SOME KEY FINDINGS

For FENASCO sports activities, about 50% of the divisional delegates made available to the sub-divisional inspectors an amount of resources equivalent to that expected compared to the number of students in the sub-division.

One inspectorate out of five received an amount ranging between 20% and 40% of the expected resources.

For operation, expenditure authorisations of 3 to 4% of secondary schools were withdrawn by non-authorised persons.

With regard to the investment budget, and concerning the line "Equipment of workshops with a kit of small teaching materials", 18% of expenditure authorisations were withdrawn by non-appointed persons.

Over 20% of the delegates admitted they had spent money illegally in the expenditure execution system. This ranged from the withdrawal of the authorisation of expenditure from the financial controller to the disbursement of resources, which would enable them to limit procedure-related hassles.

A FEW RECOMMENDATIONS

Integrate into verification or audit missions and sectoral meetings, capacity building for officials at all levels in the keeping of accounting documents and archiving of management information.

Define and implement incentive measures for staff assigned to priority education zones and landlocked areas.

Modernise the management of the presence of teachers in schools where they are assigned by moving from staff management to the management of duty posts.

Entrust the management of the minimum package to the Sub-divisional Inspectors of Basic Education.

Ensure the delivery of the minimum package before the beginning of the school year and have it signed for in full transparency by heads of schools (information on the contents, reception report).

For further information, please contact:

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REPUBLIC OF CAMEROON Peace-Work-Fatherland

Ministry of Economy, Planning and Regional Development



PETS III - 2018/2019

Public Expenditure Tracking Survey

EDUCATION COMPONENT







WHAT DOES PETS MEAN?

PETS is an English expression meaning "Public Expenditure Tracking Survey" ("Enquête sur la Traçabilité des Dépenses Publiques" in French).

WHAT IS THE OBJECTIVE OF PETS?

PETS makes it possible to gradually track, the flow of resources at all levels of administration (central, devolved and decentralised) in order to quantify the share of budgetary resources that actually reach the final providers.

WHAT EXPERIENCE FOR CAMEROON?

PETS I: 2003/2004

One of the triggers for reaching the completion point of the Heavily Indebted Poor Countries (HIPC) public debt relief initiative. Two areas concerned: Health and Education.

PETS II: 2010

Prescribed for the monitoring of the implementation of Law No. 2007/006 of December 26, 2007 on the State's financial system. Two areas concerned: Health and Education.

PETS III: 2018/2019

Upon recommendation of PETS II, four areas concerned: Health, Education, Nutrition, Water-Hygiene-Sanitation.

METHODOLOGICAL ELEMENTS

The study covers the entire national territory. This concerns all hierarchical levels of the Ministry of Secondary Education, Ministry of Basic Education and schools as providers of educational services. The information collected relates to the 2017 financial year.

The study focused on (i) cash budget allocations, (ii) the minimum package for primary education and fees for secondary and teacher training education, and (iii) teacher attendance.

SOME KEY FINDINGS

About 53% of heads of schools had to wait at least a month to get their supplies, some even up to 2 to 3 months or more, until the end of the first term.

Over 20% of heads of schools who collected the minimum package at the council or at the inspectorate received nothing for transportation fees. About 50% received less than 10,000 CFA francs.

SOME KEY FINDINGS

Nearly 90% of officials consider the content of the 2017 minimum package unsatisfactory, the situation being more serious for schools in rural areas.

Globally, the difference between the amount of expected fees and the amount reported is 8%. Significant differences were found in the Littoral and South regions, where the ratio of the reported amount to the expected amount is 56% and 61% respectively.

Significant delays were observed in relation to the disbursement of resources. For the resources of the first semester, which were needed to cover the 2nd and 3rd terms of the 2016/2017 school year, over 80% of delegates were able to disburse the resources only after more than four months, i.e. as from April.