

**INDEPENDENT EXAMINATION REPORT  
TO THE ROTARY CLUB OF CANTERBURY  
RE: Bursaries for The Juba Diocesan Model Secondary School  
6 APRIL 2019**

**1. Stated objectives of the project being achieved.**

- There were nominated students in year 2 (in the year 2018/19 to February 2019), who were only paying one third of the annual school fees (4,000 SSP). The remaining fee (8,000 SSP) has been paid through the Rotary and other bursaries.
- I have seen the list for 2019/20 of Rotary bursaries and have seen them on the fees list as noted as bursary only paying 5,000 SSP (bursary in 2019/20 is 10,000 SSP per year per student). Current exchange rate is around 220 SSP to the USD.
- There were nominated girls in the girls' boarding house who were being supported by the Rotary. In 2018/19 in each of the three terms, the candidates were being supported at 15,000 SSP per term (45,000 SSP for a year). I attach the list of Rotary students for 2019/20 in Appendix 3.

**2. Verification of money transfers into accounts.**

The Government has been applying restrictions on the withdrawal of dollars from the National banks such as KCB. Recommendations made in last year's Friends report, were accepted by Rotary to channel funds through the Stanbic bank. It is recommended that larger amounts are sent out to JDMSS, given the fact that there are quite high flat rate bank charges levied for each foreign transaction.

- I have tracked the following funds into the dollars accounts in 2017 (KCB= Kenya Commercial bank and Stanbic bank)

a.	10 July	500	KCB		
b.	10 Oct	2250	KCB	into SSP	2000 @ 120
c.	15 Nov	5000	KCB	into SSP	5000 @ 120
d.	20 Dec	4250	KCB	into SSP	5000 @ 120
e.	<b>Total</b>	<b>12,000</b>		<b>Total</b>	<b>12,000</b>

- I have tracked the following funds into the dollars accounts in 2018

a.	20 Feb	3000	KCB	into SSP	5000 @ 225
b.	19 April	2798	KCB	into SSP	2716 @ 225
c.	24 July	243	Stanbic	into SSP	
d.	11 Sep	1675	Stanbic	into SSP	1675 @ 220
e.	04 Dec	1675	Stanbic		
f.	<b>Total</b>	<b>9,391</b>		<b>Total</b>	<b>9,391</b>

**3. Bursaries properly awarded.**

The head teacher takes advice from the two deputies on who might be eligible for a bursary. There are certain levels of income which are the starting point for an assessment. Parents are requested to fill in an application form, which is kept as a record of the decision made.

**4. Verification of money being properly dispersed.**

- The withdrawals of dollars from the KCB and Stanbic accounts of Rotary money go into the Diocese SSP Ivory bank account. These entries are recorded in a cash book and shown with the exchange rate and date. I have recorded these transactions in a separate spreadsheet. This book is run by the Diocesan treasurer Reverend Margaret Dudu. I have copies of all the Stanbic and KCB bank statements, where I can see the deposits from the UK.

- **Salaries.** The main expenditure which comes from the Diocesan SSP bank is the salaries. The deputy head teacher compiles the salaries book which is based on the budgeted amount and this salary total has increments, responsibility additions and deductions. Mary, the accountant collects the exact amount of the total monthly salaries from the Diocesan office using a recognised receipt signed by both parties. Each month, all staff sign for their salaries in the master book. I have checked all the monthly entries from the SSP bank cash book and these accord exactly with the figures in the salaries book.
- **Other expenditure** shown in the Diocesan SSP account on behalf of the school, are pensions and bank to petty cash (which is run by the Mary at the school). As yet no funds have been directed from the Diocesan SSP bank account to the Girls Boarding House, but if they were, they would be recorded in the Diocesan book with a signed receipt by Mary in the school office. Cash for GBH expenditure in 2018/19 has relied upon the surplus from the previous year.
- **School fees.** These are collected by Mary in the school office. Most are in cash and the money is banked with the Diocese Ivory bank, which entries are recorded in the Diocesan cash book. Some income is a direct bank transfer and this is also recorded in the Diocesan cash book.
- **Girl's boarding house.** The expenditure is recorded by the school officer (Charity) in a cash book which I have checked and recorded totals. All boarding fees given to Charity are kept in the safe in the school office and recorded in the cash book. This cash is kept for the food expenditure.

## 5. Verification of financial controls.

- There are financial controls which have been established at the school. These include:
  - Two signature backup and voucher for all expenditure from the Diocesan bank for school work.
  - **Receipts for all fees** received by the school accountant Mary and paid into the Diocesan Ivory bank
  - **All fees** are recorded in a book and on computer against the named student, what they are due and what they have paid. Parents get a numbered receipt for the money they have paid in fees for their child. Some cash is held in the school office in a safe.
  - **Payments** are recorded in a school cash book and on computer for all expenses. Vouchers are created for all entries and put into a folder.
  - **Budgetary control.** The school budget for the year is signed by the PTA and Diocesan Secretary as well as the headmaster
  - **All transactions from the UK** are documented in the Salisbury Diocesan treasurer's books and there are written authorities for all transactions kept by the treasurer, Angie Wheeler.
  - **Project controls.** Projects generally are well documented in terms of tenders, estimates, money withdrawals and receipts. These are kept in a folder, which I inspect each year.
- There are the following weaknesses in financial controls at the school
  - **Cash check.** The workload of the accountant Mary in the school office and her experience has made it difficult for her to do a meaningful periodic cash check. That is brought forward cash total added to money collected in fees or cash from Diocesan bank, less cash expenditure and money paid into Diocesan bank. I did a check in April 2018 and the amount in the safe was

reasonably close to the correct total. This year 2019, I have been unable to do this check.

- **The GBH cash** has not been checked in the office safe by myself. I have no confirmation that the cash for the GBH is kept separate from the school cash, although I was told that this was the case.

**6. Continuous future monitoring.** The practice of the Friends has been that a qualified person goes out to Juba once a year to audit the books of the school, GBH and other projects. This practice will continue until further notice. The controls which have been set up are expected to continue and are considered effective. There is regular dialogue with the head teacher and with the Diocesan Secretary (Jackson Aripa) on all school matters and potential problems.

**7. Risk to successful completion of the project.**

The following are risks identified

- ***Pilfering in Juba.*** There are dangers of cash coming into the school from the Diocese bank and being pilfered by people coming into the school or from staff or students. Likelihood: medium. Impact: low values.
- ***Government intervention.*** There is a possibility that the Government will restrict the withdrawal of dollars from the Stanbic bank. Likelihood: low. Impact: medium.
- ***Mismanagement at School.*** There is a risk that the bursary process is mismanaged by school staff so that the wrong students are supported and the right students are unsupported. This is about unintentional mismanagement. Likelihood: low. Impact: medium
- ***Lack of integrity in process.*** There is a risk that there could be a deliberate misuse of the bursary money, being directed to the wrong students, due to pressure from those in power or other influences. Likelihood: low. Impact: high

**8. Appendices**

The following are appendices

- **Appendix 1.** Juba Diocesan Model Senior School accounts for 2018/19 (to February 2019).
- **Appendix 2.** Juba Diocesan Girls Boarding House accounts for 2018/19
- **Appendix 3.** List of Rotary bursary students for 2019

Dick Beath  
6th April 2019

# APPENDIX 1

## JUBA DIOCESAN MODEL SECONDARY SCHOOL - JUBA

### ACTUAL OUTTURN 2018/19

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		annual budget 2018/19	budget to date	Actual to date	variance	Total expenditur e 2018/19
		SSP	SSP	SSP	SSP	USD
<b>INCOME</b>						
<b>Fees Income</b>						
13 classes @ 1200 per pupil per year	fees due paid	8,244,000	8,244,000	8,634,000	390,000	39,245
Bursary paid 8000 SSP per year	Bursaries	2,596,000	2,596,000	1,264,000	(1,332,000)	5,745
		10,840,000	10,840,000	9,898,000	-942,000	44,991
Bursary money sent over less attributed	Salisbury 220 to USD			1,486,000	1,486,000	6,755
	Salisbury 140 to USD			1,750,000	1,750,000	7,955
Bursary money sent over	Rotary @ 220			2,066,020	2,066,020	9,391
dining hall money in for development	1212 usd @ 220			266,640	266,640	1,212
		0	0	5,568,660	5,568,660	25,312
		10,840,000	10,840,000	15,466,660	4,626,660	70,303
<b>EXPENDITURE</b>						
Salaries	Bank	5,504,915	5,504,915	6,574,523	1,069,608	29,884
Pensions	Bank	400,000	400,000	471,319	71,319	2,142
Teachers bonuses	Bank	250,000	250,000	235,550	(14,450)	1,071
Car fuel and maintenance	Cash	500,000	500,000	541,800	41,800	2,463
Other Transport costs	Cash & bank	40,000	40,000	493,312	453,312	2,242
Water & sanitation	Cash & bank	150,000	150,000	160,825	10,825	731
Stationery & examinations	Cash & bank	200,000	200,000	558,370	358,370	2,538
Photocopy costs	Cash	50,000	50,000	162,700	112,700	740
School clubs and sports	Cash	200,000	200,000	116,300	(83,700)	529
Building Maintenance	Cash	200,000	200,000	136,600	(63,400)	621
Communications	Cash	50,000	50,000	14,000	(36,000)	64
Cleaning and other equipment	Cash	150,000	150,000	81,510	(68,490)	371
staff welfare	Cash & bank	550,000	550,000	1,311,000	761,000	5,959
Books and teaching materials	Cash	70,000	70,000	145,780	75,780	663
Electricity	Cash	60,000	60,000	96,650	36,650	439
First Aid	Cash	60,000	60,000	7,000	(53,000)	32
Training	Bank	100,000	100,000		(100,000)	0
Development	Cash	900,000	900,000	30,000	(870,000)	136
PTA activities	Cash	80,000	80,000	36,000	(44,000)	164
Prize giving	Cash & bank	200,000	200,000	195,000	(5,000)	886
Other expenditure	Cash & bank		0	139,500	139,500	634
Insurances	Bank	150,000	150,000	61,000	(89,000)	277
Computer maintenance	Cash	240,000	240,000		(240,000)	0
Contingency	Budget only	492,085	492,085		(492,085)	0
Bank charges	Bank	45,000	45,000	45,000	0	205
Education fees	Bank	78,000	78,000	78,000	0	355
Building works (health clinic)	Bank		0	3,343,655	3,343,655	15,198
Headmasters house rent	Bank	120,000	120,000	108,000	(12,000)	491
Total Expenditure		10,840,000	10,840,000	15,143,394	4,303,394	68,834
		(0)				
Excess of income over expenditure		(0)	(0)	323,266	323,266	1,469

**JDMSS GIRLS BOARDING HOUSE**

<b>Total for 2018/19</b>

SSP**INCOME**

<b>Fees Income</b>	Term 1	581,000
	Term 2	595,000
	Term 3	625,000

<b>Total Fees income</b>	<b>1,220,000</b>
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**Other income**

Bursaries attributed	15,000	240,000
Rotary dollars exchange benefit		

240,000
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<b>1,460,000</b>
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**EXPENDITURE**

Food	1,644,480
Generator fuel	35,300
Generator maintenance	50,100
Other maintenance	30,750
Activity items	0
Allowance	15,100
Other expenditure	43,650

<b>Total Expenditure</b>	<b>1,819,380</b>
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**Excess of income over expenditure**

<b>(359,380)</b>
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-19.8%

**List of Rotary Bursary Students 2019**

**19 GIRLS**

Agnes Juan Moses  
Golda Adong Ochan  
Gloria Nasrin Justin  
Nasra Faisal Abass  
Margaret Nelson Joseph  
Olga Foni David  
Sharon Stephen Khamis  
Alice Martin Marcello  
Betty Kiden Joseph  
Susan Poni John  
Viola Poni Simon  
Apoko Jackie Abdallah  
Bazeleka Nyakan Elijah  
Bridget Juru Emmanuel  
Flora Achola Celestino  
Viola Laker Ochan  
Josephine Laker Celestino  
Martha Gire Santino  
Nevin Gune Victor

**26 Boys**

Balfredo Lawrence Mamur  
Emmanuel Oloya Jimmy  
George Loro Anthony  
John Makender Majok  
Joseph David Hakim  
Ken James Apollo  
Oroma Lucky Odera  
Peter Rok Mathian  
Awer Dakbar Riop  
Micheal Magot Bol  
Nelson Frederick Angelo  
Amozai William Amozai  
Emmanuel Rajab Julius  
Jackson Ladu Laku  
Leek Deng Leek  
Rashid Bakhit Musa  
Sano Moses Esra  
Cosmas Muggu Angelo  
David Taban Alex  
Emmanuel Tombe Jada  
James Onen Philip  
John Baptist Alfred  
Joseph Jada Marcello  
Joseph Obote Khalifa  
Samuel Emmanuel Samuel  
Stephen James Ali