produce a useful artefact (Weber, 2013). According to Hevner *et al.* (2004), one form of artefact produced by design science research is constructs, which are conceptual objects created by researchers to describe and represent global phenomena.

In the third instance comes CAR. Davison, Martinsons and Kock (2004) define CAR as a unique form of action research (AR) in that it is iterative, rigorous and collaborative, focussing on both organizational development and the generation of knowledge. Its iterative characteristic implies a cyclic process of intervention, with the conduct of rarely one cycle, but more usually several cycles, of activities that are designed to address the problem(s) experienced in the organizational setting. While CAR saw to data collection

that was to flow into data analysis, grounded theory intervened, allowing for the data to be coded first. The population (Ms Mhlaba and her songs) provided a natural in-built coding, negating the need for sampling and searching for a coding structure for the data collected.

In the fourth instance, archival analysis is deployed to analyze data collected, with the first step being construction of an accurate Timeline Matrix of copyright-relevant activities during the period under review. This is followed by the qualitative legal audit that addressed, *inter alia*, the chain of title of all Ms Mhlaba's songs. The qualitative legal audit concluded with a quantitative royalty audit addressing *inter alia* the royalty supply chain of each revenue source as well as testing and validating the audit method proposed by this thesis.

In the fifth instance, grounded theory returned to fracture and analyze the data with the strategic intent of theory development. Grounded theory is suitable for the investigation of complex multifaceted phenomena (Jones & Alony, 2011). Grounded theory constitutes an innovative methodology, facilitating "the discovery of theory from data" (Glaser & Strauss, 1967). The researcher found the approach of Glaser (2002) relevant, developing emergent theory in regard to the new audit method as opposed to any hypothesis testing, which was left to archival analysis, also finding good reason to consider the theory development approaches.

The researcher seeks to develop "theory" in the form of a new method covering the approach, procedure and process of auditing copyright income from collecting societies on behalf of collecting society members. The researcher uses design science to develop

an artefact that enables the empirical data collected through single case study and CAR methodology. This is firstly subjected to grounded theory to arrive at an audit method currently neither used nor found in the literature, and secondly to formal theory development approach to produce a new audit method. As with the research methodology, the researcher used a number of schematics (original representations by the researcher), to graphically depict the research strategy at various stages, with the intention of clarifying the research strategy, as deployed.

1.15 Study population

Ms Mhlaba was found to be a member of ten populations. Rather than disrupt, this actually enabled the audit theory development, for the populations were in line with grounded theory, and Strauss's coding approach, providing a suitable data structure from which the theory embedded in the data could be extracted. See Table 01 below, representing the findings of the populations to which Ms Mhlaba was a party, the population sizes, their relevance to the study, and comment.

Table 01: Ms Mhlaba and her populations

#	Population	Population Size	Relevance to this study	Comment
1	Interested Party Name #s	4.1 million	Yes	Ms Mhlaba's IPN# is 00551598918
2	Roles - C, A, CA, AR, AD, E, SE	7	yes	Ms Mhlaba is a C, A, CA and AR
3	SAMRO member	17 000	yes	Ms Mhlaba is 1 of 17 000 SAMRO members
4	Membership status - Canditate, Associate and Full	3	yes	Ms Mhlaba is an Associate member
5	Natural or juristic person	2	yes	Ms Mhlaba is a natural person
6	SAMRO member gender -male and female	2	yes	Ms Mhlaba is female
7	Arrangers of works in the public domain	Unknown	yes	21% of Ms Mhlaba's catalogue are arrangements of works in the public domain
8	Performing rights in songs owned by a de facto monopoly	15 000	yes	Ms Mhlaba's performing rights are owned by SAMRO
9	Collecting society for performing ri	1	yes	SAMRO is the only society
10	Creators whose works have ISWCs	4.1 million	yes	Ms Mhlaba's works have ISWCs assigned by SAMRO

Although the number of populations added to the complexity of the research process, this number also simplified the coding used for collection and analysis, as each population was finite in size, tightly focused and had its own category of meaning.

Each collecting society member is allocated a unique interested party name number or IPN# upon election to society membership. The population is defined by membership of CISAC collecting societies, which according to the CISAC Global Collections Report 2019 totals 4,1 million.

Although certain issues remain, the researcher accepted that Ms Mhlaba is one of 17 000 members who after 12 years remains an Associate Member, with all the rights of a full member except the right to sit on the SAMRO Board or to vote for who will be on the Board. All members are subject to the same MOI, Distribution Rules, Licensee agreements and Tariffs and Distribution Schedules. The only ostensible distinctions are the different treatments accorded to the three levels of membership.

As a natural person, Ms Mhlaba belongs to a population of two, the other being a juristic person capable of holding property rights. This has relevance as during the legal audit, it was discovered that SAMRO utilized writers who were neither natural nor juristic parties, but constructs with all the appearances of a writer right down to the IPN#. On granular inspection these writers turned out to be constructs, purposefully inserted as interested parties and royalty attributors for certain kinds of songs. In Ms Mhlaba's case, these were arrangements of public domain songs.

Arrangements of public domain songs constitute 16 percent of Ms Mhlaba's catalogue and as such, Ms Mhlaba is in the population whose members arrange public domain songs as part of their repertoire. This applies to other SAMRO members, with the population total unknown, but not believed to be large. This has relevance in part owing to use of the constructs on the arrangements of public domain works.

The population of writers who have assigned the performing rights in their songs to SAMRO is understood to be 15 000 of the 17 000 members, the balance being publishers. SAMRO does not disclose this data regarding members. This has relevance with respect to publisher bias that also arose during the audit when 16 of Ms Mhlaba's songs turned out to have publisher claims of 50 percent for each song – effectively claiming 50 percent of the income when such publishers had neither right in respect of the songs nor proof of any assignment thereof.

The population of performing rights collecting societies in South Africa is one. There is no other performing rights collecting society of which Ms Mhlaba could be a member,

whether a member of CISAC or not. This monopoly is affected by two other *de jure* monopolies of auditing and copyright, with all three monopolies contributing to the need for a new copyright audit approach with respect to collecting societies.

The last population of relevance is the writers with songs who have ISWC assigned. SAMRO, pursuant to CISAC, is the ISWC Agency with the sole, or monopoly, control of issuance of ISWCs. The ISWC is the ISO standard for musical works and is the only identifier for songs globally. Critical to the accurate collection of income is accurate identification of works, in which the ISWC plays a vital part. It follows that a built-in collection bias is generated when ISWCs are not assigned to works, impacting the audit outcomes.

Notwithstanding the populations inhabited by Ms Mhlaba, consideration also had to be given to the populations to which her songs belonged, for it is the songs – see Table 02 below – that generate the performing right royalty income.

Table 02: Populations of Ms Mhlaba's songs

#	Population	Population Size	Relevance to this study	Comment
1	Copyright works	9	Yes	Musical and literary works
2	ISWC	41 million	Yes	% of Ms Mhlaba's song catalogue at SAMRO had been allocated ISWC
3	SAMRO repertoire	unknown	Yes	Performing right assigned to SAMRO
4	Interested party roles	7	yes	C, A, CA, AR, AD, E, SE are interested parties in a song
5	Rights under copyright	7	yes	performing, broadcasting and transmission service - 3 are found
6	Membership types	3	yes	Candidate, Associate or Full membership impacts income generated by songs

As with Table 01's content, Table 02 above represents the findings of Ms Mhlaba's songs as per the populations relevant to this study. The information from each population is sourced directly from the Copyright Act (98/1978), ISWC and SAMRO.

1.16 Sampling Method

According to Terre Blanche, Durrheim and Painter (2012), the process of selecting cases to study and observe is called sampling. In this research, the sample in the form of a single case study was purposefully received, accepted, and thus sampled, from an established collecting society, SAMRO, which is a member of CISAC. The membership history of one collecting society writer member was examined. Whitley and Crawford (2005) define purposive sampling as the description of a process that deliberately recruits individuals with the requisite demographics and characteristics into the research, allowing the study to be grounded in a local context. Yin (2009) states that when using a single case design, a further question to be encountered will relate to the number of cases deemed necessary or sufficient for the study. However, because a sampling logic should not be used, typical criteria regarding sample size are also irrelevant. Thus, in line with Yin (2009), one case replication – Ms Mhlaba’s audit – reflected the number the researcher used, with tight boundaries set by the populations, all under the same rules.

1.17 Data Collection

The researcher concluded an RCA with Ms Mhlaba in the form of an SPOA appointment as a data collection instrument to engage CAR as the proposed audit method. The SPOA appointed the researcher to audit, investigate, analyze and conduct all necessary diligence, plus conduct all necessary negotiation in respect of Ms Mhlaba’s songs and

incomes arising from SAMRO. According to Foster (1972) the foundation of an action research project is the RCA. Meanwhile Davison *et al.* (2004) posit a solid basis for building trust and contributing internal research validity is provided with a well-constructed RCA.

According to Yin (2009) data can be collected from multiple sources with the aim of corroborating the same fact or phenomena. This research sought data from multiple sources, scouring physical and digital material from both an archival and contemporary point of view and across the six literature constructs identified, in multiple landscapes.

For instance, to assess the veracity of SAMRO's radio reporting, CAR deployed a digital scanning service, Radio Monitor, to capture, over a 12-month period, all records of the radio broadcast of 69 recordings in Ms Mhlaba's catalogue, to run a comparative analysis with previous years' annual reporting. The recordings were not cherry-picked but were simply of Ms Mhlaba's first five albums for which the researcher had sound recordings to hand when the decision was made. There was no specific logic for the sample used from a methodological point of view other than it also was what could be afforded, as there was a cost to the process.

To assess the SAMRO reporting as to digital usage, it was necessary to search the public song catalogues available for streaming and downloading such as YouTube, Spotify, iTunes, and the like and run a comparative analysis of the reporting of these. For a song to be on a digital platform such as those mentioned, the performing rights would need to have been licensed from SAMRO.

Using CAR for data collection occurred in five stages. These were, firstly the issuing of the RCA, followed by the deployment of RCA to SAMRO via email accompanied with a request for four sets of information. Some of the information was received from SAMRO, and the rest of the data secured with CAR.

Data collection depended on the research questions and objectives, which have given a particular focus to the researcher's observation (Saunders, Lewis & Thornhill, 2009). In this study the researcher's main instrument for data collection was the RCA, and as such it provided a focal point for the research questions. However the RCA had at some point to be supplemented by using a request in terms of the Promotion of Access to Information Act (2/2000) (PAIA) to obtain information from SAMRO that was proving difficult to access from SAMRO's response to the audit queries.

Throughout this thesis the researcher has compiled data collected in a tabular format. Each of these tables is originated by the researcher, with the specific intention of complementing the text and providing clarity for the data collection findings.

1.18 Method used for storing data

All information gathered, including writings and notes concerning this research, has been stored electronically on hard drives, as well as on hard copy in physical files. All key documents have been saved and stored electronically. Daily backups were made on-site and stored remotely.

1.19 Data Analysis

Data analysis was informed by analysing and investigating the data collected. This analysis considered numerous internal and external factors. Internal factors included all SAMRO documentation that SAMRO relied on to operate as a collecting society, including all its legal relationships, rules and reporting to Ms Mhlaba. External factors considered were all the copyright-relevant activities, such as, *inter alia*, the copyright in songs, the performance of songs such as new CD and DVD releases, music videos and live performances and copyright organization relationships, publishing relationships that were combined into the construction of a Timeline Matrix, as well as the digital scanning service results from 12 months of scanning 55 radio stations in South Africa. This granular analysis continued into SAMRO accounting statements and was followed by interaction via email with SAMRO regarding various queries leading up to the submission of the audit findings.

The researcher deployed two distinct but separate and sequential approaches to analysis of the data collected. The first was archival analysis, deployed to test and validate the new audit method proposed and including the Timeline Matrix construction, the legal audit, and the royalty audit. These are all more fully detailed later. The second approach deployed was grounded theory with additional theory development methods to ground the data and develop formal theory in respect of the proposed new audit method.

Continuing with an approach established with the research methodology, the research strategy and the data collection, the researcher punctuated the data analysis findings text

with tables, again with the aim of complementing the text and clarifying the data analysis findings.

1.20 Ethical Considerations

The researcher complied with conditions contained in North West University's Ethical Application process and received approval in that regard, as follows:

- Ethical clearance forms for North West University have been completed and signed;
- Researcher-client agreement in the form of an SPOA appointment signed by Hlengiwe Mhlaba;
- A copy of SPOA submitted to North West University; and
- The researcher was honest, accountable and transparent with the audit subject in this research process.
-

1.21 Study setting

Physically, the study setting occurred in Johannesburg, South Africa, where both the researcher and SAMRO are located. Although Ms Mhlaba is based in KwaZulu, interviews with her took place in Johannesburg. Meetings with SAMRO also occurred in Johannesburg, though not on SAMRO's premises owing to their refusal to have the researcher visit these premises. Digitally, the study setting was local and global, with

evidence for the performance of Ms Mhlaba's songs being searched for in global databases and on digital Internet platforms.

Obtaining responses to queries raised by the researcher was a difficult and challenging journey, lasting more than a year and punctuated by sharp communications. A conclusion on Phase One was only reached pursuant to the PAIA request, without which progress would only have been enabled by engaging the courts.

Many industry sectors find positive uses and outcomes from an audit, seeing it as a useful tool to improve business efficiency. However the experience with SAMRO was otherwise in that the audit request was seen by SAMRO as a hostile act implying distrust of SAMRO that needed to be exhausted and discarded, making for a challenging study setting.

1.22 Scope of the study

The scope of the study is the South African music industry. The range is the auditing of copyright, specifically performing rights in musical and literary works at collecting societies, from the point of view of an author, and argues that the financial audit is unfit for purpose. Instead a systematic check-and-review audit involving a legal (qualitative) and royalty (quantitative) audit produces a far more accurate result. Additionally, the study notes the tensions created by a three-part monopoly (audit, collecting society and copyright) and makes findings on governance in closed systems.

This single case uses design science to create an artefact in the form of a new audit method applicable to copyright, canonical action research for data collection and grounded theory for data analysis, with the dual goal of both testing and validating the audit method.

The scope of the study was local in that Ms Mhlaba and SAMRO are members of the South African music industry. However, the impact of the study is global and this has largely to do with the uniformity of operation, rules, user tools, governance structures and database access between and among not only CISAC members' collecting societies, but with each collecting society-member interface and *modus operandi*. Furthermore there is the cross-border uniformity of copyright, auditing and collecting society law in that such are monopolies, mostly *de jure*.

The local study setting resonated with other global uniformities in that how, when, to whom and where is music is licensed from collecting societies is the same worldwide, and pay is the same, world-wide.

1.23 Limitations of the study

The researcher's use of a single case study might initially appear to be an immediate limitation to the study. However, with a collecting society, membership is individual for natural parties. Whether there is one member of a group of members, the agreement with the collecting society, in this instance SAMRO, and its terms and conditions are exactly the same. In this regard the focus on member did not limit the study and instead confirmed

scalability of the new audit method, as developed by the study.

An unavoidable limitation to the study, addressing Phase One, was the veracity of the archival information, the royalty statements and works list, as supplied by SAMRO. This was brought to the fore when the results of the digital scanning on radio were compared with the SAMRO statement reporting for the same period, confirming that the actual number of plays of Ms Mhlaba's works on radio was far greater than reported by SAMRO.

A final limitation to the study was the lack of literature with respect to the auditing of copyright. This applied to both theoretical and practical literature with respect to conducting such an audit. The researcher submits that this was a contributing factor to the choice of design science as a research methodology.

1.24 Conclusion

The present study makes use of multiple paradigms in the approach to determining the methodology deployed to develop an artefact in the form of a new audit method. This straddled the quantitative-qualitative divide, being the functional-multiple paradigms. The new audit method is an artefact, the product of design science methodology. To collect the data, CAR was deployed to enable data collection. Analysis of the data collected was both a qualitative exercise (being the legal audit) and a quantitative exercise concerning the auditing of collecting society royalty reports and royalties. The royalty audit produced a number, as in the case of Ms Mhlaba and SAMRO. In the course of this

research, the combination of the double paradigmatic approaches tested and validated the new audit method.

To develop theory as to the new audit method, beyond testing and validation, which was a goal of this study rich in empirical data from an unusual research environment, the researcher turned to the original grounded theory of Glaser. This was done to develop a theory with respect to copyright, that a systematic check-and-review type of audit, as opposed to a financial audit, produced a far more accurate outcome. A systematic check-and-review type of audit contains three separate elements: a Timeline Matrix construction; a legal audit; and a royalty – in sequence. The researcher argues that such new a audit is needed urgently, not least because of the dysfunctionality of the financial audit method as regards copyright, but also for application in closed systems, such as SAMRO, to eliminate inefficiency and increase accuracy.

Having concluded Chapter 1, the thesis now moves on to review the seven literature constructs identified. Of interest to the researcher was where and how scholars had referred to the relationship between law and audit in respect of copyright, directly or indirectly, delving deeper into copyright, royalty, collecting society, competition and governance in closed systems.

Chapter 2 – Literature Review

NO.	CLAUSE HEADINGS	PAGE
2.1	INTRODUCTION	61
2.2	AUDITING.....	64
2.3	COPYRIGHT	72
2.4	COLLECTING SOCIETIES.....	75
2.5	ROYALTIES	81
2.6	COMPETITION LAW	85
2.7	LAW	87
2.8	GOVERNANCE IN CLOSED SYSTEMS.....	89
2.9	CONCLUSION.....	92

2.1 Introduction

The literature review approach taken by this study was noted in Chapter 1 above. A feature is the number of relevant constructs pointed to in literature driven by the problematization. The diversity of the literature warranted a wide review of all points relevant to the study, particularly in relation to the constructs, where the review was not systematic as suggested by the “evidence-informed approach” of Tranfield, Denyer and Smart (2003) but certainly guided by the systemic approach of Olckers and Du Plessis (2012). In Glaserian style, the researcher found the need for frequent reference to the relevant literature during the course of the study, so this literature was not the second step on the thesis journey that this chapter might suggest.

In the course of the findings a new literature construct emerged – governance in closed systems. As this was not central to the main goal of this thesis, it was ignored at the outset, yet it eventually warranted a wider literature review than initially planned in addition to the six constructs identified.

While this additional construct impacted problematization, the researcher chose not to dilute the main goal or the problematization instigated by the main goal. Instead it was decided to contextualize the impact on the copyright audit landscape set by the shadow of this construct and as reflected in the literature.

Olckers and Du Plessis (2012) generalized that data collection, analysis and synthesis made up the review process, positing that a systematic review led to enhanced outcome and quality review. A review was systematic if it was extensive and scoured the literature,

making use of “*transparent and reproducible procedures*” (Olckers & Du Plessis, 2012:3).

The researcher was under no illusions at the outset of the study as to the need for a rigorous, robust, granular and empirical approach, otherwise a “*thorough approach*”, to identify and design a copyright audit method, testing and validating the method, as well as developing theory as regards such a method. Hence “*thorough*” applies throughout the study at all applicable points, this literature review included.

Relevant literature relating to each of the constructs was accessed via databases in the main, accessible through the comprehensive North West University Library portal. Supplementing this, some construct-specific literature was sourced directly, as in statutes and regulations, as well as the rules and regulations of SAMRO and CISAC. A small portion of the literature consulted was also located through Google, Google Scholar and DuckDuckGo as well as by archival searches of the researcher’s own files. Specifically, the researcher sought literature from peer-reviewed journals, periodicals, books, conference papers/reports and other scholarly contribution sources.

Selected criteria for the constructs meant they were sourced and driven by title and the main goals and centred on the relationships each of the six constructs had with a seventh construct, “*audit*”, and the terms “*audit*” and “*financial audit*”. The search terms for each construct were as follows:

- Audit literature was searched with respect to any reference to the terms “*copyright*”, “*law*”, “*royalties*”, “*competition*”, “*governance*” and “*collecting*

societies".

- Competition literature was searched using the terms "*copyright*", "*audit*", "*law*", "*governance*" and "*collecting societies*" for any reference.
- Law literature was searched for any reference to the terms "*audit*", "*royalties*", "*collecting societies*", "*governance*" and "*copyright*". This law literature consulted took the form of journals, periodicals and other scholarly literature, as opposed to case law.
- Collecting society literature was searched for any reference to "*audit*", "*copyright*", "*royalties*", "*law*", "*governance*" and "*competition*".
- Royalty literature was searched for references to "*audit*", "*law*", "*collecting societies*", "*copyright*", "*governance*" and "*competition*".
- Copyright literature was searched for references to "*audit*", "*law*", "*collecting societies*", "*competition*", "*governance*" and "*royalties*".
- Governance literature was searched for references to "*audit*", "*law*", "*collecting societies*", "*competition*" and "*royalties*".

The literature compiled within each construct listed above was analysed and evaluated as follows for:

- The presence or absence of the search terms;
- Coherence;

- Whether quantitative or qualitative; and
- Any notable trends.

The iterative approach to the literature taken during this study, as noted earlier in this chapter, brought to the fore the additional construct of governance in closed systems. A different approach was taken to the literature review with respect to this construct, using the same search approach and one that sought also to reference whether this construct had application in any way to this study that might provide deeper contextual understanding to the findings emerging from the data collected and analysed.

The rigorous, robust, granular and empirical approach had particular resonance as regards the research methodology the researcher settled on. No tool existed for the job, making it difficult to develop one that would not only work for the study, but also have a much wider application across the copyright and royalty spectra, both quantitatively and qualitatively, and able to be subjected to repeated utility. The key lay not only in the application of a systematic approach to the literature, but also in the application of novel and original approaches to addressing gaps in the literature as far as the “*how to*” of a copyright audit was concerned. The way forward was opened by focusing on the second dictionary definition of an audit, this being a “systematic check and review”.

2.2 Auditing

With the emphasis being on financial matters from the 1500s onwards until 1962, according to Brown (1962), an understanding of the term “audit” and its meaning, as

being financial and related to monitoring money and value, evolved. This developed historically from a detailed verification of accounts to testing with the importance of internal controls, from initially being unrecognized to later receiving substantial emphasis (Brown, 1962). In the 1800s this meant monitoring shareholder-director relations and director-manager relations separately (Napier, 1998; Watts & Zimmerman, 1983). It reached a degree of professionalism with performance monitoring being crucial to companies (Antonelli, D'Alessio & Mattia, 2017), purview of independent professional managers (Brown, 1962), increased auditing and accounting standards and litigation against auditors (Dye, 1993), and corporate financial statement “truth and fairness” as the principal role (Matthews, 2006). The literature exhibits progressive coherence in the main, with degrees of non-coherence showing themselves at points in time (Locke & Golden-Biddle, 1997).

In the second instance of the meaning of “audit”, the role of the audit as a “systematic review or assessment of something” or “methodical examination” has found application in a wide array of sectors, types and forms, with each differentiation driven by the sector, type and/or the form. The literature is extensive. Some of these sectors, types and/or forms include: Royalty audits (Blum, 2016); IT audit (Gantz, 2014); Multilocation Auditing (Walker, Watkins, Newman, Pullen, Osborne, Milton & Davies, 2018); Church Environment Audit (Kaczynski, Jake-Schoffman, Peters, Dunn, Wilcox & Forthofer, 2018); Clinical audit (Saravanan & Shanmugapriya, 2018); Energy audit (Boucher, Araújo & Hewitt, 2018); and Electronic records audit (Rao, Padhy, Sahay, Pradhan, Sarangi, Das & Raj, 2017). There is progressive coherence (Locke & Golden-Biddle, 1997) in that all these audit types find common form and substance in the dictionary meaning of being examinations, reviews and assessments that are methodical and

systematic.

In a South African context, the Auditing Profession Act (26/2005) defines an audit in financial audit terms as meaning the examination of financial statements with the objective of expressing an opinion as to their fairness or compliance with an identified financial reporting framework and any applicable statutory requirements.

There is consensus among both scholars and the audit profession regarding notable failures that have occurred, such as those inspiring the US's 2002 Sarbanes-Oxley Act, or the many subsequent failures that have received public attention (Marcello, Ray, Carmichael, Peterson & Ramamoorti, 2017). Auditing and the independent requirement of its primary responsibility and mission of investor protection have been pitted against client satisfaction. Maintaining a balance has become increasingly problematic (Marcello *et al.*, 2017). “*When I do good no one remembers, and when I do bad, no one forgets*” is the proposition the audit profession is caught in, lacking ability to gauge its performance and threatening the “*legitimacy of its franchise*” (Marcello *et al.*, 2017). The expectations clients and the public have of auditing are disconnected from their perceptions of the auditing profession, such as locating fraud (Marcello *et al.* 2017). Auditors must come to terms with the reality that they are in the business of meeting the needs of stakeholders with different expectations and assurance requirements (Marcello *et al.*, 2017). The auditing profession has a crisis of human capital, one of creative skills that are fulfilled by the presence of continuous learning capacity, experience of diversity and being curious (Marcello *et al.*, 2017).

Following the auditing profession's public travails in 2008 as regards corruption and

governance scandals, issues facing auditing have included regulation, public oversight as well as the audit market in respect of audit concentration, quality, ownership, operating structures, governance and liability (Maijoor & Vanstraelen, 2012). Previously, audit policy-making and the regulatory landscape have been subjected to little research (Francis, 2004/2011). Critical accounting issues that arose following the global financial crises include fair value measurement auditing and fair value audit inspection finding evaluation (Bratten, Gaynor, McDaniel, Montague & Sierra, 2013).

Audit leadership needs to apply strategic thinking to both objectives and operations by applying forward thinking, inclusivity, purposeful flexibility, data-enablement, skill preparedness and business change readiness (Pett, Kristall & Mack, 2017).

Conflict of interest identification mechanisms are important in enabling organizations that have periodic auditing to review audit design and operational efficiency against organizational risk factors (Soileau & Soileau, 2015).

According to Baker (2009) being serious about transformation of the moribund audit means facing “*unpleasant truths*”, and while revenue tracking in an IP-driven economy is possible, knowledge of the expenditure-to-external value creation ratio is difficult. Traditional auditing considers a transaction after the fact and is incapable of being predictive. Rather than an audit being a commodity, it is an insurance product. Doing nothing, being replaced as a profession, or innovating are the three choices facing the audit profession. In terms of independence, auditors being paid by those they audit is the “*ultimate conflict*”, with questions as to the purpose and the “why” of the statutory monopoly of the financial audit being raised (Baker, 2009).

Lindeberg (2007) considered auditing an “*evaluative practice*”, differentiating it from other non-audit evaluative practices such as programme evaluation and confirming financial audits and performance, or effectiveness and efficiency audits being evaluative practices. Certified, standardized audit skill competency, a legal requisite, sets financial auditing apart from performance auditing and programme evaluation, whose practitioners have no such legal requirement (Lindeberg, 2007). The market for audit services has several features including reputation, audit quality focus when failure arises, insurance consequences, constituting a “*professional monopoly*” and self-regulation, with the latter being faced with a member interest versus public interest dichotomy (Moizer, 1992).

The internal audit function “*needs to be more than an organization’s police force, focused solely on compliance functions*”, one that the executive sees as challenging quality and control of design improvement as well as risk and control trends enterprise-wide (Holt, 2012).

Prior to the well-publicised accounting frauds at Enron and Arthur Anderson LLP, audit quality had been the subject of scholarly interest and review, covering the two-dimensional definition and audit firm size (De Angelo, 1981), litigation risk minimization (Palmrose, 1988), and reducing audit quality costs (Francis & Wilson, 1988). More recently, studies have confirmed that “*audit firm size has proved itself to be a valid measure for audit quality*” (AbuGhazaleh, O’Connell & Princen, 2015). This last was the only quantitative audit research paper encountered during this study, though not in respect of an actual audit.

Mention was made in Chapter 1 above to the Fassie Report of 2010. From a literature perspective, the Fassie Report was of little utility other than offering insight on how not to conduct a performing rights royalty income audit. Of note was the admission by the two registered auditors that they:

“...were not required to and did not undertake an audit in terms of South African Auditing Standards. The scope of our work was limited to a review of documentary evidence made available to us and enquiries undertaken to address the issues identified in the execution of the fieldwork. We have not verified the authenticity or validity of the records and documents made available to us”.

This admission reduced to nil the utility of the Fassie Report for reference or as an audit guide of a collecting society’s member performing right royalty income audit.

In his foreword to *Benford’s Law: Theory and Applications* (Miller, 2015), Frank A Benford, grandson of the 1938 originator of Benford’s Law or the “*Law of Anomalous Numbers*”, comments on the three literature types that Benford’s Law falls into, namely theoretical, applications and popularization. Of interest to the researcher was the first type, theoretical, which according to Benford concerned “*investigations to the circumstances where Benford’s Law does, or does not, apply*”.

In its most basic form, Benford’s Law counts the first digit of every number in a sequence of numbers and measures whether these follow Benford’s Curve. While the application of Benford’s Law cannot be considered definitive, Benford’s Law has been recognized by the accounting profession as an analytical tool to identify fraud (Collins, 2017).

According to Collins (2017), by making use of any MS-Excel version, first numbers in any data set can be counted and charted for comparison against Benford's Curve, which he said resembled a "*steep water slide*".

While the history of Benford's Law starts in 1881, it was only in 1972 that an economist, Hal Varian, first identified how Benford's Law could be used as a diagnostic tool for fraud detection with big data sets, or at least give an idea of what data needed closer inspection.

As this research also intends to consider theory testing and validation as well as development in respect of collecting society audits in South Africa, the literature indicated that the financial approach to audits is given primary focus. According to Burns (2009) a royalty audit is defined as "a procedure performed by an objective third party, usually a Chartered Accountant, to determine the accurateness and completeness of royalty reports submitted by a licensor to a licensee". Burns (2009) brings to the fore an important aspect of conducting royalty audits, saying that these occur contextually in potential disputes. The researcher's experience in this single case study that was used to validate the new audit method confirmed this. According to Perssico (2016) a royalty audit is "*an analysis or investigation of a licensee's obligations with the contractual license agreement*", differentiating a royalty audit from financial compliance, which was verified by examination of accounting records.

Given that the constructs in the literature scarcely related to each other or rarely crossed paths, the researcher concluded that overall, the literature exhibited synthesised coherence with the construct literatures as separate silos (Locke & Golden-Biddle, 1997).

As the study progressed, this “disconnect” in the literature as regards the auditing of copyright work income – notwithstanding that collecting societies were the source of the income – generated further questioning as to the reasons behind it. All the constructs have theoretically been around for more than a century, each in their own way well trodden and ostensibly, in theory, connected.

Part of the answer can be found in three observations:

- Copyright is the only intellectual property (IP)¹⁸, other than trade secrets, whose databases as to authorship and ownership of copyright works are and have been for decades under private control as opposed to state control. All other IP databases, like physical property ownership databases, are under state control.
- “Closed systems” like the private database control of copyright works, evolve in terms of parochial need and self-interest, oblivious to laws and regulations “elsewhere” and bereft of statutory oversight, thus legitimatizing their own realities, laws, and practices, which are far removed from day-to-day statutory reality.
- To sustain and maintain the private tradition and the exclusion of the state and other regulatory oversight, the mantra is pushed that composer, author, arranger, adapter, publisher and/or sub-publisher (interested party) shares in works (in particular those of publishers) are confidential information. This plays to privacy considerations when in truth the ownership of a property or a share therein, as with physical property, patents, trademarks, designs and geographical indicators, is public information, for valid reasons.

2.3 Copyright

To assure equitable return to writers and consumers for copyright usage, a governing statutory framework for songs, from creation to the public domain lifecycle, is provided for by copyright, thus forming the foundation for the licensing of copyright. While economic rights are contextually most relevant to the value chain, during the life cycle the “*dynamics are shaped by the underlying copyright legal framework*” (Garcia & Gil, 2010).

Copyright law and the copyright industries are governed in South Africa by the Copyright Act (98/1978), providing for the protection of a limited number of types of works, so long as these are original¹⁹. Though not specifically defined in law, the works eligible for copyright are understood in two groups:

1. Authorial works – where the author is the first owner; and
2. Entrepreneurial works – where the person who made the arrangements for their creation is the owner.

In this study and as noted earlier, the focus is on authorial works, musical works, and literary works specifically, or songs as referred herein.

The Copyright Act, as noted, is a product of 1978, pre-Internet and digitization, pre-

mobile and device communication. Notwithstanding certain amendments it has indisputably been unfit for purpose for more than two decades. Since 2015, amendments to the Act in the form of the Copyright Amendment Bill 2015 and the Performers Protection Amendment Bill 2015 have been passed by the National Assembly and the National Council of Provinces, sent to the President for signing... only to be returned for revision after strong opposition from the United States (US) and the EU.

Since 2015, a bitter public battle as regards the two Amendment Bills has taken place in multiple public forums across the country as South Africa has struggled to bring the current Act up to date in a fast-changing digital and Internet environment. Provisions in the Copyright Amendment Bill brought to the fore stark divides between rights holders favouring strict controls and those seeking a less restrictive approach. This argument has raged elsewhere, not just in the EU and the US, but also across common and civil law regimes around the world for decades.

Litman (2018) argues that although this divide is perceived as, and simplified to, an author-user dichotomy along with the centrality of the authors in copyright law, actually authors have their income and power reduced by copyright laws. This raises the issue of authors being short-changed on a systematic basis by the very laws “*designed for the benefit of authors*”. The root causes, Litman (2018) suggests, are “*the ways that we, as lawyers, think about property rights*”, noting that while scholars (Gervais, 2010; Ginsberg, 2017; Hugenholtz, 2000; Giblin, 2017) have referred to the “*problem*”, frequently there has been a paucity of contribution on the “*paltry nature of author’s real-world benefits*”. The reality is that authors are effectively separated from their property rights, having been subjected to a tug-of-war between legacy and technology

“intermediaries”, with the landscape being reduced to what the intermediaries *“are really fighting about is who gets the biggest piece of the pie”* (Litman, 2018).

According to Baloyi (2014), the movable property nature and provision of copyright law *“manifests itself particularly in the ability to transfer or alienate copyright”*²⁰. Singularly, Baloyi (2014) posits that this provision has provided for an established mechanism where economic rights of copyright have been assigned to for-profit enterprises, often driven by commercial interest and taking advantage of the unequal bargaining position of writers.

Although numerous copyright law scholars have addressed author remuneration and collective licensing, scant attention had been paid to *“questions of money”* and whether money actually reaches authors (Litman, 2010).

Copyright law is devoid of market language and consequently there is a lack of clarity among scholars as to what is a *“relevant market”*. For competition law purposes, the relevant market determination arises from economic conditions, while with copyright licensing, the relevant market determination is made from copyright law (Stadler, 2009).

In a rare quantitative study concerning copyright-based industries in South Africa, Pouris and Inglesi-Lotz (2017) classified copyright collecting societies as a *“core copyright-based industry”*, one of four in South Africa, finding an important economic and job creation role was played by copyright-based industries as well as agreeing with the need for the design and implementation of copyright-based industry policy and strategy. During the period 1970 to 2009, 4,1 percent of South Africa’s GDP was attributable to copyright-based industries (Pouris & Inglesi-Lotz, 2017).

According to Baloyi (2014), while copyright law is historically rooted in the interests of writers, it has also enabled circumstances where a writer could be excluded entirely from any future benefit arising from usage. Countries in Africa should be shielded from the burden imposed by copyright law's assignment provisions as such lead to "*an endless cycle of impoverished creators*" (Baloyi, 2014).

Systematic analysis of existing literature, using problematization as a technique, indicates that globally, there is no auditing of collecting society song performing rights income, on behalf of a collecting society member.

2.4 Collecting Societies

As noted in Chapter 1 above, the Copyright Act (98/1978) provides a definition for the term "collecting societies" as being accredited under the Act. As the existing Collecting Society Regulations 2006 pertain to the Act's Section 9 rights only (those covering sound recordings), Section 6 rights pertaining to songs remain to be regulated in South African law.

A collecting society is an intermediary and, like all intermediaries, acts in its own interests (Band & Butler, 2013). For collecting societies, correctly distributing royalty income shares arising from licensees is extremely difficult (Gervais, 2017). While collecting societies have obligations to distribute collected royalties to interested parties, the methods "*for deciding how to pay them are at best imperfect*" (Litman, 2010).

According to Suthersanen (2000), collecting societies have four functions:

1. Licensing members' rights, collection of licence fees and distribution of royalties to members;
2. Transaction cost efficiency;
3. Deliberate market power acquisition; and
4. Cultural and social functions.

Litman (2010) argues that the issue of the “*money*” actually arriving in writers' pockets, and what mechanisms are used by collecting societies to determine disbursement to writers, remains unexamined by legal scholars: this is so even though the literature depicts a wide variance of behaviours by collecting societies in respect of writer compensation, from deducting costs and paying the balance to writers, paying writers' shares to third parties for on-payment to writers... on all the way to using all royalties collected for the collecting society's interest and making no royalty distribution. Details of the exact mechanisms deployed in royalty disbursement, when such occurs, have escaped scholarly consideration.

In achieving equilibrium between the interests of members and the licensees, collecting societies also tread a fine line balancing copyright law against public interest. For this reason it would thus be wise for collective management to exit its “*specialized niche*” and rather “*lift the veil of the scapegoat or sacred cow that still covers*” collecting societies (Max Planck Institute for Innovation and Competition, 2015). According to Suthersanen (2000), “*the junction copyright, torts, competition and contract laws*” is

where administration by collecting societies can be found.

Individual management of song copyrights, where mass utility is the case, is an illusion (Jehoram, 1990). This accepts as a principle that collective rights administration is most efficient when a monopoly, providing for the objectives and the very being of a collecting society, with the perception being that collective right management, by negating clearance challenges, is beneficial to both writers and users. Collecting societies thus “*have become an essential practical and economic ingredient within the copyright regime*” (Suthersanen, 2000).

By acting as monopolies, collecting societies alleviate inherent information, administration and other risks between writers and users, avoiding risk by being able to identify songs and interested parties correctly, negating the need for individual writer negotiation (Pérez Gómez Tétrel, 2007). Riccio and Codiglione (2013) considered justifications for the collecting society monopolies based on economic efficiency, single states or in a “*well-defined territorial context*” devoid of competition. Further in the absence of legal monopoly, those collecting societies following the first justification – focusing on different rights – are negating competition.

In some states, collecting societies are natural monopolies. While access to new entrants is not specifically prohibited, high barriers to entry driven by scale and high entry costs effectively obstruct new entrants, even with no statutory limitation to competition (Riccio & Codiglione, 2013).

In the United Kingdom (UK) context of Hooper (2012) and Hargreaves (2010) on the

promotion of collecting society competition, Towse (2013:56) posits that policymakers have expended little effort in understanding collecting society economics with the promotion of competition, unmindful that in pursuit of “*economic effects*” there has been no “*economic analysis*” in support. Towse (2013:56) questioned the “*economic efficiency*” of competition in certain instances, by “*simply assuming in a vague sort of way that it is not ‘economics’*”, arguing further the collation of cost/benefit data as regards licensing competition does not constitute “*economic analysis*”.

Copyright administration’s “*economic organization*” lacked any attempt at explanation, according to Towse (2012).

Taking a hard line, Band and Butler (2013) contend that writers and licensees are harmed by collecting society excesses globally owing to the prevalence of the factors listed below.

- In respect of writers, these factors are:
 - Corruption;
 - Excessive overhead costs, mismanagement and distribution inequality;
 - No choice and no transparency;
 - Slow digital technology adaptation; and
 - Practices harmful to writers, venues, journalists and performers.
- In respect of licensees, these factors are:
 - Monopoly conduct; and
 - Aggression by action.

Notwithstanding regulatory recommendations, accountability and transparency, the issues of governance, questionable financial management and copyright exploitation inefficiency at and between collecting societies continue to be problematic for members and collecting societies alike. Good governance rules are particularly important, with three rules of governance being key: the collecting society and member relationship; the collecting society licensee relationship; and lastly, collecting society oversight and supervision (Guibault & Van Gompel, 2015).

Extensive literature exists on the history and operation of collecting societies with four historic developments covering formation of national collecting societies, the making of reciprocal agreements between national collecting societies, formation of collecting societies to represent rights owners other than authors, and lastly, the formation of collecting societies to deal with new uses of protected material (Sterling, 2005). As a result of complaints by authors, collecting societies have seen attention drawn to their governance, royalty reporting and transparency (Graber, 2012). The literature on collecting societies exhibits progressive coherence with the views as regards the purposes and operations of collecting societies remaining unchanged and, in the main, qualitative.

In South Africa, a collecting society is defined in two Acts, the Copyright Act (98/1978) as amended²¹ and the Performers Protection Act (11/1967), as meaning “*a collecting society established under this Act*”²² hereinafter collectively referred to as the “Act”. Beyond that, the Act is bereft of mention of the term “collecting society” except for two mentions in Section 9A dealing with the nature of royalties in sound recordings and through the inclusion of the Collecting Society Regulations 2006, which have application

to Section 9 rights only, addressing performers and sound recording ownership rights exclusively. Section 6 rights, which address the nature of the rights in songs, are absent from any oversight or accreditation requirements in South African law.

Legislatures have long deemed it necessary to shield collecting society members from collecting society abuse, by subjecting collecting society rights to inspection, with some countries establishing court and tribunal system determinations for this purpose (Sterling, 2005). Collecting societies and their affiliated collecting societies globally have shown no interest in the creation of a collecting society private law of copyright relations (Goldstein, 2001). The monopoly structure of collecting societies has for a long time been inadequate (Haunss, 2013). While the monopoly structure of collecting societies has advantages as regards risk transfer and transaction costs across repertoire and international licence administration, implicit information disparities between the parties involved indicates the need for a transparency requirement between the parties to forestall a moral hazard challenge (Perez & Echavarria, 2014).

Freegard (1989) refers to “*complex schemes which apply to the distribution of the monies collected... societies may also have to deal with the problem of undistributed revenue that is revenue which has been collected which cannot be attributed to a particular right owner*”. Others take a much harsher view as to the collecting society landscape, seeing the only thing setting collecting societies and organized crime apart as being that the “*actions of collecting societies*” are not in technical terms criminal whereas with organized crime, they are (Falkvinge, 2014).

All collecting societies in South Africa dealing with Section 6 rights in the Act do so

without statutory provisions regulating their operations and without any form of state accreditation. The Southern African Music Rights Organization (SAMRO) is such a collecting society, albeit a performing rights collecting society and the oldest and only performing rights collecting society in South Africa²³. To operate locally and internationally, SAMRO is a member of CISAC²⁴. SAMRO is, and since June 1962 has been the only South African performing rights collecting society CISAC²⁵ member.

2.5 Royalties

The term “royalty” is not defined in the Act.

According to the dictionaries, a royalty is defined as:

“a payment made to writers, people who have invented things, owners of property, etc. every time their books, devices, land, etc. are bought or used by others”²⁶.

or

“A sum of money paid to a patentee for the use of a patent or to an author or composer for each copy of a book sold or for each public performance of a work.”

or

“The royalties paid to writers for recorded music”.²⁷

According to the editors of the Encyclopaedia Britannica,

“Royalty, in law, [is] the payment made to the owners of certain types of rights by those who are permitted by the owners to exercise the rights. The rights concerned are literary, musical, and artistic copyright; patent rights in inventions and designs; and rights in mineral deposits, including oil and natural gas.”²⁸

The definitions are consistent with there being progressive coherence in respect of the origins of the term “royalty”, this being a combination of old French and 19th Century English that first appeared in the context of copyright, circa 1857.

Digging deeper, while SAMRO’s Deed of Assignment does not contain a single mention of the term “royalty”, it does mention in clause 3 that

“Subject to the provisions of clause 2(b) hereof, the ORGANISATION will from time to time pay to the ASSIGNOR, on election to membership, such sums of money out of the monies collected by the ORGANISATION in respect of the performance or other applicable exploitation of the musical works of its members as the ASSIGNOR shall be entitled to receive in accordance with the Rules of the ORGANISATION for the time being in force”.

From a literature point of view the *“sums of money out of the monies collected ...in respect of the performance or other applicable exploitation of the musical works ... ASSIGNOR shall be entitled to receive in accordance with the Rules...”* are the royalties

referred to hereunder and the starting point with respect to Ms Mhlaba. SAMRO licenses the performing rights in the songs of Ms Mhlaba to licensees for usage, collects from licensees and pays Ms Mhlaba in the form of a royalty.

Differences in interpretation of licence agreements between licensee and licensor have caused under-reporting, often because the parties who negotiated and drafted the agreement are not involved with either the licensee or licensee in implementing the agreement (Stewart & Byrd, 2007). Later, Stewart, Lambdin and Farrell (2018) re-examined IP licensee underpayment and underreporting to licensors, positing that 14 percent of licensees did not underreport and consequently underpay, without specifying to which IP their view applied, but citing as a generalization the causalities for under-reporting as being “*honest oversights and interpretations*” and “[d]isconnect between the legal/licensing professionals who draft the license agreement and the staff tasked with preparing the royalty reports”. This was a higher figure than that in a report by Stewart and Byrd (2013) citing 11 percent of licensees as being compliant. A key point raised in the 2018 report was that those interpreting a licence agreement did not negotiate and draft the licence agreement.

Perssico (2016) believed royalty under-reporting to be a common occurrence, citing causality arising from contractual language misinterpretation, sometimes reckless and intentionally fraudulent, that self-reporting licensees “*appeared prone to*”. Perssico (2016) also saw licensor benefits to conducting royalty audits beyond the obvious recovery of underpaid royalty income, finding also that: 1) when informed of an impending royalty audit, licensees submitted revised royalty statements; 2) a royalty audit has potential to identify infringement; and 3) a royalty audit when conducted has a

deterrent effect. According to Blum (2016), auditing royalties is *inter alia* an attempt at discovering the unknown and involves the calculation of economic damage and the causes of such economic damage. The process of investigating and proving royalty fraud, regardless of the industry involved, is not easy and has seen little corporate and media attention (Malamed, 2011).

Royalty auditing is a verification process, relying on the metric base of the royalty reporting being correct, whether it be a percentage of sales, or per unit manufactured or other basis, with “*analytical procedures and detail testing sections*” (Chapski, 2005). While most franchise agreements provide for auditing, the cost and relationship implications often deter audits from proceeding (Chapski, 2005).

The over-riding purpose of royalty auditing is to ensure that the publishing agreement terms in respect of royalty calculation and payment have been complied with, and concluding with a written report as to shortfall or surplus. Two audit factors generally drive findings of a royalty audit, these being errors and contract interpretation arguments. “*Some amount*” of sales under-reporting and royalty underpayment is uncovered “*by virtually every audit*” (Saitz & Gillen, 2016).

“*Audit is a term of art*” according to Wolinski (2009), found in recording contracts referring to inspecting the royalty statements, inspecting the statements concerning all sources of revenue and receipts for any cost deductions and whether the calculation thereof complies with the recording contract provisions that gave rise to the royalty. As it does not conform to regulatory accounting standards, the term “*audit*” does not result in the expression of a financial statement opinion on a record company (Wolinski, 2009).

Perssico (2016) asserts that prior to a royalty audit “*a thorough understanding*” must be gained of applicable contractual relationships. For Blum (2016) a royalty audit tests licence agreement and statutory compliance.

2.6 Competition

The relevant literature confirms extensive scholarly contributions across non-coherent literature. Some scholars view competition between collecting societies as bringing a positive contribution to the economics of copyright licensing. CISAC’s view, as detailed in its 2008 Annual Report, has been that collecting society competition for licensees would be a “*race to the bottom on royalties*” in violation of collecting societies’ duty to members. Collecting societies may be considered, according to Towse (2013), as “*intermediaries in a two-sided market*”.

Suthersanen (2000) argues that monopolies’ ability to abuse power and create anti-competitive environments in market-based economies lead to “*instinctive distrust*” that is exacerbated in a market where rights sought by all market users, big and small, at a fair price, are concentrated in one organization, a collecting society. Suthersanen (2000) goes further, making a case for government intervention in collecting societies, citing three rationales of:

- a. Curbing anti-competitive behaviour;
- b. Independent oversight and supervision of licensing; and

c. The “author-society relationship”.

A downside to collecting societies is the risk they pose to competition, making the need for the legal limitations and restrictions of competition law (Hemphill, 2011). As *de facto* monopolies with dominant market positions in the market for copyright licensing, collecting societies tend towards anticompetitive practices unless regulated by competition law (Oriakhogba, 2018).

Okediji (2018) cited challenges between competition and copyright law and argued for copyright reconfiguration as a solution, where copyright was neither a creative professional class lever nor an author’s rights codification. Okediji (2018) argued for a “*set of core principles*”, unhindered by copyright law, which saw information ecosystem governance in private hands, positing that the “*efficacy of the copyright monopoly*” left “*new and lingering questions*”.

The business model used by collecting societies is akin to a cartel engaged in price fixing, subjecting songs and music companies to price competition limitations, using blanket licenses, while licensee charges are independent of the song performed, being derived from ticket admission revenue or venue size (Liu, 2017).

Because of a lack of alternatives for both writers and licensees, collecting societies “*are likely to occupy a dominant position*”, and may also restrain trade by using reciprocal agreements for competitive position reinforcement (Guibault & Van Gompel, 2015).

The concern of competition law is the “*exercise of market power*”. Critical to

understanding “*market power*” is “*market definition*” which, if considered as broad versus narrow, sees smaller or larger market shares of individual actors, respectively. Markets are pervasive, and viewed correctly, copyright law is a “*species of trade regulation*”. Although markets are referred to in copyright court cases, market boundaries are rarely drawn on. Were market relevance to be considered by copyright law, statutes and regulations would only allow copyright owners rights exclusivity in “*relevant markets*” that sold “*first generation works*” (Stadler, 2009).

Katz (2009) takes a contrarian view as to the efficacy of collecting society blanket licences, arguing that licensing in a competitive market does not obstruct “economies of scale, scope and aggregation”.

2.7 Law

Law was included as a construct in this study for the purpose of seeking and understanding the relationship between the law, beyond copyright on a more general basis, and the term “audit”. How the professions of law and auditing saw each other as professions, and at what point(s) the two engage, if at all, was of interest for this study.

The audit literature produced scant reference to the legal profession and the researcher next considered how the legal profession saw the auditing profession. Beyond references to the auditor in the Companies Act (71/2008) and in MOIs, no interaction between the law and auditing professions was found except in relation to the legal liabilities of auditors.

According to Dye (1993) the 1980s saw the auditing profession experience an unprecedented volume of litigation, caused by changes in the profession's standards. AbuGhazaleh *et al.* (2015) have studied the impact on audit quality of legal environments, concluding that high-quality audits and auditors were found in countries where investors received the strongest protection.

The notion of a “legal audit” is not new and while offered as a service by several law firms on a commercial basis, has a specific focus on risk and how the legal health of an entity or business unit can mitigate risk by examination of procedures, policies, filings and other legal documents.

References to legal audit being referred to as a “legal compliance audit” are also found in offerings from various law firms where an entity or business unit's operations, management and administration are audited for compliance with data, labour, environmental, health and safety regulations and statutes as well as for compliance with entity or business unit corporate governance and data security rules.

Legal due diligence provides better-targeted business understanding and valuation as well as legal opinion and impediment identification in respect of completion (Bates, 2009). Assessing acquisition risk requires appropriately resourced legal due diligence which should be seen as being on a par with financial due diligence (Teasdale, 2017). Here the legal profession applies the audit concept within the framework of due diligence, of the type that typically is the precursor to any large purchase or investment and is primarily undertaken to mitigate risk.

Character licence agreements typically require periodic royalty statement submission by a licensee, with manufacturing and sales for each product licensed being important, so that in the event of an audit, proper records will have been kept by the licensee (Wilcox, 2001).

2.8 Governance in closed systems

The dictionary meanings of “governance” include:

“the way that organizations or countries are managed at the highest level, and the systems for doing this”²⁹;

and

“Establishment of policies, and continuous monitoring of their proper implementation, by the members of the governing body of an organization. It includes the mechanisms required to balance the powers of the members (with the associated accountability), and their primary duty of enhancing the prosperity and viability of the organization.”³⁰

Scholars generally agree that closed systems operate outside the purview of the environment in which the systems operate, to the extent that personnel who interact with closed systems do not interact outside the closed system (Kramer & De Smit, 1977).

Meanwhile in the King IV Report™ “Corporate Governance” is defined as follows:

“The exercise of ethical and effective leadership by the governing body towards the achievement of the following governance outcomes:

- *Ethical culture*
- *Good performance*
- *Effective control*
- *Legitimacy*

The use of the word “corporate” in terms of “corporate governance” is used to differentiate it from other forms of governance, for example national or political governance. “Corporate” refers to organizations that are incorporated to form legal entities separate from their founders and therefore applies to all forms of incorporation whether as a company, voluntary association.”³¹

Notwithstanding legislation³² and common law regulating governance, as relating to good governance principles in South Africa, Schwella (2015) argues that the failure to deal with the challenges of “*wicked problems*” arose because of incapacity and poor governance by the “*governing actors*”, with the outcome of governance itself becoming a “*wicked problem*”. Good governance serves public values and interests, however across South African society, good governance has been battered and subjected to rapid deterioration (Schwella, 2015). Axiomatically, a prerequisite for good governance is “*governing actor*” competence in systems methodology utility, particularly when addressing “*wicked problems, complex challenges and strategic planning*” (Janse van Rensburg, 2015; Jaradat, 2015; Schwella, 2015).

Band and Butler (2013) argue that collecting societies are perceived as a regulatory/free market hybrid that has utility, yet they sustain bad governance, representing the worst regulation and free market traits. As Band and Butler (2013) saw it, a more accurate picture of collecting societies would be:

“all the profit maximization of a private business with none of the market discipline of competition, all the power of a government agency with none of the political accountability”.

A review of SAMRO’s Integrated Reports for the period 2017 to 2019, as well as documented media reports and statements issued by SAMRO during this period, chart what in South Africa has come to be known as the “AEMRO” debacle. In short, the SAMRO Board decided to invest in the formation of a collecting society in Dubai. The proposition was couched in the language of profit, increasing revenues for SAMRO and thereby its membership. For various reasons, the investment failed dismally and SAMRO members were out of pocket by almost R50 million, two forensic audit reports concluded. This led to criticism in the media by various actors, member meetings at SAMRO – and governance in the collecting society style saw not a single prosecution or SAMRO Board discipline. The Companies and Intellectual Property Commission (CIPC) made no effort to intervene. SAMRO was not accredited under any CIPC regulations pertaining to Section 6 rights.

Corporate governance at its worst has been demonstrated at collecting societies, evidencing classic challenges arising from ownership and control separation. Collecting societies are in the unique situation of not being subject to discipline or threats by the

market, member exits or takeover, so resulting in inefficiency being inevitable (Katz, 2009).

2.9 Conclusion

The literature relating to each of the constructs exhibited either progressive coherence or non-coherence. However, when considered as a body of constructs, all that could be found was synthesised coherence with negligible acknowledgement that the others even existed. Audit literature did not talk to the legal literature as fields of study. Standing in separate silos, the audit literature covers the well-documented trials and travails of the auditing profession and its obsession with its statutory mandate, paralysed by statute and challenges that see the audit profession from the outside. To the researcher, the audit literature gave the impression of a profession seeking to gain a bigger share of a shrinking market. The legal literature was more emphatic in its recognition of the audit as having a place in the legal landscape, but provided no comment or study outcomes as regards “*audit*”. To all intents and purposes, law and audit literature ignored each other.

The researcher could not ignore the relevance of the application of Benford’s Law and its utility to forensic accountants, and accordingly addressed such within the scope of the audit literature.

Examining the royalty construct, where the “*royalty audit*” in the literature acknowledged the need to check “*agreements*” and “*contracts*” when conducting a royalty audit, there was still no recognition that with IP generally and copyright specifically, these were

intertwined. Without law, in the form of a legal audit, a royalty audit is undermined and doomed to fail with incorrect results. Generally, the royalty audit literature was progressively coherent, and with no academic disagreements.

In the copyright construct the notion or mention of “*audit*” was not found, with the closest concepts being those of “*legal diligence*” and “*copyright audit*”, neither of which had application to a copyright audit as addressed, defined, described and applied in this thesis.

The collecting societies construct manifest non-coherence in the literature with both agreement and disagreement across a wide divide on the very need for collecting societies, notwithstanding their actual operations. As with the auditing profession, various scandals and corruption at collecting societies have, over the last decade, become a feature in the news, indicative that all is not well with CISAC collecting societies. While the literature on collecting societies also spoke to the competition construct, mention of, or reference to an “audit” was entirely absent, other than as referred in SAMRO’s MOI in reference to the organization’s audit function relating to SAMRO’s AFS.

The literature concerning the competition construct was found to be non-coherent. Globally, competition law’s front-line role in curbing the abuses by monopolies and oligopolies occurring at collection societies was well-documented in public media as well as by the regulatory authorities. In South Africa, despite SAMRO having faced sustained negative media exposure relating to various aspects of governance and pursuant to governance decisions, the Competition Commission has remained mute, eschewing any kind of interventionist approach. The same applies with the Department of Trade and Industry (DTI), CIPC or its enforcement unit. No record could be found as to whether

SAMRO had made use of the loophole of securing permission from the Competition Commission for the Competition Act (89/1998) not to apply to its business. When the Collecting Society Regulations 2006 came into force, Section 6 rights were inexplicably excluded from its ambit, meaning there was no statutory oversight or provisions with respect to SAMRO. There was no connect in the competition literature to “*audit*” or “*auditing*”, except with respect to the dominance of the big four accounting firms in the auditing profession.

Notable by their absence were quantitative research papers on the first six constructs, with the literature across all constructs being, except for two journal publications reviewed, wholly qualitative, to the extent of only one scholar noting the lack of research on the question of the “*money*”. The idea of a financial audit is largely quantitative – a numbers exercise – however literature concerning the “*financial audit*” was more concerned with the narrow interests of the shareholder/investor. Viewing the world solely through the shareholder/investor lens left it trapped in a statutory paradigm demanding an independence that in reality was an insurmountable challenge. This was because, in practice, a limit exists to what an auditor can demand from a paying audit client, such clients in the main being juristic persons.

With respect to governance in closed systems, the literature dealing with governance, especially in South Africa, was well populated. The literature on governance displayed unity, exhibiting progressive coherence on what constituted bad governance and its implications. Closed systems made lapses in governance opportune, enabling and exacerbating the worst features and outcomes of bad governance.

The literature concerning the constructs exhibited overwhelming synthesised coherence as regard to how, where and in what context the audit, whether financial or otherwise, permeated across the constructs. Although competition literature spoke in part to collecting society literature and *vice versa*, this was purely in the context of monopolistic behaviour, with never a mention of auditing. The copyright literature offered no conceptual recognition of audit while the royalty literature, dealing with royalty auditing, recognized the need to read agreements, but without any need to properly interact with the legal profession. This, it appeared, was because a registered auditor has neither qualification nor skills set to read and understand a copyright agreement. The researcher found this attitude to be habitual in the audit profession and due in large part to the perception that to read is to understand.

The synthesised coherence findings are best expressed by the complete unmindfulness in the law and audit professions of the relevance that each profession's knowledge and skills have to the other. Protection, and keeping others out of their respective operating areas, were observed to be preoccupations of each profession.

With but ten quantitative literature items identified from over 200 sources reviewed, the literature was at least 94 percent qualitative. The researcher surmised that this was in part due to the separate silos in which scholars and practitioners operated, in part to the risk of quantitative analysis revealing business and trade secrets, and in part to the lack of alignment between law and policy implementation.

With Chapter 2 having traversed the literature as far as the constructs were concerned, and with the iterative aspect of literature engagement noted, the ensuing Chapter 3

reviews the methodologies deployed from both a theoretical basis as well as from an implementation basis, charting the deployment of the research methodologies.

NO.	CLAUSE HEADINGS	PAGE
3.1	INTRODUCTION	98
3.2	THE PARADIGMS	99
3.3	QUANTITATIVE VS QUALITATIVE VS MIXED METHODS	101
3.4	RESEARCH DESIGN AND STRATEGY	103
3.5	A SINGLE CASE STUDY	106
3.6	DESIGN SCIENCE	110
3.7	CANONICAL ACTION RESEARCH	112
3.8	ARCHIVAL ANALYSIS	114
3.9	GROUNDING THEORY	116
3.10	THE FASSIE REPORT - METHODOLOGY	119
3.11	IMPLEMENTATION	120
3.12	VALIDITY TESTING	174
3.13	OBSTACLES TO THE MIXED METHODOLOGY IMPLEMENTATION	178
3.14	CONCLUSION	180

3.1 Introduction

The literature review concluded in Chapter 2 was pivotal in deciding the qualitative and quantitative research methodology.

When deciding on the quantitative methodology to deploy, the paradigm from which the researcher was coming was singular and functional. However the path to finding the ontological, epistemological, axiological intersection to decide on the qualitative methodology was not so simple. It followed that the next step was to consider the theoretical merits of quantitative, qualitative and mixed method research methodologies, so providing a theoretical basis for the researcher's mixed method choice.

This chapter continues with the theoretical basis for reviewing the research design and strategy to be deployed and considers each of the five research methodologies to be deployed, as in Single Case Study, Design Science, CAR, Archival Analysis and Grounded Theory.

Also noted and discussed was a data collection method in the form of the Timeline Matrix. This formed an element of the artefact whose deployment was initiated during the Single Case Study and concluded during the application of CAR, forming an important triangulation feature of the copyright-relevant activities occurring during the period under review and having a direct bearing on the royalties reported.

Theoretical consideration was also given to the quantitative methodology pertaining to Benford's Law within the framework of Archival Analysis. While Benford's Law was also a feature of the audit literature construct in Chapter 2, applying Benford's Curve to

various data sets provided a statistical methodology to analyse and diagnose the numbers.

To conclude the theoretical review, the researcher considered the validity and reliability of quantitative and qualitative methods, followed by content and data analysis and closing with a theoretical review of the methodology deployed in the Fassie Report, so far the only exercise resembling an audit of performing rights income. The combination of methodologies was rigorous and thorough, producing a tested and validated new audit method that was sufficient to provide the basis for theory development.

Having addressed the theoretical basis from a methodology perspective, the researcher then reviewed the implementation of the methodologies, as detailed in the research and design strategy.

Following implementation, this chapter considers validity testing in the implementation, and obstacles to mixed method implementation. It concludes with a summary of the chapter and indicates how it links to Chapter 4.

3.2 The Paradigms

Understanding and deciding how the problem of auditing of copyright royalties flowing through a collecting society to a member would be solved was not simple. In the normal course of an audit, the philosophical assumptions informing the researcher's worldview would not normally be considered. However in the course of the search for a methodology solution, it was clear that the researcher's paradigms directly impacted the

inquiry approach or approaches chosen.

- The researcher's reasons for undertaking the research involved using a new audit method to critically analyse the relevance and applicability of the financial audit to copyright. Doing this would empower writers and contribute to a radical change in the relationship between audit and law, from a transformative/emancipatory paradigm.
- The researcher's philosophical motivations were informed by realism and a degree of idealism as in the positivist/post-positivist paradigm.
- The researcher's paradigm shifted when it came to ontological assumptions. These were from the constructivist/interpretive paradigm, arising from a multitude of realities socially constructed, which resonated when considering the tensions created by the three monopolies that set the legal and audit limits of the study.
- Staying in the constructivist/interpretive paradigm when considering where values in the research process were found, the researcher found a paradigm that recognized values as integral but was indifferent as to whether such were right or wrong: this did not resonate with the researcher. On the location of values, the researcher held firmly to the transformative/emancipatory paradigm, this being that with the auditing of copyright inextricably bound by law and with the limited audit outcomes of shortfall, surplus or correct, there are right and wrong values that apply, with indifference having no place.

- On the nature of knowledge, the researcher favoured an objective positivist/post-positivist paradigm consistent with the systematic check-and-review audit approach. The positivist/post-positivist paradigm continued with what counted as truth – arising from verifiable measurement that can be observed.
- Considering the methodology to be deployed, the researcher initially strongly favoured positivism. However a transformative/emancipatory paradigm was adopted, combining qualitative and quantitative action research with the quantitative approach being singularly functional and a multiple paradigm approach qualitatively.
- When it came to data-gathering techniques, the researcher again moved to the constructivist/interpretive paradigm of interviews, documents and observation. This was expanded to include back-and-forth electronic communication and the interrogation of song authorship and ownership metadata.

As it turned out, the intersection of the researcher's ontological, epistemological and axiological paradigms determined the mixed method deployed, as detailed chapter.

3.3 Quantitative vs qualitative vs mixed methods

Since the late 1970s, several scholars have commented on the benefit to theory development and refinement of combining qualitative and quantitative research methodologies (Jick, 1979; Fine & Elsbach, 2000; Shah & Corley, 2006). Others have commented on understanding mixing research methodologies (Tashakkori & Teddlie,

1998; Onwuegbuzie & Leech, 2005).

According to Bryman (2007), while progress has been made in mixed methods research, there remain barriers arising primarily from the integration or lack thereof by researchers of quantitative and qualitative research.

McKim (2017) argues that owing to the need for additional resources when mixed method research is engaged, as well as additional quantitative and qualitative research knowledge required, the perception of value is questionable. Creswell and Plano Clark (2011) posit that with mixed methods, more time is required.

When applied, mixed methods yielded greater depth and breadth on the subject being studied, according to Hurmerinta-Peltomäki and Nummela (2006), who argued that when mixed methods were applied in business studies, validity of the findings was increased by the additional source of data, as against quantitative or qualitative with only one data source.

In management research, according to Shah and Corley (2006), the respective issues of interpretivism and functionalism differences reside at the core of the qualitative-quantitative divide.

3.4 Research design and strategy

According to Creswell (2003) research designs are procedures for collecting, analyzing, interpreting and reporting data in research studies. They represent different models for carrying out research, and these models have distinct names and procedures associated with them. Rowley (2002) states that multiple cases, based on replication logic, can be regarded as being equivalent to multiple experiments. The more cases that can be marshalled to establish or refute a theory, the more robust are the research outcomes.

According to Stake (1995) case study research is an investigation and analysis of a single or collective case, intended to capture the complexity of the object being studied. The researcher will investigate a single case, arising from a writer whose song performing rights are held (by assignment) by SAMRO: these rights underscore the licensing of the use of the writer's works, the collection of income generated by the rights and its distribution thereafter to the writer.

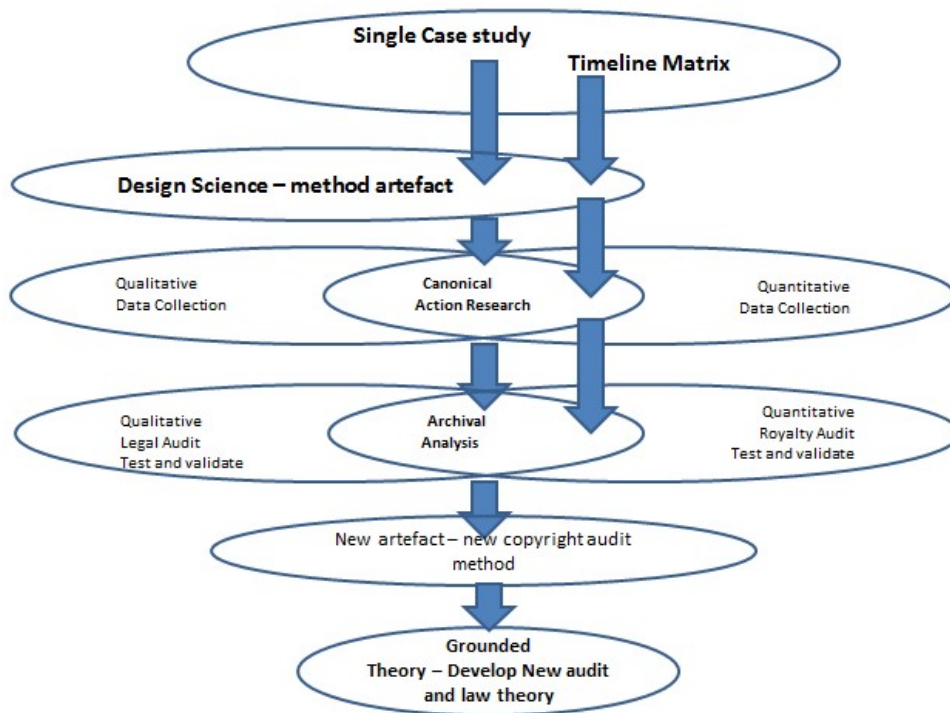
According to Hyett, Kenny and Dickson-Swift (2014) there are two popular case study approaches in qualitative research. These include the approach by Flyvbjerg (2011) and Eisenhardt (1989) to case study from a post-positivist viewpoint and the Stake (1995) and Merriam (2009) social constructivist paradigm form. Terre Blanche *et al.* (2002) posit that it is not at the individual but rather at the social level where the social constructivist style focuses, from larger conversations that both source and absorb insights.

The research method must be designed and suited for the research project such that the product of the research is reliable and credible, also so it that can be applied easily without

serious refinement and practice (Jones & Alony, 2011).

The research design and strategy deployed by the researcher is detailed in the schematic (originated by the researcher) in Table 03 below.

Table 03: Research and Design Strategy



The research began with a single case study that arose directly from the problem statement.

With no applicable audit method available, it followed that design science was needed to develop a method artefact.

According to Hevner *et al.* (2004), “*the design science paradigm seeks to extend the boundaries of human and organizational capabilities by creating new and innovative*

artefacts”.

The first research method deployed was canonical action research (CAR), for this permitted both qualitative and quantitative analysis, a key requirement of the research method. It also allowed for a unique approach to data collection in the form of an RCA, which as an SPOA allowed for the audit subject to supply four data sets (data sets that are typically not available to a member of the organization).

From a qualitative point of view, it was critical to unpack the chain of title on every work created as well as reported as performed by the collecting society. This meant the examination of all documentation connecting Ms Mhlaba firstly to SAMRO and secondly, to her works in SAMRO's database, to verify on a work-by-work basis that the chain of title was intact.

From a quantitative point of view, it was critical to conduct a royalty audit on both the income reported as well as on the works that were reported as giving rise to the income. No sampling was entertained and instead the granular approach of examination of every transaction and every work was undertaken. The imperative was to establish with accuracy the existence of any shortfall or overpayment and then to quantify accurately the amount and extent of any shortfall or overpayment. The variety of works and transactions made it the necessary to check outside factors such as the number of shows performed and their set-lists, the number of works released in album and single format and their respective dates of release, as well as the number of videos released and their release dates.

All the information, being historical and both quantitative and qualitative, arising from the application of CAR and grounded theory to data collection (which is further dealt with later in this chapter), was then subjected to rigorous archival analysis. This was done both quantitatively and qualitatively, work by work, from a qualitative perspective to identify and confirm the quality and veracity of the information collected. The quality and veracity considerations included the gaps in the chain of title, missing works, third party claims on songs and collecting society membership agreement checks. They were completed from a quantitative perspective to quantify via a royalty audit, in respect of each and every work in case of any shortfall or surplus, and to quantify the impact of missing works and missing reporting. The archival analysis proved to be a reliable way to test and validate both the data collected and the analysis conducted.

Grounded theory is suitable for the investigation of complex multifaceted phenomena (Jones & Alony, 2011). Grounded theory constitutes an innovative methodology, facilitating “the discovery of theory from data” (Glaser & Strauss, 1967).

3.5 A Single Case Study

The extant literature presents numerous views on what constitutes a case study, whether single or multiple. Scholars have identified case study commonalities with there being wide theoretical divergence as to how the commonalities were arrived at, thus confirming non-coherence in the literature.

Combining different methodologies is a case study feature, shedding light from different

vantage points and allowing for triangulation, arguably a meta-method that ensures case study validity. The strategy is contextual, inclusive of multiple qualities and variables and thus explicative. During research, a hallmark of case studies is the shifting of focus and boundaries – something to be expected (Johansson, 2003).

A case study, according to Eisenhardt (1989), whether as a method or as a strategy and whether single or multiple, creates and builds theory from “*case-based, empirical evidence*”, developing theory on a diverse range of subject matter, placing emphasis on “*the rich, real-world context in which the phenomena occur*”. Theory-building objectivity from case studies arises from data adherence by the researcher. New theory built from cases uses inductive logic, a path to developing theory lodged deeply in rich, empirical data. Single case studies offer exploration opportunities to excavate a unique situation under unique circumstances and are rich in empirical data (Eisenhardt, 1989).

When single case studies are chosen, this is because they are “*unusually revelatory, extreme exemplars*” or allow rare research access. A better foundation, though, is typically provided by multiple case studies, which are typically chosen based on theoretical logic, with the outcome of “*better theory*” (Yin, 1994).

According to Loughlin (2012) the post-positivist perspective encourages social science to think more critically about the *status quo*: the reaction against positivist epistemology, questioning its methodology and the claim to be formulating “scientific” theories, is what this study views as “post-positivism”.

The researcher’s key rationale behind choosing case study methodology was because it

relates to individual cases as opposed to methods of inquiry. The selection of methods is informed by the researcher and case intuition, and makes use of naturally occurring sources of knowledge, such as people or observations of interactions that occur in the physical space (Stake, 1998).

The individual case taken from the population was chosen because it offered the opportunity to check significant exploitation over a finite period time by the same parties with measurable, accounted and reported outcomes, including data from usage across a global landscape in all media, encompassing all musical and literary work performing rights. Willmott (1997) states that positivist and post-positivist enquiry is driven by explanation, prediction and control. The researcher adopted this perspective because of the finite nature of the case and the control.

While many case study researchers agree on commonalities defining a case study, they also tend to emphasise a variety of assorted case study aspects (Johansson, 2003). The literature in respect of a case study is non-coherent, with polarity ranging between a case study being understood as focus on an investigation method (Yin, 1994) and being understood as focus on the study object (Stake, 1998).

As a starting point, the researcher had to consider common fallibilities attributed to case studies, these being that as a research method, a case study is neither rigorous nor of short duration and is ill-suited for generalization. Despite Yin (2009) asserting that propositions, not populations, are generalizable to, there were compelling arguments that the single case study to hand would be generalizable to the population.

In the first instance, the single case study would require other rigorous research methods to conclude and validate a new audit method in the form of an artefact sufficient to develop theory. Such additional research methods, discovered during the design process, would address the shortfalls that are complained about.

In the second instance, the single case related came the basis for the research problem, being membership of a monopolistic organization, meaning that members have no other choice for the same function that the collecting society fulfils.

In the third instance, the population of the collecting society membership is finite, with approximately 15 000 writer members, all using the same membership agreement and the same Distribution Rules and MOI, making this a typical case, notwithstanding the three tiers of membership³³.

The fourth instance posited by Yin (2009) as a rationale is that a single case study can be “revelatory”. In this instance, such a case study involving a collecting society could not be found, making for a research methodology whose outcomes would indeed be “revelatory”.

Having a single case study as a starting point, notwithstanding its limitations and its lean towards qualitative intervention, also allowed for quantitative evaluation analysis (Trochim & Donnelly, 2008): this was key to understanding the veracity of the reports by a collecting society to a writer detailing performing rights royalties.

3.6 Design Science

According to Weber (2013) two research approaches taken are germane to the IS discipline, with one of these seeing researchers constructing an artefact that had utility to a specific sector and its roots in the engineering research tradition, which according to March and Smith (1995) came to be understood as design science research.

Considering design science research, Hevner *et al.* (2004) saw artefacts in the form of constructs, models, methods and instantiations. Contrarily, Gregor and Jones (2007) saw design science theory as a design science research outcome applying only to a “*generalized product architecture to a generalized method*” that produced “*some end*”, discarding models and constructs as artefacts.

On the application and assessment of high-quality design science research, Weber (2013) differentiated product and process views when dissecting the guideline approach espoused by Hevner *et al.* (2004), asserting that clarity on guideline purpose and nature would be sharpened if focused through either a product or process lens. Weber (2013) divided the seven guidelines of Hevner *et al.* (2004) between the two views, positing that the process view spoke in four guidelines to rigour in the artefact evaluation and construction methodology, as well as that the artefact was a search process outcome that could be clearly communicated, giving focus to undertaking of design science research. However the product view of the artefact, which spoke to three guidelines, considered the quality possessed by the output from undertaking design science research. On the product-process dichotomy, Walls, Widmeyer and El Sawy (1992) posited that design science research was a noun-verb dichotomy, being both an activity set and an artefact.

Brooks (1996) and Rittel and Webber (1984) have argued that the most difficult, challenging and unique problems, termed “wicked problems” in IS, have been addressed by design science research.

Confined to a single case study and confronted with a problem for which there was no single identifiable solution, the researcher found a way forward by applying design science as a research methodology.

Why design science? Because it is:

1. Fundamentally a problem-solving approach (Hevner *et al.*, 2004);
2. Flexible, with different approaches applicable, depending on the research problem;
3. Involving a “*set of activities*” that are undertaken to produce an innovative and useful artefact” (Weber, 2013);
4. Rigorous;
5. Capable of producing a method as an artefact; and
6. Exemplifies IS discipline research.

The “*set of activities*” referred by Weber (2013) turned out to be the application of the following three methodologies, which between them addressed data collection, data analysis, testing and validating, as well as providing the basis to develop theory.

3.7 Canonical Action Research

As with design science research, CAR first surfaced in the IS discipline and according to Davison *et al.* (2004) is “*one of the more widely practised and reported forms of action research in the IS literature*” as well as uniquely being “*iterative, rigorous and collaborative*”. Clark (1972) correctly concluded, as the researcher has found during this research, that it can take months or even years to conclude a CAR project.

In IS and since the mid-1990s, scholars have made numerous contributions on the theory and application of action research, with the dual purpose of adding knowledge and intervention utility for organizational problem-solving (Davison *et al.*, 2004) as well as relevance (Baskerville & Wood-Harper, 1996). Notwithstanding that relevance and rigour have often been seen as “either/or” opposites, as noted by Senn (1998), it was “*desirable and practical*” to produce “*rigorous and relevant*” research.

As Davison *et al.* (2004) put it, “*canonical action research is unique amongst all forms of action research in that it is iterative, rigorous and collaborative*”: this proved to be the case during the present study. Following the line of thought developed by Davison *et al.* (2004), the nature of SAMRO’s reporting, coupled with the nature of performing rights, made it possible to both “*iterate through carefully planned and executed cycles of activities*”, that is, iterating through the distribution reports provided to Ms Mhlaba by SAMRO, as well as to “*engage in the continuous process of problem diagnosis*”, i.e. analysis of the ongoing actual use of the songs and performance of Ms Mhlaba, in the market place that gave rise to SAMRO’s performing rights reporting. The collaborative aspect of CAR, which according to Davison *et al.* (2004) “*implies that both researchers and organizational clients must work together in roles that are culturally appropriate*”,

was met by the process requirement that saw sufficient interaction with Ms Mhlaba and SAMRO.

Scholarly criticisms of action research have persisted, with claims of it being methodologically *weak* (Cohen & Manion, 1980). According to Davison *et al.* (2004), this led to the emergence of a rigorous and iterative, yet collaborative, approach termed “canonical action research”, so termed to formalize association with the “*collaborative process-oriented model*” of Susman and Evered (1978) from which CAR gained “*canonical status*”.

Two key elements maintain CAR’s rigour, these being iteration through activity cycles with a duty of care applied to planning and implementation on the one hand, and continual problem diagnostics to maintain activity problem alignment (Davison *et al.*, 2004) on the other hand. Successfully implementing CAR meant achieving a relevant outcome and a knowledge contribution, from securing granular focus, situation-specific to the problem at hand, with all internal and external factors considered (Elden & Chisholm, 1993).

“*Studying interconnections, interdependencies and the dynamics of a total functioning system*” is the task of the researcher when utilising action research, with no phenomena excluded from the “*environment which gives them meaning*” (Hult & Lennung, 1980).

Pursuant to scholarly criticism, contribution and commentary as to the gaps in CAR’s efficiency as a structured research method (Lee, Baskerville, Liebenau & Myers, 1995; Avison, Lau, Myers & Nielsen, 1999; Klein & Myers, 1999; Davison *et al.*, 2004) a set of five principles specific to CAR were proposed, these being “*designed to be practical*

and prescriptive". One principle, the RCA, referred to as CAR's "*guiding foundation*", enabled four other principles, these being the cycle process models, the theory, change through action and learning through reflection. Sticking to the five principles was qualified: no "*blind, inflexible, deterministic and/or dogmatic*" adherence was required. Nevertheless, a researcher, aware of CAR being a "*co-operative and collaborative process*", had to get "*close to the action*".

According to Saunders *et al.* (2009) reliability refers to the extent to which the data collection techniques or analyzing procedures will yield consistent findings.

3.8 Archival Analysis

Scholars consider an archive to be a record, possibly consisting of multiple formats and media, that is historical or related to history, of events in the past and that has critical multi-disciplinary utility, offering researchers a multiplicity of methodology options. Archives "*serve as memory devices for scholars and the public*" (Harris, 2017). According to Elliot, Fairweather, Olsen and Pampaka (2016) archival analysis means a "*type of primary research which involves seeking out and extracting evidence from original archival records*".

Archival analysis has communication documentation and analysis utility (Lewis-Beck, Bryman & Futing Liao, 2004). While historic documentation study is the purview of archival methods, such also apply to current organizational electronic and digital content "*as tools to supplement other research strategies*" (Mohr & Ventresca, 2002). Archival

research sources need not involve human participants as with interview, survey, and experimental research (Zhang, Stone & Xie, 2019).

Differentiating brief analysis from archival analysis is the degree of process formality applied to the subject under review, with archival analysis being analytically more holistic and detailed, and with greater formality applied (Gable, 2010).

To unpack archival information, scholars rely on different approaches to coding, classification and other ways to sort the data collected, much as with grounded theory. The researcher did not dwell too much in the literature relating to these, owing to the coding structure provided for by the populations.

Archival analysis provided the non-financial audit approach using the qualitative legal audit, including the chain-of-title audit and quantitative royalty audit on the royalty supply chain.

Archival Analysis also provided for the utility of Benford's Law, a diagnostic and analytical tool used in many disciplines, including forensic accounting. According to Coleman (2104) one financial statement quality evaluation method is the use of Benford's Law. Coleman (2014) posits that data anomaly detection, regardless of causation, is the result of applying Benford's Law, because there is no conformity to Benford's distribution found in number sets, which form a determinant as to the correctness of the numbers.

Mohammadi, Nezhad, Mohammadi and Zahmati (2105:14) posit that "*the majority of*

accounts payable and expense and income are distributed according to Benford distribution” and argue that applying Benford’s Law improves fraud detection by auditors, making audits more robust.

Application of these methods of data analysis addressed the applicability of the audit method, its testing and validation. However to develop new audit theory from the data collected and analyzed – an objective of the study – the researcher turned to grounded theory which, according to Boadu and Sorour (2015), “*is a powerful and rigorous theory building methodology*”.

3.9 Grounded theory

Extensive non-coherence was evident on reviewing the literature on theory development. Given the different perspectives on theory, developing formal theory in respect of the new audit method obliged the researcher to delve deeper into theory and its structural nature, and to clarify what theory meant in this study. Selecting grounded theory, the researcher found deep-seated non-coherence between scholars, such as Glaser, Strauss, Charmaz and Weber, with numerous scholars referencing the schism between Glaser and Strauss (which was well-documented by Glaser).

According to Glaser (2002) this abstraction was a key distinguishing point between grounded theory and qualitative data analysis, with the latter, according to Glaser (2002), being focused on the “*description of time place and people, so it is confronted with the problem of context, interpretation, construction and so forth...*”, and going further to say

that grounded theory “*generates conceptual hypotheses that get applied to any relevant time, place and people with emergent fit and then is modified by constant comparison with new data as it explains what behaviour obtains in a substantive area*”.

According to Dick (2005) grounded theory is situation-responsive, searches for theory upsetting evidence, and is data-driven in a manner designed to ensure the theory’s final shape fits closely. Strauss and Corbin (1990) commented that provisional discovery, development and verification arose from systematically collecting and analysing data pertaining to a situation. Glaser and Strauss (1967), in defining grounded theory as a method, confirmed it to be “*the discovery of theory from data – systematically obtained and analysed in social research*”. As noted by scholars, the main contention of Glaser and Strauss (1967) was that theories produced were *grounded* in the data and thus emergent from the data.

According to Dick (2005) making experiential sense of, and managing, a situation such as that of Ms Mhlaba were two outcomes of being situation-applicable and delivering a solution.

Grounded theory is a general method, with both qualitative and quantitative application that moves beyond description to conceptualization, whose “*two most important properties*”, according to Glaser (2002), were: a) abstract of time, place and people; and b) an enduring grab factor.

Glaser (2002:23-25) placed great importance on conceptualization, positing that “[a]ll that grounded theory is the generation of emergent conceptualizations into integrated

patterns which are denoted by categories and their properties”, eschewing descriptive methods and highlighting constant comparison to reach theoretical saturation. Glaser (2002) went further to posit that grounded theory was analysed structure on a latent level where patterns would emerge. Coding data was also important in establishing the patterns.

Many scholars from IS, management and other disciplines have attested to the use of grounded theory and its methodology to locate, identify and deliver solutions to existing real life. The researcher joined their ranks for, at the outset of this study, there was a problem to be solved for which there was no ready or tailor-made solution available, nor were there any distinct stand-alone methodologies available. Grounded theory, taking a Glaserian approach, provided the necessary conceptual freedom without limitation for the researcher to develop the new audit theory as formal theory, although as noted by the researcher, not all scholars have agreed. In management research, Zhuang and Everett (2014) argue that the “*free-for-all methodology*” they describe as grounded theory “*cannot continue to be practised*”, basing their reasoning on the risk of grounded theory’s irrelevance (Jones & Noble, 2007). Zhuang and Everett (2014) were firm that a “*more defined direction*” of future grounded theory utility was needed from management scholars.

As pointed out by Zhuang and Everett (2014), while management scholars find grounded theory methodology techniques to collect and analyse data popular, citing Loonam (2013), they noted the limited number of studies “*embracing a holistic approach*” to grounded theory, with those few studies referenced being critical of grounded theory (Age, 2011; Gustavson, 1998).

3.10 The Fassie Report – Methodology

In Chapter 2 above, the researcher referred to the Fassie Report, examined as part of the literature review. In examining the Fassie Report from a methodology point of view, the following additional limitations to the audit approach taken in the report are pertinent:

1. An audit in terms of South African Auditing Standards was not utilized or required, indicating that a financial audit was not, or perhaps could not be, applicable.
2. The audit interrogation software (IDEA) was used to analyze sampled data sets. IDEA, as per its website, “*is a comprehensive, powerful and easy-to-use data analysis tool that quickly analyzes 100 percent of your data, guarantees data integrity and accelerates performing data analytics to enable faster and more effective audits*”. It is a generic data analytical tool that is used by auditing, accounting, finance and data analysts.
3. Sampling was used – the report was not compiled on an empirical and granular basis, meaning no royalty audit was conducted.
4. No triangulation was used, with the work of the two firms being limited to “a review of documentary evidence made available to us” by SAMRO.

5. No legal chain-of-title audit was conducted, and this evidenced errors in legal terms.
6. Copyright-relevant activities and external factors were not considered.
7. The authenticity of the information provided by SAMRO was not verified.

3.11 Implementation

From a qualitative point of view, the researcher sought answers on:

- The legal rights and realities of a single natural person, Ms Mhlaba, and her songs, arising in a disparate but connected social and professional collecting society environment;
- The chains of title between all interested party claims in respect of all Ms Mhlaba's songs; and
- The macro and micro regulatory environment governing the auditing of Ms Mhlaba's songs at SAMRO.

From a quantitative point of view the researcher sought answers on:

- The royalty supply chain arising from Ms Mhlaba's songs as informed by SAMRO's Works List and income statements;
- The SAMRO statement on revenue and reporting veracities; and
- The existence of any shortfalls or surplus and the computation thereof.

Consequently, the researcher decided to deploy a mixed method research methodology, as amply addressed in the literature, however what methodology and in what sequence were still at this point to be decided.

What was clear, though, was that the methodology would have to provide the means to secure the necessary information to audit, as well as to address both the chains of title and the royalty supply chains, the necessary ingredients to deliver a solution and develop theory.

At the outset of this study there was an overwhelming requirement for the methodology deployed to be both robust and rigorous. There would be no option of finding a solution, let alone developing theory, where terms such as "royalties" and "audit" were under consideration unless an appropriate degree of robustness and rigour was part of the research methodology. This was compounded by the need to steer through the monopolistic nature of auditing, copyright, and collection society constructs.

On a macro level, scrutiny and oversight of the following had to contend with:

- On a national basis

- Copyright Act (98/1978) and Regulations.
 - CIPC.
 - PAIA.
 - Auditing regulations in South Africa.
 - Companies Act (71/2008) and Regulations.
- On an international basis
 - CISAC.
 - CISAC matrix agreements between collecting society members.
 - CISAC Tools User Society Contract.
 - CISAC Professional and Binding Rules for musical societies.
 - International Financial Reporting Standards (IFRS).
 - Berne Convention.

On a meso-level basis, tensions came from

- The three different monopolies of auditing, copyright and collecting societies subsisting and subject to each other.
- Collecting societies not being subject to accreditation or statute at CIPC, other than by the Companies Act.

- Collecting societies being unregulated by competition law in South Africa.
- Collecting society private monopoly control of copyright authorship and ownership metadata, while lacking State oversight.

On a micro-level basis, realities arising from the seeking of a member audit of a collecting society were to be contended with, including:

- Perceptions that an audit bespoke a lack of trust;
- The human factor, in that an audit request would be seen as hostile;
- Reporting and royalty findings' veracity; and
- Data and data access exclusion.

3.11.1 Single Case Study

As noted in Chapter 1, the current research deployed a mixed method research design, with this methodology being triggered by a single event on a single day that brought to the fore a single case study. As noted earlier, Ms Mhlaba, who had a problem concerning her royalty receipts from SAMRO, visited the researcher. There were claims on her works that she did not understand, and she had been unsuccessful in obtaining any answers from SAMRO.

Ms Mhlaba requested the intervention of the researcher. The implications of Ms Mhlaba's request, from a research point of view, represented the following:

- Copyright, in the form of songs, as the value generator, specifically the performing rights income arising from said songs;
- A purposeful sample of SAMRO membership;
- A single case study;
- A subject, SAMRO, a *de facto* collecting society monopoly that uses the same member agreement and rules under the same MOI for all natural person writer members; and
- A single means to understand SAMRO's reporting, this being an audit.

Typically, the research methodology a researcher uses is derived from the problem being researched, with the approach to sampling and the population deriving from the research methodology used and the problem. In this instance, the researcher was presented with a single case study, from a defined SAMRO member population making for a purposeful sample, based on a value generator in the form of the performing rights in copyright works, and a subject, SAMRO.

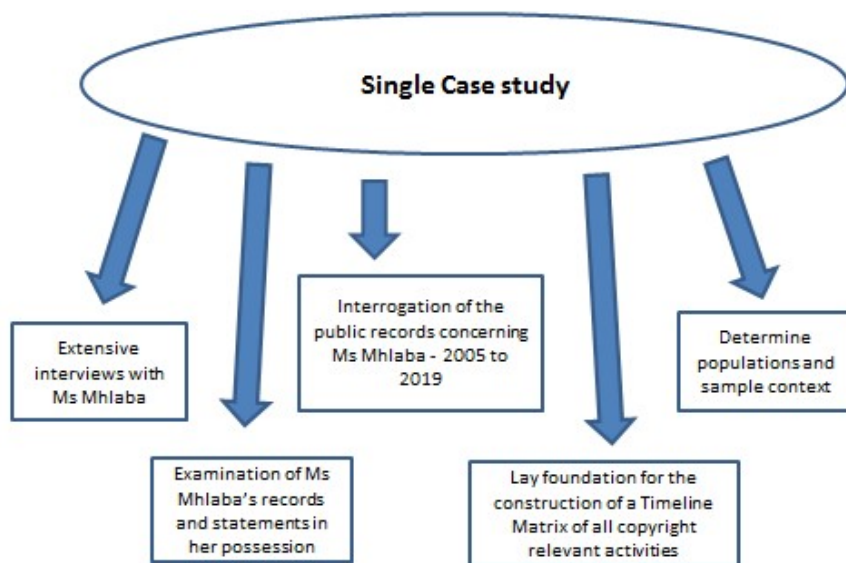
With a single case study, the research had a defined and identifiable entry point, which spoke directly to the research challenge as to how and why Ms Mhlaba's SAMRO royalties were as reported. At the outset, this rendered other research methods such as a survey or experiment unusable. However it brought history and archival analysis methods into consideration. A real-life phenomenon whose SAMRO royalty income arose from real-life events had presented itself to the

researcher, with the obvious solution appearing to be the conduct of an audit.

Further down the diligence trail, the reason for paucity of member audits was found in SAMRO's MOI, which in its Section 12.3 limited members to a list of what information could be inspected and copied. The information listed as being publicly available was of no use for an audit in respect of Ms Mhlaba. Further, as stated in Section 12.4:

“Apart from the Members, no other Person shall be entitled to inspect any of the documents of the Company unless expressly authorized by the Board or by Ordinary Resolution”.

The net effect of Section 12.4 was that no SAMRO member audit had been undertaken, as no such audit had ever been authorized by the SAMRO Board. The Fassie Report was initiated by the executor of her estate and pursuant to court action, giving the SAMRO Board no opportunity to decide on the matter.

Table 04: Implementing the Single Case Study

Implementing the Single Case Study research (various steps graphically represented in Table 04 above) began methodologically with three extensive interviews focussing on Ms Mhlaba's professional history as an artist and specifically as a writer. There were three reasons for this:

1. The researcher needed to understand the extent of Ms Mhlaba's problem, including how deep, long and wide it was;
2. The researcher had to understand enough of all copyright-relevant activities since the inception of Ms Mhlaba's career, as told by her and supported by what information she had to hand, to understand the immediate professional landscape Ms Mhlaba occupied, from her point of view; and
3. The researcher had to have enough information to make an informed decision as to whether to engage with Ms Mhlaba's problem or not.

Ms Mhlaba's problem, its extent and the overall landscape, spoke directly to several of the researcher's philosophical assumptions, in particular the transformative/emancipatory paradigm with respect to values and the reasons for engaging in a study.

The second step in implementing the Single Case Study was the examination of all documents pertaining to her copyright-relevant activities that Ms Mhlaba had in her possession and shared with the researcher. As can occur, not all documentation came at once: when one is looking back over a career that had then spanned 12 years, not every document is together in one place.

The third step in implementing the Single Case Study was the scouring of the public records and the public domain using the Internet as a primary search tool, to locate all information available on any and every copyright-relevant activity concerning Ms Mhlaba.

The fourth step in implementing the Single Case Study was to construct the foundation of the Timeline Matrix and populate this with the information garnered from Steps 2 and 3 above, from Ms Mhlaba directly and from public records and the public domain. The Timeline Matrix is a rudimentary, yet highly effective and multi-purpose analytical tool that can be built using MS Excel and a worksheet. The first two columns are dedicated to numbering and dates, inclusive of month and year per row. From the third column onwards, each is dedicated to a copyright-relevant activity, using as many columns as necessary to cover the number of

copyright-relevant activities the subject has been engaged in over time. Rows are dedicated to dates when such copyright-relevant activities occurred, starting at the top with the past and working down the dates sequentially to the present.

Table 05 below details the foundation of the Timeline Matrix: each date entered corresponds to a copyright-relevant activity.

Table 05: Timeline Matrix Construction

Name:	Hlengiwe Mhlaba (HW)									
Document:	Timeline Matrix									
Duration:	2004-2017									
#	Date	Copyright relevant Activities								
		Signed Agreements /Forms	SAMRO membership	Songs	Albums	Mobile/Digital Platforms	Single (s)	Music Video (s)	Record/Film DVD	Paid for Live performance
1	Jan-Feb 2005			Ten works composed by HM for Dwala Lami album *	Dwala Lami album recorded					
2	01-Mar-05				Dwala Lami physical release		1 single "Rock of Ages" released to radio			
5	May-05							"Rock of Ages" Music video - released to TV stations		
	Jun-05					MTN Loaded for Mobile				
6	09-Jun-05									R 10 000.00
7	07-Nov-05									R 9 000.00
8	20-Nov-05									R 2 000.00
9	23-Nov-05									R 21 000.00

For the sake of clarity, it is noted that the Timeline Matrix is not the product of any specific literature, but rather the researcher's approach to problem-solving logic and the need, from a point of law, to eliminate disputes of fact, apart from having every copyright-relevant activity over time on one worksheet and instantaneously searchable by word, term or number – an exceedingly useful forensic analytical

tool.

During the initial Single Case Study, interviews with Ms Mhlaba, coupled with the public domain/public record searches, details of copyright-relevant activities were sought and added to the Timeline Matrix. Construction of the Timeline Matrix was an iterative process as during the study, it was constantly added to, including columns of additional copyright-relevant activities, and lengthened to include the period up to and including during this study.

One purpose of the Timeline Matrix is to build, in a formal manner, the landscape of every action that would or could impact the volume of royalties that should and would flow to a writer, to provide an indication of what the performing rights royalty income statements should or would look like.

Another purpose of the Timeline Matrix is to enable zeroing in on any column or row, or set of either, using additional work sheets to view a single column or set: for instance a worksheet of Albums/Singles/Video/Digital columns by date would inform, in timed relation, when the public performance of the songs on radio, TV and online took place. Singles are typically subject to advertising, marketing and promotional efforts with the outcome of the song being performed widely on radio – certainly more than songs not released as singles. The same goes for a song for which music video has been made: it is new audio-visual content for TV channels and, when new, is part of the same, typically subject to advertising, marketing and promotional efforts, and it will receive plays – certainly more than songs not released as music videos.

The last step in the Single Case Study implementation was to understand what populations were contextually applied to:

1. Ms Mhlaba; and
2. The songs authored and co-authored by Ms Mhlaba.

Implementing this step meant mapping in a specific manner the populations applicable to each of the above to understand the influence of the populations on the copyright-relevant activities as viewed through the dual lenses of Ms Mhlaba and her songs.

3.11.2 Implementing Design Science

As it became clear that no one method would solve the audit problem, the researcher turned to design science, as an artefact would need to be constructed if an audit was to be conducted on Ms Mhlaba's behalf.

To implement design science, the researcher adopted Weber's "*sets of activities*" approach, implementing – very specifically – three separate research methodologies, to construct the artefact in the form of a method. Implementing design science appealed to the researcher as a methodology because it provided a framework that was at once flexible in its approach yet rigid in its application. It was flexible in that the artefact could take the form of a method, rather than a model

or programme. It was rigid, in that the artefact had to be able to withstand testing and validation, but flexible again in that it offered room for both qualitative and quantitative analysis and thus a mixed method choice. Rigidity and rigour returned to the fore with the specific requirements of each research methodology utilised.

Table 06: Implementing Design Science

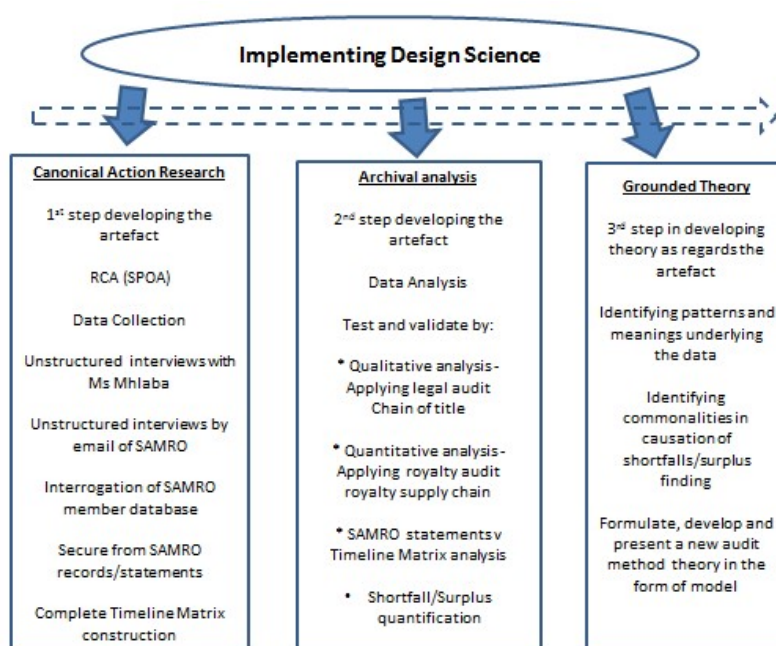


Table 06 above, originated by the researcher, provides a schematic of the design science application showing the three sets of research methods, the “*sets of activities*” (Weber, 2013) deployed by the researcher to test and validate the artefact, as well as to develop theory regarding the artefact. The researcher considered that deploying grounded theory on both the data collected and the data analyzed would provide further rigour and robustness to the artefact and its capacity to seamlessly integrate and deploy law and auditing to achieve sharper outcome accuracy.

The first step in implementing design science to develop the artefact intended for deploying CAR, fuelled by the RCA in the form of an SPOA appointment, enabling a formal mandated audit and investigation of Ms Mhlaba's performing rights royalty income at SAMRO. Up to this point, the researcher had had to contend with a public, and not formally mandated, inquiry. The SPOA afforded the researcher the opportunity to go below the surface and secure information from SAMRO that was otherwise unavailable to any third party. Deploying CAR as the primary data collection method afforded the researcher the best opportunity to collect the widest possible scope of data sets, all critically relevant to the pending analysis.

Specific reasons why the researcher deployed CAR within the design science framework were:

- A formal audit, of any kind, in an organizational context is a serious issue to the party being audited, so serious that it is requisite for the party conducting the audit to have a formal appointment, which CAR's RCA addressed directly;
- CAR did not limit or constrain the researcher on either a qualitative or quantitative basis insofar as data collection was concerned, widening the scope of the data collection terrain available to the researcher with rich empirical data;
- It provided the researcher with the requisite thoroughness applicable to an audit, with quality data requisite as admissible evidence should the audit or its findings have to be defended in a court of law; and

- It enabled the researcher to complete the Timeline Matrix construction, the foundations of which had been constructed during the Single Case Study, as per Table 04 above, given the thorough approach to data collection as applied to copyright-relevant activities.

The second step in implementing design science to develop the artefact involved deploying archival analysis as a research methodology. This approach appealed to the researcher because on the one hand, all the information collected and thus being analyzed, was archival and on the other hand, the archival analysis lent itself to the systematic check and review of an audit in the strictest analytical sense. The implications of a shortfall or surplus audit outcome finding are serious in real financial terms, making accuracy paramount. Additionally, archival analysis, by its nature, was thorough and tended to avoid sampling and go for the fullest, most detailed, granular analysis of the archives under audit.

There were further specific reasons why the researcher deployed archival analysis within the design science framework:

- The analysis at the outset could be viewed as comprising two phases, off-site and on-site, with only the former being necessary for the study;
- The opportunity for a thorough qualitative analysis of the data collected in the form of the legal audit;
- The opportunity for quantitative analysis of the data collected in the form of

the royalty audit, the outcomes of which provided the basis for comparison with the Timeline Matrix;

- Provided the thoroughness necessary for a verifiable and empirical audit finding outcome, whether shortfall or surplus or correct; and
- Concluded the testing and validation of the artefact.

Within the design science paradigm, data analysis offered two sets of sequential activities, these being archival analysis and grounded theory, with the outcomes, *inter alia*, of the former providing an additional layer of data collection for the application of grounded theory.

The third step in implementing design science was the deployment of grounded theory with the specific intention, after having tested and validated the artefact, of developing theory as regards the artefact.

Specific motivations for this were:

- The lack of any literature on auditing collecting society performing rights income, whether testing, validating or developing theory;
- The nature of the approach to testing and validating the artefact spoke directly to theory development, grounding the analysis in the data to do so;
- The interest in putting forward a viable artefact that would be functional and

of utility to a specific local industry and also global copyright industries;

- The need for an accurate copyright audit method; and
- To provoke scholarly discourse and debate on the relationship between audit and law.

3.11.3 Implementing CAR – Data Collection

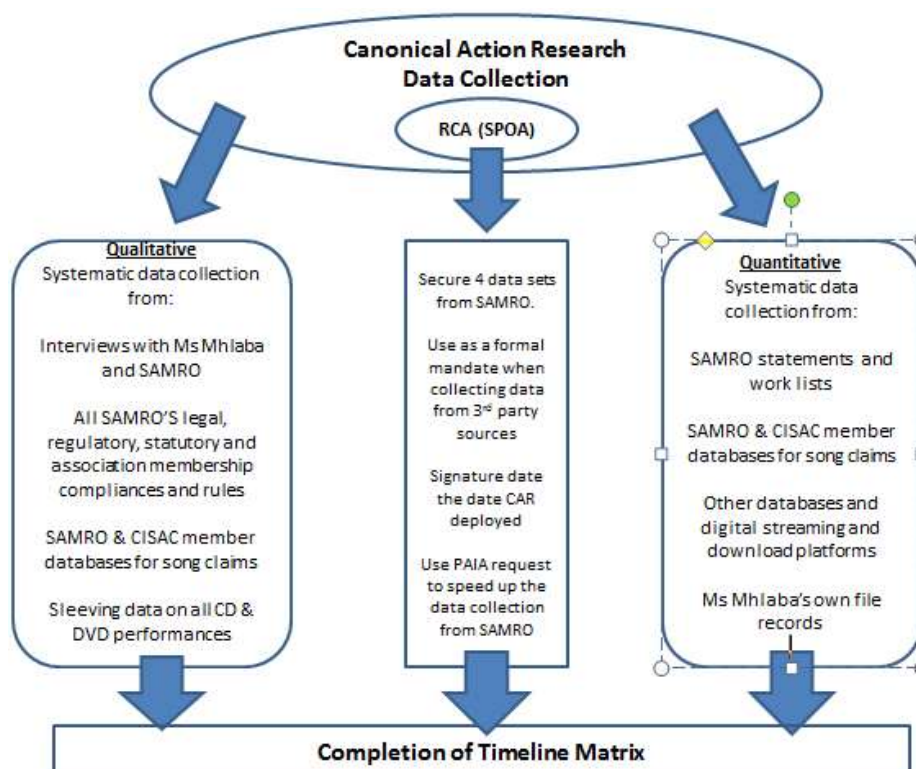
As noted in the previous section, the researcher's deployment of CAR formed the first step in the activity sets to implement design science in the study, with the initial step addressing data collection in the development of an artefact. In this section a closer look is taken at implementing CAR within the design science framework.

In order to conduct a member audit on collecting society performing rights royalty income, it was necessary to obtain detailed, verifiable and accurate information from multiple sources, in particular SAMRO, which could be subjected to granular audit analysis. This made an attempt to audit such collecting society performing rights royalty income above all a data collection challenge, one which the artefact would need to address, every time deployed whether by the researcher or by any other person.

Below, Table 07: Implementing CAR, provides a schematic of the researcher's approach to the application of the CAR research methodology as the first step in the activity set to implement design science, as set out above, and as detailed further

below.

Table 07: Implementing CAR



To deploy the CAR, the RCA was first needed, which as advised above, took the form of an SPOA. This proved more than adequate for the deep diligence aspect of the research challenge, being detailed data collection from SAMRO. Most importantly, the RCA in the form of an SPOA made it possible for the researcher to source SAMRO data at source as well as to source data from several different points and afford the opportunity for triangulation to add rigour and certainty to the methodology.

The specific language used in the SPOA was as follows:

“I, Hlengiwe Patience Mhlaba, hereby appoint Graeme Gilfillan (“Gilfillan”) to act specifically on my behalf as follows:

1. To audit, investigate, analyze, and conduct all necessary due diligence and negotiation on all aspects relating to:

1.1. all my musical work and literary work copyright interests, shares and earnings due and from the Southern African Music Rights Organization (“SAMRO”), regardless of how earned or where or to whom paid (within the matrix of SAMRO and CISAC affiliates, subsidiaries and the like); and all aspects related to all earnings and receipts from the use and exploitation of the performing, broadcast, transmission through a diffusion service, and communication to the public rights in and to my musical work and literary works, or shares therein, wherein I composed and/or authored and/or arranged since July 2004; and all aspects relating to, and arising from my membership with SAMRO; and all documents, statements, accounts and/or agreements concerning royalties and/or receipts such as non-royalty revenue due to me from SAMRO.

2. Gilfillan is specifically precluded from acting in any other manner on my behalf and it is an express condition of this SPOA that Gilfillan or any party or entity connected to Gilfillan will not receive any monies or otherwise on my behalf. If there are any questions, please contact me on 082-932-8775 or mhlabah@yahoo.com”

Why the use of the SPOA and not a direct request to SAMRO, or a Promotion of Access to Information (PAIA) request, or a court order?

Regarding a direct request, in the first instance noted above, SAMRO had previously, when faced with another direct request, advised the researcher that the only way in which information in respect of a member would be supplied would be based on a SPOA from that member directing them to do so.

In the second instance, a PAIA request provided the option to request information but not to audit.

In the third instance, while approaching the court remained an option, it was a costly option and was therefore set aside as a last resort.

For these reasons the SPOA opened the formal and mandated data collection door to the researcher, enabling him to request four key data sets relating to Ms Mhlaba from SAMRO. These were:

1. Works List;
2. SAMRO income statement – the statement of transaction per SAMRO distribution per year since inception of membership at SAMRO;
3. SAMRO membership agreement; and
4. A list of all and any songs with documentation problems, which songs in SAMRO's jargon are referred to as works in Warsaw. No income goes to interested parties for "works in Warsaw" until the problems have been resolved.

The Warsaw Rule³⁴ arises from SAMRO's compliance with its CISAC membership obligations.

Simultaneous to the implementation of CAR for data collection were two additional inquiries, these being a qualitative data collection and a quantitative data collection – separate and distinct.

1. Qualitative

In addition to the interviews conducted with Ms Mhlaba as part of the single case study research, data collection involved conducting, at the researcher's premises:

- a. Eleven in-depth unstructured face-to-face meetings with Ms Mhlaba, and
- b. Three unstructured interviews with SAMRO in the form of meetings.

In addition, during the period 17 January 2017 to 18 October 2018, the work involved:

- a. The sending to SAMRO of more than 200 email communications with various attachments.
- b. The receipt of 98 emails in response, forming an important part of the data collection. Most of the emails received were in response to emails sent which had queries, each in the form of an electronic interview, with the purpose of data collection and seeking responses to queries about data collected.

Securing responses to queries from SAMRO was not an easy process and did not occur promptly. At one point, the researcher was obliged to make a separate request for the same information under the PAIA. This had earlier been avoided, but on deployment was taken seriously by SAMRO. To secure from SAMRO the necessary information took 22 months.

The door-opening exercise enabled by the SPOA was just the beginning of the data collection exercise. Considering what drives the reported performance of musical and literary works – never mind ownership of a musical and literary work and the rights that emanate from ownership –it was incumbent on the researcher to accept that much deeper excavation was required.

As noted above, during the Single Case Study implementation it was critically important then to begin to construct the foundation of a Timeline Matrix of every copyright-relevant activity during Ms Mhlaba's career from her perspective and include documentation on hand, as well as that obtained from the public domain and public record. This would continue through the entire deployment of CAR with the end goal of completing the Timeline Matrix upon finalising the data collection.

In addition to the deployment of the SPOA, implementing CAR meant also traversing a qualitative data collection territory that covered the following terrains:

- All SAMRO's legal relationships, with *inter alia* its members, its distributions, CISAC, other CISAC collecting societies, its licensees, and its

User Tools including CIS-Net.

- SAMRO’s obligations under South African statutes and regulations, in respect of Competition Law, Company Law and Copyright Law.
- SAMRO’s obligations from an audit perspective under:
 - Its MOI;
 - IFRS and the Conceptual Framework in respect of intangibles;
 - Audit Professions Act (26/2005); and
 - Independent Regulatory Board for Auditors – South African Standards and Practice Statements.

The purpose for collecting all of the above was that they were pertinent to auditing copyrights that generated revenue in South Africa and abroad. In other words, the laws, rules, and regulations in force at the time impact the licensing of rights, collection of licensee fees and the accounting and distribution of performing rights royalty income – one often hears in the copyright industries that “*rights equal revenue*”.

In a sense, implementing the qualitative aspect of the data collection was a granular effort, methodical and thorough, requiring checking and double checking, while missing nothing and noting everything. Every single provision contained in the laws, regulations and rules that possibly impacted SAMRO and its relationship with Ms Mhlaba and her songs had to be collected.

An important aspect enabled by the RCA was access to the authorship and ownership of all Ms Mhlaba's songs in SAMRO's song database via SAMRO's member portal. During the 22-month period and through the rest of the study, the song list for Ms Mhlaba as per SAMRO was visited on an iterative basis, song by song, with the data time and date collected. There were several reasons that access was useful, in the main this being a form of triangulation on the information being received from SAMRO on the songs as the data collection process continued, as well as the authorship and ownership share comparison per song.

It is mistakenly believed by many writers that the song lists found in the SAMRO song database are for the world. Such is not the case. The authorship and ownership song metadata in SAMRO's song database applies to South Africa, Eswatini and Lesotho, and not necessarily to other CISAC member databases. It was thus obligatory to search through nine other CISAC member databases, one at a time, song by song, firstly to see what if any works showed up and secondly, with any works showing up, to check and capture the song authorship and ownership claims. It was not whether a writer had been to other countries physically and performed, rather whether any songs of the writer had been streamed, broadcast on radio and TV and/or publicly performed to the extent that this was recorded by a song's presence in the databases.

Songs can typically be heard in three ways: from a sound recording, in a film or from live performance. Each of these was of interest to the researcher, in particular the sound recordings in the form of CDs and the films in the form of DVDs, from

the first release in 2005. The reason was that the sleeving of each CD and DVD release contained the authorship and ownership claims for each song – another external triangulation factor that had to be considered.

The sleeve information had further implications as it was from this source, in the main, that the 2005 emerging technologies of mobile ringtones resellers and aggregators obtained their authorship and ownership metadata for each song. It followed that those archival records covering the mobile sale statements and advertisements of the mobile ringtone aggregators became part of the data collection effort.

2. Quantitative

From a quantitative point of view, implementing CAR meant traversing a specific, narrow domain with specific terrain contours. These involved the numbers, as in all data that might potentially have a quantitative impact or relevance to the development of the artefact.

Implementation of CAR in this instance meant locating, collecting and verifying various data types, the “how many”, “how long”, “how often” and “how much” type data, as below.

1. “How many?” counted:

- a. Songs recorded and released;

- b. CD albums;
- c. Singles;
- d. Videos;
- e. DVDs;
- f. Years a SAMRO member;
- g. Songs on SAMRO's Works Lists;
- h. SAMRO Statements per year;
- i. Songs reported as performed by SAMRO each year;
- j. Songs that were on mobile platforms;
- k. Songs on digital streaming and download platforms;
- l. Songs subject to authorship and ownership share conflicts;
- m. Songs facing publisher claims;
- n. Live paid performances each year;
- o. Songs on digital streaming and download platforms; and
- p. Royalty sources that SAMRO reports and pay royalty income for.

2. "How long?" involved:

- a. Time since each CD album release;
- b. Time since each DVD release;
- c. Time since each video release;
- d. Time between receipt of each SAMRO statement; and
- e. Time since SAMRO reported royalty income for each of the different royalty sources.

3. “How often?” asked the following questions:

- a. Does SAMRO submit statements per year?
- b. Does SAMRO communicate outside of statement submission each year?
- c. Are meetings with SAMRO held?
- d. Does SAMRO pay per year?

4. “How much” referred to what:

- a. Had been paid since inception of SAMRO membership;
- b. Had been paid per year;
- c. Had been paid per song;
- d. Had been paid to third parties per song; and
- e. Had been paid for each of the different royalty sources.

Collecting the data to answer the above questions meant sourcing the data from, alternatively:

- 1. Sound recording and film release histories;
- 2. Live performance histories;
- 3. SAMRO statement histories;
- 4. Digital streaming and download platforms;
- 5. SAMRO’s song database;
- 6. SAMRO Works Lists;

7. CISAC member databases.
8. South African Music Performance Rights Association (SAMPRO) database;
9. RISA Audiovisual (RAV); and
10. Ms Mhlaba's own file records.

In short, any metric or unit of measurement data that could be quantified from an analysis was collected

3.11.4 Implementing Archival Analysis – Data Analysis

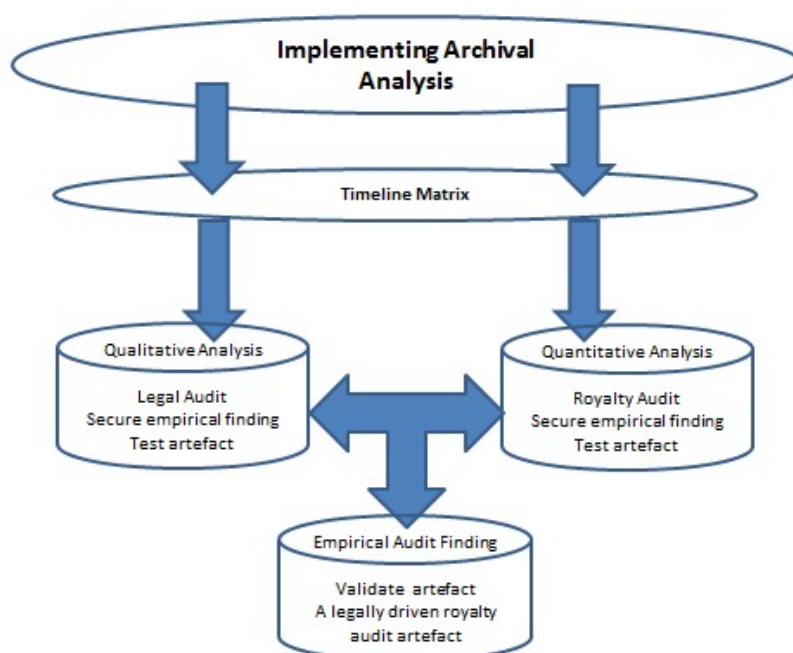
All the data collected was historical data, whether from SAMRO, or from third parties other than SAMRO, including from Ms Mhlaba or from various interested parties who were claimants of shares in her works. Since the data collected was both qualitative and quantitative, it followed that analysis of the data would proceed on the same basis.

From a qualitative perspective, implementing archival analysis was all of the check-and-verification type, systematically analyzing all the qualitative data collected, verifying each legal relationship identified, requisite to legal authorship and ownership claims on each song. The systematic analysis extended to the compliances arising from and between the legal relationships. Verification of compliance with each of the legal relationships followed. The researcher found this check-and-verification archival analysis to be a crucial first step in implementing archival analysis because, primarily ascribable to four provisions of the Act³⁵, the step established and confirmed legal certainty as regards authorship and ownership

and respective shares in Ms Mhlaba's songs.

From a quantitative perspective, implementing archival analysis meant the systematic analysis of the royalty supply chain. This took the form of a royalty audit of all quantitative data collected that in any way impacted or influenced the reporting and accounting of the performing rights royalty income generated by Ms Mhlaba's songs. The aim of this was to measure either a shortfall or a surplus, or to record the reporting and accounting as being correct.

Concluding the archival analysis with an empirical audit finding that was verifiable quantitatively and could be supported qualitatively by the legal audit and by the actuality of the Timeline Matrix (whether a shortfall or a surplus or the reporting and accounting being a correct finding), would both test and validate the artefact. Further validation of the artefact would arise from the accurate identification and verification of the specific causes leading to any one of the three archive analysis outcomes.

Table 08: Implementing Archival Analysis

In Table 08: Implementing Archival Analysis, above, a schematic prepared by the researcher details the second of the researcher's Design Science implementation "set of *activities*" (Weber, 2013). It must be noted that this took place in the context of the Timeline Matrix, which in itself represented in time every copyright-relevant activity that had occurred with Ms Mhlaba and her songs. It formed a qualitative and quantitative aggregation of collected data that had both the potential to impact royalty income, as reported by SAMRO, as well as offer a guide as to what royalty income should have been paid. It is in this context that all the data collected was analysed and iteratively referred to through the implementation.

1. Legal Audit

While both audits occurred in a sense simultaneously, the legal audit was undertaken first, and it was multi-dimensional in that the legal relationships

analysed covered a wide spectrum reflecting the range and landscape of the qualitative data collected. Implicit were three legal factors: 1) a natural person, Ms Mhlaba; 2) the songs created by Ms Mhlaba over a period of 12 years; and 3) a collecting society, SAMRO. All three of these legal factors were subject to a plethora of legal obligations, independently and collectively, that were alternatively constitutional, statutory, regulatory, rule-based, membership and/or association-driven.

Implementation meant following the paper trail containing the signature of a collecting society member with respect to:

- a. The relationship with the collecting society;
- b. The transfer or assignment by the member to the collecting society of any rights;
- c. Deeds of assignment in respect of works created by the member;
- d. Publishing agreements, often referred to as writer agreements; and
- e. Other interested party claims on works created by the member.

In Ms Mhlaba's case, initiating implementation of the legal audit meant analytical examination of the chain of title on both the member and on each song created in whole or in part by the member. This involved checking that every signature of the member was where it should in law be, both in relation to the member's collection society membership as well as with the songs created or co-created by the member, as well as claims on those works. This analytical examination was a granular compliance

check against the provisions of Chapter 1 Section 22 (3) of the Act, which advises:

“No assignment of copyright and no exclusive licence to do an act which is subject to copyright shall have effect unless it is in writing signed by or on behalf of the assignor, the licensor or, in the case of an exclusive sublicense, the exclusive sublicensor, as the case may be”.

In other words, not only must all acts in relation to a member’s copyright be in writing, but they must also be signed by the member when any assignment is involved.

The reviewing, checking, and verification of compliance with all legal relationships began with two chains-of-title audits, before following the legal relationship contours.

- The first of these legal relationship contours was that between Ms Mhlaba and SAMRO.

Analyzing Ms Mhlaba’s SAMRO writer-member relationship involved analysis of five documents and one statute (the Act). These were:

- a. Deed of assignment.

Sight of Ms Mhlaba’s deed to verify that such existed, was in

place and that it complied with the law in its language and content.

b. SAMRO Distribution Rules.

Application of and compliance by Ms Mhlaba with these Distribution Rules would arise from Ms Mhlaba's membership. The Distribution Rules had changed over time and more than one set of Distribution Rules were analyzed.

c. SAMRO MOI.

Application of and compliance by Ms Mhlaba with the MOI would arise from Ms Mhlaba's membership.

d. SAMRO Notification/registration of works form.

SAMRO requires members, at the time of membership, to notify SAMRO of the works the member had created in whole or part. This exercise is to be repeated as the member creates new works over time.

e. SAMRO's Conflicting Claims Policy.

In terms of disputes between members, SAMRO has a conflicting claims policy which members have the option (but not obligation) to make use of.

- f. Copyright Act (98/1978) as amended.

The Act sets out *inter alia* the laws in South Africa governing songs, governing the creators of songs as well as governing the songs created and the users of songs.

- o The second of these legal relationship contours was that between Ms Mhlaba and her songs.

With respect to each song, every interested party's legal relationship to each song was analyzed. The researcher was obliged to check in respect of each song as part of the chain-of-title audit:

- a. All publishing claims: Was there either a deed of assignment and/or a Publishing Agreement or an Exclusive Writer Agreement that spoke to each work directly between Ms Mhlaba and any publisher that claimed as an interested party to any song? This analysis was conducted due to Chapter 1, Section 22 (1) of the Act as detailed above.
- b. All co-author claims: Was there a deed of assignment that spoke to each co-authored song? This analysis was conducted due to Chapter 1, Section 22 (1) of the Act as detailed above.

- c. The information with respect to every song contained on the sleeving of any physical release in the form of a CD or a DVD.

This analysis was conducted in accordance with Chapter 1, Section 26 (1) of the Act which advises:

“Where in the case of a literary, musical or artistic work or a computer program a name purporting to be that of the author appeared on copies of the said work or program as published or, in the case of an artistic work, appeared on the work when it was made, the person whose name so appeared shall, if it was his true name or a name by which he was commonly known, in any proceedings brought by virtue of this Chapter be presumed, unless the contrary is proved, to be the author of the work or program”.

Sleeving on all Ms Mhlaba’s releases thus should reflect the interested parties to every song on the release. There are never any splits or shares of a song on the sleeving but interested party claims to each song should always be present.

- d. All Ms Mhlaba’s songs in SAMRO’s database, as distinct from the information supplied by SAMRO pursuant to the SPOA. This meant accessing SAMRO’s portal and physically searching the SAMRO database to verify and check the songs listed and the interested party claims in respect of each song. This exercise would be done not just for the sake of thoroughness required by the legal audit but to verify the interested party claimants. Every single aspect had to be checked.

- e. The exercise in paragraph d immediately above with respect to all Ms Mhlaba's songs was repeated in 13 other CISAC member and CISAC databases³⁶ covering the English, French, Spanish, Portuguese and Italian languages, on four continents.

The purpose in the chain-of-title audit of checking the above documents is to verify with legal certainty the authorship and ownership of each song wherein Ms Mhlaba was an interested party. This is arguably one of the most critical steps in the development of the artefact as well as the testing and validation of the artefact. The reason for this is that if a single share attributed to a writer is incorrect in a single song that generates royalty income, the reporting and accounting to the writer of the royalty income will be incorrect: whether shortfall or surplus, a clear and immediate conclusion can be empirically made. How this was arrived at is addressed in the quantitative royalty audit, however from a legal audit perspective, the incorrect share found in any song was red-flagged to the quantitative royalty audit that would measure the value of the surplus or shortfall.

Further implementing the legal audit, it was necessary to analyze two further document types, for each and for the recording of every song being:

- a. All SAMRO notifications from all interested parties. These are not legal documents but documents that arise from a SAMRO membership requirement for each member when he/she has authored and/or co-authored a new song. It is a "fill in the blank" document containing details of all interested parties to a work and their respective shares in the work. The

notification has historically been filled in and submitted manually, however today it can also be completed and submitted online. It is, notwithstanding its lack of legal standing, a critically important document to check as it confirms not just the details at the time, but also what entered all SAMRO's database of notified works.

- b. The statutory notices (STAT sheet) in respect of each Mhlaba album and single releases. The STAT sheet is also a “fill in the blank” sheet, a form containing all the details of the sound recording being released, i.e. the date, the record label, the release format(s), the territory, the ISRC, the name of the song on each sound recording, as well as the interested claims and their respective shares in each song being released on the sound recordings that comprise the release, regardless of the sound recording format, whether physical or digital.

The above two documents are crucial to supplying the information for entry from the supply side of the songs of writers into SAMRO and other music industry body databases in respect of each song released. In a way they represent the critical path of the dataset per work that details all interested parties to a work and their respective shares in the work, into SAMRO's database.

- In respect of Applicable statutes

It was critically important to review SAMRO's documentation within

the frame of any other laws to which SAMRO was subject. The reason was to analyze that all the provisions in SAMRO's documentation were compliant with every aspect that influenced or had impact on SAMRO's relationship with Ms Mhlaba. This meant a careful analysis of all and any laws that SAMRO's operation fell under or were influenced by.

The basic law to which SAMRO is directly subject is:

- Constitution of the Republic of South Africa, 1996 (as amended up to the Constitution Seventeenth Amendment Act of 2012) (2013) (Constitution).

The main copyright laws to which SAMRO is directly subject are:

- Copyright Act (98/1978), as amended up to Copyright Amendment Act (9/2002).
- "Vlaglied" Copyright Act (9/1974).
- "Stem van Suid-Afrika" Copyright Act (2/1959).

The copyright-related laws to which SAMRO is subject include:

- Companies Act (71/2008) (Companies Amendment Act (3/2011)).

- Electronic Communications Act (36/2005) (Assented to 2006).
- Competition Act (89/1998).
- Income Tax Act (58/1962).
- Value-Added Tax Act (89/1991).

The WIPO-Administered Treaty to which SAMRO, as a South African NPC, is also subject is the Berne Convention for the Protection of Literary and Artistic Works (joined October 3, 1928).

The Regional Economic Integration Treaty to which SAMRO is subject is the Southern African Customs Union (SACU) Agreement (July 15, 2004).

- In respect of CISAC:

SAMRO's capacity to operate is ultimately decided and set by SAMRO's membership of CISAC. Without the CISAC membership, SAMRO would no longer be able to issue the ISWC for a song, assign a writer an IPN, or have access to the CISAC Tools User Society Contract and the tools, including the F.T. The Digital Copyright Network (FastTrack) owned CIS-Net *powered by FastTrack* (CIS-Net) technology and access, no longer have any reciprocal agreements

to license SAMRO repertoire and collect income outside of South Africa or to license the rest of the world's repertoire in South Africa and collect the respective income. CISAC membership for any collecting society is critical for a collecting society to operate and without it a collecting society will speedily be forced to close.

The CISAC rules within which SAMRO is obliged to operate are set by the following agreements, the systematic checking and review of which formed part of the legal audit:

- Professional Rules for Music Societies, which oblige SAMRO to conduct its affairs with efficiency, transparency and integrity.
- Binding Resolutions for Music Societies, which details the obligations SAMRO is bound to abide by, in respect of author information and the use of the identifiers ISWC and IPN, as well as arrangements and adaptations.
- ISWC Net User Guide that details for CISAC Music Societies the rules in respect of the application of the ISWC.
- CISAC Model Contract and Reciprocal representation agreements between Musical Societies, which detail the

relationship and rules between SAMRO and other CISAC member societies.

- CISAC Tools User Society Contract, which is the agreement between CISAC and SAMRO that regulates the use by SAMRO and access to CISAC Tools that include:
 - CIS-Net;
 - ISWC-Net;
 - WID;
 - IDA; and
 - AVIndex.

The purpose of the legal audit – a non-financial audit conducted within the framework of an archival analysis – was to verify and check in detail all legal obligations, boundaries, responsibilities and compliance in the relationship between Ms Mhlaba and SAMRO and in particular, between Ms Mhlaba and SAMRO with respect to the provenance of Ms Mhlaba's songs.

2. The Royalty Audit

The royalty audit audits the royalty supply chain, which is manifest in the

money trail between the collecting society and the member. The money trail can be found in periodic statements received by the member from the collecting society, as regards the outcomes of the collecting society's dealing with its licensees. The statements detail the usage of the works of the member by the usage types of radio and general (R&G), cinema, TV and foreign, as well as the royalty income arising from this usage. Critical to understanding the statements is the member's list of songs that have been recorded by SAMRO as having been performed in public and represented in its database, and the details per work of each of the interested party claims on each song.

Specifically, this step in implementing Archival Analysis, the royalty audit, was deployed along the following quantitative contour:

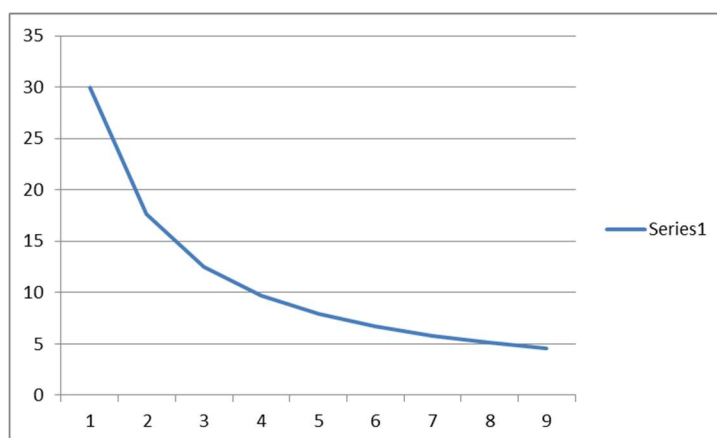
- a. Quantitative data analysis and validation in the form of a royalty audit;
- b. Application of Benford's Law to two data sets, as a statistical quantitative analysis to understand the correctness of the numbers;
- c. Audit triangulation against external factors, as confirmed in the Timeline Matrix;
- d. Determination of a shortfall or surplus or correct account, and in doing so, testing and validating the artefact; and

- e. Identification of any “red flags”, i.e. issues that required on-site Phase Two audit.

This systematic check-and-review type audit considered all royalty relationships between Ms Mhlaba, SAMRO, Ms Mhlaba’s songs, third party interested party claimants on Ms Mhlaba’s works, SAMRO licensees and CISAC.

As soon as SAMRO provided the information, the researcher set out on the quantitative analysis, the purpose of which was specifically to audit the royalty statements from SAMRO to verify and check as to whether, based on the information supplied by SAMRO, Ms Mhlaba had been paid SAMRO royalties correctly or whether there was any surplus or shortfall in that regard.

The next step was, as noted above, to apply Benford’s Law to two data sets from SAMRO: reported usage and the income statement totals per year. Basically, according to Benford’s Law, the frequency distribution of the first number or digit in each number in a dataset, from one to nine, will always be distributed in a specific way as per Table 09 below:

Table 09: Benford's Curve or distribution

Seen in another way:

First Number	%
1	30.10%
2	17.60%
3	12.50%
4	9.70%
5	7.90%
6	6.70%
7	5.80%
8	5.10%
9	4.60%
	100.00%

As the Journal of Accountancy confirms: “Briefly explained, Benford's Law maintains that the numeral 1 will be the leading digit in a genuine data set of numbers 30,1 percent of the time; the numeral 2 will be the leading digit 17,6 percent of the time; and each subsequent numeral, 3 through 9, will be the leading digit with decreasing frequency”.³⁷

While the Timeline Matrix would provide the details of copyright-relevant activities, which included the dates of royalty statements and quanta, the actual royalty statements were the place to seek and find the minutiae. Whenever Ms Mhlaba released an album, evidence of higher radio usage

would be evident in the usage of the singles, the songs taken to and pushed on radio, and evident in the usage of the songs made into music videos. From the date of release, the evidence should show up.

How and when SAMRO paid royalties to an author like Ms Mhlaba and on what works is set out in the Distribution Rules, so a thorough review of the Distribution Rules was obligatory at the outset. Regardless of whether such were correct or incorrect in law, these were the rules applied by SAMRO in computing all SAMRO royalties reported to and paid to Ms Mhlaba.

The researcher then set out to analyze the income statement provided by SAMRO pursuant to the SPOA. With performing rights royalty income, there is no room in the royalty audit, for accuracy, rigour and robustness purposes, to sample, especially in a digital environment. The researcher argues that this would hold true for any copyright audit if audit accuracy was the objective. Thus, every transaction reported by SAMRO since the inception of Ms Mhlaba's membership at SAMRO in 2008 was analyzed carefully to verify:

- Each work as being one authored or co-authored by Ms Mhlaba;
- The percentage share in each work attributed to Ms Mhlaba;
- All other interested party claims, whether such were correct;

- The percentage share in each work claimed by interested parties;
- The royalty attributed to Ms Mhlaba in respect of each work;
- The distribution category, sub-category and channel;
- The frequency of each work's appearance on the royalty statement each year;
- The total royalty values attributed to each work during each year;
- Category comparisons and totals in respect of each work;
- The quantum of the royalties allocated to each interested party whose claim was in question or required further documentation; and
- The number of missing works, i.e. works not reported on but whose performance can be verified.

The above verification of the numbers on its own was insufficient to enable a decision as to the correctness of those numbers, and that was before considering the need for drilling down further in a Phase Two audit on-site inside SAMRO's paperwork. The researcher was obliged to consider the actuality of the performance of Ms Mhlaba's works over time and then to reflect on how such actuality was or was not reflected in the statements.

To understand the actuality of the performance of Ms Mhlaba's songs from an audit perspective, as well as the timing of such actuality of the performance of Ms Mhlaba's works, it was also necessary to consider exactly how Ms Mhlaba's career from a recording and performance perspective had unfolded, as in her Timeline Matrix of copyright-relevant actuality.

Specifically, the following were analyzed:

- Ms Mhlaba's recording history, covering:
 - The date of release of each CD and DVD;
 - The songs used as singles in the promotion of each CD;
 - The songs for which music videos were made;
 - The date of the release of each music video; and
 - Sound recordings of works used in advertisements.

All the above influenced the performance frequency of Ms Mhlaba's works. Whenever an album is released, a record label will use two approaches to marketing that album.

Firstly, the record label will decide on one to three sound recordings to be released as singles for promotional purposes and then apply a lot of marketing effort for those singles to be played on radio, both terrestrial and online. This actuality should triangulate to SAMRO R&G distribution category reporting increased performances of those works used as singles, in SAMRO statements. Secondly, the record label will decide what work from which to make a music video. Such a music video will typically be of the work released as the first single, for promotional purposes, and then the record label will apply a lot of marketing effort for the music video to be played on television, both terrestrial, satellite and online. This actuality should triangulate to SAMRO TV distribution category reporting increased performances of those works used as music videos, in SAMRO statements. Thirdly, the record label will seek, if possible, to place a work in an advertisement. The purpose for this approach, which if the opportunity arises also requires concurrent authorization from the publisher(s) of the work, guarantees use of the work every time the advertisement is played and as advertisers purchase from radio and television in all formats on a fixed usage basis. Such usage of the work should reflect on a frequency basis in the SAMRO statements.

- Ms Mhlaba's live performance history, covering:
 - The live performance date history each year since 2005; and

- The set lists used with each performance.

The Copyright Act (98/1978) at Chapter 3, Section (3) reads as follows:

“The copyright in a literary or musical work shall be infringed by any person who permits a place of public entertainment to be used for a performance in public of the work, where the performance constitutes an infringement of the copyright in the work: Provided that this subsection shall not apply in a case where the person permitting the place of public entertainment to be so used was not aware and had no reasonable grounds for suspecting that the performance would be an infringement of the copyright”.

SAMRO has a licensing structure that speaks to all kinds of performing right usages by licensees. What the above provision does is provide SAMRO with the legal right to licence the performing right in works to promoters and producers of live performances and a requirement to provide set-lists of the works performed variously.

The Distribution Rules provide for a “Live performance” category, under which income from works performed live is reported. The analysis conducted was to match Ms Mhlaba’s actual set-list performance history with SAMRO’s statement reporting history.

The royalty audit obliged the researcher to further develop the artefact with the use of what the researcher termed a “parity test” – see Section 3.15 below as regards validation testing. This test arose as part of the development of the artefact – a solution to locating with ease income, in a sea of transactions, from set-lists, programme returns and cue sheets. Typically, one should be able to identify at least set-lists by the distribution category “Live”, but often in the researcher’s experience the reporting of set-lists from live performance can be listed as R&G.

When live performance is reported, the income allocated to the songs in the set list is determined by dividing the gross amount allocated by the number of songs listed on the set-list. The outcome is that all songs performed in a set-list, if reported, will all earn *the same amount* or at “parity”. By running a smallest-to-greatest or greatest-to-smallest search on the net royalty statement column and expanding the search across all columns, the researcher was able to isolate all transactions that were equal or at “parity”. Moving back across the columns to see which songs generated the “parity” along with the distribution categories of those songs, the researcher was able to identify the song incomes with parity that matched set-lists as confirmed by the distribution category.

The “parity test” provided for an extremely accurate empirical method that, beyond set lists, also has application with cinematographic films

and audiovisual works using a “cue-sheet” listing all the works used in a sequential manner, with durations. The “parity test” is run on any cue sheet works. If one appeared, then all the works would have to also appear.

- Digital scanning reports from Radio Monitor. Starting in January 2019, Ms Mhlaba received a weekly report of the performance of her works on radio, all of which were analyzed by the researcher. The 12 months of reports have provided an accurate account of Ms Mhlaba’s works and their frequency of radio broadcast on 55 South African radio stations. This exercise in identifying occurred during the period in which:

- Works were being consistently performed;
- Exact frequencies of the performance of each work;
- Exact distribution categories were used for the performance of each work;
- Works not performed frequently; and
- Works not performed at all.

From an analytical point of view, the value of this exercise was to provide an indication of the actuality of radio performance of Ms Mhlaba’s songs.

In essence, Archival Analysis provided the opportunity to both test and validate the new audit method artefact this study pertains to. Grounded theory, on the other hand, offered the opportunity to develop theory from the utility of the artefact. Applied sequentially, the goal of this study would experience sufficient rigour to solve the research problem.

Archival Analysis also provided the opportunity to apply Benford's Law as an additional diagnostic tool to check whether the numbers reported followed Benford's Curve or not, as an indicator to cross reference the artefact implementation findings.

3.11.5 Implementing Grounded Theory

Having thoroughly examined the data collected and subjected the same to rigorous analysis, testing and validation both qualitatively and quantitatively, the researcher turned, as the third "*set of activities*" (Weber, 2013) back to the data collected and analysed, but this time for a different reason, to deploy grounded theory with the specific objective of developing new audit theory as regards the approach, procedure and process of conducting collecting society performing rights royalty income audits on behalf of collecting society members.

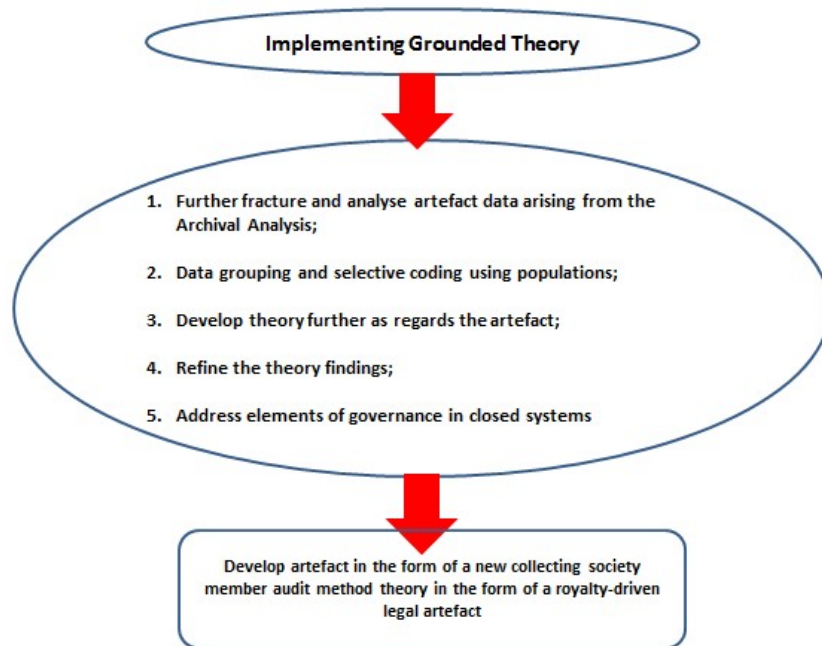
Table 10: Implementing Grounded Theory

Table 10: Implementing Grounded Theory, above provides a schematic, originated by the researcher, of the approach taken by the researcher in implementing the third set of activities listed by Weber (2013), being the implementation of grounded theory.

That the artefact had been tested and validated during the archival analysis from a rigorous and robust point of view, in the opinion of the researcher, went all the way to a deeper hypothesis that the researcher wished to drive home that would add an unassailable temperance to the artefact that would stand the test of time. This deeper hypothesis pertained to the relationship between law and auditing, these being currently ostensible professional silos, unmindful of each other, but that where the auditing of copyright was concerned, were actually co-participants.

The implementation of Grounded Theory involved the following:

- a. Reaching back into the concluded audits arising from archival analysis to further fracture and analyze the data;
- b. Coding and finding patterns arising from the two population sets of Ms Mhlaba and her works to link to a new audit method;
- c. Developing theory as to the new audit method from the data;
- d. Refining the formal theory findings arising from the application of grounded theory; and
- e. Addressing elements of governance in closed systems.

In terms of developing a new audit artefact utilizing a single case study and a design science framework, CAR and Archival Analysis functioned as the data collection and data analysis respectively, two of three “*sets of activities*” (Weber, 2013). Archival Analysis spawned a two-step sequential non-financial audit method prefaced by and contextualized in a Timeline Matrix and making use of first, a legal audit, followed by a royalty audit, grounding the analysis in the data.

Both the audits occurred in high theoretical coding data environments well suited to grounded theory.

- With the legal audit, works, authors and rights arising from the works and the

author were set, the theoretical coding arising from, as opposed to being applied to, statute, being the Act as amended, with category identification set in law. SAMRO's MOI and CISAC agreements provided further frameworks in respect of the obligations of SAMRO with regard to reporting to Ms Mhlaba. Of particular importance was the chain-of-title audit in respect of all interested party claims to works authored and co-authored by Ms Mhlaba.

- With the royalty audit, the researcher found that theoretical coding and category identification arose from (again as opposed to being applied to) Distribution Rules. These are a prescriptive set of rules covering exactly how SAMRO distributes royalties arising from SAMRO's ownership of the performing right and the licensing, collection and distribution of royalties arising there from. Of utility were the parity tests without which the identification of set-list reporting by SAMRO in the Live Performance category, and the cue sheet reporting by SAMRO in the Film category, would not have been possible.

Both audits required the use of triangulation with external data as detailed in the Timeline Matrix.

- With the legal audit, all SAMRO's documentation had to be analyzed from a compliance and alignment point of view against existing statute as well as against CISAC agreements and rules.
- With the royalty audit, all SAMRO's royalty reporting, as well as works

reported, on had to be analyzed from an actuality point of view against album, single and music video release including live performance history. All of these influence the performance of music and thus the reporting by SAMRO thereof. The analysis looked for alignment of actuality with the reporting of that actuality in SAMRO's statements.

Triangulation proved critical to achieve the methodology rigour the researcher sought, as this would be necessary to pinpoint a surplus or shortfall in the royalties reported by SAMRO to Ms Mhlaba.

Combining a design science-driven application of qualitative and quantitative methodologies to both data collection and data analysis, the resultant set of activities not only would provide an accurate answer regarding the "what" and "how much" of any royalty shortfall or surplus, but also regarding the "how and why" of any royalty shortfall or surplus. This was precisely the required outcome of a legally driven royalty audit artefact in the form of a new audit method.

3.12 Validity testing

Hopwood (1979) posited that qualitative research, when applied to the largely quantitative accounting and auditing field, would assist and enhance the outcomes, providing better understanding. According to Power and Gendron (2015) qualitative research had recently received more attention from the typically quantitative accounting and audit journals.

A critical aspect of the artefact was its validity and consequently its reliability. While the artefact validity might have been addressed earlier in the implementation of the methodology, the researcher purposefully sought to address validity testing in this separate section to highlight its importance.

Several assumptions in respect of validity testing of the artefact are noted as follows:

1. The researcher eschewed sampling of the data collected and analyzed and instead pursued what is a hallmark of the artefact, the empirical and granular approach that saw every royalty transaction from every share of every song every year from every source framed in a static statutory, regulatory, association licensee, and membership landscape. In a digital environment, accuracy must be 100 percent. To the researcher, the notion of sampling, when auditing royalty income arose from copyrights, was unthinkable, and would have led to an outcome that could not be called accurate or be relied upon.
2. The researcher eschewed the use of face validity owing to the subjective nature of face validity and its non-applicability in circumstances such as an audit where objectivity is requisite for an accurate outcome.
3. Benford's Law was applied to two data sets to check compliance with Benford's Curve, with the specific intention of obtaining a clear statistical quantitative indicator as to whether the numbers reported by SAMRO were correct or not.

4. The validity testing was both qualitative and quantitative in respect of the constructs and as evidence formats the researcher applied content and criterion validity tests. Typically, validity testing is associated with quantitative analysis, however, ascribable in part to the compelling reasons detailed below, the researcher found this equally applicable to qualitative analysis.

The Timeline Matrix was validated by actuality over time. Its copyright-relevant activity content was located and rooted in actuality, as a factual record. An album was released on a specific date, a performance was performed on a specific date, a royalty receipt occurred on a specific date. Validity was based on the Timeline holding accurate information and not having any incorrect information. Most of the Timeline Matrix content could be verified by triangulation with external factors such as digital platforms, media, digital scanners, other types of copyrights, and databases.

The landscape and its boundaries where the qualitative data was collected were clearly defined by statute, by regulation, by an MOI, by Distribution Rules, by membership. Thus they did not have to be measured, only surveyed so that the legal boundaries and obligations of all the parties were manifestly understood and defined. Validity was set by checking actuality against statute, regulation and such rules as applied.

The landscape and its boundaries where the quantitative data was collected were clearly defined by the legal landscape defined and understood as above. Rules were in place as to how shares in songs were held and how royalty values were calculated. These rules did not have to be discovered using some form of statistical sampling and/or analysis. The validity of SAMRO supplying royalty statements and Works Lists was verified by

the email address from which the royalty statements and Works Lists were sent – this being SAMRO. The validity of the authorship and ownership share splits per song at SAMRO's database was verified by it being accessed through SAMRO's portal.

Testing validity on the legal audit, the first of the two artefact activities deployed as part of the Archival Analysis was as with the qualitative data collection, verified against the laws, rules, regulations, and the MOI. In essence this was the way SAMRO dealt with Ms Mhlaba and her songs, compliant with law and any other applicable regulations. The legal audit was not a matter of conjecture, sample or statistical analysis, but rather the law versus the actuality of the data collected.

Similarly, the validity testing of the quantitative royalty audit involved systematically checking every single transaction and calculation used to arrive at the transaction quantum, every single song reported or not reported against the verified evidence of usage, every single authorship and ownership claim in every song, the load dates of songs on digital and streaming platforms versus the reporting of the songs. All of these were empirical measurements of the reporting of royalty income.

As noted above, the researcher developed, as part of the artefact, what was termed a parity test. This was deployed as part of the royalty audit. This parity test is an uncomplicated archival analysis tool developed by the researcher to solve a specific problem pertaining to existing data, a search tool finding whether the songs from a set-list for a live performance or a cue sheet for a film have been reported on in an income statement. Because the test is run on existing quantitative data collected without any quantum being manipulated or created, it is in a sense a self-validating tool in that applying the tool either

turns up transaction incomes that can be directly attributed to a set list or not.

There were compelling reasons for the artefact to accurately conclude the task it was being used for, in this instance, the veracity of royalty income reporting to a writer by a collection society arising from the usage of the writer's songs. As money is involved, trust is central to the relationship between the writer and the collection society. Therefore any audit finding deploying the artefact that is not correct, whether shortfall or surplus, is problematic for all parties. This placed a heavy weight on the veracity of the artefact and equally importantly on its capacity to deliver an accurate result whenever and wherever in the world it is deployed.

3.13 Obstacles that the use of mixed methodology faced

Chapter 3 would not be complete were not some attention being given to the obstacles encountered by the researcher regarding implementation of the chosen research methodologies making up the artefact. These included:

–SAMRO's MOI, two provisions in particular which CAR and Archival Analysis addressed, being:

- “[N]o member, not being a Director, may inspect the books”; and
- Provision for a financial audit only.

–Current audit methodology, two aspects in particular which design science addressed:

- No single audit method was applicable; and
- Inapplicability of a financial audit owing to its indelible relationship with the investor in a multi-party copyright ecosystem.

–Monopolies triumvirate mindset.

- The monopoly triumvirate –
 - *De jure* – One can liken both *de jure* mindsets below to straightjackets, set in stone, and framed with the upside of a reasonable degree of legal certainty and requisite objectivity.
 - » Copyright.
 - » Audit.
 - *De facto* – One can liken SAMRO’s *de facto* mindset to being filled with inconsistencies and uncertainties, with a high degree of subjectivity applied when responding to the information requests, and at times appearing almost skittish and unsure.
 - » Collecting society – SAMRO.

–Perceived conflict. SAMRO’s attitude to Ms Mhlaba in particular, let alone the researcher in respect of the application of CAR in the form of the SPOA, was fractious, with SAMRO refusing to make any direct communication with Ms

Mhlaba and at one point threatening to turn over all communication with, and queries from, the researcher to external attorneys to deal with. It took a direct appeal to SAMRO's chairperson at the time to intervene and return the communication to SAMRO internally. Summing up the data collection process:

- A SAMRO member request to audit SAMRO is seen as a hostile act that bespeaks a lack of trust in SAMRO. All the positive attributes that an audit can bring to trust in relations were given short shrift by SAMRO.
- SAMRO's view of its reporting is that it does no wrong – what is supplied by SAMRO is correct. There was a distinct fear of precedent were anything to be found incorrect or if any sharing of information would be asked for by other SAMRO members in separate matters.

3.14 Conclusion

This chapter involved an intense and dense methodological part of the study's journey with the outcome being a clear implementation path for developing, testing and validating the artefact. Starting with the paradigms underpinning the researcher's approach to methodology, the researcher, using a mixed method approach, had to consider carefully both qualitative and quantitative underpinning philosophical assumptions. From a qualitative perspective, the researcher leaned strongly between the post-positivist and the transformative/emancipatory paradigms and quantitatively singularly from a functional paradigm.

Pursuant to the choice of a mixed method methodology approach, the chapter proceeded with a theoretical journey through the literature covering five separate research methodologies that saw to the design, testing and validation of the artefact. Included was commentary on three methodological aspects. These were: the Timeline Matrix, a qualitative tool containing all copyright-relevant activities plotted against time, whose construction began with the Single Case Study and concluded during CAR; the parity test – a quantitative tool to locate set list royalties in a royalty statement; and the theoretical basis for Benford's Law and its role as a quantitative analytical tool as part of the Archival Analysis.

Continuing the theoretical journey, the researcher considered the literature concerning validity and reliability of qualitative and quantitative research methods, content analysis and data analysis before embarking on the developing, testing and validation of the artefact as seen through the lens of the implementation of each methodology that saw to the artefact.

The researcher added a separate section on the implementation of validation to the artefact, detailing assumptions and addressing construct, content and criterion validation. Before concluding the chapter, the researcher detailed the obstacles to implementing the mixed method approach and what needed to be overcome to implement this.

Having concluded addressing the two sides of the methodology coin, these being on the one hand the theoretical basis and on the other hand, the implementation, the findings, which are addressed in Chapter 4, followed.

Chapter 4 – Findings

NO.	CLAUSE HEADINGS	PAGE
4.1	INTRODUCTION	183
4.2	SINGLE CASE STUDY AND DESIGN SCIENCE FINDINGS	185
4.3	DATA COLLECTION - CAR AND THE TIMELINE MATRIX.....	187
4.4	DATA ANALYSIS - THE LEGAL AUDIT	192
4.5	DATA ANALYSIS - THE ROYALTY AUDIT	256
4.6	FURTHER FINDINGS AND OBSERVATIONS	309
4.7	PROJECTION TO ARTEFACT	321
4.8	CONCLUSION	330

4.1 Introduction

In the previous chapter, the theoretical basis of the chosen methodology, and its implementation, were addressed in detail. Within a single case study framework, design science was used to conceive an artefact, in the form of a method made up of three “*sets of activities*” (Weber, 2013). Each set involved the implementation of a distinct research methodology, with two of these research methodologies together making up, testing and validating the artefact. The findings from the third methodology, Grounded Theory, applied analytically, are addressed in the next chapter.

Following a review of the findings from the single case study and design science, this chapter addresses the findings from the development, testing and validation of the artefact, including how the finding of a shortfall was arrived at and measured. Findings from the deployment of the artefact were divided into three sections, with each section being the result of implementing the artefact arising from design science. In its most basic form, the artefact consisted of:

1. Data Collection – findings from the application of CAR and the conclusion of the TimeLine Matrix, initiated during the Single Case Study.
2. Data Analysis – findings from the application of Archival Analysis in two steps:
 - a. Qualitative – the Legal Audit, the qualitative leg of Archival Analysis; and
 - b. Quantitative – the Royalty Audit, the quantitative leg of Archival Analysis that included the application of Benford’s Law as well as pronouncing an

empirical shortfall finding.

The completion during CAR of the Timeline Matrix construction, along with all the data collected during CAR, provided critical external factor qualitative and quantitative data triangulation against which the next step, the Archival Analysis, was compared.

The archival analysis findings from the qualitative legal audit provided critical insight into, and affirmation of, the authorship and ownership interested party claims in Ms Mhlaba's songs. Without implementation of the legal audit, it would not have been possible to verify song authorship and ownership, an issue critical to a royalty audit. An incorrect song authorship and ownership share attributed to a single writer in a single song would lead to a surplus or shortfall, depending on the interested party affected by the incorrect song share.

The chapter then addresses the findings from the second leg of Archival Analysis, from the royalty audit, starting with the findings from Benford's Law, as applied to two SAMRO datasets. These provided firm indication that the numbers to be subjected to the royalty audit were wrong, leading on to the establishment of a shortfall, its valuation and identification of the causes.

Before concluding, the researcher reviewed in detail the findings from the implementation of the artefact as well as findings about the utility of the artefact as a functional method with wide utility.

4.2 Single Case Study and Design Science Findings

The Single Case Study in the form of Ms Mhlaba and her works provided the researcher with the problem to solve. Much data was gathered during interviews with Ms Mhlaba, even though these interviews were unstructured. However the data remained to be verified and while providing for the foundation of the Timeline Matrix, was by no means sufficiently conclusive – there was only so much detail that Ms Mhlaba could provide on her own about her professional career. In addition, Ms Mhlaba had no previous documentation or written communication record with SAMRO that she could share. The only documentation and written communication Ms Mhlaba was able to share was in relation to her recording and performance history and also in relation to a long-running dispute with both Big Fish Music CC (Big Fish) and Amanxusa Music Productions CC (Amanxusa), which were owned by the same person.

According to Ms Mhlaba, she had no contracts with Big Fish or Amanxusa and never had any written agreement with either. In short, she had never signed any contract or deed with Big Fish or Amanxusa. Although a gospel musician with ambition who loved to perform and was considered a good performer, she knew nothing about the business of music in terms of recordings and songs and royalties. Ms Mhlaba admitted that until 2011 she was naïve. This was when, according to her, she woke up. Previous to this, the constant flow of payments for live performances during her first six years, driven by the public recognition of her recordings, to which was added the gift of a luxury sedan, appeared sufficient.

As a point of triangulation, the then-unverified claim of an absence of documentation

between Ms Mhlaba and either Big Fish or Amanxusa had significant ramifications. Firstly, it meant that neither of Big Fish and Amanxusa's publishing claims were lawful and never had been. Secondly, it meant SAMRO had deviated from its requirement that a publisher, to claim a share in a song, must prove any claim by producing a deed with the writer or an exclusive publisher agreement with the writer. Thirdly, it meant that all receipts paid to Big Fish and Amanxusa and all shares claimed by Big Fish and Amanxusa in Ms Mhlaba's songs would have to revert to Ms Mhlaba.

The researcher had the option, which was seized, of searching the public domain, primarily via the Internet, to collect further data in respect of Ms Mhlaba and her songs, recordings thereof and everything that could be found about Ms Mhlaba and her career. More important, though, was the need to drill much deeper than the single case study approach offered, in the form of a proper audit. As noted in Chapter 3, and owing to the lack of a viable audit method, design science was selected to construct an artefact and as a methodology, design science was implemented. The purpose was to develop an artefact, test it, validate it and then accurately solve the problem.

The implementation of design science led to a robust and rigorous artefact, simple in its construction yet highly effective and accurate in its application, in the form of a new audit method that can be applied to other copyrights and can be used repeatedly. This artefact was both qualitative and quantitative in its data collection. Meanwhile data analysis, comprising CAR and archival analysis, was used to achieve a result that could be validated.

Much of the rest of this chapter is devoted to the findings from the deployment of the

design science artefact, its testing and validation.

4.3 Data Collection – CAR and the Timeline Matrix

The findings obtained from CAR were not all that was sought from SAMRO, using the SPOA, being only Ms Mhlaba's Works List and the Income Statement. SAMRO was unable to locate a membership agreement in the form of a deed of assignment and was unable to respond to whether any works were in Warsaw or had problems. Beyond what was received from SAMRO, the researcher, having applied CAR to collecting all the copyright-relevant activity data, proceeded to complete the Timeline Matrix.

The Timeline Matrix data was not collected all at once, as in the case of a controlled experiment or a survey when all the questionnaires have been completed and returned. Instead, the findings unveiled themselves iteratively throughout both the data collection process and the analysis. With the Timeline Matrix completed, the researcher had an empirical record of all copyright-relevant activities:

- Albums Ms Mhlaba had released and when, as well as what songs on each album were made available to the public by the release, as per the list below provided by Ms Mhlaba and verified in the public domain.

year	Albums in CD and DVD format	# of Songs per release
2005	Dwala Lami	10
2006	Jesu uyalalela	16
2006	In Concert	10
2007	Blessings	12
2008	Live @ Durban PlayHouse	15
2009	Hlala Kuye	14
2010	Live at the State Theatre	12
2010	Live at the Durban Playhouse	12
2011	Laphalala Igazi	16
2012	Abba Baba	15
2013	Esandleni Somusa	14
2016	Uyabusa Ujesu	14
2017	Edwaleni	10
2017	Sthandwa Sami	15

- The one to two singles and music videos that were used to promote each album, as confirmed by Ms Mhlaba and verified in the public domain.

year	Albums in CD and DVD format	Single(s)	Music Videos
2005	Dwala Lami	Rock of Ages	Sweet Jesus
2006	Jesu uyalalela	Jesu Uyalalela	Sewakhile
2006	In Concert	Yabelethwa	
2007	Blessings	Ziyamazi Umelusi	
2008	Live @ Durban PlayHouse	Sakhiwe	
2009	Hlala Kuye	Hlala Kuye	
2010	Live at the State Theatre		
2010	Live at the Durban Playhouse		
2011	Laphalala Igazi	Laphalala Igazi	
2012	Abba Baba	Bhekani Ezulwini	Bhekani Ezulwini
2013	Esandleni Somusa		
2016	Uyabusa Ujesu		
2017	Edwaleni		
2017	Sthandwa Sami	Sthandwa Sami	

- The physical sales numbers for each album over time: information sourced from Ms Mhlaba and claims on Amanxusa's website. Amanxusa was the releasing record label from 2005 to 2011.

year	Albums in CD format	Sales - physical uits only - estimated as of 2019
2005	Dwala Lami	240 000
2006	Jesu uyalalela	265 000
2006	In Concert	145 000
2007	Blessings	280 000
2008	Live @ Durban PlayHouse	325 000
2009	Hlala Kuye	200 000
2010	Live at the State Theatre	105 000
2010	Live at the Durban Playhouse	70 000
2011	Laphalala Igazi	65 000
2012	Abba Baba	42 000
2013	Esandleni Somusa	35 000
2016	Uyabusa Ujesu	30 000
2017	Edwaleni	25 000
2017	Sthandwa Sami	15 000

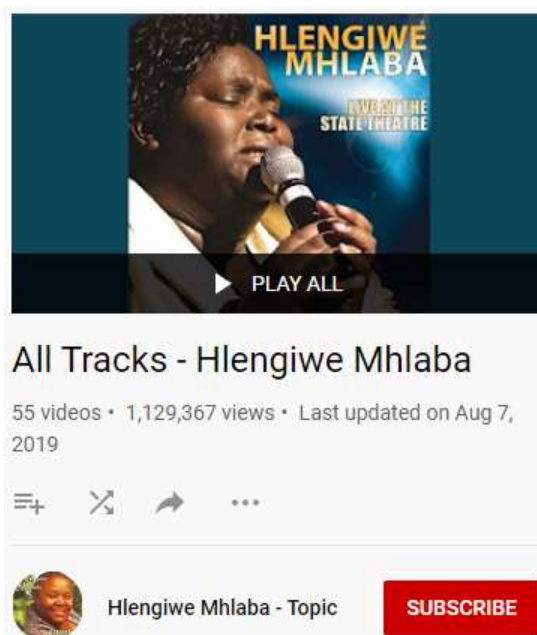
- Ms Mhlaba's paid performance history per year: Ms Mhlaba provided this information based on her performance receipt history as compiled by her accountant.

year	# of paid performances
2005	4
2006	2
2007	26
2008	37
2009	29
2010	14
2011	24
2012	18
2013	23
2014	27
2015	29
2016	18
2017	16

- Dates when recordings of Ms Mhlaba's songs were loaded to digital and Internet platforms including YouTube, Spotify, Deezer, Apple Music

(iTunes) and Last.fm.

YouTube³⁸ – see Annexure TH01



Spotify³⁹ – see Annexure TH02



Deezer⁴⁰ – see Annexure TH03



Apple Music⁴¹ – see Annexure TH04

Hlengiwe Mhlaba

Top Songs

 Sewakhile Hlengiwe Mhlaba	 Rock of Ages Hlengiwe Mhlaba	 You Are Alpha Hlengiwe Mhlaba	 Izulu No Mhlaba Hlengiwe Mhlaba
 Jesu Uyalalela Hlengiwe Mhlaba	 Sthandwa Sami (Solo) Hlengiwe Mhlaba	 He Lifted Me Up Hlengiwe Mhlaba	 Remember Me Hlengiwe Mhlaba
 Sthandwa Sami Hlengiwe Mhlaba	 Sweet Jesus Hlengiwe Mhlaba	 When I Remember Hlengiwe Mhlaba	 Bhekani Ezulwini Hlengiwe Mhlaba

Last.FM⁴² – see Annexure TH05



Hlengiwe Mhlaba

 Play artist 

Listeners **301** Scrobbles **4,022**

LATEST RELEASE
Greatest Hits
9 November 2017

- Dates when Ms Mhlaba had been accounted to and paid by SAMRO, for what and in what amount – see Annexure TH06.

The purpose of the Timeline Matrix was to provide an outline – a rough idea as to what to look for from SAMRO’s reporting. At the conclusion of CAR and data collection, the Timeline Matrix was filled with copyright-relevant actions, each of which had some relation to SAMRO’s reporting. Where necessary, columns were added to address each copyright-relevant activity that had occurred. What resulted was an extremely long, dense and wide MS Excel spreadsheet covering 15 years. This spreadsheet offered the option of making any column a separate worksheet on its own against time, which was useful when looking at just album release dates, or State Theatre performance dates, or SAMRO statement dates, or any combination.

For instance, one would expect to find a spike in the performing rights usage of any songs used as singles for an album because the singles get specific attention through advertising and promotion, resulting in more plays than normal. The same applies when a music video is released. Typically, a music video will be made for one or more of the singles and when released, benefits not only from advertising and promotion push but also from the natural interest in something new, which if good, makes for a lot of plays.

The Timeline Matrix was thus an important reference and index tool assisting the researcher to identify causes of song usage over time, with reportable performances of Ms Mhlaba’s songs that, on analysis, should have been represented in the statements.

4.4 Data Analysis – The Legal Audit

While a new audit method with respect to song performing rights royalty income is

essentially a business and governance exercise, application of a qualitative legal audit is a vital part of the method, requiring legal skill in its application. This thesis argues that in the auditing of copyright, legal and audit, and even accounting, skills are obliged to combine to achieve an accurate audit outcome.

The findings arising from the first step, being to audit the legal relationship between Ms Mhlaba and SAMRO on the one hand, and her songs on the other hand, were as follows:

- **Ms Mhlaba and SAMRO**

Deed of Assignment

The purpose of examining the deed was to physically confirm its existence, to confirm that the performing right of Ms Mhlaba had in law been assigned to SAMRO, and note the date and terms of the assignment. After nine months, SAMRO advised that no deed of assignment between SAMRO and Ms Mhlaba could be located. This was a first in the researcher's experience and was not taken as a norm. The implications however were twofold: i) SAMRO had never owned Ms Mhlaba's performing rights; and ii) licensees had, since 2004, been paying SAMRO for Ms Mhlaba's performing rights when SAMRO never owned the said performing rights.

When the critical importance of a deed being in place was raised, SAMRO responded by saying:

“I do agree with you, a deed is the one document which provides SAMRO with a mandate to collect royalties for Ms. Mhlaba, and due to SAMRO valuing the service it offers to our Members, SAMRO is of the view that we can rectify this stance in law, through signing of a deed. The alternate would mean that Ms. Mhlaba would not prefer for SAMRO to continue as her collection management organisation, of which I certainly doubt based on my discussion with her yesterday.”

Overlooking what could be perceived as a veiled threat in the line *“The alternate would mean that Ms. Mhlaba would not prefer for SAMRO to continue as her collection management organisation”*, there being no other collecting society than SAMRO, the deed of assignment was requested. SAMRO at first refused, after sending a PDF version, to supply an MS Word version of the PDF for amendment. SAMRO’s view was that the deed could not be amended, but it later relented and emailed an MS Word version to the researcher.

Upon review, the deed was found *contra* to law, specifically the Act, as amended, as follows:

- Provided for a definition for a “musical work” that included “words” when the definition in the Act for a “musical work” specifically excludes “words”.

In the Act:

“ ‘**musical work**’ means a work consisting of music, **exclusive of any words**”

or action intended to be sung, spoken or performed with the music”

In SAMRO’s deed:

*“ ‘**musical work**’ shall mean any musical work whether now existing or hereafter composed **and such words** (if any) as are associated therewith, in respect of which copyright subsists, and shall include (without derogating from the generality of the said expression) any song, choral work, the vocal and instrumental music in any cinematograph film, the words or music of any monologue having a musical introduction or accompaniment, the musical accompaniment of any non-musical play, and any part of any such work, words, music or accompaniment as aforesaid...”*

- Omitted is any reference to a literary work, a work, if original is eligible for copyright⁴³.
- Included rights that do not exist as rights under Section 6 rights in the Act, including “*film synchronization rights*” and “*communication to the public the work*” and introducing definitions for the same:

In Section 6 – Nature of copyright in literary or musical works in the Act:

“Copyright in a literary or musical work vests the exclusive right to do or to authorize the doing of any of the following acts in the Republic:

(a) Reproducing the work in any manner or form.

(b) publishing the work if it was hitherto unpublished.

(c) performing the work in public.

(d) broadcasting the work.

(e) causing the work to be transmitted in a diffusion service, unless such service transmits a lawful broadcast, including the work, and is operated by the original broadcaster.

(f) making an adaptation of the work.

(g) doing, in relation to an adaptation of the work, any of the acts specified in relation to the work in paragraphs (a) to (e) inclusive”.

- Incorrectly created a definition for the expression “diffusion service”.

In the Act:

*“ ‘**diffusion service**’ means a telecommunication service of transmissions consisting of sounds, images, signs or signals, which takes place over wires or other paths provided by material substance and intended for reception by specific members of the public; and diffusion shall not be deemed to constitute a performance or a broadcast or as causing sounds, images, signs or signals to be seen or heard; and where sounds, images, signs or signals are displayed or emitted by any receiving apparatus to which they are conveyed by diffusion in such manner as to constitute a performance or a causing of sounds, images, signs or signals to be seen or heard in public, this shall be deemed to be effected by the operation of the receiving apparatus.”*

In SAMRO's deed:

“ ‘diffusion service’ shall mean a telecommunication service of transmissions consisting of sounds, images, signs or signals, which takes place over wires or other paths provided by material substance and is intended for reception by specific members of the public.”

- Provided a definition for “*performance*” which is at odds with the definition in the Act of a “*performance*”.

In the Act:

“ ‘performance’ includes any mode of visual or acoustic presentation of a work, including any such presentation by the operation of a loudspeaker, a radio, television or diffusion receiver or by the exhibition of a cinematograph film or by the use of a record or by any other means, and in relation to lectures, speeches and sermons, includes delivery thereof; and references to ‘perform’ in relation to a work shall be construed accordingly: Provided that ‘performance’ shall not include broadcasting or rebroadcasting or transmitting a work in a diffusion service”.

In SAMRO's deed:

“ ‘performance’ shall mean, unless otherwise stated, any mode of acoustic presentation taking place in public, and also any acoustic presentation

effected by means of broadcasting, the transmitting thereof to subscribers to a diffusion service, the exhibition of a cinematograph film, the use of an electronic or computing device, digital sound carrier, record or tape, or by any other means whatsoever, and references to the words “perform” and “performing” shall be construed accordingly”.

Furthermore, the deed had defects that additionally undermined the legal certainty intended by the deed:

- There was no governing law or legal jurisdiction provided for;
- No reference was made to the Act;
- A single reference to payment, referred to the assignor being paid “*from time to time*”; and
- Made no reference as to what transpires under a dispute or breach, between or by a party, respectively.

SAMRO refused to amend the deed of assignment. To this day, there remains no deed of assignment between Ms Mhlaba and SAMRO, the matter being left unattended, there is also no conflict raised on the matter either. Because she has no choice, given there is no alternative to SAMRO on the one hand, Ms Mhlaba will not sign the deed unless such is amended.

SAMRO MOI, including the Membership Rules and Governance Rules

A review of SAMRO’s founding documentation evolution and structure since it

was forced to drop the company-limited-by-guarantee structure by the advent of the Companies Act (71/2008) brought the researcher to the Amended MOI for the Southern African Music Rights Organisation NPC “SAMRO” Registration No. 1961/002506/08. This Amended MOI had been approved at SAMRO’s Annual General Meeting (AGM) on 25 November 2016 at SAMRO Place. These are the current rules, along with the aforementioned Companies Act.

A word search of the MOI for “audit” discloses:

- Audit is defined as meaning “*set out in the Auditing Profession Act but does not include an “independent review” of annual financial statements, as contemplated in section 30(2)(b)(ii)(bb)*”.
- In the Auditing Profession Act (26/2005) “audit” means the examination of, in accordance with prescribed or applicable auditing standards –
 - (a) financial statements with the objective of expressing an opinion as to their fairness or compliance with an identified financial reporting framework and any applicable statutory requirements; or
 - (b) financial and other information, prepared in accordance with suitable criteria, with the objective of expressing an opinion on the financial and other information”.

- The “independent review” referred to in Section 30 of the Companies Act (71/2008) means “*independently reviewed in a matter that satisfies the regulations made in terms of subsection (7), subject to sub-section (2A)*”. SAMRO in its MOI specifically avoids external oversight of its accounts.
- Auditor is defined as having “*the meaning set out in the Auditing Act*”. There is no statute in South Africa called the “Auditing Act” and no definition of an “auditor” in the Auditing Profession Act (26/2005). The MOI defines a “registered auditor” as having “*the meaning set out in the Auditing Profession Act*” which means “*an individual or firm registered as an auditor with the Regulatory Board*”.
- SAMRO prepares its financial statements “*in accordance with the International Financial Reporting Standards or, if it qualifies, in accordance with the International Financial Reporting Standards for Small and Medium Enterprises (as adopted by the International Accounting Standards Board or its successor body) or, if it qualifies, in accordance with the South African Statements of Generally Accepted Accounting Practice (as adopted by the International Accounting Practices Board or its successor body), and shall have its annual Financial Statements audited*”⁴⁴.

Notwithstanding that there are three potential financial statement standards

SAMRO could adopt “*if it qualifies*”, with the last one being the “*South African Statements of Generally Accepted Accounting Practice (as adopted by the International Accounting Practices Board or its successor body)*”, in 2020 in South Africa there are only two standards that have application, these being the full IFRS and the IFRS for Small and Medium-sized Enterprise (SME), as the Generally Accepted Accounting Practice is no longer used.

- No option for a SAMRO member to audit SAMRO is provided for in the MOI and as far as access to information is concerned, the only other formal avenue in the MOI, Section 12.3, provides:

“Subject to the Companies Act, where persons are entitled to information or documents under the Companies Act, the Board shall from time to time determine at what times and places (save in the case of Accounting Records which shall be accessible from the Registered Office) and under what conditions the relevant documents may be inspected or copied, subject to the requirements of the Regulations”.

What information is available to be requested is strictly in accordance with the Companies Act, representing an impenetrable veil to a member wishing to audit. It closes with a decisive clause 12.4: “*Apart from the Members, no other Person shall be entitled to inspect any of the documents of the Company unless expressly authorised by the Board or by Ordinary Resolution*”.

Consistent with SAMRO’s approach in its deed of assignment to using language

contra the law, the situation in the MOI is no different, but perhaps more pronounced. Yet none of this appears in the SAMRO deed a member signs or in the Act. Consider the use in several terms of “*IP Rights*”, which has the meaning of “*all applicable Performing Rights and similar rights under any IP Related Legislation in the Principal Territory or anywhere else in the world, subsisting now or in the future*”. Axiomatically, neither “*IP*” nor “*IP Rights*” nor “*intellectual property*” nor “*IP Related Rights*” are defined in the Act or in law, nor are “*Administered IP Rights*”.

SAMRO’s approach to law, as in the Act specifically, is illustrated ostentatiously by its creation *inter alia* of another defined term, “*Work of Music*”, as well as its use throughout the MOI as being a work eligible for copyright, defining it as “*the whole or a part of a Musical Work or of a Musical Work in combination with lyrics, words or any other literary work written for the purpose of accompanying the music, such as a song*”. The fact that a “*Work of Music*”, no matter what definition imposed by SAMRO, is not a work in the Act, if original, that is eligible for copyright, is of no relevance to SAMRO. Equally of no relevance is the critical requirement in the Act of originality in respect of any copyright work, musical or literary, this aspect being absent.

SAMRO’s MOI makes 32 mentions of the term “*Administration of IP Rights Agreement*”, including a definition:

“1.2.3 an agreement concluded from time to time between the Company and an Applicant or a Member (including a Permitted Successor), or an Affiliate pursuant

to which such a Person appoints the Company to Administer the IP Rights Assigned to the Company (subject to the possible alternative arrangements in clauses 29.5 or 29.7) in consideration for agreeing to pay the applicable Royalty Payments, Grant of Rights Payments and Special Consideration Payments, as contemplated in clause 29 (Administration of IP Rights) and –

1.2.3.1. in the case of Affiliates, in accordance with clause 33 (Third Party Agreements), as amended, supplemented or replaced from time to time;”

The challenge arising with the referred “*Administration of IP Rights Agreement*” is that this appeared nowhere in any SAMRO documentation with a member, let alone Ms Mhlaba, and certainly not in the SAMRO deed, nor does it conform to a notification or registration of works form.

Noted by its absence is any reference to a literary work, being the words in songs in the MOI, other than two, one in the definitions of a “*Work of Music*” and one in its Objects speaking to what it can do through a subsidiary: “*support a viable and sustainable literary, artistic and dramatic industry, society and culture*”. It can be concluded that SAMRO trades on a flimsy tradition that it is the owner of performing rights in the words in songs. Laid bare, this claim cannot be sustained and is without traction as in fact, SAMRO takes and holds no relationship with literary works.

Two definitions in the MOI, those of “*member*” and “*distribution*”, are notable. The MOI contains two definitions of “*member*” with one found in Section 1

“Interpretation” as follows:

“a registered member of the Company, and includes a Performing Rights Member (whether a Full Member, Associate Member or Ordinary Member), and ‘Membership’ shall have a corresponding meaning”.

The other definition for a “member” is found in the first of two annexures to the MOI, entitled “Annexure A – Definitions in the Companies Act” which in the first instance made note of the two definitions of a “member” in the MOI as below, stating that a SAMRO member conforms to this definition:

“ ‘member’, when used in reference to –

(a) a close corporation, has the meaning set out in section 1 of the Close Corporations Act, 1984 (Act No. 69 of 1984); or

(b) a non-profit company, means a person who holds membership in, and specified rights in respect of, that non-profit company, as contemplated in Schedule 1; or

(c) any other entity, means a person who is a constituent part of that entity”.

A key tenet of Schedule 1 of the Companies Act (71/2008) is found in Section 4 (2) (a) with the provisions:

“If the Memorandum of Incorporation of a non-profit company provides for the company to have members, it must not restrict or regulate, or provide for any restriction or regulation of, that membership in any manner that amounts to unfair discrimination in terms of section 9 of the Constitution”.

From an audit perspective, Ms Mhlaba's income from SAMRO was directly affected by her membership status at SAMRO, a decision entirely at the SAMRO Board's discretion. During Ms Mhlaba's first two years of SAMRO membership, she received directly, because of her status as an Ordinary Member, R500 per year from Non-Royalty Revenue. Thereafter as an Associate Member, the amount increased to R5 000+ per year, together with how this total was determined. Full Member status, which to date SAMRO has denied her, would see Ms Mhlaba *"having the Rights, privileges and obligations provided for Full Members by this MOP"*, which include:

- SAMRO Board Director membership and fees;
- Greater share of Non-Royalty Revenue; and
- Greater Share of SAMRO Retirement Annuity Fund or SRAF contributions.

This thesis finds that the three-tier membership status at SAMRO constitutes unfair discrimination under Section 9 (4) of the Constitution read with Section 9 (3) based on age. While the Act does not provide a copyright work with more value or earnings in relation to age, SAMRO's three-tier membership is age-driven, in that the passage of time somehow gives access to more income from a creator's work. The decisions driving such membership are not provided with any legal certainty or foundation by the MOI and instead are arbitrarily left to the subjective and absolute discretion of the SAMRO Board.

In the first of two annexures to the MOI, entitled "Annexure A – Definitions in the

Companies Act” is found the definition of “*distribution*”, as below. This is noted because it does not provide for any provision to pay royalties whether in the form of a “*Grant of Rights Payment*”, “*Permitted Royalty Deductions*”, “*Royalty Payment*”, “*Royalty Reserves*” or “*Royalty Share*”:

“*a direct or indirect –*

(a) *transfer by a company of money or other property of the company, other than its own shares, to or for the benefit of one or more holders of any of the shares, or to the holder of a beneficial interest in any such shares, of that company or of another company within the same group of companies, whether –*

(i) in the form of a dividend.

(ii) as a payment in lieu of a capitalisation share, as contemplated in section 47.

(iii) as consideration for the acquisition –

(aa) by the company of any of its shares, as contemplated in section 48; or

(bb) by any company within the same group of companies, of any shares of a company within that group of companies; or

(iv) otherwise in respect of any of the shares of that company or of another company within the same group of companies, subject to section 164(19).

(b) *incurrence of a debt or other obligation by a company for the benefit of one or more holders of any of the shares of that company or of another company within the same group of companies; or*

(c) *forgiveness or waiver by a company of a debt or other obligation owed to the company by one or more holders of any of the shares of that company or of another company within the same group of companies, but does not include any such action taken upon the final liquidation of the company;”*

The matter of distributing royalties to a member is founded in Schedule 1 Section 3 (c) of the Companies Act:

“3. A non-profit company must not, directly or indirectly, pay any portion of its income or transfer any of its assets, regardless how the income or asset was derived, to any person who is or was an incorporator of the company, or who is a member or director, or person appointing a director, of the company, except – (c) as a payment in respect of any rights of that person, to the extent that such rights are administered by the company in order to advance a stated object of the company”.

This is rebutted though by the actuality of SAMRO’s relationship with a member, being that SAMRO takes ownership, by assignment, of the performing rights in the member’s songs, to the extent that the SAMRO member has alienated the performing rights, with such becoming SAMRO’s wholly owned right which SAMRO administers on its *own* behalf, not a member’s behalf.

The counter to this position is that SAMRO, to find accommodation for its existing business practices within the limitations of Schedule 1 of the Companies Act, had been obliged in the drafting of the MOI to skirt the statute and read the language to fit the statute.

When one thinks of the membership rules for an NPC, such as SAMRO, one thinks of a booklet or a pamphlet, something wordy and descriptive, clearly setting out the relationship with members, which *inter alia* involves serious issues such as the

payment of royalties, i.e. money.

A review finds quite the opposite.

The MOI defines “*Membership Rules*” as having “*the meaning attributed thereto in clause 6.5, essentially being the Governance Rules principally relating to Membership of the Company at the relevant time*”. Drilling deeper into clause 6.5, one finds that the Governance Rules “*principally relating to the Membership of the Company essentially being those contemplated in clauses 6.1.2 to 6.1.3 are referred to as the ‘Membership Rules’*”. Further examination of clauses 6.1.2 to 6.1.3 finds the “*Membership Rules*” defined as:

“6.1.2. *the qualifications for classes of Membership and the categorisation of Members.*

6.1.3. *the mode in which the Works of Music are to be communicated or declared by them to the Company*”.

There are nine references in the MOI to “*Membership Rules*” apart from the definition and clearly distilled sparse rules concerning members that matter to SAMRO, being:

- Qualifications for classes of membership –

According to Section 7.2 of the MOI, SAMRO has “*one class of Members which is voting Members, being the Performing Rights*

Members”.

- Categorization of members –

According to Section 7.3 of the MOI, members are categorized into “*Ordinary Member, Associate Member and Full Member. In addition to this, Membership is also categorised in respect of those Members that are Authors, Author’s Heirs, Publishers, and Proprietors, and some of the rights and obligations of Membership are also determined with reference to these categories and the corresponding Member’s Granted IP Rights or the nature of the Administered IP Rights. It is noted that these categories are not exclusive and a Member can fall into more than one of these categories (for example, a Member can be both an Author and a Publisher)*”.

- The “*Works of Music*” communication or declaration mode to SAMRO used by members –

This refers to documentation which in Section 1.2.27 means “*in relation to any Administered IP Rights, the process of notification to the Company accompanied with the required supporting documentation and evidence of the relevant Person’s interest as an Author, Publisher, Proprietor, or Permitted Successor in respect of the particular Work of Music (or other relevant subject matter of Administered IP Rights) and the Company’s acceptance and*

recording thereof (e.g. the notification and recording of a Member as Composer of a particular Work of Music) having regard to any related Governance Rules and “Documented” shall have a corresponding meaning.”

If the above three points are viewed from the perspective of an owner of performing rights, as in SAMRO’s perspective, and these are the only three points that make up the “*Membership Rules*”, then it can be argued that such are sufficient to be regarded as “*Membership Rules*”. A contrarian view arises from a member’s perspective, and Ms Mhlaba is not alone in this, that such three points, rather than providing any degree of certainty for a member as regards what their respective relationship with SAMRO constitutes, the relationship is opaque and uncertain, unexplained and unclear. All of the above is confirmed by the *plain language*.

From an audit perspective, SAMRO’s MOI was important to study, shedding light as it did on the business culture of SAMRO and the extent the MOI permeated the Distribution Rules, the Policy and SAMRO’s business practice as well as how such aligned with statutes variously.

The essential finding on the MOI was that it is seriously flawed by use of language and jargon that has no standing in law, totally failing to fit the need. As standing, the MOI serves its purpose as a formal documentary requirement under the Companies Act, however, were it to be challenged, it could fall apart.

SAMRO Conflicting Claims Policy (Policy)

When SAMRO's basis for allowing the publisher claims by Amanxusa and Big Fish on Ms Mhlaba's songs came to the fore in communications between the researcher and SAMRO during September 2017, SAMRO had no paperwork to support these claims ...but had inserted them anyway. Along with the fact that these publisher claims did not comply with SAMRO's publisher membership requirements, being that a publishing claim must be supported by a deed of assignment or a publisher/writer agreement, SAMRO could not provide a basis to allow the claims and suggested that the matter was a dispute between members and that as such, the parties should submit to the Policy.

When it was pointed out to SAMRO that the issue raised was with SAMRO and not with another member, in that SAMRO had accepted publishing claims when the publishers provided no supporting deed and/or publishing/writer agreement, SAMRO dropped the Policy approach. Notwithstanding this, thoroughness required that the Policy be subjected to the same legal audit as SAMRO's other key documentation. The following addresses some of the key analytical findings:

- The scope of the Policy is limited to conflicting claims between members in respect of a) authorship of a song, b) ownership of a song and c) allocation of royalties or shares arising from a song. The policy is not accessible to non-members and does not determine rules/policy in respect to songs of members of other CISAC collecting societies.
- As with other SAMRO documents reviewed hereunder, terms and

jargon that have no standing in law are used. Two examples are:

- The reference in Section 1.1.2 to “*the ownership of the copyright in a Work of Music*”.

While copyright subsists in a song, if original, a “*Work of Music*” has no copyright to own. Without amendment to the Act, there can be no copyright in a “*Work of Music*”.

- The definition in Section 2.1.2 to:
 “ ‘*Copyright*’ in respect of a *Work of Music* means the right to do or authorise the doing of any of the following:
 2.1.2.1. *Performing the Work of Music in public.*
 2.1.2.2. *Broadcasting the Work of Music; and*
 2.1.2.3. *Causing the Work of Music to be transmitted in a diffusion service, unless that service transmits a lawful broadcast (including the Work of Music) and is operated by the original broadcaster*”.

In the first instance, a “*Work of Music*” has no copyright as a matter of law and does not vest any of the rights detailed. In the second instance, the definition does not comply with the definition in the Act of “*copyright*” being “*copyright under this Act*”. In the third instance, the copyright in a musical and literary work “*vests the exclusive right to do or to authorize the doing of any of the following acts in the Republic*”, listing seven acts that can be done. The three listed are not the only rights under musical and literary work copyright. Without

qualification, the *plain language* contained in the definition renders the policy of diminished utility.

- SAMRO itself was conflicted, for it owned, by assignment, the performing right in its members' works. This made SAMRO a party with a vested interest in any member conflict regarding the performing right and consequently negated any independence in any outcome.
- From an audit perspective, information gleaned from the policy had limited value for two reasons. Firstly, Ms Mhlaba had the option to make use of the Policy or not as the case might be: she decided against this. Secondly, the Policy content, as noted above, rendered the Policy unfit for purpose and rather served as further affirmation as to how far adrift SAMRO's key documentation was from the law.

SAMRO Performing Rights Royalty Distribution Rules

The Distribution Rules, from an analytical perspective, provided important further observations and findings as to SAMRO's relationship with its members as well as to the audit landscape at SAMRO:

- The use of terms and jargon arising from the MOI that have no standing in law, including the use of "*Work of Music*", cascade into the Distribution Rules and exacerbate the legal uncertainty effect throughout the Distribution Rules.

- The term “member”, which is undefined, appears four times in the 28 pages of the Distribution Rules⁴⁵. Instead SAMRO introduces a term that is not found in the MOI, “*Rights Holder*”, defined as “*the person or legal entity with a share in the performing right of any Work of Music administered by SAMRO*”. Whether a Rights Holder must be a member or not is omitted – the term is used once in the Distribution Rules in the definition of “*distribution*”. The paucity of reference to a “*member*” introduces the question: For whom were the rules written? Factually, it is not the member. The researcher would argue, based on the content of written interaction received from SAMRO during the audit, coupled with the number of times the Distribution Rules were referred to, that the Distribution Rules were written for SAMRO staff. This would make sense given that the rights are SAMRO’s by assignment from each member.
- To address the challenge created by the definition of “*distribution*” in its MOI as applicable to an NPC, SAMRO provides its own definition of “*distribution*” in the Distribution Rules as meaning:

“any Royalty Payment as defined in the MOI in respect of Performing Rights, which may, be made to Rights Holders out of the Licence Revenue received by SAMRO, after Permitted Royalty Deductions. ‘Paid’ and ‘Payable’ have corresponding meanings. ‘Distributed’ and ‘Distributable’ have corresponding meanings.”

- The objectives of the Distribution Rules “*in the various Distribution categories*” were aimed at “*the equitable attribution and payment of Net Distributable Revenue, to participating Works of Music, to their respective affiliated Rights Holders and in accordance with the documented division of Licence Revenue*”.

In its own way, the objectives defined the expectations of the audit outcome as far as Ms Mhlaba was concerned and for that matter as far as any member would be concerned. Receipts arising from the “*equitable attribution*” to works that had been performed, to a “*Rights Holder*”, were to be expected, yet there is no mention of member, meaning that a “*Rights Holder*” did not have to be a SAMRO member.

Notable is the very use of the term “*Rights Holder*”, because at the inception of SAMRO membership, a writer assigns the performing right in her or his songs to SAMRO, thereby divesting the writer of the performing right and divesting the writer of any rights. It struck the researcher that while odd and incongruent, use of the term “*Rights Holder*” conveyed an impression of a writer holding rights – the exact opposite of the truth and fact.

- In Section 3 of the Distribution Rules, SAMRO refers to the performing rights it administers, citing the three applicable rights under song copyright. SAMRO omits reference to literary works or to the fact that such have no application to a “*Work of Music*”.

- Of key importance to the study, in Section 4, SAMRO discloses the six royalty distribution categories and sub-categories that take place “*at least annually*”. These are of key importance because each speaks to the copyright-relevant activities noted earlier and thus a source of royalty revenue for Ms Mhlaba. These activities are:
 - R&G;
 - Live;
 - Television (TV);
 - Film;
 - Foreign; and
 - Mobile and Internet Transmission (MIT).

- Also of key importance to the study in Section 4, SAMRO Distribution Rules confirm seven sub-categories for MIT. These are:
 - Ringtone Preview;
 - Ring-back tones;
 - Download Preview;
 - Internet radio;
 - Internet television;
 - Video sharing; and
 - Streaming services.

- From an audit perspective, Section 5 provided further key insights into *inter alia* how SAMRO arrived at its Net Distributable Revenue and

how this was apportioned “*by analyzing the revenue into various Distribution categories*” as well as sub-categories and channels.

Further:

“General public performance licence revenue is apportioned to the appropriate Distribution sub-categories according to surveyed, statistical, historical, or estimated usage patterns”.

This was significant in three respects, confirming that in the apportionment of General public performance revenue, SAMRO:

- Made no use of information supplied to them by licensees;
- Made no use of digital technologies, such as digital scanners;
and
- Made no disclosure as to whether algorithms were used or not.

Digital scanning services that scan the radio and TV waves 24/7, matching usage against large databases of works, have been offered in South Africa for more than 15 years. They have proved an effective tool for certain industries such as advertising, offering the ability to check that the durations of the advertisements paid for were flighted. The researcher has, outside from this study, had to address a case concerning SAMRO as to actual usage versus plays reported by SAMRO: the digital scanning results settled the matter.

- Of pertinence to this study was Section 6 (b) of the Distribution Rules,

which advised:

“Works which are identified as being out of copyright (100 percent DP shares) are normally excluded from participation”.

This is significant for two reasons. Firstly, as is detailed in the royalty supply chain audit below, “DP” was found as an interested party CA claiming a share of each of 23 of Ms Mhlaba’s songs and secondly, from the point of view that songs out of copyright could not legally and technically have any shares, being out of copyright.

- Further, in Section 6, SAMRO confirmed its practices relating to the different distribution categories and how songs participate.
 - With radio if there is not electronic compatibility with the channel returns, meaning the detail of the works broadcast, systematic sampling is used. Full census was only used when there was electronic compatibility with the channel returns.
 - With TV, a full census was only used when there was electronic compatibility with the channel returns, irrespective of the time of the broadcast.
 - Public performance of songs was given extensive description including *inter alia* that if SAMRO received income but no

information as to what works were performed then such income would be “*added to other pools which most closely resemble the Works of Music used*” as well as if SAMRO received no income, then no such income would be distributed. Further details related to rules applying, as well as exclusions pertaining, to suspected fraudulent submissions.

- With Film, there is a complete census of all songs in that “*reported film soundtracks, participate in this category*”. The number of songs in a film is weighted in respect of the box office income. Commercials participate and the screening time of the day played no part.
- With foreign use, the only calculation performed was the exchange from foreign exchange (forex) to rand currency at the prevailing rate and if the foreign share allocation differed from that in SAMRO’s database, SAMRO’s share allocation would prevail.
- With MIT, songs participate when electronic return formats are compatible. All songs received by SAMRO in returns participate, irrespective of time of usage but subject to a 1000 performance minimum level.

Addressed in greater detail in the royalty supply chain findings below is the audit impact of the finding in respect of the above that during the period 2008

to 2018 Ms Mhlaba was accounted royalty income in respect of three of the above only, with 99 percent+ arising from two sources, R&G and Television, leaving less than 1 percent attributable to foreign.

For the period 2008 to 2018 no SAMRO reporting on Live and no reporting on MIT was supplied to Ms Mhlaba. This point was raised with SAMRO during 2017 and 2018. In SAMRO's 2019 reporting to Ms Mhlaba, reporting of MIT appeared for the first time.

During the 15 years since 2005, according to Ms Mhlaba she averaged approximately 20 live performances per annum. Of these, 80 percent were either of a celebratory, conference or religious nature. The 20 percent balance involved mainstream festivals and events. Put simply, Ms Mhlaba's performance history was not prolific *per se*, but it was regular. With her being one of the top gospel artists during the period under review, the Christian calendar and religious service approach remained unchanged. Christmas and Easter were celebrated every year. Marriages, funerals and vigils continued as such do, unabated. It was nigh impossible that not a single show producer, promoter or venue over the 15 years never had a SAMRO licence that was paid for, especially the SAMRO-licensed State Theatre where Ms Mhlaba performed periodically every year. Still SAMRO's statements confirmed a nil Live record for Ms Mhlaba.

Third party triangulation in the form of Leaf Wireless and MTN Loaded ringtone statements from 2005 to 2007, added to Content Connect Statements

from the same period up until to 2019, confirm beyond doubt when and how long Ms Mhlaba's songs from her first 2005 album were communicated to the public via MIT. YouTube confirms 800 000 views from 55 videos hosted, some more than ten years ago, Spotify hosts a 33 song play list dedicated wholly to Ms Mhlaba's songs, while iTunes, MTN and Vodacom have made Ms Mhlaba's songs available for mobile download for years, with Last.fm and many others evidencing the extent that Ms Mhlaba's songs have been on the Internet on mainstream digital and mobile platforms. Yet not once during the period under review did SAMRO supply any record to Ms Mhlaba concerning MIT.

From a qualitative perspective, at this stage of the audit, this finding concerning the lack of reporting in respect of Live as well as MIT was indicative that the numbers reported by SAMRO to Ms Mhlaba would be incorrect, but gave no proper indication as to the extent of the incorrectness.

- Notable from an audit perspective in Section 7 "Affiliated Rights Holders" were two points –
 - Royalty allocations to unidentified rights holders would *"be written back to distributable revenue at the end of the financial period in terms of SAMRO's accounting practices, three years after the time of the original primary distribution"*.

Essentially this meant that if SAMRO did not know who the writer

was, after a period of three years any income attributable would be written back to distributable revenue. Certainly, before Ms Mhlaba was alleged to have become a SAMRO member circa 2008, if SAMRO failed to find or identify Ms Mhlaba, the royalty income attributed to her songs would not be paid or accounted to her.

While this did not directly impact Ms Mhlaba during this Phase One; there was no way of knowing what royalty income due to Ms Mhlaba SAMRO had actually written back, unless SAMRO disclosed this ...which they did not. The write back to distributable revenue after three years is an accounting practice that is both controversial and subject to contrarian views. As a previous and current accounting practice at SAMRO, the write back is supported by the Distribution Rules. If this study were to result in a Phase Two of the audit on-site at SAMRO, this is a query that would be raised.

Contrarian views point to the ethics, legality and morality of taking a writer's allocated royalty and, because that writer or their heirs cannot be identified or found, paying the allocated royalties to third parties who have no relationship with the allocated royalty. Such allocated royalty should rather be paid to the State Guardians Fund or an equivalent reserve.

- *“Royalty allocations to Public Domain shares will be written back to distributable revenue.”*

At Annexure TH07, the first Works List provided by SAMRO as of 1 February 2017 can be found, including all claims by “DP”, being the composer author designated by SAMRO to hold Public Domain shares. As noted at Annexure TH07, there were 23 songs of Ms Mhlaba in the Works List that had a “DP” claim. Each song was an arrangement of a public domain work and each song had claims in SAMRO’s database from the CA called “DP”. The Distribution Rules provided an explanation that “DP” was the actual name of the interested party to whom “*Public Domain*” shares were allocated to by SAMRO.

The only positive aspect was that the amount paid to “DP” could and would be quantified. This is addressed in the royalty audit below at page 253 and identified as a shortfall audit finding.

Going beyond Ms Mhlaba and the explanation in the Distribution Rules, the researcher found the concept of “Public Domain” shares and “DP” as a CA interested party to be deeply disturbing on the basis that legally and technically no such could exist. In South African law, the following rebut the very existence of “DP”:

- i. The common law maxim “*nemo plus juris transferre potest quam ipse habet*” applies to ‘DP’ ”.

ii. Established jurisprudence confirms that any person not being a juristic person, a natural person or a juristic person or natural person qualified in terms of either (i.e., a division of, a trading as, a company to be formed) lacks the requisite contractual or legal capacity to enter into a contract in South African law.

iii. Pursuant to i. and ii. above, “DP” is bereft of:

1. Ability to hold rights;
2. Performing juristic acts with legal consequence;
3. The capacity to be sued or to sue; and
4. Having *locus standi in iudicio*.

Yet notwithstanding South African law, SAMRO made use of “DP”, attributed royalties to “DP” and used “DP” as a composer/author to hold shares in 23 of Ms Mhlaba’s songs. The researcher was obliged to investigate further the issue of “DP”.

In the first instance, copyright laws across the world in both common and civil law copyright regimes do not address or mention “public domain”, given that their respective purviews is what occurs during the term of copyright in a territory, up until the moment the term determines. A song enters the public domain when the term of copyright ends, where works are no longer subject to copyright laws. The literature in this regard exhibits progressive coherence in its purest form – there is no disagreement in law that songs in the public

domain are free to be used by anyone, without cost.

In the second instance, licensees who pay SAMRO for use of SAMRO's repertoire have the firm and understandable legal belief that the licence fees paid to SAMRO are for songs *in* copyright. To a SAMRO licensee the very idea that the use of public domain songs was included in SAMRO's licence fees would cause more than consternation, especially among TV broadcasters, for the unlawfulness would be evident. Notwithstanding this, in an email on 3 October 2017, SAMRO's Chief Executive Officer (CEO) at the time, Nothando Migogo, confirmed exactly that, saying:

"Firstly, although a new derivative work is created, the work that is born of an arrangement still firmly has its roots in the original works. It is for this reason that the original composite works enjoy greater copyright recognition when royalty allocations are made. This is a rule of SAMRO.

"Where the original works are in the public domain they are assigned the code DP (this is an unmanipulatable code used by all CMOs and is assigned by CISAC) which simply means that the shares that would have been allocated to the works had they been in copyright are flagged and thereafter that allocation is sent back in to the distribution pool for reallocation and distribution to those works participating in the distribution that are in copyright"⁴⁶.

In Ms Mhlaba’s case, the new arrangements of public domain works, which in law were new copyright works, once in SAMRO’s database had this CA “DP”, complete with an IPN# and CA role, artificially inserted as an interested party to her arrangements. This was done without her knowledge and allocated 83,33 percent of the share and attributable royalty arising from the song. The said royalties were allocated to a nameless and faceless “*distribution of works in copyright*”. See the first Works List entry for the song “Sedi Laka” at Table 11 below.

Table 11: The composer author DP claims – as per Annexure TH07

ItemId.....: W-000272623							
Main title: SEDI LAKA							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000631650	CA	DP		83.33	0.00	DP	DP
0000631652	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

(Sourced from Ms Mhlaba’s first and subsequent works list as provided by SAMRO.)

In the third instance, in South African law, as contractual or legal capacity is a contractual prerequisite, without being a juristic person, a natural person or being qualified in terms of either (i.e., a division of, a trading as, a company to be formed) “DP” is bereft of an ability to hold rights, of performing juristic acts with legal consequence, of the capacity to be sued or to sue and of having *locus standi in iudicio*.

- Section 8 addressed SAMRO’s default standard share splits in

different categories applicable to different types of works with the respective shares out of 100 for different Rights Holders. Of import to the audit was SAMRO's default concerning arrangement and the explanation here of SAMRO's logic underlying its allocation of interested party shares in Ms Mhlaba's songs to Amanxusa, Big Fish, Copyright Control Shares, and "DP".

According to the Distribution Rules in Section 8 concerning arrangers:

"Only clearly identifiable arrangements notified to SAMRO by the arranger and authorised by the copyright holder are recognized for Works in copyright. An arranger's Share for non-copyright Works will be recognized only for those arrangements which are clearly identifiable."

SAMRO acknowledges a subjective and uncertain approach – the standard of *"arrangements which are clearly identifiable"* is undefined and even if such were, diligence confirmed that nowhere in SAMRO's staff structure is there the capacity or title that could or would attempt the task. This is leaving aside the number of skilled listening hours that would be required to address the volume of remixes, samples, arrangements and adaptations submitted daily in a digital world.

More specific to Ms Mhlaba is what follows:

“Where there is doubt or where it is impossible to establish which version has been used, all Royalty Distributions shall be allocated to the Rights Holders of the original work.”

With the 23 songs of Ms Mhlaba where “DP” was inserted as a CA, see Table TH07 above, the original CA are unknown, such songs being old hymns originating in other languages and translated. Thus, without saying anything specifically, “DP” was a term used by SAMRO for any CA out of copyright.

- Section 9 dealt with Computed Royalty distribution allocations, these being *“computed on a music second basis, in accordance with international norms and standards established by CISAC”*, with Section 10 providing the formula for the calculation of the Revenue Unit Factor or the rand per music second factor.
- In Section 12, the Distribution Rules addressed Undocumented Works of Music and without being specific, referred to *“Undocumented Royalty Distribution”*. By specific, the researcher refers to the two royalty sources on the SAMRO income statement which related to *“Undocumented Royalty Allocations”* and *“Undocumented Share”*, which according to SAMRO: *“In such case, the amount of the relevant Undocumented Royalty Distribution after all related expenses and losses, shall be paid to the person entitled to the relevant Share in the*

next relevant Royalty Distribution”. These two royalty sources are:

- Supp Undoc Credit (Supplementary Undocumented Credit);
 - and
 - Supp NS Credit (Supplementary No Society Credit).
- Section 13 made provision for adjustments to royalty distributions, saying: “*SAMRO continually strives to allocate Royalty Distributions accurately, however there may be incorrect payments within a Royalty Distribution which need to be adjusted after royalty payments have already been made*”. While there was no reference to performance adjustments, one royalty source in the income statements had reference:

- Perf. Adjustment (Performance) adjustment.

SAMRO Notification Form

Up until at least 2012, SAMRO made use of a form for members to notify SAMRO of new songs called the “*Composer/Author Notification of Works*” form. All the forms that Ms Mhlaba signed at SAMRO were so entitled and such included nine sets of written information, including the title, composer, author, publisher, duration, recorded by and type for each work notified. No composer, author, arranger or publisher split, or share, was included or requested, just names.

On the front signature/date page the following text was included above the

signature/date:

“Pursuant to the covenant for further assurance in my general assignment to the Southern African Music Rights Organization, Limited (SAMRO) executed on or after my election to membership, I hereby assign to SAMRO the performing right in said work(s) as defined by SAMRO’s Rules. I hereby notify SAMRO, pursuant to SAMRO’s Rules that I am the composer/author of the said works.”

Below the signature/date appeared the following text under the heading of “Notes”:

“For the purposes of SAMRO’s records, and in the notifier’s own interest, it is recommended that a copy of each composition notified be attached to this form. If that is not possible then the theme of the composition should be indicated on the back page hereof.

“The person notifying is required to send to SAMRO, with this form, a copy of his contract with the publisher if applicable. Copies of contracts with film-producers should also be sent to SAMRO.”

The finding from the above is that while SAMRO had not been able to produce an assignment from Ms Mhlaba in lieu of membership, the language contained in the eight notification forms signed by Ms Mhlaba between 2006 and 2010 effectively assigned Ms Mhlaba’s performing right in those 96 works notified to SAMRO, even though the title of the form gave no indication of the assignment.

When Ms Mhlaba notified SAMRO in 2014 – the ninth notification – SAMRO had changed the Notification of Works form into an online format called “Composer/Author/Publisher Registration”. This could be submitted online or printed out and filled in by hand before being submitted. The language on the form had changed to read, above the signature/date and on the second page of the form, not the front page as before, as follows:

“I, the undersigned, declare, acknowledge and confirm the following:

- 1. I authored/composed and/or published all works mentioned hereunder.*
- 2. I have, by means of a separate deed of assignment, assigned to SAMRO my performing, and/or film synchronisation rights in the said work(s).*
- 3. I hereby also list all authors/composers and/or publishers eligible to register as author/composer and/or publisher.*
- 4. SAMRO shall not be held liable for any claims of any kind arising from disputes and actions relating to my involvement in the works indicated hereunder.”*

Underneath the signature/date the following text appeared:

“The person notifying is required to send to SAMRO, together with this form, a copy of his/her Deed of Assignment and or Exclusive Song Writers Agreements with the publisher ONLY in cases where an agreement exists. Copies of contracts with film-producers should also be sent to SAMRO. To obviate unnecessary duplication of administration, kindly keep a copy of all notifications sent to SAMRO.”

- a. All the songs off “Dwala Lami”, Ms Mhlaba’s first album release, were heard on radio, seen and heard on TV, and available and advertised for download as ringtones via Leaf Wireless and MTN Loaded from as early as late 2005. See Annexure TH08 – Leaf Wireless Statement – 1 November 2005 to 31 January 2006 – Hlengiwe Mhlaba, as supplied to the researcher by Leaf Wireless’s David Vrolijk on 20 February 2006. See also Table 12 below, taken from a separate study on the newspaper and flyer advertisements by ringtone aggregators, conducted by the researcher between 9 June 2005 and 17 March 2006. Of all the ringtone aggregators, only Leaf Wireless and MTN Loaded offered Ms Mhlaba’s songs as ringtones. Table 12 below is an original data table provided to the researcher in 2005, unrelated to this study yet at the same time of great use to the study

[illegible]

- b. This would accord with the call to Ms Mhlaba from her record company and her subsequent visit on 28 June 2006 to her company to sign the first of the notifications for six songs. This would indicate that these songs had been performed on radio or TV or live and noticed by SAMRO. Not having at that time a relationship with Ms Mhlaba, it is likely the company contacted Amanxusa, which was a SAMRO publisher member, to locate Ms Mhlaba. See Annexure TH09 for a copy of the original notification signed by Ms Mhlaba.
- c. Notwithstanding the signed notifications of 28 June 2006, and technically speaking in accordance with SAMRO's typical new member approach observed in practice over several decades, the two-year delay in SAMRO membership appointment and confirmation thereof in SAMRO's first accounting to Ms Mhlaba is what actually transpired.
- d. The researcher found several aspects unusual as far as the factual record was concerned:
 - SAMRO having writer notifications signed but not a membership also signed. This was a first in the researcher's experience in dealing with SAMRO. It is possible that SAMRO stored the deed that should have and would have been done on 28 June 2006 by date and not name, so that SAMRO, noting 2008 in its system, might have searched in 2008 and not 2006. Nevertheless SAMRO reverted with no deed.

- The 18-month time lapse between 28 June 2006 and 1 January 2008.

Whether or not Ms Mhlaba had signed a deed of assignment, Ms Mhlaba had signed a SAMRO notification on 28 June 2006. It was 18 months later, on 1 January 2008, that the SAMRO statement first issued to Ms Mhlaba on 5 May 2008 for a TV credit, confirmed her SAMRO vendor account number 2149603, as far as SAMRO was concerned, effective as of 1 January 2008. The 18-month time lapse was never explained by SAMRO, nor was any corrective action taken by SAMRO when the issue of Ms Mhlaba's Associate membership class queried. One net effect of the time lapse was that it lengthened the time it took Ms Mhlaba to become a full member by an additional 18 months.

Another net effect of the time lapse was that of Ms Mhlaba only being reported to and paid Supp Undoc Credit and Supp NS Credit on 27 June 2008, exactly two years to the day after the first SAMRO notifications had been signed. Instead of Ms Mhlaba's Ordinary Member status starting in 2006 and her being paid R500 per year for Non-Royalty Revenue (NRR) as an Ordinary Member from 2006, there was an unexplained two-year hiatus in being accorded SAMRO membership. This meant only starting Ordinary Membership in 2008 and experiencing financial prejudice as a result.

Findings from the SAMRO notifications are further addressed in more detail in the royalty audit below.

- **Ms Mhlaba and her works**

Pursuant to information requests made with the presentation to SAMRO of the SPOA, SAMRO supplied several Works Lists for Ms Mhlaba, as follows:

1. 1 February 2017 142 songs – see Annexure TH07
2. 20 November 2017 112 songs – see Annexure TH10
3. 17 October 2018 137 songs – see Annexure TH11

The purpose of examining the Works Lists was to confirm the chain of title in each song; to confirm the interested party claimants to each song and the correctness of their respective shares in each work, in particular Ms Mhlaba's shares. The examination also confirmed the completeness of the Works List, in that no songs were missing whose performance had been evidenced.

Granular analysis of the second Works List of 112 songs provided by SAMRO (see Annexure TH10) produced the following findings:

- Eleven songs had publisher claims on 50 percent of the performing right shares from Amanxusa.
- Two songs had publisher claims on 50 percent of the performing right shares from Big Fish.
- Twenty-three songs had CA claims from a CA called "DP", on 19 songs of 83,33 percent of the performing right shares and on four

songs of 33,33 percent of the performing right shares. On the four songs, various publishers had 50 percent of the performing right shares.

- One song had a publisher claim on 33,33 percent of the performing right shares from Copyright Control Shares.
- Two songs had publisher claims on 50 percent of the performing right shares from Adlib Music Publishing.
- One song had publisher claims on 50 percent of the performing right shares from Universal Music Publishing.
- Thirty-eight songs had publisher claims on 50 percent of the performing right shares from Mhlaba Music Production CC.
- Forty-three songs had publisher claims on 50 percent of the performing right shares from Mhlaba Music and Entertainment CC.

The confirmation for each song of the authorship and ownership interested party shares being correct was critical to the correctness of the audit outcome. The interested party shares determine exactly who receives how much of every rand attributable to the song, when its performing rights are reported as being exercised.

If this step of interested party share veracity confirmation had not been conducted,

there was no chance of a correct audit outcome. Confirmation is achieved by applying the requirement of Chapter 2 Section 22 (1) and (3) of the Act – being that copyright is transmissible “*movable property by assignment, testamentary disposition or operation of law*” and that no assignment or exclusive license had effect unless “*in writing signed by or behalf of the assignor...*”.

Of the 112 songs (see Annexure TH10), 98 songs had publisher claims and 23 songs had claims from “DP”. With the publisher claims, there was not a single claim that complied with the Act – no writer agreement, publishing agreement or deed of assignment had ever been signed with any publisher.

Even though Mhlaba Music Productions CC, a name created by Ms Mhlaba but never registered, was neither a natural person nor a juristic person, an assignment between Ms Mhlaba and Mhlaba Music and Entertainment CC, a company in business wholly owned by Ms Mhlaba, for all the works claimed by Mhlaba Music Productions CC, would suffice to confirm chain of title. Such was done. The same applied to the works claimed by Mhlaba Music and Entertainment CC and deeds were concluded and signed, attending to the chain of title.

Two observations raised red flags as regards Mhlaba Music Productions CC. Firstly, as noted earlier, Mhlaba Music Productions CC was neither a natural nor legal natural person: it was in fact a trading name for Mhlaba Music and Entertainment CC without such being noted. This status did not deter SAMRO or Sony from signing a publisher membership agreement or administration agreement with it. Secondly, the company with which Mhlaba Music Productions CC entered into an administration

agreement was SM Publishing (South Africa) (Pty) Limited trading as Sony/ATV Music Publishing, which was not the company listed in the Works List claiming on Ms Mhlaba's songs, this being Sony Music Entertainment (South Africa) Pty Ltd. Both observations had audit implications.

Ms Mhlaba was found not to be an author of the two works where Universal Music Publishing claimed as an interested party. The songs were removed from Ms Mhlaba's Works List.

For nearly 18 months into the study SAMRO refused to accept that Amanxusa and Big Fish, both companies in final deregistration⁴⁷, had no legal publishing claims on any Ms Mhlaba songs. SAMRO maintained initially that Amanxusa was administered by Sony Music as referred herein and therefore that Sony Music should be contacted. When it became clear that neither Sony Music, Amanxusa nor Big Fish could produce any documentation, SAMRO dropped this line. SAMRO turned instead to eight SAMRO notifications that it said Ms Mhlaba had signed wherein Amanxusa and Big Fish were listed as publishers, saying: "*SAMRO acted on the documentation provided by Ms Mhlaba stating that there is publishing on the work by completing a publisher on the notifications provided. **She should have left this field empty and SAMRO would have had the works updated correctly***". This line was also dropped when it was pointed out that a) notifications were not legal documents, and b) while Ms Mhlaba had signed, she had not filled in the songs or the claims in the notifications. She had been called by her record label to sign the SAMRO notifications with the handwritten list works and claims, this having been done before by SAMRO, with no explanation provided.

Notwithstanding the above, Amanxusa would, as of the third Works List, be removed as publisher interested party from all but two of Ms Mhlaba's songs (see Annexure TH11). SAMRO maintained that confirmation was still needed from Big Fish. The researcher found cause to consider the origin of this position from SAMRO, which had no basis in law. The researcher wondered if gender issues were involved: here men were making decisions on a basis other than law, and the only thing that seemed to resonate in this insistence were that the proprietor and SAMRO staff was all male.

Six songs still had claims from Sony Music South Africa (Pty) Ltd. Diligence confirmed that claims by Sony Music Entertainment (South Africa) Pty Ltd, while incorrect, arose because Sony Music Entertainment (South Africa) Pty Ltd had an administration agreement in place with Mhlaba Music Productions CC and was collecting Mhlaba Music Productions CC's SAMRO income before deducting a share and paying the same to Ms Mhlaba. Sony Music should not, as the administrator, have claimed as a publisher on the work when it was not the publisher. When the administration agreement came up for renewal it was terminated by Ms Mhlaba, thus removing Sony Music from the interested parties.

One remaining publishing claim on one song remained to be clarified by SAMRO, that of "*Control Copyright Shares*" with whom Ms Mhlaba had never signed any documentation. The "*Copyright Control Shares*" claim of a 33,33 percent share in the performing right as an interested party had been purposefully inserted by SAMRO. See Table 13 below.

Table 13: Copyright Control Shares as per the first Works List

Itemid.....	W-002256205						
Main title.....	JESU WAMI UYAPHILA						
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006613731	CA	MHLABA	HLENGIWE PATIENCE	16.67	50.00	SAMRO	NS
0006613734	E	BAFANA PROMISE MUSIC CC		16.67	0.00	SAMRO	NS
0006613732	CA	NKOSI	SYDWELL BAFANA	33.33	50.00	SAMRO	SAMRO
0006613733	E	COPYRIGHT CONTROL SHARES		33.33	0.00	NS	NS

Accessing SAMRO’s portal to search for the same song, see Table 14 below.

Table 14: Copyright Control Shares at SAMRO’s database

JESU WAMI UYAPHILA

Right Holders				Alt Titles	Alt Numbers	Registrations	Distributions	Carriers
Name		Role		IP Number				
▶ HLENGIWE PATIENCE MHLABA		Composer/Author		00551598918				
▶ SYDWELL BAFANA NKOSI		Composer/Author		00551621864				
▶ BAFANA PROMISE MUSIC CC		Publisher		00594532914				
▶ COPYRIGHT CONTROL SHARES		Publisher		00532838739				

(Sourced directly from SAMRO’s database via the SAMRO portal.)

As with “DP”, “*Copyright Control Shares*” is neither a natural nor a juristic party but was still nevertheless listed in the role of a publisher, with an IPN# 00532838739.

Diligence confirmed that “*Copyright Control Shares*” was created and controlled by Gesellschaft für musikalische Aufführungs- und mechanische Vervielfältigungsrechte (GEMA) for use in its database to claim as an interested party the publisher’s share on authors of songs where a publisher claim was absent from the documentation⁴⁸. SAMRO refused to elaborate or provide any further detail and refused to remove the claim. The researcher pieced together how the claim may have arisen. The song “*Jesu Wami Uyaphila*”, meaning in English “*My Jesus is Alive*” is Ms Mhlaba’s adaptation of the well-known Christian hymn “*Jesus is Alive*”. Searching the German CISAC member GEMA’s database for the song “*Jesus is Alive*”, there is one South African version among the 45 songs – see Table 15 below.

Table 15: Copyright Control Shares at GEMA’s database

40. Title of Version	JESUS IS ALIVE		
	Duration:	ISWC:	GEMA work no.: 19124833-001
interested party		CAE/PI	Role
DP		00039657154	composer/author
MBATHA, NQUBEKO EDMUND		00464711650	arranger
SOKWENE, TEBELLO			arranger
COPYRIGHT CONTROL SHARES		00532838739	original publisher
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		00266214670	original publisher
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH		00262990443	sub-publisher

While the entry at Table 15 above at GEMA is not for Ms Mhlaba’s song, it is for the English translation of the song and it contained both “*Copyright Control Shares*” and Sony Music Entertainment (Pty) Ltd as interested parties, which the researcher considered was not coincidental, notwithstanding an interested party claim from “DP”.

As detailed in Annexure TH07, SAMRO had inserted “DP” into 23 songs since 2005. It followed that 83,33 percent of every rand generated by these songs was attributed to “DP”. When challenged, SAMRO referred to its Distribution Rules and beyond that refused to amend its view or its right to insert “DP” as an interested party in Ms Mhlaba’s arrangements of public songs, a position that did not sit well with Ms Mhlaba. The issue of “DP” and its involvement in public domain songs made its way into the media, prompting SAMRO to go to great lengths to attempt to persuade members of its position on “DP”, including going as far as to have members deliberate and vote on the matter, more than once, at annual general meetings.

In lieu of two documentation shortfalls, SAMRO’s inability to a) produce a deed of assignment from Ms Mhlaba, and b) produce any documentation, assignment, publisher or writer agreement on file, to justify the Amanxusa and Big Fish Music publisher claims, SAMRO provided nine writer notifications signed by Ms Mhlaba (see Annexures TH09 A - B and TH12 A - G) for a total of 102 songs, of which 32 were duplicate songs and one song, “Blessing”, was notified three times – in all, 70 different songs. Eight of the nine writer notifications used the old SAMRO fill-in-the-form format, between 28 June 2006 and 2 May 2010, wherein the song names were handwritten, as were the writer names for each work. A ninth writer notification form for an additional seven works had been filled in by Ms Mhlaba and filed on 28 February 2014.

All the 95 songs, as detailed where a third party filled in the song information,

carried the publisher claims as either Amanxusa or Big Fish or both, except for two that Sony ATV Publishing claimed. For the seven works notified by Ms Mhlaba in 2014, the publisher space was left blank. See Annexure TH13.

When interviewed by the researcher on 27 January 2020 at the researcher's premises, as to the circumstances of the signing of SAMRO writer notifications, Ms Mhlaba confirmed that such always occurred after she received a call from her record label to "*come in and sign*". On receiving such a call she would journey from KwaZulu to Johannesburg, go to her record label where the writer notification form (s) would already be filled in, and she would sign the front page. She was told it was a formality as these songs had already been on radio and/or television. There was never any explanation provided, just that as per SAMRO rules, she had to sign notifications. The interview, as with the other interviews with Ms Mhlaba, was unstructured.

SAMRO initially contended via email that the writer notifications were legal documents and that Ms Mhlaba's signature on the front page of the notification of works form, which contained handwritten publisher details against each song listed, somehow transferred rights to the publishers. When SAMRO's own deed of assignment was compared with the notification of works form, the evident disparity caused SAMRO to drop this contention.

On 17 October 2011 Ms Mhlaba signed deeds for 43 songs with Mhlaba Music Productions, the trading name for a company she had set up in 2009, "Mhlaba Music and Entertainment CC" (see deeds for two songs at Annexure TH14 for an

example). On 9 June 2012, Mhlaba Music Productions applied for SAMRO publisher membership, placing the 41 deeds as proof of its publishing rights in the 43 songs, which included four songs, the publishing of which was claimed via the notifications by Amanxusa. SAMRO ignored Mhlaba Music Productions' legally compliant deeds for the four songs, preferring to maintain Amanxusa's claims arising from the notifications, which is what the researcher found when this study began.

Of note was that SAMRO sourced the song publisher claim information for its database from the notifications rather than from deeds of assignment, publisher, or writer agreements. This was done notwithstanding that publisher membership at SAMRO obliges a publisher to produce such documents for each and every work for which the publisher claims a share at SAMRO. This was deduced because of two reasons:

1. Prior to 17 October 2011, Ms Mhlaba had only signed notifications. She had never submitted a deed to SAMRO.
2. Even when Ms Mhlaba submitted the deeds, SAMRO still used the information from the notifications as far as Amanxusa and Big Fish were concerned.

In Ms Mhlaba's case, the requisite duty of care on SAMRO's part was absent, even when Ms Mhlaba set up SAMRO publisher membership to claim her publishing rights. SAMRO maintained Amanxusa and Big Fish publishing claims without any legal basis to do so.

As far as STAT sheets were concerned, SAMRO, which certainly receives such for every physical and digital release by the record manufacturers and distributors in South Africa, 30 days prior to publication, advised it had no STAT sheets on file as far as Ms Mhlaba was concerned. SAMRO is under no obligation to keep such, and the researcher inquired more for thoroughness than out of expectation that SAMRO might have STAT sheets on file. So, no additional triangulation could be gained from the writer and publishing claims per work that would be found in the STAT sheets. This was mitigated by reviewing the sleeves of each of Ms Mhlaba's album releases from 2005 to 2011, which contained a replication of the STAT sheet writer and publishing claims per work. Publishing in respect of Ms Mhlaba, as represented on the sleeves of each album release, was claimed on each work by Amanxusa.

The conclusion of the legal audit before embarking on the royalty audit provided for some key information that had utility for the royalty audit:

- The copyright-relevant activities that formed the Timeline Matrix.
- Exactly how many songs and in what shares Ms Mhlaba had an interest.
- The rules that SAMRO made use of in its relationships with Ms Mhlaba and her songs.
- What laws SAMRO was subject to.
- What shares third party publisher interested parties claimed.
- What shares third party writer interested parties claimed.
- What documentation SAMRO relied on for all third party interested

party claims, whether writer claims from “DP” or whether publisher claims from Amanxusa, Big Fish, Sony ATV and Copyright Control Shares.

- The sources of royalties reported by SAMRO.
- What sources were missing from the royalties reported by SAMRO.

In addition, the legal audit provided an empirical view of SAMRO’s business culture and how its business practice related to members and the regulatory environment to which SAMRO was subject, as reflected in the key documentation suite, from MOI to Notification of Works form, that SAMRO relied on to operate in South Africa. When dealing with a self-reporting private monopoly such as SAMRO, it is critically important to triangulate all information supplied by the collecting society with as many external factors as possible, including all those that the legal audit herein covered, as a legal compliance and alignment check.

In a copyright audit, nothing could be or was taken for granted and the legal audit extended to checking the legal and statutory environment within which SAMRO operated and was subject to, as manifest in the legal and statutory environment data collected. The same granular approach was taken as with Ms Mhlaba’s relationship with her songs and with SAMRO.

The researcher found as follows:

- On a macro level, SAMRO was subject to the Berne Convention, owing to South Africa being a signatory. Of relevance was Article 9 (2), which *inter*

alia confirmed: “It shall be a matter for legislation in the countries of the Union to permit the reproduction of such works in certain special cases, provided that such reproduction does not conflict with a normal exploitation of the work and does not unreasonably prejudice the legitimate interests of the author”.

SAMRO’s usage of unfounded third party publisher claims on Ms Mhlaba’s songs and song income, as well as the insertion of the interested parties “DP” and “Copyright Control Shares” as share and royalty attribution claim on her songs over more than a decade, did “unreasonably prejudice the legitimate interests” of Ms Mhlaba, at least as measured by the empirical quantum found.

Financial auditing of SAMRO had additional compliance requirements in addition to the Auditing Profession Act (26/2005), with IFRS compliance also requisite. As this thesis details, however, application of a financial audit, as defined and understood, in respect of organizations such as SAMRO, had no application to the auditing of copyright or an organization whose principal business, albeit as a non-profit, was the owning and licensing of copyrights, such as SAMRO.

- Still on a macro level, SAMRO being subject to the Copyright Act (98/1978), the Companies Act (71/2008), the Competition Act (89/1998) and the Auditing Profession Act (26/2005) had direct relevance to the audit.

The Copyright Act, being responsible for providing the statutory and regulatory framework for copyright in South Africa, was found to be non-aligned with SAMRO's MOI, Deed of assignment, Distribution Rules and Policy. The findings were *inter alia* that SAMRO made its own rules, creating its own jargon of terms that it decided had standing in law, such as the idea that a work protected by copyright is a "*Work of Music*" which includes words, when in law, words and music are two separate copyright works eligible if *original* for protection as copyright. The important issue of originality in copyright law is absent from SAMRO's documentation. Further references to "IP" in the MOI are unfounded and contribute to the legal uncertainty prevalent in the MOI.

With respect to the Companies Act, under which SAMRO as an NPC was governed, the researcher's findings are summarized as follows:

- SAMRO's business structure of 47 years, as a company limited by guarantee which the Companies Act (71/2008) ended, sits uncomfortably with its MOI guise under this Act, with real friction as far as the Act is concerned.
- Specific practices that SAMRO has maintained from its days as a company limited by guarantee are out of line with the Companies Act, including:
 - The use of parties, neither natural or juristic nor related to either, such as "DP" and "Copyright Control

Shares”, to hold shares in songs as royalty attribution in songs.

- The classifying of members into Ordinary Members, Associate Members and Full Members, with different rights and privileges which are discriminatory in respect of right to vote and financial remuneration.
- The distribution of NRR and the basis for distribution, being akin to market share. These are not royalties and from the researcher’s reading of the Companies Act there is no basis for SAMRO to make these payments.

As regards the Competition Act (89/1998), this statute was responsible for the competition law oversight of three monopolies identified in the study as having import, being the *de jure* monopolies of copyright and auditing, as well as the *de jure* monopoly of collecting societies.

Part C Section 10 of the Competition Act provides for “*Exemptions from this Chapter*”, a single mention of “copyright” in the entire Competition Act providing at Section 10 (4) that:

“A firm may apply to the Competition Commission to exempt from the application of this Chapter an agreement or practice, or category of agreements or practices, that relates to the exercise of intellectual property rights, including a right acquired or protected in terms of the Performers’

Protection Act, 1967 (Act No. 11 of 1967), the Plant Breeder's Rights Act, 1976 (Act No. 15 of 1976), the Patents Act, 1978 (Act No. 57 of 1978), the Copyright Act, 1978 (Act No. 98 of 1978), the Trade Marks Act, 1993 (Act No. 194 of 1993) and the Designs Act, 1993 (Act No. 195 of 1993)".

At Section 10 (4A), confirmation is provided that upon receipt of an application as per Section 10 (4) the "*Competition Commission may grant an exemption for a specified term*".

The chapter referred to in Section 10 (4) is entitled "*Prohibited Practices*" and refers in:

- Part A to prohibited restrictive horizontal and vertical practices; while
- Part B is entitled "*Abuse of Dominant Position*", referring to "*restricted application of Part*", defining a dominant firm as well as prohibiting "*abuse of dominance*" and "*price discrimination by dominant firm*".

SAMRO might have, or could have sought exemption from the Competition Commission for "*an agreement or practice, or category of agreements or practices, that relates to the exercise of intellectual property rights, including a right acquired or protected*". Such is not public information, with neither SAMRO nor the Competition Commission known to have made any

disclosure.

The researcher concluded that in the absence of any evidence on record of the Competition Commission, since its establishment in 1999, having investigated SAMRO, passed an adverse ruling against SAMRO, acted against SAMRO, enforced a ruling against SAMRO or even shared any information on SAMRO's exemption, if any, that either there was no exemption on record or there was an exemption on record. The researcher leaned to the former as an exemption request would oblige SAMRO to put its practices on record, which the researcher did not see SAMRO pursuing.

SAMRO and copyright were found to be affected by a lack of transparency and statutory muscle, courtesy of a Competition Act, which on the facts, had no application to the collecting society and copyright monopolies, generating a low-level tension. The same low-level tension could be said to apply to financial auditing, which while a *de jure* monopoly under the Auditing Profession Act (26/2005) and subject to IFRS – despite the two decades of controversy as regards independence, corruption and failing to protect shareholders from executive management transgressions leading to calamitous falls in shareholder value – has also fallen as a monopoly and attracted the scrutiny of the Competition Commission.

There is another tension between copyright and collecting society monopolies, in that collecting societies would not exist were it not for the existence of copyright, which itself has the monopoly task of regulating the

operations of collecting societies.

In summation, the impact of the three monopolies, each for different reasons overlooked by the Competition Commission, is what the researcher argues is a degree of, or shades of, lawlessness and lack of application, in the business practice of the three monopolies:

- The monopoly concerning copyrights, notwithstanding from a distant 1978 era and unfit for present digital purpose, does not regulate collecting societies for Section 6 rights in songs, and provides neither the Government, practitioners nor the public with the right to access the authorship and ownership metadata of the movable property rights that copyrights are. Members are limited to viewing the authorship and ownership metadata in SAMRO's database only and not those of every country via CIS-Net *powered by FastTrack*: this access is limited to select SAMRO staffers.
- The monopoly concerning collecting societies for Section 6 rights is *de facto* and private, with again neither the Government, practitioners nor the public having the right to access the authorship and ownership metadata of the movable property rights that copyrights are.
- The monopoly of auditing limiting a financial audit to a Registered Auditor is unfit for purpose and without application

to the accounting and reporting of copyright income by a collecting society. The monopoly has, with the statutory requirement of independence and its obsession with organizations, no application to non-financial audits and no recognition of, or application to, systematic check-and-review type audits of copyright income and reporting, whether organizational or individual.

- On a micro level, SAMRO was subject to its MOI, deed of assignment, membership requirements, membership rules and governance rules as per the MOI, its Distribution Rules, notification requirements and conflicting claims policy. For reasons detailed earlier, these all face challenges.

The findings in respect of SAMRO's practice against its own rules were that:

- SAMRO practised double standards in respect of various member compliances to publisher requirements. When Ms Mhlaba sought to assert her publishing claims on her works she was held to the correct standard. Her publisher was obliged to provide evidence of the assignment for each song, as in deeds of assignment, as well as publisher notifications reflecting such assignment, for each song on which publishing was claimed. This clearly was not the case with Amanxusa and Big Fish when they, from 28 June 2006, claimed the publishing rights on all of Ms Mhlaba's songs. SAMRO was

unable to provide evidence of deeds of assignment, Publisher, or Exclusive Writer Agreements between Ms Mhlaba and Amanxusa or Big Fish, or any notifications filed by them. The inescapable conclusion was that while Ms Mhlaba was held to the applicable standard, SAMRO applied a lower and different standard to Amanxusa and Big Fish. This lower standard was not compliant with SAMRO's own requirements.

- It can be safely concluded that SAMRO's receipt of the 28 June 2006 signed notifications from Ms Mhlaba (see Annexures TH09 A and TH09 B), both initiated Ms Mhlaba's SAMRO membership as well as legalized SAMRO's right to license Ms Mhlaba's song performing rights to licensees and the collecting licensing income in that regard. Yet this continued for two years without Ms Mhlaba being accorded SAMRO membership. In the researcher's experience this was irregular and not in accordance with SAMRO practices with new members. The cause was not ascertained, with no insight being provided by SAMRO.

- On application for publisher membership, SAMRO requires that signed proof be provided of assignment from the authors of the songs for which publishing is being claimed. As per the example at Annexure TH14, in 2014 Mhlaba Music and Entertainment CC, trading as Mhlaba Music Productions, provided SAMRO with deeds of assignment between Ms

Mhlaba and Mhlaba Music Productions for 41 songs, including all the songs that were her arrangements of public domain works. Without notice or communication, SAMRO ignored these submissions and continued with claims by “DP” and “*Copyright Control Shares*”. This was known because both still appeared on the third Works List (see Annexure TH11). In other words, the deeds, legally compliant in terms of the Act, made no difference to SAMRO, which maintained the *status quo* as respect of the claims from “DP” and “*Copyright Control Shares*” that SAMRO had inserted.

- SAMRO applied its Distribution Rules as far as arrangements were concerned. SAMRO required legal proof from an original writer that an arrangement was authorised or SAMRO would apply the original writer and publisher claims to an arrangement of the song. While in law this could not be applied to arrangements of songs in the public domain, SAMRO nevertheless, by using “DP” as a substitute for the original writer publisher, broke its own rules, without using the name of the writer in the public domain. This clearly could not have been done with the writer being dead.

This concluded the findings from the Legal Audit. Perhaps the most serious of the findings are those that directly impact the royalty audit to follow, being:

1. No third party had any rights in law or by SAMRO’s rules to claim a share of any of

Ms Mhlaba's songs or ever be paid for any royalty income arising from such shares.

2. "DP" has never had a legal right to be summarily and unilaterally inserted as an interested party in Ms Mhlaba's songs, or to claim a share or be paid any royalty income in respect of such share.
3. "*Copyright Control Shares*" has never had a legal right to be summarily and unilaterally inserted as an interested party in any of Ms Mhlaba's song, or to claim a share or be paid any royalty income in respect of such share.

4.5 Data Analysis – The Royalty Audit

The royalty audit was primarily a quantitative analysis of the income statement (see Annexure TH15). It was granular in nature and examined every distribution category statement contained in the income statement including every work transaction and usage reported (see Annexure TH16), as well as every copyright-relevant activity not reported or reported and the potential value as a shortfall. In addition, the songs of Ms Mhlaba and shares therein were verified in the legal audit, a key step prior to starting the royalty audit, because it meant in every instance where the shares on a song were incorrect, there would be either a surplus or a shortfall.

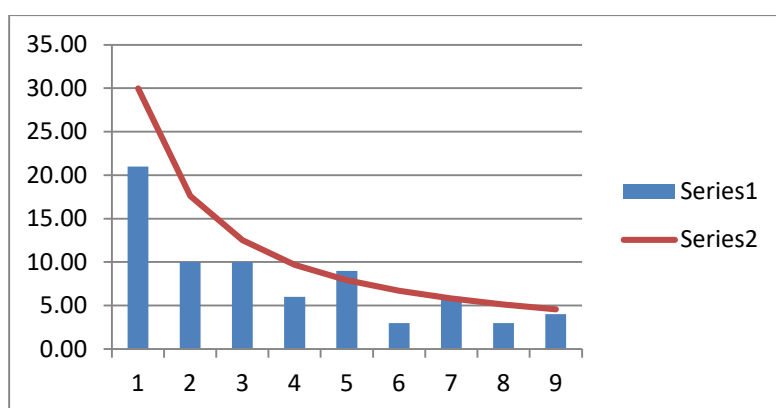
The purpose of this approach was to obtain an empirical result that would be understood with clarity and provide findings indicative of the testing and validation of the audit theory. The findings from the royalty audit, from a quantitative basis, arise from the

information supplied by SAMRO's self-reporting. There was no way, in Phase One, to check the veracity of the numbers provided by SAMRO, and exactly how such were arrived at, on a transaction-by-transaction basis, so SAMRO's information had to be and was taken as is.

Before addressing the findings from the royalty audit, it is necessary to address the findings from the application of Benford's Law to two data sets provided by SAMRO, which were as follows:

1. As applied to the SAMRO income statement supplied by SAMRO in response to the SPOA for the period 1 January 2008 to 17 January 2017, a data set of 75 numbers (see Annexure TH06) with Ms Mhlaba's SAMRO income, as reported by SAMRO, was used in the Table 16 bar chart below. This shows Ms Mhlaba's SAMRO income in blue and Benford's Curve in red (see Annexure TH16 A for the calculation detail).

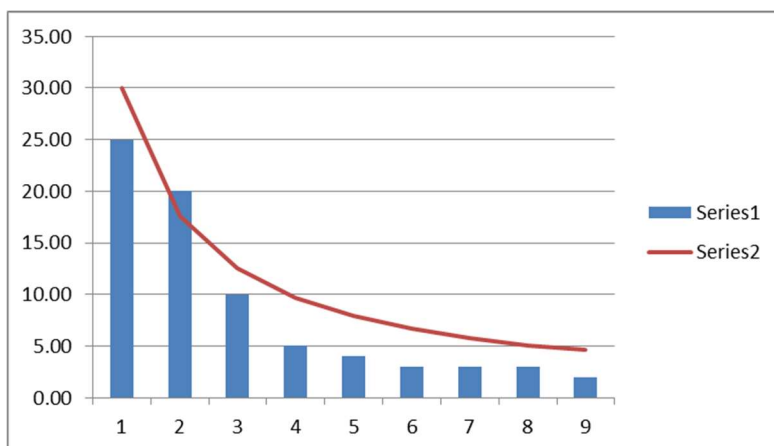
Table 16: SAMRO Income Statement vs Benford's Curve



2. As applied to the R&G usage reported by SAMRO on 17 October for the period 26 February 2014 to 1 March 2018, a data set of 827 numbers, with Ms Mhlaba's

reported SAMRO income, as confirmed by SAMRO, was used to construct the bar chart in blue and Benford's Curve in red (see Table 17 below).

Table 17: SAMRO R&G usage vs Benford's Curve – Hlengiwe Mhlaba



The finding from both, in terms of applying Benford's Law to SAMRO numbers, is that the numbers reported by SAMRO were wrong. Just how wrong remained to be seen from the finding in regard to the royalty audit.

According to SAMRO's statements for the period under review, SAMRO paid and Ms Mhlaba confirmed receipt of R528 471,15. This is detailed in Table 18 below and further detailed at Annexure TH17.

Table 18: SAMRO royalty income by year by source – Hlengiwe Mhlaba

#	Year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYALTY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	Total per year
1	2008	R 5 188.92	R 27 795.04	R 9 715.88	R 1 090.71	R 500.00	R 0.00	R 0.00	R 0.00	R 44 290.55
2	2009	R 2 097.92	R 1.64	R 21 890.56	R 22 223.55	R 500.00	R 0.00	R 0.00	R 0.00	R 46 713.67
3	2010	R 1 413.21	R 0.00	R 547.80	R 31 880.55	R 5 226.39	R 0.00	R 0.00	R 0.00	R 39 067.95
4	2011	R 1 860.33	R 0.00	R 5 847.27	R 33 269.48	R 9 047.24	R 0.00	R 0.00	R 0.00	R 50 024.32
5	2012	R 36 932.83	R 0.00	R 1 639.27	R 19 986.74	R 8 382.84	R 4.85	R 0.00	R 0.00	R 66 946.53
6	2013	R 1 477.85	R 0.00	R 4 424.63	R 21 241.84	R 16 717.54	R 0.00	R 0.00	R 0.00	R 43 861.86
7	2014	R 7 854.15	R 0.00	R 5 787.08	R 15 347.74	R 18 747.59	R 0.00	R 0.00	R 0.00	R 47 736.56
8	2015	R 342.05	R 717.67	R 2 616.10	R 19 293.50	R 11 071.92	R 757.32	R 48.66	R 0.00	R 34 847.22
9	2016	R 16 970.57	R 0.00	R 0.00	R 15 426.87	R 11 369.34	R 0.00	R 17.19	R 0.00	R 43 783.97
10	2017	R 5 024.22	R 0.00	R 4 027.89	R 10 286.26	R 0.00	R 870.67	R 7.10	R 0.00	R 20 216.14
11	2018	R 6 444.16	R 0.00	R 15 210.67	R 26 037.37	R 0.00	R 0.00	R 0.00	R 288.77	R 47 980.97
12	2019	R 21 813.87	R 0.00	R 0.00	R 20 070.48	R 0.00	R 0.00	R 63.53	R 1 053.53	R 43 001.41
13	ub-total	R 107 420.08	R 28 514.35	R 71 707.15	R 236 155.09	R 81 562.86	R 1 632.84	R 136.48	R 1 342.30	R 528 471.15

The source data for all the amounts detailed in Table 18 above comes from the SAMRO income statements as provided by SAMRO. The researcher compiled the annual totals in the table above for perspective and ease of reference.

The royalty audit produced four principal findings:

1. The SAMRO royalty income reported and paid to Ms Mhlaba for the period 2008 to 2019 by SAMRO was incorrect. It had been incorrect since the inception of Ms Mhlaba's SAMRO relationship and amounted to a shortfall and not a surplus. The direct reasons for the shortfall were as follows:
 - a. Four empirical audit shortfalls – Incorrect share splits on 40 songs and the knock-on effect on non-royalty revenue, all leaving Ms Mhlaba

with a directly reduced share. In Table 19 below the shortfall is broken down into its sources and amounts.

Table 19: Empirical audit Shortfall Calculation detail

Shortfall calculation						
#	Shortfall Cause	Source	Period	information source	Source Total	Shortfall Cause Total
1	DP					R 80 420.93
		TV (Afrocafe/Gospel Gold, Gospel Tim)	2008-2012	SAMRO	R 44 139.53	
		SAMRO Statement (R&G) 2014-2017	2014-2017	SAMRO	R 19 762.36	
		SAMRO Statement Summary -17 Oct 2018	2013-2018	SAMRO	R 16 519.05	
2	Third Party Publishers					R 41 714.72
		TV (Afrocafe/Gospel Gold, Gospel Tim)	2008-2012	SAMRO	R 5 282.94	
		SAMRO Statement Summary -13 Sep 2017	2014-2017	SAMRO	R 10 092.90	
		SAMRO Statement Summary -17 Oct 2018	2013-2018	SAMRO	R 26 338.88	
3	Supplementary - 50% paid to publishers		2006-2019	SAMRO	R 100 221.50	R 100 221.50
	Sub-Total					R 222 357.16
4	Plus NRR - at 18.25% of Shortfall sub-total				R 40 580.18	R 40 580.18
5	Total					R 262 937.34

The first shortfall identified and calculated as per Table 19 above was no less than **R262 937,34 or 49,75 percent of the R528 471,15** Ms Mhlaba had been paid by SAMRO for the period 2008 to 2019 and arose as follows:

- i. **R80 420,93** of royalty income due to Ms Mhlaba was paid to “DP”. Three separate sources of “DP” were identified and quantified on the amount paid to “DP”:

- a. **R44 139,53** from TV (Afro Café/Gospel Gold, Gospel Time) 2008 to 2012 (see Table 20 below for further detail). Specific calculations for each can be found at Annexure TH18.

Table 20: DP Shortfall calculation 2008 to 2012

Statement file name	Credited to Ms Mhlaba	Credited to "DP"
Afro café iii (39)_its me_217466	R 2 664.86	R 13 321.10
gospel time vi (10)_ blessings	R 647.19	R 3 235.17
gospel gold x (34)_ blessings_65070	R 5 241.79	R 27 583.25
TOTAL	R 8 553.84	R 44 139.5276

- b. **R19 762,36** from SAMRO Statement (R&G) only for 2014-2017 – created by SAMRO’s Noxolo Sikhundla on 23 January 2018. See Annexure TH19 for the specific calculation.
- c. **R16 519,05** from SAMRO Query Matrix – SAMRO – supplied by SAMRO’s Karabo Senna (who made the calculation) on 17 October 2018. See Annexure TH20 for specifics of the calculation.
- ii. **R41 714,72** of Ms Mhlaba royalty income paid to Third Party

Publishers without legal right. Three separate sources of Third-Party Publisher claims were identified and quantified on the amount paid to Third Party Publisher.

- a. **R5 282,94** from TV (Afro Café/Gospel Gold, Gospel Time) 2008 to 2012 (see Table 21 below for further detail).

Table 21: Third Party Publisher Shortfall – 2008 to 2012

Statement file name	Credited to "Amanxusa"	Credited to "Big Fish"	credited to "Sony"
Afro café iii (39)_its me_217466	R 0.00	R 0.00	R 0.00
gospel time vi (10)_ blessings	R 0.00	R 0.00	R 0.00
gospel gold x (34)_ blessings_65070	R 2 456.13	R 615.78	R 2 211.03
SUB-TOTAL	R 2 456.13	R 615.78	R 2 211.03
TOTAL	R 5 282.94		

Specific calculations for each can be found in Annexure TH21. The information that was analysed was supplied to the researcher by SAMRO's Karabo Senna on 12 December 2017.

- b. **R10 092,90** was incorrectly and without foundation in law paid directly by SAMRO to Amanxusa and Big Fish between 2013 and 2016. See Table 22 below for

detail and Annexure TH22 for calculation details. The information upon which the calculations were based was supplied by SAMRO's Clint Louw on 13 September 2017.

Table 22: Shortfall claim – R&G Amounts paid to Third Party

#	Work	Amanxusa	Big Fish
1	NGIZOMNIKA	R 1 283.92	
2	HEAVY LOAD	R 977.67	
3	SOMHLEKAZI	R 685.42	
4	EKUQALENI NASEKUGCINENI	R 2 456.09	
5	NXA SINGENA EKHAYA	R 1 159.98	
6	SWEET JESUS	R 192.09	
7	MHLEKAZI		R 3 317.38
8	YE WENA		R 20.35
9	Sub-totals	R 6 755.17	R 3 337.73
10	Total	R 10 092.90	

Publishers

Based on Ms Mhlaba's share of each work and the amount received for the share, the share claimed by Amanxusa /Big Fish, which was confirmed by SAMRO in the statements, and the value of what was paid to Amanxusa/Big Fish, were calculated. Neither SAMRO nor Amanxusa nor Big Fish could produce either a deed of assignment or writer/publisher agreement between Ms Mhlaba and Amanxusa/Big

Fish that would afford Amanxusa the right to claim and SAMRO the right to pay.

- c. **R26 388,88** from SAMRO Query Matrix – SAMRO with respect to the income due to Ms Mhlaba after the removal of the third-party publisher claims. No publisher detail was provided, however it could only be Amanxusa and Big Fish. The calculation was supplied by SAMRO’s Karabo Senna on 17 October 2018. See Annexure TH23 for further detail.

- iii. **R100 221,50** – During the period under review, Ms Mhlaba was paid this amount, the composer’s share of 50 percent for two distribution categories, Supp NS Credit and Sup Undoc Credit, separately from the accounting of the other distribution categories. The other 50 percent was paid to Third Party Publishers, Amanxusa and Big Fish. The finding was based on an analysis of the archival information provided by SAMRO during the study – see Table 23 below.

Table 23: Shortfall – Supp NS Credit and Supp Undoc Credit

#	Year	SUPP NS CREDIT	SUPP UNDOC CREDIT
1	2008	R 27 795.04	R 9 715.88
2	2009	R 1.64	R 21 890.56
3	2010	R 0.00	R 547.80
4	2011	R 0.00	R 5 847.27
5	2012	R 0.00	R 1 639.27
6	2013	R 0.00	R 4 424.63
7	2014	R 0.00	R 5 787.08
8	2015	R 717.67	R 2 616.10
9	2016	R 0.00	R 0.00
10	2017	R 0.00	R 4 027.89
11	2018	R 0.00	R 15 210.67
12	2019	R 0.00	R 0.00
13	Sub-totals	R 28 514.35	R 71 707.15
14	Total paid to Ms Mhlaba - composer at 50%		R 100 221.50
15	Paid to Amanxusa/Big Fish - - publishers at 50%		R 100 221.50

The R100 221,50 paid to Amanxusa, and Big Fish was incorrectly and without foundation in law paid directly by SAMRO to Amanxusa and Big Fish between 2006 and 2019 in respect of the publisher's share corresponding to Ms Mhlaba's writer's share from the Supp Undoc and NS Undoc Credits. The first royalty flows to the interested parties on Ms Mhlaba's songs would have been initiated by the first notification containing the incorrect publisher claims from Amanxusa and Big Fish, thus as far as SAMRO was concerned

such flows began after the notification date in June, as early as July. The publisher's share would then have been 50 percent as per the Distribution Rules, therefore based on what Ms Mhlaba was credited for Supp Undoc Credit and Undoc NS Credit during the period this would have been what was paid to Amanxusa and Big Fish, thereby informing an empirical shortfall, the quantum as noted above.

- iv. **R40 580,18** is the NRR amount that is the equivalent to 18,25 percent of the shortfall identified above, the quantum of which is R222 357,16 – see Table 19 above. The figure of 18,25 percent was arrived at as being the percentage of total royalty income that the NRR quantum accounts for. As such the amount is a shortfall and remains unpaid to Ms Mhlaba.

- 2. The second shortfall arose from two distinct sources identified and while neither could be empirically calculated, both could be confirmed and one could be estimated with a reasonable degree of accuracy. Specifically, the shortfall arose from the absence of any reporting by SAMRO for the period 2008 to 2019, as of the commencement of the audit in early 2017, of any source income arising from:
 - i. Live

In Section 4 of the Distribution Rules, the Distribution Category “*Live*” is differently referred to in Section 6 as

“*Public Performance*”. According to Section 4 b “*Live*” has two sub-categories:

- i. Live Music; and
- ii. Shows.

With respect to Live, a preponderance of evidence manifests in Ms Mhlaba’s historic performance schedule, which included performances for mainstream awards ceremonies in SAMRO-licensed venues including live performances for the purposes of making DVDs, also in venues such as the State Theatre in Pretoria. As will be noted from the income statement provided by SAMRO (see Annexure TH17), no records of a single live performance of any songs were reported by SAMRO, and no Live transaction.

For those performances of a full set of Ms Mhlaba’s songs, such as at the State Theatre in Pretoria, the parity test was applied to *all* the SAMRO statements from all sources and not a single set list, never mind a credit to “Live Music” or “Shows”, could be identified in the SAMRO reporting for the period 2008 to 2019.

Notwithstanding, there is a means to reconstruct the value from live performance that would be due from SAMRO to a

writer of the works performed and to arrive at an estimate. In respect of Ms Mhlaba, as detailed below, an estimate within the confines of SAMRO's Distribution Rules was calculated at R90 723,15 for the 12-year period 2008 to 2019. This would amount to an average of R7 560,26 per year.

This method was not made use of in this study because of key data sets not being available and/or accessible. Had SAMRO reported a single Live performance, though, that would have been grounds to apply the methodology detailed in the next paragraphs. The researcher has made use of this method in previous cases and found it effective.

By way of example, the amount charged by SAMRO to a venue or promoter for the performance of Ms Mhlaba's works would, according to its tariffs, be 3 percent of the ticket admission revenue. SAMRO would deduct its costs, which while changing annually can be assumed to be 25 percent, from the licence revenue received. Assuming a support act, for which SAMRO Distribution Rules apportion 10 percent of the balance after SAMRO's costs, for the performance of Ms Mhlaba's songs, with the 90 percent being distributed to Ms Mhlaba and her publisher. How that balance from a song point of view would be allocated: SAMRO would take the balance amount and divide it by the number of songs performed by Ms

Mhlaba, as per the set list, giving each song the same allocation. See Table 24 below for an example of live performance royalty calculation.

From an audit perspective, it is this “parity” between the amounts attributed to each work performed that gives rise to the parity test as detailed and defined at page 169 above. When a set list is reported, the parity test will identify the times when a set of works all receive the same amount and, added to the date and source of the royalty, Live income can be verified.

To apply the parity test, accurate information as to the exact set list performed by an artist, attendance, ticket pricing, gross admission revenue and the percentage charged by the collecting society for the performing rights licence must be known along with not only the authorship and ownership of each song performed, all for a specific date, but also the operating cost percentage charged by the collecting society on revenue it received before distribution.

At this point in Phase One of the audit, off-site, the researcher was obliged to make conservative assumptions to obtain some idea of what Ms Mhlaba’s Live performances had earned. Of the 80 performances on average per year, it can be assumed that 5 percent were licensed and that those would have been in

State or mainstream established venues as well as at some well-known public festival performances. Estimations are very difficult without accurate data, which is a separate challenge, never mind locating. However, if one were to consider a single performance at a venue performed at by Ms Mhlaba, the outcomes as detailed in Table 24 below are what the researcher would have expected to find per work in her SAMRO statements.

Table 24: Live performance royalty calculation structure

Venue	Seat capacity	Ticket price	# of songs performed	Gross admission revenue on full capacity.	Cumulative balance after deductions	Composer and Publishers Share
State Theatre - Pretoria	800	R 200.00	14	R 160 000.00		
3% - SAMRO license					R 4 800.00	
less SAMRO's operating cost - 25%					R 3 600.00	
less 10% Support Act					R 3 240.00	
Balance divided by the number of works performed					R 231.43	
Composer Authors share per work at 50%						R 115.71
Publishers share per work at 50%						R 115.71

The amount per work for 16 works performed above, which assumes a full house of ticket-paying attendees, could if such were reported, likely be further reduced by music played through the sound system prior to and following the

performance. This however is unlikely because there would not be a record of what songs were played during those times.

Continuing from Table 24 above, to arrive at a conservative estimate as to the shortfall due to Ms Mhlaba, including to her publisher from Live as a source of SAMRO performing right royalty revenue, see Table 25 below.

Table 25: Estimated Live performance royalty 2008 - 2019

Live performances per year for which license income received by SAMRO		4
Average number of songs per set list		14
Total composer and publisher income per song		R 231.43
Per song amount less "DP" tariff of 83.33% on 50% of the songs		R 135.00
Number of years - 2008 to 2019		12
Estimated total Live royalties for period 2008 to 2019		R 90 723.15
Live composer/publisher earnings estimate per year		R 7 560.26

While the above does not account for the first three years of Ms Mhlaba's performing career, 2005, 2006 and 2007, it does account from the year SAMRO's income statements started, this being 2008. In that regard it provides the basis for a reasonable estimate for what Ms Mhlaba should have been

accounted and paid by SAMRO for Live.

SAMRO remained mute about Live reporting during the audit to date. No accounting or explanation or reason for no Live reporting to Ms Mhlaba has been provided.

For the estimate to really become an audit finding and to move the finding beyond an estimate into further audit utility, the exercise to be conducted would be to identify four set list performances per annum during the period, in detail, meaning time, date, set list, venue, capacity and ticket price details per each of the performances per year. Without this level of detail, a collecting society will not entertain a claim without being ordered to by a court.

ii. MIT.

As noted above, SAMRO Distribution Rules confirm seven sub-categories for MIT.

While at Section 5, the Distribution Rules confirm a “*complete list of categories, sub-categories and channels is detailed in annexure I*”, a search of the annexure reveals not a single channel matching any of the sub-categories listed above.

Data collection and analysis during this study evidenced empirically and beyond doubt that since the early days of the Internet in 2004, Ms Mhlaba's songs had been accessible online, in digital formats, both to initially mobile⁴⁹ download from 2005 and later to Internet stream from 2010. Specifically, since the dates mentioned, all the major mobile, digital and Internet service platforms commonly known and used such as MTN, Vodacom, iTunes, YouTube, Google Play and Spotify, from the dates they were launched, have offered the ability to listen to Ms Mhlaba's songs from catalogues of, on average, 75 songs of Ms Mhlaba. In other words, performing right licences in respect of MIT would have been issued by SAMRO since at least 2008.

Like the absence of Live reporting addressed above, the issue of mobile and Internet reporting by SAMRO being absent had been raised with SAMRO during the initial stages of the audit in 2017. The royalty audit conducted on SAMRO's statement reporting covering the period 2008 to 2016 disclosed not a single transaction arising. Unlike the continuation of no Live reporting, since raising it, to date, in 2018 SAMRO suddenly and without prior notice to Ms Mhlaba, began reporting MIT, issuing in 2018 and 2019 three statements, the salient details of which are to be found below at Table 26.

Table 26: SAMRO MIT statement analysis

Statement Distribution date	# of songs reported	# of transactions	Year reported	Total Statement Value	Transaction Source APPLEPR	Transaction Source GGLEPLYMUS
30-May-18	43	50	2018	R 288.77	100.00%	
06-Jun-19	33	43	2016	R 810.73	86.05%	13.95%
30-Sep-19	39	41	2016	R 242.60	100.00%	
Total				R 1 342.10		

From an audit perspective the dearth of SAMRO reporting on MIT as a source meant that there was insufficient data to make empirical findings on the exact shortfall as a quantum. The fact that there had been no reporting at all meant there was no surplus, only a shortfall.

However, when conducting a royalty audit, however small or large the transaction volume there is to analyse, the researcher had to keep in mind that there is always new or additional audit information to be found in the information being audited, not just in the numbers but in the text as well, hence the need for granular focus always during every step of the audit. With the three data sets reported by SAMRO for MIT and reviewed in Table 26 above, a window into the extent of the shortfall was provided with real audit finding traction, as follows:

- Only two channel sources are accounted for, both Internet service providers APPLEPR (Apple Premium) and GGLEPLYMUS (Google Music Play), a small number of overall licensees. Notable by their absence are all the major digital and Internet streaming platforms including Spotify, YouTube, Amazon and others as well as all the major mobile operators, MTN, Vodacom, Cell C and Telkom, all of which have evidenced Ms Mhlaba's songs. For instance, the statements omit reporting on 883 136 YouTube views from 55 videos of Ms Mhlaba's songs (see Annexure TH01), and omit reporting on a dedicated Hlengiwe Mhlaba 33-song Spotify play list, at Annexure TH02.

The conclusion was that the bulk of the actuality of Ms Mhlaba's songs available from SAMRO licensees on the Internet at digital service platforms was not reported on, or accounted for, by SAMRO to Ms Mhlaba. However no estimate could be constructed owing to data inaccessibility as to dedicated reports, channel rates and usage figures.

- The only years SAMRO accounted for were:
 - a) 2016, two and three years late in 2018 and 2019

respectively, with six of 43 transactions in 2018 being from 2015; and

b) 2018, in one of the 2019 statement reports. Certainly 2017 had not been reported nor anything before 2016, except the six transactions.

This information came late in the study and the researcher did not have an opportunity to query SAMRO on the cause of the absence.

The conclusion was, even just with the two platforms reported on, that there were unreported periods from SAMRO licensees, by SAMRO with it being likely that such was known to SAMRO. The major technology companies tend to put all the necessary licences in place, in each country, with each CISAC member per country. There is no reason for SAMRO not to be compliant in terms of blanket licences as the alternative is to infringe, which can have expensive outcomes if a finding of non-compliance arises.

- The number of songs reported as being used in each statement (see Annexure TH24) at APPLEPR conflicts with the number of songs in Ms Mhlaba's list of songs

at APPLEPR, which totals 75 songs (see Annexure TH04). Each of these can be listened to, meaning that APPLEPR has licensed all 75 songs, not the number of songs as per SAMRO per statement, an under-reporting on 32, 42 and 36 songs respectively.

The finding is that roughly 50 percent of Ms Mhlaba's songs at APPLEPR have not been reported on and while the amount may or may not be large from a quantum point of view – something that could only be discovered in Phase Two on-site – the extent of under-reporting is significant from a song point of view.

3. The third principle finding from the royalty audit arose from the results of 12 months of digital scanning from early 2019 to early 2020. As the audit slowly progressed it was evident that a way was needed to triangulate SAMRO's self-reporting with external factors over a period sufficient for a critical mass from which observations could be made. The way was found using a digital scanning service, Radio Monitor, that scanned 55 stations against a database of sound recordings. However the consequence was that such would lengthen the study by a year. There being no alternative, the decision to proceed was taken.

Prior to the start of the digital scanning SAMRO, as noted above, had provided, on 17 October 2018, a third Works List.

At the beginning of 2019, 69 songs were loaded at Radio Monitor's digital scanning service to be scanned against 55 South African radio stations, meaning all the public and private radio broadcasters as well as community broadcasters. For 52 weeks, 69 of Ms Mhlaba's 154 released songs, forming 44,81 percent of Ms Mhlaba's song catalogue, were tracked.

A year later the results from the weekly reports (see Annexure TH26) confirmed the following:

- Sixty-six, or 95,65 percent, of the 69 songs had been broadcast on radio during the year.
- Thirty-four, or 61,82 percent, of the 55 radio stations tracked were tracked broadcasting Ms Mhlaba's songs.
- The total usages across the 66 songs for the year totalled 3 457.
- On average, there were 67 usages per week, every week of the year.
- On average, 32 different songs formed the basis of the usage every week of the year.

Such results are regarded as quality results that are rarely seen, especially in a crowded digital world. As a writer/artist, one can release five albums and will be lucky to count ten songs from all the albums to which the public has warmed, to the extent that such are played every week 15 years after first release. What the digital scanning informed and confirmed was that Ms Mhlaba had created a deep catalogue of high quality, meaning that a high

percentage of the catalogue had repeated usage over time where demand arose from the public domain and not from advertising and marketing efforts.

For the digital scanning results of 2019 to provide relevant usage insights from an audit perspective, focus was given to R&G, as a source that could be scanned, notwithstanding that this was Ms Mhlaba's largest song royalty source from SAMRO. Additionally, it was important to quantify the number of different songs reported by SAMRO each year for R&G and to allow for an analytical period of six years to detect any patterns and/or trends.

Over six years, five variables noted below were tracked:

- Total plays per year reported;
- Number of songs used per year;
- Average usage per song per year;
- Average usages per week; and
- Number of songs with more than 100 usages per year.

When tracked as above, these were compared between SAMRO's reporting and the actuality of digital scanning results for radio in a single year, 2019. The results are detailed in Table 27 below. Clearly visible is the fact that the actual usage in the 2019 digital scanning results, for only 66 songs, is between 2,17 and 6,7 times greater than the highest and lowest usage years reported by SAMRO, which usage is for Ms Mhlaba's entire song catalogue – see Table 27 below.

Table 27: SAMRO R&G statements vs Digital Scanning – an analysis

Year	R&G 2014	R&G 2015	R&G 2016	R&G 2017	R&G 2018	R&G 2019	Radio Monitor 2019 actual usage
Total plays per year reported	1440	600	1 007	516	990	1 591	3 457
Number of songs used per year	45	35	64	60	75	78	66
Average usage per song per year	32	17	16	9	13	20	52.38
Average usages per week	28	12	19	10	19	31	66.48
# of songs with more than 100 usages per year	5	1	1	0	0	1	9*
* - includes 3 songs with over 200 usages							

Before proceeding, it must be noted that the digital scanning results for 2019 will most likely only be comparable song for song with SAMRO's 2020 R&G report and are not addressed above, as at the time of writing this has not yet been issued. At this stage, the purpose of the comparison is not for SAMRO's report for 2019 to be compared against the digital scanning results for 2019. Rather it is to gain insight into the extent of how the six years of reporting stacked up against the digital scanning results.

What the comparison between SAMRO's R&G reporting over six years and the results from the digital scanning over a one-year period also confirmed was:

- In SAMRO's reports for the period under review the average usage per song per year fluctuated by almost 400 percent from lowest to highest and even at its highest, in 2014, was still 61,09 percent of the 2019 digital scanning result.
- The average usages per week for all the songs reported in the catalogue, according to SAMRO's statements, fluctuated between ten and 31 during the period. Even at its highest in 2019, this was still 46,63 percent of the 2019 digital scanning result.
- Of the number of songs in SAMRO's reports that were used more than 100 times in one year, SAMRO confirms five in 2014, followed by two years of one song per year, followed by two years of nil songs per year with one song in the final year. This contrasts with the digital scanning results for a single year of nine songs with more than 100 usages for the year, including three songs with more than 200 usages per year.

Queries to be addressed by the researcher, especially from a copyright-relevant activity point of view, included whether there was any reason that 2019 was an exceptional year? Was the quantum for the year, as measured by the digital scanners, the result of a purposeful or incidental spike in usage? Was there any reason 2019 should be a big year that could put SAMRO's reporting into perspective?

The answer to the queries was "No". Ms Mhlaba last released two albums in

2017, and none in 2018 and 2019. She had not undertaken a tour or released new videos during that period either. According to her, there was nothing special about 2019.

The finding meant that SAMRO's R&G reporting statement landscape with widely fluctuating annual sets of numbers was then re-examined on the basis that rather than 2019's digital scanning results being special and arising from many copyright-relevant activities, SAMRO's numbers represented under-reporting. This under-reporting could be measured in multiples, and such could only arise from flawed methodology such as that arising from the manner in which usages were actually counted. SAMRO did not make use of any digital scanning actuality as far as usage was concerned and instead relied on "*surveyed, statistical, historical, or estimated usage patterns*". It was apparent that Ms Mhlaba's song usage, whichever method of estimation was applied by SAMRO (and which SAMRO refused to disclose), was not just wrong, but wrong by significant multiples.

Exacerbating the extent of SAMRO's R&G misreporting were the radio digital scanning results arising from increasing the songs being tracked by Radio Monitor at the end of February 2020, from 69 to 123, by adding 54 songs from four more of Ms Mhlaba's albums. Immediately, as in the first week of tracking the enlarged catalogue of songs, the usage average increased to more than 100 usages per week. What this advises is that the results from Ms Mhlaba's full song catalogue, as SAMRO represents its tracks, if reported based on digital scanning actuality, would exceed 5 000 usages per annum,

further increasing the multiples of shortfall in R&G reporting by SAMRO.

It is extremely unusual for any writer who is an artist to have even 20 percent of their catalogue of songs repeatedly played on radio over time. Competition has always been intense, and the advent of digitization and the Internet has opened customer choice and access beyond what it ever was, to an ever-increasing global body of songs, just a finger click away. What SAMRO's reporting and the digital scanning results concur on is that 60 percent of South African radio stations broadcast a significant portion of Ms Mhlaba's song catalogue every week, in many cases songs more than a decade old, week in week out. The results do not speak to a career of pop hits but rather of classics, in the genre of gospel, widely consumed on a long-term basis.

The digital scanning results speak to one other reality about Ms Mhlaba, being that she is one of the three greatest South African female gospel artists, who in the first 15 years of their careers, each sold more than 1,5 million physical records. The other two are Rebecca Malope and Deborah Fraser.

4. The fourth principal audit finding arose from the checking for Ms Mhlaba's songs in the databases of six CISAC members in Germany, Italy, Spain, Belgium, Brazil and Switzerland. Also checked, as far as could be ascertained, was the authorship and ownership metadata, and the interested party claims on a selection of Ms Mhlaba's songs. While there was no way to quantify from the collecting society database search results what royalty income might have flowed, if a song was found in any collecting society

database this was only because it had been performed in the territory the database covered. The checking was left to the end of the study so that any claims would represent the most up-to-date situation concerning Ms Mhlaba and her songs.

The findings were as follows:

1. Germany at GEMA⁵⁰

Nine songs with the exact same three Sony sub-publisher claims on Mhlaba Music and Entertainment CC as at Table 28 below and at Annexure TH27.

Table 28: GEMA – The search result example

1. Title of Version	UYALALELA		
	Duration: 00:00:00	ISWC: T-104.175.618-5	GEMA work no.: 12866978-001
interested party	CAE/IPI	Role	
MHLABA, HLENGIWE PATIENCE	00551598918	composer	
MHLABA, HLENGIWE PATIENCE	00551598918	author	
MHLABA MUSIC AND ENTERTAINMENT CC	00690713533	original publisher	
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266214670	sub-publisher	
SONY/ATV MUSIC PUBLISHING LLC	00269021863	sub-publisher	
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262990443	sub-publisher	

2. Italy at SIAE⁵¹

Nine songs with the exact same three Sony sub-publisher claims on

Mhlaba Music Productions CC as at Table 29 below and at Annexure TH28.

Table 29: SIAE – The search result example

UYALALELA		
ISWC ⓘ : T- -		
Aventi diritto		
MHLABA HLENGIWE PATIENCE	Compositore ed Autore (CA)	CODICE IPI ⓘ : 00551598918
MHLABA MUSIC PRODUCTION CC	Editore originale (EO)	CODICE IPI ⓘ : 00690713631
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	Amministratore (AM)	CODICE IPI ⓘ : 00266214670
SONYATV MUSIC PUBLISHING LLC (non iscritto)	Amministratore (AM)	CODICE IPI ⓘ : 00269021863
SM PUBLISHING (ITALY) S.R.L.	Sub Editore (SE)	CODICE IPI ⓘ : 00574052259
+ Visualizza contatti		

3. Spain at SGAE⁵²

Eight songs with the exact same two Sony sub-publisher claims on Mhlaba Music and Entertainment CC as at Table 30 below and at Annexure TH29.

Table 30: SGAE – The search result example

Obra seleccionada

Título original	Código de obra SGAE	Código de ISWC
 ROCK OF AGES	11.298.742	T-905.004.011-4

Creadores

Nombre	IPI
HLENGIWE PATIENCE MHLABA	551.598.918

Editores

Nombre	IPI
MHLABA MUSIC AND ENTERTAINMENT CC	690.713.533
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	266.214.670
SM PUBLISHING IBERIA S R L	222.067.899

Títulos alternativos (Véase)

Título

Intérpretes

Nombre

4. Belgium⁵³

Three songs with the exact same three Sony sub-publisher claims on Mhlaba Music and Entertainment CC as at Table 31 below and at Annexure TH30.

Table 31: SABAM – The search result example

Online Repertoire \ Work

Type	Title
Main Title	ROCK OF AGES

1 - 1

Distribution

	Role	IP Name Number	Name	First Name	Performances ⓘ	Mechanical ⓘ
	CA	00551598918	Mhlaba	Hlengiwe Patience	Samro	Ns
	EO	00690713533	Mhlaba Music And Entertainment Cc	-	Samro	Ns
	SE	00266214670	Sony Music Entertainment (South Africa) Pty L	-	Samro	Capasso
	SE	00269021863	Sony/Atv Music Publishing Llc	-	Ns	Ns
👁	SE	00048151294	Emi Music Publishing (Belgium)	-	Sabam	Sabam

5. Brazil at UBC⁵⁴

Nine songs with the exact same three Sony sub-publisher claims on Mhlaba Music Production as at Table 32 below and at Annexure TH31.

Table 32: UBC – The search result example

Título da Obra:	ECAD:	ISWC:
REMEMBER ME	6141750	
Participação Outros Títulos Referências		
Nome	Pseudo	Sociedade
HLENGIWE PATIENCE MHLABA		COMPOSITOR/AUTOR
MHLABA MUSIC PRODUCTION		EDITOR
SM PUBLISHING (BRASIL) EDICOES MUS...	SONY MUSIC	SUBEDITOR
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		EDITOR
SONY/ATV MUSIC PUBLISHING LLC		EDITOR
		Não associado(a) à UBC
		Não associado(a) à UBC
		Não associado(a) à UBC
		Não associado(a) à UBC
		Não associado(a) à UBC

6. Switzerland⁵⁵

One song with the three Sony sub-publisher claims on Mhlaba Music Production as at Table 33 below.

Table 33: SUISA – The search result example

REMEMBER ME		006151 997 35
Shareholders		
Role:	Name:	Name:
CA	MHLABA HLENGIWE	
E	MHLABA MUSIC PRODUCTION CC	00690 71 36 31
SE	SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266 21 46 70
SE	SONY/ATV MUSIC PUBLISHING LLC	00269 02 18 63
SE	SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262 99 04 43
General information		
Duration (total): 3:30		

The researcher also checked the databases of Holland at BUMA, Canada at SOCAN, France at SACEM and the US at ASCAP and BMI and found no song entries for Ms Mhlaba except for one at BMI – see Table 34 below.

Table 34: BMI – The search result

BMI Repertoire								
Songwriter/Composer ▾		mhlaba						
Search								
STHANDWA SAMI								
TITLE								
TITLE DETAIL								
BMI Work # 26755096								
ISWC # T-925230197-6								
Total Controlled by BMI: 100.00%								
<table> <tr> <th>SONGWRITER/COMPOSER</th><th>CURRENT AFFILIATION</th><th>CAE/IPI #</th></tr> <tr> <td>MHLABA HLENGIWE PATIENCE</td><td>SAMRO</td><td>551598918</td></tr> </table>			SONGWRITER/COMPOSER	CURRENT AFFILIATION	CAE/IPI #	MHLABA HLENGIWE PATIENCE	SAMRO	551598918
SONGWRITER/COMPOSER	CURRENT AFFILIATION	CAE/IPI #						
MHLABA HLENGIWE PATIENCE	SAMRO	551598918						
<table> <tr> <th>PUBLISHERS</th><th>CURRENT AFFILIATION</th><th>CAE/IPI #</th></tr> <tr> <td>GD SEVENTY EIGHT MUSIC</td><td>BMI</td><td>356014777</td></tr> </table>			PUBLISHERS	CURRENT AFFILIATION	CAE/IPI #	GD SEVENTY EIGHT MUSIC	BMI	356014777
PUBLISHERS	CURRENT AFFILIATION	CAE/IPI #						
GD SEVENTY EIGHT MUSIC	BMI	356014777						
ARTISTS								
MHLABA HLENGIWE								

According to Ms Mhlaba, she did not know who GD Seventy Eight Music, was, had never signed any publishing documentation for the song, except to notify SAMRO that it was a song she had composed, and that it was published by Mhlaba Music and Entertainment CC.

What the above CISAC member database findings represented and confirmed in audit terms was as follows:

- Sony Music Entertainment (South Africa) (Pty) Ltd was claiming sub-publishing rights on both Mhlaba Music Productions and Mhlaba Music and Entertainment in the six CISAC member databases, which amounted to 50 percent of the performing rights royalty income, which Sony had not declared or accounted to Ms Mhlaba. As noted earlier, Mhlaba Music Productions had an Administration Agreement with SM Publishing (South Africa) (Pty) Ltd that terminated on 17

October 2017.

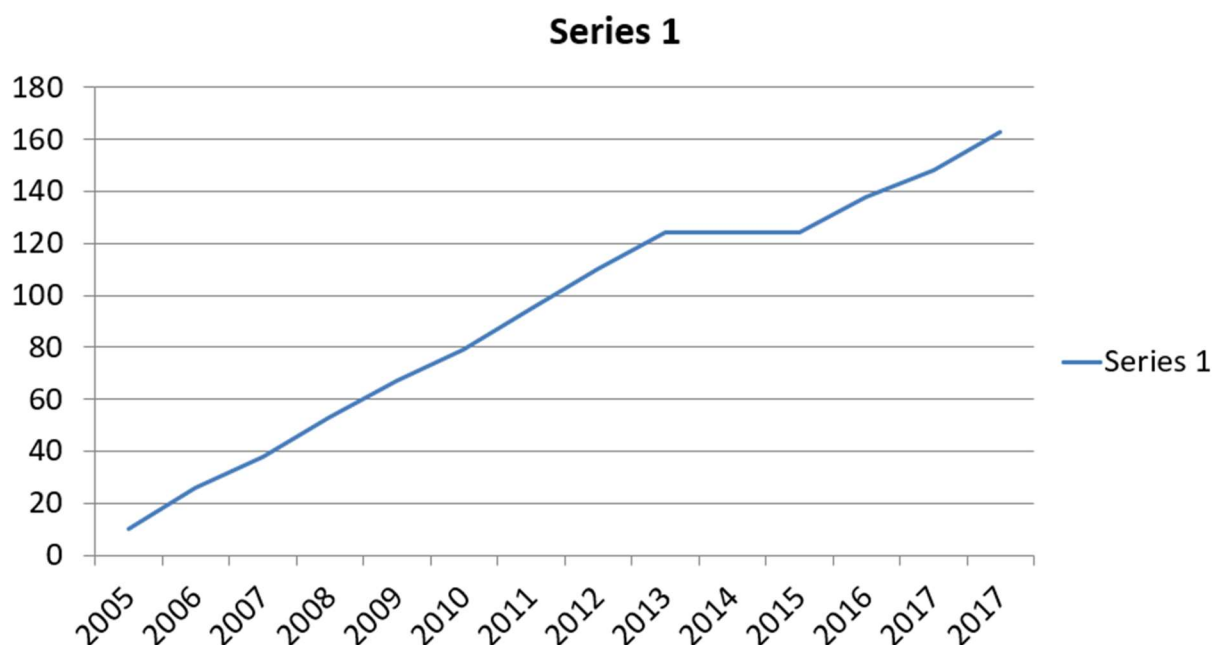
- SAMRO's database for the same song entries confirmed no sub-publisher claims on either Mhlaba Music Productions and Mhlaba Music and Entertainment in accordance with the new notifications filed by Mhlaba Music and Entertainment at SAMRO following termination. While SAMRO had direct access to all CISAC member databases via CIS-Net, the entries had not been updated and while SM Publishing (South Africa) (Pty) Ltd administration rights had been determined, no changes had been made to amend its determined claims, almost three years after the fact.
- While it could be evidenced as above, there was no way the researcher could quantify what had been collected by the six CISAC members and Sony Music Entertainment during the study.

As has been observed earlier in this study, copyright-relevant activities during the period covered by the study were important to map accurately, as an indicator or roadmap of expected audit outcomes, as well as to contextualize the audit landscape. Of importance to the artefact were two additional external data sets:

- An important data set of the royalty audit landscape was the growth in new songs created and performed by Ms Mhlaba during the period 2005 to 2017, when the audit started. At Table 35 below, what can be discerned is that except for 2014 and 2015, Ms Mhlaba has added an album's worth of new recorded songs to her song catalogue every year, showing a straight-line growth to a

catalogue size of 163. Not all recorded songs released to the public are performed live or on any broadcast platform, however an indicator arising from SAMRO's R&G statements is that usage of 90 of Ms Mhlaba's 163 songs was reported. In the researcher's forensic experience, Ms Mhlaba's ratio of performed-to-released songs was high, especially considering the bulk of songs reported, more than 85 percent of which were created and recorded between 2005 to 2013.

Table 35: Hlengiwe Mhlaba – growth of song catalogue – 2005 to 2017

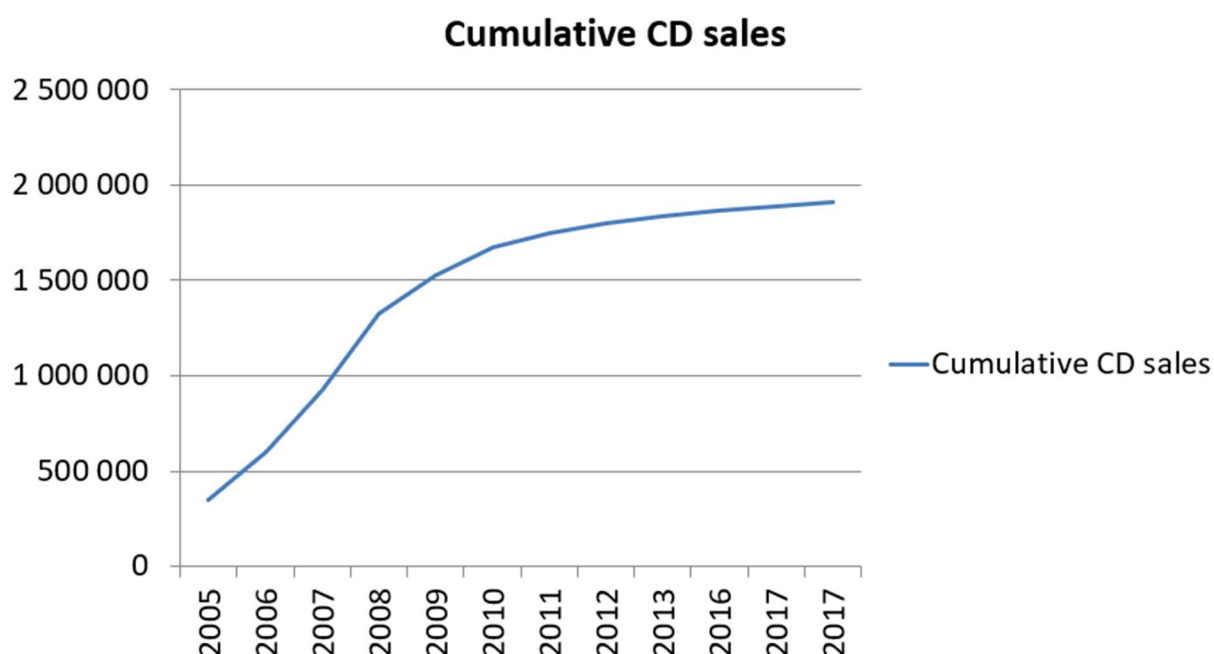


The information above in Table 35 was sourced from the sleeving of Ms Mhlaba's recordings, for each year of release, and then cumulatively totalled. The table was originated by the researcher from the results.

- Another key data set of the royalty audit landscape was the cumulative CD sales during that period (see Table 36 below). When Ms Mhlaba released her

first album “Dwala Lami” in 2005, digitization and the Internet had arrived, and although unknown to the music industry then, the demise of the CD was rapidly approaching. Notwithstanding an explosive sales record start and the release of an album per year for nine years, CD sales fell by a wide margin, year on year, flattening the curve. The audit relevance here was that apart from live performance and film, the only songs played on radio are those already recorded. Sales are driven by demand with the purchase of a CD typically subject to competition in any individual’s budget, meaning that CD purchase in any volume drives, and is driven by, radio.

Table 36: Hlengiwe Mhlaba – Cumulative CD and DVD sales



With the shortfall and its extent understood and the external royalty landscape clarified, what followed during the royalty audit was the systematic checking and review of the internal royalty landscape at SAMRO. The legal audit had confirmed the sources of income from SAMRO paid to Ms Mhlaba on the basis that she was a member and her

songs had been performed. The royalty audit deployed the same granular approach to the sources of SAMRO revenue, which in respect of Ms Mhlaba and indeed any SAMRO member, fell into three categories:

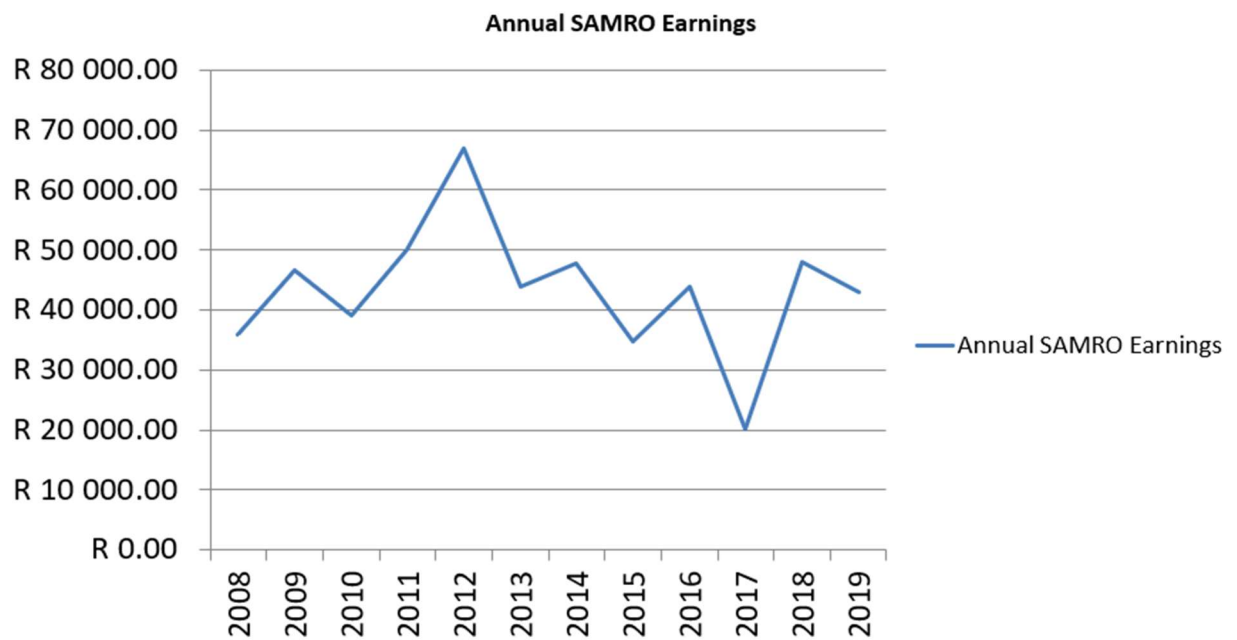
- Royalty revenue, which had six categories –
 - R&G.
 - Television.
 - Film.
 - Foreign.
 - Live.
 - MIT.
- Supplementary revenue, which had three categories –
 - Undoc.
 - NS meaning “No-Society”.
 - Perf. Adjustment.
- NRR

The exercise required the creation of a map of the total royalty revenue paid during the period by SAMRO to Ms Mhlaba, first on its own and then against the numerical bundles of all the sources for the period. Next came graphic representations of these figures, as follows:

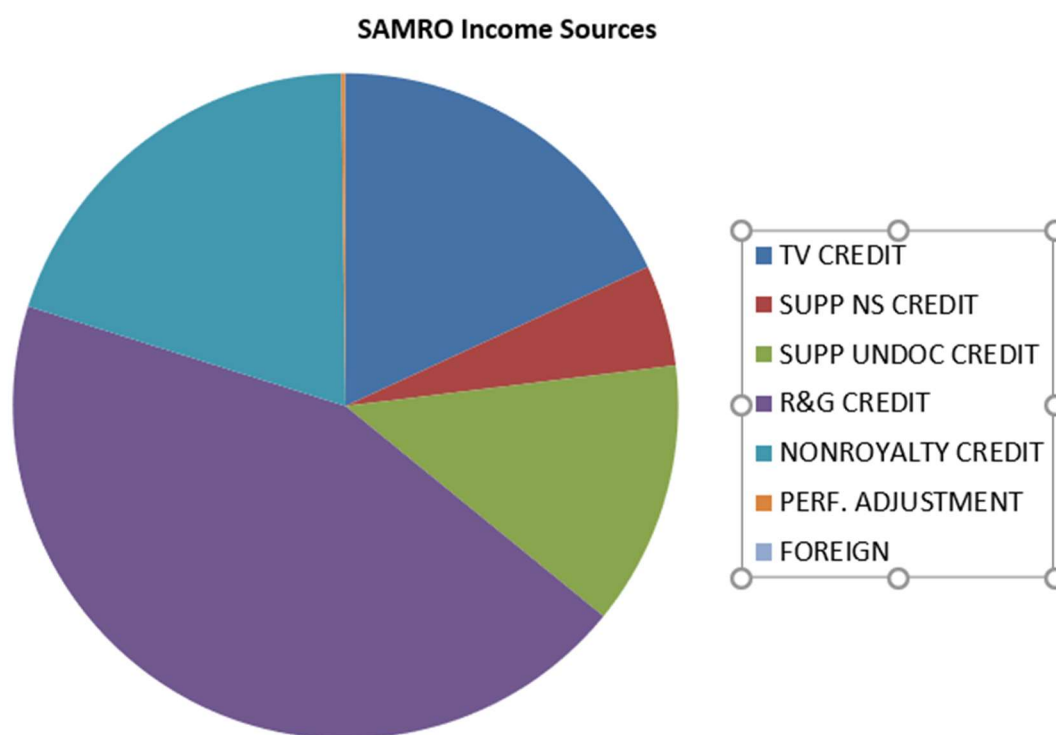
- An internal factor, being as per the information provided by SAMRO, was

first the data set concerning Ms Mhlaba's total SAMRO revenue per year from 2008 to 2019. Considering all the copyright-relevant activities in Ms Mhlaba's Timeline Matrix, there is no plausible reason that could be attributed to the rise and fall, the fluctuation, of the annual earnings during the period, as found. If there was any significant event during the period, it came in 2012 with Ms Mhlaba establishing her own publishing company, Mhlaba Music and Entertainment CC trading as Mhlaba Music Productions, and taking a publisher membership at SAMRO. The works Mhlaba Music Productions published had previously been published, without right, by Amanxusa and Big Fish, so there should not have been, from that point of view, any cause for a 35 percent reduction in the royalty from 2012 to 2013.

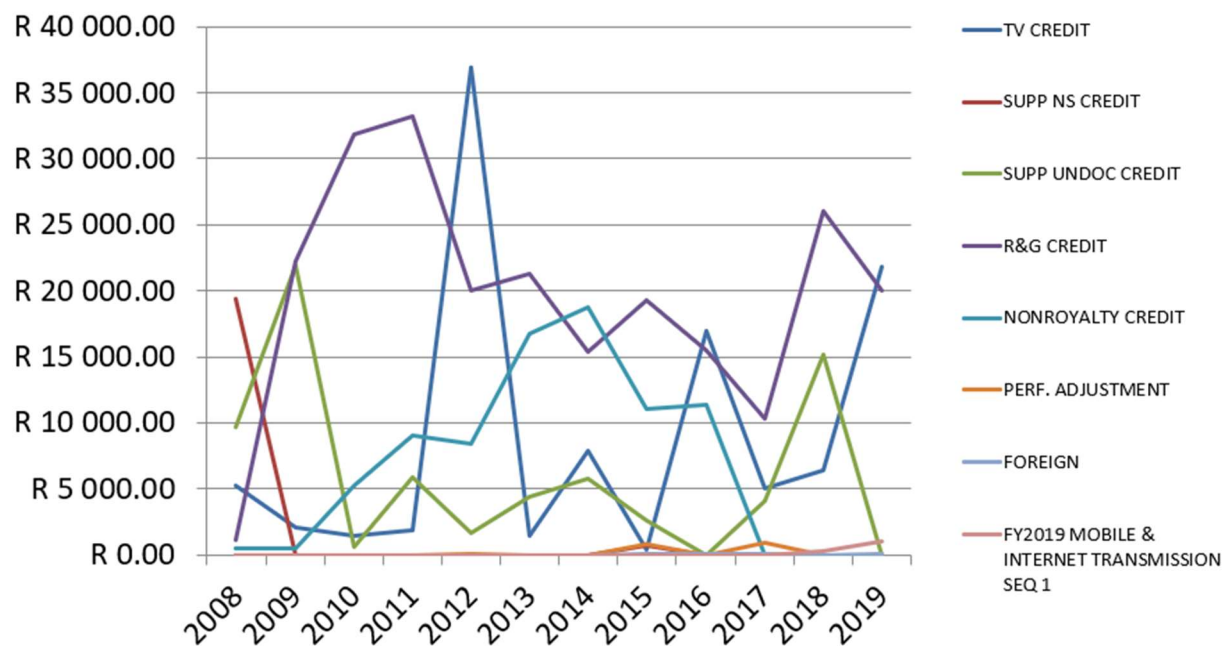
As noted above, Ms Mhlaba released an album per year for nine years between 2005 and 2013, with the outcome being a steadily growing catalogue of working songs that her audience placed in high regard with each album release. At face value, the graph at Table 37 did not match or resemble Ms Mhlaba's copyright-relevant activities. This thesis aims to shed light on the reasons for that non-correspondence.

Table 37: Hlengiwe Mhlaba – Annual SAMRO earnings

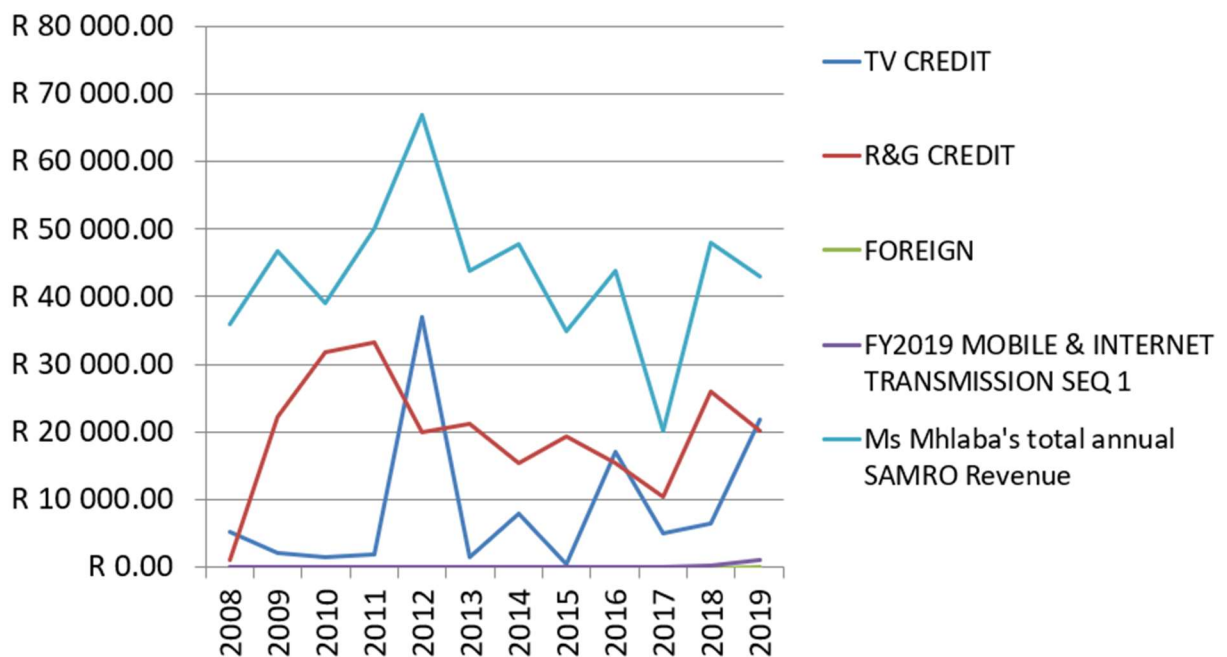
- The second data set analysed was that of the sources making up all the annual earnings reported by SAMRO to Ms Mhlaba, as shown in Table 38 below. An internal factor that from an audit perspective immediately provided a key indicator, and that the reporting from SAMRO would not be correct as absent from the chart, were two royalty sources, Live and MIT, both of which the audit had evidenced in Ms Mhlaba's Timeline Matrix since 2005, even though MIT makes a late entry following the start of the audit when the question of its absence was raised. The researcher knew this omission did not necessarily make the shortfall figure large or small *per se* as neither of these two royalty sources were known to necessarily be high income earners other than in exceptional cases. Nevertheless, for Ms Mhlaba's songs to be excluded entirely from these royalty sources provided further context as to Ms Mhlaba's initial instincts. Ms Mhlaba's largest royalty source was R&G followed by TV.

Table 38: Hlengiwe Mhlaba – SAMRO Income Sources – 2008 - 2019

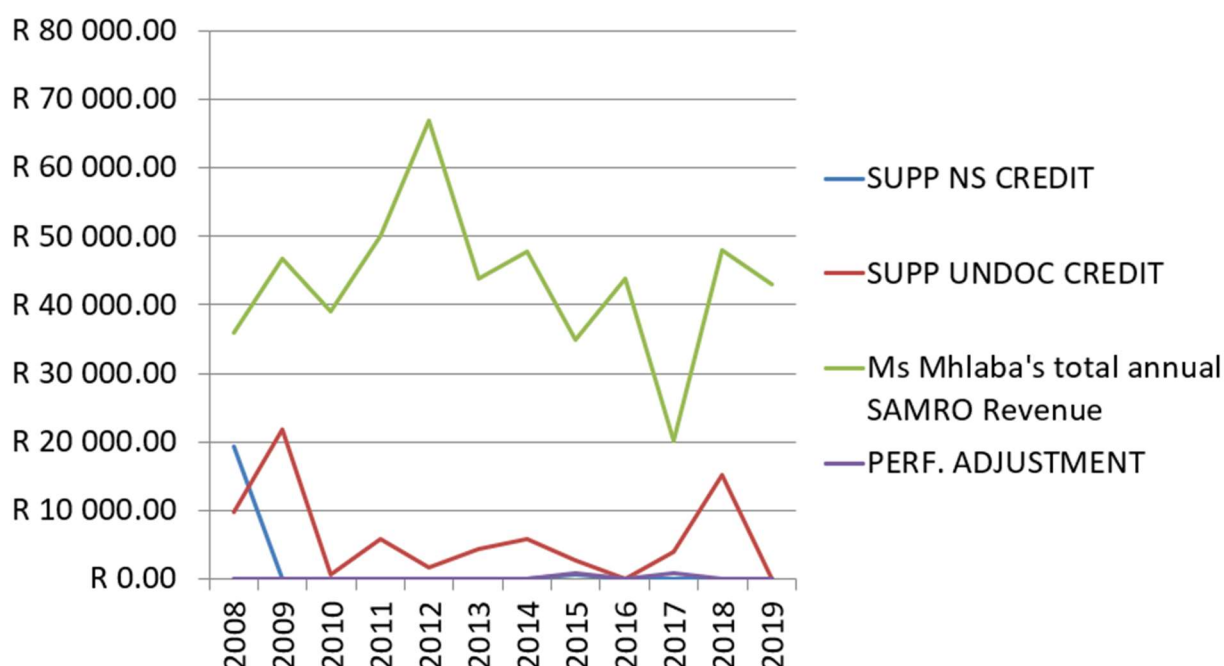
- The third data set mapped all the sources, and the result was as can be seen in Table 39 below. The patterns were not necessarily easily recognizable. But the utility to the researcher arose from the insights provided about SAMRO's source reporting, especially when broken into simpler comparative views set against Ms Mhlaba's total annual revenue. Table 39 below presents the combination of each of the individual sources that made up the quantity in the first data set above of Ms Mhlaba's total SAMRO revenue.

Table 39: Hlengiwe Mhlaba – All SAMRO Sources per year – 2008 - 2019

- The fourth data set considered Ms Mhlaba's royalty sources against her total SAMRO revenue, shown in Table 40 below. It had already been noted above that two of the royalty revenue sources were estimated, or had not been made at all, these being MIT and Live/Public performance respectively. Both offered reason to consider evidence of a shortfall and the extent of the shortfall. The R&G and Television royalty amounts unsurprisingly provide the backbone of Ms Mhlaba's total revenue. This is not surprising, because as per the second data set above, these two provided the majority of Ms Mhlaba's total income. The spike in 2012 arises from a huge increase in Television, which falls away the year following, leading to a downward trend until 2018. The anomaly not explained by the R&G and Television reporting arose from the dramatic drop between 2016 and 2017 of Ms Mhlaba's total year-to-year SAMRO earnings. A query that had to be considered: Was this in any way connected to the audit? The researcher could not be certain.

Table 40: Royalty revenue sources vs Ms Mhlaba total revenue per year

- The fifth data set considered was Ms Mhlaba’s three royalty sources, which included Supp Undoc Credit and Supp NS Credit as well as the Perf. Adjustment, against Ms Mhlaba’s total SAMRO revenue – see Table 41 below. Technically this Supp Undoc source was a royalty revenue source, albeit delayed. Supp NS Credit arose from revenue generated by Ms Mhlaba’s songs *before* she was considered a SAMRO Ordinary Member, in the years 2005 to 2007. The term “NS” is allocated to writers who are “No Society”, meaning not a collecting society member, on whose works SAMRO has collected licence income, strictly speaking without right, however no issue was made in that regard. As was expected and without questioning the veracity of the numbers reported, the Supp NS Credit occurred in the first year of SAMRO membership and not once Ms Mhlaba had been accepted as a member.

Table 41: Supp Undoc/NS revenue vs Ms Mhlaba's total annual revenue

The Supp Undoc Credit as noted at page 265, from an “*Undocumented Share*” meaning “*the portion of any Work of Music for which SAMRO has allocated a Royalty Payment but has [been] unable to identify the relevant rights holder*” in the form of an “*Undocumented royalty*” meaning “*the Royalty Payment amount that is allocated to an Undocumented Share*”. Typically, when a writer becomes a SAMRO member, none of their songs are notified, especially those that would have been picked by SAMRO from programme returns and cue sheets from broadcast and other licensees. Consistent with the NS status addressed above, accorded to a non-member the performance of whose works have been picked up, when membership is engaged, SAMRO will, with the writer and at same time, address the notifying of all Undoc songs known by SAMRO at the time. What the graph at Table 41 confirmed was that in 2008 (which according to the income statement records, was the inception of Ms Mhlaba’s SAMRO membership) there was a Supp Undoc Credit that rose further the following year before falling sharply to nil. The graph is entirely consistent with the

outcome of new SAMRO membership.

During the period to 2013, consistent with the release of an album with 12 to 16 new songs each year, there were Supp Undoc Credits arising until the songs were documented by SAMRO, at which time an Supp Undoc Credit would be paid to Ms Mhlaba. Between the reporting of 2016 and 2017, there appeared a sudden increase, from nil, in Supp Undoc Credit numbers, which continued in 2018 to fall to nil again in 2019. As with the sudden fall of annual royalty revenue, noted above, the researcher was obliged to consider if the audit under way had anything to do with the coincidence of the sudden increase in Undoc Supp Credit.

As noted throughout this thesis, the entire new audit method constructed and implemented herein comes from a mindset approach that is granular, in the SPOA and Timeline Matrix construction, with the legal audit and with the royalty audit. Also noted is the critically important proviso that there is information within the information, and data in the data. This is always the case, refining the audit approach, wherever the exploitation of copyright is present, to that of peeling layer upon layer. A closer look at the actual numbers in Ms Mhlaba's Supp Undoc Credit is a case in point where at least one reason could be the relationship between Undocumented Shares.

In line with the special power of appointment, among the information SAMRO supplied to the researcher were nine writer notifications signed by Ms Mhlaba starting on 28 June 2006 with 21 songs notified, these covering the songs on her first two albums. By 2 May 2010 and eight notifications having been completed, it was

noted that all these notifications a) were filled in by third parties and b) acknowledged third party publishers Amanxusa and Big Fish as the publishers on 96 works. The first time that Ms Mhlaba addressed this, albeit indirectly, was in October 2011 with the deeds from Mhlaba Music Productions, for 41 songs. The flip side of this pointed to another shortfall – the publisher’s share of both the Supp Undoc Credit and NS Undoc Credit amounts, for Ms Mhlaba would only during that period have been credited with the writer’s share, as quantified earlier in the royalty audit.

The amount credited to Ms Mhlaba during the period under audit for “*Perf. Adjustment*” which amounted to R1 632,40 or 0,0031 percent of the total income credited to Ms Mhlaba, was credited in three tranches in 2012, 2015 and 2017 – see Annexure TH25 for an example of one such statement. The Distribution Rules clarify that: “*Adjustments shall not be processed below a reasonable financial threshold for which SAMRO judges that the expense of making an Adjustment outweighs the financial benefit of making the Adjustment*”. The adjustments were made in favour of Ms Mhlaba and arose from the rare occasion of interested party writer shares in songs that were incorrectly noted in SAMRO’s documentation and required adjustment.

- The sixth data set considered the relationship between Ms Mhlaba’s Non-royalty revenue versus her total SAMRO revenue – see Table 42 below. The researcher found the Distribution Rules included no reference to non-royalty revenue, with the only reference being found in the MOI being to “*Non-Royalty Reserves*”. There was not a single mention of non-royalty revenue. Essentially at Section 21.2 of the MOI, the Board can take from SAMRO’s Net Licensing Receipts “...receipts that the

Board decides to not include in the determination of the Royalty Payments in respect of a particular Royalty Payment, or any other receipts from other sources, such sums as it thinks proper or reasonably desirable in one or more reserve funds (“Non-Royalty Reserves”) for any purpose the Board in its absolute discretion thinks reasonably desirable or conducive to the interests of the Company having due regard to its objects”. The Board has the power to transfer funds between “Non-Royalty Reserves” as well the power to “employ the Non-Royalty Reserve funds or any part thereof for any reasonable purpose that advances the objects of the Company”.

Section 21.2 continues to flesh out “Non-Royalty Reserves” by saying: “Without limitation the Board may in its discretion invest the Royalty Reserve and the Non-Royalty Reserves as it may think fit, and from time-to-time deal with or vary such investments and dispose of all or any part thereof. However, while the investment returns in respect of the Non-Royalty Reserves shall form part of such reserves and may be used accordingly, any net investment returns, and gains realised on the realisation of such Royalty Reserves shall not be transferred to the Licence Revenue ‘pool’ but shall instead be transferred out of the Royalty Reserves and deployed in the advancement of the Company’s objects”.

If the researcher were to take all that could be found in SAMRO’s documentation on non-royalty revenue at face value, the only conclusion was that there was no allowance or provision, or explanation on the mechanics of such, for members to be paid non-royalty, unless the deployment of non-royalty revenue payments to members was deemed “*in the advancement of the Company’s objects*”.

Gaining empirical insight into Ms Mhlaba's non-revenue royalty revenue was enabled by investigating the archives for the ten years back to 27 March 2009. A two-page SAMRO Information Fact Sheet, issued electronically by SAMRO, answered seven questions, one of these being: "*What is non-royalty revenue?*" This was answered as follows:

“• *This annual payout is over and above the performing rights royalties that SAMRO members receive and represents income from interest earned on cash held while awaiting distribution.*

• *SAMRO deposits the licensing revenue it receives from music users in interest-bearing financial instruments such as fixed deposits, to ensure that there is no financial risk to members until distributions are declared. The return on these investments is paid out once a year as non-royalty revenue.*”

This was a much better, yet partial explanation of non-royalty revenue that, as given and as titled, was understandable and made sense. A second much more detailed – as in 36 different Section points – explanation as to non-royalty revenue was found in Section 17 of the Fassie Report. In the first instance as far as this study was concerned was an explanation as to the sources of non-royalty, as follows:

“17.2. *As the royalty licence fees SAMRO earns are substantial, SAMRO also earns a substantial investment income from these invested royalty licence fees. The investment income SAMRO earns are referred to as non-royalty revenue.*

17.3. *The non-royalty revenue SAMRO earned is also distributed to their members once a year.*

17.4. *The non-royalty revenue includes income from the following sources:*

17.4.1 *Interest earned by subsidiaries such as DALRO and SAMRO HOUSE HOLDINGS.*

17.4.2 *Fees earned from subsidiaries such as DALRO and SAMRO HOUSE HOLDINGS.*

17.4.3 *Dividends SAMRO earned on listed investments – managed and direct accounts.*

17.4.4 *Interest SAMRO earned on listed investments – managed and direct accounts.*

17.4.5 *Profit SAMRO earned on disposal of listed investments – managed and direct accounts.*

17.4.6 *Interest SAMRO earned on unlisted investments such as bonds and notes.*

17.4.7 *Interest SAMRO earned on unlisted short term investments.*

17.4.8 *Administration fees SAMRO earned.*

17.4.9 *Interest on loans to subsidiaries and on the SAMRO bank account.*

17.4.10 *Incidental income; and*

17.4.11 *Profit from the disposal of assets”.*

Stating that the manner of distribution of non-royalty revenues to members must be reasonable, the logic for allocation was clarified thus:

“SAMRO allocates the non-royalty revenue based on the historic royalty earnings of their members. As the non-royalty revenue is earned based on royalty licence fees which are due to members, SAMRO allocates the non-royalty revenue based on the royalties members earned in the previous distribution year”.

Further clarified were how a member’s previous year’s royalty earnings were calculated by the “SAMRO System” considering royalty earnings from R&G, TV, Film, Undistributed royalties from previous distributions, foreign royalties, Royalty adjustments, Performance adjustments, and Rights holder corrections. With the previous year’s royalty earnings determined, *“the system lists these royalties per member”*.

More detail as to the workings of non-royalty was provided with the explanation that:

“The system then gives a weighting to the royalties based on the origin of the works of member and the contribution the member made to a musical work, South African works will receive a larger NRR income in proportion to South African works. South African works’ royalties are given a weighting of 3.33 (D47, D46, D45 and D44), 3.5 (D42 and D43), 3.65 (D41) or 3.75 (D40). (For instance, if a South African work earned R10,000 in royalties for the 2002 year, the work’s royalties will have a value of R35,000 for purposes of the NRR calculation.) Foreign works’ royalties are given a weighting of 1. This is to ensure that South African works of SAMRO earn a larger proportion of the non-royalty earnings versus that earned by foreign works”.

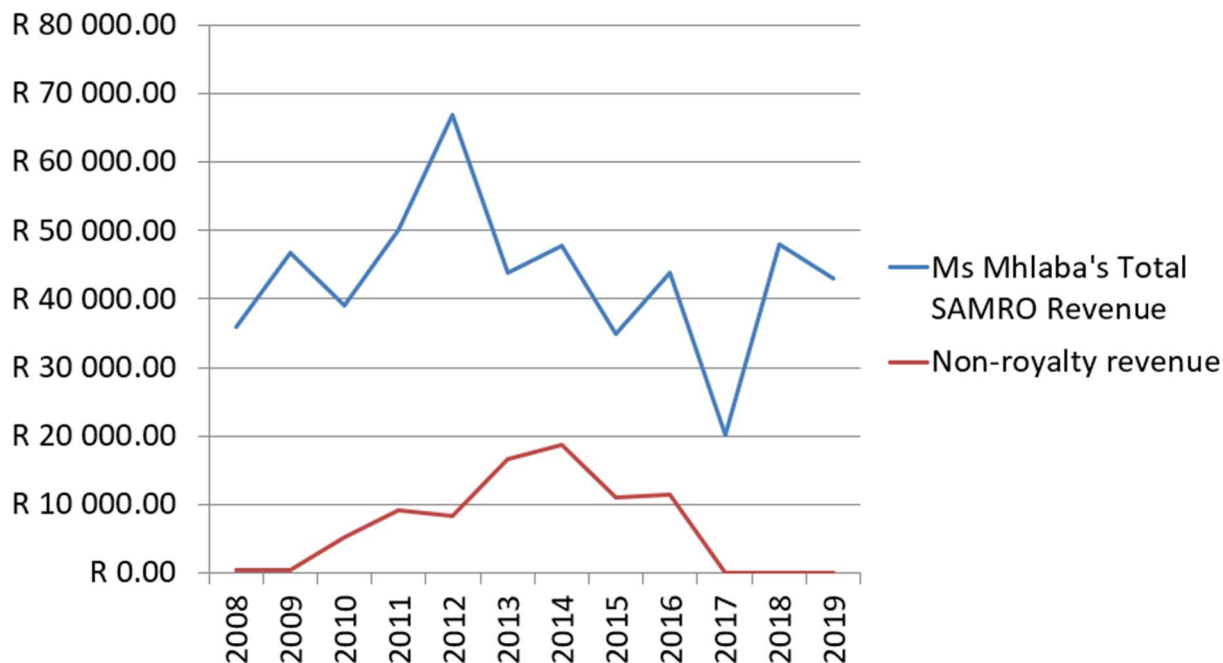
The researcher had no reason to disbelieve that what was reported, as above, as occurring in 2008 when SAMRO started reporting to Ms Mhlaba as a member, as far as non-revenue was concerned, did not continue to the date of this study. What lent credence to this was the explanation shedding light as to how Ms Mhlaba received R500 per year for the first two years of her non-royalty revenue receipts.

“SAMRO also pre-allocates amounts to members based on their membership status. SAMRO also pre-allocates an amount of R500 per candidate member, an amount of R1,000 per associate member and an amount of R1,000 per full member. The allocation is made to candidate members who earned royalties during the previous distribution year, while associate and full members automatically receive the pre-allocation”.

In Table 42 below the NRR quantum over the period from 2008 to 2016 follows Ms Mhlaba’s historic earnings like a single ripple; and in line with the explanation

provided in the findings from the Fassie Report.

Table 42: NRR vs Ms Mhlaba's total SAMRO revenue per year



What is also evident is that no non-royalty revenue has been paid to Ms Mhlaba in the three years 2017, 2018 and 2019. No explanation has been provided to Ms Mhlaba in this regard and the only coincidence was that the non-payment post-dated the start of the audit. Noting that under the MOI, distribution and payment of the non-royalty reserve was at the Board's complete discretion, the researcher nevertheless was obliged to note the coincidence.

From an audit perspective, the historical basis for determining the non-revenue royalty owed to Ms Mhlaba meant that if the historical royalties owed to Ms Mhlaba were incorrect (as borne out and confirmed in this audit to be a shortfall of no less than 18,25 percent of Ms Mhlaba's total SAMRO earnings of R528 471,24), then the non-royalty revenue receipts paid to Ms Mhlaba were incorrect by an equal margin.

An empirical approach was then taken to calculating the impact on non-royalty revenues reported to 2016 to the shortfall unearthed, being an additional 18,25 percent.

Summing up the royalty audit in line with the methodology conducted, this research concludes, from a testing and validation of the audit method point of view, as detailed above, as follows:

- An exact and accurate account of all the copyright-relevant activities in respect of Ms Mhlaba and her songs was constructed.
- The testing of the sequential combination of the legal audit and the royalty audit confirmed correctly and accurately that:
 - The receipts as reported and paid to Ms Mhlaba by SAMRO were incorrect.
 - An empirical shortfall amount of no less than R215 311,87 was identified, evidenced, verified and quantified.
 - The extent of the shortfall exceeded the empirical shortfall amount by an estimated amount, arising from Live of R90 723,15 and the multiples arising from the diminished reporting in respect of MIT. A Phase Two on-site audit at SAMRO would be required to ascertain specifically the extent of the shortfall quantities.

- Validity of the findings was confirmed by the fact that they arose from the data supplied by SAMRO, self-reported and taken as is, without intervention or manipulation by the researcher.

4.6 Further findings and observations

For the researcher, the findings from the artefact implementation journey visited in this chapter were rich in data, filled with observations and offering a wide range of further findings. The findings also produced frequent surprises, caused by things not being as they had initially seemed.

Testing and validating the artefact took time. The necessity of working with a self-reporting monopolist – SAMRO – presented problems when the information sought was not forthcoming. It took SAMRO 22 months to arrive at a final Works List for Ms Mhlaba and for SAMRO to review the audit findings that had been made, before responding. The empirical shortfall findings were made directly from the information supplied by SAMRO and were resisted throughout the entire audit.

Financial audit scholars have long extolled the benefit of the audit process, the benefits to long-term relations, to trust, to business efficiency and elimination of corruption – even though the dislike of those being audited has also been noted. The music industry, both in South Africa and globally, from the experience of the researcher across its breadth and depth, is without exception entirely contrarian in that the mere suggestion of an audit is unwelcome. This is even though all agreements in the recording, publishing and

management industries make provision for an audit by an independent Chartered Accountant and even though auditing is not the purview, skill set or mandate of a Chartered Accountant. The issue of the Chartered Accountant being independent is typically added to by meaning that the Chartered Accountant does not and has not ever worked for a record company, publishing company or management company or audited their respective books, as the case might be.

With collecting societies, such as SAMRO, the reluctance to entertain or accommodate an audit was prefaced in financial audit terms only. However it was found also structurally, in its MOI, to be against any audit by a member. The structural impediment of requiring Board Approval for an audit, without alternative, had to be legally circumvented using the SPOA. To be expected, and as was found with Ms Mhlaba's case, SAMRO's approach was to exhaust the audit effort by the passage of time and resources. SAMRO did this by providing information piecemeal, with additional information needing to be requested, in some cases more than once. This audit took two years to complete, and thus enable this thesis. From this delay, as well as from going through the same audit experience with other collecting societies and also with SAMRO previously, the researcher concluded that the primary reason for the exhaustion approach practised was to halt or dissipate the audit for the following reasons:

1. Setting a precedent. If SAMRO was found to owe a member, this would lead to a flood of audit requests, impacting its reputation.
2. That what SAMRO reported could or would be questioned, instead of being accepted whether right or wrong. This could not be entertained.

3. That the methodology relied on by SAMRO might somehow be found to be wrong, impacting all members and leading to financial statement challenges.

4. That any bias, whether driven by fear, favour or indifference, would be uncovered.

As noted earlier, the researcher took a critical decision during the audit to make use of a digital scanning service to survey 55 radio stations for 12 months and so build a record of the actual usage of Ms Mhlaba's songs on South African radio, which also was Ms Mhlaba's biggest royalty source at SAMRO. This could have, and might have been, deployed at the start of the audit and would, in future audits, be deployed so. Its import to the audit, as a triangulation point to the song performance reported by SAMRO, was not realised at the outset. The results from 12 months of radio scanning were instrumental in confirming the extent of the shortfall and the fallibility, unreliability and inaccuracy of sampling. These results will become critical when compared against SAMRO's 2019 R&G report released in 2020, as such will point to the true extent of SAMRO's under-reporting of R&G to Ms Mhlaba and expose this.

Further findings following the testing and validating of the artefact, as detailed earlier in this chapter, were as follows:

- SAMRO's ownership since 2008 of the performing rights and film synchronization rights in songs authored or co-authored by Ms Mhlaba could not be confirmed owing to SAMRO being unable to produce a deed of assignment from Ms Mhlaba. The researcher surmised, based on this being extremely unusual for SAMRO not to have such a document on hand, that SAMRO had searched in the wrong date files for 2008, as SAMRO only started to account to Ms Mhlaba then. The SAMRO

notification of 28 June 2006, provided to the researcher by SAMRO, confirmed that the SAMRO relationship began then: again, it would have been extremely unlikely for SAMRO to do notifications with a writer for the first time and not conclude a deed in respect of membership.

- Prior to and pursuant to the presumption by SAMRO in 2008 of Ms Mhlaba being an Ordinary Member, SAMRO had been licensing the performing right in Ms Mhlaba's authored and co-authored songs to licensees throughout Southern Africa and to all CISAC members globally, collecting on same and reporting to Ms Mhlaba on an individual basis.
- SAMRO's MOI was littered with jargon and phraseology that did not comply with the Copyright Act (98/1978) and presented grounds for legal uncertainty. This jargon and phraseology cascaded into SAMRO's deed, Distribution Rules and Conflicting Claims Policy, rendering all at risk of legal challenge.
- SAMRO took no relationship between itself and any member with respect to literary works, as in the words in songs, to which the Act applies.
- SAMRO's transition into an NPC brought numerous challenges and conflicts in the alignment with its business structure and operation and the Companies Act (71/2008), in particular the change from acting in members' interests to acting in the company's interests. The MOI is liberally punctuated with decisions being based on the absolute discretion of the Board as it deems fit, without regard to the views or interests of members.

- Discrimination was found in the classes of membership and the revenue and voting rights accorded to full members. Copyright in law does not appreciate with age or the effluxion of time. A performing right is not, in the Copyright Act (98/1978), given more or less value, caused by time either, yet SAMRO's MOI and Distribution Rules suggest this is the case.
- No basis in law for SAMRO making use of persons, neither natural nor juristic, to hold shares and royalty attribution could be found. Thus the use of "DP" and "Copyright Control Shares" to hold shares in songs and be attributed royalty income was against the law, being patently unlawful and, following from this, both a threat and a risk to SAMRO and its members.
- No record of any Live reporting by SAMRO for the period was identified with the accounting for MIT only starting after the audit began and the issue of a lack of reporting being raised with SAMRO.
- The annual R&G reporting by SAMRO was evidenced and proved by the digital scanning service to be incorrect by a very wide margin. The cause was found to lie in the sampling methodology deployed by SAMRO.
- The audit uncovered an empirical shortfall or underpayment by SAMRO to Ms Mhlaba of R262 937,34 or 49,75 percent of the total royalty income accounted and paid to her between 2008 and 2019.

- With the auditing of copyright – in this instance, performing rights in musical and literary works – it was critical to deploy both a legal audit and a royalty audit, the former initiated by an accurate Timeline Matrix of copyright-relevant activities, to achieve an audit outcome.
- Great importance was placed on the occurrence and frequency over time of copyright-relevant activities that occurred to Ms Mhlaba's works, such being factual evidence of what should have been reported and accounted for. This was brought into acute focus by the comparative analysis of SAMRO's R&G reporting and the digital scanning results from radio, confirming a wide discrepancy.
- The researcher determined that there were several failure points on a copyright audit trail where a collecting society's reporting of its exploitation of performing rights in songs is the audit object. Failure points are views at different point of a copyright audit on the data collected which inform specifically if the numbers reported are correct or not. They do not come to any view of the quantities of any numbers that were incorrect, meaning that if data collected has in any way suffered corruption, that point is where a view on failure can be taken, as follows:
 - During the legal audit, definite failure points would be:
 - Incorrect share splits – meaning that any income arising attributed to songs where the interested party shares are incorrect, will have been incorrectly distributed.

- Following on the first point immediately above, the lack of evidence of right to claim by publisher interested parties means that any income arising, attributed to the songs, would have been incorrectly distributed.
 - Songs were missing from SAMRO source reporting, although there was evidence of reported usage, meaning that any income arising attributed to songs for the reported usage would not have been distributed.
 - Incorrect application of the MOI and Distribution Rules that has the impact of affecting the interested party shares, meaning that any income arising attributed to songs would either not have been distributed or, if distributed, be distributed incorrectly.
 - Notifications containing incorrect interested party information that has not been verified and rather taken as is –meaning that any income arising attributed to songs would not have been distributed correctly.
- During the royalty audit, failure points were –
- Results from the application of Benford’s Law to two data sets supplied by SAMRO.

- Comparative analysis with respect to:
 - SAMRO's R&G reporting and SAMPRA's R&G reporting, as there should be a theoretical and empirical correlation between the two results both in respect of songs reported and the number of usages reported for each song by both SAMRO and SAMPRA, which use the same data to report to their respective members. Every time a sound recording has usage, the song contained on that sound recording has usage. While for various reasons this analysis could not be conducted with respect to Ms Mhlaba, however the researcher has applied it in other cases and found the comparative analysis to consistently produce empirical results.
 - SAMRO's R&G reporting and the digital scanning results, as there again should be both a theoretical and empirical correlation between the two as the reporting of both arises from the same data. In Ms Mhlaba's case, there was a wide discrepancy between the factual evidence provided by the scanning results and SAMRO's R&G reporting, both in respect of songs reported and the quantum of usage of each song. The limitations of what the researcher argues is an archaic and discredited system of sampling and statistical

analysis in a digital world where scanning actuality alternatives were long a reality, were thrust to the fore by the discrepancy between the results, manifest as under-reporting by SAMRO – the numbers were wrong. The researcher noted that there are services offering digital scanning of TV for evidence of foreground, background and thematic song usage, however such were not used.

- The interested party shares in each song on Ms Mhlaba's Works List versus the interested party shares in each song as per SAMRO's income statement. Even when the interested party shares on a collecting society list of works are correct, such cannot be assumed to be the same shares in the statement.
- Parity tests with respect to Live reporting versus set lists from performances known to be performed at SAMRO licensed venues. There should be a theoretical and empirical correlation, as detailed above both with the usages reported and the amount credited by SAMRO per usage. Running the parity test immediately confirms in whole or in part whether Live performances have been reported, accounted, and paid by SAMRO, or not. If parity is absent, this confirms the numbers are wrong, not the total attributable to the finding of incorrectness.

- The correctness and accuracy of copyright audit outcomes, as argued in this research, were best served by deploying the combination of two different skill sets from two different professions and in so doing, combining mixed methods germane to their respective skill sets. Specifically, the new copyright audit method, as deployed in respect of Ms Mhlaba, her songs, and the exploitation thereof by SAMRO and evidenced by the audit result, manifest the critical importance of:
 - Legal skill sets – specifically Copyright law, qualitative by nature.
 - Auditing skill sets, quantitative by nature.
 - The combination of not just the two skill sets but the import of the deployment of qualitative and quantitative research methodology during any copyright audit.
- In part owing to the paucity of legal skill sets in the auditing profession as regards law, which cannot be summarily addressed by reading, in part owing to the statutory confinement to the financial audit and limitations of the audit profession, in part owing to misunderstanding of the relevance of law when copyright is the subject of an audit, the financial audit is unfit for purpose and redundant, and the auditing profession is unable to conduct or lead a copyright audit. The historical development of the financial audit has always had its roots in the shareholder's interest and protection, as one party in the business ecosystem whose interest were always given paramount importance. The researcher found that in copyright ecosystems an audit could and should be enabled from any party within the copyright ecosystem and not

be the purview of just one party.

- The researcher found that the most immediate and obvious indicator in a copyright audit as to whether the numbers were correct or not, was the interested party shares in songs. If the interested party shares were incorrect on a song, then one would immediately conclude that any royalty reported on the exploitation of the song would be incorrect, with a first indicator of the extent of incorrectness being the variance degree between the incorrect interested party shares and the correct interested party shares. The wider the variance, the wider the discrepancy in the numbers would be. Further to the first indicator would be a second indicator deduced from usage frequency of the songs whose interested party shares were incorrect – the greater the usage of songs with incorrect interested party shares, the greater the extent of the numbers being wrong.
- Deployment of the artefact brought to the fore a notion from the financial audit sector and reflected in the literature, that there are benefits from audits in maintaining and sustaining business relationships. A distinct beneficial side-effect or outcome of the deployment of the artefact ensued from the inclusion the legal audit in the method: the veracity of the interested party shares in Ms Mhlaba's songs was scrutinised and, where incorrect, was fixed by concluding deeds as per the Act and notifying SAMRO of this.

Correct interested party shares are a major determinant in the correctness of copyright royalty reporting and accounting. In essence, royalty supply chains arising from incorrect chains of title will never deliver an accurate royalty outcome. It can be argued that royalty supply chains are akin to pipelines between songs and writers,

which pipelines, for various reasons, get clogged – diminishing and/or stopping royalties flowing down the pipeline upon usage. The new copyright audit method had the additional effect of cleaning the pipelines between Ms Mhlaba and her works going forward by confirming the veracity of the interested party shares in each song. It follows that there are grounds to posit that the copyright audit method proposed might be conducted more than once at intervals over time. The benefit to a collecting society such as SAMRO is that if this occurred, then the issue of paying the wrong party, for whatever reason, would be largely negated.

- In Chapter 2, reference was made to governance in closed systems. SAMRO is, and operates in, a closed system and has done so since its inception, exercising private, sole, and exclusive control of all performing rights in songs, the ownership, licensing and collecting thereof, complete with access to metadata concerning song ownership and authorship... all without accreditation or direct statutory oversight resulting from an accreditation. The finding in this regard, a summation, is that governance at SAMRO has diverged from the statutory and regulatory reality over a long period, evolving to an environment of its own making and institutionalizing this, where its own rules depart from the law, where CISAC and its rules dominate, regardless, where it has no State oversight on its board, where it transfers copyrights across the South African border in the absence of any Reserve Bank permission as required by law, and where it operates writer constructs that are neither natural nor juristic persons.

Diligent examination confirmed that in its history, while SAMRO had employed and still does employ attorneys as in-house counsel, scant attention had been paid by

SAMRO to copyright law qualifications. For a private organization whose entire business model depended on taking an assignment from writers of the performing right in the writers' songs and the exploitation of the performing right assigned, the position on copyright law qualifications has not and does not assist SAMRO. Instead, the researcher argues, this has placed SAMRO and its members' interests at great risk. During the findings, as detailed earlier in this chapter, evidence of an absence of copyright law skills abounded throughout SAMRO's documentation with, *inter alia*, numerous attempts to define terms at variance with the way these terms are defined in copyright law.

Over time, governance at SAMRO has suffered from operating in a system where there is little or no outside reference. As a *de facto* monopoly protected from Competition Law compliance, as can be assumed by SAMRO's ongoing monopoly practices, SAMRO has been free to act at its board's absolute discretion as to whether abuses of power had occurred or not.

The extent to which operating in a closed system has impacted governance at SAMRO can be viewed through two other lenses with respect to the singular issue of prejudice, as was found to have been meted out by SAMRO and experienced by Ms Mhlaba. The Berne Convention, to which South African is a signatory, at Article 9 (2) provides as the three-step test that "*members shall confine limitations and exceptions to exclusive rights to certain special cases which do not conflict with a normal exploitation of the work and do not unreasonably prejudice the legitimate interests of the rights holder*". In South Africa, this provision of the Berne Convention permeated into the Act, providing at Chapter 1 Section 13 that: "*In addition to*

reproductions permitted in terms of this Act reproduction of a work shall also be permitted as prescribed by regulation, but in such a manner that the reproduction is not in conflict with a normal exploitation of the work and is not unreasonably prejudicial to the legitimate interests of the owner of the copyright”. The researcher found that Ms Mhlaba had suffered real and measured prejudice from SAMRO during the period under review, this being the type of prejudice that, on inspection, statute sought to disallow.

4.7 Projection to Artefact

One purpose of designing and implementing the artefact this study details was its testing and validation for auditing copyright. In the strict sense of the definition of an audit, this would be typified as a non-financial audit method, one driven by the dictionary definition of an audit being a systematic check and review, that in fitting with the digital age is granular, eschewing the notion of any “sampling” and embracing the two disciplines of law and auditing. Both these disciplines are highly regulated in South Africa and globally, and exhibit a high degree of synthesized coherence in the literature.

This thesis directly challenges and rebuts the established view that a financial audit has application to copyright. It also challenges the view that when it comes to auditing copyright, audit and copyright law skills are not inextricably linked in the pursuit of audit outcome accuracy, whether this results in a finding of surplus, shortfall, or neither.

When it comes to conducting an audit on the copyright royalty income arising from

collecting society membership, the investor-centric financial audit, as prescribed in South African law that *inter alia* addresses the compliance, risk management and financial health of any organization, was found unfit for purpose. In the same vein, the skill set of a registered auditor, which does not include the requisite qualification and skills to understand or address copyright law, was found to be inadequate. Copyright law skill requires a deep and thorough understanding of copyright, of rights under copyright in theory and in practice, formats and media that embody copyright works and the like. This understanding is critical for appropriate implementation of both the legal audit and royalty audits.

The researcher also had to consider a critical argument as to whether the proposed audit method, viewing the audit challenge through the lens of a single case study involving a mixed method research methodology:

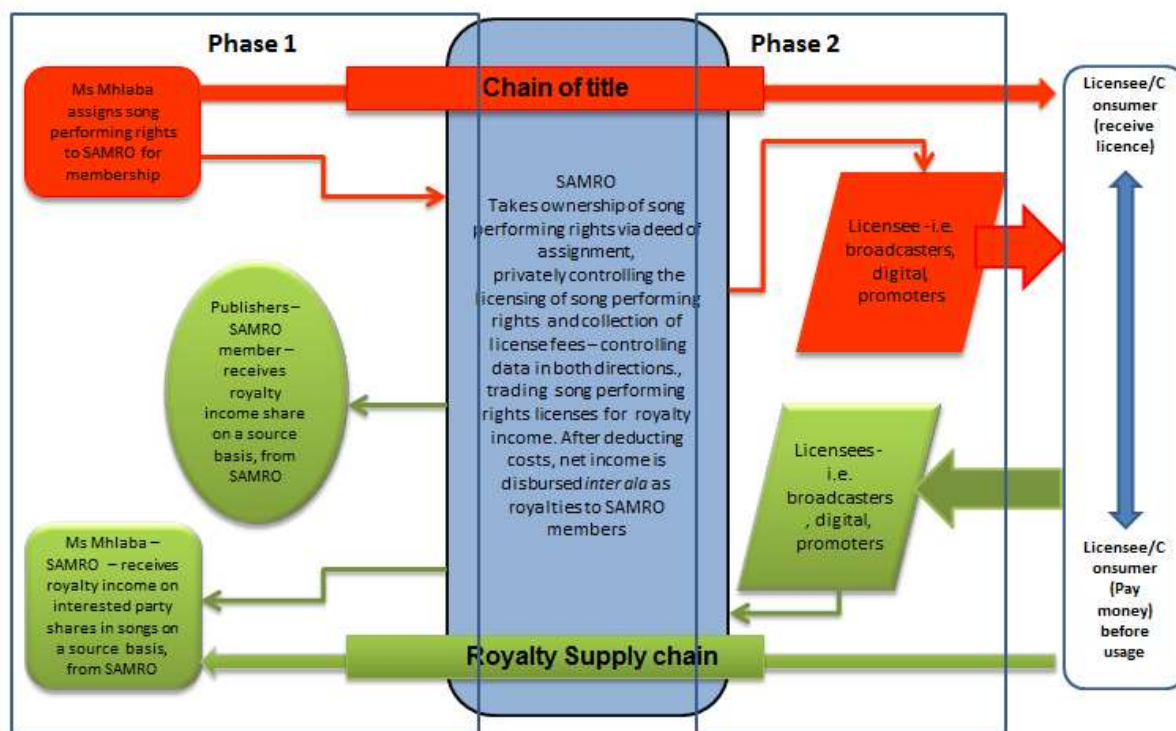
- Was scalable in respect of multiple case studies;
- Provided outcomes that could be generalised from;
- Would produce an accurate outcome every time it was deployed; and
- Could be applied to other types of copyright.

In this section the first two points above are addressed, with the third and fourth points addressed in the next chapter. While this research identified a two-phase audit process, Phase One being off-site and Phase Two on-site, the thesis has focused entirely on Phase One. In respect of the Phase One scalability of the audit method, the researcher had, prior to this study, applied the single case study same approach, as with Ms Mhlaba and SAMRO, to the five writers of the music group Duran Duran and their individual global

income from the PRS. In that study, the audit period covered 35 years (Gilfillan & Vander Vyver, 2019). In each instance, as with Ms Mhlaba, the findings were the same – the numbers were wrong, an empirical shortfall was calculated, and the extent of the shortfall accurately understood, all within the framework of UK and EU law.

The new audit method proposed is made up of sequential steps that when undertaken, produce an outcome. The audit method does not consider territory and duration of the exploitation of the songs, nor does it consider the size of the song catalogue, or the number of transactions accounted in respect of each song, as proven by the empirical quantitative testing applied or indeed the number of interested parties per song. In this regard, generalizations could be made and as such, validated the audit method.

As noted earlier, the Timeline Matrix was a critical practical step in Phase One of the new audit method. Once completed during CAR, it was followed by the application of the legal and royalty audits in succession. Table 43 below details the audit landscape, framed in Phase One and Phase Two audits, that shows the chain of title and royalty supply chain elements of the qualitative and quantitative aspects, respectively.

Table 43: Legal and royalty audit landscape in Phase One and Phase Two

Shown in Table 43 above, a schematic originated by the researcher, is the audit landscape during Phase One both with respect to the chain of title and the royalty supply chain. Each of these was subjected to granular systematic checks and review-type audits, qualitative with respect to the chain of title and quantitative in respect of the royalty supply chain.

Phase Two is contextualized as being on-site at SAMRO and examining the actuality of SAMRO's licence agreements, the reporting on those licence agreements, the algorithms used, and the sampling used, regardless of whether from "*surveyed, statistical, historical, or estimated usage patterns*". The relationship between Phase One and Phase Two was characterised as follows:

- Phase One *inter alia* audits the data SAMRO self-reported to the

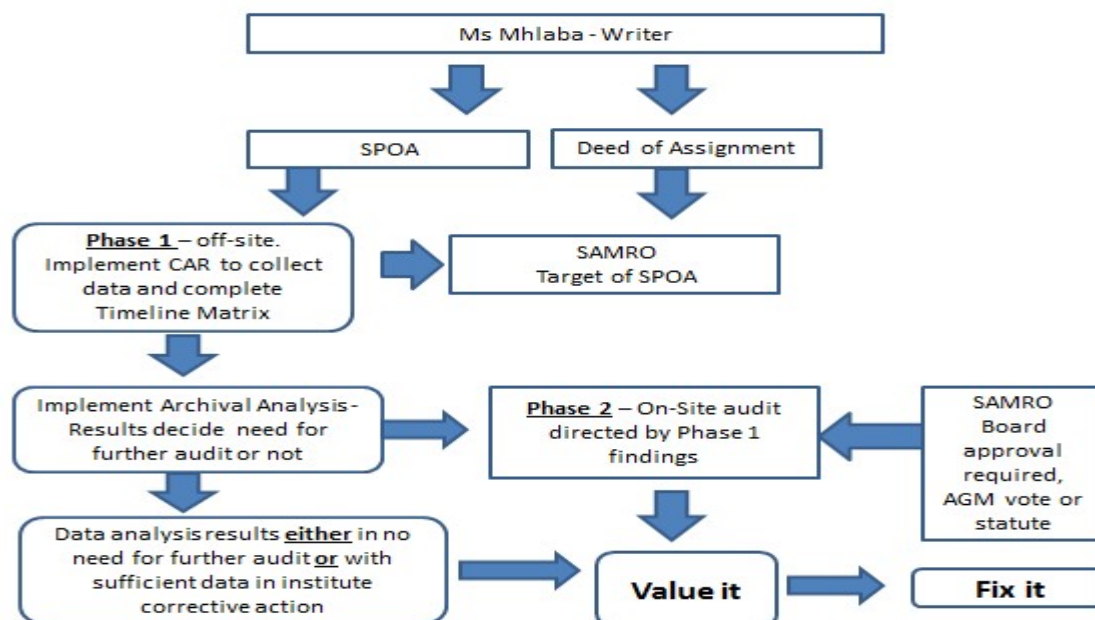
researcher while Phase Two would have audited the basis for SAMRO's reporting to Ms Mhlaba using SAMRO licensee reports and the algorithms applied.

- Phase One was conducted entirely without need to visit SAMRO, while for Phase Two, being physically present at SAMRO to compare screen records and hard copies would be requisite.
- Phase One informed the need whether or not to conduct Phase Two. In Ms Mhlaba's case, the quantum of the shortfall identified and the empirical manner the quantum was found confirmed the need for a Phase Two audit.
- When thoroughly and accurately conducted, Phase One should be sufficient – whether shortfall or surplus be found – to negotiate and settle any challenge between the parties, the findings being empirical.
- Phase One would be termed the “soft” audit in that it is remotely conducted. Phase Two, on the other hand is “hard” and decidedly different in many respects, being on-site at SAMRO and akin to the scope and diligence of a forensic tax audit.
- Phase One and the approach argued in this thesis do not require that legal costs be incurred to secure information needed to conduct an audit. In that regard the approach is cost-effective and streamlined. To conduct Phase Two will typically require the incurring of legal costs in advance, as happened for the Fassie Report, to overcome what the

researcher termed the collecting society's natural inclination, and at its absolute discretion, to obstruct and deny any such Phase Two.

An outline for the validation of the new audit method can be found in Table 44 below. Originated by the researcher, it details the audit method flow concluding with two actions: "Value it" and "Fix it", shown to be sequential.

Table 44: Audit Validation outline



At the outset of this research the starting point was a single case study, involving a writer, Ms Mhlaba. As pointed out above, it could have been a multiple case study, and as such would not impact implementation of the artefact, even though a deed of assignment with SAMRO was in place. From that starting point, the following steps were taken to validate the audit method:

1. An SPOA appointment was put in place, in this case from Ms Mhlaba and sent to the

target of the audit, SAMRO. Contents of the SPOA were formal, specific, succinct and neutral in communication and signed by the party instructing the SPOA, Ms Mhlaba, whose contact details were included in case of need for direct contact. Accompanying the SPOA was a request for four data sets – membership agreement, income statement, song list and any works with conflict or problems.

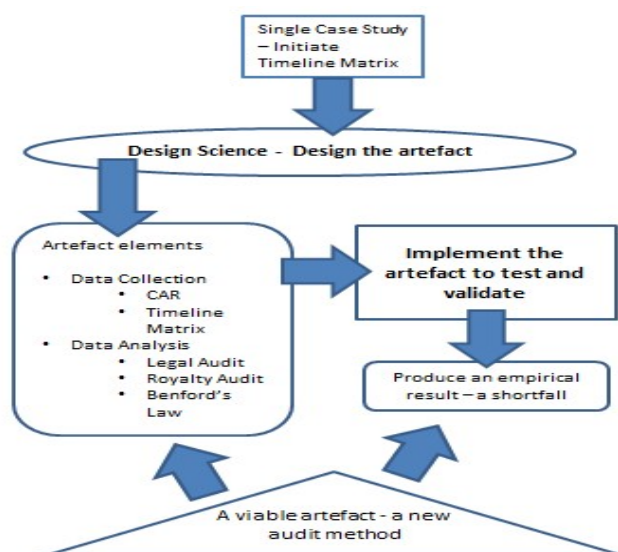
2. Phase One commenced with the SPOA-mandated data collection, during which the Timeline Matrix was completed and extensive communication with SAMRO ensued. Data collected from SAMRO was taken as presented, and with other data collected from the public domain, as well with the data collected in the Timeline Matrix, was subjected to the granular archival analysis of a legal audit. This legal audit aimed to qualify *inter alia* song authorship and ownership claims, chains of title, the rules and laws applying to the exploitation of the songs and the governing members and payment rules, all arising from the archival record.
3. Continuing the archival analysis, a quantitative royalty audit was begun, firstly by applying Benford's Law to two SAMRO data sets, and then by applying the royalty audit. The outcomes were compared with the expected audit landscape arising from the Timeline Matrix, not in quantum *per se* but in terms of appearance of usage from songs released as singles or music videos, for instance. Again, working with the data retrieved, the royalty audit conducted analysed the royalty supply chain in detail, as reported by SAMRO from both royalty revenue and from non-royalty revenue sources. Use was made here of both parity tests and comparative analysis with external copyright-relevant activities in Ms Mhlaba's Timeline Matrix, to arrive at a result – in Ms Mhlaba's case, an empirical shortfall.

4. Having concluded the deployment of the audit method as well as testing and validating it, the archival analysis was finished, leaving time for decisions to be made on the audit outcomes. These decisions were:
 - a. Either there was overwhelming evidence of a need to conduct Phase Two to arrive at a shortfall, though the high probability of a Phase Two request to a collecting society being denied should be recognized, and that overcoming such would require expense and legal action.
 - b. Or the evidence advises that either:
 - i. No further action was needed because the audit findings from Phase One confirmed the numbers reported by the collecting society and there were no copyright-relevant activities missing not manifest in the reporting, or
 - ii. There was a need to institute corrective action addressing the empirical shortfalls identified to recover shortfalls. Typically, this would involve noting the need for the submission of deeds and notifications, proving and confirming respectively the correct splits, for instance. Corrective action would extend to considering the channel to be used for the shortfall to be addressed, and if resisted, considering the need to approach the courts.
5. What arose after clauses 4 a and b above – and which at the point became a singular focus – was the question of the value of the shortfall. It needed to be remembered

that the data analysed had been supplied by SAMRO and as such, no analysis could amend or change this data. Rather such analysis could and did provide the empirical evidence of shortfall.

6. Having arrived at the value of the shortfall, whether via Phase One alone or whether via Phase One and Phase Two, unlocking the value typically involves documentation. With Ms Mhlaba, whatever deeds and notifications needed to be submitted were so submitted. The submission was responsible for the immediate fall in Supp Undoc Credit from 2018 to 2019. It had to be borne in mind that, if confronted with intransigence or obfuscation by a collecting society, a letter of demand would have to be issued. If this did not bring about resolution, court action would have to be considered.

Analysing the data collected during the single case study undertaken, added to the elements found during data collection by the artefact and subsequent data analysis, the projection to the artefact was driven by a high-quality design science method that was viable, relevant and rigorously evaluated. This made a research contribution using rigorous methodologies that could be communicated, as originated by the researcher in the schematic at Table 45 below:

Table 45: Projection to Artefact

In summary, with the single case study of Ms Mhlaba's songs as an entry point, the researcher implemented a viable artefact, making a research contribution in the form of a tested and validated new audit method. The research methodology thus combined as above effectively delivered a new audit method, and in Phase One this was validated by the method's application to the audit of SAMRO on behalf of Ms Mhlaba. The new audit method utilised a Timeline Matrix, a legal audit, and a royalty audit on the collecting society's payments to Ms Mhlaba, as reported by SAMRO, sequentially, so providing accurate audit outcomes in respect of a shortfall. An algorithm audit, which remains to be tested and validated, if deployed would provide for enhanced audit accuracy depth. Such would only occur during a Phase Two audit.

4.8 Conclusion

This somewhat lengthy and dense chapter addressed the findings from the implementation of the artefact, its testing, and its validation. This began with the findings

from the single case study, which provided the problem, quantities of data (much not yet verified), as well as the vexing challenge of finding a way to solve the problem in the absence of alternatives.

The researcher found that the use of design science to create an artefact produced the result sought. This result was a robust artefact in the form of a new audit method making use of two essential research methodologies or “*sets of activities*” (Weber, 2013) finding that the qualitative and quantitative application of CAR, with the completion of the Timeline Matrix, provided for a thorough and granular collection of data that was highly effective and initiated the artefact. Secondly, a quantitative and qualitative application of Archival Analysis in the form of legal and royalty audits produced an empirical and accurate result that concluded the deployment of the artefact. A feature of the artefact at the royalty audit start was the findings from the application of Benford’s Law to two data sets supplied by SAMRO. These confirmed axiomatically that SAMRO’s numbers were wrong and did not in the least conform to Benford’s Curve.

While the misalignment with Benford’s Curve did not provide specific detail as to how the numbers were wrong, the royalty audit, well informed by the legal audit, found empirically what numbers were wrong as well as why and to what extent there was a significant shortfall.

Application of the artefact went further, identifying what numbers were missing and, in some cases, such as live performance, put forward the calculations for amounts to be identified.

Next the researcher reviewed further findings and observations from the implementation of the research methodologies to fully ventilate the findings. Prior to the conclusion, the researcher addressed in detail the new audit method landscape, the audit validation, as well as contextualizing the artefactual elements. This was important, as although the artefact had been tested and validated, there remained the further task addressed in the next chapter of addressing findings from the application of grounded theory to all the data collected and analysed. This was necessary to argue theory as regards the central hypothesis of this thesis, that law and audit are inseparable in the audit of copyright, before integrating the findings with the main goal of this research.

SAMRO is a closed system that successfully manages to operate a *de facto* monopoly without accreditation, interference or oversight by either the CIPC or the Competition Commission. Even in the face of potentially expensive governance challenges and well-documented abuses of monopoly power, external intervention remains absent and silent.

It may be opined that governance in a closed system is a misnomer term because closed systems do not interact from a governance point of view, as understood by the state, the public and the law. They rather develop their own rules, operating in an anarchic manner. The idea at SAMRO that persons who are neither natural nor juristic persons can, as interested parties, hold share and royalty attributions in songs, is a case in point.

It can be argued further that because of to the private control of song authorship and ownership metadata, swathes of copyright are entirely closed systems and the practice uncovered during this study at SAMRO is indicative of a failure of governance – a failure caused by interacting copyright as a closed system.

Chapter 5 – Integration of Main Goal

NO.	CLAUSE HEADINGS	PAGE
5.1	INTRODUCTION	334
5.2	GROUNDING THEORY FINDINGS	335
5.3	INTEGRATION - MAIN GOAL AND FINDINGS	342
5.4	INTEGRATION - MAIN GOAL AND LITERATURE	352
5.5	CONCLUSION	356

5.1 Introduction

The previous chapter ended with the findings arising from the implementation of the research design and strategy. This design had itself concluded with the testing and validation of the legally driven royalty audit artefact, and the production of an empirical result. Reaching this point did not, on its own, completely address the central hypothesis of the thesis. The starting point of this chapter thus addresses the findings from grounded theory methodology deployment, with the relationship between law and audit as regards the auditing of copyright royalty income being at the heart of the hypothesis.

This thesis set out with the main goal and overall objective of developing a copyright audit method that would be new, novel, original and of long-term utility to law, audit, government and the copyright industries, both in regard to demand and supply. To develop theory, testing and validation of the new audit method had to have first been implemented and a result produced so that from the data, theory arising from the new audit method could emerge.

The researcher found, using the methodology as per Chapter 3, a linear relationship between the main goal and its objectives as detailed in Chapter 1, on the one hand, and the findings as detailed in Chapter 4, on the other hand. It can be argued that this is in part was owing to the reinforcement applied to the audit method by the prior use of a qualitative legal audit in conjunction with the application of a quantitative royalty audit.

This chapter then proceeds to address the integration of the main goal and the findings from the previous chapter, the purpose being to detail the requisite alignments arising

there from. The findings confirmed that the main goal objectives were achieved and a functional yet uncomplicated legally driven royalty audit method, which could be used by others, was detailed. Combined with the use of publicly accessible tools such as MS Excel and various researcher-developed analytical tools, an empirical result would be achieved, indicating either correct results, a surplus or a shortfall. In this instance, the finding was a shortfall that was quantified accurately, assisted by application of copyright law and Benford's Law.

The chapter then reviews the integration of the literature as the main goal. As will be noted, not all the methodological aspects found traction in the literature.

5.2 Grounded Theory Findings

What struck the researcher as regards testing and validating a new audit method was the huge relevance of Glaser's grounded theory methodology approach to developing theory. In its most basic form, this is as follows:

1. A general method that moved beyond description to conceptualization whose "*two most important properties*", as Glaser (2002), put it were:
 - The proposed new audit method was independent of time, place, and people, transcending description, and this is manifest as follows:
 - It may be used to assess a) the correctness of numbers,

b) if incorrect, provide an empirical shortfall or surplus result, c) the extent of shortfall or surplus result where numbers must be estimated or understood in multiples, in the following instances:

- Any collecting society writer or publisher member, whether for performing rights or for reproduction rights, in songs and the royalty income respectively arising from self-reporting collecting societies and/or record companies and publishers.
- Any recording artist, in respect of their recording and performance royalty income arising from her or his private contractual relationships with record companies and his or her collecting society for rights in the communication of sound recordings.
- Any artistic work author, creator or owner, in respect of artist resale right royalties and fees arising from the sale of artistic works, including the copyright income flowing from any exploitation.
- Any copyright across the spectrum from which royalties and/or fees flow from usage and exploitation, and which royalties and/or fees are reportable, accountable and payable.

- Any legal jurisdiction where any copyright across the spectrum from which royalties and/or fees flow from usage and exploitation, and which royalties and/or fees are reportable, accountable and payable.
- The new audit method is not limited by:
 - Language, country or culture, with the only limitations being legal architecture.
 - Format or medium of data collected and analysed, granular in nature and applicable to the digital present and future.
2. Accommodated qualitative and quantitative data, opening the scope of data collection.

The nature of performing rights and how in practice such are created, owned and licensed in a landscape with multiple actors, from a new audit perspective demanded both a wide range and format of data to be collected and analysed. Both qualitative and quantitative data collection and analysis were also required. Without both, the theory would be inadequately supported and without utility.

3. Rigorous and relevant

Fernandez, Lehmann and Underwood (2002) argue that combined with a case study

approach, grounded theory methodology makes for a relevant and rigorous research framework, a view echoed by the earlier contention of Benbasat and Zmud (1999).

The researcher was aware at all points of the necessity for rigour and relevance in the development of theory, informed by the fact that when auditing copyrights and copyright royalty income, the need for accuracy, rigour and relevance was overriding. That there could be no room for error was informed by the strong presence of law.

4. The enduring grab factor (Glaser, 2002).

When it comes to analysis of the inner workings of both auditing of copyright as well as collecting societies, there is a paucity of scholarly contributions. There is also synthesised coherence in the literatures covering copyright, audit and collecting societies, with each being unmindful of the other. A dynamic contribution to the gaps as regard the auditing of copyright would have what Glaser (2002) referred to as the enduring grab factor within the auditing and legal professions.

In the absence of any current or past scholarly contributions, not only was a real absence addressed by this thesis, but this was done by arguing that when it comes to auditing copyright, two professions, auditing and law, are obliged to work together to achieve an accurate outcome. This thesis also argues that the proposed audit method for copyright is an effective and accurate alternative to the financial audit, which as it currently stands, the thesis posits is unfit for purpose.

While not deployed during this thesis, but nevertheless proposed as part of Phase

Two, is the algorithm audit. To be clear, an algorithm audit is not an audit using algorithms, but an audit *of* the algorithm, to understand what biases exist, if any in its construction and purpose. Collecting societies are exposed to big data generated by millions of transactions. For certain types of income, such as licence income where no programme returns, set list or cue sheet are or can be supplied, as in the case of shops that play a radio or businesses whose telephone system plays music when on hold, algorithms are applied to distribute the royalty income. While in IS the idea of an algorithm audit is not new or novel, in the music and copyright industries, such would be a new experience.

In short, this thesis makes an original contribution by confirming a novel audit method in the form of an uncommon but an accessible artefact that has wide utility. Its contribution is also original in the form of developing theory. The intention of the researcher is that readers will be sensitised and quickly able to visualize and explain to a third party what they see in respect of the proposed new audit method and implement it – an enduring grab factor.

5. Emergent from the data

All the data collected and analysed during this thesis was as found and as received by the researcher. In a sense, all of it was archival, having been in existence prior to the researcher's inquiry and as such unable to be changed or manipulated in any way. The data from SAMRO being self-reported, a higher standard of granular analysis for the purpose of certainty was implemented. In respect of all the qualitative data addressed in the legal audit, it too was all archival, as were the copyright-relevant activities in Ms Mhlaba's Timeline Matrix and the quantitative data.

Theory pertaining to the new audit method thus emerged from the data.

6. Coding, constant comparison and patterns

Emerging theory from data anticipates that the data requires ways and means to organize this data, to code it, and use constant comparison to emerging patterns from the data until theoretical saturation is reached, so as to understand the data in new ways. The researcher was spared the coding and constant comparison steps in grounding the data due entirely to the fact the coding of the data was already represented in the two population sets of firstly Ms Mhlaba, and secondly her songs, providing for data to be analysed for patterns.

Such population sets were defined by law and by SAMRO Rules. Only three types of creator roles could be SAMRO members; a song's ownership was defined as 50 percent for the music and 50 percent for the lyrics; terms were defined in law and in SAMRO Rules... and so forth. Nothing needed the discovery of coding and grouping, as is typical with the Glaserian approach to grounded theory methodology.

7. As theory emerging from the data in that the new audit method:

1. Was situation-applicable

The new audit method proposed was situation-specific and situation-applicable. With the Timeline Matrix, legal audits easily traverse the data domain without offering a single element to disprove or obstruct the proposed audit method.

2. Delivered a solution

The specific intents of the proposed new audit method were three-fold, finding whether the numbers reported were correct or not, the empirical finding of a shortfall, surplus or neither, and the extent of any identified shortfall or surplus beyond the empirical calculation. In this regard the proposed new audit theory as applied in this thesis delivered a solution in all three specific intents. Quantitatively, a shortfall in respect of Ms Mhlaba and her songs was identified and quantified, as were estimates. Qualitatively, the environment that gave rise to the shortfall was understood, as was the song catalogue base from which such shortfall arose.

The above aspects of grounded theory intrigued the researcher, for they spoke strongly to both this study and its main goal, the development of theory as regards a new audit method for copyright.

The researcher's deployment of grounded theory as a methodology to assist in the development of new audit theory, itself arising from the deployment of the audit methodology detailed in this thesis, was purposeful. This allowed the researcher to step between different skill sets – law and audit – and combine their respective applications. Conceptually, Glaser's uncompromising undiluted approach to grounded theory provided for the emergence, from the data, of an audit method that worked and was applicable to not just to the situation but had wide application with respect to the auditing of copyright beyond songs and as such, provided the basis for the development of formal theory.

5.3 Integration – Main Goal and Findings

The main goal set in Chapter 1 was driven by three objectives. When integrated with the findings, as detailed in the previous chapter, the researcher found as follows:

- Within the framework of a single case study, the construction of a Timeline Matrix was initiated, and design science was applied to develop an artefact. This was made up of two research methodologies, deployed qualitatively and quantitatively: CAR for data collection and the completion of the Timeline Matrix; and archival analysis comprising the legal audit and the royalty audit, being the testing and validation of the new audit method. The testing and validation, driven from the data, confirmed with empirical accuracy the exact amount of a shortfall. In addition, there was estimation, and a view on the extent of additional shortfalls, which could only be audited further in a Phase Two audit. To develop theory as regards the artefact, Grounded Theory was deployed.

- **Objective 1**

Within a single case study framework, to apply design science to develop an artefact in the form of a new audit method, to test and to validate the method, using CAR and Archival Analysis, with three sub-objectives.

Design science was applied to the single case of Ms Mhlaba, testing and validating the artefact, in the process using the above steps and providing for an empirical shortfall amount to be quantified.

Consistent with CAR, an RCA was put in place with the single case giving the researcher flexibility to conduct the research and removing any restriction from the researcher conducting research live and in the moment. Archival analysis was applied to the Timeline Matrix, the legal audit and royalty audit, in a granular manner devoid of any sampling, as empirical results were sought. Grounded theory's methodology was referred to on how the information arising from the population coding was organized and then applying the same to the information appearing in the Timeline Matrix.

- **Sub-Objective 1**

To construct a Timeline Matrix and while doing so, using CAR to engage in thorough and granular data collection concerning everything related on the one hand, to Ms Mhlaba and her songs, and on the other hand, to SAMRO.

The Timeline Matrix constructed was a factual record of the copyright-relevant activities, set out in time, from inception of Ms Mhlaba's career in 2005 and not when SAMRO started reporting in 2008, hence the period under review during the study being 15 years. This was a critically important exercise because it is grounded in fact, not in estimation, guessing, approximation or the like. An accurate Timeline Matrix is one that details facts that are provable and thus admissible in court of law: the release of an album; the designated singles taken as promotion to radio; what video(s) were made; when a performance happened at the State Theatre and what set-list was

performed; the availability of Ms Mhlaba's songs on digital and Internet service platforms (for example YouTube and Apple Music) for streaming and download – see Annexures TH01 and TH04.

CAR enabled the use of the RCA and drilling into the data collection undertaken during the study, the attitude being thorough across the full spectrum of performing rights in songs and the granular inspection of reported usage of the performing rights in songs and reporting by SAMRO thereof.

Grounded theory's Glaserian approach to sorting, coding, and theoretical sampling of the data collected, while providing a framework as to findings emergent from the data (as in grounded in the data), was applied to the populations comprising Ms Mhlaba and in particular her songs. It demanded provision of a proper theoretical structure, organizing the data collected along two lines – the chain of title and the royalty supply chain. The resultant data collected in turn was subjected to the legal and royalty audits that followed.

▪ **Sub-Objective 2**

To conduct an Archival Analysis on the data collected in two sequential steps:

- A legal audit

A thorough legal audit was conducted on:

- The relationship between Ms Mhlaba and SAMRO, analyzing all SAMRO's documentation that had influence on the relationship between the two, including every single communication between SAMRO and Ms Mhlaba, few as such communications were.
- The relationship between Ms Mhlaba and her songs, examining the chain of title of each of Ms Mhlaba's songs and establishing her true and correct share in each song as a writer – see Annexure TH14.
- SAMRO's documentation and the macro and microenvironments from a statutory and regulatory perspective, which highlighted the impact of the three monopolies of copyright, auditing and collecting societies as well as tensions arising. Included was the relationship between SAMRO and CISAC, and between SAMRO and all relevant laws.
- From a qualitative perspective, the legal audit conducted on the chain of title for each of Ms Mhlaba's songs brought to the fore the interested party claims from third party publishers, "*Copyright Control Shares*" and "*DP*", what shares of Ms

Mhlaba's song these interested party claimant types had claimed and what documentation in law such relied on to make the claims. Not one, as was found, had any legal documentation to sustain their respective interested party claims.

- Also examined were all available private contracts with respect to Ms Mhlaba and her songs, these being: the SAMRO deed of assignment with Ms Mhlaba; the SAMRO deed of assignment sent by SAMRO in 2018 to be signed when no SAMRO deed of assignment with Ms Mhlaba could be found; deeds of assignment with third party publishers; and Exclusive Writer Agreement or Publisher Agreement. No SAMRO deed of assignment from Ms Mhlaba was found on file and there were no deeds of assignment with third party publishers, Exclusive Writer Agreements or Publisher Agreements in evidence. In other words, SAMRO could offer no evidence in the chain-of-title audit to support any claims arising from Amanxusa, Big Fish, "*Copyright Control Shares*" or "*DP*" – or indeed in respect of SAMRO's rights claimed.

- To conduct a royalty audit

With the data derived from the legal audit as regards Ms Mhlaba's songs as well as ascertaining legal certainty on the interested

party shares in Ms Mhlaba's songs, coupled with full qualitative understanding of SAMRO's Distribution Rules and the MOI added to all SAMRO's communications in response to researcher queries and the Distribution Rules, the royalty audit could proceed. Owing to the statutory definition of a financial audit, the royalty audit does not conform to a financial audit in definition, so was classed a non-financial audit in this study, even though the royalty audit was a quantitative exercise to discover values, if any, of a shortfall or surplus, as expressed in currency.

Ms Mhlaba's Works List was discovered from SAMRO in stages, on three occasions with different numbers of songs listed in each as referred on page 217 above – see Annexures TH07, TH10 and TH11. The systematic check-and-review nature of the legal audit had not only been to check every work arising in Ms Mhlaba's Works List but also to check every song she had recorded alone and with others, whether performed or not. This made the royalty audit an empirical mathematical exercise as to the percentage, with Ms Mhlaba's actual interested party shares being quantified and confirmed in each work. There are only three ways in which music can be broadcast: based on a sound recording; performed live; or when music is in a film being broadcast. The largest SAMRO royalty source for Ms Mhlaba was radio, so clarity on the songs recorded was fundamental.

As noted in Chapter 4 above, SAMRO had initially supplied an income statement from 2008 to 2016, with no source statement detail at first. Later, during 2017 and 2018, source statement detail was provided from 2008 to 2018, while with the latter part of 2018 and 2019 source statement detail was taken from what SAMRO reported to Ms Mhlaba. In this way, as detailed, a transaction picture was possible from the data collected to allow for a thorough royalty audit.

The Timeline Matrix provided exact detail of the copyright-relevant activities that had transpired from 2005 and thus comparative analysis was for the most part enabled. The only limitation was that the 2005 to 2007 period was reported only as Supp Undoc Credit and Supp NS Credit, with no source statement detail, making comparative analysis impossible for those two years. For the rest of the period, 2008 to 2019, source statements were subjected to thorough audit analysis.

○ **Objective 2**

Combine all the data collected in the above two sub-objectives and test and validate the audit method by determining:

- All the data collected during Sub-objective 1 was combined, providing for a clear view of what actually happened, this being the copyright-relevant activities in the Timeline Matrix, with

what the authorship and ownership of the songs were and the documentation concerning the songs and SAMRO membership, being the qualitative legal audit. What actually was reported by SAMRO as having happened and what was paid in the form of royalties to Ms Mhlaba based on what was reported as having happened, formed the quantitative royalty audit, which itself included archival analysis, comparative analysis and the parity test. In this way the method, using a single case study, Ms Mhlaba and her works, was tested, with validation arising from an empirical and verified outcome.

- Whether the numbers reported by SAMRO were correct or incorrect.

As detailed in the royalty audit findings above starting on page 239, application of the new audit method found the numbers reported by SAMRO to Ms Mhlaba to be incorrect. Failure points identified in both the legal and royalty audits confirmed unequivocally that the numbers were wrong. Not only was the specific amount of no less than R262 937,34 identified as a shortfall or underpayment (sources of which are detailed at Table 19 above), but also found was the non-reporting and non-payment of MIT until after implementation of the audit and only after the matter was raised with SAMRO.

- If any financial shortfalls/surplus had occurred in the SAMRO accounting and if so, an empirical quantum thereof and the specific causes thereof.

Application of the new audit method found that a shortfall had occurred as detailed in Table 19 above. A specific shortfall quantum was calculated, based on the incorrect shares attributed to Ms Mhlaba in respect of her songs and paid to “DP”, Copyright Control Shares, Amanxusa and Big Fish, including the share of Supp Undoc Credits and Supp NS Credit. A similar amount, no less than the above, was estimated in respect of Live and MIT.

- The extent of any shortfall or surplus

The extent of the shortfall, over and above the empirical measurement based on interested party shares as above, was provided for by the two missing income streams of Live and MIT, as follows:

- With respect to Live, an empirical estimation based on Ms Mhlaba’s live performance history provided an accurate assessment, as the assumptions were grounded in actual data as regards number of admissions and the ticket price; and
- With respect to MIT in the form of an estimation based on a

multiple of platforms, a principle that proved to have traction. Ms Mhlaba was reported to have been paid royalty income in respect of a single digital service platform, APPLEPR, with a few usages from Google in two years of the 12-year SAMRO reporting period. The number of digital service platforms on which Ms Mhlaba's songs have been and remain available, can be triangulated with the length of time in years and the number of songs per platform to make for a reasonable multiple that represents the full extent.

- **Objective 3**

Develop theory on the new audit method as regards the relationship between auditing and law when auditing copyright.

Reference has been made earlier to Glaser, in that the researcher drew from Glaser's approach to grounded theory not only as iterated by himself over a period of 40 or more years but also by numerous scholars in what in 2020 is a veritable thicket of literary non-coherence. As noted earlier, the search in the data for categories of meaning and coding was circumvented by the categories and coding provided by the populations of Ms Mhlaba and her works. It was not that categories and codes did not have relevance as the building blocks of the chain of title and the royalty supply chain. Constant comparison was delivered by the examination of the same songs and their income, arising from different sources, year in and year out, over 12 years. Comparative analysis of this provided deep insights into the reporting of the

data. Data collection and analysis, though written up as distinct stages, was overlapping. In part this was due to the piecemeal manner over 18 months in which SAMRO shared the song data and responded to queries on the data, as well as the need to collect 12 months of radio digital scanning data, together with repeated returns to the relevant literature.

5.4 Integration – Main Goal and Literature

From a literature point of view, a key element in achieving the main goal involved two aspects:

- Not limiting the constructs; and
- The iterative approach to the literature.

This meant, in part, traversing the two diverse and disconnected literature constructs of law and of audit and doing so iteratively while seeking, in the mode of Locke and Golden-Biddle (1997), firstly, the intertextual coherence, if any between the law and audit literature – none was found. Secondly, analysing the coherence between the two literature constructs and finding synthesized coherence, with each construct in a silo to itself.

Continuing in the mode of Locke and Golden-Biddle (1997), the literature within each of the law and audit constructs exhibited progressive coherence. There were no real disagreements, with each moving in the same direction. The researcher found that this

was quite possibly caused by the two constructs being bound by existing statutes.

The researcher was obliged to consider additional literature constructs to again seek for the presence of the term “audit”, examining the literature on copyright, royalties, collecting societies and competition literatures, with all literature constructs directly related to the main goal. The iterative nature of the researcher’s literature approach saw the need to further supplement with constructs from literature on governance in closed systems. For the researcher, all the literature constructs were relevant and of assistance in terms of the main goal, providing with each iteration a palette deep with increasingly rich empirical data of different hues.

Considering the integration of the literature with the main goal, the researcher found as follows:

Objective 1

Within a single case study framework, to apply design science to develop an artefact in the form of a new audit method, to test and to validate the method, using CAR and archival analysis, with two sub-objectives.

The researcher’s theoretical justification for the single case study starting point of the thesis was influenced by Yin (2009) and Johannsen (2003), among other scholars. A single case study could be generalized from, and triangulation was important, especially with external factors. A single case study could accommodate and integrate well with other methodologies allowing for the use of a mixed method approach. Critically, a single case study approach accommodated the qualitative and quantitative approaches

demanded by the problem to be solved.

Sub-objective 1

To construct a Timeline Matrix and while doing so, use CAR to engage in thorough and granular data collection concerning everything related, on the one hand, to Ms Mhlaba and her songs, and on the other hand, to SAMRO.

As noted in Chapter 3, the Timeline Matrix was a simple MS Excel tool developed by the researcher that allowed for plotting of every copyright-relevant activity in time and over time. The researcher found that while the Timeline Matrix was an indispensable element of the artefact, developed scholarly comment could not be found either in the literature constructs or the theoretical basis of the research methodologies.

Sub-objective 2

To conduct an Archival Analysis on the data collected in two sequential steps:

- A legal audit

The choice of a legal audit in the development of the artefact did not find any traction in the literature, notwithstanding that it was an indispensable tool and factual. Like the Timeline Matrix, the legal audit was not a term utilized or that could be referenced.

- A royalty audit

A mature approach to the concept of a royalty was found in the audit literature, specifically as regards the auditing of franchise royalties arising from franchise agreements and merchandise agreements. A mature approach refers to the use of royalty audits annually to maintain and sustain relationships.

Objective 2

Combine all the data collected in the above two sub-objectives and test and validate the audit method by determining:

- Whether the numbers reported by SAMRO were correct or incorrect;
- If any financial shortfalls/surplus had occurred in the SAMRO accounting and if so, an empirical quantum thereof and the specific causes thereof; and
- The extent of any shortfall or surplus.

Objective 3

Develop theory on the new audit method as regards the relationship between auditing and law when auditing copyright

While developing theory as regards a new audit method must have real utility in the methodology put forward, and while referring to an audit of numbers must produce an empirical verifiable result whenever deployed, the methodology due to the law and copyright constructs was obliged to delve deeply into qualitative and qualitative research methodology domains to secure a fit-for-purpose method that could again produce an empirical verifiable result, such as qualifying authorship and ownership of songs.

As far as Benford's Law was concerned, this being central to the main goal, the literature was not only seen and read as a feature of the audit construct in Chapter 2, but its theoretical basis was also addressed in Chapter 3 through the lens of its methodology as part of archival analysis. The researcher posits that Benford's Law has a much bigger role to play in the royalty audit and would be used widely in a Phase Two.

From a literature point of view, though not central to the main goal the researcher did not find any reference to parity tests, quite likely because the test is a home-grown tool, not nearly as sophisticated as Benford's Law, but simple and effective for the outcome sought. Also, not central to the main goal but nevertheless an important literature construct was governance in closed systems, which provided valuable insights into the governance landscape in which the artefact was deployed.

As regards the main goal and the objectives, the theoretical basis concerning the five research methodologies deployed, starting with a single case study and concluding with grounded theory, aligned with and was instrumental in informing the result.

5.5 Conclusion

After the introduction and on the back of the findings detailed in Chapter 4, this chapter proceeded with a review of the findings from the implementation of Grounded Theory as regards developing theory on the relationship between law and audit when auditing copyright and why the use of grounded theory was appropriate for the task. Abstraction of time, place and people; the enduring grab factor (Glaser, 2002); understanding

emergent from the data; situation applicable; and delivery of a solution were all new audit theory outcomes from the application of grounded theory.

The defined terms in copyright, the collection society rules and the limited and specified interested parties in songs provided the researcher with coding. They also facilitated the development of theory as regards the artefact, its testing and validation, leading to a new copyright audit method.

Integrating the main goal and its objectives with the findings from the data collection and analysis confirmed not only testing and validation of the new audit method but provided a solid basis to develop new theory as regards the auditing copyright. The relevance of the financial audit to the auditing copyright was dispelled with a functional fit-for-purpose, legally driven, royalty audit method emerging from the data collected and analysed, triangulated against the copyright-relevant activities arising in the Timeline Matrix, itself an important feature of the new copyright audit method.

The legal audit remained inescapably relevant, providing as it did, data upon which the royalty audit was critically reliant for accuracy in respect of the songs, the rules and the law. It served as a qualitative visor through which the data collected passed through on its way to quantitative analysis.

Integrating the main goal with the literature followed, finding that while the literature constructs resonated with the main goal, elements of the theoretical basis, the Timeline Matrix and parity tests being creations of the researcher did not have any traction in the literature. In addition, Benford's Law, though a feature of many constructs, lacked

traction in the audit literature and was seen by some scholars as a forensic accounting tool.

The next chapter concludes this thesis and the intense, careful and conscious literary journey to encapsulate the study findings, the projection to artefact and the addressing of the central hypothesis – the creation of a legally driven royalty audit method on which this thesis has centred.

Chapter 6 – Conclusion

NO.	CLAUSE HEADINGS	PAGE
6.1	INTRODUCTION	360
6.2	A NEW COPYRIGHT AUDIT METHOD	361
6.3	THEORY ABOUT AUDITING AND LAW IN RESPECT OF COPYRIGHT	365
6.4	SAMRO, THE STATE AND COPYRIGHT	366
6.5	CONCLUSION	367

6.1 Introduction

The previous chapter addressed the grounded theory methodology application findings as well as the integration with the main goal of firstly, the findings and secondly, of the literature. This final chapter concludes the thesis and the journey from the research problem, design and strategy, and the consideration of a single case. Also considered were the need to design an artefact, progressing through the literature constructs, past the paradigms, and into the theoretical basis of the methodologies. This was followed by the implementation of the methodologies and finally moved into the findings, from projection to artefact, this being a legally driven royalty audit method.

Ms Mhlaba had a problem regarding her SAMRO royalty reporting. Her sense that something was wrong was correct and has been proven and valued empirically. The problem has been thoroughly investigated and SAMRO's royalty income audited, proving unequivocally that there had been a shortfall. Given that the problem has been clarified, this thesis provides Ms Mhlaba with the evidence to engage SAMRO and be paid the shortfall identified.

This chapter first takes an overall view of the key and critical takeaways from the study. These are the legally driven royalty audit method and its utility as a functional method that will produce an accurate result every time deployed. At the same time the central hypothesis is proved, that when it comes to auditing copyright, law and audit have an inseparable relationship.

What follows is a frank review of the finding concerning SAMRO, the State, copyright,

and the need for an overhaul. The researcher sets these out in recommendations before concluding the chapter.

6.2 A new copyright audit method

This thesis looked through the lens of a new copyright audit method for performing rights royalty income arising from exploitation of the performing rights in musical and literary work copyright. It sought to find whether the numbers were correct, or there was a surplus or shortfall. The new copyright audit method produced an accurate empirical result – in this instance, a shortfall.

The new copyright audit method found traction with, and resided in, two research fundamentals. The first of these was data collection, positing that where copyright is the subject of the audit, data collection should be granular, complete and thorough, devoid of sampling and consciously attentive to copyright-relevant activities both external and internal and compiled in a Timeline Matrix. Furthermore, the data collection was both qualitative and quantitative.

The second research fundamental where the new copyright audit method found traction with, and resided in, was data analysis, which was applied in a two-step qualitative-quantitative analytical approach, appropriately framed in the CAR and Archival Analysis research methodologies. The outcome was an empirical quantitative result that could be supported from, and defined by, the qualitative analysis.

Auditing of the royalty income from SAMRO was not served by the financial audit, in part due to its singular relationship with, and for, a single actor in the financial ecosystem, this being the investor. With copyright usage there are multiple actors, each of whom should have the lawful right and accessible method to audit their interests in the copyright. The new copyright audit method, if deployed to a copyright royalty income query and supported by a mandate to conduct the audit, will produce an accurate and empirical result:

1. Step 1 – Data collection

- a. Collect all relevant qualitative data that has influence, oversight impact, and statutory compliance requirements on the copyright that is the subject of the audit, including all rules, regulations and MOI of the audit subject.
- b. Collect all relevant quantitative data that relates in any way to reporting of the royalties, including all data related to the authorship and ownership of copyright works. This extends to covering all usages that can be identified and confirmed in the public domain.
- c. Compile a Timeline Matrix of every copyright-relevant activity, recording when each occurred during the period under review.

2. Step 2 – Data Analysis

- a. Implement a legal audit, as described in Chapter 3, and establish the legal authorship and ownership of the copyrights whose royalty income is being

audited as well as how such is being represented in all databases, locally and globally, from which usage reporting is taken. This is a critical step because if there is a one percentage error in authorship and ownership metadata pertaining to the works of the party on whose behalf the audit is being conducted, the royalties reported will be incorrect. It is importance to clarify all the rules and laws pertaining to the accounting and reporting of usage and to see that these have been complied with.

b. Implement, in two steps, the quantitative analysis:

- i. Apply Benford's Law to different data sets arising in the royalty reporting from the audit subject and compare the results against Benford's Curve. While this study used Benford's Law as an indicator as to whether the numbers were correct or not, a person skilled in the art might make much greater use of Benford's Law with wider and denser data sets to obtain a more accurate reading to test for fraud.
- ii. Apply a royalty audit in the form of a systematic check and review of every quantitative element in the numbers reported, and regardless of the number of transactions, systematically check every single transaction and every metric used to calculate the royalty income. This exercise will inform an empirical finding of either the numbers being correct, or there being a surplus or shortfall.

Having applied the above two steps in respect of SAMRO and its royalty reporting to Ms Mhlaba over the period 2008 to 2019, a shortfall was empirically evidenced, validated

and justified.

If the Phase One results translate into a clear and identifiable finding of correctness or shortfall or surplus, then the only limitation to the study is the veracity of the data reporting process. Dealing with a self-reporting organization, an auditor is reliant on key data. In Phase One, this relates to the chain of title and the royalty supply chains, with the key data provided by the organization. There is no way to confirm its veracity during Phase One, other than, with respect to the veracity of royalty reporting, by deploying external forces such as digital scanning to check the SAMRO reporting against the actual broadcast of works on radio, for instance, to check the lists of Mhlaba songs on the Internet service platforms/digital service platform and compare the same with the Work's list. The researcher has the option to proceed to Phase Two, and would be faced with first approaching the courts, likely due to SAMRO's resistance and refusal to share further information on any aspect of SAMRO's business, unless the Phase One findings are sufficient to persuade SAMRO to negotiate.

It could be said that Phase One, in which the audit only addresses whether the reported numbers are incorrect, to what extent they are incorrect and the causes of the reported numbers being incorrect, is a limitation to the study, as Phase Two has not been undertaken. The researcher would counter by saying that Phase One is sufficient to test and validate the audit method proposed and furthermore, sufficient to develop theory as regards the audit method. As alluded to earlier, audits are not welcome at collecting societies and are seen as hostile acts, meaning that a request, never mind an attempt to implement Phase Two, would immediately be taken as conflict and in short order the request would probably become a legal matter.

6.3 Theory about Auditing and Law in Respect of Copyright

The theory developed by this study emerged from the testing and validation of a legally driven royalty audit artefact that combined an innovative and original data collection and data analysis approach as per the previous section to produce an empirical result. The theory is that when auditing the monetization of copyright, an accurate result is not possible without the purposeful deployment and application of legal and audit skills. The theory is not limited to song copyright but extends to all royalty-bearing copyrights. Nor is it limited by legal jurisdiction – the statutory status of the financial audit – and thus its capacity as regards copyright audits is global.

As far as auditing of copyright, and as noted above, the researcher argues that for the legal profession, in particular with specialized and applicable copyright law, postgraduate skills are critical to the auditing of copyright monetization. Rather than being disdained, this reality should be embraced by the audit profession as being one of two arms that are necessary to accurately audit copyright. Further, the researcher argues that expanding the ambit and reach of the audit profession means taking permissible avenues to enhance the offering. One such avenue is the combining of the auditing and legal professions in particular audit instances, one of which is copyright.

It would assist both the legal and auditing professions were the legal profession to take cognizance of the axiomatic and profound relevance law has to the auditing of copyright. Equally, it would assist both professions were the audit profession to look beyond the

statutory straitjacket of the financial audit, particularly where copyright is concerned and especially when few would argue copyright's dominance in the technological, digital and Internet world of today. There is, the researcher argues, need for further engagement between the law and auditing professions driven in part by the adage that what parties have in common is more important than their differences, such as the auditing of copyright. Such engagement would have a positive impact on the efficiency, productivity and profitability of copyright industries.

6.4 SAMRO, the State and copyright

Detailed in this thesis were the factual observations that have auditing implications, as regards the gulf between how SAMRO operates, with its MOI and Distribution Rules on the one hand, and the statutory provisions in the Copyright and Company Acts, on the other hand. Further it was impossible not to conclude the futility of the Competition Act for addressing and curbing SAMRO's abuses of *de facto* monopoly power.

In addition to the above, the age of the Copyright Act (98/1978) renders it unfit for a 2020 Internet digital environment. Similarly, the insertion of the safe harbour clauses, critical to copyright, in the Electronic Communications and Transactions Act (25/2002) lack any reference to copyright and to the limitations of the financial audit as defined in statute, all of which means the State is severely disadvantaged in regard to the auditing of copyright. This is exacerbated by the private nature of copyright, with the State having no access to databases of the authorship and ownership of copyright works. This incapacity directly impacts the Hlengiwe Mhlabas of South Africa and all authors,

owners and users of copyright.

Additionally, an inescapable conclusion on SAMRO's use of "DP" and Copyright Control Shares is that there is a much deeper malaise beyond the shortfall found in respect of Ms Mhlaba. This conclusion contains risk and liability to SAMRO and to Ms Mhlaba and her future royalty income, which is that the net effect of "DP" and Copyright Control Shares is that the licensees are being forced to pay for the works and authors in the public domain. The researcher argues that the risk is consequential to a lack of governance brought about by the fact that SAMRO is a closed system. In short, SAMRO's overlooking of the unlawfulness of attributing shares in songs and the attribution of corresponding royalties to parties who are neither juristic nor natural parties, nor qualified in terms of either, can only be attributed to a lapse in governance. The same can be said in regard to using terms in SAMRO documentation that are at odds with statute.

The researcher argues that lapses in SAMRO's governance, arising from operating in a closed system, inhibit members' ability to audit their respective SAMRO royalty incomes and as a result, prejudice members.

6.5 Conclusion

The new audit method tested and validated with respect to the royalty income due to Ms Mhlaba from her songs at SAMRO presents and provides, in the absence of an alternative, a solution in the form of a legally driven royalty audit method where presently no copyright audit exists. Its utility is not confined to one actor in the copyright exploitation

and monetization ecosystem, but to several.

The literature constructs in this study were all closely related yet disparate and disconnected actors, involved in one way or another in the authorship, ownership, exploitation and monetization of song copyright, which is multi-dimensional and global. At the time of writing, the existing CISAC collecting society architecture, with all its faults and inefficiencies, is just a few years shy of a century since CISAC's founding in 1926. There is no current viable alternative to the current CISAC collecting society architecture, in any format or media, regardless of any suggestions to the contrary.

There is no current debate or contrarian view expressed on the statutory enshrinement of the financial audit and its hegemony in respect of the interests of one actor in the corporate and organizational ecosystem, the investor. Any system that considers the interests of only one actor is unfit for purpose in systems involving multiple actors, in particular copyright. System sustainability and maintenance requires equitability in respect of the values exchanged. History has confirmed that iniquitous relationships never last.

For copyright, from a purely business perspective, a culture found to be prevalent during this study was one that sees a request to conduct an audit as being hostile, evidence of mistrust and an act initiating conflict. While from a copyright industry perspective this may be a traditional response to an audit request, it also highlights the likelihood that current business practices and their royalty outcomes in the copyright industries, when reviewed, would create real conflict. Further investigation of this could produce important contributions.

Arguably resulting from the single actor interest monopoly obsession of the financial audit, interested parties in songs – who are akin to property rights holders in physical property – have been, and currently remain, without an effective method or tool to audit their interests in the exploitation of copyright and the royalties arising. In a digital world, the audit profession's continued use of sampling is a clear indication of how far from certain realities the profession has wandered.

When an audit concerns copyright, law and audit skills deployed together without either having primacy, will if deployed as detailed in this thesis, produce an accurate and empirical finding.

In closing, it occurs that a new method of copyright has far-reaching implications given the emerging realization and investment in copyright as an asset class. New frontiers of probability are opening, being the application of the copyright audit to pre-purchase or pre-sale of copyright assets, to post-purchase of copyrights, to the copyright asset authorship and ownership metadata, health check and, most importantly, in the investigation of so-called leakages in copyright royalty supply chains.

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¹ CISAC Tools User Society Contract

² CISAC Tools User Society Contract

³ CISAC Tools User Society Contract

⁴ CISAC Tools User Society Contract

⁵ CISAC Tools User Society Contract

⁶ The prescribed notice referred in Chapter 1 Section 14 (1) (b) of the Act that a manufacturer (of records) must give to the owners of the copyright (the publishers and collecting societies) before making a record is further detailed in Chapter 2 Section 10 (1) of the Copyright Regulations (what the notice must contain) read with Chapter 2 Section 11 (3) of the Copyright Regulations (which specifies the period between issuing the notice and manufacturing – 30 days). The term STAT sheet used in the music industry instead of “prescribed notice” arises from the statutory source of the “*prescribed notice*”.

⁷ The use of the term “allegedly” is purposeful because during the data collection, after a year of excuses from SAMRO that they were looking for the assignment in a warehouse, SAMRO confessed they could find no such and had no such on record, a factual finding that has its own set of implications which are addressed later in this thesis.

⁸ SAMRO escaped regulatory oversight when the Collecting Society Regulations 2006 covering only Section 9 rights in sound recordings only was implemented

⁹ There are exceptions to this where since the adoption of the current MOI, SAMRO members have had the option to transfer to membership to overseas assignments, leaving SAMRO with the “Principal Territory” meaning South Africa, Lesotho and Swaziland and the rest of the worlds licensing and collection rights with a collecting society elsewhere outside of Africa.

¹⁰ The requirement of the deed of assignment is found in SAMRO’s MOI at 29.5 which advises “*Subject to clause 29.7, in order to facilitate the Administration of the Administered IP Rights, all Applicants applying for membership of the Company after the coming into effect of this MOI shall be required to, together with the execution of the Administration of IP Rights Agreement, in so far as is lawfully possible, Assign to the Company the IP Rights (including, without limitation, all remedies, rights to enforce, rights to payment of royalties and licence revenue/fees) and shall contemporaneously with the execution of the Administration of IP Rights Agreement execute a deed of assignment on terms satisfactory to the Board (which can be part of or annexed to the Administration of IP Rights Agreement). In so far as it is not lawfully possible for an Applicant to Assign all or part of the relevant IP Rights to the Company or at the request of the Company, the Board may agree to administer the Applicant’s IP Rights on terms reasonably satisfactory to the Board, subject to the Company’s Governance Rules*”.

¹¹ More specifically SAMRO is the private publisher of the performing right, on a *de facto* monopoly basis, there being no accreditation for collecting societies in South Africa, on a world-wide basis. Elsewhere in the world collecting societies are subject to regulation and operate on a *de iure* basis.

¹² SAMRO Integrated Report 2019 -

¹³ International Organization for Standardization (2001) ISO 15707:200:Information and documentation -- International Standard Musical Work Code (ISWC). Geneva, ISO

¹⁴ <http://www.cisac.org/What-We-Do/Information-Services/IPI> “The purpose of the Interested Party Information (IPI) system is the globally unique identification of a natural person or legal entity with an interest in an artistic work across all categories of works, different roles in relation to a song (composer, arranger, publisher, etc.) and the corresponding rights in a work. This system is an essential component of the data exchange mechanism linking the CISAC member societies. The IP Base Number is a unique identifier allocated automatically by the IPI System to each interested party (IP)”.

¹⁵ <https://www.iso.org/home.html>

¹⁶ Merriam Webster 2018

¹⁷ Oxford Dictionary 2018

¹⁸ IP here refers to the general accepted bouquet of copyright, trademarks, patents, designs, geographical indicators, and trade secrets – all of which are regulated by statute in South Africa with the exception of trade secrets.

¹⁹ Chapter 1 Section 2 “*Subject to the provisions of this Act, the following works, if they are original, shall be eligible for copyright.... (a) literary works; (b) musical works; (c) artistic works; (d) cinematograph films; (e) sound recordings; (f) broadcasts; (g) programme -carrying signals; (h) published editions; (i) computer programs*”.

²⁰ In the South African context see Chapter 1 Sec 22 (1) of the Copyright Act (98/1978).

²¹ Copyright Act (98/1978).

²² See Definitions 1 (ix) Copyright Act (98/1978). A substantive definition does not exist in South African law as no collecting society has been “*established under this Act*” except the Collection Society Regulations 2006 which set out the conditions for Section 9 rights only, the performing rights of sound recording owners and performers only, but do not define “*collecting societies*”.

²³ South Africa’s first collecting society, SAMRO was formed pursuant to an agreement concluded on 14 September 1961 between the United Kingdom (UK) Performing Rights Society (PRS), and Gideon Roos in his capacity as agent and trustee for a company to be formed, the South African Society of Composer, Authors, and Music

Publishers Limited (SAFCA). By 1975 and two name changes later, the first to the South African Music Rights Organization in 1967, SAFCA emerged as the Southern African Music Rights Organization.

²⁴ Confédération Internationale des Sociétés d'Auteurs et Compositeurs or The International Confederation of Societies of Authors and Composers – <https://www.cisac.org/>

²⁵ There are currently 239 collecting society members of CISAC in 123 countries. CISAC membership provides each collecting society the capacity, meaning the tools which include IT architecture, works database access, the work qualifiers and author identifiers as well as the matrix agreements with other CISAC members collecting societies, to operate. Without CISAC membership and access to the tools, a collecting society is unable to function

²⁶ Definition of royalty from the Cambridge Advanced Learner's Dictionary & Thesaurus © Cambridge University Press – <https://dictionary.cambridge.org/dictionary/english/royalty>

²⁷ Definition of royalty from Oxford English Dictionary – Lexico powered Oxford at <https://www.lexico.com/definition/royalty>

²⁸ Definition of royalty from the Editors of Encyclopaedia Britannica at <https://www.britannica.com/topic/royalty-law>

²⁹ Definition of governance from the Cambridge Advanced Learner's Dictionary & Thesaurus © Cambridge University Press

³⁰ Definition of governance from the Business Dictionary <http://www.businessdictionary.com/definition/governance.html>

³¹ Kings IV Report on Corporate Governance for South Africa Part 1 Glossary of Terms

³² The Companies Act (71/2008) – numerous sections – Section 7(d); Section 76(3)(b); Section 72(4); Chapter 2, Part C; Chapter 2, Part 7; Sections 75 and 76

³³ Candidate Member, Associate Member and Full Member

³⁴ The Warsaw Rule is an international rule adopted by societies around the world and ratified by CISAC which states “*If at the time of distribution there is no documentation available for a work that has been performed or broadcast, but if one of the original rightsholders is identified as a member or copyright owner belonging to a sister-society, the total royalty payment for this work must be forwarded to this sister-society. The receiving society will carry out the distribution according to the documentation available to it. The receiving society should supply to the distributing society as quickly as possible documentation on works for which the receiving society is not entitled to the full share or notify if it is, for any reason, unable to distribute the royalties*”.

³⁵ 1. Copyright Act (98/1978), Chapter 1, Section 22 (1) – “*Subject to the provisions of this section, copyright shall be transmissible as movable property by assignment, testamentary disposition or operation of law*”

Copyright was a movable property right that could be transferred in only 3 ways, only one way that Ms Mhlaba alive could use, being an assignment typically referred to as a “*deed of assignment*”.

2. Copyright Act (98/1978), Chapter 1, Section 22 (2) – “*An assignment or testamentary disposition of copyright may be limited so as to apply to some only of the acts which the owner of the copyright has the exclusive right to control, or to a part only of the term of the copyright, or to a specified country or other geographical area*” Ms Mhlaba had the right to limit the rights she assigned to SAMRO.

3. Copyright Act (98/1978), Chapter 1, Section 22 (3) – “*No assignment of copyright and no exclusive licence to do an act which is subject to copyright shall have effect unless it is in writing signed by or on behalf of the assignor, the licensor or, in the case of an exclusive sublicense, the exclusive sublicensor, as the case may be*”

No assignment or exclusive license of copyright would have effect unless it was “*in writing signed by or on behalf of the assignor*”. Any assignment by Ms Mhlaba of any copyright to any party, including to SAMRO, would have to be in writing.

4. Copyright Act (98/1978), Chapter 1, Section 22 (5) – “*An assignment, licence or testamentary disposition may be granted or made in respect of the copyright in a future work, or the copyright in an existing work in which copyright does not subsist but will come into being in the future, and the future copyright in any such work shall be transmissible as movable property*”.

Any assignment by Ms Mhlaba of any copyright to any party, including to SAMRO would cover all future works Ms Mhlaba authored or co-authored.

³⁶ BUMA (Holland); SACEM (France); SABAM (Belgium); ASCAP (USA); BMI (USA); SOCAN (Canada); UBC (Brazil); SIAE (Italy); GEMA (Germany); SUISA (Switzerland); SGAE (Spain); APRAAMCOS (Australia); ISWC (CISAC).

³⁷ Sourced from <https://www.journalofaccountancy.com/issues/2017/apr/excel-and-benfords-law-to-detect-fraud.html> on 27 June 2021.

³⁸ Sourced from

<https://www.youtube.com/playlist?list=PLW0mgD1tx7I0GVtAb965GqNTjDztNWxyK&app=desktop> on 10 August 2020.

³⁹ Sourced from <https://open.spotify.com/artist/2TO6SX9weMc5ZT6FdJdpJI> on 10 August 2020.

⁴⁰ Sourced from <https://www.deezer.com/en/artist/1690283> on 10 August 2020.

⁴¹ Sourced from <https://music.apple.com/za/artist/hlengiwe-mhlaba/510602162> on 10 August 2020.

⁴² Sourced from <https://www.last.fm/music/Hlengiwe+Mhlaba> on 10 August 2020.

⁴³ In Definitions and in Chapter 1 Section 2 (b) of the Copyright Act (98/1978).

⁴⁴ Amended Memorandum of Incorporation for a non-profit company Southern African Music Rights Organisation – Section 12.2

⁴⁵ Sections 5; 6 c); 6 c (iii) (a) and 12

⁴⁶ This is a direct quote taken from an email of 3 October 2017 by SAMRO's Chief Executive Officer (CEO), at the time Nothando Migogo, and thus has not been edited.

⁴⁷ At the Companies and Intellectual Property Commission.

⁴⁸ Copyright Control Shares was found to be one 14 constructs, neither natural nor juristic, with the last name "Shares" and the only publisher amongst the 14, the other 13 being composers, authors, composer/authors, or arrangers. Each is owned by a different collecting society with the first ones started in 1973, SAMRO being one of them with "SAMRO Shares". Except for "Copyright Control Shares" which is typically only found as an interested party publishing claimant on songs in the GEMA database, and no other, the other 13, including SAMRO, are only found as interested party on songs in the Dutch database, BUMA. Of interest was the involvement of the 13 in works of authors who were members of CISAC's ill-fated SODOMAPLA debacle in the Dominican Republic. The existence of "Copyright Control Shares" and the others was such an oddity that the researcher pursued separate research. The completed paper arising is still to be published.

⁴⁹ MTN Loaded, Vodacom, Leaf Wireless and Content Connect Africa.

⁵⁰ Accessed 6 August 2020 at <https://online.gema.de/werke/search.faces> – nine Ms Mhlaba songs found – Remember Me; Rock of Ages; Uyalalela; Living Waters; Nearer my God; He lifted me; Blessings; Blessings/Izibusiso; When I remember.

⁵¹ Accessed 6 August 2020 at <https://www.siae.it/en/archivioOpere> – nine Ms Mhlaba songs found – Remember Me; Rock of Ages; Uyalalela; Living Waters; Nearer my God; He lifted me; Blessings; Blessings/Izibusiso; When I remember.

⁵² Accessed 6 August 2020 at <https://enlinea.sgae.es/RepertorioOnline/Disclaimer.aspx> – eight Ms Mhlaba songs found – Remember Me; Rock of Ages; Uyalalela; Living Waters; Nearer my God; He lifted me; Blessings; Blessings/Izibusiso.

⁵³ Accessed 6 August 2020 at <https://www.sabam.be/en/catalogue> – nine Ms Mhlaba songs found – Remember Me; Rock of Ages; Uyalalela; Living Waters; Nearer my God; He lifted me; Blessings; Blessings/Izibusiso; When I remember.

⁵⁴ Accessed 6 August 2020 at <http://www.ubc.org.br/consulta> – nine Ms Mhlaba songs found – Remember Me; Rock of Ages; Uyalalela; Living Waters; Nearer my God; He lifted me; Blessings; Blessings/Izibusiso; When I remember.

⁵⁵ Accessed 6 August 2020 at <https://sso.suisa.ch/wdb/phx/process/Portal> – one Ms Mhlaba song found – Remember Me.

Annexure TH01

You Tube		
as of 14 Mar 2020		
55 Videos		
883 136 views		
#	Work	
1	Mhlelazi	Live/State Theatre
2	Ikherubi	
3	After Today	w/Dumi Mkokstad
4	Remember me almighty God	w/Sipho Makhabane
5	Emoyeni Wam	
6	Rock of Ages	
7	Yes my Lord	
8	Abba Babba	
9	Count your blessings	
10	Bhekani Ezulwini	
11	Zonke Izono	
12	Make up your mind	
13	Heavy load	
14	We praise Jesus	
15	Wamuhle Jehova	
16	Ziyamazi Umelusi	
17	I love you Lord	
18	Yiyo Lendlela	Live/State Theatre
19	Ezintweni Zonke	
20	Ngiyamazi	
21	Here we stand	
22	Ngimfumene	
23	Mabala Onke	
24	Lift me to the Rock	
25	Moya Ongcwele	
26	Singing Glory	
27	Africa	
28	Alfa no omega	
29	Wakunqinisa Ngegazi	
30	Jesus is the answer	
31	Kwazamazama	
32	Ameva	
33	Be Still	
34	It is Well	Live/State Theatre
35	Ngingo Wakho	
36	Ongiholayo	
37	Uyangithanda Ubaba	
38	Never give up	
39	I'm a new creation	
40	Ngcwele	
41	Ngiyeza	
42	Nearer	Live/State Theatre
43	Uthando Lukababa	
44	Lelivangeli	
45	Jesu	
46	Jes'uyimpendulo	Live/State Theatre
47	Siyekeleni	Live/State Theatre
48	Umbuso Wezulu	Live/State Theatre
49	Ofana na Jesu	Live/State Theatre
50	The Power and the glory	Live/State Theatre
51	Ezindaweni Zonke	Live/State Theatre
52	Liyangenelisa	Live/State Theatre
53	I'm the Evidence	
54	Esandleni	
55	I'm happy today	

Annexure TH02

Spotify		
as of 14 Mar 2020		
33 track playlist		
#	Work	
1	Sewakhile	Greatest Hits
2	Remember Me	Blessings
3	Sthandwa Sami	Sthandwa Sami
4	Sedi Ladichaba	Laphalala Igazi
5	You are Alpha	Greatest Hits
6	Ngingo Wakho	Blessings
7	Bhekani Ezulwini	Sthandwa Sami
8	Ziyamemeza Kuwe	Ziyamemeza Kuwe
9	Sweet Jesus	Greatest Hits
10	Lephalal Igazi	Laphalala Igazi
11	Ancient Days	Sthandwa Sami
12	Blessings	Blessings
13	Jesu Uyalalela	Greatest Hits
14	Phezulu enkosini	Laphalala Igazi
15	I lay my life	Sthandwa Sami
16	Emoyeni Wami	Blessings
17	Rock of Ages	Greatest Hits
18	Kufana Nezulu	Laphalala Igazi
19	Inkos' Inamandla	Sthandwa Sami
20	Ziyamazi Umelusi	Blessings
21	he lifted me up	Greatest Hits
22	It is well	Laphalala Igazi
23	Ewe Jehova	Egameni LikaJesu
24	Ngonyama Kajuda	Blessings
25	Sebebuthwa	Dwali Lami
26	Uyadumiseka	Sthandwa Sami
27	Friendship with Jesus	Laphalala Igazi
28	Ngiyamemeza	The Gospel Truth
29	In the middle of the Night	Dwali Lami
30	Izulu nomhlaba	Dwali Lami
31	Yabethelwa	Dwali Lami
32	Rock my soul	Dwali Lami
33	Jesu Yedwa	Dwali Lami

Annexure – TH03

Deezer		
as of 14 Mar 2020		
63 tracks		
1	Laphalal Igazi	Laphalala Igazi
2	Sewakhile	Greatest Hits
3	Jesu Uyalalela	Greatest Hits
4	Rock Of Ages	Greatest Hits
5	Sthandwa Sami	Sthandwa Sami (Moy' Ongcwele)
6	Sedi Ladichaba	Laphalala Igazi
7	Sthandwa Sami (Solo)	Sthandwa Sami (Moy' Ongcwele)
8	Sweet Jesus	Greatest Hits
9	Hao Yatswanang	Sthandwa Sami (Moy' Ongcwele)
10	He Lifted Me Up	Greatest Hits
11	Ngingo Wakho	Blessings
12	Bhekani Ezulwini	Sthandwa Sami (Moy' Ongcwele)
13	Inkos' Inamandla	Sthandwa Sami (Moy' Ongcwele)
14	Ancient of Days	Sthandwa Sami (Moy' Ongcwele)
15	Kufisa Kwami Konke	Laphalala Igazi
16	Kufana Nezulu	Laphalala Igazi
17	Usenguye Nanamhlanje	Sthandwa Sami (Moy' Ongcwele)
18	You Are Alpha	Greatest Hits
19	Yebo Nkosi	Greatest Hits
20	Ithemba Lami	Sthandwa Sami (Moy' Ongcwele)
21	Izulu No Mhlaba	Greatest Hits
22	Cover Me	Sthandwa Sami (Moy' Ongcwele)
23	Remember Me	Blessings
24	In The Middle Of The Night	Greatest Hits
25	Bayethe Nkosi	Laphalala Igazi
26	Home Sweet Home	Sthandwa Sami (Moy' Ongcwele)
27	Ngonyama Kajuda	Blessings
28	When I Remember	Greatest Hits
29	Blessings	Blessings
30	How I Love Jesus	Greatest Hits
31	Ziyamazi Umelusi	Blessings
32	Joy, Peace & Happiness	Greatest Hits
33	Yabethelwa	Greatest Hits
34	Uyadumiseka	Sthandwa Sami (Moy' Ongcwele)
35	I Lay My Life	Sthandwa Sami (Moy' Ongcwele)
36	Rock My Soul	Greatest Hits
37	Njalo Ngiyavuma	Laphalala Igazi
38	It is Well	Laphalala Igazi
39	Ziyamemeza Kuwe	Ziyamemeza Kuwe
40	Glory Glory	Sthandwa Sami (Moy' Ongcwele)
41	Africa	Blessings
42	Jesu Uyimpendulo	Laphalala Igazi
43	Praise the Lord	Sthandwa Sami (Moy' Ongcwele)
44	Liyangelisa	Laphalala Igazi
45	Lizwi	Laphalala Igazi
46	Uyanginakekela	Sthandwa Sami (Moy' Ongcwele)
47	Zonke Izono	Blessings
48	Emoyeni Wami	Blessings
49	Moya Ongcwele	Blessings
50	Phezulu Enkosini	Laphalala Igazi
51	Sebebuthwa	Dwala Lami
52	Friendship with Jesus	Laphalala Igazi
53	Make up Your Mind	Laphalala Igazi
54	Its so Sweet	Laphalala Igazi
55	Holy Zion	Dwala Lami
56	Singing Glory	Blessings
57	Abba Baba	19th Annual MTN South African Music Awards, Vol. 2
58	Everyday with Jesus	Laphalala Igazi
59	Heavy Load	Blessings
60	Jesu Yedwa	Dwala Lami
61	Siyekeleni	Laphalala Igazi
62	All Time Religion	Dwala Lami
63	Ngimfumene	Blessings

Annexure TH04

Apple Music	
as of 14 Mar 2020	
75 works	
#	Work
1	Praise the Lord
2	In The Middle Of The Night
3	Izulu Nomhlaba
4	Sweet Jesus
5	Rock Of Ages
6	Holy Zion
7	All Time Religion
8	Yabethelwa
9	Jesu Yedwa
10	Ancient of Days
11	Rock My Soul
12	Friendship With Jesus
13	I Lay My Life
14	Hao Yatswanang
15	Sthandwa Sami (Solo)
16	Cover Me
17	Sedi Ladichaba
18	Ithemba Lami
19	Blessings
20	Make Up Your Mind
21	In the Middle of the Night
22	Usenguye Nanamhlanje
23	Glory Glory
24	Uyanginakekela
25	Sebebuthwa
26	It Is Well
27	Kufana Nezulu
28	Lizwi
29	Bayethe Nkosi
30	Sthandwa Sami
31	Phezulu Enkosini
32	Everyday With Jesus
33	Kufisa Kwami Konke
34	It's So Sweet
35	Laphalal' Igazi
36	How I Love Jesus
37	Sewakhile
38	Bhekani Ezulwini
39	Home Sweet Home
40	Uyadumiseka
41	Liyangelisa
42	Njalo Ngiyavuma
43	Joy, Peace & Happiness
44	Izulu No Mhlaba
45	Inkos' Inamandla
46	Jesu Uyimpendulo
47	Yabethelwa
48	Rock of Ages
49	Sweet Jesus
50	Siyekeleni

Annexure TH04 (cont)

51	Yebo Nkosi
52	He Lifted Me Up
53	When I Remember
54	Jesu Uyalalela
55	You Are Alpha
56	Remember Me
57	Rock My Soul
58	Ithemba Lam (Live)
59	Living Water (Live)
60	Indluzela
61	Ziyamemeza Kuwe
62	Ngonyama Kajuda
63	Ngingo Wakho
64	Emoyeni Wami
65	Moya Ongcwele
66	Ebenezer
67	Zonke Izono
68	Africa
69	Singing Glory
70	Ngimfumene
71	Ziyamazi Umelusi
72	Heavy Load
73	Ngiyamemeza
74	Christ in Me
75	Ewe Jehova

Annexure TH05

Last FM	
As of 10 Aug 2020	
37 tracks	
1	Rock of Ages
2	In the middle of the night
3	Holy Zion
4	Yabelethwa
5	All time religion
6	Izulu nomhlaba
7	Sweet Jesus
8	Sebebuthwa
9	Rock my soul
10	Jesu Yedwa
11	Blessings
12	Remember me
13	Ngonyama kajuda
14	Emoyeni wam
15	Ngingo Wakho
16	Moya Ongcwele
17	Africa
18	Zonke Izono
19	Ngimfumene
20	Singing glory
21	Heavy load
22	Ziyamazi umelusi
23	Abba Baba
24	Bhekani Ezulwini
25	Here we stand
26	I love you lord
27	Wakuqinisa Ngegazi
28	Kwazamazama
29	Lift me to the Rock
30	Jesus is the answer
31	Ezintweni
32	Wamuhle Jehova
33	Mabala Onke
34	We praise Jesus
35	Ameva
36	Alfa no omega
37	Be still

Vendor account statement

From date: 2008/01/01 To date: 2017/02/01

Name MHLABA HLENGIWE PATIENCE
Address 601 HARBOUR VIEW
47 VICTORIA EMBARKMENT
DURBAN
4001
SOUTH AFRICA

Vendor account 2149603
Invoice account
Group ACA

Date	Voucher	Transaction text	Debit	Credit	Amount
2008/01/01		Opening			0.00
2008/05/05	MIGROYALT(	12 TV CREDIT	0.00	5 188.92	-5 188.92
2008/05/05	MIGROYALT(	12 TV CREDIT	5 188.92	0.00	5 188.92
2008/06/27	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	8 415.33	-8 415.33
2008/06/27	MIGROYALT(	1N SUPP NS CREDIT	0.00	19 379.71	-19 379.71
2008/06/27	MIGROYALT(	1N SUPP NS CREDIT	27 795.04	0.00	27 795.04
2008/08/04	MIGROYALT(	11 R&G CREDIT	0.00	1 090.71	-1 090.71
2008/08/04	MIGROYALT(	11 R&G CREDIT	1 090.71	0.00	1 090.71
2008/11/24	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	1 300.55	-1 300.55
2008/11/24	MIGROYALT(	1U SUPP UNDOC CREDIT	1 300.55	0.00	1 300.55
2008/12/12	MIGROYALT(	10 NON-ROYALTY CREDIT	0.00	500.00	-500.00
2008/12/12	MIGROYALT(	10 NON-ROYALTY CREDIT	500.00	0.00	500.00
2009/03/25	MIGROYALT(	11 R&G CREDIT	0.00	22 223.55	-22 223.55
2009/03/25	MIGROYALT(	11 R&G CREDIT	22 223.55	0.00	22 223.55
2009/04/29	MIGROYALT(	12 TV CREDIT	0.00	2 097.92	-2 097.92
2009/04/29	MIGROYALT(	12 TV CREDIT	2 097.92	0.00	2 097.92
2009/06/17	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	3 443.93	-3 443.93
2009/06/17	MIGROYALT(	1U SUPP UNDOC CREDIT	3 443.93	0.00	3 443.93
2009/11/18	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	18 446.63	-18 446.63
2009/11/18	MIGROYALT(	1N SUPP NS CREDIT	0.00	1.64	-1.64
2009/11/18	MIGROYALT(	1N SUPP NS CREDIT	18 448.27	0.00	18 448.27
2009/12/08	MIGROYALT(	10 NON-ROYALTY CREDIT	0.00	500.00	-500.00
2009/12/08	MIGROYALT(	10 NON-ROYALTY CREDIT	500.00	0.00	500.00
2010/03/10	MIGROYALT(	11 R&G CREDIT	0.00	31 880.55	-31 880.55
2010/03/10	MIGROYALT(	11 R&G CREDIT	31 880.55	0.00	31 880.55
2010/05/15	MIGROYALT(	12 TV CREDIT	0.00	1 413.21	-1 413.21
2010/05/15	MIGROYALT(	12 TV CREDIT	1 413.21	0.00	1 413.21
2010/06/28	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	227.98	-227.98
2010/06/28	MIGROYALT(	1U SUPP UNDOC CREDIT	227.98	0.00	227.98
2010/11/18	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	319.82	-319.82
2010/11/18	MIGROYALT(	1U SUPP UNDOC CREDIT	319.82	0.00	319.82
2010/12/01	MIGROYALT(	10 NON-ROYALTY CREDIT	0.00	5 226.39	-5 226.39
2010/12/01	MIGROYALT(	10 NON-ROYALTY CREDIT	5 226.39	0.00	5 226.39
2011/03/01	MIGROYALT(	11 R&G CREDIT	0.00	33 202.19	-33 202.19
2011/03/01	MIGROYALT(	11 R&G CREDIT	33 202.19	0.00	33 202.19
2011/04/06	MIGROYALT(	12 TV CREDIT	0.00	774.92	-774.92
2011/04/06	MIGROYALT(	12 TV CREDIT	774.92	0.00	774.92
2011/05/19	MIGROYALT(	12 TV CREDIT	0.00	1 085.41	-1 085.41
2011/06/22	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	4 932.61	-4 932.61
2011/08/23	MIGROYALT(	11 R&G CREDIT	0.00	67.29	-67.29
2011/11/28	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	914.66	-914.66
2011/12/13	MIGROYALT(	10 NON-ROYALTY CREDIT	0.00	9 047.24	-9 047.24
2012/03/01	MIGROYALT(	11 R&G CREDIT	0.00	19 986.74	-19 986.74
2012/03/28	MIGROYALT(	12 TV CREDIT	0.00	449.44	-449.44

Vendor account statement

From date: 2008/01/01 To date: 2017/02/01

2012/03/28	MIGROYALT(	12 TV CREDIT	36 483.39	0.00	36 483.39
2012/04/17	MIGROYALT(	1M PERF. ADJUSTMENT	0.00	4.85	-4.85
2012/05/03	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	335.74	-335.74
2012/05/03	MIGROYALT(	1U SUPP UNDOC CREDIT	340.59	0.00	340.59
2012/06/27	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	460.96	-460.96
2012/06/27	MIGROYALT(	1U SUPP UNDOC CREDIT	460.96	0.00	460.96
2012/11/28	MIGROYALT(	1U SUPP UNDOC CREDIT	0.00	842.57	-842.57
2012/11/28	MIGROYALT(	1U SUPP UNDOC CREDIT	842.57	0.00	842.57
2012/12/06	MIGROYALT(	10 NON-ROYALTY CREDIT	0.00	8 382.84	-8 382.84
2012/12/06	MIGROYALT(	10 NON-ROYALTY CREDIT	8 382.84	0.00	8 382.84
2013/02/25	MIGNEWROY	11 R&G CREDIT	0.00	21 241.84	-21 241.84
2013/02/27	00001863803		5 188.92	0.00	5 188.92
2013/02/27	00001863803		0.00	5 188.92	-5 188.92
2013/02/27	00001863803		8 415.33	0.00	8 415.33
2013/02/27	00001863803		0.00	8 415.33	-8 415.33
2013/02/27	00001863803		19 379.71	0.00	19 379.71
2013/02/27	00001863803		0.00	19 379.71	-19 379.71
2013/02/27	00001863803		1 090.71	0.00	1 090.71
2013/02/27	00001863803		0.00	1 090.71	-1 090.71
2013/02/27	00001863803		1 300.55	0.00	1 300.55
2013/02/27	00001863803		0.00	1 300.55	-1 300.55
2013/02/27	00001863803		500.00	0.00	500.00
2013/02/27	00001863803		0.00	500.00	-500.00
2013/02/27	00001863803		22 223.55	0.00	22 223.55
2013/02/27	00001863803		0.00	22 223.55	-22 223.55
2013/02/27	00001863803		2 097.92	0.00	2 097.92
2013/02/27	00001863803		0.00	2 097.92	-2 097.92
2013/02/27	00001863803		3 443.93	0.00	3 443.93
2013/02/27	00001863803		0.00	3 443.93	-3 443.93
2013/02/27	00001863803		18 446.63	0.00	18 446.63
2013/02/27	00001863803		0.00	18 446.63	-18 446.63
2013/02/27	00001863803		1.64	0.00	1.64
2013/02/27	00001863803		0.00	1.64	-1.64
2013/02/27	00001863803		500.00	0.00	500.00
2013/02/27	00001863803		0.00	500.00	-500.00
2013/02/27	00001863803		31 880.55	0.00	31 880.55
2013/02/27	00001863803		0.00	31 880.55	-31 880.55
2013/02/27	00001863803		1 413.21	0.00	1 413.21
2013/02/27	00001863803		0.00	1 413.21	-1 413.21
2013/02/27	00001863803		227.98	0.00	227.98
2013/02/27	00001863803		0.00	227.98	-227.98
2013/02/27	00001863803		319.82	0.00	319.82
2013/02/27	00001863803		0.00	319.82	-319.82
2013/02/27	00001863803		5 226.39	0.00	5 226.39
2013/02/27	00001863803		0.00	5 226.39	-5 226.39
2013/02/27	00001863803		33 202.19	0.00	33 202.19
2013/02/27	00001863803		0.00	33 202.19	-33 202.19
2013/02/27	00001863803		774.92	0.00	774.92
2013/02/27	00001863803		0.00	774.92	-774.92
2013/02/27	00001863803		1 085.41	0.00	1 085.41
2013/02/27	00001863803		0.00	1 085.41	-1 085.41
2013/02/27	00001863803		4 932.61	0.00	4 932.61
2013/02/27	00001863803		0.00	4 932.61	-4 932.61
2013/02/27	00001863803		67.29	0.00	67.29

Vendor account statement

From date: 2008/01/01 To date: 2017/02/01

2013/02/27	00001863803		0.00	67.29	-67.29
2013/02/27	00001863803		914.66	0.00	914.66
2013/02/27	00001863803		0.00	914.66	-914.66
2013/02/27	00001863803		9 047.24	0.00	9 047.24
2013/02/27	00001863803		0.00	9 047.24	-9 047.24
2013/02/27	00001863803		19 986.74	0.00	19 986.74
2013/02/27	00001863803		0.00	19 986.74	-19 986.74
2013/02/27	00001863803		449.44	0.00	449.44
2013/02/27	00001863803		0.00	449.44	-449.44
2013/02/27	00001863803		4.85	0.00	4.85
2013/02/27	00001863803		0.00	4.85	-4.85
2013/02/27	00001863803		335.74	0.00	335.74
2013/02/27	00001863803		0.00	335.74	-335.74
2013/02/27	00001863803		460.96	0.00	460.96
2013/02/27	00001863803		0.00	460.96	-460.96
2013/02/27	00001863803		842.57	0.00	842.57
2013/02/27	00001863803		0.00	842.57	-842.57
2013/02/27	00001863803		8 382.84	0.00	8 382.84
2013/02/27	00001863803		0.00	8 382.84	-8 382.84
2013/02/27	00001863803		21 241.84	0.00	21 241.84
2013/02/27	00001863803		0.00	21 241.84	-21 241.84
2013/02/27	MIGNEWROY	11 R&G CREDIT	21 241.84	0.00	21 241.84
2013/04/04	00003234050		0.00	1 477.58	-1 477.58
2013/04/05	181000920		1 477.58	0.00	1 477.58
2013/06/20	00004767050		0.00	278.66	-278.66
2013/07/01	181015437		278.66	0.00	278.66
2013/07/13	00005400050		0.00	939.39	-939.39
2013/07/17	181016333		939.39	0.00	939.39
2013/07/22	00006408050		0.00	1 141.05	-1 141.05
2013/07/23	181017277		1 141.05	0.00	1 141.05
2013/12/12	00010199050	2149603	0.00	16 717.54	-16 717.54
2013/12/13	181005736	2149603	16 717.54	0.00	16 717.54
2013/12/24	00023429050	2149603	0.00	2 065.53	-2 065.53
2013/12/24	181008704	2149603	2 065.53	0.00	2 065.53
2014/02/26	00024656050	2149603	0.00	14 793.03	-14 793.03
2014/02/27	181011116	2149603	14 793.03	0.00	14 793.03
2014/03/06	00029398050	2149603	0.00	7 854.15	-7 854.15
2014/03/07	181013404	2149603	7 854.15	0.00	7 854.15
2014/04/11	00030083050	2149603	0.00	506.40	-506.40
2014/04/11	181044035	2149603	506.40	0.00	506.40
2014/05/12	00031842050	2149603	0.00	379.91	-379.91
2014/05/13	181031987	2149603	379.91	0.00	379.91
2014/06/04	00033555050	2149603	0.00	131.89	-131.89
2014/06/05	181502838	2149603	131.89	0.00	131.89
2014/07/11	00035042050	2149603	0.00	2 700.39	-2 700.39
2014/07/14	181505213	2149603	2 700.39	0.00	2 700.39
2014/07/24	00036410050	2149603	0.00	2 068.18	-2 068.18
2014/07/25	181506563	2149603	2 068.18	0.00	2 068.18
2014/09/08	00043922050	130 1 (130)	0.00	0.31	-0.31
2014/10/02	00045998050	00511 RADIO AND GENERAL 2 (132)	0.00	554.71	-554.71
2014/10/03	181513020	130 1 (130)	0.31	0.00	0.31
2014/10/03	181513021	00511 RADIO AND GENERAL 2 (132)	554.71	0.00	554.71
2014/12/18	00048429050		0.00	18 747.59	-18 747.59
2014/12/20	181515644		18 747.59	0.00	18 747.59

Vendor account statement

From date: 2008/01/01 To date: 2017/02/01

2015/01/29	00066384050	FY2015U POST 6 (139)	0.00	62.05	-62.05
2015/01/29	00066638050	FY2015U POST 6 (139)	0.00	746.96	-746.96
2015/01/29	00066804050	FY2015U POST 6 (139)	0.00	184.82	-184.82
2015/01/29	00067727050	FY2015U POST 6 (139)	0.00	4.91	-4.91
2015/01/30	181533403	FY2015U POST 6 (139)	62.05	0.00	62.05
2015/01/30	181533404	FY2015U POST 6 (139)	746.96	0.00	746.96
2015/01/30	181533405	FY2015U POST 6 (139)	184.82	0.00	184.82
2015/01/30	181533406	FY2015U POST 6 (139)	4.91	0.00	4.91
2015/02/25	00070319050	FY20151 R&G 2 (135)	0.00	19 293.50	-19 293.50
2015/02/26	181539547	FY20151 R&G 2 (135)	19 293.50	0.00	19 293.50
2015/03/26	00075094050	FY20152 TELEVISION 1 (140)	0.00	342.05	-342.05
2015/03/27	181545927	FY20152 TELEVISION 1 (140)	342.05	0.00	342.05
2015/05/05	00082411050	FY2015U POST 7 (143)	0.00	59.51	-59.51
2015/05/05	00084396050	FY2015U POST 7 (143)	0.00	5.59	-5.59
2015/05/05	00084649050	FY2015U POST 7 (143)	0.00	2.67	-2.67
2015/05/05	00084669050	FY2015U POST 7 (143)	0.00	77.22	-77.22
2015/05/05	00084726050	FY2015U POST 7 (143)	0.00	34.23	-34.23
2015/05/05	00084821050	FY2015U POST 7 (143)	0.00	50.10	-50.10
2015/05/06	181552430	FY2015U POST 7 (143)	59.51	0.00	59.51
2015/05/06	181552431	FY2015U POST 7 (143)	5.59	0.00	5.59
2015/05/06	181552432	FY2015U POST 7 (143)	2.67	0.00	2.67
2015/05/06	181552433	FY2015U POST 7 (143)	77.22	0.00	77.22
2015/05/06	181552434	FY2015U POST 7 (143)	34.23	0.00	34.23
2015/05/06	181552435	FY2015U POST 7 (143)	50.10	0.00	50.10
2015/06/09	00089440050	FY2015N NS DISTRIBUTION 2 (148)	0.00	717.67	-717.67
2015/06/10	181557583	FY2015N NS DISTRIBUTION 2 (148)	717.67	0.00	717.67
2015/06/23	00089798050	FY2015U POST 9 (149)	0.00	1 388.04	-1 388.04
2015/06/24	181558927	FY2015U POST 9 (149)	1 388.04	0.00	1 388.04
2015/07/15	00091590050	FY2016X Foreign 1 (152)	0.00	3.15	-3.15
2015/09/16	00094355050	FY2016X FOREIGN 2 (158)	0.00	45.51	-45.51
2015/11/30	00098659050		0.00	11 071.92	-11 071.92
2015/12/02	181568389	FY2016X Foreign 1 (152)	3.15	0.00	3.15
2015/12/02	181568390	FY2016X FOREIGN 2 (158)	45.51	0.00	45.51
2015/12/02	181568391		11 071.92	0.00	11 071.92
2015/12/17	00112136050	FY2016M PERFORMANCE ADJ 1 (166)	0.00	757.32	-757.32
2015/12/18	181583977	FY2016M PERFORMANCE ADJ 1 (166)	757.32	0.00	757.32
2015/12/21	00112849050	FY2016P FOREIGN POST 1 (169)	0.00	16.26	-16.26
2016/01/13	00115496050	FY2016X FOREIGN 3 (172)	0.00	0.01	-0.01
2016/02/22	00117556050	FY20161 R&G 1 (151)	0.00	15 426.87	-15 426.87
2016/02/23	181588040	FY2016P FOREIGN POST 1 (169)	16.26	0.00	16.26
2016/02/23	181588041	FY2016X FOREIGN 3 (172)	0.01	0.00	0.01
2016/02/23	181588042	FY20161 R&G 1 (151)	15 426.87	0.00	15 426.87
2016/03/22	00123185050	FY20162 TELEVISION 1 (164)	0.00	16 008.40	-16 008.40
2016/03/23	181593890	FY20162 TELEVISION 1 (164)	16 008.40	0.00	16 008.40
2016/05/23	00128578050	FY20162 TELEVISION 1 (164)	0.00	962.17	-962.17
2016/05/24	181599167	FY20162 TELEVISION 1 (164)	962.17	0.00	962.17
2016/07/19	00131192050	FY2017X FOREIGN 1 (181)	0.00	0.92	-0.92
2016/12/01	00137527050		0.00	11 369.34	-11 369.34
2016/12/05	181608515	FY2017X FOREIGN 1 (181)	0.92	0.00	0.92
2016/12/05	181608516		11 369.34	0.00	11 369.34
2017/01/17	00151101050	FY2017X FOREIGN 3 (202)	0.00	6.30	-6.30
2017/02/01		Closing			-6.30

ItemId: W-001159149
Main title: SEDI LA DICHABA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006393059	A	MHLABA	HLENGIWE PATIENCE	50.00	25.00	SAMRO	NS
0006393060	CA	MHLONGO	MXOLISI	50.00	75.00	SAMRO	NS

ItemId: W-000014734
Main title: YOU LIFTED ME UP

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005826766	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId: W-000272623
Main title: SEDI LAKA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000631650	CA	DP		83.33	0.00	DP	DP
0000631652	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId: W-001946125
Main title: EVERYDAY WITH JESUS

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000683198	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0000683204	E	MHLABA MUSIC AND ENTERTAINM		50.00	50.00	SAMRO	NS

ItemId: W-001127906
Main title: IZULU NOMHLABA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000690973	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0000690975	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-000274244
Main title: ISIGI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000716171	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS
0000716176	E	AMANXUSA MUSIC PRODUCTION C		0.00	0.00	SAMRO	SARRAL

ItemId: W-000507712
Main title: KUFISA KWAMI KONKE
Alternative Title: KUFISA KWAMI KNOKE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000784937	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId: W-001515172
Main title: NGINGO WAKHO

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR

0000837253	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0000837259	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId.....: W-000810383
Main title: LIVING WATERS

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000850730	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0000850743	E	MHLABA MUSIC PRODUCTION CC		50.00	100.00	SAMRO	NS

ItemId.....: W-000699473
Main title: OFANA NO JESU

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000855200	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId.....: W-000267508
Main title: SIYEKELENI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000958451	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0000958455	E	SONY MUSIC ENTERTAINMENT (SC		50.00	50.00	SAMRO	NS

ItemId.....: W-001136147
Main title: NGICEBILE NXA UGIMI
Alternative Title: NGICEBILE NXA UKIMI
Alternative Title: NGICEBILE NXA UKIMI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0008552515	E	MHLABA MUSIC AND ENTERTAINM		50.00	50.00	SAMRO	NS
0008552516	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS

ItemId.....: W-000028926
Main title: JOY

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0000975543	CA	DP		83.33	0.00	DP	DP
0000975545	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId.....: W-000543601
Main title: KHERUBI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001001659	C	DP		83.33	0.00	DP	DP
0001001666	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId.....: W-000287691
Main title: MAKE UP YOUR MIND

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001001917	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0001001924	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS

ItemId.....: W-000548866
Main title: SIYAKUDUMISA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001089202	C	DP		83.33	0.00	DP	DP
0001089206	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId.....: W-000044945

Main title: UMLHOKOZISI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001133483	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId.....: W-001736012

Main title: WAMUHLE JEHOVA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006389174	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS
0006389175	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS

ItemId.....: W-001737677

Main title: NGIYA KUTHANDA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001215318	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId.....: W-000291296

Main title: ANYBODY

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001245198	CA	DP		83.33	0.00	DP	DP
0001245201	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId.....: W-000049674

Main title: NJALO NGIYAVUMA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001257242	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0001257247	E	MHLABA MUSIC AND ENTERTAINM		50.00	50.00	SAMRO	NS

ItemId.....: W-001183049

Main title: UYALALELA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001521603	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0001521608	E	SONY MUSIC ENTERTAINMENT (SC		50.00	100.00	SAMRO	NS

ItemId.....: W-000790490

Main title: ZIYAMAZI UMELOSI

Alternative Title: ZIYAMAZI UMELOSI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001622350	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0001622352	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId.....: W-001524025

Main title: EBUSHENI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR

0001674290	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0001674303	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-001830082
Main title: NGIZOMNIKA
Alternative Title: NGIZOMNIKA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001781804	CA	MHLABA	HLENGIWE PATIENCE	66.67	50.00	SAMRO	NS
0006173385	E	AMANXUSA MUSIC PRODUCTION C		33.33	50.00	SAMRO	SARRAL

ItemId: W-001769516
Main title: EZINDAWENE ZONKE
Alternative Title: EZINDADWENI ZONKE
Alternative Title: EZINDAWENI ZONKE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006247058	C	MHLONGO	MXOLISI MFUNDO	50.00	50.00	SAMRO	NS
0001823035	A	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS

ItemId: W-001015843
Main title: HOW I LOVE JESUS

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001863638	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0001863647	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-001774900
Main title: PHEZULU ENKOSINI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001926501	A	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0006247030	C	MHLONGO	MXOLISI MFUNDO	50.00	50.00	SAMRO	NS

ItemId: W-000781351
Main title: NGINIKE AMEHLO
Alternative Title: NGINEKE AMEHLO

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0001999144	CA	MHLABA	HLENGIWE PATIENCE	50.00	100.00	SAMRO	NS
0006157542	E	MHLABA MUSIC AND ENTERTAINM		50.00	0.00	SAMRO	NS

ItemId: W-001580972
Main title: NXA SINGENA EKHAYA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002016019	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0002016040	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-001595766
Main title: YOU ARE ALPHA AND OMEGA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002038136	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId: W-001794994

Main title: SIWAKHILE							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002048514	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS
0002048517	E	AMANXUSA MUSIC PRODUCTION C		0.00	0.00	SAMRO	SARRAL
ItemId.....: W-000539355							
Main title: NGIYAKUBONGA							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002113678	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0002113698	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS
ItemId.....: W-000108714							
Main title: HE GIVES ME POWER							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002139661	CA	DP		0.00	0.00	DP	DP
0002139667	AR	MHLABA	HLENGIWE PATIENCE	0.00	0.00	SAMRO	NS
0002139680	E	AMANXUSA MUSIC PRODUCTION C		0.00	0.00	SAMRO	SARRAL
ItemId.....: W-000100686							
Main title: EZINDAWENI ZONKE							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002179903	A	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0006247066	C	MHLONGO	MXOLISI MFUNDO	50.00	50.00	SAMRO	NS
ItemId.....: W-000886118							
Main title: UJESU UBEHAMBA NAMI							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002246854	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0002246875	CA	MHLONGO	MXOLISI MFUNDO	50.00	50.00	SAMRO	NS
ItemId.....: W-001055575							
Main title: SEDI LADICHABA							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002254127	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0002254136	E	MHLABA MUSIC AND ENTERTAINM		50.00	50.00	SAMRO	NS
ItemId.....: W-000896335							
Main title: POWER AND THE GLORY							
Alternative Title: THE POWER AND THE GLORY							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002377355	C	DP		83.33	0.00	DP	DP
0002377374	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS
ItemId.....: W-001288784							
Main title: THULA WAZI							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002379244	CA	MHLABA	HLENGIWE PATIENCE	50.00	100.00	SAMRO	NS
0006196689	E	MHLABA MUSIC AND ENTERTAINM		50.00	0.00	SAMRO	NS

ItemId: W-000909072
Main title: SIYAKELENI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002388014	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId: W-000120562
Main title: BLESSINGS
Alternative Title: IZIBUSISO

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002511849	CA	MHLABA	HLENGIWE PATIENCE	50.00	100.00	SAMRO	NS
0006175847	E	MHLABA MUSIC AND ENTERTAINM		50.00	0.00	SAMRO	NS

ItemId: W-001092861
Main title: STORY OF THREE MEN

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002540518	CA	DP		83.33	0.00	DP	DP
0002540550	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId: W-001309077
Main title: LIYANGENELISA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002542264	CA	MHLABA	HLENGIWE PATIENCE	50.00	100.00	SAMRO	NS
0002542275	E	MHLABA MUSIC AND ENTERTAINM		50.00	0.00	SAMRO	NS

ItemId: W-000122740
Main title: YOU ARE ALPHA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002574489	CA	DP		0.00	0.00	DP	DP
0002574495	AR	MHLABA	HLENGIWE PATIENCE	0.00	0.00	SAMRO	NS
0002574503	E	AMANXUSA MUSIC PRODUCTION C		0.00	0.00	SAMRO	SARRAL

ItemId: W-001097444
Main title: ITS ME
Alternative Title: IT'S ME

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002577665	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0002577671	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-000135037
Main title: JESUS LOVES ME

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002607229	CA	LEDIMO	HAPPY	5.00	5.00	SAMRO	SAMRO
0002607236	CA	MALELE	LEBO	5.00	5.00	SAMRO	SAMRO
0002607247	CA	MHLABA	HLENGIWE PATIENCE	5.00	5.00	SAMRO	NS
0002607251	CA	MTHIMKHULU	KUTLUANO	5.00	5.00	SAMRO	SAMRO
0002607268	CA	MTOMBELA	XOLANE	5.00	5.00	SAMRO	SAMRO
0002607285	CA	NDLOVU	THAMI	5.00	5.00	SAMRO	SAMRO
0002607294	CA	NHLAPHO	KHOSI	5.00	5.00	SAMRO	SAMRO

0002607308	CA	NSIMANDE	SIFISO	5.00	5.00	SAMRO	SAMRO
0002607320	CA	SIMELANE	MUSA	5.00	5.00	SAMRO	SAMRO
0002607334	CA	TSHABALALA	VUSI PAUL	5.00	5.00	SAMRO	SAMRO
0002607342	E	UNIVERSAL MUSIC PUBLISHING		50.00	50.00	SAMRO	NS

ItemId.....: W-000315999

Main title: WHEN I REMEMBER

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002705194	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0002705216	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId.....: W-001587147

Main title: HLALA KUYE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002714637	CA	DP		83.33	0.00	DP	DP
0002714638	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId.....: W-000383221

Main title: NEAR MY GOD

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002754036	C	DP		83.33	0.00	DP	DP
0002754044	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId.....: W-001329392

Main title: YE WENA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002757296	CA	DP		83.33	0.00	DP	DP
0002757298	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId.....: W-000394986

Main title: JES UYIMPENDULO

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002890463	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId.....: W-001359274

Main title: HEAVY LOAD

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002902692	CA	MHLABA	HLENGIWE PATIENCE	66.67	50.00	SAMRO	NS
0006158011	E	AMANXUSA MUSIC PRODUCTION C		33.33	50.00	SAMRO	SARRAL

ItemId.....: W-000140831

Main title: AFRICA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002903718	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0002903727	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId.....: W-000398392

Main title: LAPHALAL IGAZI

Alternative Title: LAPHALA IGAZI

Alternative Title: LAPHALAL' IGAZI
Alternative Title: LAPHALALA 'IGAZI
Alternative Title: LAPHALALI GAZI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002926610	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0002926622	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-001603874
Main title: SEBEBUTHWA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0002942941	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0002942949	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-000411121
Main title: ALISOZE LAPHELANMANLA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003038455	CA	DP		83.33	0.00	DP	DP
0003038466	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId: W-001606822
Main title: IT IS WELL

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003046544	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003046562	E	SONY MUSIC ENTERTAINMENT (SC		50.00	50.00	SAMRO	NS

ItemId: W-000909637
Main title: SIYABATHANDAZELA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003072994	CA	DP		83.33	0.00	DP	DP
0003073002	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId: W-000913122
Main title: NGIMFUMENE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003119472	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003119478	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-001628787
Main title: AFRICA WILL BE SAFED
Alternative Title: AFRICA WILL BE SAVED

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003147095	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0009340346	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS

ItemId: W-001371054
Main title: THULA WAZI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003178950	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId: W-001857275
Main title: ALL TIME RELIGION

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003179448	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003179456	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-000416543
Main title: LAPHALALA IGAZI
Alternative Title: LAPHALALI GAZI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003297113	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId: W-000688562
Main title: HLABA KUYE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003322889	CA	DP		83.33	0.00	DP	DP
0003322900	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId: W-001203594
Main title: SAILING

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003333684	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003333693	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-001896279
Main title: LIZWI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003334193	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003334196	E	MHLABA MUSIC AND ENTERTAINM		50.00	50.00	SAMRO	NS

ItemId: W-000943974
Main title: NGONYAMA KAJUDA
Alternative Title: NGOYAMA KA JUDA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003379508	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003379510	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-000687637
Main title: UNAMANDLA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003421075	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003421083	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-001289743
Main title: MOYA ONGCWELE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003440010	C	DP		83.33	0.00	DP	DP

0003440024	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS
ItemId: W-000971575							
Main title: HALLELUYA							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003559947	CA	DP		83.33	0.00	DP	DP
0003559952	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS
ItemId: W-000433689							
Main title: BAYETHE NKOSI							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003594878	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003594883	E	MHLABA MUSIC AND ENTERTAINM		50.00	50.00	SAMRO	NS
ItemId: W-001648191							
Main title: WHAT A FRIEND							
Alternative Title: WHAT A FRIEND							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003657983	CA	DP		83.33	0.00	DP	DP
0003657990	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS
ItemId: W-000594483							
Main title: OLD TIME RELIGION							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003695128	CA	DP		83.33	0.00	DP	DP
0003695132	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS
ItemId: W-000728110							
Main title: YEBO NKOSI							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003805014	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS
0003805022	E	AMANXUSA MUSIC PRODUCTION C		0.00	0.00	SAMRO	SARRAL
ItemId: W-001005027							
Main title: REMEMBER ME							
Alternative Title: JESUS REMEMBER ME							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003893061	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003893067	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS
ItemId: W-000610362							
Main title: NGIYAKUTHANDA							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0009355923	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS
0009355924	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
ItemId: W-000974548							
Main title: HE LIFTED ME							

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003901261	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003901274	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-000382208

Main title: ROCK MY SOUL

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003925467	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0003925473	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-000938726

Main title: THIS LITTLE LIGHT OF MINE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0003960953	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS
0003960965	E	AMANXUSA MUSIC PRODUCTION C		0.00	0.00	SAMRO	SARRAL

ItemId: W-000208132

Main title: EMOYENI WAMI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004009584	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004009593	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-001034920

Main title: RHO VHUA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004061265	CA	JOHNS	MAX	50.00	50.00	BMI	NS
0004061282	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS

ItemId: W-001031881

Main title: NGIYAZINIKELA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004062438	CA	DP		0.00	0.00	DP	DP
0004062447	AR	MHLABA	HLENGIWE PATIENCE	0.00	0.00	SAMRO	NS
0004062459	AR	TYAMARA	LUNDI	0.00	0.00	SAMRO	SAMRO
0004062471	E	ADLIB MUSIC PUBL		0.00	0.00	SAMRO	NS

ItemId: W-000388747

Main title: BE STILL AND KNOW

Alternative Title: BE STILL & KNOW

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004094161	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004094181	E	SONY MUSIC ENTERTAINMENT (SC		50.00	50.00	SAMRO	NS

ItemId: W-001925294

Main title: SEWAKHILE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004298063	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS
0004298071	E	AMANXUSA MUSIC PRODUCTION C		0.00	0.00	SAMRO	SARRAL

ItemId: W-001693972
Main title: SWEET JESUS

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004475177	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004475188	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-000243133
Main title: YALA NKOSI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004490383	CA	DP		83.33	0.00	DP	DP
0004490387	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId: W-000385726
Main title: HALELLUYA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004507526	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId: W-001938623
Main title: KUHLE MOYA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004507883	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0004507888	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS

ItemId: W-001451396
Main title: ITS SO SWEET
Alternative Title: IT'S SO SWEET

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004554767	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004554775	E	MHLABA MUSIC AND ENTERTAINM		50.00	50.00	SAMRO	NS

ItemId: W-001034094
Main title: UMBUSO WEZULU

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004580830	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS

ItemId: W-000184062
Main title: HOLY ZION

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004727470	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004727474	E	SONY MUSIC ENTERTAINMENT (SC		50.00	50.00	SAMRO	NS

ItemId: W-001061289
Main title: JESU UYIMPENDULO

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004742862	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0004742866	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS

ItemId: W-000608802
Main title: FRIENDSHIP WITH JESUS

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004746935	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004746942	E	MHLABA MUSIC AND ENTERTAINM		50.00	50.00	SAMRO	NS

ItemId: W-001113631
Main title: NGINGOWAKHO

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004780640	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0006246107	CA	MHLONGO	MXOLISI MFUNDO	50.00	50.00	SAMRO	NS

ItemId: W-000656205
Main title: NGIYAZINIKELA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004843512	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004843513	E	SONY MUSIC ENTERTAINMENT (SC		50.00	50.00	SAMRO	NS

ItemId: W-001730601
Main title: IN THE MIDDLE OF THE NIGHT

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004853087	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004853088	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-000662675
Main title: NEARER MY GOD
Alternative Title: NEARER MY GOD TO THEE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004919387	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004919391	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId: W-001121565
Main title: SOMHLEKAZI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0004951507	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0004951510	E	AMANXUSA MUSIC PRODUCTION C		50.00	50.00	SAMRO	SARRAL

ItemId: W-001195680
Main title: ZONKE IZONO

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005329593	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0005329596	E	SONY MUSIC ENTERTAINMENT (SC		50.00	50.00	SAMRO	NS

ItemId: W-001176615
Main title: MHLEKAZI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006038020	E	BIG FISH MUSIC CC		50.00	0.00	SAMRO	NS

0006038021	CA	DP		33.33	100.00	DP	DP
0005362544	AD	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS
ItemId.....: W-001872414							
Main title: EKUQALENI NASEKUGCINENI							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005362938	CA	MHLABA	HLENGIWE PATIENCE	33.33	0.00	SAMRO	NS
0005362943	CA	TYAMARA	LUNDI	33.33	0.00	SAMRO	SAMRO
0005362946	E	ADLIB MUSIC PUBL		16.67	50.00	SAMRO	NS
0005362949	E	AMANXUSA MUSIC PRODUCTION C		16.67	50.00	SAMRO	SARRAL
ItemId.....: W-001896097							
Main title: STAND							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005363070	CA	MHLABA	HLENGIWE PATIENCE	100.00	100.00	SAMRO	NS
ItemId.....: W-001198345							
Main title: UMTHOKOZISI							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005411648	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0005411652	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS
ItemId.....: W-000250539							
Main title: ROCK OF AGES							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005442209	CA	DP		0.00	0.00	DP	DP
0005442211	AR	MHLABA	HLENGIWE PATIENCE	0.00	0.00	SAMRO	NS
0005442215	E	AMANXUSA MUSIC PRODUCTION C		0.00	0.00	SAMRO	SARRAL
ItemId.....: W-000718524							
Main title: SAKHIWE							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005466696	C	DP		83.33	0.00	DP	DP
0005466697	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS
ItemId.....: W-000366642							
Main title: JESU YEDWA							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005526840	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0005526842	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS
ItemId.....: W-001895595							
Main title: HOLD ON							
CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005527976	CA	LEDIMO	HAPPY	5.00	5.00	SAMRO	SAMRO
0005527977	CA	MALELE	LEBO	5.00	5.00	SAMRO	SAMRO
0005527981	CA	MHLABA	HLENGIWE PATIENCE	5.00	5.00	SAMRO	NS
0005527985	CA	MTHIMKHULU	KUTLUANO	5.00	5.00	SAMRO	SAMRO
0005527990	CA	NDLOVU	THAMI	5.00	5.00	SAMRO	SAMRO

0005527995	CA	NHLAPHO	KHOSI	5.00	5.00	SAMRO	SAMRO
0005527999	CA	NSIMANDE	SIFISO	5.00	5.00	SAMRO	SAMRO
0005528004	CA	SHABALALA	VUSI	5.00	5.00	SAMRO	SAMRO
0005528010	CA	SHABALALA	XOLANE	5.00	5.00	NS	NS
0005528016	CA	SIMELANE	MUSA	5.00	5.00	SAMRO	SAMRO
0005528020	E	UNIVERSAL MUSIC PUBLISHING		50.00	50.00	SAMRO	NS

ItemId.....: W-001236134
Main title: ECUHLUPHEKENI
Alternative Title: ECUHLUPHEKENI KWAMI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005610450	CA	DP		83.33	0.00	DP	DP
0005610451	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId.....: W-001266831
Main title: IZIGI
Alternative Title: ISIGI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005680399	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0005680400	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId.....: W-001108726
Main title: BELIEVE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005773437	CA	DP		83.33	0.00	DP	DP
0005773438	AR	MHLABA	HLENGIWE PATIENCE	16.67	0.00	SAMRO	NS

ItemId.....: W-001152336
Main title: SINGING GLORY

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0005794311	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0005794312	E	MHLABA MUSIC PRODUCTION CC		50.00	50.00	SAMRO	NS

ItemId.....: W-002013594
Main title: NXA SINGENA EKHAYA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006028878	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0006028879	E	AMANXUSA MUSIC PRODUCTION C		50.00	50.00	SAMRO	SARRAL

ItemId.....: W-001285608
Main title: LIYANGANELISA
Alternative Title: LIYANGENELISA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006157547	CA	MHLABA	HLENGIWE PATIENCE	50.00	100.00	SAMRO	NS
0006157548	E	MHLABA MUSIC AND ENTERTAINM		50.00	0.00	SAMRO	NS

ItemId.....: W-001650549
Main title: KUFANA NEZULU

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR

0006157553	E	MHLABA MUSIC AND ENTERTAINM		50.00	0.00	SAMRO	NS
0006157556	CA	MHLABA	HLENGIWE PATIENCE	50.00	100.00	SAMRO	NS

ItemId: W-002445714
Main title: SIYABATHANDAZELA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006169410	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS
0006169413	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS

ItemId: W-002050912
Main title: BE STILL
Alternative Title: BE STILL & KNOW
Alternative Title: BE STILL AND KNOW
Alternative Title: BE STILL AND KNOW

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006176725	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0006176726	E	MHLABA MUSIC PRODUCTION CC		50.00	100.00	SAMRO	NS

ItemId: W-002165296
Main title: ALFA NO OMEGA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006194837	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0006194853	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS

ItemId: W-002165301
Main title: BHEKANI EZULWINI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006196578	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0006196583	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS

ItemId: W-002465299
Main title: REMEMBER ME

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006219990	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0006220000	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS

ItemId: W-002451127
Main title: BHEKANI EZULWINI
Alternative Title: BHEKANI EZULWINI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006221954	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0006221955	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS

ItemId: W-002415428
Main title: THULA WAZI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006224217	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS
0006224218	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS

ItemId: W-002417055

Main title: IT IS WELL

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006229121	CA	MHLABA	HLENGIWE PATIENCE	50.00	100.00	SAMRO	NS
0006229122	E	MHLABA MUSIC PRODUCTION CC		50.00	0.00	SAMRO	NS

ItemId: W-002535386

Main title: SWEET JESUS

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006229251	CA	MHLABA	HLENGIWE PATIENCE	66.67	50.00	SAMRO	NS
0006229252	E	AMANXUSA MUSIC PRODUCTION C		33.33	50.00	SAMRO	SARRAL

ItemId: W-000507712

Main title: KUFISA KWAMI KONKE

Alternative Title: KUFISA KWAMI KNOKE

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006230769	C	MHLONGO	MXOLISI MFUNDO	50.00	50.00	SAMRO	NS
0006230770	A	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS

ItemId: W-000608831

Main title: UJESO OBEHAMBA NAMI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006247036	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0006247037	CA	MHLONGO	MXOLISI MFUNDO	50.00	50.00	SAMRO	NS

ItemId: W-000321108

Main title: DWALA LAMI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006247045	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0006247046	CA	MHLONGO	MXOLISI MFUNDO	50.00	50.00	SAMRO	NS

ItemId: W-001722755

Main title: YIYO LENDLELA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006247052	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0006247053	CA	MHLONGO	MXOLISI MFUNDO	50.00	50.00	SAMRO	NS

ItemId: W-002676482

Main title: ROCK MY SOUL

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006299395	CA	MHLABA	HLENGIWE PATIENCE	50.00	50.00	SAMRO	NS
0006299398	E	MHLABA MUSIC AND ENTERTAINM		50.00	50.00	SAMRO	NS

ItemId: W-002055641

Main title: YE WENA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006387738	CA	UNKNOWN COMPOSER AUTHOR		50.00	50.00	NS	NS

0006387741	CA	MHLABA	HLENGIWE PATIENCE	16.67	50.00	SAMRO	NS
0006387742	E	BIG FISH MUSIC CC		33.33	0.00	SAMRO	NS

ItemId.....: W-002056028
Main title: U JESU OBEHAMBAMBA NAMI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006388032	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS
0006388033	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS

ItemId.....: W-002165299
Main title: AMEVA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006391984	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS
0006391985	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS

ItemId.....: W-002199993
Main title: WE PRAISE JESUS

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006392436	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS
0006392437	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS

ItemId.....: W-000291296
Main title: ANYBODY

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006394539	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS
0006394540	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS

ItemId.....: W-002061741
Main title: BLESSINGS / IZIBUSISO

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006395830	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS
0006395831	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS

ItemId.....: W-002060764
Main title: MHLEKAZI

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006395837	E	MHLABA MUSIC AND ENTERTAINM		50.00	100.00	SAMRO	NS
0006395838	CA	MHLABA	HLENGIWE PATIENCE	50.00	0.00	SAMRO	NS

ItemId.....: W-002055672
Main title: YABETHELWA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR
0006401827	CA	MHLABA	HLENGIWE PATIENCE	66.67	0.00	SAMRO	NS
0006401828	E	MHLABA MUSIC AND ENTERTAINM		33.33	100.00	SAMRO	NS

ItemId.....: W-002224426
Main title: AFRICA

CopyrightOw	Role	Name	Name	Shares PR	Shares MR	Society PR	Society MR

ItemId.....: W-002417184
Main title: THE POWER AND THE GLORY

ItemId.....: W-002256205
Main title: JESU WAMI UYAPHILA

ItemId.....: W-002061150
Main title: NXA SINGENA

ItemId.....: W-002165327
Main title: HERE WE STAND

ItemId.....: W-002060772
Main title: MIGHTY WARRIOR

Totaal aantal werken	142

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

Day	Bearer	Provider	Description	Service	Format	Artist	Rate
2005/11/01	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/01	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/01	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/01	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/01	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/01	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/02	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/02	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/02	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/02	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/02	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/02	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/02	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/03	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/03	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/03	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/03	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/03	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/04	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/04	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/04	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/04	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/04	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/04	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/04	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/04	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/04	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/05	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/05	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/05	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/05	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/05	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/05	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/05	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/05	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/05	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2005/11/06	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/06	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/06	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/06	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/06	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/06	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/07	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/07	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/07	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/07	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/07	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/07	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/07	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/08	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/08	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/08	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/08	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/08	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/08	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/09	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/09	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/09	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/09	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/09	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/09	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/10	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/10	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/10	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/10	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/10	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/10	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/10	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/10	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/11	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/11	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/11	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/11	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2005/11/11	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/11	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/12	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/12	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/12	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/12	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/12	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/12	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/13	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/13	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/13	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/13	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/13	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/13	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/13	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/13	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WEB	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/14	WEB	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/15	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/15	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/15	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/15	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/15	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/16	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/16	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/16	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/16	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2005/11/16	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/16	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/16	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/16	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/16	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/17	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/17	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/17	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/17	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/17	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/17	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/17	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/17	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/18	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/18	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/18	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/18	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/18	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/18	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/18	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/19	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/19	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/19	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/19	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/19	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/20	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/20	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/20	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/20	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/20	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/21	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/21	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/21	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/21	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/22	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/22	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/22	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2005/11/22	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/22	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/22	WEB	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/22	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/23	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/23	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/23	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/23	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/23	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/23	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/23	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/24	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/24	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/24	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/24	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/24	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/25	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/25	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/25	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/25	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/25	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/26	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/26	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/26	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/26	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/26	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/26	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/26	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/26	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/27	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/27	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/27	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/27	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/27	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/27	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/27	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/28	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2005/11/28	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/28	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/28	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/28	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/28	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/28	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/28	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/29	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/29	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/29	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/29	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/29	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/29	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/29	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/30	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/30	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/30	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/30	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/30	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/30	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/11/30	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/01	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/01	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/01	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/01	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/01	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/01	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/01	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/02	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/02	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/02	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/02	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/02	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/02	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/02	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/03	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/03	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2005/12/03	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/03	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/03	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/03	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/03	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/04	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/04	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/04	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/04	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/04	WEB	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/04	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/05	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/05	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/05	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/05	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/05	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/05	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/05	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/06	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/06	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/06	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/06	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/07	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/07	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/07	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/07	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/07	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/07	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/07	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/07	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/08	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/08	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/08	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/08	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/08	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/08	WEB	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/08	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

[illegible]

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2005/12/17	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/17	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/18	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/18	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/18	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/18	WEB	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/19	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/19	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/19	WEB	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/19	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/20	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/20	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/20	WEB	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/20	WEB	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/20	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/20	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/21	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/21	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/21	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/21	WEB	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/21	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/21	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/21	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/22	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/23	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/23	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/23	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/23	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/23	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/23	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/23	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/23	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/24	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/24	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/24	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/24	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/24	WAP	MTN	Hlengiwe Mhlaba - Sebebothwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2005/12/24	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/25	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/25	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/25	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/25	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/25	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/25	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/25	WEB	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WEB	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/26	WAP	MTN	Hlengiwe Mhlaba - Sebebothwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/27	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/27	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/27	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/27	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/27	WEB	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/27	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/27	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/28	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/28	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/28	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/28	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/28	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/28	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/29	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/29	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/29	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/29	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/29	WEB	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/30	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2005/12/30	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/30	WEB	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/30	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/30	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/30	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/31	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/31	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/31	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/31	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/31	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/31	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2005/12/31	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/01	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/01	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/01	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/01	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/01	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/01	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/02	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/02	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/02	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/02	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/02	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/02	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/02	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/03	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/03	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/03	WEB	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/03	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/03	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/03	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/03	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/03	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/04	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/04	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/04	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/04	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2006/01/04	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/04	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/05	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/05	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/05	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/05	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/05	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/06	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/06	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/06	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/07	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/07	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/07	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/08	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/08	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/08	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/08	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/08	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/08	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/09	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/09	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/09	WEB	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/09	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/09	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/09	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/09	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/10	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/10	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/10	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/10	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/10	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/11	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/11	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/11	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/11	WEB	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/11	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/11	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2006/01/11	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/11	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/11	WEB	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/12	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/12	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/12	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/12	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/12	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/12	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/13	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WEB	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/14	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/15	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/15	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/15	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/15	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/15	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/15	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/15	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/15	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2006/01/16	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/16	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/16	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/16	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/16	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/17	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/17	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/17	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/17	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/17	WAP	MTN	Hlengiwe Mhlaba - Sebebuthwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/17	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/18	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/18	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/18	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/18	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/18	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/19	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/19	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/19	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/19	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/19	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/19	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/19	WEB	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/19	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/20	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/20	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/20	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/20	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/20	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/21	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/21	WEB	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/21	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/21	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/21	WEB	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/22	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/22	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/22	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2006/01/22	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/23	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/23	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/23	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/23	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/23	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/23	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/24	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/24	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/24	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/24	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/24	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/24	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/25	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/25	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/25	WEB	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/25	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/25	WEB	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/25	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/25	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/25	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/25	WEB	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/26	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/26	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/26	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/26	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/26	WEB	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/26	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/26	WEB	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/26	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WAP	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WEB	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

Annexure TH08 - Leaf Wirelss Statement - 1 Nov 2005 to 31 Jan 2006 - Hlengiwe Mhlaba

2006/01/27	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WAP	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/27	WEB	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/28	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/28	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/28	WEB	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/28	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/28	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/28	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/28	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/29	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/29	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/29	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/29	WEB	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/29	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/29	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/29	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/30	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/30	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/30	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/30	WEB	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/30	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/30	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/30	WAP	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/30	WEB	MTN	Hlengiwe Mhlaba - Yabethelwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/31	WAP	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/31	WEB	MTN	Hlengiwe Mhlaba - All Time Religion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/31	WAP	MTN	Hlengiwe Mhlaba - Holy Zion	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/31	WEB	MTN	Hlengiwe Mhlaba - Izulu Nomhlaba	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/31	WAP	MTN	Hlengiwe Mhlaba - Jesu Yedwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/31	WAP	MTN	Hlengiwe Mhlaba - Rock My Soul	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/31	WAP	MTN	Hlengiwe Mhlaba - Rock of Ages	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/31	WAP	MTN	Hlengiwe Mhlaba - Sebebutwa	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00
2006/01/31	WEB	MTN	Hlengiwe Mhlaba - Sweet Jesus	Viewcrest Gospel TRUE	Audio	Hlengiwe Mhlaba	R 10.00

COMPOSER/AUTHOR NOTIFICATION OF WORKS ("LIGHT" MUSIC)

HUNGWE MHLABA

NAME OF NOTIFYING COMPOSER / AUTHOR
(PATRONYM)

PURSUANT TO THE COVENANT FOR FURTHER ASSURANCE IN MY GENERAL ASSIGNMENT TO THE SOUTHERN AFRICAN MUSIC RIGHTS ORGANISATION, LIMITED (SAMRO), EXECUTED ON OR AFTER MY ELECTION TO MEMBERSHIP, I HEREBY ASSIGN TO SAMRO THE PERFORMING RIGHT IN THE SAID WORK(S) AS DEFINED BY SAMRO'S RULES. I HEREBY NOTIFY SAMRO, PURSUANT TO SAMRO'S RULES, THAT I AM THE COMPOSER / AUTHOR OF THE SAID WORK(S).

28 June 2006

DATE

[Signature]

SIGNATURE OF COMPOSER / AUTHOR



NOTES

FOR THE PURPOSES OF SAMRO'S RECORDS, AND IN THE NOTIFIER'S OWN INTEREST, IT IS RECOMMENDED THAT A COPY OF EACH COMPOSITION NOTIFIED BE ATTACHED TO THIS FORM. IF THAT IS NOT POSSIBLE, THEN THE THEME OF THE COMPOSITION SHOULD BE INDICATED ON THE BACK PAGE HEREOF.

The person notifying is required to send to SAMRO, with this form, a copy of his contract with the publisher if applicable.
Copies of contracts with film-producers should also be sent to SAMRO.

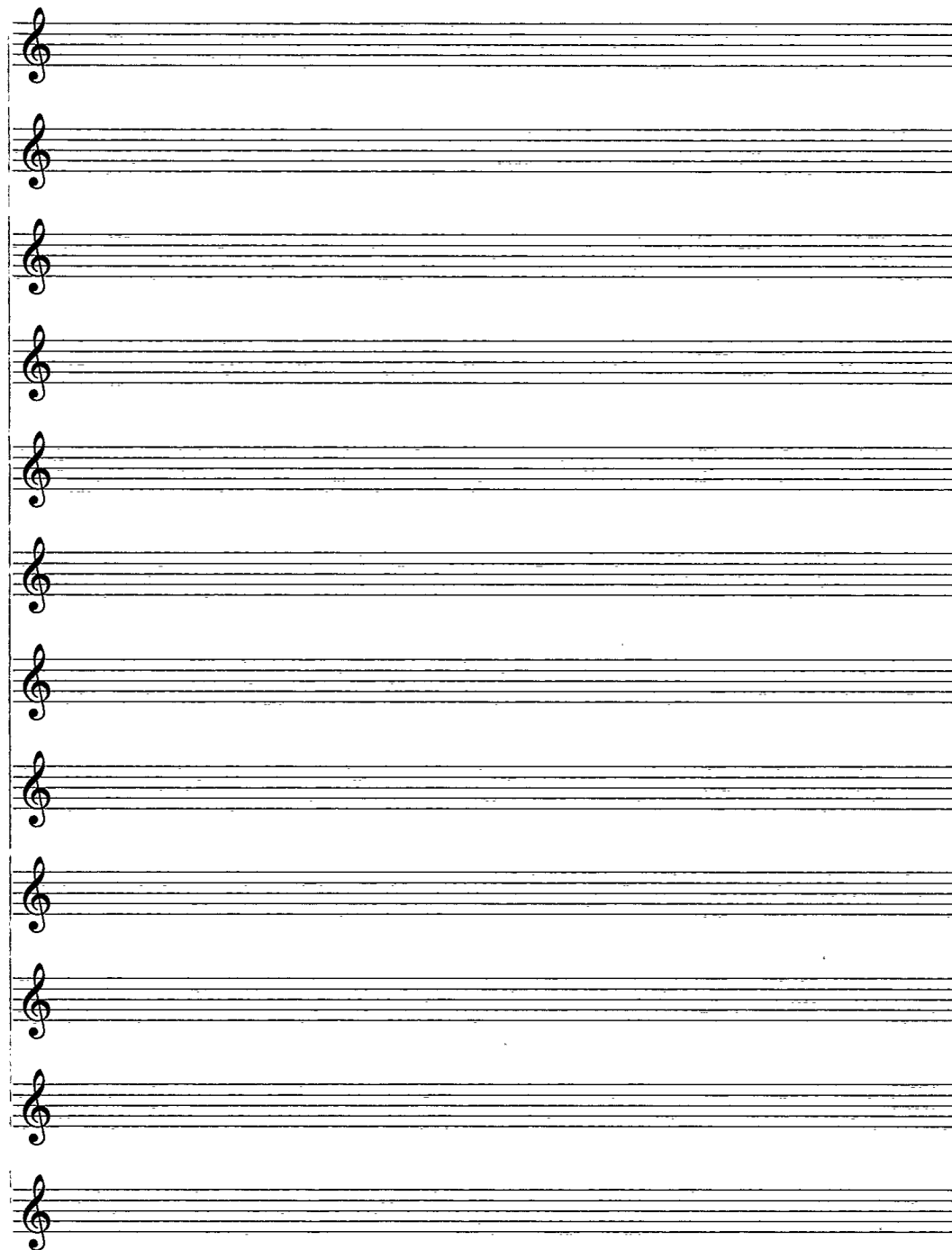
Pseudonyms may be entered in the appropriate columns, 5, 6 or 7.

A copy of every arrangement should be sent to SAMRO for examination.

To obviate unnecessary duplication of administration, kindly keep a copy of all notifications sent to SAMRO.

FOR OFFICE USE ONLY

Received : _____
Processed : _____
Indexed : _____



[illegible]

COMPOSER/AUTHOR NOTIFICATION OF WORKS ("LIGHT" MUSIC)

HENGLWE MHLABA

NAME OF NOTIFYING COMPOSER / AUTHOR
(PATRONYM)

PURSUANT TO THE COVENANT FOR FURTHER ASSURANCE IN MY GENERAL ASSIGNMENT TO THE SOUTHERN AFRICAN MUSIC RIGHTS ORGANISATION, LIMITED (SAMRO), EXECUTED ON OR AFTER MY ELECTION TO MEMBERSHIP, I HEREBY ASSIGN TO SAMRO THE PERFORMING RIGHT IN THE SAID WORK(S) AS DEFINED BY SAMRO'S RULES. I HEREBY NOTIFY SAMRO, PURSUANT TO SAMRO'S RULES, THAT I AM THE COMPOSER / AUTHOR OF THE SAID WORK(S).

999429 AB

28 June 2006

DATE

[Signature]



TP00002384

SIGNATURE OF COMPOSER / AUTHOR

NOTES

FOR THE PURPOSES OF SAMRO'S RECORDS, AND IN THE NOTIFIER'S OWN INTEREST, IT IS RECOMMENDED THAT A COPY OF EACH COMPOSITION NOTIFIED BE ATTACHED TO THIS FORM. IF THAT IS NOT POSSIBLE, THEN THE THEME OF THE COMPOSITION SHOULD BE INDICATED ON THE BACK PAGE HEREOF.

The person notifying is required to send to SAMRO, with this form, a copy of his contract with the publisher if applicable.
Copies of contracts with film-producers should also be sent to SAMRO.

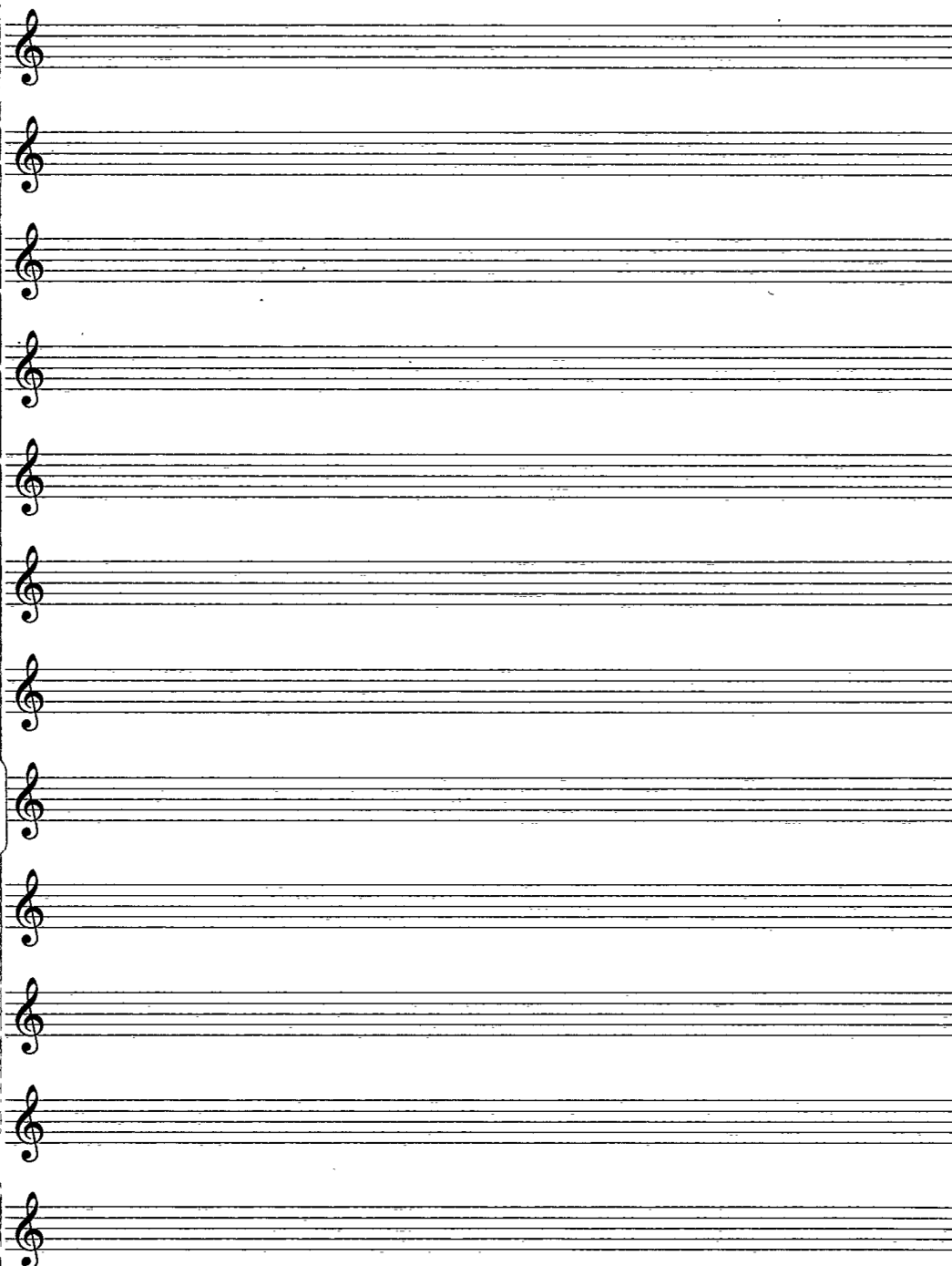
Pseudonyms may be entered in the appropriate columns, 5, 6 or 7.

A copy of every arrangement should be sent to SAMRO for examination.

To obviate unnecessary duplication of administration, kindly keep a copy of all notifications sent to SAMRO.

FOR OFFICE USE ONLY

Received : _____
Processed : _____
Indexed : _____



1	2	3	4	5	6	7	8	9
TITLE OF WORK (BLOCK CAPITALS PLEASE)	TYPE (E.G. LIGHT SONG, PIANO, SOLO, ETC.)	INSTRUMENTATION	DURATION	COMPOSER(S) OF THE MUSIC	AUTHOR(S) OF THE WORDS	ARRANGER OF THE MUSIC	PUBLISHER (IF NOT ASSIGNED TO A PUBLISHER STATE "N/A")	RECORDED BY (NAME OF CO. & LABEL NO.)
UYALALELA	GOSPEL	I+V	04:58	Hlangiwe Mhlaba COMPOSER	Hlangiwe MHLABA	Hlangiwe MHLABA	AMANTHUSA Music. PROD	Cut & Edit
YOU ARE ALPHA	"	"	05:12	TRADITIONAL		"	"	"
SEWAKHILS	"	"	04:40	Hlangiwe Mhlaba COMPOSER	Hlangiwe MHLABA	"	"	"
LIVING WATERS	"	"	04:55	"	"	"	"	"
JOY	"	"	04:05	TRADITIONAL		"	"	"
WHEN I REMEMBER	"	"	05:13	Hlangiwe Mhlaba COMPOSER	Hlangiwe MHLABA	"	"	"
ANYBODY	"	"	04:36	"	"	"	"	"
UMTHOKOZISI	"	"	04:18	"	"	"	"	"
IZIGI	"	"	04:36	"	"	"	"	"
UMAMANDLA	"	"	03:59	"	"	"	"	"
ITS ME	"	"	03:46	"	"	"	"	"
HE LIFTED ME	"	"	04:48	"	"	"	"	"
YESO NKOSI	"	"	05:01	"	"	"	"	"
HE GIVES ME POWER	"	"	05:08	TRADITIONAL		"	"	"
HOW I LOVE JESUS	"	"	05:17	Hlangiwe Mhlaba COMPOSER.	Hlangiwe MHLABA	"	"	"

Annexure TH10 - SAMRO Works List - Hlengiwe Mhlaba as of 20 November 2017

Item no	Item ID	Main title	Copyright owner(s)	Copyright owner(s)	Copyright owner(s)
Work	W-002224426	AFRICA	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001628787	AFRICA WILL BE SAFED	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-002165296	ALFA NO OMEGA	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000411121	ALISOZE LAPHELANMANLA	MHLABA, HLENGIWE PATIENCE	DP	
Work	W-001857275	ALL TIME RELIGION	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-002165299	AMEVA	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000291296	ANYBODY	MHLABA, HLENGIWE PATIENCE	DP	MHLABA MUSIC AND ENTERTAINMENT CC
Work	W-000433689	BAYETHE NKOSI	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-002050912	BE STILL	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001108726	BELIEVE	MHLABA, HLENGIWE PATIENCE	DP	
Work	W-002165301	BHEKANI EZULWINI	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000120562	BLESSINGS	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-002061741	BLESSINGS / IZIBUSISO	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000321108	DWALA LAMI	MHLABA, HLENGIWE PATIENCE	MHLONGO, MXOLISI MFUNDO	
Work	W-001524025	EBUSHENI	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001236134	EKUHLUPHEKENI	MHLABA, HLENGIWE PATIENCE	DP	
Work	W-001872414	EKUQALENI NASEKUGCINENI	MHLABA, HLENGIWE PATIENCE	TYAMARA, LUNDI	ADLIB MUSIC PUBL
Work	W-000208132	EMOYENI WAMI	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001946125	EVERYDAY WITH JESUS	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001769516	EZINDAWENE ZONKE	MHLONGO, MXOLISI MFUNDO	MHLABA, HLENGIWE PATIENCE	
Work	W-000608802	FRIENDSHIP WITH JESUS	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000971575	HALLELUYA	MHLABA, HLENGIWE PATIENCE	DP	
Work	W-000108714	HE GIVES ME POWER	MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC
Work	W-000974548	HE LIFTED ME	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001359274	HEAVY LOAD	MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC
Work	W-002165327	HERE WE STAND	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001587147	HLALA KUYE	MHLABA, HLENGIWE PATIENCE	DP	
Work	W-001895595	HOLD ON	MHLABA, HLENGIWE PATIENCE	UNIVERSAL MUSIC PUBLISHING	
Work	W-000184062	HOLY ZION	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001015843	HOW I LOVE JESUS	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001730601	IN THE MIDDLE OF THE NIGHT	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-000274244	ISIGI	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC	
Work	W-002417055	IT IS WELL	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001097444	ITS ME	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001451396	ITS SO SWEET	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001266831	IZIGI	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001127906	IZULU NOMHLABA	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001061289	JESU UYIMPENDULO	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-002256205	JESU WAMI UYAPHILA	MHLABA, HLENGIWE PATIENCE	NKOSI, SYDWELL BAFANA	COPYRIGHT CONTROL SHARES
Work	W-000366642	JESU YEDWA	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-000135037	JESUS LOVES ME	LEDIMO, HAPPY	MALELE, LEBO	UNIVERSAL MUSIC PUBLISHING
Work	W-000028926	JOY	MHLABA, HLENGIWE PATIENCE	DP	
Work	W-000543601	KHERUBI	MHLABA, HLENGIWE PATIENCE	DP	
Work	W-001650549	KUFANA NEZULU	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000507712	KUFISA KWAMI KONKE	MHLONGO, MXOLISI MFUNDO	MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE
Work	W-001938623	KUHLE MOYA	MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	

Annexure TH10 - SAMRO Works List - Hlengiwe Mhlaba as of 20 November 2017

Work	W-005498464	KWAZAMAZAMA		SITHOLE, SANDILE DUMISANI VINCENT	MHLABA, HLENGIWE PATIENCE	
Work	W-000398392	LAPHALAL IGAZI		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-000810383	LIVING WATERS		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001285608	LIYANGANELISA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001896279	LIZWI		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000287691	MAKE UP YOUR MIND		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001176615	MHLEKAZI		MHLABA, HLENGIWE PATIENCE	DP	BIG FISH MUSIC CC
Work	W-002060772	MIGHTY WARRIOR		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001289743	MOYA ONGCWELE		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-000383221	NEAR MY GOD		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-000662675	NEARER MY GOD		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-002061077	NGICEBILE		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001136147	NGICEBILE NXA UGIMI		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000913122	NGIMFUMENE		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001113631	NGINGOWAKHO		MHLABA, HLENGIWE PATIENCE	MHLONGO, MXOLISI MFUNDO	
Work	W-000781351	NGINIKE AMEHLO		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000539355	NGIYAKUBONGA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-000610362	NGIYAKUTHANDA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001031881	NGIYAZINIKELA		MHLABA, HLENGIWE PATIENCE	TYAMARA, LUNDI	ADLIB MUSIC PUBL
Work	W-001830082	NGIZOMNIKA		MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC
Work	W-000943974	NGONYAMA KAJUDA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-000049674	NJALO NGIYAVUMA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-002013594	NXA SINGENA EKHAYA		MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC
Work	W-000699473	OFANA NO JESU		MHLABA, HLENGIWE PATIENCE		
Work	W-000594483	OLD TIME RELIGION		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-001774900	PHEZULU ENKOSINI		MHLONGO, MXOLISI MFUNDO	MHLABA, HLENGIWE PATIENCE	
Work	W-000896335	POWER AND THE GLORY		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-001005027	REMEMBER ME		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001034920	RHO VHUA		JOHNS, MAX	MHLABA, HLENGIWE PATIENCE	
Work	W-000382208	ROCK MY SOUL		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-000250539	ROCK OF AGES		MHLABA, HLENGIWE PATIENCE	DP	AMANXUSA MUSIC PRODUCTION CC
Work	W-001203594	SAILING		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-000718524	SAKHIWE		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-001603874	SEBEBUTHWA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001159149	SEDI LA DICHABA		MHLONGO, MXOLISI	MHLABA, HLENGIWE PATIENCE	
Work	W-000272623	SEDI LAKA		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-001925294	SEWAKHILE		MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC
Work	W-001152336	SINGING GLORY		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001794994	SIWAKHILE		MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC	
Work	W-000909637	SIYABATHANDAZELA		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-000909072	SIYAKELANI		MHLABA, HLENGIWE PATIENCE		
Work	W-000548866	SIYAKUDUMISA		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-000267508	SIYEKELANI		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001121565	SOMHLEKAZI		MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC
Work	W-001896097	STAND		MHLONGO, MXOLISI MFUNDO	MHLABA, HLENGIWE PATIENCE	
Work	W-001092861	STORY OF THREE MEN		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-002535386	SWEET JESUS		MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC

Annexure TH10 - SAMRO Works List - Hlengiwe Mhlaba as of 20 November 2017

Work	W-002417184	THE POWER AND THE GLORY		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000938726	THIS LITTLE LIGHT OF MINE		MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC
Work	W-001371054	THULA WAZI		MHLABA, HLENGIWE PATIENCE		
Work	W-000886118	UJESU UBEHAMBAMBA NAMI		MHLABA, HLENGIWE PATIENCE	MHLONGO, MXOLISI MFUNDO	
Work	W-001034094	UMBUSO WEZULU		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-000044945	UMLHOKOZISI		MHLABA, HLENGIWE PATIENCE		
Work	W-000687637	UNAMANDLA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001183049	UYALALELA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001736012	WAMUHLE JEHOVA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-002199993	WE PRAISE JESUS		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-001648191	WHAT A FRIEND		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-000315999	WHEN I REMEMBER		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-002055672	YABETHELWA		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000243133	YALA NKOSI		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-001329392	YE WENA		MHLABA, HLENGIWE PATIENCE	DP	
Work	W-000728110	YEBO NKOSI		MHLABA, HLENGIWE PATIENCE	MHLABA, HLENGIWE PATIENCE	AMANXUSA MUSIC PRODUCTION CC
Work	W-001722755	YIYO LENDLELA		MHLABA, HLENGIWE PATIENCE	MHLONGO, MXOLISI MFUNDO	
Work	W-000122740	YOU ARE ALPHA		MHLABA, HLENGIWE PATIENCE	DP	AMANXUSA MUSIC PRODUCTION CC
Work	W-000790490	ZIYAMAZI UMELUSI		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	
Work	W-001195680	ZONKE IZONO		MHLABA, HLENGIWE PATIENCE	MHLABA MUSIC PRODUCTION CC	

Annexure TH11 – SAMRO Works List as 17 Oct 2018 – Hlengiwe Mhlaba

Item mai	Item ID	Main title	Copyright owner(s)	Status	Composer	1st Comp	Composer2	2nd Comp	Publisher	Publisher s
Work	W-000140831	AFRICA	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001628787	AFRICA WILL BE SAFED	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002544869	AFRICA WILL BE SAVED	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002165296	ALFA NO OMEGA	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000411121	ALISOZE LAPHELANMANLA	MHLABA, HLENGIWE	In-active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%		
Work	W-001857275	ALL TIME RELIGION	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-002165299	AMEVA	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000291296	ANYBODY	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000433689	BAYETHE NKOSI	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002050912	BE STILL	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-000388747	BE STILL AND KNOW		Transferred	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001108726	BELIEVE	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%		
Work	W-002165301	BHEKANI EZULWINI	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000120562	BLESSINGS	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002061741	BLESSINGS / IZIBUSISO	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000321108	DWALA LAMI	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%	MHLONGO M	50.00%		
Work	W-001524025	EBUSHENI	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001236134	EKUHLUPHEKENI	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%		
Work	W-001872414	EKUQALENI NASEKUGCINENI	MHLABA, HLENGIWE	In-active	MHLABA HLENGIWE PATIENCE	33.33%	TYAMARA LU	33.33%	AMANXUSA MUSIC PRODUCTION CC	16.67%
Work	W-000208132	EMOYENI WAMI	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001946125	EVERYDAY WITH JESUS	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001769516	EZINDAWENE ZONKE	MHLONGO, MXOLISI	Active	MHLABA HLENGIWE PATIENCE	50.00%	MHLONGO M	50.00%		
Work	W-002454424	FRIENDSHIP IN JESUS	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000608802	FRIENDSHIP WITH JESUS	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000971575	HALLELUYA	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%		
Work	W-000108714	HE GIVES ME POWER	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000974548	HE LIFTED ME	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001359274	HEAVY LOAD	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002165327	HERE WE STAND	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000688562	HLALA KUYE	MHLABA, HLENGIWE	Transferred	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%		
Work	W-001895595	HOLD ON	MHLABA, HLENGIWE	Transferred	MHLABA HLENGIWE PATIENCE	5.00%				
Work	W-000184062	HOLY ZION	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001015843	HOW I LOVE JESUS	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-003530340	IM A NEW CREATION	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-003133333	IM HAPPY TODAY	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001730601	IN THE MIDDLE OF THE NIGHT	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-000274244	ISIGI	MHLABA, HLENGIWE	Transferred	MHLABA HLENGIWE PATIENCE	100.00%			AMANXUSA MUSIC PRODUCTION CC	0.00%
Work	W-001606822	IT IS WELL	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001097444	ITS ME	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001451396	ITS SO SWEET	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001266831	IZIGI	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001127906	IZULU NOMHLABA	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-000394986	JES UYIMPENDULO	MHLABA, HLENGIWE	Transferred	MHLABA HLENGIWE PATIENCE	100.00%				
Work	W-003132813	JESU	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001061289	JESU UYIMPENDULO	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002256205	JESU WAMI UYAPHILA	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	16.67%	NKOSI SYDWI	33.33%	COPYRIGHT CONTROL SHARES	33.33%
Work	W-000366642	JESU YEDWA	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-000135037	JESUS LOVES ME	LEDIMO, HAPPY; MAI	Active	MHLABA HLENGIWE PATIENCE	5.00%				
Work	W-000028926	JOY	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%		
Work	W-000543601	KHERUBI	MHLABA, HLENGIWE	Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%		

Annexure TH11 – SAMRO Works List as 17 Oct 2018 – Hlengiwe Mhlaba

Work	W-001650549	KUFANA NEZULU	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000507712	KUFISA KWAMI KONKE	MHLONGO, MXOLISI Active	MHLABA HLENGIWE PATIENCE	50.00%	MHLONGO M 50.00%		
Work	W-001938623	KUHLE MOYA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-005498464	KWAZAMAZAMA	SITHOLE, SANDILE DL Active	MHLABA HLENGIWE PATIENCE	25.00%	SITHOLE SANI 75.00%		
Work	W-000398392	LAPHALAL IGAZI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-000416543	LAPHALALA IGAZI	MHLABA, HLENGIWE Transferre	MHLABA HLENGIWE PATIENCE	100.00%			
Work	W-003134694	LELIVANGELI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002199945	LIFE ME TO THE ROCK	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000810383	LIVING WATERS	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC PRODUCTION CC	50.00%
Work	W-001285608	LIYANGANELISA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001309077	LIYANGENELISA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001896279	LIZWI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	
Work	W-002199951	MABALA ONKE	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	
Work	W-000287691	MAKE UP YOUR MIND	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	
Work	W-004140992	MHLEKAZI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002060772	MIGHTY WARRIOR	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001289743	MOYA ONGCWELE	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-000383221	NEAR MY GOD	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-000662675	NEARER MY GOD	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-003082524	NEARER MY GOD TO THEE	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002061077	NGICEBILE	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001136147	NGICEBILE NXA UGIMI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000913122	NGIMFUMENE	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001515172	NGINGO WAKHO	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001113631	NGINGOWAKHO	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%	MHLONGO M 50.00%		
Work	W-000781351	NGINIKE AMEHLO	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) 50.00%	
Work	W-001737677	NGIYA KUTHANDA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	100.00%			
Work	W-000539355	NGIYAKUBONGA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000610362	NGIYAKUTHANDA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000656205	NGIYAZINIKELA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001031881	NGIYAZINIKELA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	0.00%	DP	0.00%	
Work	W-001830082	NGIZOMNIKA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-002507123	NGONYAMA KA JUDA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000943974	NGONYAMA KAJUDA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000049674	NJALO NGIYAVUMA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) 50.00%	
Work	W-002061150	NXA SINGENA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001580972	NXA SINGENA EKHAYA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000699473	OFANA NO JESU	MHLABA, HLENGIWE In-active	MHLABA HLENGIWE PATIENCE	100.00%			
Work	W-000594483	OLD TIME RELIGION	MHLABA, HLENGIWE In-active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-001774900	PHEZULU ENKOSINI	MHLONGO, MXOLISI Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000896335	POWER AND THE GLORY	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-001005027	REMEMBER ME	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001034920	RHO VHUA	JOHNS, MAX; MHLAB In-active	MHLABA HLENGIWE PATIENCE	50.00%	JOHNS MAX	50.00%	
Work	W-006273099	ROCK MY SOUL	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) 50.00%	
Work	W-000250539	ROCK OF AGES	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001203594	SAILING	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-000718524	SAKHIWE	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-001191858	SEBEBUTHWA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001159149	SEDI LA DICHABA	MHLONGO, MXOLISI; Active	MHLABA HLENGIWE PATIENCE	50.00%	MHLONGO M 50.00%		
Work	W-001055575	SEDI LADICHABA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) 50.00%	
Work	W-000272623	SEDI LAKA	MHLABA, HLENGIWE Transferre	MHLABA HLENGIWE PATIENCE	50.00%	MHLONGO M 50.00%		

Annexure TH11 – SAMRO Works List as 17 Oct 2018 – Hlengiwe Mhlaba

Work	W-001925294	SEWAKHILE	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	100.00%			
Work	W-001152336	SINGING GLORY	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLABA MUSIC AND ENTERTAINMENT CC	50.00%
Work	W-001794994	SIWAKHILE	MHLABA, HLENGIWE Transferred	MHLABA HLENGIWE PATIENCE	100.00%			
Work	W-000909637	SIYABATHANDAZELA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-000909072	SIYAKELENI	MHLABA, HLENGIWE Transferred	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-000548866	SIYAKUDUMISA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-000267508	SIYEKLENI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-001121565	SOMHLEKAZI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-001896097	STAND	MHLONGO, MXOLISI Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLONGO M 50.00%	
Work	W-001092861	STORY OF THREE MEN	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-001693972	SWEET JESUS	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-002417184	THE POWER AND THE GLORY	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-000938726	THIS LITTLE LIGHT OF MINE	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-001288784	THULA WAZI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-000608831	UJESO OBEHAMBAMBA NAMI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLONGO M 50.00%	
Work	W-000886118	UJESU UBEHAMBAMBA NAMI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLONGO M 50.00%	
Work	W-001034094	UMBUSO WEZULU	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-000044945	UMLHOKOZISI	MHLABA, HLENGIWE Transferred	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-001198345	UMTHOKOZISI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-000687637	UNAMANDLA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-003137635	UTHANDO LUKABABA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-001183049	UYALALELA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-002560473	WAKUQINISA NGEGAZI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	100.00%			
Work	W-001736012	WAMUHLE JEHOVA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-002199993	WE PRAISE JESUS	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-001648191	WHAT A FRIEND	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-000315999	WHEN I REMEMBER	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-002055672	YABETHELWA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	66.67%			MHLABA MUSIC AND ENTERTAINMENT CC 33.33%
Work	W-000243133	YALA NKOSI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-001329392	YE WENA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	16.67%	DP	83.33%	
Work	W-000728110	YEBO NKOSI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	100.00%			
Work	W-001722755	YIYO LENDLELA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%		MHLONGO M 50.00%	
Work	W-000122740	YOU ARE ALPHA	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-001595766	YOU ARE ALPHA AND OMEGA	MHLABA, HLENGIWE Transferred	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-000790490	ZIYAMAZI UMELUSI	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%
Work	W-001195680	ZONKE IZONO	MHLABA, HLENGIWE Active	MHLABA HLENGIWE PATIENCE	50.00%			MHLABA MUSIC AND ENTERTAINMENT CC 50.00%

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ACISUM

COMPOSER/AUTHOR NOTIFICATION OF WORKS ("LIGHT" MUSIC)

WILLIAM RIE
PATRICK RIE

NAME OF NOTIFYING COMPOSER / AUTHOR
(PATRONYM)

PURSUANT TO THE COVENANT FOR FURTHER ASSURANCE IN MY GENERAL ASSIGNMENT TO THE SOUTHERN
AFRICAN MUSIC RIGHTS ORGANISATION, LIMITED (**SAMRO**), EXECUTED ON OR AFTER MY ELECTION TO
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COMPOSER / AUTHOR OF THE SAID WORK(S)

2009/03/18

DATE

PAWAL

SIGNATURE OF COMPOSER / AUTHOR

NOTES

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1	2	3	4	5	6	7	8	9
TITLE OF WORK (BLOCK CAPITALS PLEASE)	TYPE (E.G. LIGHT SONG, PIANO SOLO, ETC)	INSTRUMENTATION	DURATION	COMPOSERS(S) OF THE MUSIC	AUTHOR(S) OF THE WORDS	ARRANGER OF THE MUSIC	PUBLISHER (IF NOT ASSIGNED TO A PUBLISHER STATE "IN MS")	RECORDED BY (NAME OF CO. & RECORD NO.)
BLESSINGS	GOSPEL	V+P	5:29	HLANGWE MHLABA		HLANGWE MHLABA	AMMANUSA/ DEPT. S. MUSIC	CUT & EDIT STUDIOS
Remember Me	GOSPEL	V+P	4:38	HLANGWE MHLABA		HLANGWE MHLABA	AMMANUSA/ DEPT. S. MUSIC	C.DAMPDGS
NKONJAMA KASIBA	GOSPEL	V+P	5:04	"		HLANGWE MHLABA	AMMANUSA/ DEPT. S. MUSIC	CUT & EDIT STUDIOS C.DAMPDGS
Emeteni Wamini	GOSPEL	V+P	5:09	"		"	"	"
Mungu Wakho	GOSPEL	V+P	4:14	"		"	"	"
Mkha Fingocole	GOSPEL	V+P	5:00	"		"	"	"
Africa	GOSPEL	V+P	5:36	"		"	"	"
Leinke Izono	GOSPEL	V+P	4:31	"		"	"	"
Nkhumeme	GOSPEL	V+P	5:31	"		"	"	"
Singing (Gospel)	GOSPEL	V+P	3:23	"		"	"	"
Heavy Load	GOSPEL	V+P	5:04	"		"	"	"
Xhambazi (Imilusi)	GOSPEL	V+P	5:52	"		"	"	"



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COMPOSER/AUTHOR NOTIFICATION OF WORKS ("LIGHT" MUSIC)

HLENGINE PATIENCE NHLABA

NAME OF NOTIFYING COMPOSER / AUTHOR
(PATRONYM)

PURSUANT TO THE COVENANT FOR FURTHER ASSURANCE IN MY GENERAL ASSIGNMENT TO THE SOUTHERN AFRICAN MUSIC RIGHTS ORGANISATION, LIMITED (**SAMRO**), EXECUTED ON OR AFTER MY ELECTION TO MEMBERSHIP, I HEREBY ASSIGN TO **SAMRO** THE PERFORMING RIGHT IN THE SAID WORK(S) AS DEFINED BY **SAMRO'S** RULES. I HEREBY NOTIFY **SAMRO**, PURSUANT TO **SAMRO'S** RULES, THAT I AM THE COMPOSER / AUTHOR OF THE SAID WORK(S).

2009/03/18

DATE

HLENGINE PATIENCE NHLABA

SIGNATURE OF COMPOSER / AUTHOR

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COMPOSER/AUTHOR NOTIFICATION OF WORKS ("LIGHT" MUSIC)

HLENGWE PATIENCE MHLABA

NAME OF NOTIFYING COMPOSER / AUTHOR
(PATRONYM)

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2009/03/18

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[Signature]

SIGNATURE OF COMPOSER / AUTHOR

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THIZOMNIKA	GOSPEL	V+P	5.39	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
MSICEBILE NXA UGIMI	GOSPEL	V+P	8.41	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
THIS LITTLE LIGHT OF MINE	GOSPEL	V+P	4.56	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
AFRICA WILL BE SAVED	GOSPEL	V+P	5.14	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
NXA SINGENA EKHAYA	GOSPEL	V+P	6.33	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
NGIYA KUTHA NDA	GOSPEL	V+P	3.45	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
SCMHLEKAZI	GOSPEL	V+P	4.08	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
HALELLUYA	GOSPEL	V+P	6.02	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
EKUNLUPHEKENI	GOSPEL	V+P	4.45	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
SAKHIWE	GOSPEL	V+P	3.46	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
EBUGHENI	GOSPEL	V+P	3.19	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC
BLESSINGS	GOSPEL	V+P	9.4	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	AMAXUSA MUSIC	BIG FISH MUSIC



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COMPOSER/AUTHOR NOTIFICATION OF WORKS ("LIGHT" MUSIC)

HLENGWE PATIENCE MHLABA

NAME OF NOTIFYING COMPOSER / AUTHOR
(PATRONYM)

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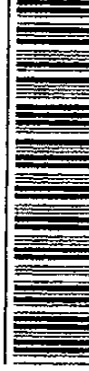
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Ugalalela	Gospel	V+P	04:58	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	BIG FISH MUSIC
You are alpha	Gospel	V+P	05:12	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
Sewakhile	Gospel	V+P	04:40	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
Living Waters	Gospel	V+P	04:55	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
Joy	Gospel	V+P	04:05	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
When I Remember	Gospel	V+P	05:13	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
Anybody	Gospel	V+P	04:36	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
Umlthokozisi	Gospel	V+P	04:18	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
Izigi	Gospel	V+P	04:36	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
Unamandla	Gospel	V+P	03:59	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
It's me	Gospel	V+P	03:46	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
He lifted me	Gospel	V+P	04:48	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
Jebo Nkosi	Gospel	V+P	05:01	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
He gives me power	Gospel	V+P	05:08	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
How I love Jesus	Gospel	V+P	05:17	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11
Sailing	Gospel	V+P	04:00	HLENGIWE MHLABA	HLENGIWE MHLABA	HLENGIWE MHLABA	Amanxusa Music	11



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FAX 011 459-5000
E-MAIL 459-5000
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COMPOSER/AUTHOR NOTIFICATION OF WORKS (“LIGHT” MUSIC)

Hlangiwe P. Mhlaba.

(NAME OF NOTIFYING COMPOSER / AUTHOR
(PATRONYM))

PURSUANT TO THE COVENANT FOR FURTHER ASSURANCE IN MY GENERAL ASSIGNMENT TO THE SOUTHERN AFRICAN MUSIC RIGHTS ORGANISATION LIMITED (SAMRO), EXECUTED ON OR AFTER MY ELECTION TO MEMBERSHIP, I HEREBY ASSIGN TO SAMRO THE PERFORMING RIGHT IN THE SAID WORK(S) AS DEFINED BY SAMRO'S RULES. I HEREBY NOTIFY SAMRO, PURSUANT TO SAMRO'S RULES, THAT I AM THE COMPOSER / AUTHOR OF THE SAID WORK(S).

2 May 2010

DATE

SIGNATURE OF COMPOSER / AUTHOR

NOTES

FOR THE PURPOSES OF SAMRO'S RECORDS, AND IN THE NOTIFIER'S OWN INTEREST, IT IS RECOMMENDED THAT A COPY OF EACH COMPOSITION NOTIFIED BE ATTACHED TO THIS FORM IF THAT IS NOT POSSIBLE, THEN THE THEME OF THE COMPOSITION SHOULD BE INDICATED ON THE BACK PAGE HEREOF.

The person notifying is required to send to SAMRO, with this form, a copy of his contract with the publisher if applicable. Copies of contracts with film-producers should also be sent to SAMRO.

Pseudonyms may be entered in the appropriate columns, S. 6 of 7. A copy of every arrangement should be sent to SAMRO for examination.

To obviate unnecessary duplication of administration, kindly keep a copy of all notifications sent to SAMRO.

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2010-05-21

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JU00002639

TITLE OF WORKS (BLOCK CAPITALS PLEASE)	TYPE (E.G. SINGERS, PIANO SOLO, ETC)	INSTRUMENTATION	DURATION	COMPOSER(S) OF THE MUSIC	AUTHOR(S) OF THE WORDS	ARRANGER OF THE MUSIC	PUBLISHER (IF NOT ASSIGNED TO A PUBLISHER STATE "IN MS")	RECORDED BY (NAME OF CO. & RECORD NO.)
Hlala kuye	Gospel	IV	5:14	Traditional	Traditional	Hlengiwe Mhleba	Big Fish	Big Fish M
The Power and the glory	~~Gospel~~ Gospel	~~IV~~ IV	4:27	Traditional	Traditional	Hlengiwe Mhleba	Big Fish	Big Fish M
kherubi	Gospel	IV	5:11	Traditional	Traditional	Hlengiwe Mhleba	"	"
near my God	Gospel	IV	4:14	"	"	"	"	"
Siyabathandazela	Gospel	IV	4:08	"	"	"	"	"
kuhle Moya	Gospel	IV	3:58	"	"	"	"	"
What a Friend	Gospel	IV	4:23	"	"	"	"	"
Siyakudumisa	Gospel	IV	4:24	"	"	"	"	"
Thula wazi	Gospel	IV	5:14	"	"	"	"	"
UTesu Obekamba	Gospel	IV	4:04	"	"	"	"	"
Wami								
Believe	Gospel	IV	4:18	"	"	"	"	"
Ngiyakubonga	Gospel	IV	4:35	"	"	"	"	"
Yada Nkosi	Gospel	IV	4:40	"	"	"	"	"
Ye wena	Gospel	IV	3:41	"	"	"	"	"



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COMPOSER/AUTHOR NOTIFICATION OF WORKS (“HEIGHT” MUSIC)

Hleengwe P. Mhlaba

NAME OF NOTIFYING COMPOSER / AUTHOR
(PATRONYM)

PURSUANT TO THE COVENANT FOR FURTHER ASSURANCE IN MY GENERAL ASSIGNMENT TO THE SOUTHERN
AFRICAN MUSIC RIGHTS ORGANISATION LIMITED (SAMRO), EXECUTED ON OR AFTER MY ELECTION TO
MEMBERSHIP, I HEREBY ASSIGN TO SAMRO THE PERFORMING RIGHT IN THE SAID WORK(S) AS DEFINED BY
SAMRO'S RULES. I HEREBY NOIFY SAMRO, PURSUANT TO SAMRO'S RULES, THAT I AM THE
COMPOSER / AUTHOR OF THE SAID WORK(S).

2 may 2010

DATE

Hleengwe P. Mhlaba

SIGNATURE OF COMPOSER / AUTHOR

NOTES

FOR THE PURPOSES OF SAMRO'S RECORDS, AND IN THE NOTIFIER'S OWN INTEREST, IT IS RECOMMENDED
THAT A COPY OF EACH COMPOSITION NOTIFIED BE ATTACHED TO THIS FORM, IF THAT IS NOT POSSIBLE, THEN THE
TITLE OF THE COMPOSITION SHOULD BE INDICATED ON THE BACK PAGE HEREOF.

The person notifying is required to send to SAMRO,
with this form, a copy of his contract with the publisher
if applicable.
Copies of contracts with film producers should also be
sent to SAMRO.

Pseudonyms may be entered in the appropriate columns,
5, 6 or 7.
A copy of every arrangement should be sent to SAMRO
for examination.

To obviate unnecessary duplication of administration,
kindly keep a copy of all notifications sent to SAMRO.

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TITLE OF WORK (BLOCK CAPITALS PLEASE)	TYPE (E.G. LIGHT SONG, PIANO SOLO, ETC)	INSTRUMENTATION	DURATION	COMPOSER(S) OF THE MUSIC	AUTHOR(S) OF THE WORDS	ARRANGER OF THE MUSIC	PUBLISHER (IF NOT ASSIGNED TO A PUBLISHER, STATE "IN MS")	RECORDED BY (NAME OF CO. & RECORD NO.)
Ngizomnika	Gospel	IV	5:39	Traditional	Traditional	Hlengiwe Mhleba	Bigfish Music	Bigfish Music
Ngicebile	Gospel	IV	8:41	Traditional	"	Hlengiwe Mhleba	"	Bigfish Music
I will serve ^{god} no	Gospel	IV	6:54	"	"	"	Sony ATV	Sony ATV
The story of three ^{men}	Gospel	IV	6:39	"	"	"	Bigfish Music	Bigfish
This little light of mine	Gospel	IV	4:56	Traditional	Traditional	"	Sony ATV	Sony ATV
Africa will be saved	Gospel	IV	5:11	"	"	"	Big Fish Music	Big fish
Feetuyo Mokoena	Gospel	IV	6:33	"	"	"	"	Bigfish Music
Nxa Singena eldng	Gospel	IV	3:45	"	"	"	"	"
Feet Turboetile	Gospel	IV	4:08	"	"	Hlengiwe Mhleba	"	"
Nguyakuthanda	Gospel	IV	6:02	"	Traditional	"	"	"
Sb mhleka zi	Gospel	IV	4:45	"	"	"	"	"
Halleluya	Gospel	IV	3:46	"	"	"	"	"
Ekuhluphekan	Gospel	IV	3:19	"	"	"	"	"
Sakhwe	Gospel	IV	9:4	"	"	"	"	"
Ebusheni	Gospel	IV					"	
Blessings	Gospel	IV					"	
	Gospel						"	
	"							

COMPOSER / AUTHOR / PUBLISHER WORK REGISTRATION

Name and Surname (as per ID) or Publisher Name

HENRIKUS PATIENCE MHLABA

ID / Passport Number / Registration Number

7 3 0 6 0 7 0 4 8 4 0 8 8

Registration Type

CTB X Local	OU Local & Agree	CAT Catalogue	SU Local Purchase	SBUI Foreign Sale

Contact Numbers

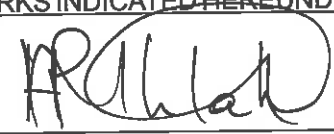
082 932 8775

E-mail address

mhlabah@yahoo.com

I, THE UNDERSIGNED, DECLARE, ACKNOWLEDGE AND CONFIRM THE FOLLOWING:

1. I AUTHORED/COMPOSED AND/OR PUBLISHED ALL WORKS MENTIONED HEREUNDER.
2. I HAVE, BY MEANS OF A SEPARATE DEED OF ASSIGNMENT, ASSIGNED TO SAMRO MY PERFORMING, AND/OR MECHANICAL RIGHTS, AND/OR FILM SYNCHRONISATION RIGHTS IN THE SAID WORK(S).
3. I HEREBY ALSO LIST ALL AUTHORS/COMPOSERS AND/OR PUBLISHERS ELIGIBLE TO REGISTER AS AUTHOR/COMPOSER AND/OR PUBLISHER.
4. SAMRO SHALL NOT BE HELD LIABLE FOR ANY CLAIMS OF ANY KIND ARISING FROM DISPUTES AND ACTIONS RELATING TO MY INVOLVEMENT IN THE WORKS INDICATED HEREUNDER.

Date 28/02/14	Signature Composer / Author / Publisher 

The person notifying is required to send to SAMRO, together with this form, a copy of his/her Deed of Assignment and or Exclusive Song Writers Agreements with the publisher only in cases where an agreement exist.
Copies of contracts with film-producers should also be sent to SAMRO.
To obviate unnecessary duplication of administration, kindly keep a copy of all notifications sent to SAMRO.

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Business Relation Nr. 214 9603 IPI Nr. 002744647 Received 2014-02-27

SAMRO MEMBERSHIP

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1.	Title <u>JESU UYIMPHOU LO</u>				Alternative Title		
	Duration	Instrumentation		Type of Work	Performing Artist(s) / Group		
		IV	VS	IS			
	Rights Holder Name(s)				Capacity / Role Code	PR%	MR%
	HUNGWIS MHLABA				A	50	
	MXOLISI MHLONGO				C	50	
2.	Title <u>SGO! LA DICHABA</u>				Alternative Title		
	Duration	Instrumentation		Type of Work	Performing Artist(s) / Group		
		IV	VS	IS			
	Rights Holder Name(s)				Capacity / Role Code	PR%	MR%
	HUNGWIS MHLABA				A	50	
	MXOLISI MHLONGO				C	50	
3.	Title <u>SIYEKLENI</u>				Alternative Title		
	Duration	Instrumentation		Type of Work	Performing Artist(s) / Group		
		IV	VS	IS			
	Rights Holder Name(s)				Capacity / Role Code	PR%	MR%
	HUNGWIS MHLABA					50	
	MXOLISI MHLONGO					50	
4.	Title <u>STAND</u>				Alternative Title		
	Duration	Instrumentation		Type of Work	Performing Artist(s) / Group		
		IV	VS	IS			
	Rights Holder Name(s)				Capacity / Role Code	PR%	MR%
	HUNGWIS MHLABA					50	
	MXOLISI MHLONGO					50	

5.	Title DWALA LAMI				Alternative Title		
	Duration	Instrumentation		Type of Work	Performing Artist(s) / Group		
		IV X	VS	IS			
	Rights Holder Name(s)				Capacity / Role Code	PR%	MR%
	HLENGWE MHLABA				A	50%	
	RINGO MKHARI				C	50%	
6.	Title YIYO LENDLELA				Alternative Title		
	Duration	Instrumentation		Type of Work	Performing Artist(s) / Group		
		IV	VS	IS			
	Rights Holder Name(s)				Capacity / Role Code	PR%	MR%
	HLENGWE MHLABA				A	50%	
	MXOLISI MHLONGO				C	50%	
7.	Title EZINDAWENI ZONKE				Alternative Title		
	Duration	Instrumentation		Type of Work	Performing Artist(s) / Group		
		IV X	VS	IS			
	Rights Holder Name(s)				Capacity / Role Code	PR%	MR%
	HLENGWE MHLABA				A	50%	
	MXOLISI MHLONGO				C	50%	
8.	Title				Alternative Title		
	Duration	Instrumentation		Type of Work	Performing Artist(s) / Group		
		IV	VS	IS			
	Rights Holder Name(s)				Capacity / Role Code	PR%	MR%

9.	Title					Alternative Title		
	Duration	Instrumentation			Type of Work	Performing Artist(s) / Group		
		IV	VS	IS				
	Rights Holder Name(s)					Capacity / Role Code	PR%	MR%

1. REGISTRATION TYPE:

- CTB: New registration sent by composer/author (Local Work)
- OU: New registration sent by publisher who signed a contract with composer/author (Local)
- CAT: Catalogue from abroad with list of rights which are supposed to be used in South Africa. Can also be works sub-published by the original (foreign) publisher to a South African sub-publisher.
- SU: A foreign publisher sells the rights for an individual song to a South African publisher.
- SUBUI: A South African publisher sells the rights for an individual song to a foreign publisher (specific agreement works).

2. TITLE OF WORK: The original / official title of the musical work.

3. ALTERNATIVE TITLE(S): If the work has alternative title(s) or commonly used title(s) please furnish these in the block.

4. DURATION: The actual duration of the musical work in minutes and seconds.

5. PERFORMING ARTIS(S)/GROUP: Please supply surname and name of performing artist in case where music was written for a specific artist or group.

6. CAPACITY/ROLE CODE:

- A Author
- AD Adaptor (Text editor)
- AR Arranger (Music Editor)
- C Composer
- CA Composer/Author
- E Publisher
- SA Sub-Author
- SE Sub-Publisher

7. PR %: Performing Rights Share Percentage.

8. MR%: Mechanical Rights Share Percentage.

Annexure TH13 - Noification Analysis showing publisher claims

Composer Notifications - SAMRO								
by Hlengiwe Mhlaba								
Publisher claims								
#		Date	Song title	Composer	Author	Arranger	Publisher	Handwriting
1	1	28-Jan-06	Rock of Ages	Traditional		Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	2	28-Jan-06	Rock my soul	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	3	28-Jan-06	Sweet Jesus	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	4	28-Jan-06	Izulu nomhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	5	28-Jan-06	All time religion	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	6	28-Jan-06	In the middle of the night	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
2	7	28-Jan-06	Uyalalela	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	8	28-Jan-06	You are alpha	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	9	28-Jan-06	Sewakhile	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	10	28-Jan-06	Living waters	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	11	28-Jan-06	Joy	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	12	28-Jan-06	When I remember	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	13	28-Jan-06	Anybody	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	14	28-Jan-06	Uthokozisi	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	15	28-Jan-06	Izigi	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	16	28-Jan-06	Unamandla	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	17	28-Jan-06	Its me	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	18	28-Jan-06	He lifted me	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	19	28-Jan-06	Yebo Nkosi	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	20	28-Jan-06	He gives me power	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
	21	28-Jan-06	How I love Jesus	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music Productions	3rd party
3	22	18-Mar-09	Rock of Ages	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxuaa Music	3rd party
	23	18-Mar-09	Rock my soul	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxuaa Music	3rd party
	24	18-Mar-09	Sweet Jesus	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxuaa Music	3rd party
	25	18-Mar-09	Izulu nomhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxuaa Music	3rd party
	26	18-Mar-09	All time religion	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxuaa Music	3rd party
	27	18-Mar-09	In the middle of the night	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxuaa Music	3rd party
4	28	18-Mar-09	Blessings	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	29	18-Mar-09	Remember me	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	30	18-Mar-09	Ngonyama Kajuda	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	31	18-Mar-09	Emoyeni wam	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	32	18-Mar-09	Ngingo wakho	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	33	18-Mar-09	Moya Oncwele	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	34	18-Mar-09	Africa	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	35	18-Mar-09	Zonke Izono	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	36	18-Mar-09	Ngifumene	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	37	18-Mar-09	Singing Glory	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	38	18-Mar-09	Heavy Load	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
	39	18-Mar-09	Ziyamazi umelusi	Hlengiwe Mhlaba		Hlengiwe Mhlaba	Amanxusa/Big Fish Music	3rd party
5	40	18-Mar-09	Uyalalela	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	41	18-Mar-09	You are alpha	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	42	18-Mar-09	Sewakhile	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	43	18-Mar-09	Living waters	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	44	18-Mar-09	Joy	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	45	18-Mar-09	When I remember	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party

Annexure TH13 - Noification Analysis showing publisher claims

	46	18-Mar-09	Anybody	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	47	18-Mar-09	Umtshokozisi	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	48	18-Mar-09	Izigi	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	49	18-Mar-09	Unamandla	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	50	18-Mar-09	Its me	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	51	18-Mar-09	He lifted me	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	52	18-Mar-09	Yebo Nkosi	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	53	18-Mar-09	He gives me power	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	54	18-Mar-09	How I love Jesus	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	55	18-Mar-09	Sailing	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
6	56	18-Mar-09	Ngizomnika	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	57	18-Mar-09	Ngicebile nxa usimi	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	58	18-Mar-09	This little light of mine	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	59	18-Mar-09	Africa will be saved	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	60	18-Mar-09	Nxa Singena Ekhasya	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	61	18-Mar-09	Ngiyakuthanda	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	62	18-Mar-09	Somhlekazi	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	63	18-Mar-09	Halleluya	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	64	18-Mar-09	Ekuhluphekeni	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	65	18-Mar-09	Sakhiwe	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	66	18-Mar-09	Ebusheni	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
	67	18-Mar-09	Blessings	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Hlengiwe Mhlaba	Amanxusa Music	3rd party
7	68	02-May-10	Hlala Kuye	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	69	02-May-10	The Power and the Glory	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	70	02-May-10	Kherubi	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	71	02-May-10	Near my God	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	72	02-May-10	Siyabathandazela	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	73	02-May-10	Kuhle moya	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	74	02-May-10	What a friend	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	75	02-May-10	Siyakudumisa	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	76	02-May-10	Thula Wazi	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	77	02-May-10	Ujesu obehamba wami	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	78	02-May-10	Believe	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	79	02-May-10	Ngiyakubonga	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	80	02-May-10	Yala Nkosi	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	81	02-May-10	Ye wena	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
8	82	02-May-10	Ngizomnika	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	83	02-May-10	Ngicebile	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	84	02-May-10	I will serve	Traditional	Traditional	Sony ATV	Sony ATV	3rd party
	85	02-May-10	The Story of 3 men	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	86	02-May-10	This little light of mine	Traditional	Traditional	Sony ATV	Sony ATV	3rd party
	87	02-May-10	Africa will be saved	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	88	02-May-10	Nxa Singena Ekhasya	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	89	02-May-10	Ngiyakuthanda	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	90	02-May-10	Somhlekazi	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	91	02-May-10	Halleluya	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	92	02-May-10	Ekuhluphekeni	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	93	02-May-10	Sakhiwe	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	94	02-May-10	Ebusheni	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
	95	02-May-10	Blessings	Traditional	Traditional	Hlengiwe Mhlaba	Big Fish Music	3rd party
9	96	28-Feb-14	Jesu Uyimpindulo	Mxolisi Mhlongo	Hlengiwe Mhlaba			Hlengiwe Mhlaba

Annexure TH13 - Noification Analysis showing publisher claims

	97	28-Feb-14	Sedi la Dichaba	Mxolisi Mhlongo	Hlengiwe Mhlaba			Hlengiwe Mhlaba
	98	28-Feb-14	Siyekeleni	Mxolisi Mhlongo	Hlengiwe Mhlaba			Hlengiwe Mhlaba
	99	28-Feb-14	Stand	Mxolisi Mhlongo	Hlengiwe Mhlaba			Hlengiwe Mhlaba
	100	28-Feb-14	Dwala Lami	Ringo Mkhari	Hlengiwe Mhlaba			Hlengiwe Mhlaba
	101	28-Feb-14	Yiyo lindlela	Mxolisi Mhlongo	Hlengiwe Mhlaba			Hlengiwe Mhlaba
	102	28-Feb-14	Ezindaweni Zonke	Mxolisi Mhlongo	Hlengiwe Mhlaba			Hlengiwe Mhlaba

DEED OF ASSIGNMENT

By this DEED OF ASSIGNMENT made this ___17th day of October 2011

Between: H. Mhlaba

(Hereinafter called "the COMPOSER/S")

of:

And

MHLABA MUSIC PRODUCTION

(Hereinafter called "the PUBLISHER")

The parties agree as follows:-

1 In this Deed:

1.1 the expression "copyright" has the meaning given to it in the South African Copyright Act, No 98 of 1978 and any amendment thereto;

For the sake of clarity it is hereby recorded that the copyright in a work includes the exclusive right to:-

1.1.1 make or authorise the making of any record, tape, compact disc, perforated roll, television film, cinematograph film, videocassette, or other contrivance by means of which the work may be mechanically performed;

1.1.2 publish the work;

1.1.3 perform the work in public or private and/or authorise such public or private performance (including but not limited to, performance by means of mechanical devices such as records, tapes, compact discs, cinematograph films, television films or tapes or videocassettes or by any other means now known or which may hereafter come into existence);

1.1.4 broadcast or televise the work or authorise the broadcasting or televising thereof;

1.1.5 transmit the work in a diffusion service or authorise such transmission;

1.1.6 make any adaptation of the work;

1.1.7 embody the work in a commercial advertisement in any form.

1.2 the expression "the TERRITORY" means the Republic of South Africa, Namibia, Botswana, Lesotho, Swaziland and Zimbabwe;

1.3 the expression "the PUBLISHER" means the publisher mentioned in the preamble above, and includes its successors and assigns;

1.4 the singular form shall include the plural and vice versa and words importing the masculine gender shall include the feminine and neuter.

2 Subject to the provisions of Clause 14 hereof, the COMPOSER/S hereby assign/s the whole of his/their copyright, present, future or contingent whatsoever and wheresoever, in the following works, hereinafter referred to as "the WORK/S":-

TITLE/S	WRITER/S	DESCRIPTION OF WORK
U JESU OBEHAMBA NAMI	H. MHLABA	L/S

3 The said assignment is made to and in favour of the PUBLISHER to have, to hold and to exercise the said copyright throughout the world.

4 The PUBLISHER shall pay to the COMPOSER/S a royalty of ten percent (10%) of the retail selling price of all printed sheet music/lyrics of the WORK/S sold and paid for in all countries in which copyright of similar rights exist or shall exist provided that if the PUBLISHER arranges an agency for the sale of the WORK/S in any country outside the TERRITORY, the royalty payable to the COMPOSER/S shall be five percent (5%).

4.1. Income earned on all reproductions of the WORK/S or any portion thereof in any newspaper, magazine or other periodical shall be divided in the proportion of fifty percent (50%) to the COMPOSER/S and fifty percent (50%) to the PUBLISHER.

4.2. No royalty shall be payable to the COMPOSER/S on the following:-

4.2.1. All printed sheet music/lyrics distributed to the trade and the musical profession for the purpose of propagating and popularising the WORK/S whether in its/their original form or as orchestral arrangements;

4.2.2. Any copies of the WORK/S that remain on hand and are declared by the PUBLISHER to be unsaleable.

- 4.3 If the WORK/S is/are subsequently included in an album, the PUBLISHER shall pay the COMPOSER/S a pro-rata royalty based on ten percent (10%) of the retail selling price, or five percent (5%) if published outside the TERRITORY.
- 5 Subject to the provisions of Clauses 6 and 7 hereof, all royalties received by the PUBLISHER in respect of the mechanical recording or of the public performance, broadcasting, televising or diffusion of the WORK/S shall, after the deduction of the costs of collection and of such monies as may have been paid by the PUBLISHER to any person or persons for the furtherance and exploitation of the mechanical reproductions of the WORK/S, be divided in the proportion of fifty percent (50%) to the COMPOSER/S and fifty percent (50%) to the PUBLISHER.
 - 6 Subject to the provisions of Clause 7 hereof, if the PUBLISHER arranges for the publication of the WORK/S in any country outside the TERRITORY, fifty percent (50%) of the royalties from such country received by the PUBLISHER shall be paid to the COMPOSER/S by the PUBLISHER.
 - 7 The COMPOSER/S hereby specifically agrees/agree that the total writer's share (including composers, authors, arrangers, etc, share) of all performing right fees paid by the Southern African Music Rights Organisation Limited ("SAMRO") or any other performing rights society, shall be fifty percent (50%) and the PUBLISHERS' share shall be fifty percent (50%) and hereby authorize and request SAMRO to act accordingly.
 - 8 Statements and payments of royalties, made up to each half-yearly period ending 30 June and 31 December in any year, shall be rendered by the PUBLISHER to the COMPOSER/S within 120 days after the end of every such period.
 - 9 If there is more than one COMPOSER involved, any royalties accruing to them under this Agreement shall be paid to them by the PUBLISHER in the following proportions:-

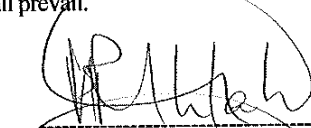
Subject to the provisions of Clause 14 hereof, the COMPOSER/S:-

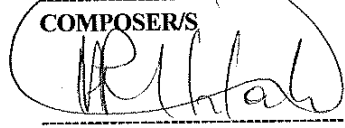
- 9.1 warrant that they are the owners of the copyright in the WORK/S and that, if they are not the authors of the words (if any) they have obtained the written permission of the owner of the copyright in the words for their inclusion in the WORK/S and in this Agreement;
 - 9.2 warrant that the WORK/S is/are original and does/do not infringe any copyright or other right of any individual, firm, company or corporation;
 - 9.3 authorise the PUBLISHER to take all reasonable steps at its discretion to protect, defend or maintain the title and/or copyright in the WORK/S; and
 - 9.4 agree to indemnify the PUBLISHER in respect of all loss, injury or damage, including all legal costs or expenses, occasioned to or incurred by the PUBLISHER in consequence of any breach of this warranty.
- 10 The PUBLISHER shall be entitled to assign the copyright in the WORK/S, either wholly or in part.
 - 11 This Agreement shall be interpreted according to the laws of the Republic of South Africa.
 - 12 Any dispute arising between the parties hereto in connection with the interpretation and/or application of this agreement shall be referred to an arbitrator for settlement in accordance with the provisions of the Arbitration Act No. 42 of 1965 and any amendment thereto. If the parties cannot agree upon the choice of a single arbitrator, each of them shall be entitled to choose one arbitrator. Should arbitration fail, the parties consent to the jurisdiction of the Magistrate's Court at Johannesburg.
 - 13 If the COMPOSER/S is a member/are members of SAMRO, then the performing, broadcasting and diffusion right in the WORK/S for all parts of the world are vested in SAMRO, and this Agreement shall be interpreted subject to the prior rights of SAMRO. Notwithstanding the foregoing the percentage of royalties payable to the COMPOSER/S shall be as referred to in Clause 7.
 - 14 This agreement constitutes the entire agreement between the parties and any variation hereof shall be in writing.
 - 15 The parties choose "*domicilium citandi et executandi*" at the above addresses at which all documents and processes may be served and delivered to the parties.
 - 16 Any latitudes or extension of time shown by the PUBLISHER to the COMPOSER/S shall not be construed as a waiver of any rights hereunder.
 - 17 The parties agree that the definitions, terms and provisions set forth in any governing agreement should be incorporated herein, however in the event of a conflict between the governing agreement and the corresponding provisions(s) of this Deed of Assignment, the provision contained in the governing agreement shall prevail.

AS WITNESSES:

1. _____

2. _____


COMPOSER/S


MTHABA Music Production

DEED OF ASSIGNMENT

By this DEED OF ASSIGNMENT made this __17th day of October 2011

Between: H. Mhlaba

(Hereinafter called "the COMPOSER/S")

of :

And

MHLABA MUSIC PRODUCTION

(Hereinafter called "the PUBLISHER")

The parties agree as follows:-

1 In this Deed:

1.1 the expression "copyright" has the meaning given to it in the South African Copyright Act, No 98 of 1978 and any amendment thereto;

For the sake of clarity it is hereby recorded that the copyright in a work includes the exclusive right to:-

1.1.1 make or authorise the making of any record, tape, compact disc, perforated roll, television film, cinematograph film, videocassette, or other contrivance by means of which the work may be mechanically performed;

1.1.2 publish the work;

1.1.3 perform the work in public or private and/or authorise such public or private performance (including but not limited to, performance by means of mechanical devices such as records, tapes, compact discs, cinematograph films, television films or tapes or videocassettes or by any other means now known or which may hereafter come into existence);

1.1.4 broadcast or televise the work or authorise the broadcasting or televising thereof;

1.1.5 transmit the work in a diffusion service or authorise such transmission;

1.1.6 make any adaptation of the work;

1.1.7 embody the work in a commercial advertisement in any form.

1.2 the expression "the TERRITORY" means the Republic of South Africa, Namibia, Botswana, Lesotho, Swaziland and Zimbabwe;

1.3 the expression "the PUBLISHER" means the publisher mentioned in the preamble above, and includes its successors and assigns;

1.4 the singular form shall include the plural and vice versa and words importing the masculine gender shall include the feminine and neuter.

2 Subject to the provisions of Clause 14 hereof, the COMPOSER/S hereby assign/s the whole of his/their copyright, present, future or contingent whatsoever and wheresoever, in the following works, hereinafter referred to as "the WORK/S":-

TITLE/S	WRITER/S	DESCRIPTION OF WORK
UMTHOKOZISI	H. MHLABA	L/S

3 The said assignment is made to and in favour of the PUBLISHER to have, to hold and to exercise the said copyright throughout the world.

4 The PUBLISHER shall pay to the COMPOSER/S a royalty of ten percent (10%) of the retail selling price of all printed sheet music/lyrics of the WORK/S sold and paid for in all countries in which copyright of similar rights exist or shall exist provided that if the PUBLISHER arranges an agency for the sale of the WORK/S in any country outside the TERRITORY, the royalty payable to the COMPOSER/S shall be five percent (5%).

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- 5 Subject to the provisions of Clauses 6 and 7 hereof, all royalties received by the PUBLISHER in respect of the mechanical recording or of the public performance, broadcasting, televising or diffusion of the WORK/S shall, after the deduction of the costs of collection and of such monies as may have been paid by the PUBLISHER to any person or persons for the furtherance and exploitation of the mechanical reproductions of the WORK/S, be divided in the proportion of fifty percent (50%) to the COMPOSER/S and fifty percent (50%) to the PUBLISHER.
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- 7 The COMPOSER/S hereby specifically agrees/agree that the total writer's share (including composers, authors, arrangers, etc, share) of all performing right fees paid by the Southern African Music Rights Organisation Limited ("SAMRO") or any other performing rights society, shall be fifty percent (50%) and the PUBLISHERS' share shall be fifty percent (50%) and hereby authorize and request SAMRO to act accordingly.
- 8 Statements and payments of royalties, made up to each half-yearly period ending 30 June and 31 December in any year, shall be rendered by the PUBLISHER to the COMPOSER/S within 120 days after the end of every such period.
- 9 If there is more than one COMPOSER involved, any royalties accruing to them under this Agreement shall be paid to them by the PUBLISHER in the following proportions:-

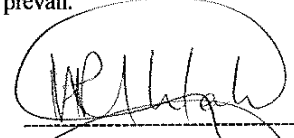
Subject to the provisions of Clause 14 hereof, the COMPOSER/S:-

- 9.1 warrant that they are the owners of the copyright in the WORK/S and that, if they are not the authors of the words (if any) they have obtained the written permission of the owner of the copyright in the words for their inclusion in the WORK/S and in this Agreement;
- 9.2 warrant that the WORK/S is/are original and does/do not infringe any copyright or other right of any individual, firm, company or corporation;
- 9.3 authorise the PUBLISHER to take all reasonable steps at its discretion to protect, defend or maintain the title and/or copyright in the WORK/S; and
- 9.4 agree to indemnify the PUBLISHER in respect of all loss, injury or damage, including all legal costs or expenses, occasioned to or incurred by the PUBLISHER in consequence of any breach of this warranty.
- 10 The PUBLISHER shall be entitled to assign the copyright in the WORK/S, either wholly or in part.
- 11 This Agreement shall be interpreted according to the laws of the Republic of South Africa.
- 12 Any dispute arising between the parties hereto in connection with the interpretation and/or application of this agreement shall be referred to an arbitrator for settlement in accordance with the provisions of the Arbitration Act No. 42 of 1965 and any amendment thereto. If the parties cannot agree upon the choice of a single arbitrator, each of them shall be entitled to choose one arbitrator. Should arbitration fail, the parties consent to the jurisdiction of the Magistrate's Court at Johannesburg.
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- 17 The parties agree that the definitions, terms and provisions set forth in any governing agreement should be incorporated herein, however in the event of a conflict between the governing agreement and the corresponding provisions(s) of this Deed of Assignment, the provision contained in the governing agreement shall prevail.

AS WITNESSES:

1. _____

2. _____


COMPOSER/S

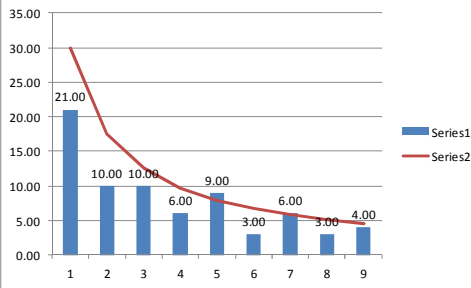

MHLABA MUSIC PRODUCTION

Hlengiwe Mhlaba												
Income statement analysis												
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYALTY CREDIT	PERF. ADJUSTMENT	FOREIGN
1	05-May-08	12 TV CREDIT	R 5 188.92	R 5 188.92		R 5 188.92						
2	27-Jun-08	1U SUPP UNDOC CREDIT	R 8 415.33	R 8 415.33				R 8 415.33				
3	27-Jun-08	1N SUPP NS CREDIT	R 19 379.71									
4	27-Jun-08	1N SUPP NS CREDIT	R 27 795.04	R 27 795.04			R 27 795.04					
5	04-Aug-08	11 R&G CREDIT	R 1 090.71	R 1 090.71					R 1 090.71			
6	24-Nov-08	1U SUPP UNDOC CREDIT	R 1 300.55	R 1 300.55				R 1 300.55				
7	12-Dec-08	10 NONROYALTY CREDIT	R 500.00	R 500.00	R 44 290.55					R 500.00		
8	25-Mar-09	11 R&G CREDIT	R 22 223.55	R 22 223.55					R 22 223.55			
9	29-Apr-09	12 TV CREDIT	R 2 097.92	R 2 097.92		R 2 097.92						
10	17-Jun-09	1U SUPP UNDOC CREDIT	R 3 443.93	R 3 443.93				R 3 443.93				
11	18-Nov-09	1U SUPP UNDOC CREDIT	R 18 446.63	R 18 446.63				R 18 446.63				
12	18-Nov-09	1N SUPP NS CREDIT	R 1.64	R 1.64			R 1.64					
13	18-Nov-09	1N SUPP NS CREDIT	R 18 448.27									
14	08-Dec-09	10 NONROYALTY CREDIT	R 500.00	R 500.00	R 46 713.67					R 500.00		
15	10-Mar-10	11 R&G CREDIT	R 31 880.55	R 31 880.55					R 31 880.55			
16	15-May-10	12 TV CREDIT	R 1 413.21	R 1 413.21		R 1 413.21						
17	28-Jun-10	1U SUPP UNDOC CREDIT	R 227.98	R 227.98				R 227.98				
18	18-Nov-10	1U SUPP UNDOC CREDIT	R 319.82	R 319.82				R 319.82				
19	01-Dec-10	10 NONROYALTY CREDIT	R 5 226.39	R 5 226.39	R 39 067.95					R 5 226.39		
20	01-Mar-11	11 R&G CREDIT	R 33 202.19	R 33 202.19					R 33 202.19			
21	06-Apr-11	12 TV CREDIT	R 774.92	R 774.92		R 774.92						
22	19-May-11	12 TV CREDIT	R 1 085.41	R 1 085.41		R 1 085.41						
23	22-Jun-11	1U SUPP UNDOC CREDIT	R 4 932.61	R 4 932.61				R 4 932.61				
24	23-Aug-11	11 R&G CREDIT	R 67.29	R 67.29					R 67.29			
25	28-Nov-11	1U SUPP UNDOC CREDIT	R 914.66	R 914.66				R 914.66				
26	13-Dec-11	10 NONROYALTY CREDIT	R 9 047.24	R 9 047.24	R 50 024.32					R 9 047.24		
27	01-Mar-12	11 R&G CREDIT	R 19 986.74	R 19 986.74					R 19 986.74			
28	28-Mar-12	12 TV CREDIT	R 449.44	R 449.44		R 449.44						
29	28-Mar-12	12 TV CREDIT*	R 36 483.39	R 36 483.39		R 36 483.39						
30	17-Apr-12	1M PERF. ADJUSTMENT	R 4.85	R 4.85							R 4.85	
31	03-May-12	1U SUPP UNDOC CREDIT	R 335.74	R 335.74				R 335.74				
32	03-May-12	1U SUPP UNDOC CREDIT	R 340.59									
33	27-Jun-12	1U SUPP UNDOC CREDIT	R 460.96	R 460.96				R 460.96				
34	28-Nov-12	1U SUPP UNDOC CREDIT	R 842.57	R 842.57				R 842.57				
35	06-Dec-12	10 NONROYALTY CREDIT	R 8 382.84	R 8 382.84	R 66 946.53					R 8 382.84		
36	25-Feb-13	11 R&G CREDIT**	R 21 241.84	R 21 241.84					R 21 241.84			
37	05-Apr-13		R 1 477.85	R 1 477.85		R 1 477.85						
38	01-Jul-13		R 278.66	R 278.66				R 278.66				
39	17-Jul-13		R 939.39	R 939.39				R 939.39				
40	23-Jul-13		R 1 141.05	R 1 141.05				R 1 141.05				
41	12-Dec-13	2149603	R 16 717.54	R 16 717.54						R 16 717.54		
42	24-Dec-13	2149603	R 2 065.53	R 2 065.53	R 43 861.86			R 2 065.53				
43	26-Feb-14	2149603	R 14 793.03	R 14 793.03					R 14 793.03			
44	07-Mar-14	2149603	R 7 854.15	R 7 854.15		R 7 854.15						
45	11-Apr-14	2149603	R 506.40	R 506.40				R 506.40				
46	13-May-14	2149603	R 379.91	R 379.91				R 379.91				
47	05-Jun-14	2149603	R 131.89	R 131.89				R 131.89				
48	14-Jul-14	2149603	R 2 700.39	R 2 700.39				R 2 700.39				
49	25-Jul-14	2149603	R 2 068.18	R 2 068.18				R 2 068.18				

50	02-Oct-14	00511 RADIO AND GENERAL 2 (132)	R 554.71	R 554.71					R 554.71			
51	03-Oct-14	130 1 (130)	R 0.31	R 0.31				R 0.31				
52	20-Dec-14		R 18 747.59	R 18 747.59	R 47 736.56					R 18 747.59		
53	30-Jan-15	FY2015U POST 6 (139)	R 62.05	R 62.05				R 62.05				
54	30-Jan-15	FY2015U POST 6 (139)	R 746.96	R 746.96				R 746.96				
55	30-Jan-15	FY2015U POST 6 (139)	R 184.82	R 184.82				R 184.82				
56	30-Jan-15	FY2015U POST 6 (139)	R 4.91	R 4.91				R 4.91				
57	26-Feb-15	FY20151 R&G 2 (135)	R 19 293.50	R 19 293.50					R 19 293.50			
58	27-Mar-15	FY20152 TELEVISION 1 (140)	R 342.05	R 342.05		R 342.05						
59	06-May-15	FY2015U POST 7 (143)	R 59.51	R 59.51				R 59.51				
60	06-May-15	FY2015U POST 7 (143)	R 5.59	R 5.59				R 5.59				
61	06-May-15	FY2015U POST 7 (143)	R 2.67	R 2.67				R 2.67				
62	06-May-15	FY2015U POST 7 (143)	R 77.22	R 77.22				R 77.22				
63	06-May-15	FY2015U POST 7 (143)	R 34.23	R 34.23				R 34.23				
64	06-May-15	FY2015U POST 7 (143)	R 50.10	R 50.10				R 50.10				
65	10-Jun-15	FY2015N NS DISTRIBUTION 2 (148)	R 717.67	R 717.67		R 717.67						
66	24-Jun-15	FY2015U POST 9 (149)	R 1 388.04	R 1 388.04				R 1 388.04				
67	02-Dec-15	FY2016X FOREIGN 2 (152)	R 3.15	R 3.15								R 3.15
68	02-Dec-15	FY2016X FOREIGN 2 (158)	R 45.51	R 45.51								R 45.51
69	02-Dec-15		R 11 071.92	R 11 071.92						R 11 071.92		
70	18-Dec-15	FY2016M PERFORMANCE ADJ 1 (166)	R 757.32	R 757.32	R 34 847.22						R 757.32	
71	23-Feb-16	FY20161 R&G 1 (151)	R 15 426.87	R 15 426.87				R 15 426.87				
72	23-Feb-16	FY2016P FOREIGN POST 1 (169)	R 16.26	R 16.26								R 16.26
73	23-Feb-16	FY2016X FOREIGN 3 (172)	R 0.10	R 0.10								R 0.10
74	23-Mar-16	FY20162 TELEVISION 1 (164)	R 16 008.40	R 16 008.40		R 16 008.40						
75	24-Mar-16	FY20162 TELEVISION 1 (164)	R 962.17	R 962.17		R 962.17						
76	19-Jul-16	FY2017X FOREIGN 1 (181)	R 0.92	R 0.92								R 0.92
77	01-Dec-16		R 11 369.34	R 11 369.34	R 43 784.06					R 11 369.34		
78	16-Jan-17	FY2017 FOREIGN SEQ	R 6.30	R 6.30								R 6.30
79												
80												
				R 417 279.02		R 74 137.83	R 28 514.35	R 52 468.59	R 179 760.98	R 81 562.86	R 762.17	R 65.94
						R 417 272.72						

Annexure TH16 A – Applying Benford’s Law to the SAMRO Income Statement

	Step 1		Step 2					
SAMRO Income Statement numbers	Isolate the first #s		Count the # of first numbers	Benford's Curve				
5188.92	5	1	21.00	30				
8415.33	8	2	10.00	17.6				
27795.04	2	3	10.00	12.5				
1090.71	1	4	6.00	9.7				
1300.55	1	5	9.00	7.9				
500	5	6	3.00	6.7				
22223.55	2	7	6.00	5.8				
2097.92	2	8	3.00	5.1				
3443.93	3	9	4.00	4.6				
18446.63	1							
1.64	1							
500	5							
31880.55	3							
1413.21	1							
227.98	2							
319.82	3							
5226.39	5							
33202.19	3							
774.92	7							
1085.41	1							
4932.61	4							
67.29	6							
914.66	9							
9047.24	9							
19986.74	1							
449.44	4							
36483.39	3							
4.85	4							
335.74	3							
460.96	4							
842.57	8							
8382.84	8							
21241.84	2							
1477.85	1							
278.66	2							
939.39	9							
1141.05	1							
16717.54	1							
2065.53	2							
14793.03	1							
7854.15	7							
506.4	5							
379.91	3							
131.89	1							
2700.39	2							
2068.18	2							
554.71	5							
0.31	0							
18747.59	1							
62.05	6							
746.96	7							
184.82	1							
4.91	4							
19293.5	1							
342.05	3							
59.51	5							
5.59	5							
2.67	2							
77.22	7							
34.23	3							
50.1	5							
717.67	7							
1388.04	1							
3.15	3							
45.51	4							
11071.92	1							
757.32	7							
15426.87	1							
16.26	1							
0.1	0							
16008.4	1							
962.17	9							
0.92	0							
11369.34	1							
6.3	6							



Annexure TH16 A – Applying Benford’s Law to the SAMRO Income Statement

Annexure TH16 - DP Value analysis

Distribution number	Distribution date	Name	Name	Right code	Year	Main title	# of tracks	Total units	Usage	Usage territory	Role code	Share	Unit value	Value at 16.67%	Value at 83.33%
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	BELIEVE	1	251.00	1	ZA	AR	16.67	0.11127055408	R 4.66	R 23.29
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	EKUHLUPHEKENI	1	570.00	2	ZA	AR	16.67	0.30031987381	R 28.54	R 142.67
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	EKUHLUPHEKENI		994.00	2	ZA	AR	16.67	0.02493427914	R 4.13	R 20.65
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	EKUHLUPHEKENI		277.00	1	ZA	AR	16.67	0.02626192269	R 1.21	R 6.05
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	EKUHLUPHEKENI		855.00	3	ZA	AR	16.67	0.68959234840	R 98.29	R 491.33
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	EKUHLUPHEKENI		1338.00	8	ZA	AR	16.67	0.06211327671	R 13.85	R 69.23
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	EKUHLUPHEKENI		504.00	2	ZA	AR	16.67	0.00808551395	R 0.68	R 3.40
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HALLELUYA	1	714.00	2	ZA	AR	16.67	0.02626192269	R 3.13	R 15.65
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	HLALA KUYE		1884.00	6	ZA	AR	16.67	0.43009001197	R 135.08	R 675.24
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	HLALA KUYE		2530.00	8	ZA	AR	16.67	0.27981789152	R 118.01	R 589.91
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	HLALA KUYE		2330.00	8	ZA	AR	16.67	0.27981789152	R 108.68	R 543.27
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	HLALA KUYE		13.00	1	ZA	AR	16.67	0.27981789152	R 0.61	R 3.05
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	HLALA KUYE		5940.00	33	ZA	AR	16.67	0.00153385966	R 1.52	R 7.60
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	HLALA KUYE		314.00	1	ZA	AR	16.67	0.02894153232	R 1.51	R 7.55
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	HLALA KUYE		921.00	3	ZA	AR	16.67	0.23778333052	R 36.51	R 182.51
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	HLALA KUYE	1	314.00	1	ZA	AR	16.67	0.03831673534	R 2.01	R 10.05
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	HLALA KUYE		315.00	1	ZA	AR	16.67	0.32203207259	R 16.91	R 84.53
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	HLALA KUYE		4235.00	2	ZA	AR	16.67	0.32203207259	R 227.35	R 1 136.48
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE		302.00	1	ZA	AR	16.67	0.43420914701	R 21.86	R 109.27
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE		316.00	1	ZA	AR	16.67	0.43420914701	R 22.87	R 114.32
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE		314.00	1	ZA	AR	16.67	0.08067584242	R 4.22	R 21.09
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE		608.00	2	ZA	AR	16.67	0.02626192269	R 2.66	R 13.30
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE		912.00	3	ZA	AR	16.67	0.02626192269	R 3.99	R 19.95
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE		304.00	1	ZA	AR	16.67	0.02626192269	R 1.33	R 6.65
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE		736.00	4	ZA	AR	16.67	0.06211327671	R 7.62	R 38.09
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE		1674.00	4	ZA	AR	16.67	0.00808551395	R 2.26	R 11.30
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE		307.00	1	ZA	AR	16.67	0.00756852875	R 0.39	R 1.95
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE		315.00	1	ZA	AR	16.67	0.18904224215	R 9.93	R 49.64
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE		315.00	3	ZA	AR	16.67	0.11989448750	R 6.30	R 31.49
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	JOY	1	246.00	1	ZA	AR	16.67	0.06211327671	R 2.55	R 12.75
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	KHERUBI	1	1094.00	2	ZA	AR	16.67	0.02493427914	R 4.55	R 22.74
0051U	2013/06/07	D51 POST DISTRIBUT	MHLABA	PR	2012	MHLEKAZI	1	36.00	3	ZA	AD	16.67	1.56081687916	R 9.37	R 46.84
0051U	2013/06/07	D51 POST DISTRIBUT	MHLABA	PR	2012	MHLEKAZI		390.00	3	ZA	AD	16.67	1.56081687916	R 101.47	R 507.23
0051U	2013/06/07	D51 POST DISTRIBUT	MHLABA	PR	2012	MHLEKAZI		609.00	3	ZA	AD	16.67	1.56081687916	R 158.45	R 792.06
0051U	2013/06/07	D51 POST DISTRIBUT	MHLABA	PR	2012	MHLEKAZI		36.00	3	ZA	AD	16.67	1.56081687916	R 9.37	R 46.84
512	2013/07/08	D51 TV SEQ 2	MHLABA	PR	2012	MHLEKAZI		260.00	2	ZA	AD	16.67	1.56081687916	R 67.65	R 338.17
512	2013/07/08	D51 TV SEQ 2	MHLABA	PR	2012	MHLEKAZI		609.00	3	ZA	AD	16.67	1.56081687916	R 158.45	R 792.06
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	MHLEKAZI		752.00	4	ZA	AD	16.67	0.00579604635	R 0.73	R 3.65
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	MHLEKAZI		3276.00	18	ZA	AD	16.67	0.15670918747	R 85.58	R 427.80
FY20152	2015/03/26	FY2015 TV SEQ 1	MHLABA	PR	2014	MHLEKAZI		203.00	1	ZA	AD	16.67	1.54766233123	R 52.37	R 261.79
FY20152	2015/03/26	FY2015 TV SEQ 1	MHLABA	PR	2014	MHLEKAZI		262.00	2	ZA	AD	16.67	1.54766233123	R 67.59	R 337.87
FY2016M	2015/12/16	FY2016 PERF ADJ SE	MHLABA	PR	2014	MHLEKAZI		4625.00	26	ZA	AD	16.67	0.05652063478	R 43.58	R 217.85
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MHLEKAZI		1821.00	10	ZA	AD	16.67	0.04917214630	R 14.93	R 74.63
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MHLEKAZI		2293.00	13	ZA	AD	16.67	0.04917214630	R 18.80	R 93.98
FY20162	2016/05/21	FY2016 TV SEQ 1	MHLABA	PR	2015	MHLEKAZI		884.00	4	ZA	AD	16.67	0.71611981372	R 105.53	R 527.52
FY20162	2016/05/21	FY2016 TV SEQ 1	MHLABA	PR	2015	MHLEKAZI		884.00	4	ZA	AD	16.67	0.53727034816	R 79.17	R 395.76
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	MHLEKAZI		364.00	2	ZA	AD	16.67	0.06250883781	R 3.79	R 18.95
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	MHLEKAZI		182.00	1	ZA	AD	16.67	0.06250883781	R 1.90	R 9.50
FY20172	2017/03/29	FY2017 TV SEQ 1	MHLABA	PR	2016	MHLEKAZI		208.00	1	ZA	AD	16.67	1.56975061978	R 54.43	R 272.08
FY20172	2017/03/29	FY2017 TV SEQ 1	MHLABA	PR	2016	MHLEKAZI		186.00	1	ZA	AD	16.67	1.56975061978	R 48.67	R 243.29
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	MHLEKAZI		728.00	4	ZA	AD	16.67	0.16831923770	R 20.43	R 102.13

Annexure TH16 - DP Value analysis

FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	MHLEKAZI		188.00	10	ZA	AD	16.67	0.11989448750	R 3.76	R 18.80
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	MOYA ONGCWELE		612.00	2	ZA	AR	16.67	0.27865702763	R 28.43	R 142.12
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	MOYA ONGCWELE		303.00	1	ZA	AR	16.67	0.01635808637	R 0.83	R 4.15
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	MOYA ONGCWELE		1980.00	11	ZA	AR	16.67	0.00153385966	R 0.51	R 2.55
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	MOYA ONGCWELE		7038.00	23	ZA	AR	16.67	0.22796285679	R 267.45	R 1 336.93
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MOYA ONGCWELE	1	1836.00	6	ZA	AR	16.67	0.30031987381	R 91.92	R 459.49
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MOYA ONGCWELE		918.00	3	ZA	AR	16.67	0.30031987381	R 45.96	R 229.74
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MOYA ONGCWELE		303.00	1	ZA	AR	16.67	0.03480666235	R 1.76	R 8.80
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	MOYA ONGCWELE		606.00	2	ZA	AR	16.67	0.02084992116	R 2.11	R 10.55
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	MOYA ONGCWELE		306.00	1	ZA	AR	16.67	0.68959234840	R 35.18	R 175.86
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	MOYA ONGCWELE		294.00	1	ZA	AR	16.67	0.00756852875	R 0.37	R 1.85
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	MOYA ONGCWELE		308.00	1	ZA	AR	16.67	0.11989448750	R 6.16	R 30.79
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	NGIYAKUTHANDA		2160.00	12	ZA	AR	16.67	0.00153385966	R 0.55	R 2.75
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	NGIYAKUTHANDA	1	770.00	2	ZA	AR	16.67	0.00808551395	R 1.04	R 5.20
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	NGIYAKUTHANDA		385.00	1	ZA	AR	16.67	0.00808551395	R 0.52	R 2.60
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	NGIYAKUTHANDA		220.00	1	ZA	AR	16.67	0.00756852875	R 0.28	R 1.40
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	POWER AND THE GLORY	1	4434.00	20	ZA	AR	16.67	0.27981789152	R 206.83	R 1 033.90
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	SAKHIWE		4450.00	20	ZA	AR	16.67	0.23778333052	R 176.39	R 881.74
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	SAKHIWE	1	4259.00	21	ZA	AR	16.67	0.32203207259	R 228.63	R 1 142.88
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	SAKHIWE		678.00	3	ZA	AR	16.67	0.32203207259	R 36.40	R 181.96
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	SAKHIWE		224.00	1	ZA	AR	16.67	0.03480666235	R 1.30	R 6.50
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	SAKHIWE		221.00	1	ZA	AR	16.67	0.11127055408	R 4.10	R 20.50
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	SAKHIWE		993.00	4	ZA	AR	16.67	0.43420914701	R 71.88	R 359.31
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	SAKHIWE		896.00	4	ZA	AR	16.67	0.02084992116	R 3.11	R 15.55
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	SAKHIWE		1777.00	8	ZA	AR	16.67	0.02626192269	R 7.78	R 38.89
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	SIYABATHANDAZEL A		248.00	1	ZA	AR	16.67	0.43009001197	R 17.78	R 88.88
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	SIYABATHANDAZEL A	1	237.00	1	ZA	AR	16.67	0.02626192269	R 1.04	R 5.20
FY2017U	2017/04/29	FY2017 POST SEQ 7	MHLABA	PR	2009	SIYAKUDUMISA	1	1.87	1	ZA	AR	16.67	49.68414691960	R 15.49	R 77.43
FY2017U	2017/04/29	FY2017 POST SEQ 7	MHLABA	PR	2010	SIYAKUDUMISA		3.05	1	ZA	AR	16.67	53.42938979320	R 27.17	R 135.82
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	SIYAKUDUMISA		745.00	5	ZA	AR	16.67	0.06211327671	R 7.71	R 38.54
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	STORY OF THREE MEN		6783.00	17	ZA	AR	16.67	0.03511657208	R 39.71	R 198.50
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	STORY OF THREE MEN		798.00	2	ZA	AR	16.67	0.03511657208	R 4.67	R 23.34
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	STORY OF THREE MEN		2737.00	7	ZA	AR	16.67	0.03763453069	R 17.17	R 85.83
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	STORY OF THREE MEN		398.00	1	ZA	AR	16.67	0.01635808637	R 1.09	R 5.45
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	STORY OF THREE MEN		11880.00	66	ZA	AR	16.67	0.00153385966	R 3.04	R 15.20
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	STORY OF THREE MEN		180.00	1	ZA	AR	16.67	0.75352193271	R 22.61	R 113.02
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	STORY OF THREE MEN		6384.00	16	ZA	AR	16.67	0.03322460027	R 35.36	R 176.76
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	STORY OF THREE MEN		2737.00	7	ZA	AR	16.67	0.02945589536	R 13.44	R 67.18
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	STORY OF THREE MEN		391.00	1	ZA	AR	16.67	0.02945589536	R 1.92	R 9.60
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	STORY OF THREE MEN	1	180.00	1	ZA	AR	16.67	1.26939484423	R 38.09	R 190.40
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	STORY OF THREE MEN		2793.00	7	ZA	AR	16.67	0.05884337681	R 27.40	R 136.97

Annexure TH16 - DP Value analysis

FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	STORY OF THREE MEN		798.00	2	ZA	AR	16.67	0.05884337681	R 7.83	R 39.14
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	STORY OF THREE MEN		391.00	1	ZA	AR	16.67	0.06029713425	R 3.93	R 19.65
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	STORY OF THREE MEN		1194.00	3	ZA	AR	16.67	0.03480666235	R 6.93	R 34.64
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	STORY OF THREE MEN		2388.00	6	ZA	AR	16.67	0.03480666235	R 13.86	R 69.28
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	STORY OF THREE MEN		396.00	1	ZA	AR	16.67	0.11127055408	R 7.35	R 36.74
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	STORY OF THREE MEN		1197.00	3	ZA	AR	16.67	0.11404123092	R 22.76	R 113.77
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	STORY OF THREE MEN		399.00	1	ZA	AR	16.67	0.11404123092	R 7.59	R 37.94
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	STORY OF THREE MEN		1194.00	3	ZA	AR	16.67	0.02084992116	R 4.15	R 20.75
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	STORY OF THREE MEN		4776.00	12	ZA	AR	16.67	0.02084992116	R 16.60	R 82.98
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	STORY OF THREE MEN		396.00	1	ZA	AR	16.67	0.02626192269	R 1.73	R 8.65
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	STORY OF THREE MEN		639.00	4	ZA	AR	16.67	0.06211327671	R 6.62	R 33.09
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	STORY OF THREE MEN		399.00	1	ZA	AR	16.67	0.06211327671	R 4.13	R 20.65
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	STORY OF THREE MEN		256.00	2	ZA	AR	16.67	0.00499026012	R 0.21	R 1.05
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	STORY OF THREE MEN		1584.00	4	ZA	AR	16.67	0.00756852875	R 2.00	R 10.00
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	WHAT A FRIEND		1046.00	4	ZA	AR	16.67	0.77458227432	R 135.06	R 675.14
FY2015U	2015/06/23	FY2015 POST SEQ 9	MHLABA	PR	2013	WHAT A FRIEND	1	509.00	1	ZA	AR	16.67	0.00808551395	R 0.69	R 3.45
FY2015U	2015/06/23	FY2015 POST SEQ 9	MHLABA	PR	2013	WHAT A FRIEND		1018.00	2	ZA	AR	16.67	0.00808551395	R 1.37	R 6.85
FY2015U	2015/06/23	FY2015 POST SEQ 9	MHLABA	PR	2014	WHAT A FRIEND		526.00	2	ZA	AR	16.67	0.22796285679	R 19.99	R 99.93
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	WHAT A FRIEND		526.00	2	ZA	AR	16.67	1.26939484423	R 111.31	R 556.42
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	WHAT A FRIEND		1052.00	4	ZA	AR	16.67	0.30031987381	R 52.67	R 263.29
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	YALA NKOSI		25020.00	139	ZA	AR	16.67	0.00153385966	R 6.40	R 31.99
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	YALA NKOSI	1	272.00	2	ZA	AR	16.67	0.11127055408	R 5.05	R 25.24
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	YALA NKOSI		273.00	1	ZA	AR	16.67	0.02626192269	R 1.20	R 6.00
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	YALA NKOSI		281.00	3	ZA	AR	16.67	0.06211327671	R 2.91	R 14.55
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	YALA NKOSI		1803.00	9	ZA	AR	16.67	0.06211327671	R 18.67	R 93.33

Hlengiwe Mhlaba													
Income statement analysis													
2019													
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYAL TY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1
	25-Jan-19	FY2019 FOREIGN SEQ 4	R 63.35	R 63.35								R 63.35	
	21-Feb-19	FY2019 R&G SEQ 1	R 17 246.41	R 17 246.41					R 17 246.41				
	26-Mar-19	FY2019 TV SEQ 1	R 13 019.28	R 13 019.28		R 13 019.28							
	10-Jun-19	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	R 810.73	R 810.73									R 810.73
	24-Jun-19	FY2019 TV SEQ 2	R 8 794.59	R 8 794.59		R 8 794.59							
	02-Jul-19	FY2019 R&G SEQ 2	R 2 699.77	R 2 699.77					R 2 699.77				
	26-Jul-19	FY2020 POST SEQ 1	R 124.30	R 124.30					R 124.30				
	10-Aug-19	FY2020 FOREIGN SEQ 1	R 0.18	R 0.18								R 0.18	
	01-Oct-19	FY2020 MOBILE & INTERNET TRANSMISSION SEQ 1	R 242.80	R 242.80	R 43 001.41								R 242.80
				R 43 001.41		R 21 813.87	R 0.00	R 0.00	R 20 070.48	R 0.00	R 0.00	R 63.53	R 1 053.53
						R 43 001.41							

Hlengiwe Mhlaba													
Income statement analysis													
2018													
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYALTY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1
	28-Jan-18	FY2018 POST SEQ 5	R 2 605.34	R 2 605.34				R 2 605.34					
	02-Feb-18	FY2014 R&G SEQ 2	R 2 068.18	R 2 068.18					R 2 068.18				
	01-Mar-18	FY2018 R&G SEQ 1	R 23 969.19	R 23 969.19					R 23 969.19				
	02-Apr-18	FY2018 TV SEQ 1	R 3 389.45	R 3 389.45		R 3 389.45							
	04-May-18	FY2018 POST SEQ 6	R 5 975.33	R 5 975.33				R 5 975.33					
	25-May-18	FY2016 MOBILE & INTERNET TRANSMISSION SEQ 1	R 288.77	R 288.77									R 288.77
	29-Jun-18	FY2018 POST SEQ 7	R 3 054.71	R 3 054.71		R 3 054.71							
	30-Jul-18	FY2019 POST SEQ 1	R 5 064.30	R 5 064.30				R 5 064.30					
	16-Sep-18	FY2019 POST SEQ 2	R 1 565.70	R 1 565.70	R 47 980.97			R 1 565.70					
				R 47 980.97		R 6 444.16	R 0.00	R 15 210.67	R 26 037.37	R 0.00	R 0.00	R 0.00	R 288.77
						R 47 980.97							

Hlengiwe Mhlaba													
Income statement analysis													
2017													
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYAL TY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1
	16-Jan-17	FY2017 FOREIGN SEQ	R 6.30	R 6.30								R 6.30	
	22-Feb-17	FY2017 R&G SEQ 1	R 10 286.26	R 10 286.26					R 10 286.26				
	29-Mar-17	FY2017 TV SEQ 1	R 5 024.22	R 5 024.22		R 5 024.22							
	29-Apr-17	FY2017 POST SEQ 7	R 1 862.20	R 1 862.20				R 1 862.20					
	08-Jun-17	FY2017 POST SEQ 8	R 1 528.07	R 1 528.07				R 1 528.07					
	09-Jun-17	FY2017 FOREIGN POST SEQ 1	R 0.80	R 0.80								R 0.80	
	18-Oct-17	FY2018 POST SEQ 3	R 595.94	R 595.94				R 595.94					
	20-Dec-17	FY2018 PERF ADJ SEQ 1	R 870.67	R 870.67							R 870.67		
	20-Dec-17	FY2018 POST SEQ 4	R 41.68	R 41.68	R 20 216.14			R 41.68					
				R 20 216.14		R 5 024.22	R 0.00	R 4 027.89	R 10 286.26	R 0.00	R 870.67	R 7.10	R 0.00
						R 20 216.14							

Hlengiwe Mhlaba													
Income statement analysis													
2016													
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYAL TY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1
	23-Feb-16	FY2016I R&G 1 (151)	R 15 426.87	R 15 426.87					R 15 426.87				
	23-Feb-16	FY2016P FOREIGN POST 1 (169)	R 16.26	R 16.26								R 16.26	
	23-Feb-16	FY2016X FOREIGN 3 (172)	R 0.01	R 0.01								R 0.01	
	23-Mar-16	FY2016Z TELEVISION 1 (164)	R 16 008.40	R 16 008.40		R 16 008.40							
	24-Mar-16	FY2016Z TELEVISION 1 (164)	R 962.17	R 962.17		R 962.17							
	19-Jul-16	FY2017X FOREIGN 1 (181)	R 0.92	R 0.92								R 0.92	
	01-Dec-16		R 11 369.34	R 11 369.34	R 43 783.97					R 11 369.34			
				R 43 783.97		R 16 970.57	R 0.00	R 0.00	R 15 426.87	R 11 369.34	R 0.00	R 17.19	R 0.00
						R 43 783.97							

Hlengiwe Mhlaba												
Income statement analysis												
2015												
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYAL TY CREDIT	PERF. ADJUSTMENT	FOREIGN
	30-Jan-15	FY2015U POST 6 (139)	R 62.05	R 62.05				R 62.05				
	30-Jan-15	FY2015U POST 6 (139)	R 746.96	R 746.96				R 746.96				
	30-Jan-15	FY2015U POST 6 (139)	R 184.82	R 184.82				R 184.82				
	30-Jan-15	FY2015U POST 6 (139)	R 4.91	R 4.91				R 4.91				
	26-Feb-15	FY20151 R&G 2 (135)	R 19 293.50	R 19 293.50					R 19 293.50			
	27-Mar-15	FY20152 TELEVISION 1 (140)	R 342.05	R 342.05		R 342.05						
	06-May-15	FY2015U POST 7 (143)	R 59.51	R 59.51				R 59.51				
	06-May-15	FY2015U POST 7 (143)	R 5.59	R 5.59				R 5.59				
	06-May-15	FY2015U POST 7 (143)	R 2.67	R 2.67				R 2.67				
	06-May-15	FY2015U POST 7 (143)	R 77.22	R 77.22				R 77.22				
	06-May-15	FY2015U POST 7 (143)	R 34.23	R 34.23				R 34.23				
	06-May-15	FY2015U POST 7 (143)	R 50.10	R 50.10				R 50.10				
	10-Jun-15	FY2015N NS DISTRIBUTION 2 (148)	R 717.67	R 717.67			R 717.67					
	24-Jun-15	FY2015U POST 9 (149)	R 1 388.04	R 1 388.04				R 1 388.04				
	02-Dec-15	FY2016X FOREIGN 2 (152)	R 3.15	R 3.15								R 3.15
	02-Dec-15	FY2016X FOREIGN 2 (158)	R 45.51	R 45.51								R 45.51
	02-Dec-15		R 11 071.92	R 11 071.92						R 11 071.92		
	18-Dec-15	FY2016M PERFORMANCE ADJ 1 (166)	R 757.32	R 757.32	R 34 847.22						R 757.32	
				R 34 847.22		R 342.05	R 717.67	R 2 616.10	R 19 293.50	R 11 071.92	R 757.32	R 48.66
						R 34 847.22						

Hlengiwe Mhlaba												
Income statement analysis												
2014												
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYAL TY CREDIT	PERF. ADJUSTMENT	FOREIGN
	26-Feb-14	2149603	R 14 793.03	R 14 793.03					R 14 793.03			
	07-Mar-14	2149603	R 7 854.15	R 7 854.15		R 7 854.15						
	11-Apr-14	2149603	R 506.40	R 506.40				R 506.40				
	13-May-14	2149603	R 379.91	R 379.91				R 379.91				
	05-Jun-14	2149603	R 131.89	R 131.89				R 131.89				
	14-Jul-14	2149603	R 2 700.39	R 2 700.39				R 2 700.39				
	25-Jul-14	2149603	R 2 068.18	R 2 068.18				R 2 068.18				
	02-Oct-14	00511 RADIO AND GENERAL 2 (132)	R 554.71	R 554.71					R 554.71			
	03-Oct-14	130 1 (130)	R 0.31	R 0.31				R 0.31				
	20-Dec-14		R 18 747.59	R 18 747.59	R 47 736.56					R 18 747.59		
				R 47 736.56		R 7 854.15	R 0.00	R 5 787.08	R 15 347.74	R 18 747.59	R 0.00	R 0.00
						R 47 736.56						

Hlengiwe Mhlaba												
Income statement analysis												
2013												
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYAL TY CREDIT	PERF. ADJUSTMENT	FOREIGN
	25-Feb-13	11 R&G CREDIT**	R 21 241.84	R 21 241.84					R 21 241.84			
	05-Apr-13		R 1 477.85	R 1 477.85		R 1 477.85						
	01-Jul-13		R 278.66	R 278.66				R 278.66				
	17-Jul-13		R 939.39	R 939.39				R 939.39				
	23-Jul-13		R 1 141.05	R 1 141.05				R 1 141.05				
	12-Dec-13	2149603	R 16 717.54	R 16 717.54						R 16 717.54		
	24-Dec-13	2149603	R 2 065.53	R 2 065.53	R 43 861.86			R 2 065.53				
				R 43 861.86		R 1 477.85	R 0.00	R 4 424.63	R 21 241.84	R 16 717.54	R 0.00	R 0.00
						R 43 861.86						

Hlengiwe Mhlaba													
Income statement analysis													
2012													
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYALTY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1
	01-Mar-12	11 R&G CREDIT	R 19 986.74	R 19 986.74					R 19 986.74				
	28-Mar-12	12 TV CREDIT	R 449.44	R 449.44		R 449.44							
	28-Mar-12	12 TV CREDIT*	R 36 483.39	R 36 483.39		R 36 483.39							
	17-Apr-12	1M PERF. ADJUSTMENT	R 4.85	R 4.85							R 4.85		
	03-May-12	1U SUPP UNDOC CREDIT	R 335.74	R 335.74				R 335.74					
	03-May-12	1U SUPP UNDOC CREDIT	R 340.59										
	27-Jun-12	1U SUPP UNDOC CREDIT	R 460.96	R 460.96				R 460.96					
	28-Nov-12	1U SUPP UNDOC CREDIT	R 842.57	R 842.57				R 842.57					
	06-Dec-12	10 NONROYALTY CREDIT	R 8 382.84	R 8 382.84	R 66 946.53					R 8 382.84			
				R 66 946.53		R 36 932.83	R 0.00	R 1 639.27	R 19 986.74	R 8 382.84	R 4.85	R 0.00	R 0.00
						R 66 946.53							

Hlengiwe Mhlaba													
Income statement analysis													
2011													
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYALTY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1
	01-Mar-11	11 R&G CREDIT	R 33 202.19	R 33 202.19					R 33 202.19				
	06-Apr-11	12 TV CREDIT	R 774.92	R 774.92		R 774.92							
	19-May-11	12 TV CREDIT	R 1 085.41	R 1 085.41		R 1 085.41							
	22-Jun-11	1U SUPP UNDOC CREDIT	R 4 932.61	R 4 932.61				R 4 932.61					
	23-Aug-11	11 R&G CREDIT	R 67.29	R 67.29					R 67.29				
	28-Nov-11	1U SUPP UNDOC CREDIT	R 914.66	R 914.66				R 914.66					
	13-Dec-11	10 NONROYALTY CREDIT	R 9 047.24	R 9 047.24	R 50 024.32					R 9 047.24			
				R 50 024.32		R 1 860.33	R 0.00	R 5 847.27	R 33 269.48	R 9 047.24	R 0.00	R 0.00	R 0.00
						R 50 024.32							

Hlengiwe Mhlaba													
Income statement analysis													
2010													
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYALTY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1
	10-Mar-10	11 R&G CREDIT	R 31 880.55	R 31 880.55					R 31 880.55				
	15-May-10	12 TV CREDIT	R 1 413.21	R 1 413.21		R 1 413.21							
	28-Jun-10	1U SUPP UNDOC CREDIT	R 227.98	R 227.98				R 227.98					
	18-Nov-10	1U SUPP UNDOC CREDIT	R 319.82	R 319.82				R 319.82					
	01-Dec-10	10 NONROYALTY CREDIT	R 5 226.39	R 5 226.39	R 39 067.95					R 5 226.39			
				R 39 067.95		R 1 413.21	R 0.00	R 547.80	R 31 880.55	R 5 226.39	R 0.00	R 0.00	R 0.00
						R 39 067.95							

Hlengiwe Mhlaba													
Income statement analysis													
2009													
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYALTY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1
	25-Mar-09	11 R&G CREDIT	R 22 223.55	R 22 223.55					R 22 223.55				
	29-Apr-09	12 TV CREDIT	R 2 097.92	R 2 097.92		R 2 097.92							
	17-Jun-09	1U SUPP UNDOC CREDIT	R 3 443.93	R 3 443.93				R 3 443.93					
	18-Nov-09	1U SUPP UNDOC CREDIT	R 18 446.63	R 18 446.63				R 18 446.63					
	18-Nov-09	1N SUPP NS CREDIT	R 1.64	R 1.64			R 1.64						
	18-Nov-09	1N SUPP NS CREDIT	R 18 448.27										
	08-Dec-09	10 NONROYALTY CREDIT	R 500.00	R 500.00	R 46 713.67					R 500.00			
				R 46 713.67		R 2 097.92	R 1.64	R 21 890.56	R 22 223.55	R 500.00	R 0.00	R 0.00	R 0.00
						R 46 713.67							

Annexure TH17 - SAMRO Royalty Income by Year by Source Detail

Hlengiwe Mhlaba													
Income statement analysis													
2008													
#	Date	Statement	Amount	Credited to Ms Mhlaba	Credited per calendar year	TV CREDIT	SUPP NS CREDIT	SUPP UNDOC CREDIT	R&G CREDIT	NONROYALTY CREDIT	PERF. ADJUSTMENT	FOREIGN	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1
	05-May-08	12 TV CREDIT	R 5 188.92	R 5 188.92		R 5 188.92							
	27-Jun-08	1U SUPP UNDOC CREDIT	R 8 415.33	R 8 415.33				R 8 415.33					
	27-Jun-08	1N SUPP NS CREDIT	R 19 379.71										
	27-Jun-08	1N SUPP NS CREDIT	R 27 795.04	R 27 795.04			R 27 795.04						
	04-Aug-08	11 R&G CREDIT	R 1 090.71	R 1 090.71					R 1 090.71				
	24-Nov-08	1U SUPP UNDOC CREDIT	R 1 300.55	R 1 300.55				R 1 300.55					
	12-Dec-08	10 NONROYALTY CREDIT	R 500.00	R 500.00	R 44 290.55					R 500.00			
				R 44 290.55		R 5 188.92	R 27 795.04	R 9 715.88	R 1 090.71	R 500.00	R 0.00	R 0.00	R 0.00
						R 44 290.55							

Annexure TH18 - DP Shortfall - 2008-2012 - Afrocafe/Gospel Gold/Gospel Time

DP Claims							
2008 - 2009							
Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	missing share to Ms Mhlaba	Shortfall Amount due to Ms Mhlaba	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 61.44	83.33%	R 307.13	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 49.24	83.33%	R 246.14	
5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 55.19	83.33%	R 275.88	
1770 533 000 68	HE GIVES ME POWER	100.00%	16.67%	R 4.19	83.33%	R 20.94	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 363.59	83.33%	R 1 817.51	
5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 20.53	83.33%	R 102.63	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 1 532.61	83.33%	R 7 661.21	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 28.40	83.33%	R 141.97	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 28.40	83.33%	R 141.97	
1770 533 000 68	HE GIVES ME POWER	100.00%	16.67%	R 5.60	83.33%	R 27.99	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 16.90	83.33%	R 84.48	
5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 10.00	83.33%	R 49.99	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 20.48	83.33%	R 102.38	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 40.84	83.33%	R 204.15	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 47.52	83.33%	R 237.54	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 40.72	83.33%	R 203.55	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 21.01	83.33%	R 105.02	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 12.54	83.33%	R 62.68	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 204.42	83.33%	R 1 021.85	
5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 101.24	83.33%	R 506.08	
				R 2 664.86		R 13 321.10	

Annexure TH18 - DP Shortfall - 2008-2012 - Afrocafe/Gospel Gold/Gospel Time

	DP Claims						
	2009 - 2010						
	Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	missing share to Ms Mhlaba	Shortfall Amount due to Ms Mhlaba
	5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 55.20	83.33%	R 275.93
	1770 533 000 68	HE GIVES ME POWER	100.00%	16.67%	R 18.61	83.33%	R 93.03
	9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 417.53	83.33%	R 2 087.15
	5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 67.83	83.33%	R 339.07
	9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 49.12	83.33%	R 245.54
	9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 17.90	83.33%	R 89.48
	9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 21.00	83.33%	R 104.97
					R 647.19		R 3 235.17

Annexure TH18 - DP Shortfall - 2008-2012 - Afrocafe/Gospel Gold/Gospel Time

DP Claims 2011 - 2012						
Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	missing share to Ms Mhlaba	Shortfall Amount due to Ms Mhlaba
1501 504 000 25	HLALA KUYE	100.00%	16.67%	R 271.35	83.33%	R 1 356.42
1501 504 000 25	HLALA KUYE	100.00%	16.67%	R 114.93	83.33%	R 574.51
1501 504 000 25	HLALA KUYE	100.00%	16.67%	R 72.84	83.33%	R 364.11
1501 504 000 25	HLALA KUYE	100.00%	16.67%	R 60.15	83.33%	R 300.68
1501 504 000 25	HLALA KUYE	100.00%	16.67%	R 16.93	83.33%	R 84.63
5950 588 000 09	NGIYAZINIKELA	50.00%	8.34%	R 1.40	41.66%	R 6.99
5950 588 000 09	NGIYAZINIKELA	100.00%	8.34%	R 20.42	41.66%	R 102.00
3175 623 000 68	POWER AND THE GLORY	100.00%	16.67%	R 6.73	83.33%	R 33.64
5491 676 000 18	EKUHLUPHEKENI	100.00%	16.67%	R 130.16	83.33%	R 650.64
5491 676 000 18	EKUHLUPHEKENI	100.00%	16.67%	R 6.24	83.33%	R 31.19
3468 596 000 15	HALLELUYA	100.00%	16.67%	R 22.31	83.33%	R 111.52
1770 533 000 68	HE GIVES ME POWER	100.00%	16.67%	R 17.10	83.33%	R 85.48
1501 504 000 25	HLALA KUYE	100.00%	16.67%	R 659.83	83.33%	R 3 298.36
3369 294 000 33	KHERUBI	100.00%	16.67%	R 187.58	83.33%	R 937.67
8992 359 000 67	KUHLE MOYA	100.00%	16.67%	R 117.23	83.33%	R 586.01
2757 617 000 31	MOYA ONGCWELE	100.00%	16.67%	R 58.23	83.33%	R 291.08
8736 154 000 14	NEAR MY GOD	100.00%	16.67%	R 20.38	83.33%	R 101.88
1231 409 000 22	NGIYAKUTHANDA	100.00%	16.67%	R 2.52	83.33%	R 12.60
3175 623 000 68	POWER AND THE GLORY	100.00%	16.67%	R 42.88	83.33%	R 214.35
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 132.63	83.33%	R 662.99
3562 326 000 67	SAKHIWE	100.00%	16.67%	R 158.41	83.33%	R 791.86
5236 581 000 54	SIYABATHANDAZELA	100.00%	16.67%	R 476.69	83.33%	R 2 382.88
8006 811 000 71	SIYAKUDUMISA	100.00%	16.67%	R 42.52	83.33%	R 212.55
8504 973 000 20	STORY OF THREE MEN	100.00%	16.67%	R 225.64	83.33%	R 1 127.93
1787 029 000 38	WHAT A FRIEND	100.00%	16.67%	R 265.01	83.33%	R 1 324.73
5730 926 000 41	YALA NKOSI	100.00%	16.67%	R 41.21	83.33%	R 206.00
5189 086 000 26	YE WENA	100.00%	16.67%	R 94.06	83.33%	R 470.19
5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 13.41	83.33%	R 67.03
				R 3 007.44		R 16 389.94
2012-2013						

Annexure TH18 - DP Shortfall - 2008-2012 - Afrocafe/Gospel Gold/Gospel Time

	Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	missing share to Ms Mhlaba	Shortfall Amount due to Ms Mhlaba
	9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 4.85	83.33%	R 24.24
	1501 504 000 25	HLALA KUYE	100.00%	16.67%	R 6.36	83.33%	R 31.79
	1501 504 000 25	HLALA KUYE	100.00%	16.67%	R 94.83	83.33%	R 474.04
	8626 862 000 01	BELIEVE	100.00%	16.67%	R 0.90	83.33%	R 4.50
	5491 676 000 18	EKUHLUPHEKENI	100.00%	16.67%	R 3.66	83.33%	R 18.30
	1770 533 000 68	HE GIVES ME POWER	100.00%	16.67%	R 0.90	83.33%	R 4.50
	1501 504 000 25	HLALA KUYE	100.00%	16.67%	R 412.14	83.33%	R 2 060.21
	3369 294 000 33	KHERUBI	100.00%	16.67%	R 105.60	83.33%	R 527.87
	2757 617 000 31	MOYA ONGCWELE	100.00%	16.67%	R 427.05	83.33%	R 2 134.74
	1231 409 000 22	NGIYAKUTHANDA	100.00%	16.67%	R 3.37	83.33%	R 16.85
	3175 623 000 68	POWER AND THE GLORY	100.00%	16.67%	R 8.11	83.33%	R 40.54
	9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 50.07	83.33%	R 250.29
	3562 326 000 67	SAKHIWE	100.00%	16.67%	R 131.68	83.33%	R 658.24
	5236 581 000 54	SIYABATHANDAZELA	100.00%	16.67%	R 260.13	83.33%	R 1 300.34
	8006 811 000 71	SIYAKUDUMISA	100.00%	16.67%	R 18.81	83.33%	R 94.03
	8504 973 000 20	STORY OF THREE MEN	100.00%	16.67%	R 163.45	83.33%	R 817.05
	1787 029 000 38	WHAT A FRIEND	100.00%	16.67%	R 495.38	83.33%	R 2 476.31
	5730 926 000 41	YALA NKOSI	100.00%	16.67%	R 32.19	83.33%	R 160.91
	5189 086 000 26	YE WENA	100.00%	16.67%	R 6.09	83.33%	R 30.44
	5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 13.63	83.33%	R 68.13
					R 2 234.35		R 11 193.31
		TOTALS			R 5 241.79		R 27 583.25

Distribution number	Distribution date	Name	Name	Right code	Year	Source title	Itemld	Usage	Usage territory	Role code	Share	Paid to Ms Mhlaba
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	BELIEVE	W-001108726	1	ZA	AR	16.67	R 4.66
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	EKUHLUPHEKENI	W-001236134	2	ZA	AR	16.67	R 28.54
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	EKUHLUPHEKENI	W-001236134	2	ZA	AR	16.67	R 4.13
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	EKUHLUPHEKENI	W-001236134	1	ZA	AR	16.67	R 1.21
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	EKUHLUPHEKENI	W-001236134	3	ZA	AR	16.67	R 98.29
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	EKUHLUPHEKENI	W-001236134	8	ZA	AR	16.67	R 13.85
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	EKUHLUPHEKENI	W-001236134	2	ZA	AR	16.67	R 0.68
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HALLELUYA	W-000971575	2	ZA	AR	16.67	R 3.13
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 2.01
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 16.91
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	HLALA KUYE	W-001587147	2	ZA	AR	16.67	R 227.35
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 21.86
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 22.87
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 4.22
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE	W-001587147	2	ZA	AR	16.67	R 2.66
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE	W-001587147	3	ZA	AR	16.67	R 3.99
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 1.33
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	HLALA KUYE	W-001587147	6	ZA	AR	16.67	R 135.08
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	HLALA KUYE	W-001587147	8	ZA	AR	16.67	R 118.01
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	HLALA KUYE	W-001587147	8	ZA	AR	16.67	R 108.68
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 0.61
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE	W-001587147	4	ZA	AR	16.67	R 7.62
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE	W-001587147	4	ZA	AR	16.67	R 2.26
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 0.39
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 9.93
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	HLALA KUYE	W-001587147	3	ZA	AR	16.67	R 6.30
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	HLALA KUYE	W-001587147	33	ZA	AR	16.67	R 1.52
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	HLALA KUYE	W-001587147	1	ZA	AR	16.67	R 1.51
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	HLALA KUYE	W-001587147	3	ZA	AR	16.67	R 36.51
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	JOY	W-000028926	1	ZA	AR	16.67	R 2.55
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	KHERUBI	W-000543601	2	ZA	AR	16.67	R 4.55
0051U	2013/06/07	D51 POST DISTRIBUTION SEQ 2	MHLABA	PR	2012	GOSPEL GOLD XII	W-001176615	3	ZA	AD	16.67	R 9.37
0051U	2013/06/07	D51 POST DISTRIBUTION SEQ 2	MHLABA	PR	2012	GOSPEL GOLD XII	W-001176615	3	ZA	AD	16.67	R 101.47
0051U	2013/06/07	D51 POST DISTRIBUTION SEQ 2	MHLABA	PR	2012	GOSPEL GOLD XII	W-001176615	3	ZA	AD	16.67	R 158.45
0051U	2013/06/07	D51 POST DISTRIBUTION SEQ 2	MHLABA	PR	2012	GOSPEL GOLD XII	W-001176615	3	ZA	AD	16.67	R 9.37
FY2016M	2015/12/16	FY2016 PERF ADJ SEQ 1	MHLABA	PR	2014	MHLEKAZI	W-001176615	26	ZA	AD	16.67	R 43.58
FY20162	2016/05/21	FY2016 TV SEQ 1	MHLABA	PR	2015	GOSPEL GOLD S14	W-001176615	4	ZA	AD	16.67	R 105.53
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MHLEKAZI	W-001176615	10	ZA	AD	16.67	R 14.93
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MHLEKAZI	W-001176615	13	ZA	AD	16.67	R 18.80
FY20162	2016/05/21	FY2016 TV SEQ 1	MHLABA	PR	2015	GOSPEL GOLD S14	W-001176615	4	ZA	AD	16.67	R 79.17
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	MHLEKAZI	W-001176615	2	ZA	AD	16.67	R 3.79
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	MHLEKAZI	W-001176615	1	ZA	AD	16.67	R 1.90
FY20172	2017/03/29	FY2017 TV SEQ 1	MHLABA	PR	2016	KOZE KUSE	W-001176615	1	ZA	AD	16.67	R 54.43
FY20172	2017/03/29	FY2017 TV SEQ 1	MHLABA	PR	2016	KOZE KUSE S1	W-001176615	1	ZA	AD	16.67	R 48.67
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	MHLEKAZI	W-001176615	4	ZA	AD	16.67	R 0.73
512	2013/07/08	D51 TV SEQ 2	MHLABA	PR	2012	GOSPEL GOLD XII	W-001176615	2	ZA	AD	16.67	R 67.65
512	2013/07/08	D51 TV SEQ 2	MHLABA	PR	2012	GOSPEL GOLD XII	W-001176615	3	ZA	AD	16.67	R 158.45
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	MHLEKAZI	W-001176615	4	ZA	AD	16.67	R 20.43
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	MHLEKAZI	W-001176615	10	ZA	AD	16.67	R 3.76
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	MHLEKAZI	W-001176615	18	ZA	AD	16.67	R 85.58

Shortfall of
83.33% paid to
DP and due to
Ms Mhlaba

R 23.29

R 142.67

R 20.65

R 6.05

R 491.33

R 69.23

R 3.40

R 15.65

R 10.05

R 84.53

R 1 136.48

R 109.27

R 114.32

R 21.09

R 13.30

R 19.95

R 6.65

R 675.24

R 589.91

R 543.27

R 3.05

R 38.09

R 11.30

R 1.95

R 49.64

R 31.49

R 7.60

R 7.55

R 182.51

R 12.75

R 22.74

R 46.84

R 507.23

R 792.06

R 46.84

R 217.85

R 527.52

R 74.63

R 93.98

R 395.76

R 18.95

R 9.50

R 272.08

R 243.29

R 3.65

R 338.17

R 792.06

R 102.13

R 18.80

R 427.80

Annexure TH19 - DP Shortfall - SAMRO Statement (R) 2012-2016

FY20152	2015/03/26	FY2015 TV SEQ 1	MHLABA	PR	2014	GOSPEL GOLD XII	W-001176615	1	ZA	AD	16.67	R 52.37	R 261.79
FY20152	2015/03/26	FY2015 TV SEQ 1	MHLABA	PR	2014	GOSPEL GOLD S13	W-001176615	2	ZA	AD	16.67	R 67.59	R 337.87
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MOYA ONGCWELE	W-001289743	6	ZA	AR	16.67	R 91.92	R 459.49
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MOYA ONGCWELE	W-001289743	3	ZA	AR	16.67	R 45.96	R 229.74
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	MOYA ONGCWELE	W-001289743	1	ZA	AR	16.67	R 1.76	R 8.80
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	MOYA ONGCWELE	W-001289743	2	ZA	AR	16.67	R 2.11	R 10.55
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	MOYA ONGCWELE	W-001289743	2	ZA	AR	16.67	R 28.43	R 142.12
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	MOYA ONGCWELE	W-001289743	1	ZA	AR	16.67	R 0.83	R 4.15
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	MOYA ONGCWELE	W-001289743	1	ZA	AR	16.67	R 35.18	R 175.86
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	MOYA ONGCWELE	W-001289743	1	ZA	AR	16.67	R 0.37	R 1.85
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	MOYA ONGCWELE	W-001289743	1	ZA	AR	16.67	R 6.16	R 30.79
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	MOYA ONGCWELE	W-001289743	11	ZA	AR	16.67	R 0.51	R 2.55
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	MOYA ONGCWELE	W-001289743	23	ZA	AR	16.67	R 267.45	R 1 336.93
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	NGIYAKUTHANDA	W-000610362	2	ZA	AR	16.67	R 1.04	R 5.20
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	NGIYAKUTHANDA	W-000610362	1	ZA	AR	16.67	R 0.52	R 2.60
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	NGIYAKUTHANDA	W-000610362	1	ZA	AR	16.67	R 0.28	R 1.40
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	NGIYAKUTHANDA	W-000610362	12	ZA	AR	16.67	R 0.55	R 2.75
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	POWER AND THE GLORY	W-000896335	20	ZA	AR	16.67	R 206.83	R 1 033.90
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	SAKHIWE	W-000718524	21	ZA	AR	16.67	R 228.63	R 1 142.88
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	SAKHIWE	W-000718524	3	ZA	AR	16.67	R 36.40	R 181.96
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	SAKHIWE	W-000718524	1	ZA	AR	16.67	R 1.30	R 6.50
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	SAKHIWE	W-000718524	1	ZA	AR	16.67	R 4.10	R 20.50
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	SAKHIWE	W-000718524	4	ZA	AR	16.67	R 71.88	R 359.31
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	SAKHIWE	W-000718524	4	ZA	AR	16.67	R 3.11	R 15.55
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	SAKHIWE	W-000718524	8	ZA	AR	16.67	R 7.78	R 38.89
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	SAKHIWE	W-000718524	20	ZA	AR	16.67	R 176.39	R 881.74
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	SIYABATHANDAZELA	W-000909637	1	ZA	AR	16.67	R 1.04	R 5.20
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	SIYABATHANDAZELA	W-000909637	1	ZA	AR	16.67	R 17.78	R 88.88
FY2017U	2017/04/29	FY2017 POST SEQ 7	MHLABA	PR	2009	SIYAKUDUMISA	W-000548866	1	ZA	AR	16.67	R 15.49	R 77.43
FY2017U	2017/04/29	FY2017 POST SEQ 7	MHLABA	PR	2010	SIYAKUDUMISA	W-000548866	1	ZA	AR	16.67	R 27.17	R 135.82
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	SIYAKUDUMISA	W-000548866	5	ZA	AR	16.67	R 7.71	R 38.54
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	THE STORY OF THREE MEN	W-001092861	1	ZA	AR	16.67	R 38.09	R 190.40
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	STORY OF THREE MEN	W-001092861	7	ZA	AR	16.67	R 27.40	R 136.97
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	THE STORY OF THREE MEN	W-001092861	2	ZA	AR	16.67	R 7.83	R 39.14
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	THE STORY OF THREE MEN	W-001092861	1	ZA	AR	16.67	R 3.93	R 19.65
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	THE STORY OF THREE MEN	W-001092861	3	ZA	AR	16.67	R 6.93	R 34.64
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	STORY OF THREE MEN	W-001092861	6	ZA	AR	16.67	R 13.86	R 69.28
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	THE STORY OF THREE MEN	W-001092861	1	ZA	AR	16.67	R 7.35	R 36.74
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	STORY OF THREE MEN	W-001092861	3	ZA	AR	16.67	R 22.76	R 113.77
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	THE STORY OF THREE MEN	W-001092861	1	ZA	AR	16.67	R 7.59	R 37.94
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	THE STORY OF THREE MEN	W-001092861	3	ZA	AR	16.67	R 4.15	R 20.75
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	STORY OF THREE MEN	W-001092861	12	ZA	AR	16.67	R 16.60	R 82.98
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	STORY OF THREE MEN	W-001092861	1	ZA	AR	16.67	R 1.73	R 8.65
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	STORY OF THREE MEN	W-001092861	17	ZA	AR	16.67	R 39.71	R 198.50
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	THE STORY OF THREE MEN	W-001092861	2	ZA	AR	16.67	R 4.67	R 23.34
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	THE STORY OF THREE MEN	W-001092861	7	ZA	AR	16.67	R 17.17	R 85.83
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	THE STORY OF THREE MEN	W-001092861	1	ZA	AR	16.67	R 1.09	R 5.45
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	THE STORY OF THREE MEN	W-001092861	4	ZA	AR	16.67	R 6.62	R 33.09
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	STORY OF THREE MEN	W-001092861	1	ZA	AR	16.67	R 4.13	R 20.65
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	THE STORY OF THREE MEN	W-001092861	2	ZA	AR	16.67	R 0.21	R 1.05
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	THE STORY OF THREE MEN	W-001092861	4	ZA	AR	16.67	R 2.00	R 10.00
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	STORY OF THREE MEN	W-001092861	66	ZA	AR	16.67	R 3.04	R 15.20
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	THE STORY OF THREE MEN	W-001092861	1	ZA	AR	16.67	R 22.61	R 113.02
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	STORY OF THREE MEN	W-001092861	16	ZA	AR	16.67	R 35.36	R 176.76
FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	THE STORY OF THREE MEN	W-001092861	7	ZA	AR	16.67	R 13.44	R 67.18

Annexure TH19 - DP Shortfall - SAMRO Statement (R) 2012-2016

FY20151	2015/02/24	FY2015 R&G SEQ 2	MHLABA	PR	2014	STORY OF THREE MEN	W-001092861	1	ZA	AR	16.67	R 1.92	R 9.60
FY2015U	2015/06/23	FY2015 POST SEQ 9	MHLABA	PR	2013	WHAT A FRIEND	W-001648191	1	ZA	AR	16.67	R 0.69	R 3.45
FY2015U	2015/06/23	FY2015 POST SEQ 9	MHLABA	PR	2013	WHAT A FRIEND	W-001648191	2	ZA	AR	16.67	R 1.37	R 6.85
FY2015U	2015/06/23	FY2015 POST SEQ 9	MHLABA	PR	2014	WHAT A FRIEND	W-001648191	2	ZA	AR	16.67	R 19.99	R 99.93
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	WHAT A FRIEND	W-001648191	2	ZA	AR	16.67	R 111.31	R 556.42
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	WHAT A FRIEND	W-001648191	4	ZA	AR	16.67	R 52.67	R 263.29
FY20141	2014/02/26	FY2014 R&G SEQ 1	MHLABA	PR	2013	WHAT A FRIEND	W-001648191	4	ZA	AR	16.67	R 135.06	R 675.14
FY20161	2016/02/20	FY2016 R&G SEQ 1	MHLABA	PR	2015	YALA NKOSI	W-000243133	2	ZA	AR	16.67	R 5.05	R 25.24
FY20171	2017/02/22	FY2017 R&G SEQ 1	MHLABA	PR	2016	YALA NKOSI	W-000243133	1	ZA	AR	16.67	R 1.20	R 6.00
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	YALA NKOSI	W-000243133	3	ZA	AR	16.67	R 2.91	R 14.55
FY20141	2017/12/18	FY2014 R&G SEQ 2	MHLABA	PR	2013	YALA NKOSI	W-000243133	9	ZA	AR	16.67	R 18.67	R 93.33
511	2014/10/02	D51 R&G SEQ 2	MHLABA	PR	2012	YALA NKOSI	W-000243133	139	ZA	AR	16.67	R 6.40	R 31.99

R 3 953.42 R 19 762.36

	Email Subject	Type of Query	Amount Due to Ms Mhlaba	Comments
		Public Domian		
1	Holy Zion		0	
2	Yala Nkosi	X	2,40	
3	Sakhiwe	X	165.49	
4	Siyabathandazela	X	2,08	
5	Somhleleazi		0	
6	Mhleleazi	X	11.38	
7	Story of three men	X	105.63	
8	Halleluya	X	6,26	
9	Heavy Load		0	
10	Zonke Izono		0	
11	Uyalalela		0	
12	Sakhiwe	X	1943.33	
13	Hlala Kuye	X	113.83	
14	Ekuhluphekeni	X	198.94	
15	Moya Ongcwele	X	74.56	
16	Nxa singena ekhaya		0	
17	Mhleleazi	X	369.29	
18	Mhleleazi	X	211	
19	Ekuhluphekeni	X	163.19	
20	Moya Ongcwele	X	559.84	
21	Heavy Load"		0	
22	Sweet Jesus		46.73	
23	Holy Zion		0	
24	Hlala Kuye	X	549.09	
25	Jesu wami uyaphila	X	1.82	
26	Bhekani Ezulwini		5743.88	Incorrect shares on statement received by Graeme
27	Thula Wazi		563.5	Please note that the information on the statement given to Graeme shows a different percentage split because it includes the recordings and yet we paid accordingly between Ms Mhlaba and her publishing (50/50)
28	Alfa no omega		24.7	Incorrect shares on statement received by Graeme
29	Yebo Nkosi		0	

30	Ngicebile Nxa Ugimi		520.77	Incorrect shares on statement received by Graeme
31	Believe	X	9.32	
32	Zonke Izono		0	
33	Wamuhle Jehova		0.24	
34	Be Still		2.27	Incorrect shares on statement received by Graeme
35	Uyalalela		680.94	
36	Ameva		0	Incorrect shares on statement received by Graeme
37	Alfa no omega		1.66	Incorrect shares on statement received by Graeme
38	Bhekani ezulwini		0	Incorrect shares on statement received by Graeme
39	We praise Jesus		0	Incorrect shares on statement received by Graeme
40	Here we stand		1.7	Incorrect shares on statement received by Graeme
41	Be Still and Know		307.77	
42	Rock my soul		229.23	
43	Yala Nkosi	X	10,10	
44	Laphalal Igazi		3918.95	
45	Kherubi	X	9,10	
46	Siyekeleni		0	
47	Laphala Igazi" and "Bhekani Ezulwini		563	
48	Story of Three Men	X	502.06	
49	Somhlekazi		151.14	
50	Mhleleazi	X	67.44	
51	Bayethe Nkosi		19.95	
52	Holy Zion		0	
53	Be still		6.53	
54	Living Waters		136.84	
55	Nearer my God		400.21	
56	Nxa singena ekhaya		124.79	
57	Sewakhile		1610.45	
58	Ngizomnika		209.17	
59	What a friend" and "Ngizomnika	X	2477.84	
60	Blessings		655.18	
61	Be Still and Know		30.86	
62	Holy Zion		0	
63	Siyakudumisa	X	85.29	

Annexure TH20 - DP Shortfall - Supplied by SAMRO on 17 Oct 2018 - Comments from SAMRO

64	Alfa no omega		15.39	
65	Sweet Jesus		0	
66	Ngizomnika		0	
67	Ye Wena	X	11.18	
68	Sewakhile		115.09	
69	Totals		16519.05	

Annexure TH21 - Third Party Publishing Shortfalls

Amanuxusa Music Production Claims								
2008 - 2009								
Third party Publisher shortfalls								
	Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	Publisher share claim	missing share to Ms Mhlaba	Shortfall Amount due to Ms Mhlaba
	1439 726 000 57	ITS ME	100.00%	100.00%	R 200.40	0.00%	0.00%	R 0.00
	9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 61.44	0.00%	0.00%	R 0.00
	9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 49.24	0.00%	0.00%	R 0.00
	8964 563 000 76	SWEET JESUS	100.00%	100.00%	R 325.88	0.00%	0.00%	R 0.00
	9614 641 000 24	UYALALELA	100.00%	100.00%	R 4 170.89	0.00%	0.00%	R 0.00
	9614 641 000 24	UYALALELA	100.00%	100.00%	R 325.88	0.00%	0.00%	R 0.00
	5247 654 000 42	YOU ARE ALPHA	100.00%	100.00%	R 55.19	0.00%	0.00%	R 0.00
	1900 991 000 66	ALL TIME RELIGION	100.00%	100.00%	R 19.44	0.00%	0.00%	R 0.00
	8267 241 000 31	HOW I LOVE JESUS	100.00%	100.00%	R 141.69	0.00%	0.00%	R 0.00
	7523 856 000 25	IZULU NOMHLABA	100.00%	100.00%	R 1 192.04	0.00%	0.00%	R 0.00
	9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 841.09	0.00%	0.00%	R 0.00
	9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 212.93	0.00%	0.00%	R 0.00
	9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 215.24	0.00%	0.00%	R 0.00
	9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 1 532.61	0.00%	0.00%	R 0.00
	9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 28.40	0.00%	0.00%	R 0.00
	9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 28.40	0.00%	0.00%	R 0.00
	7419 299 000 14	SEWAKHILE	100.00%	100.00%	R 57.42	0.00%	0.00%	R 0.00
	8964 563 000 76	SWEET JESUS	100.00%	100.00%	R 623.00	0.00%	0.00%	R 0.00
	7862 139 000 13	UNAMANDLA	100.00%	100.00%	R 3 523.07	0.00%	0.00%	R 0.00
	1900 991 000 66	ALL TIME RELIGION	100.00%	100.00%	R 2.42	0.00%	0.00%	R 0.00
	1770 533 000 68	HE GIVES ME POWER	100.00%	100.00%	R 5.60	0.00%	0.00%	R 0.00
	8267 241 000 31	HOW I LOVE JESUS	100.00%	100.00%	R 31.46	0.00%	0.00%	R 0.00
	1439 726 000 57	ITS ME	100.00%	100.00%	R 7.26	0.00%	0.00%	R 0.00
	7523 856 000 25	IZULU NOMHLABA	100.00%	100.00%	R 48.40	0.00%	0.00%	R 0.00
	5642 591 000 37	LIVING WATERS	100.00%	100.00%	R 82.28	0.00%	0.00%	R 0.00
	9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 67.76	0.00%	0.00%	R 0.00
	9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 16.90	0.00%	0.00%	R 0.00
	7419 299 000 14	SEWAKHILE	100.00%	100.00%	R 310.39	0.00%	0.00%	R 0.00
	8964 563 000 76	SWEET JESUS	100.00%	100.00%	R 20.04	0.00%	0.00%	R 0.00
	2134 039 000 13	UMTHOKOZISI	100.00%	100.00%	R 92.57	0.00%	0.00%	R 0.00
	7862 139 000 13	UNAMANDLA	100.00%	100.00%	R 60.50	0.00%	0.00%	R 0.00
	9614 641 000 24	UYALALELA	100.00%	100.00%	R 162.14	0.00%	0.00%	R 0.00
	7140 213 000 98	WHEN I REMEMBER	100.00%	100.00%	R 26.62	0.00%	0.00%	R 0.00
	6286 623 000 26	YEBO NKOSI	100.00%	100.00%	R 29.04	0.00%	0.00%	R 0.00
	5247 654 000 42	YOU ARE ALPHA	100.00%	100.00%	R 10.00	0.00%	0.00%	R 0.00
	7523 856 000 25	IZULU NOMHLABA	100.00%	100.00%	R 126.05	0.00%	0.00%	R 0.00

Annexure TH21 - Third Party Publishing Shortfalls

7523 856 000 25	IZULU NOMHLABA	100.00%	100.00%	R 245.02	0.00%	0.00%	R 0.00
9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 40.84	0.00%	0.00%	R 0.00
9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 47.52	0.00%	0.00%	R 0.00
9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 40.72	0.00%	0.00%	R 0.00
9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 21.01	0.00%	0.00%	R 0.00
7419 299 000 14	SEWAKHILE	100.00%	100.00%	R 163.36	0.00%	0.00%	R 0.00
9614 641 000 24	UYALALELA	100.00%	100.00%	R 244.94	0.00%	0.00%	R 0.00
9614 641 000 24	UYALALELA	100.00%	100.00%	R 126.05	0.00%	0.00%	R 0.00
9614 641 000 24	UYALALELA	100.00%	100.00%	R 245.04	0.00%	0.00%	R 0.00
1900 991 000 66	ALL TIME RELIGION	100.00%	100.00%	R 46.08	0.00%	0.00%	R 0.00
1770 533 000 68	HE GIVES ME POWER	100.00%	100.00%	R 12.54	0.00%	0.00%	R 0.00
8267 241 000 31	HOW I LOVE JESUS	100.00%	100.00%	R 491.52	0.00%	0.00%	R 0.00
1439 726 000 57	ITS ME	100.00%	100.00%	R 1 932.28	0.00%	0.00%	R 0.00
7523 856 000 25	IZULU NOMHLABA	100.00%	100.00%	R 554.64	0.00%	0.00%	R 0.00
5642 591 000 37	LIVING WATERS	100.00%	100.00%	R 478.38	0.00%	0.00%	R 0.00
9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 331.53	0.00%	0.00%	R 0.00
9052 920 000 48	ROCK OF AGES	100.00%	100.00%	R 204.42	0.00%	0.00%	R 0.00
7419 299 000 14	SEWAKHILE	100.00%	100.00%	R 570.62	0.00%	0.00%	R 0.00
8964 563 000 76	SWEET JESUS	100.00%	100.00%	R 1 158.81	0.00%	0.00%	R 0.00
2134 039 000 13	UMTHOKOZISI	100.00%	100.00%	R 745.88	0.00%	0.00%	R 0.00
7862 139 000 13	UNAMANDLA	100.00%	100.00%	R 3 499.82	0.00%	0.00%	R 0.00
9614 641 000 24	UYALALELA	100.00%	100.00%	R 10 527.75	0.00%	0.00%	R 0.00
7140 213 000 98	WHEN I REMEMBER	100.00%	100.00%	R 657.89	0.00%	0.00%	R 0.00
6286 623 000 26	YEBO NKOSI	100.00%	100.00%	R 112.19	0.00%	0.00%	R 0.00
5247 654 000 42	YOU ARE ALPHA	100.00%	100.00%	R 101.24	0.00%	0.00%	R 0.00
1439 726 000 57	ITS ME	100.00%	100.00%	R 244.58	0.00%	0.00%	R 0.00
9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 2.44	0.00%	0.00%	R 0.00
9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 2.59	0.00%	0.00%	R 0.00
9614 641 000 24	UYALALELA	100.00%	100.00%	R 1 595.78	0.00%	0.00%	R 0.00
9614 641 000 24	UYALALELA	100.00%	100.00%	R 109.74	0.00%	0.00%	R 0.00
7140 213 000 98	WHEN I REMEMBER	100.00%	100.00%	R 142.79	0.00%	0.00%	R 0.00
				R 39 401.69			R 0.00

Annexure TH21 - Third Party Publishing Shortfalls

Amanuxusa Music Production Claims									
2009-2010									
Third party Publisher shortfalls									
Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	Publisher share claim	missing publisher share to Ms Mhlaba	Shortfall publisher amount due to Ms Mhlaba	DP Claim	
9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 248.02	0.00%	0.00%	R 0.00		
5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 55.20	0.00%	83.33%	R 0.00	R 275.93	
1900 991 000 66	ALL TIME RELIGION	100.00%	100.00%	R 9.94	0.00%	0.00%	R 0.00		
1770 533 000 68	HE GIVES ME POWER	100.00%	16.67%	R 18.61	0.00%	83.33%	R 0.00	R 93.03	
8267 241 000 31	HOW I LOVE JESUS	100.00%	100.00%	R 647.96	0.00%	0.00%	R 0.00		
1439 726 000 57	ITS ME	100.00%	100.00%	R 751.22	0.00%	0.00%	R 0.00		
7523 856 000 25	IZULU NOMHLABA	100.00%	100.00%	R 594.75	0.00%	0.00%	R 0.00		
5642 591 000 37	LIVING WATERS	100.00%	100.00%	R 242.31	0.00%	0.00%	R 0.00		
9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 161.21	0.00%	0.00%	R 0.00		
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 417.53	0.00%	83.33%	R 0.00	R 2 087.15	
7419 299 000 14	SEWAKHILE	100.00%	100.00%	R 1 239.01	0.00%	0.00%	R 0.00		
8964 563 000 76	SWEET JESUS	100.00%	100.00%	R 729.40	0.00%	0.00%	R 0.00		
2134 039 000 13	UMTHOKOZISI	100.00%	100.00%	R 76.23	0.00%	0.00%	R 0.00		
7862 139 000 13	UNAMANDLA	100.00%	100.00%	R 1 577.48	0.00%	0.00%	R 0.00		
9614 641 000 24	UYALELELA	100.00%	100.00%	R 9 758.20	0.00%	0.00%	R 0.00		
7140 213 000 98	WHEN I REMEMBER	100.00%	100.00%	R 1 036.33	0.00%	0.00%	R 0.00		
6286 623 000 26	YEBO NKOSI	100.00%	100.00%	R 79.86	0.00%	0.00%	R 0.00		
5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 67.83	0.00%	83.33%	R 0.00	R 339.07	
9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 589.28	0.00%	0.00%	R 0.00		
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 49.12	0.00%	83.33%	R 0.00	R 245.54	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 17.90	0.00%	83.33%	R 0.00	R 89.48	
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 21.00	0.00%	83.33%	R 0.00	R 104.97	
				R 18 388.39			R 0.00	R 3 235.17	

Amanuxusa Music Production Claims									
2011 - 2012									
Third party Publisher shortfalls									
	Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	Publisher share claim	missing share to Ms Mhlaba	Shortfall Amount due to Ms Mhlaba	DP Claim
	5362 315 000 70	EKUQALENI NASEKUGCINENI	50.00%	33.33%	R 4 910.79	16.67%	16.67%	R 2 456.13	
	8263 260 000 47	EBUSHENI	100.00%	100.00%	R 7.68	0.00%	0.00%	R 0.00	
	1770 533 000 68	HE GIVES ME POWER	100.00%	16.67%	R 17.10	0.00%	83.33%	R 0.00	R 85.48
	8267 241 000 31	HOW I LOVE JESUS	100.00%	100.00%	R 31.56	0.00%	0.00%	R 0.00	
	1439 726 000 57	ITS ME	100.00%	100.00%	R 303.62	0.00%	0.00%	R 0.00	
	7523 856 000 25	IZULU NOMHLABA	100.00%	100.00%	R 166.55	0.00%	0.00%	R 0.00	
	5642 591 000 37	LIVING WATERS	100.00%	100.00%	R 713.30	0.00%	0.00%	R 0.00	
	9365 572 000 03	ROCK MY SOUL	100.00%	100.00%	R 91.40	0.00%	0.00%	R 0.00	
	9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 132.63	0.00%	83.33%	R 0.00	R 662.99
	7419 299 000 14	SEWAKHILE	100.00%	100.00%	R 850.32	0.00%	0.00%	R 0.00	
	8964 563 000 76	SWEET JESUS	100.00%	100.00%	R 729.45	0.00%	0.00%	R 0.00	
	2134 039 000 13	UMTHOKOZISI	100.00%	100.00%	R 40.32	0.00%	0.00%	R 0.00	
	9614 641 000 24	UYALALELA	100.00%	100.00%	R 3 497.23	0.00%	0.00%	R 0.00	
	7140 213 000 98	WHEN I REMEMBER	100.00%	100.00%	R 651.58	0.00%	0.00%	R 0.00	
	6286 623 000 26	YEBO NKOSI	100.00%	100.00%	R 5.04	0.00%	0.00%	R 0.00	
	5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 13.41	0.00%	83.33%	R 0.00	R 67.03
					R 12 161.98			R 2 456.13	R 815.50
Big Fish Music									
2011 - 2012									
	Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	Publisher share claim	missing share to Ms Mhlaba	Shortfall Amount due to Ms Mhlaba	DP Claim
	1555 555 000 59	UJESU UBEHAMBAMBA NAMI	100.00%	66.67%	R 39.06	33.33%	33.33%	R 19.53	
					R 39.06			R 19.53	R 0.00
Amanuxusa Music Production Claims									
2012 - 2013									

Annexure TH21 - Third Party Publishing Shortfalls

Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	Publisher share claim	missing share to Ms Mhlaba	Publisher Shortfall Amount due to Ms Mhlaba	DP Claim
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 4.85	0.00%	83.33%	R 0.00	R 24.24
1770 533 000 68	HE GIVES ME POWER	100.00%	16.67%	R 0.90	0.00%	83.33%	R 0.00	R 4.50
9052 920 000 48	ROCK OF AGES	100.00%	16.67%	R 50.07	0.00%	83.33%	R 0.00	R 250.29
7419 299 000 14	SEWAKHILE	100.00%	100.00%	R 543.84	0.00%	0.00%	R 0.00	
5247 654 000 42	YOU ARE ALPHA	100.00%	16.67%	R 13.63	0.00%	83.33%	R 0.00	R 68.13
				R 613.29			R 0.00	R 347.17
Big Fish Music 2012 - 2013								
Work ID	Work Title	Correct share on title due to Ms Mhlaba	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	Publisher share claim	missing share to Ms Mhlaba	Shortfall Amount due to Ms Mhlaba	DP Claim
1555 555 000 59	UJESU UBEHAMBAMBA NAMI	100.00%	66.67%	R 234.55	33.33%	33.33%	R 117.26	
1555 555 000 59	UJESU UBEHAMBAMBA NAMI	100.00%	66.67%	R 958.14	33.33%	33.33%	R 479.00	
				R 1 192.69			R 596.26	R 0.00
Sony Music Entertainment 2012 - 2013								
Work ID	Work Title	Correct share on title due to Ms Mhlaba/Mhlaba Music and Entertainment on a 50:50 basis	SAMRO share actually credited and accounted to Ms Mhlaba	Amount actually credited by SAMRO	Publisher share claim	missing share to Mhlaba Music and Entertainment	Shortfall Amount due to Mhlaba Music and Entertainment	DP Claim
6904 841 000 25	HOLY ZION	100.00%	50.00%	R 28.42	50.00%	50.00%	R 28.42	
6904 841 000 25	HOLY ZION	100.00%	50.00%	R 22.51	50.00%	50.00%	R 22.51	
6696 302 000 12	IT IS WELL	100.00%	50.00%	R 177.19	50.00%	50.00%	R 177.19	
5479 307 000 21	SIYEKELENI	100.00%	50.00%	R 52.22	50.00%	50.00%	R 52.22	
9614 641 000 24	UYALALELA	100.00%	50.00%	R 1 920.98	50.00%	50.00%	R 1 920.98	
1476 812 000 55	ZONKE IZONO	100.00%	50.00%	R 9.71	50.00%	50.00%	R 9.71	
				R 2 211.03			R 2 211.03	R 0.00

Annexure TH22 - Third Party Publisher Shortfalls

Amanxusa Music Productions Claims
2010-2017
Third Party Publisher Shortfalls - R&G

Name	Distribution Date	Category	Years	Period	Itemid	Main Title	Value	Claim	Usage	Usage territory	Total Units	Totaal berdrag per Category	IP name number	Name	Share	Conflict	Value
FY2015 POST SEQ 9	23/06/2015	CAPECOMPR	2013	Year	W-001830082	NGIZOMNIKA	11,18	100,00	1	ZA	180,00	11,18	271242295	AMANXUSA MUSIC PRODU	33,33	No	3.73
FY2015 POST SEQ 9	23/06/2015	GOODNEWSPR	2013	Year	W-001830082	NGIZOMNIKA	9,41	100,00	4	ZA	1164,00	20,28	271242295	AMANXUSA MUSIC PRODU	33,33	No	3.14
FY2015 POST SEQ 9	23/06/2015	GOODNEWSPR	2013	Year	W-001830082	NGIZOMNIKA	10,87	100,00	6	ZA	1344,00	20,28	271242295	AMANXUSA MUSIC PRODU	33,33	No	3.62
FY2015 POST SEQ 9	23/06/2015	LESEDIPR	2014	Year	W-001830082	NGIZOMNIKA	1622,87	100,00	21	ZA	7119,00	1871,89	271242295	AMANXUSA MUSIC PRODU	33,33	No	540.9
FY2015 POST SEQ 9	23/06/2015	LESEDIPR	2014	Year	W-001830082	NGIZOMNIKA	154,56	100,00	2	ZA	678,00	1871,89	271242295	AMANXUSA MUSIC PRODU	33,33	No	51.51
FY2015 POST SEQ 9	23/06/2015	LESEDIPR	2013	Year	W-001830082	NGIZOMNIKA	94,46	100,00	1	ZA	339,00	1871,89	271242295	AMANXUSA MUSIC PRODU	33,33	No	31.49
FY2016 R&G SEQ 1	20/02/2016	GOODNEWSPR	2015	Year	W-001830082	NGIZOMNIKA	16,46	100,00	2	ZA	660,00	16,46	271242295	AMANXUSA MUSIC PRODU	33,33	No	5.48
FY2016 R&G SEQ 1	20/02/2016	LESEDIPR	2015	Year	W-001830082	NGIZOMNIKA	305,43	100,00	3	ZA	1017,00	916,28	271242295	AMANXUSA MUSIC PRODU	33,33	No	101.8
FY2016 R&G SEQ 1	20/02/2016	LESEDIPR	2015	Year	W-001830082	NGIZOMNIKA	610,85	100,00	6	ZA	2034,00	916,28	271242295	AMANXUSA MUSIC PRODU	33,33	No	203.6
FY2017 R&G SEQ 1	22/02/2017	LESEDIPR	2016	Year	W-001830082	NGIZOMNIKA	233,77	100,00	1	ZA	339,00	233,77	271242295	AMANXUSA MUSIC PRODU	33,33	No	77.92
FY2017 R&G SEQ 1	22/02/2017	TYGERBRGPR	2016	Year	W-001830082	NGIZOMNIKA	17,70	100,00	2	ZA	674,00	26,55	271242295	AMANXUSA MUSIC PRODU	33,33	No	5.9
FY2017 R&G SEQ 1	22/02/2017	TYGERBRGPR	2016	Year	W-001830082	NGIZOMNIKA	8,85	100,00	1	ZA	337,00	26,55	271242295	AMANXUSA MUSIC PRODU	33,33	No	2.95
FY2014 R&G SEQ 1	26/02/2014	LESEDIPR	2013	Year	W-001830082	NGIZOMNIKA	755,72	100,00	8	ZA	2712,00	850,18	271242295	AMANXUSA MUSIC PRODU	33,33	No	251.88

1283.92

Amanxusa Music Productions Claims
2010-2017
Third Party Publisher Shortfalls - R&G

977.67

Annexure TH22 - Third Party Publisher Shortfalls

Amanxusa Music Productions Claims
2010-2017
Third Party Publisher Shortfalls - R&G

Name	Distribution Date	Category	Years	Itemid	Main Title	Value	Claim	Usage	Usage territory	Total Units	Totaal berdrag per Category	IP name number	Name	Share	Conflict	Value
FY2014 R&G SEQ 2	23/07/2014	CAPECOMPR	2013	W-001121565	SOMHLEKAZI	57,39	100,00	8	ZA	924,00	57,39	271242295	AMANXUSA MUSIC PRODU	50,00	No	28.7
FY2014 R&G SEQ 2	23/07/2014	GOODNEWSR	2013	W-001121565	SOMHLEKAZI	24,43	100,00	28	ZA	3022,00	24,43	271242295	AMANXUSA MUSIC PRODU	50,00	No	12.22
FY2015 R&G SEQ 2	24/02/2015	IGAGASIPR	2014	W-001121565	SOMHLEKAZI	24,02	100,00	1	ZA	239,00	24,02	271242295	AMANXUSA MUSIC PRODU	50,00	No	12.01
FY2015 R&G SEQ 2	24/02/2015	UKHOZIPR	2014	W-001121565	SOMHLEKAZI	195,39	100,00	1	ZA	244,00	195,39	271242295	AMANXUSA MUSIC PRODU	50,00	No	97.69
FY2016 R&G SEQ 1	20/02/2016	IGAGASIPR	2015	W-001121565	SOMHLEKAZI	22,32	100,00	1	ZA	239,00	22,32	271242295	AMANXUSA MUSIC PRODU	50,00	No	11.16
FY2016 R&G SEQ 1	20/02/2016	NWFMPR	2015	W-001121565	SOMHLEKAZI	17,26	100,00	2	ZA	496,00	25,90	271242295	AMANXUSA MUSIC PRODU	50,00	No	8.63
FY2016 R&G SEQ 1	20/02/2016	NWFMPR	2015	W-001121565	SOMHLEKAZI	8,63	100,00	1	ZA	248,00	25,90	271242295	AMANXUSA MUSIC PRODU	50,00	No	4.32
FY2016 R&G SEQ 1	20/02/2016	TYGERBRGPR	2015	W-001121565	SOMHLEKAZI	53,63	100,00	2	ZA	482,00	160,90	271242295	AMANXUSA MUSIC PRODU	50,00	No	26.82
FY2016 R&G SEQ 1	20/02/2016	TYGERBRGPR	2015	W-001121565	SOMHLEKAZI	107,26	100,00	6	ZA	964,00	160,90	271242295	AMANXUSA MUSIC PRODU	50,00	No	53.63
FY2017 R&G SEQ 1	22/02/2017	IGAGASIPR	2016	W-001121565	SOMHLEKAZI	49,00	100,00	2	ZA	480,00	98,00	271242295	AMANXUSA MUSIC PRODU	50,00	No	24.5
FY2017 R&G SEQ 1	22/02/2017	IGAGASIPR	2016	W-001121565	SOMHLEKAZI	49,00	100,00	2	ZA	480,00	98,00	271242295	AMANXUSA MUSIC PRODU	50,00	No	24.5
FY2017 R&G SEQ 1	22/02/2017	NWFMPR	2016	W-001121565	SOMHLEKAZI	25,85	100,00	5	ZA	1240,00	51,71	271242295	AMANXUSA MUSIC PRODU	50,00	No	12.93
FY2017 R&G SEQ 1	22/02/2017	NWFMPR	2016	W-001121565	SOMHLEKAZI	25,85	100,00	5	ZA	1240,00	51,71	271242295	AMANXUSA MUSIC PRODU	50,00	No	12.93
FY2017 R&G SEQ 1	22/02/2017	TYGERBRGPR	2016	W-001121565	SOMHLEKAZI	113,92	100,00	18	ZA	4338,00	145,57	271242295	AMANXUSA MUSIC PRODU	50,00	No	56.96
FY2017 R&G SEQ 1	22/02/2017	TYGERBRGPR	2016	W-001121565	SOMHLEKAZI	31,65	100,00	5	ZA	1205,00	145,57	271242295	AMANXUSA MUSIC PRODU	50,00	No	15.82
D51 TV SEQ 2	08/07/2013	SABC1PRGPR	2012	W-001121565	SOMHLEKAZI	249,73	100,00	1	ZA	160,00	249,73	271242295	AMANXUSA MUSIC PRODU	50,00	No	124.87
FY2014 R&G SEQ 1	26/02/2014	IGAGASIPR	2013	W-001121565	SOMHLEKAZI	22,69	100,00	1	ZA	240,00	22,69	271242295	AMANXUSA MUSIC PRODU	50,00	No	11.34
FY2014 R&G SEQ 1	26/02/2014	NWFMPR	2013	W-001121565	SOMHLEKAZI	4,06	100,00	1	ZA	248,00	4,06	271242295	AMANXUSA MUSIC PRODU	50,00	No	2.03
FY2014 R&G SEQ 1	26/02/2014	UKHOZIPR	2013	W-001121565	SOMHLEKAZI	288,72	100,00	1	ZA	221,00	288,72	271242295	AMANXUSA MUSIC PRODU	50,00	No	144.36

685.42

Annexure TH22 - Third Party Publisher Shortfalls

Amanxusa Music Productions Claims
2010-2017
Third Party Publisher Shortfalls - R&G

												Totaal						
Name	Distribution Date	Category	Years	Period	ItemId	Main Title	Value	Claim	Usage	Usage territory	Total Units	berdrag per Category	IP name number	Name	Share	Conflict	Value	
Migrated D0049U1	25/09/2013	COMVARPR	2010	YEAR	W-001872414	EKUQALENI NASEKUGCINENI	25,14	100,00	3	ZA	8,94	25,14	271242295	AMANXUSA MUSIC PRODU	16,67	No	4.19	
Migrated D0049U1	25/09/2013	UKHOZIPR	2010	YEAR	W-001872414	EKUQALENI NASEKUGCINENI	2229,80	100,00	6	ZA	44,88	2229,80	271242295	AMANXUSA MUSIC PRODU	16,67	No	371.7	
Migrated D0049U1	25/09/2013	UKHOZIPR	2010	YEAR	W-001872414	EKUQALENI NASEKUGCINENI	4233,20	100,00	40	ZA	136,06	4233,20	271242295	AMANXUSA MUSIC PRODU	16,67	No	705.66	
Migrated D0049U1	25/09/2013	COMVARPR	2010	YEAR	W-001872414	EKUQALENI NASEKUGCINENI	8,82	100,00	1	ZA	3,70	8,82	271242295	AMANXUSA MUSIC PRODU	16,67	No	1.47	
Migrated D0049U1	25/09/2013	IKWEKWEZPR	2010	YEAR	W-001872414	EKUQALENI NASEKUGCINENI	9,30	100,00	1	ZA	0,24	9,30	271242295	AMANXUSA MUSIC PRODU	16,67	No	1.55	
Migrated D0049U1	25/09/2013	KINGFISHPR	2010	YEAR	W-001872414	EKUQALENI NASEKUGCINENI	3,06	100,00	3	ZA	1,26	3,06	271242295	AMANXUSA MUSIC PRODU	16,67	No	0.51	
Migrated D0049U1	25/09/2013	UKHOZIPR	2010	YEAR	W-001872414	EKUQALENI NASEKUGCINENI	8224,44	100,00	26	ZA	203,56	8224,44	271242295	AMANXUSA MUSIC PRODU	16,67	No	1371.01	
2456.09																		

Annexure TH22 - Third Party Publisher Shortfalls

Amanxusa Music Productions Claims
2010-2017
Third Party Publisher Shortfalls - R&G

Name	Distribution Date	Category	Years	ItemId	Main Title	Value	Claim	Usage	Usage territory	Total Units	Totaal berdrag per Category	IP name number	Name	Share	Conflict	Value
FY2015 R&G SEQ 2	24/02/2015	LESEDIPR	2014	W-002013594	NXA SINGENA EKHAYA	156,84	100,00	2	ZA	688,00	156,84	271242295	AMANXUSA MUSIC PRODU	50,00	No	78.42
FY2016 R&G SEQ 1	20/02/2016	LESEDIPR	2015	W-002013594	NXA SINGENA EKHAYA	206,62	100,00	2	ZA	688,00	206,62	271242295	AMANXUSA MUSIC PRODU	50,00	No	103.31
FY2016 R&G SEQ 1	20/02/2016	TYGERBRGPR	2015	W-002013594	NXA SINGENA EKHAYA	42,95	100,00	1	ZA	386,00	42,95	271242295	AMANXUSA MUSIC PRODU	50,00	No	21.48
FY2017 R&G SEQ 1	22/02/2017	TYGERBRGPR	2016	W-002013594	NXA SINGENA EKHAYA	40,55	100,00	4	ZA	1544,00	40,55	271242295	AMANXUSA MUSIC PRODU	50,00	No	20.27
D51 POST DISTRIBUTION SEQ 3	04/07/2013	SABC1PRGPR	2012	W-002013594	NXA SINGENA EKHAYA	936,49	100,00	2	ZA	600,00	1872,98	271242295	AMANXUSA MUSIC PRODU	50,00	No	468.25
D51 POST DISTRIBUTION SEQ 3	04/07/2013	SABC1PRGPR	2012	W-002013594	NXA SINGENA EKHAYA	936,49	100,00	2	ZA	600,00	1872,98	271242295	AMANXUSA MUSIC PRODU	50,00	No	468.25

1159.98

Amanxusa Music Productions Claims
2010-2017
Third Party Publisher Shortfalls - R&G

Name	Distribution Date	Category	Years	ItemId	Main Title	Value	Claim	Usage	Usage territory	Total Units	Totaal	IP name number	Name	Share	Conflict	Value
											berdrag per Category					
FY2014 R&G SEQ 2	23/07/2014	SOSHGUVEPR	2013	W-002535386	SWEET JESUS	13,69	100,00	1	ZA	180,00	13,69	271242295	AMANXUSA MUSIC PRODU	33,33	No	4.56
FY2015 R&G SEQ 2	24/02/2015	IGAGASIPR	2014	W-002535386	SWEET JESUS	80,19	100,00	3	ZA	798,00	80,19	271242295	AMANXUSA MUSIC PRODU	33,33	No	26.73
FY2015 R&G SEQ 2	24/02/2015	MUNGLONPR	2014	W-002535386	SWEET JESUS	156,82	100,00	16	ZA	4720,00	156,82	271242295	AMANXUSA MUSIC PRODU	33,33	No	52.27
FY2015 R&G SEQ 2	24/02/2015	PHALAPR	2014	W-002535386	SWEET JESUS	8,07	100,00	1	ZA	279,00	8,07	271242295	AMANXUSA MUSIC PRODU	33,33	No	2.69
FY2016 R&G SEQ 1	20/02/2016	MUNGLONPR	2015	W-002535386	SWEET JESUS	86,79	100,00	5	ZA	1475,00	86,79	271242295	AMANXUSA MUSIC PRODU	33,33	No	28.93
FY2016 R&G SEQ 1	20/02/2016	PHALAPR	2015	W-002535386	SWEET JESUS	53,45	100,00	5	ZA	1395,00	53,45	271242295	AMANXUSA MUSIC PRODU	33,33	No	17.82
FY2016 R&G SEQ 1	20/02/2016	TYGERBRGPR	2015	W-002535386	SWEET JESUS	29,93	100,00	1	ZA	269,00	29,93	271242295	AMANXUSA MUSIC PRODU	33,33	No	9.98
FY2017 R&G SEQ 1	22/02/2017	MUNGLONPR	2016	W-002535386	SWEET JESUS	33,64	100,00	1	ZA	295,00	100,93	271242295	AMANXUSA MUSIC PRODU	33,33	No	11.21
FY2017 R&G SEQ 1	22/02/2017	MUNGLONPR	2016	W-002535386	SWEET JESUS	67,28	100,00	2	ZA	590,00	100,93	271242295	AMANXUSA MUSIC PRODU	33,33	No	22.43
FY2017 R&G SEQ 1	22/02/2017	TYGERBRGPR	2016	W-002535386	SWEET JESUS	7,06	100,00	1	ZA	269,00	21,19	271242295	AMANXUSA MUSIC PRODU	33,33	No	2.35
FY2017 R&G SEQ 1	22/02/2017	TYGERBRGPR	2016	W-002535386	SWEET JESUS	14,13	100,00	2	ZA	538,00	21,19	271242295	AMANXUSA MUSIC PRODU	33,33	No	4.71
FY2014 R&G SEQ 1	26/02/2014	IGAGASIPR	2013	W-002535386	SWEET JESUS	25,24	100,00	1	ZA	267,00	25,24	271242295	AMANXUSA MUSIC PRODU	33,33	No	8.41
192.09																

Amanxusa Music Productions Claims
2010-2017
Third Party Publisher Shortfalls - R&G

Name	Distribution Date	Category	Years	ItemId	Main Title	Value	Claim	Usage	Usage territory	Total Units	Totaal	IP name number	Name	Share	Conflict	Value
											berdrag per Category					
FY2014 R&G SEQ 2	23/07/2014	BUSHBUCKPR	2013	W-001176615	MHLEKAZI	22,54	100,00	10	ZA	188,00	22,54	662524937	BIG FISH MUSIC CC	50,00	No	11.27
FY2014 R&G SEQ 2	23/07/2014	KANSELPR	2013	W-001176615	MHLEKAZI	122,54	100,00	4	ZA	728,00	122,54	662524937	BIG FISH MUSIC CC	50,00	No	61.27
FY2015 R&G SEQ 2	24/02/2015	KANSELPR	2014	W-001176615	MHLEKAZI	513,38	100,00	18	ZA	3276,00	513,38	662524937	BIG FISH MUSIC CC	50,00	No	256.69
FY2015 TV SEQ 1	26/03/2015	SABC1PRGPR	2014	W-001176615	MHLEKAZI	314,18	100,00	1	ZA	203,00	719,66	662524937	BIG FISH MUSIC CC	50,00	No	157.09
FY2015 TV SEQ 1	26/03/2015	SABC1PRGPR	2014	W-001176615	MHLEKAZI	405,49	100,00	2	ZA	262,00	719,66	662524937	BIG FISH MUSIC CC	50,00	No	202.74
FY2016 R&G SEQ 1	20/02/2016	CAPEPULPPR	2015	W-001176615	MHLEKAZI	112,75	100,00	13	ZA	2293,00	202,29	662524937	BIG FISH MUSIC CC	50,00	No	56.38
FY2016 R&G SEQ 1	20/02/2016	CAPEPULPPR	2015	W-001176615	MHLEKAZI	89,54	100,00	10	ZA	1821,00	202,29	662524937	BIG FISH MUSIC CC	50,00	No	44.77
FY2016 TV SEQ 1	21/05/2016	SABC1PRGPR	2015	W-001176615	MHLEKAZI	474,95	100,00	4	ZA	884,00	1108,00	662524937	BIG FISH MUSIC CC	50,00	No	237.47
FY2016 TV SEQ 1	21/05/2016	SABC1PRGPR	2015	W-001176615	MHLEKAZI	633,05	100,00	4	ZA	884,00	1108,00	662524937	BIG FISH MUSIC CC	50,00	No	316.52
FY2016 PERF ADJ SEQ 1	16/12/2015	KANSELPR	2014	W-001176615	MHLEKAZI	261,41	100,00	26	ZA	4625,00	261,41	662524937	BIG FISH MUSIC CC	50,00	No	130.7
FY2017 R&G SEQ 1	22/02/2017	CAPEPULPPR	2016	W-001176615	MHLEKAZI	11,38	100,00	1	ZA	182,00	34,13	662524937	BIG FISH MUSIC CC	50,00	No	5.69
FY2017 R&G SEQ 1	22/02/2017	CAPEPULPPR	2016	W-001176615	MHLEKAZI	22,75	100,00	2	ZA	364,00	34,13	662524937	BIG FISH MUSIC CC	50,00	No	11.38
FY2017 TV SEQ 1	29/03/2017	SABC1PRGPR	2016	W-001176615	MHLEKAZI	291,97	100,00	1	ZA	186,00	618,48	662524937	BIG FISH MUSIC CC	50,00	No	145.99
FY2017 TV SEQ 1	29/03/2017	SABC1PRGPR	2016	W-001176615	MHLEKAZI	326,51	100,00	1	ZA	208,00	618,48	662524937	BIG FISH MUSIC CC	50,00	No	163.25
D51 POST DISTRIBUTION SEQ 2	07/06/2013	SABC1PRGPR	2012	W-001176615	MHLEKAZI	56,19	100,00	3	ZA	36,00	1671,63	662524937	BIG FISH MUSIC CC	50,00	No	28.09
D51 POST DISTRIBUTION SEQ 2	07/06/2013	SABC1PRGPR	2012	W-001176615	MHLEKAZI	950,54	100,00	3	ZA	609,00	1671,63	662524937	BIG FISH MUSIC CC	50,00	No	475.27
D51 POST DISTRIBUTION SEQ 2	07/06/2013	SABC1PRGPR	2012	W-001176615	MHLEKAZI	608,72	100,00	3	ZA	390,00	1671,63	662524937	BIG FISH MUSIC CC	50,00	No	304.36
D51 POST DISTRIBUTION SEQ 2	07/06/2013	SABC1PRGPR	2012	W-001176615	MHLEKAZI	56,19	100,00	3	ZA	36,00	1671,63	662524937	BIG FISH MUSIC CC	50,00	No	28.09
D51 TV SEQ 2	08/07/2013	SABC1PRGPR	2012	W-001176615	MHLEKAZI	405,81	100,00	2	ZA	260,00	1356,35	662524937	BIG FISH MUSIC CC	50,00	No	202.91
D51 TV SEQ 2	08/07/2013	SABC1PRGPR	2012	W-001176615	MHLEKAZI	950,54	100,00	3	ZA	609,00	1356,35	662524937	BIG FISH MUSIC CC	50,00	No	475.27
FY2014 R&G SEQ 1	26/02/2014	CKIPR	2013	W-001176615	MHLEKAZI	4,36	100,00	4	ZA	752,00	4,36	662524937	BIG FISH MUSIC CC	50,00	No	2.18
3317.38																

Amanxusa Music Productions Claims
2010-2017
Third Party Publisher Shortfalls - R&G

Name	Distribution Date	Category	Years	Main Title	Source item ID	Source title	Value	Claim	Usage	Usage territory	Total Units	Totaal berdrag per Category	IP name number	Name	Share	Conflict	Value
FY2014 R&G SEQ 2	23/07/2014	CAPECOMPR	2013	YE WENA	W-002055641	YE WENA	13,73	100,00	1	ZA	221,00	27,45	662524937	BIG FISH MUSIC CC	33,33	No	4.58
FY2014 R&G SEQ 2	23/07/2014	CAPECOMPR	2013	YE WENA	W-002055641	YE WENA	13,73	100,00	1	ZA	221,00	27,45	662524937	BIG FISH MUSIC CC	33,33	No	4.58
FY2017 R&G SEQ 1	22/02/2017	TYGERBRGPR	2016	YE WENA	W-002055641	YE WENA	33,56	100,00	6	ZA	1278,00	33,56	662524937	BIG FISH MUSIC CC	33,33	No	11.19
20.35																	

Anexure TH23 - Third Part Publisher Shortfalls

	Email Subject	Type of Query	Amount Due to Ms Mhlaba Entertainment	Comments
		Removal of Publishers		
1	Holy Zion	X	8.73	
2	Yala Nkosi		3,60	
3	Sakhiwe		248.26	
4	Siyabathandazela		3,12	
5	Somhleleazi	X	147.64	
6	Mhleleazi	X	17.07	
7	Story of three men		158.46	
8	Halleluya		9.39	
9	Heavy Load	X	264.33	
10	Zonke Izono	X	9,00	
11	Uyalalela	X	365.03	
12	Sakhiwe		2213.76	
13	Hlala Kuye			
14	Ekuhluphekeni		298.44	
15	Moya Ongcwele		111.85	
16	Nxa singena ekhaya	X	20.27	
17	Mhleleazi	X		
18	Mhleleazi	X	316.53	
19	Ekuhluphekeni		195.86	
20	Moya Ongcwele		699.48	
21	Heavy Load"	X	168.46	
22	Sweet Jesus	X	150.22	
23	Holy Zion	X	24.28	
24	Hlala Kuye		795.34	
25	Jesu wami uyaphila	X	5.46	
26	Bhekani Ezulwini		8420.55	Incorrect shares on statement received by Graeme
27	Thula Wazi		1314.45	Please note that the information on the statement given to Graeme shows a different percentage split because it includes the recordings and yet we paid accordingly between Ms Mhlaba and her publishing (50/50)
28	Alfa no omega		49.9	Incorrect shares on statement received by Graeme
29	Yebo Nkosi	X	96.95	
30	Ngicebile Nxa Ugimi		954.58	Incorrect shares on statement received by Graeme
31	Believe		13.98	
32	Zonke Izono	X	4.65	
33	Wamuhle Jehova		0.3	

Anexure TH23 - Third Part Publisher Shortfalls

34	Be Still		2.6	Incorrect shares on statement received by Graeme
35	Uyalalela	X	1021.51	
36	Ameva		0	Incorrect shares on statement received by Graeme
37	Alfa no omega		1.96	Incorrect shares on statement received by Graeme
38	Bhekani ezulwini		0	Incorrect shares on statement received by Graeme
39	We praise Jesus		0	Incorrect shares on statement received by Graeme
40	Here we stand		1.87	Incorrect shares on statement received by Graeme
41	Be Still and Know	X	615.54	
42	Rock my soul		471.92	
43	Yala Nkosi		15.5	
44	Laphalal Igazi		4793.28	
45	Kherubi		13.65	
46	Siyekeleni	X	3,30	
47	Laphala Igazi" and "Bhekani Ezulwini		792.32	
48	Story of Three Men		1210.28	
49	Somhleleazi		255.7	
50	Mhleleazi		101,10	
51	Bayethe Nkosi		68.53	
52	Holy Zion	X	172.34	
53	Be still		7.19	
54	Living Waters		215.79	
55	Nearer my God		914.84	
56	Nxa singena ekhaya	X	249.58	
57	Sewakhile	X	2844.23	
58	Ngizomnika	X	780.11	
59	What a friend" and "Ngizomnika	X	3768.79	
60	Blessings		982.87	
61	Be Still and Know	X	748.53	
62	Holy Zion	X	98.47	
63	Siyakudumisa		127.95	
64	Alfa no omega		17.1	
65	Sweet Jesus	X	40.7	
66	Ngizomnika	X	86.77	
67	Ye Wena	X	16.77	
68	Sewakhile	X	115.09	
69	Totals		26338.88	

HLENGIWE PATIENCE MHLABA
601 HARBOUR VIEW
47 VICTORIA EMBARKMENT
DURBAN
4001
SOUTH AFRICA

Relation number: 2149603

Number of IP-base numbers:	1
Number of IP-name numbers:	1
Number of catalogues:	0
Number of works:	34
Total Gross amount (Rands):	810.73
Total amount net (Rands):	810.73

Distribution specification - Total per category

Annexure TH24 - MIT Statements ref Apple Music

Distribution Id	Distribution Date	Distribution	Right	Category	Year	Admin %	Gross amount	Net amount
281	2019/06/07	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	0.00	552.86	552.86
281	2019/06/07	FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	GGLEPLYMUS	2018	0.00	257.87	257.87
							810.73	810.73

Distribution specification - Totals

Annexure TH24 - MIT Statements ref Apple Music

IPI/Catalogue	Distribution Id	Distribution Date	Distribution	Right	Year	Category	Unit Value	Net amount
I-002744641-7 MHLABA								
	00551598918 MHLABA (PA)							
	281	2019/06/07	FY2019 MOBILE & INTERNET TRANSMISSION PR SEQ 1		2018	APPLEPR	0.00000079	552.86
	281	2019/06/07	FY2019 MOBILE & INTERNET TRANSMISSION PR SEQ 1		2018	GGLEPLYMUS	0.00020544	257.87
								810.73

Distribution specification - Work
 Annexure TH24 - MIT Statements ref Apple Music

Item Id	Distribution Id	Distribution Date	Distribution	Right	Category	Year	Total wp/sec	Usage	Role	Share	Unit Value	Net amount	Product	Product title	Service call Id
I-002744641-7 MHLABA															
00551598918 MHLABA (PA)															
W-000028926: JOY (DP (CA), MHLABA (AR))															
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	AR	16.67	0.00000079	7.80	SC-000016606	JESU UYALALELA	
W-000108714: HE GIVES ME POWER (MHLABA (CA), MHLABA MUSIC AND ENTERTAINMENT CC (E))															
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	
W-000122740: YOU ARE ALPHA (MHLABA (CA), MHLABA MUSIC AND ENTERTAINMENT CC (E))															
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	22786128	18027	CA	50.00	0.00000079	9.03	R-000270144	YOU ARE ALPHA	
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	
W-000291296: ANYBODY (MHLABA (CA), MHLABA MUSIC AND ENTERTAINMENT CC (E))															
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	
W-000315999: WHEN I REMEMBER (MHLABA (CA), MHLABA MUSIC PRODUCTION CC (E))															
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	17714112	14194	CA	50.00	0.00000079	7.02	R-001338039	WHEN I REMEMBER	
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	
W-000398392: LAPHALAL IGAZI (MHLABA (CA), MHLABA MUSIC PRODUCTION CC (E))															
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	13778688	13048	CA	50.00	0.00000079	5.46	R-002297062	LAPHALALA 'IGAZI	
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	GGLEPLYMUS	2018	216180	1201	CA	50.00	0.00020544	22.21	W-000398392	LAPHALAL IGAZI	
W-000543601: KHERUBI (DP (C), MHLABA (AR))															
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	GGLEPLYMUS	2018	462060	2567	AR	16.67	0.00020544	15.82	W-000543601	KHERUBI	
W-000548866: SIYAKUDUMISA (DP (C), MHLABA (AR))															
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	GGLEPLYMUS	2018	304740	1693	AR	16.67	0.00020544	10.44	W-000548866	SIYAKUDUMISA	

Distribution specification - Work

Annexure TH24 - MIT Statements ref Apple Music

Item Id	Distribution Id	Distribution Date	Distribution	Right	Category	Year	Total wp/sec	Usage	Role	Share	Unit Value	Net amount	Product	Product title	Service call Id
W-000687637: UNAMANDLA			(MHLABA (CA), MHLABA MUSIC PRODUCTION CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	
W-000728110: YEBO NKOSI			(MHLABA (CA))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	15273624	12602	CA	100.00	0.00000079	12.10	R-002342150	YEBO NKOSI	
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	100.00	0.00000079	46.80	SC-000016606	JESU UYALALELA	
W-000810383: LIVING WATERS			(MHLABA (CA), MHLABA MUSIC PRODUCTION CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	
W-000974548: HE LIFTED ME			(MHLABA (CA), MHLABA MUSIC PRODUCTION CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	
W-001015843: HOW I LOVE JESUS			(MHLABA (CA), MHLABA MUSIC PRODUCTION CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	
W-001055575: SEDI LADICHABA			(MHLABA (CA), MHLABA MUSIC AND ENTERTAINMENT CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	12350760	16251	CA	50.00	0.00000079	4.89	R-002307336	SEDI LADICHABA	
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	GGLEPLYMUS	2018	455400	2530	CA	50.00	0.00020544	46.78	W-001055575	SEDI LADICHABA	
W-001097444: ITS ME			(MHLABA (CA), MHLABA MUSIC PRODUCTION CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	
W-001127906: IZULU NOMHLABA			(MHLABA (CA), MHLABA MUSIC PRODUCTION CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	17796480	16120	CA	50.00	0.00000079	7.05	R-001128184	IZULU NOMHLABA	
W-001176615: MHLEKAZI			(MHLABA (CA))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	6639192	8782	CA	100.00	0.00000079	5.26	R-002996902	MhlekaZI	
W-001183049: UYALALELA			(MHLABA (CA), MHLABA MUSIC PRODUCTION CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	59071852	49063	CA	50.00	0.00000079	23.40	SC-000016606	JESU UYALALELA	

Distribution specification - Work

Type of Account 2149603/2149603 2019/06/10 Page 6

Distribution specification - Work

Item Id	Distribution Id	Distribution Date	Distribution	Right	Category	Year	Total wp/sec	Usage	Role	Share	Unit Value	Net amount	Product	Product title	Service call Id
W-002455394: LIYANGENELISA			(MHLABA (CA))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	7904428	10031	CA	100.00	0.00000079	6.26	R-002244774	LIYANGENELISA	
W-002465299: REMEMBER ME			(MHLABA (CA), MHLABA MUSIC AND ENTERTAINMENT CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	14863776	13224	CA	50.00	0.00000079	5.89	R-002251048	REMEMBER ME	
W-002487208: KHERUBI			(MHLABA (CA), MHLABA MUSIC AND ENTERTAINMENT CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	17096352	13699	CA	50.00	0.00000079	6.77	R-002263659	KHERUBI	
W-002676482: ROCK MY SOUL			(MHLABA (CA), MHLABA MUSIC AND ENTERTAINMENT CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	9813420	9621	CA	50.00	0.00000079	3.89	W-002676482	ROCK MY SOUL	
W-003134694: LELIVANGELI			(MHLABA (CA), MHLABA MUSIC AND ENTERTAINMENT CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	10038372	10589	CA	50.00	0.00000079	3.98	R-002997715	Lelivangeli	
W-003137635: UTHANDO LUKABABA			(MHLABA (CA), MHLABA MUSIC AND ENTERTAINMENT CC (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	12173320	11230	CA	50.00	0.00000079	4.82	W-003137635	UTHANDO LUKABABA	
W-005470963: ITHEMBA LAMI			(MHLABA (C), MHLABA (A), MHLABA MUSIC AND ENTERTAINMENT CC (E), BOLD MUSIC AND ENTERTAINMENT PTY LTD (E))												
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	10053864	8913	A	8.34	0.00000040	1.33	R-002997445	Ithemba Lami	
281	2019/06/07		FY2019 MOBILE & INTERNET TRANSMISSION SEQ 1	PR	APPLEPR	2018	10053864	8913	C	25.00	0.00000040	3.98	R-002997445	Ithemba Lami	
												810.73			

Pos	LW	Artist	Title	Plays		Impacts		Stns	
All titles				73	67	12,387k	1,591k		
323	-	Hlengiwe Mhlaba	Uyalalela	3	4	3,886k	28k	3	2
355	-	Hlengiwe Mhlaba	Sewakhile	6	6	3,679k	332k	5	4
357	-	Hlengiwe Mhlaba	Edwaleni	1	1	3,675k	458k	1	1
-	-	Hlengiwe Mhlaba	Rock Of Ages	5	3	502k	9k	5	3
-	-	Hlengiwe Mhlaba	Nearer My God	1	-	245k	-	1	--
-	-	Hlengiwe Mhlaba	Uyangithanada Ubaba	4	5	116k	5k	3	4
-	-	Hlengiwe Mhlaba	Living Waters	7	8	77k	78k	3	5
-	-	Hlengiwe Mhlaba	I Will Serve No Foreign God.	4	2	68k	-	3	1
-	-	Hlengiwe Mhlaba	Rock My Soul	2	-	31k	-	2	--
-	-	Hlengiwe Mhlaba	The Story Of Three Men	4	1	23k	12k	4	1
-	-	Hlengiwe Mhlaba	Ziyamazi Umelusi	2	4	23k	617k	2	4
-	-	Hlengiwe Mhlaba	He Gives Me Power	2	1	18k	-	2	1
-	-	Hlengiwe Mhlaba	Somhlekezi	2	1	15k	4k	2	1
-	-	Hlengiwe Mhlaba	Thula Wazi	4	2	13k	-	3	1
-	-	Hlengiwe Mhlaba	Umthokozisi	2	-	9k	-	2	--
-	-	Hlengiwe Mhlaba	Sailing	4	1	6k	750	1	1
-	-	Hlengiwe Mhlaba	Track 14	1	-	667	-	1	--
-	-	Hlengiwe Mhlaba	You Are Alpha	3	1	-	-	2	1
-	-	Hlengiwe Mhlaba	Kuhle Moya	2	-	-	-	1	--
-	-	Hlengiwe Mhlaba	Siyabathandazela	2	1	-	-	2	1
-	-	Hlengiwe Mhlaba	When I Remember	2	1	-	22k	2	1
-	-	Hlengiwe Mhlaba	Africa	1	-	-	-	1	--
-	-	Hlengiwe Mhlaba	Emoyeni Wami	1	-	-	-	1	--
-	-	Hlengiwe Mhlaba	Izigi	1	1	-	-	1	1
-	-	Hlengiwe Mhlaba	Izulu Nomhlaba	1	-	-	-	1	--
-	-	Hlengiwe Mhlaba	Kherubi	1	-	-	-	1	--
-	-	Hlengiwe Mhlaba	Ngiyakuthanda	1	2	-	-	1	1
-	-	Hlengiwe Mhlaba	Singing Glory	1	-	-	-	1	--
-	-	Hlengiwe Mhlaba	The Power And The Glory	1	-	-	-	1	--
-	-	Hlengiwe Mhlaba	This Little Light Of Mine	1	-	-	-	1	--
-	-	Hlengiwe Mhlaba	Yala Nkosi	1	-	-	-	1	--
-	-	Hlengiwe Mhlaba	All Time Region	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Anybody	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Believe	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Blessings	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Ebusheni	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Ekuphekeni	-	1	-	-	--	1
-	-	Hlengiwe Mhlaba	Halleluya	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	He Lifted Me	-	1	-	3k	--	1
-	-	Hlengiwe Mhlaba	Heavy Load	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Hlala Kuye	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Holy Zion	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	How I Love Jesus	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	In The Middle Of The Night	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	It's Me	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Jesu Yedwa	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Joy	-	1	-	-	--	1
-	-	Hlengiwe Mhlaba	Moya ongwele	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Ngicebile Nxa Ukimi	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Ngimfumene	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Ngingo Wakho	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Ngiyakubonga	-	-	-	-	--	--
-	-	Hlengiwe Mhlaba	Ngizomnika	-	-	-	-	--	--

Pos	LW	Artist	Title	Plays	Impacts	Stns
-	-	Hlengiwe Mhlaba	Ngonyama Kajuda	-	1	- 18k -- 1
-	-	Hlengiwe Mhlaba	Nxa Singena Ekhaya	-	-	- -- --
-	-	Hlengiwe Mhlaba	Remember Me	-	6	- 2k -- 5
-	-	Hlengiwe Mhlaba	Sakhiwe	-	-	- -- --
-	-	Hlengiwe Mhlaba	Sebebuthwa	-	-	- -- --
-	-	Hlengiwe Mhlaba	Siyakudumisa	-	-	- -- --
-	-	Hlengiwe Mhlaba	Sweets Jesus	-	4	- 2k -- 3
-	-	Hlengiwe Mhlaba	Track 06	-	4	- -- 1
-	-	Hlengiwe Mhlaba	U Jesu Obehamba Nami	-	-	- -- --
-	-	Hlengiwe Mhlaba	Unamandla	-	-	- -- --
-	-	Hlengiwe Mhlaba	Uthando Lukabab	-	-	- -- --
-	-	Hlengiwe Mhlaba	What A Friend	-	-	- -- --
-	-	Hlengiwe Mhlaba	Yabethelwa	-	2	- -- 1
-	-	Hlengiwe Mhlaba	Ye Wena	-	-	- -- --
-	-	Hlengiwe Mhlaba	Yebo Nkosi	-	-	- -- --
-	-	Hlengiwe Mhlaba	Zonke Izono	-	2	- 1,000 -- 2

HLENGIWE PATIENCE MHLABA
601 HARBOUR VIEW
47 VICTORIA EMBARKMENT
DURBAN
4001
SOUTH AFRICA

Annexure TH26 - SAMRO Statement - Perf. Adjustment



Relation number: 2149603

Number of IP-base numbers.....: 1
Number of IP-name numbers.....: 1
Number of catalogues: 0
Number of works: 1

Total gross amount (Rands): 870.67
Total amount net (Rands): 870.67

HLENGIWE PATIENCE MHLABA
601 HARBOUR VIEW
47 VICTORIA EMBARKMENT
DURBAN
4001
SOUTH AFRICA

Annexure TH26 - SAMRO Statement - Perf. Adjustment



Relation number: 2149603

Distribution specification - Total per category

Distribution ID	Distribution date	Distribution	Right	Category	Year	Period	Admin %	Gross amount	Net amount
226	2017/11/29	FY2018 PERF ADJ SEQ PR		SABC1PRG	2016	Year	0.00	870.67	870.67
								870.67	870.67

HLENGIWE PATIENCE MHLABA
601 HARBOUR VIEW
47 VICTORIA EMBARKMENT
DURBAN
4001
SOUTH AFRICA

Annexure TH26 - SAMRO Statement - Perf. Adjustment



Relation number: 2149603

Distribution specification - Totals

Ipi/catalogue	Distribution ID	Distribution date	Distribution	Right	Year	Category	Unit value	Net amount
I-002744641-7 MHLABA								
00551598918 MHLABA (PA)								
	226	2017/11/29	FY2018 PERF ADJ SEQ PR		2016	SABC1PRG	2.365959567	870.67
								870.67

HLENGIWE PATIENCE MHLABA
601 HARBOUR VIEW
47 VICTORIA EMBARKMENT
DURBAN
4001
SOUTH AFRICA

Annexure TH26 - SAMRO Statement - Perf. Adjustment



Relation number: 2149603

Distribution specification - Work

ItemId	Distribution ID	Distribution date	Distribution	Right	Category	Year	Total wp/sec	Usage	Role	Share	Unit value	Net amount	Product	Product title	Service call Id
I-002744641-7 MHLABA															
00551598918 MHLABA (PA)															
W-000810383: LIVING WATERS (MHLABA MUSIC PRODUCTION CC (E), MHLABA (CA))															
226		2017/11/29	FY2018 PERF ADJ SEQ PR		SABC1PRGPF	2016	736	2	CA	50.00	2.365959567	870.67	AV-001282240	KOZE KUSE	
												870.67			

HLENGIWE PATIENCE MHLABA
601 HARBOUR VIEW
47 VICTORIA EMBARKMENT
DURBAN
4001
SOUTH AFRICA

Annexure TH26 - SAMRO Statement - Perf. Adjustment



Relation number: 2149603

Distribution specification - Admin costs

Administration Code	Admin %	Gross amount	Net amount
	0.00	870.67	870.67
		870.67	870.67

Annexure TH27 - Germany – GEMA – Sony claims

Germany – GEMA – Sony claims

As of 6 August 2020

1. Title of Version	REMEMBER ME		
	Duration: 00:00:00	ISWC:	GEMA work no.: 12511960-001
interested party	CAE/IPI	Role	
MHLABA, HLENGIWE PATIENCE	00551598918	composer	
MHLABA, HLENGIWE PATIENCE	00551598918	author	
MHLABA MUSIC AND ENTERTAINMENT CC	00690713533	original publisher	
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266214670	sub-publisher	
SONY/ATV MUSIC PUBLISHING LLC	00269021863	sub-publisher	
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262990443	sub-publisher	

1. Title of Version	ROCK OF AGES		
	Duration: 00:00:00	ISWC: T-905.004.011-4	GEMA work no.: 12511962-001
interested party	CAE/IPI	Role	
MHLABA, HLENGIWE PATIENCE	00551598918	composer	
MHLABA, HLENGIWE PATIENCE	00551598918	author	
MHLABA MUSIC AND ENTERTAINMENT CC	00690713533	original publisher	
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266214670	sub-publisher	
SONY/ATV MUSIC PUBLISHING LLC	00269021863	sub-publisher	
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262990443	sub-publisher	

1. Title of Version	UYALALELA		
	Duration: 00:00:00	ISWC: T-104.175.618-5	GEMA work no.: 12866978-001
interested party	CAE/IPI	Role	
MHLABA, HLENGIWE PATIENCE	00551598918	composer	
MHLABA, HLENGIWE PATIENCE	00551598918	author	
MHLABA MUSIC AND ENTERTAINMENT CC	00690713533	original publisher	
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266214670	sub-publisher	
SONY/ATV MUSIC PUBLISHING LLC	00269021863	sub-publisher	
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262990443	sub-publisher	

1. Title of Version	LIVING WATERS		
	Duration: 00:00:00	ISWC: T-104.185.523-4	GEMA work no.: 12511949-001
interested party	CAE/IPI	Role	
MHLABA, HLENGIWE PATIENCE	00551598918	composer	
MHLABA, HLENGIWE PATIENCE	00551598918	author	
MHLABA MUSIC AND ENTERTAINMENT CC	00690713533	original publisher	
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266214670	sub-publisher	
SONY/ATV MUSIC PUBLISHING LLC	00269021863	sub-publisher	
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262990443	sub-publisher	

Annexure TH27 - Germany – GEMA – Sony claims

1. Title of Version	NEARER MY GOD		
	Duration: 00:00:00	ISWC: T-920.538.842-7	GEMA work no.: 12511951-001
interested party	CAE/PI	Role	
MHLABA, HLENGIWE PATIENCE	00551598918	composer	
MHLABA, HLENGIWE PATIENCE	00551598918	author	
MHLABA MUSIC AND ENTERTAINMENT CC	00690713533	original publisher	
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266214670	sub-publisher	
SONY/ATV MUSIC PUBLISHING LLC	00269021863	sub-publisher	
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262990443	sub-publisher	

1. Title of Version	HE LIFTED ME		
	Duration: 00:00:00	ISWC: T-906.686.963-4	GEMA work no.: 12495400-001
interested party	CAE/PI	Role	
MHLABA, HLENGIWE PATIENCE	00551598918	composer	
MHLABA, HLENGIWE PATIENCE	00551598918	author	
MHLABA MUSIC AND ENTERTAINMENT CC	00690713533	original publisher	
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266214670	sub-publisher	
SONY/ATV MUSIC PUBLISHING LLC	00269021863	sub-publisher	
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262990443	sub-publisher	

1. Title of Version	BLESSINGS		
	Duration: 00:00:00	ISWC: T-104.205.644-8	GEMA work no.: 12511930-001
interested party	CAE/PI	Role	
MHLABA, HLENGIWE PATIENCE	00551598918	composer	
MHLABA, HLENGIWE PATIENCE	00551598918	author	
MHLABA MUSIC AND ENTERTAINMENT CC	00690713533	original publisher	
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266214670	sub-publisher	
SONY/ATV MUSIC PUBLISHING LLC	00269021863	sub-publisher	
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262990443	sub-publisher	

2. Title of Version	BLESSINGS / IZIBUSISO		
	Duration: 00:00:00	ISWC:	GEMA work no.: 12511982-001
interested party	CAE/PI	Role	
MHLABA, HLENGIWE PATIENCE	00551598918	composer	
MHLABA, HLENGIWE PATIENCE	00551598918	author	
MHLABA MUSIC AND ENTERTAINMENT CC	00690713533	original publisher	
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	00266214670	sub-publisher	
SONY/ATV MUSIC PUBLISHING LLC	00269021863	sub-publisher	
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH	00262990443	sub-publisher	

Annexure TH27 - Germany – GEMA – Sony claims

1. Title of Version		WHEN I REMEMBER	
		Duration: 00:00:00	ISWC: T-104.179.441-4
		GEMA work no.: 12511975-001	
interested party		CAE/PI	Role
MHLABA, HLENGIWE PATIENCE		00551598918	composer
MHLABA, HLENGIWE PATIENCE		00551598918	author
MHLABA MUSIC AND ENTERTAINMENT CC		00690713533	original publisher
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		00266214670	sub-publisher
SONY/ATV MUSIC PUBLISHING LLC		00269021863	sub-publisher
SONY/ATV MUSIC PUBLISHING (GERMANY) GMBH		00262990443	sub-publisher

Italy – SIAE – Sony claims

6 August 2020

UYALALELA		
ISWC ⓘ : T-_-		
Aventi diritto		
MHLABA HLENGIWE PATIENCE	Compositore ed Autore (CA)	CODICE IPI ⓘ : 00551598918
MHLABA MUSIC PRODUCTION CC	Editore originale (EO)	CODICE IPI ⓘ : 00690713631
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	Amministratore (AM)	CODICE IPI ⓘ : 00266214670
SONYATV MUSIC PUBLISHING LLC (non iscritto)	Amministratore (AM)	CODICE IPI ⓘ : 00269021863
SM PUBLISHING (ITALY) S.R.L.	Sub Editore (SE)	CODICE IPI ⓘ : 00574052259
+ Visualizza contatti		

REMEMBER ME		
ISWC ⓘ : T-_-		
Aventi diritto		
MHLABA HLENGIWE PATIENCE	Compositore ed Autore (CA)	CODICE IPI ⓘ : 00551598918
MHLABA MUSIC PRODUCTION CC	Editore originale (EO)	CODICE IPI ⓘ : 00690713631
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	Amministratore (AM)	CODICE IPI ⓘ : 00266214670
SONYATV MUSIC PUBLISHING LLC (non iscritto)	Amministratore (AM)	CODICE IPI ⓘ : 00269021863
SM PUBLISHING (ITALY) S.R.L.	Sub Editore (SE)	CODICE IPI ⓘ : 00574052259
+ Visualizza contatti		

ROCK OF AGES		
ISWC ⓘ : T-905.004.011-4		
Aventi diritto		
MHLABA HLENGIWE PATIENCE	Compositore ed Autore (CA)	CODICE IPI ⓘ : 00551598918
MHLABA MUSIC PRODUCTION CC	Editore originale (EO)	CODICE IPI ⓘ : 00690713631
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	Amministratore (AM)	CODICE IPI ⓘ : 00266214670
SONYATV MUSIC PUBLISHING LLC (non iscritto)	Amministratore (AM)	CODICE IPI ⓘ : 00269021863
SM PUBLISHING (ITALY) S.R.L.	Sub Editore (SE)	CODICE IPI ⓘ : 00574052259
+ Visualizza contatti		

LIVING WATERS

ISWC ⓘ : T-...

Aventi diritto

[MHLABA HLENGIWE PATIENCE](#)
[MHLABA MUSIC PRODUCTION CC](#)
[SONY MUSIC ENTERTAINMENT \(SOUTH AFRICA\) PTY L](#)
[SONYATV MUSIC PUBLISHING LLC \(non iscritto\)](#)
[SM PUBLISHING \(ITALY\) S.R.L.](#)

+ Visualizza contatti

Compositore ed Autore (CA)	CODICE IPI ⓘ : 00551598918
Editore originale (EO)	CODICE IPI ⓘ : 00690713631
Amministratore (AM)	CODICE IPI ⓘ : 00266214670
Amministratore (AM)	CODICE IPI ⓘ : 00269021863
Sub Editore (SE)	CODICE IPI ⓘ : 00574052259

NEARER MY GOD

ISWC ⓘ : T-920.538.842-7

Aventi diritto

[MHLABA HLENGIWE PATIENCE](#)
[MHLABA MUSIC PRODUCTION CC](#)
[SONY MUSIC ENTERTAINMENT \(SOUTH AFRICA\) PTY L](#)
[SONYATV MUSIC PUBLISHING LLC \(non iscritto\)](#)
[SM PUBLISHING \(ITALY\) S.R.L.](#)

+ Visualizza contatti

Compositore ed Autore (CA)	CODICE IPI ⓘ : 00551598918
Editore originale (EO)	CODICE IPI ⓘ : 00690713631
Amministratore (AM)	CODICE IPI ⓘ : 00266214670
Amministratore (AM)	CODICE IPI ⓘ : 00269021863
Sub Editore (SE)	CODICE IPI ⓘ : 00574052259

HE LIFTED ME

ISWC ⓘ : T-906.686.963-4

Aventi diritto

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[MHLABA MUSIC PRODUCTION CC](#)
[SONY MUSIC ENTERTAINMENT \(SOUTH AFRICA\) PTY L](#)
[SONYATV MUSIC PUBLISHING LLC \(non iscritto\)](#)
[SM PUBLISHING \(ITALY\) S.R.L.](#)

+ Visualizza contatti

Compositore ed Autore (CA)	CODICE IPI ⓘ : 00551598918
Editore originale (EO)	CODICE IPI ⓘ : 00690713631
Amministratore (AM)	CODICE IPI ⓘ : 00266214670
Amministratore (AM)	CODICE IPI ⓘ : 00269021863
Sub Editore (SE)	CODICE IPI ⓘ : 00574052259

BLESSINGS

ISWC ⓘ : T-...

Aventi diritto

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[MHLABA MUSIC PRODUCTION CC](#)
[SONY MUSIC ENTERTAINMENT \(SOUTH AFRICA\) PTY L](#)
[SONYATV MUSIC PUBLISHING LLC \(non iscritto\)](#)
[SM PUBLISHING \(ITALY\) S.R.L.](#)

+ Visualizza contatti

Compositore ed Autore (CA)	CODICE IPI ⓘ : 00551598918
Editore originale (EO)	CODICE IPI ⓘ : 00690713631
Amministratore (AM)	CODICE IPI ⓘ : 00266214670
Amministratore (AM)	CODICE IPI ⓘ : 00269021863
Sub Editore (SE)	CODICE IPI ⓘ : 00574052259

 BLESSINGS IZIBUSISO

ISWC ⓘ : T--

Aventi diritto

MHLABA HLENGIWE PATIENCE

SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L

MHLABA MUSIC PRODUCTION CC

SONYATV MUSIC PUBLISHING LLC (non iscritto)

SM PUBLISHING (ITALY) S.R.L.

+ Visualizza contatti

Compositore ed Autore (CA)

Amministratore (AM)

Editore originale (EO)

Amministratore (AM)

Sub Editore (SE)

CODICE IPI ⓘ : 00551598918

CODICE IPI ⓘ : 00266214670

CODICE IPI ⓘ : 00690713631

CODICE IPI ⓘ : 00269021863

CODICE IPI ⓘ : 00574052259

 WHEN I REMEMBER

ISWC ⓘ : T--

Aventi diritto

MHLABA HLENGIWE PATIENCE

MHLABA MUSIC PRODUCTION CC

SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L

SONYATV MUSIC PUBLISHING LLC (non iscritto)

SM PUBLISHING (ITALY) S.R.L.

+ Visualizza contatti

Compositore ed Autore (CA)

Editore originale (EO)

Amministratore (AM)

Amministratore (AM)

Sub Editore (SE)

CODICE IPI ⓘ : 00551598918

CODICE IPI ⓘ : 00690713631

CODICE IPI ⓘ : 00266214670

CODICE IPI ⓘ : 00269021863

CODICE IPI ⓘ : 00574052259

Spain – Hlengiwe Mhlaba – Sony claims

As of 6 August 2020

Obra seleccionada

Título original	Código de obra SGAE	Código de ISWC
 UYALALELA	12.350.363	T-104.175.618-5

Creadores

Nombre	IPI
HLENGIWE PATIENCE MHLABA	551.598.918

Titulos alternativos (Véases)

Título

Editores

Nombre	IPI
MHLABA MUSIC AND ENTERTAINMENT CC	690.713.533
SM PUBLISHING IBERIA S R L	222.067.899

Intérpretes

Nombre

Obra seleccionada

Título original	Código de obra SGAE	Código de ISWC
 REMEMBER ME	11.298.735	

Creadores

Nombre	IPI
HLENGIWE PATIENCE MHLABA	551.598.918

Titulos alternativos (Véases)

Título

Editores

Nombre	IPI
MHLABA MUSIC AND ENTERTAINMENT CC	690.713.533
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	266.214.670
SM PUBLISHING IBERIA S R L	222.067.899

Intérpretes

Nombre

Obra seleccionada

Título original	Código de obra SGAE	Código de ISWC
 ROCK OF AGES	11.298.742	T-905.004.011-4

Creadores

Nombre	IPI
HLENGIWE PATIENCE MHLABA	551.598.918

Editores

Nombre	IPI
MHLABA MUSIC AND ENTERTAINMENT CC	690.713.533
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	266.214.670
SM PUBLISHING IBERIA S R L	222.067.899

Titulos alternativos (Véases)

Título

Intérpretes

Nombre

Obra seleccionada

Título original	Código de obra SGAE	Código de ISWC
 LIVING WATERS	11.298.643	T-104.185.523-4

Creadores

Nombre	IPI
HLENGIWE PATIENCE MHLABA	551.598.918

Editores

Nombre	IPI
MHLABA MUSIC AND ENTERTAINMENT CC	690.713.533
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	266.214.670
SM PUBLISHING IBERIA S R L	222.067.899

Titulos alternativos (Véases)

Título

Intérpretes

Nombre

Obra seleccionada

Título original	Código de obra SGAE	Código de ISWC
 NEARER MY GOD	11.298.649	T-920.538.842-7

Creadores

Nombre	IPI
HLENGIWE PATIENCE MHLABA	551.598.918

Editores

Nombre	IPI
MHLABA MUSIC AND ENTERTAINMENT CC	690.713.533
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	266.214.670
SM PUBLISHING IBERIA S R L	222.067.899

Títulos alternativos (Véases)

Título

Intérpretes

Nombre

Obra seleccionada

Título original	Código de obra SGAE	Código de ISWC
 HE LIFTED ME	11.298.558	T-906.686.963-4

Creadores

Nombre	IPI
HLENGIWE PATIENCE MHLABA	551.598.918

Editores

Nombre	IPI
MHLABA MUSIC AND ENTERTAINMENT CC	690.713.533
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	266.214.670
SM PUBLISHING IBERIA S R L	222.067.899

Títulos alternativos (Véases)

Título

Intérpretes

Nombre

Obra seleccionada

Título original	Código de obra SGAE	Código de ISWC
 BLESSINGS	11.298.578	T-104.205.644-8

Creadores

Nombre	IPI
HLENGIWE PATIENCE MHLABA	551.598.918

Editores

Nombre	IPI
MHLABA MUSIC AND ENTERTAINMENT CC	690.713.533
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	266.214.670
SM PUBLISHING IBERIA S R L	222.067.899

Titulos alternativos (Véases)

Título

Intérpretes

Nombre

Obra seleccionada

Título original	Código de obra SGAE	Código de ISWC
 BLESSINGS IZIBUSISO	11.298.810	

Creadores

Nombre	IPI
HLENGIWE PATIENCE MHLABA	551.598.918

Editores

Nombre	IPI
MHLABA MUSIC AND ENTERTAINMENT CC	690.713.533
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L	266.214.670
SM PUBLISHING IBERIA S R L	222.067.899

Titulos alternativos (Véases)

Título

Intérpretes

Nombre

Annexure TH30 - Belgium – SABAM – Sony claims

Belgium – Hlengiwe Mhlaba – Sony claims

As of 6 August 2020

Title	Authors	Performers	Publishers	Work Code 	ICE Key	Version	Creation Class	Year 
REMEMBER ME	[C] Mhlaba Mhlaba	-	[EO] Mhlaba Music And Entertainment Cc	A02CMYN00	18647867	Original version	Musical work (non dramatico-musical work)	-

Online Repertoire \ Work

Type	Title
Main Title	REMEMBER ME

1 - 1

Distribution

	Role	IP Name Number	Name	First Name	Performances 	Mechanical 
	CA	00551598918	Mhlaba	Hlengiwe Patience	Samro	Ns
	EO	00690713533	Mhlaba Music And Entertainment Cc	-	Samro	Ns
	SE	00266214670	Sony Music Entertainment (South Africa) Pty L	-	Samro	Capasso
	SE	00269021863	Sony/Atv Music Publishing Llc	-	Ns	Ns
	SE	00048151294	Emi Music Publishing (Belgium)	-	Sabam	Sabam

Online Repertoire \ Work

Type	Title
Main Title	ROCK OF AGES

1 - 1

Distribution

	Role	IP Name Number	Name	First Name	Performances 	Mechanical 
	CA	00551598918	Mhlaba	Hlengiwe Patience	Samro	Ns
	EO	00690713533	Mhlaba Music And Entertainment Cc	-	Samro	Ns
	SE	00266214670	Sony Music Entertainment (South Africa) Pty L	-	Samro	Capasso
	SE	00269021863	Sony/Atv Music Publishing Llc	-	Ns	Ns
	SE	00048151294	Emi Music Publishing (Belgium)	-	Sabam	Sabam

Annexure TH30 - Belgium – SABAM – Sony claims

Online Repertoire \ Work

Type	Title
Main Title	BLESSINGS
Alternative Title	BLESSINGS / IZIBUSISO

1 - 2

Distribution

	Role	IP Name Number	Name	First Name	Performances i	Mechanical i
	CA	00551598918	Mhlaba	Hlengiwe Patience	Samro	Ns
	EO	00690713533	Mhlaba Music And Entertainment Cc	-	Samro	Ns
	SE	00266214670	Sony Music Entertainment (South Africa) Pty L	-	Samro	Capasso
	SE	00269021863	Sony/Atv Music Publishing Llc	-	Ns	Ns
	SE	00048151294	Emi Music Publishing (Belgium)	-	Sabam	Sabam

Brazil – Hlengiwe Mhlaba – Sony claims

As of 6 August 2020

Título da Obra:

UYALALELA

ECAD:

6416439

ISWC:

Participação Outros Títulos Referências			
Nome	Pseudo	Categoria	Sociedade
HLENGIWE PATIENCE MHLABA		COMPOSITOR/AUTOR	Não associado(a) à UBC
MHLABA MUSIC PRODUCTION		EDITOR	Não associado(a) à UBC
SM PUBLISHING (BRASIL) EDICOES MUS...	SONY MUSIC	SUBEDITOR	UBC
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		EDITOR	Não associado(a) à UBC
SONY/ATV MUSIC PUBLISHING LLC		EDITOR	Não associado(a) à UBC

Título da Obra:

REMEMBER ME

ECAD:

6141750

ISWC:

Participação Outros Títulos Referências			
Nome	Pseudo	Categoria	Sociedade
HLENGIWE PATIENCE MHLABA		COMPOSITOR/AUTOR	Não associado(a) à UBC
MHLABA MUSIC PRODUCTION		EDITOR	Não associado(a) à UBC
SM PUBLISHING (BRASIL) EDICOES MUS...	SONY MUSIC	SUBEDITOR	UBC
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		EDITOR	Não associado(a) à UBC
SONY/ATV MUSIC PUBLISHING LLC		EDITOR	Não associado(a) à UBC

Título da Obra:

ROCK OF AGES

ECAD:

6141272

ISWC:

Participação Outros Títulos Referências			
Nome	Pseudo	Categoria	Sociedade
HLENGIWE PATIENCE MHLABA		COMPOSITOR/AUTOR	Não associado(a) à UBC
MHLABA MUSIC PRODUCTION		EDITOR	Não associado(a) à UBC
SM PUBLISHING (BRASIL) EDICOES MUS...	SONY MUSIC	SUBEDITOR	UBC
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		EDITOR	Não associado(a) à UBC
SONY/ATV MUSIC PUBLISHING LLC		EDITOR	Não associado(a) à UBC

Título da Obra:	ECAD:	ISWC:
LIVING WATERS	6144864	

Participação	Outros Títulos	Referências	
Nome	Pseudo	Categoria	Sociedade
HLENGIWE PATIENCE MHLABA		COMPOSITOR/AUTOR	Não associado(a) à UBC
MHLABA MUSIC PRODUCTION		EDITOR	Não associado(a) à UBC
SM PUBLISHING (BRASIL) EDICOES MUS...	SONY MUSIC	SUBEDITOR	UBC
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		EDITOR	Não associado(a) à UBC
SONY/ATV MUSIC PUBLISHING LLC		EDITOR	Não associado(a) à UBC

Título da Obra:	ECAD:	ISWC:
NEARER MY GOD	6144861	

Participação	Outros Títulos	Referências	
Nome	Pseudo	Categoria	Sociedade
HLENGIWE PATIENCE MHLABA		COMPOSITOR/AUTOR	Não associado(a) à UBC
MHLABA MUSIC PRODUCTION		EDITOR	Não associado(a) à UBC
SM PUBLISHING (BRASIL) EDICOES MUS...	SONY MUSIC	SUBEDITOR	UBC
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		EDITOR	Não associado(a) à UBC
SONY/ATV MUSIC PUBLISHING LLC		EDITOR	Não associado(a) à UBC

Título da Obra:	ECAD:	ISWC:
HE LIFTED ME	6142739	

Participação	Outros Títulos	Referências	
Nome	Pseudo	Categoria	Sociedade
HLENGIWE PATIENCE MHLABA		COMPOSITOR/AUTOR	Não associado(a) à UBC
MHLABA MUSIC PRODUCTION		EDITOR	Não associado(a) à UBC
SM PUBLISHING (BRASIL) EDICOES MUS...	SONY MUSIC	SUBEDITOR	UBC
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		EDITOR	Não associado(a) à UBC
SONY/ATV MUSIC PUBLISHING LLC		EDITOR	Não associado(a) à UBC

Annexure TH31 - Brazil – UBC – Sony claims

Título da Obra:		ECAD:	ISWC:
BLESSINGS		6144928	
Participação	Outros Títulos	Referências	
Nome	Pseudo	Categoria	Sociedade
HLENGIWE PATIENCE MHLABA		COMPOSITOR/AUTOR	Não associado(a) à UBC
MHLABA MUSIC PRODUCTION		EDITOR	Não associado(a) à UBC
SM PUBLISHING (BRASIL) EDICOES MUS...	SONY MUSIC	SUBEDITOR	UBC
SONY MUSIC ENTERTAINMENT (SOUTH AFRICA) PTY L		EDITOR	Não associado(a) à UBC
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