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REPORT TO THE EDUCATION COMMITTEE

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I

The provisions of the agreement entered between the Australian High Commissioner and the IMBISA Refugee service provide "inter alia" that the administrator of the fund must keep proper financial records ie disbursement financial register on the programme and to periodically supply statements of account to the Australian High Commissioner.

In order to enable us to comply with this requirement, the funds must be properly administered for the purposes originally intended and that proper books and records be kept of the funds. The ImbisapANC Educational Fund must be kept totally distinct and separate from funds received from other funding bodies.

The fund was started on the 16th June, 1989 when the initial grants were received and deposited to an account operated at the Standard Chartered by the Imbisa Refugee Service.

The financial statement for the period 16th June, 1989 to the 30th September 1989 is as follows:

Grants Received

Expenditure 230 084

Scholarship Funding 104.74# Note 1

Emergency Expenditure 22.489 Note 2

Office Expenses

Administrator's Salary 6.16# Note 5

Other Staff 527

Stationery 2.265

Transport allowances 157

Office Equipment 705

Bank Charges 360

Equipment Maintenance 95

Cash Drawn 5.166 Note 4

Loan Seminar 2.000 Note 5

W352-

Cash at Bank 30.9.89 85.412

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## COMMENTS

Notes, I

ScholarshiE Funding (104,7hk)

The agreement specifically provides that the fund would take effect from the 16th June 1989, the date when the agreement was signed and the account was funded. I am not aware, not has any evidence been submitted to me, to indicate that the terms of agreement have been made retrospective to the 1st January 1989. This argument has been advanced to justifiablythe payment of stipends as from the 1st January 1989. In fact these stipends were paid in total in most instances irrespective of the fact that the students must have received support from the ANC or other funding bodies. Both in respect of setting in allowances, books as well as stipends during the period January to June.

Moreover if the fund's tenure is the period of 2 years from the 16th June 1989, it is most probable that the fund will experience financial difficulty for the 6 months of 1991.

It is however of serious concern that students , , may have used this situation for their personal benefits to gain financial advantages.

Note II

Emergency EEEenditure (22489)

Clause # of this agreement provides that funds are to be "disbursed only to benefit individuals whose names have been notified on writing to the Australian High Commissioner" ilThe maximum value of eachthrant will be 500 Zimbabwean Dollars. Expenditure for furniture etc has in instances exceeded the \$500 limit.

Note III

Administrator's Salary (6167)

The administrator drew 2 cheques payable to herself in respect of her "services' for the mbnths March to June 1989. As the agreement only took effect from the 16th June 1989, on which date funds were provided to it is difficult to accept the payments datingto March 1989 when the fund was not in existence. In my view she has abused the trust placed bn her to administer the funds honestly.

#### Note IV

##### Cash Drawn (5166)

In my view this expenditure is contrary to the terms of agreement. This appears to represent deductions made from the stipend's, tuition fees etc payable to students.

#### Note E

##### Banking Account

The first funds were deposited to the "Imbisa - SA exile account, and this caused some confusion resulting in the SA exile account owing the Education Committee the sum of 3469.46 when the new account in the name of the Imbisa - Education Committee was opened. calculated.

A statement is attached hereto showing from this amount has been

The Imbisa signatories adopted the unhealthy practice of leaving open cheques, duly signed, in the possession of the administrator. who was then free to issue cheque without reference to the education committee. The first cheques issued were in favour of the administrator for "services" rendered (see Note III).

##### Books of Account

The agreement and its continuance in the years thereafter will depend upon our abilities to administer the funds efficiently, as specifically set out in the terms thereof.

Proper books and records must be kept. It is important that the Education Committee take a direct interest in the running of the affairs of the fund on a day to day bases and atleast ensure that the staff entrusted with this'bsk, have the necessary competence to carry out the work.

##### General

This statement of account must be regarded as an interim report. It is necessary to incorporate all the fincial transactions made by all the funding organisations in order to obtain a complete view of the true state of affairs, As soon as this information is received, a further report will be prepared.

2 Buyile  
 2 Bongani Noruka  
 3 Ray Pillay  
 5 Patrick Mafuna  
 6 Deborah Mbete  
 7 Joy Malukeko  
 8 Shirley Mallieko  
 9 Carla Mendes  
 Violet Metsing  
 11 Victoria Mhlanga  
 12 Canon Msimang  
 13 Sipho Nhlapho  
 14 Manyano Ondala  
 15 Thoko Rankoe  
 16 Joyce Stofile  
 17 Loiis Tshivale  
 18 Khaya Dalidyebo  
 19 Zipho Sexwale  
 20 Pulane Tlebere  
 21 K Matsena  
 22 Jennifer Mahomed  
 23 Z Gaitsiwe

STUDENTS SCHOLARSHIP PAYS

TOTAL STIPEND RENT CHILD TUITION FURN BOOKS s , SUNDRIES

570673 5500 1200 500 20673 500-

5100 2000 600 500 500 1

7549 5000 1500 549 500 500 (400 CR)

1175 950 245

852487 4500 502487 500 500

5040 4000 240 500 500

599731 4000 1200 29 26831 500

747909 3500 1 1400 875 94575 26034 500

5111 1500 375 456 500 500

7060 4000 1200 1000 60 500 500

6792 5500 1050 1442 500 500

205620. 130620 500 450m)

172730 65730 500 520

461599 2000 600 151599 500

5850 5500 1050 480 500 500

4241 5000 410 500 500 51

495771 5145 1050 25 26771 500

549223 200 469223 600uniform

8650 4500 2250 1100 500 500

50085 1000 t 500 290850 500 500

600 600

250 250

10474593 52845 15775 2975 202498n 600 460509 8000 2096 (400)

This information has been prepared from the cheque records as the payments of stipends etc backdated to

to establish whether the students received additional support from the ANC or

at other organisations for the period January - June

January it is necessary

PETTY CASH

Cash Account

as extracted from the books and vouchers written b P. ?ikoli

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Reigts

276/ Cash Ex ANC 5166 04

306/ 290

137/ 8303

297/ N.P.A. 201

107/ 50

30/ '- '1, ' 100

July 100

Refund goo \$710.04

szgents

June Voucher No .

1#f #7 Creche Begge June/July 200

48 " ngoli 200

49 ' " Primentel July/Dec 808

50 Rent Dr Dlamini 100 100

Book 40 140

1 Crech 1100

Noruka -

2 Crech Dr Dlamini July/Dec 612

# Book Mcinga 50

5 Crech Zolani 160

6 Stationery 25

7 Tuition A Dlamini 84

Travell &9\_ 124

July 9 A Moloto

Allowance July , 100

60 Sticks allowance 100

1 Golden Loans" 100

Makonise School uniform 169 . 45

3 B. Mabiya allowance 50)

travelling 30 V 80

4 U Javi'u' uniform 100

5 Pitso crech fees July/Dec 510

6 T Maknina ' ,food 300

7 Zokwe Tuition Exam fees 292 , 95

Paxgents  
July2 N.  
9 P.  
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2 6  
3  
July 18  
Voucher:  
74  
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July 24  
June 27  
July 14  
" 24  
June 27  
Moyo School uniform  
Matheywe u n and fees  
Mopedi Creche fees  
Children '38,  
Mopedi Creche fees  
Stationery  
postages & taxi  
Wesi creche  
F803  
Refiloe  
I  
postages  
application fees for  
Z.Pikoi  
L Mofukeng  
Tuition fees 3 months 192  
travelling 30  
2 postage  
J.Mongalo  
food subsidy  
A Dlamini .v 1  
Cash Balance  
Balance Cash  
Cards -  
Moshene. School fees & Uni  
Gamble uni  
" fees  
Z Mphehla sti  
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28 M. Mapumula  
School fees & uniform  
N II II  
T H II  
N -511 "  
July 14 N qumalo School uniforms  
June Z Mnyaka " "  
Loan Reczived from Lutheran to pay  
the following  
S. Stofile (Rent) 1380  
Sticks 198  
Mkwena 300  
100

J Mongalo 200  
Ayanda 300  
Nlandi 322\_  
Loan Repaid(3000) Balance of Cash  
Petty Cash  
X.

356,  
334.  
310 ,  
160 ,  
100.

Balance  
2#87.48  
4529 56  
27E3  
ZS 1776.E6

This petty cash statemgnt has been prepared from the recordes of cash paid out kept by G. Pikoli but in the absence of proper Books of Account showing receipts and expenditure it cannot be accepted as a true and proper record of petty cash expenditure.

has been selective and has omitted some it

It is vital that in order to en  
students.

cords must be kept.

In the circumstances particula  
and expenditure has been fully

In my view ways and means must be considered  
items only, and thus reduce the amount of ca

This could apply, for instance,

T  
accounted for.

In fact it appears that G. Pikoli  
ems particularly loans granted to  
sure accountability, proper re-  
ry it is impossible to determine if all income  
to use petty cash for Betty 97%.L  
sh to be kept in the office.

to the purchase of school uniforms, which  
i am sure could be purchased on an account basis from selected store.