

**REPUBLIQUE DU CAMEROUN**

*Paix - Travail – Patrie*

-----  
**INSTITUT NATIONAL DE LA  
STATISTIQUE**  
-----



**REPUBLIC OF CAMEROON**

*Peace - Work – Fatherland*

-----  
**NATIONAL INSTITUTE OF  
STATISTICS**  
-----

**2<sup>ND</sup> SURVEY ON THE MONITORING OF PUBLIC EXPENDITURES AND THE LEVEL OF  
RECIPIENTS' SATISFACTION IN THE EDUCATION AND HEALTH SECTORS IN  
CAMEROON  
(PETS2)**

**RESULTS SYNTHESIS**  
**Education Section**

*December 2010*

## 1. PRESENTATION NOTE

---

### What is a public expenditure tracking survey?

A public expenditure tracking survey (PETS) is a statistical (and non-accounting) audit aiming to assess the traceability of public expenditure in some sectors of interest. The traceability of public expenditure relates to the track followed by public funds and material resources coming from government and other donators through the administrative hierarchy until the schools' officials having the power of authorising public expenditure.

*A public expenditure tracking survey (PETS) is a statistical (and non-accounting) audit.*

The PETS II survey enables to dispose of the necessary information for appreciating the management of public finance in the priority sectors considered. It enables to answer some questions:

- (i) *Do public funds and resources reach their normal final destinations?*
- (ii) *Where do resource leaks (losses) occur?*
- (iii) *What is the percentage of officials who lose resources in the expenditure circuit?*
- (iv) *Whom do resource losses go to?*
- (v) *What is the level of satisfaction of the recipients of the services provided?*

Given the importance of the governance section in the current policy of the Government and also the importance of Results-based management, it was recommended that such a survey be carried out periodically, with simpler data collection tools.

## 2. TRACEABILITY OF PUBLIC EXPENDITURE

The traceability of public expenditure relates to the track followed by public funds and material resources coming from government and other donors through the administrative hierarchy until the schools' officials having the power of authorising public expenditure within schools.

### Budget preparation and information

*Respectively 66% and 26% of secondary and primary schools are involved in the preparation of their budget*

Concerning budget preparation, it has been recommended that the main credit managers of the education structures be frequently involved for better assessing their actual needs and facilitating the handling of the financial resources allocated to them. The study has revealed that, in 2009, several officials have not been involved in the preparation of the budget of the structures they are in charge of. There are 33.6% of such officials in secondary schools and 74% in primary establishments.

**Table 1: Percentage of officials having declared to have been involved in the preparation of the budget of their structures in 2009**

Ministry	Hierarchical level of the structure	Establishment area		Total
		urban	rural	
MINESEC	Regional delegation	50.0	-	50.0
	Divisional delegation	39.3	-	39.3
	Secondary school	68.0	63.5	66.4
MINEDUB	Regional delegation	70.0	-	70.0
	Divisional delegation	63.3	-	63.3
	IAEB/ENIEG	32.8	23.8	30.4
	Primary school	27.5	24.8	26.1

Source: PETS 2 Cameroon, 2010

Independently of the type of budget and the hierarchical level of the education structure, less than 28% of officials have been informed of the budget allocation of their structures before the arrival of resources. Yet, paradoxically, the officials of the rural areas' structures are better informed than those of the urban areas'.

The present study has shown that, due to the absence or bad conservation of accounting archives, the information on budget and on

its utilisation is not exhaustive, and this has not facilitated the comparison between the information collected and that contained in official documents such as the Finance Law (for details on operating budget) and the Journal of Projects (for details on investment budget). The study has shown that, when it exists, the storing of archives depends mainly upon the capacities and organisational skills of the official in charge.

## Management of budgetary resources

*The delays in the collection of expenditure authorisations have been consolidated between 2003 and 2010 whereas the delays in the execution of budget have shrunk.*

Budget resources are allocated to structures mostly in the form of expenditure authorisations (“cartons”) in local finance controls.

The efficacy of budget management in education structures strongly depends, like in other structures, on the availability of resources, the delays in the execution of budget and, notably, the losses that may occur at intermediary hierarchical levels for bribing some interveners of the expenditure circuit.

Regarding the availability of expenditure authorisations, it emerges that, in 2009, heads of secondary schools collected their expenditure authorisations of the second semester on late September (corresponding to the beginning of the school year) while

those of the first semester were withdrawn on February, that is two months after the onset of this semester. Authorisations of expenditure are generally executed 4 weeks after their collection – however, the execution delay of the “carton” endowed with the highest amount is generally longer. The execution delay of the “cartons” related to the investment budget generally exceeds by 3 weeks that of the operating budget.

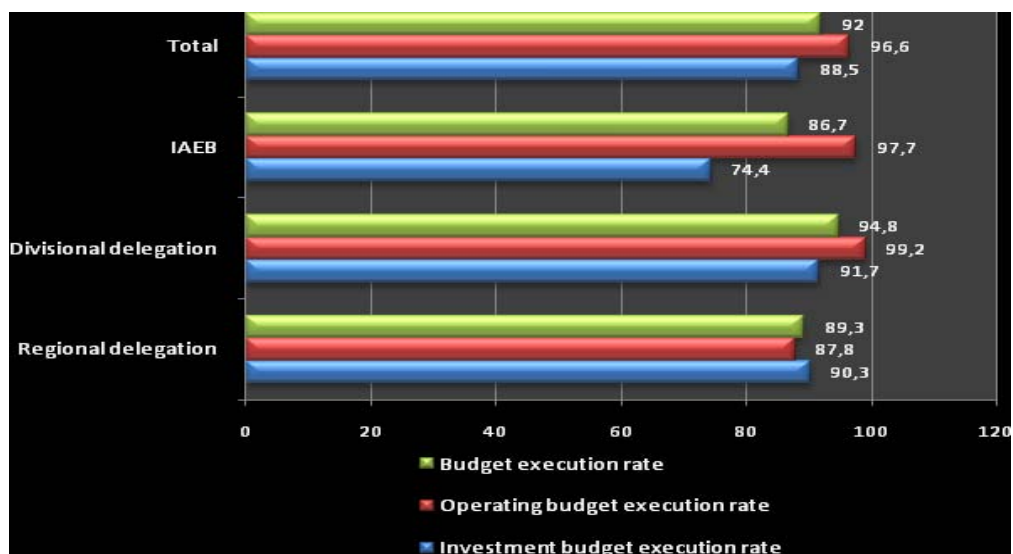
In decentralized state services of education, the span between the onset of the first (second) semester and the collection of expenditure authorisations is approximately 1.5 (2.5) months. The execution of the highest amount occurs 2.2 (1.2) months after its collection at the first (second) semester. Concerning the investment budget of these structures, the execution delay is shorter (1.6 months) than that of the operating budget whereas the execution of the highest amount occurs nearly 4 months after the collection.

### Budget execution rate

The overall budget execution rate (with respect to the order to pay) is roughly 92% for schools (91% for the operating budget and 95% for the investment budget) and the

decentralized state services of MINEDUB and MINESEC as well. The delays in the execution of budget yet remain long.

**Figure 1 : Execution rate of the budget of decentralized state services according to their hierarchical level**



Source: PETS2 Cameroon, 2010

### Losses of resources in the expenditure circuit

***Due to the multiplicity of interveners, an important fraction of budget resources is lost in the expenditure circuit***

Concerning resource losses, it has been observed that some schools and decentralized State services of education have lost, in 2009, important resources from their operating budgets (almost 40%) in the bribing some officials intervening in the expenditure chain. Rural areas are more plagued with this phenomenon than urban ones.

In the bribing of expenditure circuit interveners, heads of secondary schools lose more budget resources than decentralized State services.

Generally, the highest losses in the expenditure circuit respectively occur in the budget items “purchase of usual, computer or electronic office materials”, “maintenance or reparation of vehicles”, “purchase of other usual materials” and “purchase of office stationery or small materials”. The very services of the structure come second in the

diversion of resources. The most affected budget items are “daily indemnities of missions within the country” and “seminars, training and training courses”.

**Table 2 : Percentage of decentralized State services having declared to have registered losses on an item of the operating budget, with regards to the operating budget item and the type of the intervener.**

Budget item	Hierarchy and administrative authorities	Finance control	Store accounting	Public attribution commission	Services of the structure
purchase of office stationery or small maintenance	5.7	14.7	8.7	3.9	5.8
purchase of usual, computer or electronic office materials	2.9	11.1	3.9	4.8	2.9
purchase of other usual materials	2.9	9.4	3.9	3.9	1.9
Purchase of fuel and lubricants for vehicles	5.9	9.9	4.0	2.0	2.0
maintenance or distribution of vehicles	3.0	7.1	3.1	2.0	3.1
daily indemnities of missions within the country	8.4	11.3	4.8	2.9	10.3
Seminars, training and internship	4.9	5.0	3.0	1.0	8.7

Source: PETS2 Cameroon, 2010

**Table 3 : Percentage of resources declared lost by the decentralized State services during the operating budget execution, with regard to the operating budget item and the type of the intervener.**

Budget item	Hierarchy and administrative authorities	Finance control	Store accounting	Public attribution commission	Services of the structure
purchase of office stationery or small maintenance	4.6	33.4	13.1	27.2	21.7
purchase of usual, computer or electronic office materials	2.8	54.1	1.2	30.6	11.4
purchase of other usual materials	2.1	40.8	16.3	32.4	8.4
Purchase of fuel and lubricants for vehicles	9.0	20.2	1.1	46.6	23.2
maintenance or distribution of vehicles	2.0	46.6	2.7	7.1	41.7
daily indemnities of missions within the country	10.5	12.8	2.6	27.4	46.6
Seminars, training and internship	6.7	2.5	0.2	0.2	90.4

Source: PETS2 Cameroon, 2010

**Table 4 : Percentage of secondary schools having registered losses on an operating budget item, with regards to the type of the intervener.**

Budget item	Hierarchy and administrative authorities	Finance control	Store accounting	Public attribution commission	Services of the structure
purchase of office stationery or small materials	9.8	15.4	9.1	3.0	13.3
purchase of usual, computer or electronic office materials	4.3	8.5	5.6	3.7	7.5
purchase of other usual materials	3.1	5.7	5.7	3.2	9.5
Purchase of fuel and lubricants for vehicles	12.0	14.5	8.0	3.7	13.5
maintenance or reparation of vehicles	6.1	10.4	4.9	3.1	11.0
daily indemnities of missions within the country	9.7	11.0	6.2	2.5	15.4

Source: PETS2 Cameroon, 2010

**Table 5 : Percentage of resources lost by secondary schools during budget execution with regards to the operating budget item and the type of the intervener.**

Budget item	Hierarchy and administrative authorities	Finance control	Store accounting	Public attribution commission	Services of the structure
purchase of office stationery or small materials	9.6	30.8	3.8	2.8	53.0
purchase of usual, computer or electronic office materials	41.3	16.7	6.5	7.4	47.3
purchase of other usual materials	7.5	23.4	5.9	5.5	59.5
Purchase of fuel and lubricants for vehicles	40.5	14.0	6.5	4.7	47.1
maintenance or reparation of vehicles	30.7	16.0	2.1	3.1	61.1
daily indemnities of missions within the country	50.6	13.0	10.1	15.6	34.4

Source: PETS2 Cameroon, 2010

### Management of the State subventions allocated to private schools

Private education contributes almost 30% of the educated population. Supporting private education is part of the strategic axis of development of the partnership in the education sector. The subvention allocated by the State to private education is given to establishments having an opening authorisation delivered by the ministries in charge of education. This subvention aims to support these establishments in the functioning of their services.

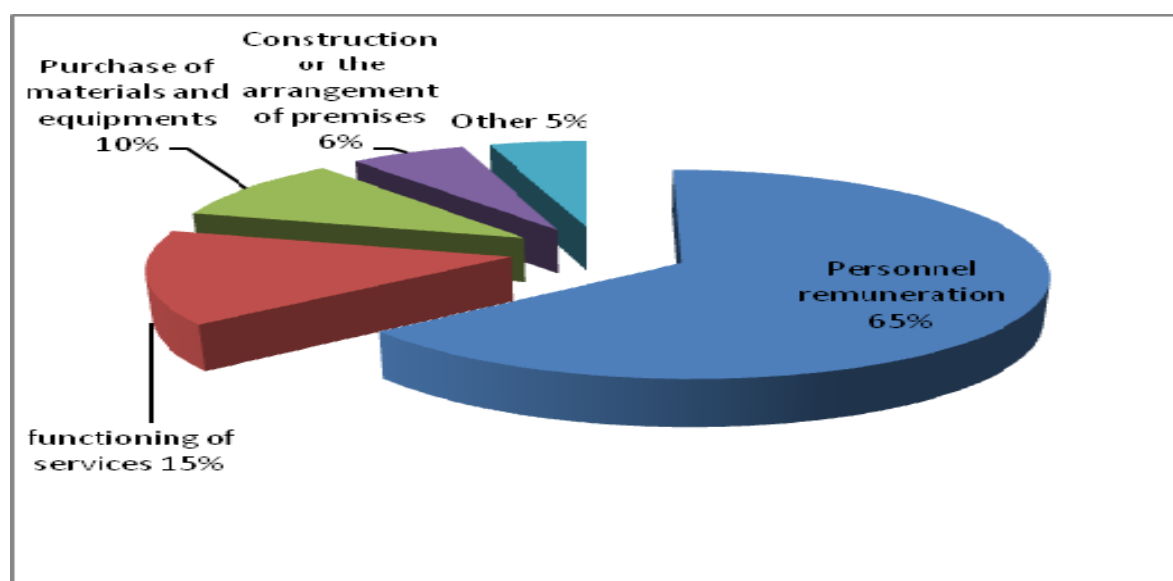
The subvention amounts and the criteria for their repartition are barely known by heads of schools. Indeed, only 9% of heads of primary schools and 16% of heads of secondary schools are informed of the amount of their subvention. Furthermore, among the establishments which have received subventions in 2009, a very low proportion (12% of heads of primary schools and 16% of heads of secondary schools) know the repartition criteria.

The personnel remuneration is the main use of State subventions. In secondary education, 97% of officials use their subventions for remunerating the personnel, 63% for the functioning of their offices and 31% for the purchase of materials and equipments.

Regarding the total amount of subventions received from the Government by primary schools in 2008/2009, 65% of these subsidies were utilised for personnel remuneration and 15% the functioning of services. The remainder was used either for the purchase of materials and equipments (10%) or for the construction or the arrangement of premises. Other non-identified needs have consumed 5% of the subventions allocated.

*In 2009, 50% of primary schools and 62% of secondary schools received State subventions.*

**Figure 1: Utilisation of the State subventions to private primary schools (in %)**



Source: PETS 2 Cameroon, 2010

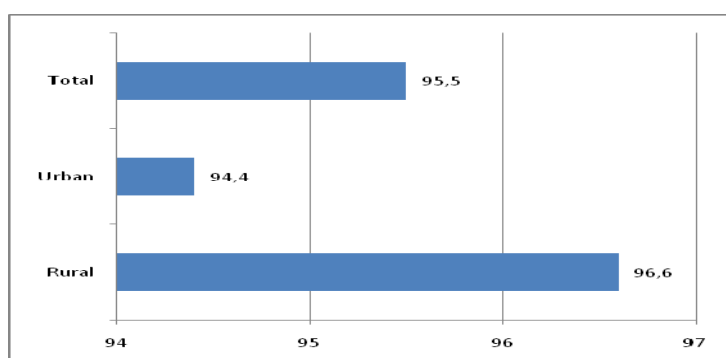
### Management of the minimum package

*The minimum package is still insufficient; it reaches primary schools late and with much difficulties.*

The “minimum package” is a package of didactic materials that the Government puts at the disposal of every public primary school at the beginning of the school year for meeting their essential needs. It is composed of (i) office stationery for the teaching personnel; (ii) didactic material for teachers; (iii) materials for the follow-up of teachers and the evaluation of pupils; (iv) sports and leisure materials; and (v) small aid box.

In 2008/2009, despite all the efforts evidenced by the authorities so as to ascertain that every minimum package reaches its final destination, 4.5% of public primary schools (more precisely, 5.6 % of urban areas’ public primary schools and 3.4% of rural areas’ public primary schools).

**Figure 2: Proportion of primary schools having received the minimum package**



Source: PETS 2 Cameroon, 2010

Three main channels are, depending on the context, utilised for informing heads of schools of the availability of the minimum package at the level of their hierarchic bosses: press releases, administrative correspondences and informal channels. In 2008/2009, most of school officials (about 60%) have been informed of the arrival of the minimum package via administrative



correspondence and 5.6% via press release. However, one school director out of three is still informed via an informal channel – this practice is more observed in rural areas.

In order to facilitate the forwarding of minimum packages from their collection places to schools, the Government grants financial resources to school directors so as to make for transport fees. These resources are generally (87.2%) lower than 5,000 CFA F and seem to vary depending upon the locality with respect to the distance to be covered. Overall, 84.5% of school directors esteem these resources to be insufficient, especially in rural areas. An important number (53%) of school officials assert having received no transport compensation for conveying the minimum package. This may be explained by their proximity to the place of collection of the minimum package.

The diffusion of the information about the availability of the minimum package before

the school board and the Parents and Teachers Association (PTA) is well assured. Indeed, in at least eight schools out of ten, these organs are informed. The trend is the same whatever the residence area.

The average time between the start of the school year and the notification of the availability of minimum packages to school directors is 4.5 months and varies with respect to the implantation area of schools. Indeed, this time is longer in rural areas, probably on account of worse roads and means of transport. Moreover, the minimum package is not collected immediately after the notification. In 2008/2009, the average Delay between the notification and the collection was 22 days – it was roughly 28 days in rural areas.

**Table 6: Indicator of delay in the forwarding of the minimum package by implantation area (in months)**

	Delay between	
	the beginning of classes (8 September 2008) and the notification of the arrival of the minimum package	the notification of the arrival of the minimum package and the collection of the latter
<b>Urban</b>	4.30	0.54
<b>Rural</b>	4.70	0.94
<b>Total</b>	4.50	0.74

Source: PETS2 Cameroon, 2010

School directors have declared having faced a certain number of difficulties in order to access their minimum packages. Some difficulties vary with respect to the implantation area of the school. The most important are linked to transport impediments, late arrival, quality or quantity.

“Issues of transport/lack of roads” are the main difficulties in rural areas and represent nearly 34% of all the difficulties faced while, in urban areas; it is “the late arrival and the incomplete nature of the minimum package”. Although marginal, “insecurity” and “corruption” also constitute an impediment to the collection of the minimum package.

### Main difficulties faced in budget execution in 2008/2009

In decentralized State services, the main difficulties faced in the execution of the operating budget are: the “insufficiency/weakness of allocated credits” (49%), “the administrative sluggishness” (25%) and the “lack of cash” (22%). Are also cited among the ten main reasons (albeit in lower proportions) the “excess of procedures to be followed for the payment” and the “losses of resources at the level of suppliers who ask for a share of the allocation”.

In both urban and rural areas, 58% of heads of schools have experienced a delay in the reception of expenditure authorisations. Concerning the insufficiency of credit, 28% (31%) of officials in urban (rural) areas have mentioned that problem.

### 3. SUPPLY AND DEMAND OF EDUCATION SERVICES

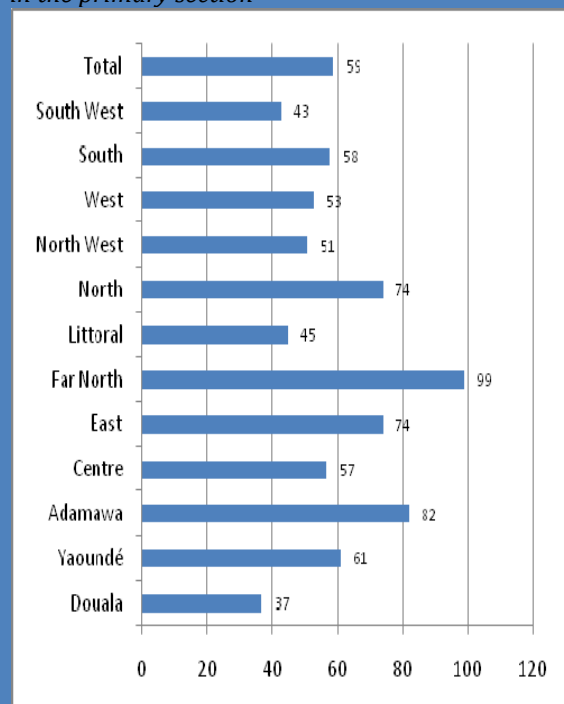
Concerning the actual demand of the population of age to attend school, it has again been high in 2008/2009. Overall, there are on average two pupils per household. Private schools have been more solicited than public establishments. Indeed, in comparison with the findings of 2003's PETS I, the number of pupils in public schools have decreased by 6% for the benefit of private establishments. Households do not automatically choose the nearest public schools for their children. Their choices are mostly guided by the school reputation, which includes both discipline and success rate. It is much more in rural areas that pupils attend the closest public schools (61%). This is likely due to the fact that public schools are more present than private establishments in these areas.

*The supply of education services is still lower than demand*

In order to meet this increasing demand of education services, the Government and its partners for development continue to undertake actions for ameliorating the access and the quality of education. Yet, the supply of education services is still lower than demand in many respects.

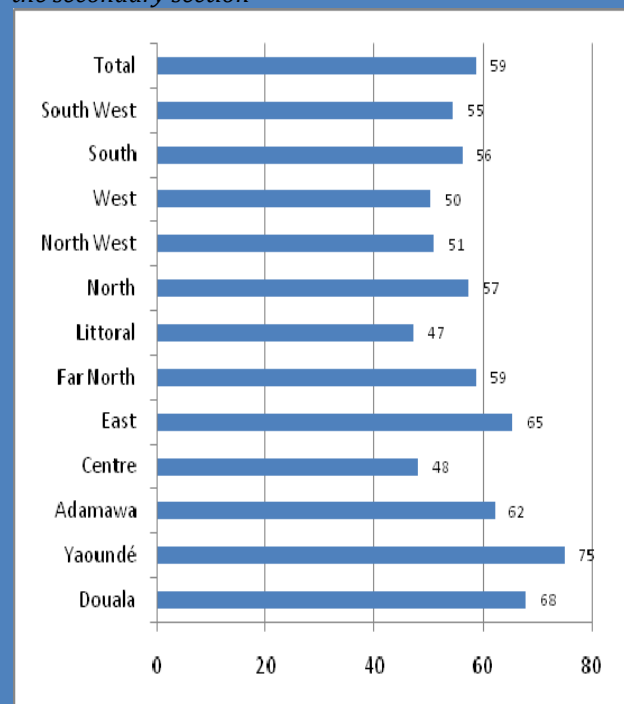
Regarding classrooms' seating places, secondary schools supply as many seats as there are students – for example, for 60 students, there are 60 seating places. However, at the primary level, the school system supplies fewer seats in comparison with actual demand. Indeed, for 60 students, the school system offers nothing but 50 seats.

**Figure 3:** Average number of pupils per 50 seats in the primary section



Source: PETS Cameroon, 2010

**Figure 4:** Average number of students per 60 seats in the secondary section



Source: PETS Cameroon, 2010

Concerning the usual utilities, several schools are connected to the AES SONEL network for electricity and to CAMWATER for drinking water. Moreover, many schools dispose of an

emergency sickroom and a first-aid box for pupils and teachers. Yet, rural establishments are by far less equipped than urban ones.

**Table 7 : Percentage of schools disposing of some facilities**

Facilities	Primary schools			Secondary schools		
	Urban	Rural	Total	Urban	Rural	Total
Functioning computer for pupils	3.7	1.1	2.5	86.6	46.6	75.8
Library	22.9	7.9	16.4	72.4	44.7	65.0
Administrative block (primary)/staffroom (secondary)	65.8	20.5	45.8	87.6	52.4	78.2
School canteen	6.8	2.9	5.0	39.4	19.4	34.0
AES SONEL	56.2	7.9	34.9	91.2	49.5	80.1
Drinking water CAMWATER	62.4	8.6	38.8	79.3	29.1	65.8
Fence in breezblock	45.2	2.5	26.3	//	//	//
Flushing toilets	26.6	2.4	16.0	68.6	21.4	56.0
First-aid box (primary)/ Emergency sickroom (secondary)	82.5	66.9	75.6	67.0	47.6	61.8

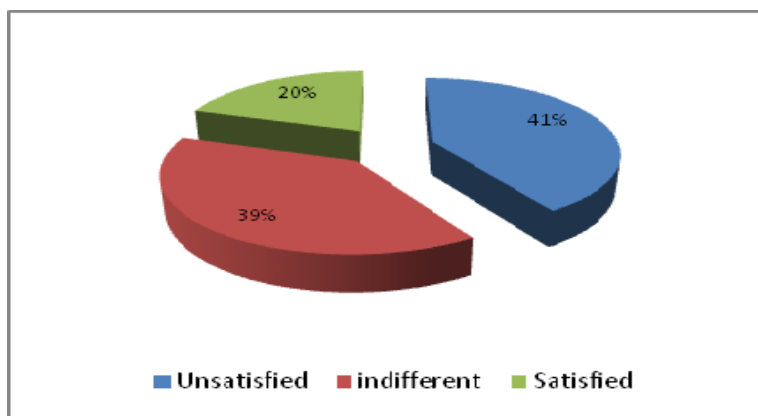
Source: PETS Cameroon, 2010

**Only 20 % of recipients are satisfied with the education services they receive.**

The recipients of education services have provided their opinions on the quality of the education services the rendered, and that has enabled to assess their level of satisfaction.

It appears that, overall, these recipients are either indifferent (39%) or unsatisfied (41%). A low proportion (20%) is entirely satisfied with the education services they are rendered.

**Figure 5: Distribution of education services recipient according to their level of satisfaction**



Source: PETS Cameroon, 2009 and computations.

The analysis of the satisfaction of the education services’ recipients, with respect to the living standard of the households to whom they belong, enables to notice that those issuing from poor households (45.1%) are less satisfied than those coming from non-poor households (39.8%). The overall gap (5.3 points) is not very large. Furthermore, rural areas’ recipients are more unsatisfied than urban areas’.

**Table 8 : Profile of the education services' recipients.**

Variables	Categories	Proportion (%) of individuals with respect to their level of satisfaction			Total
		Unsatisfied	Indifferent	Satisfied	
<b>School's order of education</b>	Public	48.0	37.2	14.9	100.0
	Non-confessional private	22.5	46.7	30.9	100.0
	Catholic private	16.4	43.4	40.2	100.0
	Protestant private	39.5	41.1	19.4	100.0
	Islamic private	37.9	41.4	20.7	100.0
<b>Household's standard of living</b>	Poor	45.1	36.3	18.6	100.0
	Non-poor	39.8	39.7	20.5	100.0
<b>Residence area</b>	Urban	39.6	38.3	22.1	100.0
	Rural	44.5	40.0	15.4	100.0
<b>Household head's level of education</b>	Not educated	44.2	36.9	18.9	100.0
	Primary	45.0	39.5	15.5	100.0
	Secondary or higher	37.7	40.6	21.7	100.0
<b>Recipient's sex</b>	Male	41.5	40.6	18.0	100.0
	Female	40.2	38.1	21.7	100.0
<b>Ensemble</b>		<b>40.9</b>	<b>39.4</b>	<b>19.8</b>	<b>100.0</b>

Source: PETS Cameroon, 2009 and computations

## 4. CONCLUSION

The Cameroonian Government continues to evidence its strong willpower for setting up an adequate framework for the development of education in order to develop Cameroon. The Employment and Growth Strategy Paper published in 2009 illustrates this great interest paid to education and educative governance matters.

Regarding the management of public resources, great advance has been observed, notably in the increase of budget allocations of the structures in charge of education, the reduction of the number of procedures required for the execution of public contracts and the creation of new schools. Yet, resources are not sufficient for adequately boosting the supply of education services. In addition, the management of public expenditure suffers from an insufficiency of traceability, as shown by the absence/insufficiency/insufficient diffusion of information at some hierarchic levels, explained on the one hand by the non-organisation of the information system (notably the non-storing of public finance archives) and, on the other hand, by the distrust of users of information. This situation may be explained by the lack of regulatory texts obliging the different stakeholders to communicate information.

The challenge of the amelioration of both the access to education and the quality of education services is still ahead and must be addressed by the Government and its partners for development. Due to the creation of several public schools, notably in rural areas, so as to bring education closer to children, the instauration of free primary education and the growing involvement of the private sector through the creation of many colleges, primary and infant schools in areas of high demand, the indicators of accessibility to education have improved. Furthermore, among the eight millennium development goals, those pertaining to education are more likely to be attained by 2015.

## 5. RECOMMENDATIONS

---

In order to define a matrix of actions for resorbing the difficulties encountered in the development of education and for making the implementation of the education sector strategy more efficient, the following recommendations must be considered:

### **For the amelioration of governance and the quality of budget information**

- Conceiving standard tools enabling to account for budget utilisation and enforcing their use through regulations issued by a competent authority;
- Elaborating a regulation enforcing the display, at every level, of the information about the utilisation of public resources;
- In the short-run, computerising the procedures related to the management and the production of the information about the State budget for all the decentralized State services at the regional level;
- Creating, in the middle-run, an integrated system of budget information in the education sector. It will enable an efficient and coherent management of budgetary data and the permanent update of information about the education system as this information is an important element of definition, implementation and evaluation of policies;
- Extend "budget tracking" surveys to other sectors in order to assure a synergy of actions.

### **For the satisfaction of the education services' recipients**

- Reinforcing the system of inspections of schools;
- Continuing to recruit teachers and reinforcing capacities ("formation continue");
- Streamlining the transfer of teachers and instituting financial incentives for those being transferred in remote localities so as to increase the number of teachers in such regions.