

REPUBLIC OF CAMEROON
Peace-Work-Fatherland

Ministry of Economy, Planning and Regional
Development



RÉPUBLIQUE DU CAMEROUN
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Ministère de l'Économie, de la Planification et
de l'Aménagement du Territoire

Public Expenditure Tracking Survey in the areas of Health, Nutrition, Water-Hygiene-Sanitation and Education

Final Report

Education Component

DECEMBER 2019



Carried out with the technical support of the
National Institute of Statistics
www.stat.cm



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ACRONYMS AND ABBREVIATIONS

ATPES	Assistant Teacher of Physical Education and Sports
ATPES	Assistant Teacher of Physical Education and Sports
ATTC	Assistant Teacher of Teacher Training Colleges
BE	Basic Education
CDE	Camerounaise Des Eaux
DDBE	Divisional Delegation of Basic Education
DDSE	Divisional Delegation of Secondary Education
EA	Expenditure Authorisation
GESP	Growth and Employment Strategy Paper
GSE	General Secondary Education
GTTGETs	Government Teacher Training College for General Education Teachers
GTTCTETs	Government Teacher Training College for Technical Education Teachers
HF	Health Facility
HIPC	Heavily Indebted Poor Countries
HIPCI	Heavily Indebted Poor Countries Initiative
HTTC	Higher Teacher Training College
ICTs	Information and Communication Technologies
IMF	International Monetary Fund
MDGs	Millennium Development Goals
MINEDUB	Ministry of Basic Education
MINEPAT	Ministry of Economy, Planning and Regional Development
MINESEC	Ministry of Secondary Education
MINFI	Ministry of Finance
MINSANTE	Ministry of Public Health
MTEF	Medium-Term Expenditure Framework
NGO	Non-Governmental Organisation
NIS	National Institute of Statistics
PETS	Public Expenditure Tracking Survey
PIB	Public Investment Budget
PTA	Parent-Teacher Association
RBM	Results-based Management
RDBE	Regional Delegation of Basic Education
RDSE	Regional Delegation of Secondary Education
SB	School Board
SIBE	Sub-divisional Inspectorate of Basic Education
GET	General Education Teacher
STPES	Senior Teacher of Physical Education and Sports
TET	Technical Education Teacher

TFP	Technical and Financial Partner
TGHS	Teacher of General High Schools
TGSS	Teacher of General Secondary Schools
THTTC	Technical Higher Teacher Training College
ToR	Terms of Reference
TPES	Teacher of Physical Education and Sports
TPES	Teacher of Physical Education and Sports
TSE	Technical Secondary Education
TTHS	Teacher of Technical High Schools
TTSS	Teacher of Technical Secondary Schools
TTTC	Teacher of Teacher Training Colleges
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNICEF	United Nations Children's and Emergency Fund
WASH	Water, Sanitation and Hygiene

FOREWORD

The Ministry of Economy, Planning and Regional Development (MINEPAT), Ministry of Finance (MINFI), Ministry of Public Health (MINSANTE), Ministry of Basic Education (MINEDUB), Ministry of Secondary Education (MINESEC) and Ministry of Water Resources and Energy (MINEE) of Cameroon have decided, for the year 2018, to conduct a study to track public expenditure in the areas of health, education, nutrition and water-hygiene-sanitation (PETS3), with technical and financial support from UNICEF. The National Institute of Statistics, whose missions are, among other things, to make available the statistical data and indicators necessary for economic and social management, was involved in order to carry out the related study.

The study to track public expenditure aims to provide the Cameroonian government and partners involved in the health, nutrition, education and WASH sectors with the information needed to objectively assess the performance of public expenditure in these four areas in the 2017 financial year. It is subsequent to the first two carried out in 2003/2004 and 2010 which covered only the areas of health and education. The PETS3 study targets the specific budget lines in each of the above-mentioned sectors. It is also important to underline that PETS3 is conducted in a context marked by the transfer of certain skills in education, health and WASH, to regional and local authorities.

The study was carried out with the sustained participation of the ministries concerned, namely MINSANTE, MINEDUB, MINESEC, MINEE and MINEPAT, and the cross-cutting ministries involved in the public expenditure system, in particular MINFI and MINEPAT.

The Government extends its gratitude to UNICEF for its multifaceted and continuous support in the implementation of its policies. The Ministry of Economy, Planning and Regional Development wishes to thank the actors in the public expenditure chain for the reception reserved for data collection teams on the one hand, and for the information provided on the other.

**The Minister of Economy, Planning and
Regional Development**

EXECUTIVE SUMMARY

The audit conducted as part of the PETS3 study focused on (i) cash budget allocations, (ii) the minimum package for primary education and fees for secondary education and teacher training, and (iii) teacher attendance.

With regard to budget allocations, the study focused on 4 lines of the basic education budget, of which 2 for investment (Classroom construction and Latrine construction) and 2 for operation (Operating credit allocation and Minimum package). The monitoring of budget allocations for secondary education and teacher training covers 8 lines, 5 of which are for investment (Construction of classrooms, Equipment of workshops with kits of small teaching materials, Equipment of workshops with heavy equipment, Construction of workshops and specialised rooms, and laboratories, Construction of latrines) and 3 lines for operation (Purchase of supplies and small office maintenance, Purchase of role-specific technical supplies, Fees).

This study was aimed at analysing the tracking of resources and losses in the expenditure system for the selected lines, as well as teacher attendance.

Tracking of cash resources

At the level of primary education

In 2017, deficiencies were observed in the documentation of resource management at the level of devolved services. If at the level of all the regional delegations, information was totally available according to the managers, this was not the case for lower level devolved structures. 3.7% of divisional delegates of Basic Education reported they had no information on the management of primary schools operating grant in 2017.

In addition, the documentation available to some officials was partial, in that it was often global and not detailed enough to enable the monitoring of the various components of the grant as provided for in the instruments. At primary school level, less than 70% of officials had complete information on budget management in 2017. This issue of lack of archives was more significant for schools in rural areas.

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 the divisional delegates were able to disburse the resources only after more than four months, i.e. as from April. For the disbursement of the resources registered in the second half of 2017, which were needed to start the 2017/2018 school year, most officials had to wait between 2 and 4 months after the start of the school year, virtually towards the end of the first trimester. The reasons given included the regular shortage of funds reported by tax collectors which made most managers to adopt illegal emergency practices to be able to guarantee the minimum for schools at the beginning of the school year while waiting to proceed to regularisation of the expenses when resources become available.

Very few heads of schools were able to get resources less than 3 months after the beginning of the year or after the start of the school year. Most of them (over 80%) had to wait between 3 and 5, or even 6 months before taking possession of these resources. Many schools were therefore obliged to operate in the first term without resources to ensure the payment of teachers' bonuses, production of school identity cards, etc. Resources expected from the start of the school year came

in the second term of the school year, while those expected in the second semester were made available towards the end of the school year or even during holidays.

With regard to the investment budget, there was a time lag of approximately 5 months between the beginning of the financial year and the actual start of the construction of classrooms and 7 months between the beginning of the financial year and the actual start of the construction of latrines.

Regarding the resources made available to the regional delegates, the available information shows a gap of about 5% between the resources donated by one quarter of divisional delegates and those reported as received or expected (on the basis of the number of students) by the regional delegate.

For FENASCO sports activities, about half 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.

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

Due to delays, delegates were forced to solicit providers on credit to start the school year; and as a result, most were obliged to accept the terms and conditions of those providers, which usually meant giving them a share of the amount on the authorisation of expenditure, thus affecting the level and quality of services to the beneficiaries.

In 2017, classrooms were actually built in 90% of the beneficiary schools. Until March 2019, the 2017 PIB infrastructure were still not completed in some schools. For classrooms that have been completed, over 25% of them are not used; the main reasons being that they are not yet received and/or equipped.

At the level of secondary education and teacher training

In the 2017 financial year, the incompleteness of the data on the public expenditure system noted during the collection operation was mainly due to the approximate keeping of archives in secondary schools and the incompleteness of supporting documents. At least 4.5% of heads of schools did not have any documentation. This shows that credit managers do not always master the procedures for managing State property and public expenditure.

Withdrawal of expenditure authorisations for operating expenditure is made by the main manager of the school (92%); however, it was observed that some former principals/directors withdrew expenditure authorisations before they were allocated (more than 4.5%). In the field, this situation was very often cited by the incoming manager to justify the lack of information on the management of budgetary resources, thus calling into question the principle of continuity of public service. Finally, expenditure authorisations for 3 to 4% of secondary schools were withdrawn by non-authorised persons, including Senior Divisional Officers and Divisional Officers.

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.

For commitment, at least half of heads of schools were not able to commit their expenditure relating to the line Purchase of role-specific technical supplies in 2017. With regard to scheduling,

41% of expenditure authorisations of the line Equipment of workshops with a kit of small teaching materials were not scheduled. This situation may be explained by a delay in delivery which prevented the authorising officer from authorising payment before the deadline.

The duration between the commitment of expenditure and scheduling was however globally lower (5 days).

In the implementation of the operating budget, budgetary savings of around 4% were observed on average. These budgetary savings could be explained by the non-commitment of some expenditure authorisations, which are sometimes edited in duplicate (e.g.: government secondary schools transformed into government high schools and whose expenditure authorisations are still edited by mistake).

It was observed in the field that in practice some heads of schools had supplies delivered by providers even before withdrawal of the expenditure authorisation. This is explained by the delay in the delivery of expenditure authorisations, which are sometimes made available in April for the first semester while the school has been operating since January.

Globally, 11.8% of heads of schools reported that they lost resources while they withdrew the expenditure authorisations or the operating budget. This loss was more significant in rural areas (12.3%) than in urban areas (10.5%).

Management of minimum package

In 2017, almost all schools actually received the minimum package (91% globally). Only a few in some regions (especially in the South-West and East) were deprived of it.

25% of heads of schools withdrew their minimum package at the inspectorate, and 71% at the council. Most of remote schools complained about the difficult conditions of travel and transportation for the withdrawal of the minimum package, which may sometimes require sacrificing 1 or 2 working days for the head of school, often the sole staff in the school.

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. For those who received, the amount was less than 10,000 CFA francs in 50% of cases. Most heads of schools, especially in rural areas, estimated this amount to be very insufficient, given the isolation of some areas and transportation difficulties. In addition to these low transportation fees, they regretted the fact that these resources are not made available along with the minimum package, which obliges them to pre-finance transportation. The difference in the monetary value between the quantities of reported supplies received by heads of schools and those sent by the council (or to the Sub-divisional Inspection of Basic Education) is estimated at nearly 30%.

Nearly 90% of officials consider the content of the 2017 minimum package unsatisfactory, the situation being more serious for schools in rural areas. They said some essential supplies were lacking, especially teaching materials. For supplies received, quality problems were less frequently mentioned. Quantities were however considered insufficient (60%) to cover the needs of the school.

Management of fees

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. These differences reflect the difficulties encountered by heads of schools in the monitoring of fees, including the lack of control over the number of students and inconsistencies in statistics available in these schools.

Losses in the expenditure system

Collection of objective data on the basis of financial documents did not reveal too many differences between the amounts transferred and the amounts received. It also did not make it possible to identify the losses associated with bribes. But the qualitative aspect, through questions related to the difficulties encountered in the management of budgetary resources, made it possible to estimate the trend of losses whose statements converge as if there was some kind of unwritten agreement in the implementation of the State budget.

Most private providers who have agreed to confide in the collection team revealed that the expenditure system includes items on which resources are usually lost, and that are difficult to avoid as one moves away from central services.

With regard to the operating budget, and especially the amount in the Finance Bill, interviews made showed that approximately 50% of the budget allocation is actually used by the supplier or the provider for the benefit of the final beneficiary (household or school children). The amount corresponding to these 50% incurs the actual expenditure for the acquisition of goods or provision of service, and takes into account the market price and the profit margin (around 10% of the allocation). For the other 50%, the service provider must first register the contract for 7% of the amount before tax and spend 3,000 CFA francs for stamps (i.e. about 10% of the amount inclusive of tax). He must subsequently pay 24.75% for tax charges related to the expenditure, i.e. 19.25% for the Value Added Tax (VAT) and 5.5% for the Income Tax (IT). The difference which amounts to about 15.25% of the allocation makes it possible to support the various expenses of the expenditure system in the form of bribes as indicated hereafter:

- Issue of expenditure authorisation (Financial Controller): 5-10% of the amount inclusive of tax;
- Receipt (Financial Control Officer): 2,000 CFA francs;
- Administrative authority: 5-10% of the amount inclusive of tax;
- Payment (with Paymaster at Treasury): 10-15% of the amount inclusive of tax.

In total, out of the amount in the Finance Bill, about 40% was allocated to the actual service provided to the final beneficiary (i.e. 61.3% of the resources paid to the provider/supplier after deduction of taxes and registration fees).

With regard to the Public Investment Budget (PIB), the effective execution of the contract was estimated between 35% and 40% of the amount inclusive of tax and the expenses relating to bribes were estimated as follows:

- Issuing of expenditure authorisation (Financial Controller): 5-10% of the amount inclusive of tax;
- Withdrawal of the expenditure authorisation (Financial Control Officer): 2,000 CFA francs;

- Administrative authority: 5-10% of the amount inclusive of tax;
- Public Procurement Board: 5-10%;
- Payment (with Paymaster at Treasury): 5-10% of the amount inclusive of tax).

Teacher attendance

At the level of primary education

Out of 100 teachers supported by the State budget, 6 were not in office in 2017. Contract workers were the most absent from offices in 2017, with 35 absentees out of 100. Among civil servants, excluding areas considered to be at risk in the North-West, South-West and Far North, the phenomenon was more prevalent in the West region with 35% of cases of absence from duty stations reported. All categories combined, absenteeism was more prevalent in schools located in rural areas.

Globally, 65% of heads of schools rated the attendance of current teaching staff as satisfactory. According to officials, this phenomenon would be aggravated, besides insecurity in some regions, by a number of factors such as the lack of infrastructure and amenities in some localities, late financial support of staff newly integrated into the public service, scarcity of inspection visits and even the absence of sanctions against unscrupulous staff.

At the level of secondary education and teacher training

Two “chalk in hand” teachers out of 100 were absent from their duty stations in 2017. Most civil servants absent from their duty stations were those in course of integration, especially in rural areas (3.4%).

Key issues identified and recommendations

Problems were identified using the questions asked to the respondents and by observing the structures surveyed and behaviour of the respondents, as well as through discussions with some beneficiaries. The following problems were identified:

At the cross-cutting level

- Difficult access to management information as well as statistical information, as a consequence of (i) refusal of, lack of or insufficient archiving of management information, (ii) weak statistical information subsystem; and (iii) respondents' apprehension about the use of individual data collected by the structures in charge of statistics;
- Use of a price list that does not take into account some local specificities of expected services (prices in a locality, level of isolation, etc.);
- Relatively long delays between the start of the school year and provision of resources; most heads of schools have to wait three months or more after the start of the school year to have the necessary resources to ensure optimal operation. These delays lead most managers to adopt, when they were willing to achieve expected results, emergency practices or make "management errors" to be able to guarantee the minimum for schools at the beginning of the school year, and to proceed with regularisation of expenses later.

At the level of primary education

- Inefficiency of the process of acquiring and distributing the minimum package which according to heads of schools (i) is not always adapted to the needs (ii) is distributed to schools in the middle if not at the end of the school year, (iii) comprises mostly poor quality items (iv) causes a lot of hassles and difficulties of transportation for its reception.
- The low attendance of teachers remains a concern (10% of civil servants absent from their duty stations) as 84.6% of heads of schools considered their numbers insufficient in 2016/2017 and 35% did not find the attendance of their staff good during the same school year.

At the level of secondary education

Lack of control over the management of students' numbers by heads of schools and inconsistency in the statistics available in these schools, hence the discrepancies observed between the reported and expected amounts of fees at all levels of the chain (School – Divisional Delegation of Secondary Education – Regional Delegation of Secondary Education);

Although the rate of absenteeism is low, there is nonetheless the phenomenon of abandonment of duty by trained teachers in rural areas.

In relation to these problems, the following recommendations are made:

At the cross-cutting level

- ✓ 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;
- ✓ Ensure that the technical service handover is effective before the administrative handover when a manager is assigned or retires, and remind people of the requirement to compile archives and management documentation in order to guarantee the continuity of public service in the area of financial and accounting management;
- ✓ Strengthen the statistical information subsystem and limit the use of data centralised by this system for statistical purposes in accordance with Law No. 91/023 of December 16, 1991 on censuses and statistical surveys;
- ✓ In addition to establishing or developing statistical information systems, budget implementation procedures should be systematically computerised;
- ✓ Take into account the local specificities of the expected services when budgeting;
- ✓ 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. The management of duty posts means that the decision is no longer prepared from the point of view of teachers, but mainly from free duty posts (unfilled, abandoned, unattractive) whose situation will have to be drawn up and sent to the Minister concerned on a quarterly basis.

At the level of primary education

- Entrust the management of the minimum package to the Sub-divisional Inspectors of Basic Education;
- Upon acquisition of the minimum package, take into account its composition as provided for in the instruments and take into account the numbers and realities on the ground;
- 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);
- Upgrade the quantities of the minimum package and improve its quality.

At the level of secondary education

Improve the new electronic fee payment system implemented by the Ministry of Secondary Education since 2018.

CHAPTER 1: PRESENTATION OF THE STUDY

1.1 Background and justification of the study

The Ministry of Economy, Planning and Regional Development (MINEPAT), Ministry of Finance (MINFI), Ministry of Public Health (MINSANTE), Ministry of Basic Education (MINEDUB), Ministry of Secondary Education (MINESEC) and Ministry of Water Resources and Energy (MINEE) of Cameroon have decided, for the year 2018, to conduct a study to track public expenditure in the areas of health, education, nutrition and water-hygiene-sanitation, with support from UNICEF.

It is an approach that makes it possible to monitor the flow of resources step by step at all levels of government (central, devolved and decentralised) in order to be able to quantify the proportion of budgetary resources that actually reaches the final providers. By collecting and comparing data at several levels (from central government to the most peripheral levels such as health centres and schools and local administration), the Public Expenditure Tracking Survey (PETS) makes it possible to determine the resources diverted from their original destinations.

Cameroon has conducted two PETS studies in the areas of health and education. The first such operation, PETS 1, commissioned by the Government, was carried out in Cameroon in 2003/2004 by the National Institute of Statistics (NIS). It was one of the triggers for reaching the completion point of the Heavily Indebted Poor Countries (HIPC) public debt relief initiative. The second operation, PETS 2, was part of the implementation of Law No. 2007/006 of December 26, 2007 on the State's financial system, which made available "Cameroon's financial constitution". In relation to this law, which lays down the principles of sincerity and transparency in public accounts, PETS2 positions itself as an instrument for monitoring and evaluating the implementation of this financial system.

Given the importance of the governance component in the Government's policy, supported by results-based management, it was recommended that such a study be generalised to all priority sectors or areas and conducted periodically, with streamlined collection tools, to assess the effectiveness of public expenditure and the level of satisfaction of beneficiaries. It is following this recommendation by the Cameroonian authorities that the PETS3 study is being carried out, which extends the scope to the areas of nutrition and water-hygiene-sanitation, while maintaining the areas of health and education.

In the area of education, the study takes place in the context of the implementation of the Education and Training Sector Strategy Paper for the period 2013-2020. This document presents among other things as strengths:

- Law No. 2004/017 on the orientation of decentralisation, which transfers education and training management powers to regional and local authorities;
- Existence of a strong social demand for education;
- Total coverage of the national territory by the education and training system.

With regard to the weaknesses of the education system in terms of financing, it is observed that:

- Consumption of public resources is unfairly made in that it systematically benefits certain pupils whose characteristics are: male, urban, outside northern regions and whose parents belong to the highest wealth quintile;

- Parental funding for education is high and compensates for the relative decline in the State budget, particularly for the management of parents' primary school teachers (18% of primary school teachers) and temporary teachers in General and Technical Secondary Education.
- There is lack of transparency in the management of the education system in terms of the participation of communities and civil society organisations on the one hand, and the management of human and financial resources on the other.

1.2 Objectives of the study

The Public Expenditure Tracking Surveys, originally promoted by the World Bank, make it possible to track public expenditure in a given area, through various resource flow administrative levels (central, regional, divisional, sub-divisional/council, service provider, beneficiary) in order to determine the proportion of these resources which initially allocated (human, financial, in-kind), reach the final provider. In other words, the PETS is a useful method for detecting bottlenecks, fund losses and problems in the deployment of human and in-kind resources (staff or manuals).

1.1.1 General objective

The study aims to provide the Cameroonian government and partners involved in the areas of health, nutrition, education and WASH with the information needed to objectively assess the performance of public expenditure in these four areas in 2017.

1.1.2 Specific objectives

Specifically, the study aims to,

At the level of Basic Education:

- i) assess tracking in the management of expenditure relating to the construction of classrooms and latrines;
- ii) assess the tracking of the allocation of operating funds to schools;
- iii) identify dysfunctions in the management of the minimum package;
- iv) assess the phenomenon of ghost workers.

At the level of secondary education:

- i) assess tracking in the management of expenditure relating to the construction of classrooms, workshops, specialised rooms and laboratories, and latrines; ii) to assess tracking in the management of expenditure relating to the equipment of workshops with heavy equipment and a kit of small materials;
- iii) describe the way in which fees are managed;
- iv) identify the dysfunction in the acquisition of small equipment.

1.3 Methodological approach of the study

The study covers four different areas with separate samples. The collection approaches presented in this document result in a methodology that minimises costs without sacrificing the quality (accuracy) of the results.

1.3.1. Scope of the study

Geographically, the survey covers the entire national territory. All levels of the MINESEC and MINEDUB hierarchical levels and schools as educational service providers were concerned. In order to identify regional specificities, the national territory has been divided into ten zones corresponding to the ten regions of Cameroon. The information collected concerns the 2017 financial year.

The tracking of resources concerns allocations for operation and investment for schools for the 2017 financial year. As far as the PIB is concerned, a few lines were chosen:

At the level of basic education:

- Construction of classrooms;
- Construction of latrines.

At the level of secondary education:

- Construction of classrooms;
- Equipment of workshops with kits of small materials (technical + general);
- Equipment of workshops with heavy equipment;
- Construction of workshops, specialised rooms and laboratories;
- Construction of latrines.

Regarding operation, the lines retained were:

At the level of basic education:

- (i) Allocation of school operating funds;
- (ii) Minimum package.

At the level of secondary education:

- (i) Purchase of supplies and small office maintenance;
- (ii) Purchase of role-specific technical supplies;
- (iii) Fees.

1.3.2. Data sources and statistical units

Data were collected from the different links in the public expenditure chain. Thus, in a gradual manner:

For the Ministry of Basic Education:

- Public primary schools;
- Councils;
- Sub-divisional inspectorates of Basic Education;
- Divisional Delegations of Basic Education;
- Regional Delegations of Basic Education;
- Central services of the Ministry of Basic Education.

For the Ministry of Secondary Education:

- Public secondary schools, as well as the government teacher training colleges (GTTCGETs and GTTCTETs);
- Divisional Delegations of Secondary Education;

- Regional Delegations of Secondary Education;
- Central services of the Ministry of Secondary Education.

For the Ministry of Finance:

- Divisional Finance Control;
- Regional Finance Control;
- Directorate General of Budget.

The information obtained from these various observation units was cross-checked to assess financial losses. These losses were assessed between the actors at various levels, depending on the expenditure system for each line subject to the study.

1.3.3. Sampling

The survey design chosen is two-stage. In the first stage, 50 councils were drawn. At the second level, public service providers (schools, secondary schools) were drawn.

1.3.3.1 Sampling frame

The sampling frame consists of all the 2017 PIB projects within the scope of the study and grouped by council. The 2017 Project Journal was used as the sampling frame.

1.3.3.2 Size and distribution of the sample

The sample size was estimated at 50 councils, sufficient not only to have good quality estimators at the national level but also to cope with budgetary constraints.

Due to time and cost constraints, not all secondary units were visited in all councils. Thus, for councils with more than ten secondary units (public schools, secondary schools), a maximum of 10 public primary schools and 10 secondary schools were surveyed, starting with those that have received the investment budget.

In addition, there are the Government Teacher Training Colleges for General Education Teachers (GTTCGETs) in the divisions covering the selected councils, as well as 10 Teacher Training Colleges for Technical Education Teachers (GTTCTETs).

All regional devolved structures were surveyed. At the divisional and sub-divisional level, a delegation was surveyed if it covered at least one sample council. The distribution of the sample of councils (clusters) by region was as follows:

Table 1: Sample size of councils by region

Regions	Number of councils	
	Total	Sample
Adamawa	21	4
Centre	70	8
East	33	4
Far North	47	8
Littoral	34	4
North	21	5
North-West	34	5
West	40	6
South	29	3
South-West	31	3

NATIONAL TOTAL	360	50
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Table 2: Distribution of the sample of schools and devolved services by region

	Adamawa	Centre	East	Far North	Littoral	North	North-West	West	South	South-West	Total
Primary education											
Primary schools	40	80	40	80	40	50	50	60	30	30	500
SIBE	4	8	4	8	4	5	5	6	3	3	50
DDBE	3	6	2	4	2	3	1	5	1	3	30
RDBE	1	1	1	1	1	1	1	1	1	1	10
Councils	4	8	4	8	4	5	5	6	3	3	50
Secondary education											
Schools	20	69	24	48	13	50	45	48	30	31	378
GTTCGETs	3	6	2	4	2	3	1	5	1	3	30
GTTCTETs	1	1	1	1	1	1	1	1	1	1	10
DDSE	3	6	2	4	2	3	1	5	1	3	30
RDSE	1	1	1	1	1	1	1	1	1	1	10
Devolved services of the Ministry of Finance											
Divisional Finance Control	3	6	2	4	2	3	1	5	1	3	30
Regional Finance Control	1	1	1	1	1	1	1	1	1	1	10

1.3.4. Observation and collection methods

The method of observation was both direct and indirect. In this sense, the collection staff would visit a sample structure to conduct (i) interviews related to the expenditure circuit and other specific aspects of the study and (ii) observe as directly in the archives as possible other information to be collected.

Collection was computerised (Computed Assisted Personal Interviewing or CAPI). a set of paper questionnaires was printed to deal with any eventualities. Faced with the reality on the ground, the interviewers were forced to collect first with paper and then enter data with the digital tablets made available to them.

1.3.5. Data processing and estimation

The data collected were gradually processed and validated by the computer experts as they came from the field before tabulation was made. A quality control programme made it possible to detect the main errors for each collection agent. Supervisors and/or controllers communicated to collection agents the cases to be checked. Four applications were used for this activity, namely:

- CSPRO and Excel for data entry;
- SPSS and Excel for table production, analysis and clearance;
- Excel for the production of graphs;
- Word for report write-up.

1.4 Limitations and difficulties encountered

On a conceptual level:

- Important actors i.e. private providers could not be surveyed because of the absence of a sampling frame for the target projects and the fact that most of the enterprises are not located in the councils where they complete projects. Some private providers cannot be identified in the field. The survey of private providers of the sample projects would have made it possible to assess losses related to bribes using the direct approach.

On a practical level:

- Time spent collecting data in the field was relatively short. Data collection staff had to make several visits to the structures, depending on the availability of managers and/or the information required;
- Unavailability of archives in the field, due on the one hand to the mobility of managers, and on the other hand to dysfunctions in the information system;
- Information cross-checked at various levels on enrolment (regional delegation, divisional delegation, inspectorate, school, statistical yearbook) often showed discrepancies that were difficult to explain. Some differences could be explained by the change in staff numbers between the time when resources are transmitted (1st quarter) and the time when staff numbers are definitively stabilised (towards the end of the year). There is therefore a real need to take measures in order to control the number of pupils in primary education.
- Partial or total non-response rates were quite high due to the sensitivity of the subject and the sensitivity of several respondents who were unable to convince themselves of the confidential nature of individual statistical data. However, the estimates were made taking into account these non-responses. It would be necessary for this to strengthen the statistical culture.

CHAPTER 2: ORGANISATION AND FUNCTIONING OF THE CAMEROONIAN EDUCATION SYSTEM

The national education system is governed by Law No. 98/004 of April 14, 1998 on the orientation of education in Cameroon, article 4 of which recognises education as "the general mission of training children for their intellectual, physical, civic and moral development and their harmonious integration into society, taking into account economic, socio-cultural, political and moral factors".

2.1. Education sector development context

The Education sector in Cameroon operates in a general context constrained by, among other things, by demographics and the main orientations of education policy.

2.1.1. Demographic context of Cameroon

Based on BUCREP estimates (3rd General Census of Population and Housing of 2005), Cameroon's total population was approximately 24,348,251 in 2019, spread over a surface area of 475,000 km², or an average density of 51 inhabitants per km². This population is mostly young, since the under-15s represent 43% of the total, it is logical to expect a high demand for education, requiring public authorities to respond in terms of school creation, infrastructure and equipment, and the allocation of human, financial and material resources. The number of children of primary school age (6 to 11 years) stood at 3,608,908 in 2016, and the number of children of secondary school age (12 to 18 years) at 3,704,590, representing 15.9 and 16.3% of the population respectively. Cameroon's population continues to grow, but at a decreasing rate, as the demographic transition began to be observed in the 1990s. For the period 2010-2020, the annual growth rate is estimated at 2.4% and the birth rate at 22.5%. Over the past several decades, the urban population has increased at an accelerated rate, from 14% in 1950 to 58% in 2010, with the cities of Douala and Yaounde as the largest cities. According to BUCREP projections, this trend is expected to continue over the years.

Cameroon's population is unevenly distributed throughout the country. The average population density in 2005 was 37.5 inhabitants per square kilometre. The highest densities are recorded in the Littoral (124.0 inhabitants per km²) and West (123.8 inhabitants per km²) regions and the lowest in the North (25.5 inhabitants per km²), Adamawa (13.9 inhabitants per km²), South (13.4 inhabitants per km²) and East (7.1 inhabitants per km²). This creates disparities in education.

2.1.2. Implementation of the Development Strategy for the Education and Training Sector

The fundamental mission of the new school remains the complete training of the citizen on the individual, collective, moral, economic, intellectual, political and civic levels. Nine principles underpin the actions undertaken as part of the sector strategy currently being implemented. These principles that guided its drafting and informed its implementation are as follows:

- i) Strengthening of civic education at all levels of education and training;
- ii) Strengthening of bilingualism;
- iii) Orientation of the education and training system towards growth and employment;

- iv) Reduction of all kinds of disparities;
- v) Promotion of private education offer;
- vi) Effective and well-coordinated partnership;
- vii) Accountability;
- viii) Strengthening of decentralised/devolved management;
- ix) Promotion of national languages and cultures.

For the period 2013-2020, the strategy adopted for the education and training sector is focused on three strategic axes:

- **Axis 1. Access and equity:** Improve access and equity at all levels of education and training;
- **Axis 2. Quality and relevance:** Improve the quality of learning while adapting its content to the socio-economic environment,
- **Axis 3. Governance and management:** Improve governance and management of the education system.

One of the six specific objectives of this third axis is to **improve transparency in the management of resources**.

The priorities of the 2013-2020 sectoral policy for the levels of education covered by this study are as follows:

✓ *Primary education*

- Pursue the achievement of universal primary education;
- Improve the quality of students' learning;
- Reduce gender/income and geographical disparities;
- Pursue targeted policies to promote the enrolment of minorities (baka, bororos, refugee children, children with disabilities);
- Reduce the stock of parents' teachers still existing in schools.

✓ *General secondary education*

- Increase access of students to science and technology courses;
- Increase access of girls to science and technology courses;
- Strengthen science education by creating and making operational ten top science high schools by 2020;
- Strengthen the Cameroonian education system by capitalising on the good practices of the two subsystems;
- Remove temporary teachers by rationalising the use of existing human resources.

✓ *Technical education and vocational training*

- Make technical and vocational education and training an important lever for improving the competitiveness of the economy and creating wealth;

- Direct its priorities towards the labour market through studies of training needs, analysis of work situations, curriculum writing and the creation of conditions for their implementation as well as support for the integration of young people trained;
- Integrate apprenticeship into the technical education and vocational training system through the involvement of professionals in training and certification as well as the implementation of apprenticeship training schemes;
- Develop partnership governance with a strengthening of public/private partnership;
- Develop business incubators in large institutions;
- Promote vocational education through the creation and operationalization of ten professional high schools of excellence by 2020.

✓ *Teacher training*

- Train in GTTCGET, General Education Teachers for pre-school and primary education;
- Train in GTTCET, Technical Education Teachers for Technical Education Schools, vocational training centres and production units.

2.2. Organisation and structure of the Cameroonian education sector

Article 5 of the Education Orientation Law states that "The education system is organised into two subsystems, one English-speaking and the other French-speaking, by which the national option of biculturalism is reaffirmed". This system is indeed, the legacy of the dual domination of England and France.

It comprises two orders of education: on the one hand, the public order of education, and on the other hand, the private order of education including the secular private, Catholic denominational private, Protestant denominational private and Islamic denominational private. In addition to their common higher education, each subsystem consists of five levels of education: pre-school, primary, secondary, teacher training and post-primary.

Primary education lasts 6 years in both subsystems. While the total duration of general secondary education is the same in both subsystems (7 years), it is broken down differently into subsystems (5 years of study for the first cycle and 2 years for the second in the English-speaking subsystem; 4 years for the first cycle and 3 years for the second in the French-speaking subsystem). Technical education is divided into two cycles of 4 and 3 years of study for the first cycle and the second cycle respectively. As for Teacher training, the cycle lasts between 1 to 3 years, whether in General teacher training or Technical teacher training, depending on the academic diploma at the entrance.

The education system in Cameroon is mainly organised by the State, which encourages the provision of private education. In addition, the State has made it a point of honour in recent years to make education more professional.

According to the governmental architecture, the management of the education sector is ensured by five ministries: Ministry of Basic Education for the lower segment, Ministry of Secondary Education for the middle segment and Ministry of Higher Education for the upper segment.

In addition, there is the Ministry of Employment and Vocational Training, which is responsible, inter alia, for the socio-professional integration of young people, and the Ministry of Youth and Civic Education, which is responsible for the supervision of out-of-school youth.

2.3. State of play of the Cameroonian education system in 2017

2.3.1. Primary education

The Cameroonian State is the one that provides most of the school service: 78.58% of the population enrolled in primary education attended a public school in 2016/2017. The State, which has thus contributed to the supervision of 3,389,956 pupils (out of the 4,292,862 registered), is assisted by the promoters of private secular and denominational schools.

The Far North region with 851,494 pupils had the largest number of pupils at the primary level. This number is a little more than three times that of Adamawa (257,115). However, private education remains developed in the Centre and Littoral regions, which are home to the two major cities. There are more than 1,500 private educational institutions in these two regions.

Table 3: Summary data of the national education system by region - Primary education (2016-2017)

Regions	Number of pupils (Public and private)		Number of teachers (public)			Number of schools			Number of classrooms		
	Girls	Total	Men	Women	Total	Public	Private	Total	Public	Private	Total
Adamawa	113,962	257,115	1,950	1,644	3,594	950	101	1,051	3,092	566	3,658
Centre	331,156	673,499	3,881	6,174	10,055	1,907	1,810	3,717	8,219	9,828	18,047
Far North	374,069	851,494	8,735	2,334	11,069	2,135	163	2,298	8,851	1,272	10,123
East	128,667	273,206	1,915	1,934	3,849	906	108	1,014	3,377	582	3,959
Littoral	218,289	442,051	1,595	3,559	5,154	820	1,577	2,397	3,706	9,115	12,821
North	238,308	538,682	4,311	1,645	5,956	1,422	81	1,503	5,855	587	6,442
North-West	149,694	308,384	2,180	3,421	5,601	1,268	540	1,808	5,202	2,593	7,795
West	250,738	516,668	3,268	5,319	8,587	1,460	599	2,059	7,183	2,772	9,955
South	845 54	172,596	1,892	1,687	3,579	854	104	958	3,316	544	3,860
South-West	120,677	259,167	1,308	2,288	3,596	868	509	1,377	3,899	2,727	6,626
Cameroon	1,925 960	4,292,862	31,035	30,005	61,040	12,590	5,592	18,182	52,700	30,586	83,286

Source: MINEDUB 2016/2017 Statistical Yearbook

Please note: Data relating to CEBNF (non-formal basic education centres) are not taken into account. They account for about 1% of pupils.

The pupil-classroom ratio is globally above the UNESCO (40 pupils per classroom) and national (60 pupils per classroom) recommended standards. There is on average of 3 pupils for a seat with strong regional disparities.

Table 4: Indicators of access to some amenities in public primary schools

	Pupil/classroom ratio	Pupil/teacher ratio	Pupil/seat ratio	Proportion of pupils insured (%)	Proportion of schools with access to energy	Proportion of schools with a potable water source	Proportion of schools with an equipped toilet	Proportion of schools with an emergency pharmacy
Adamawa	73.26	102.55	2.49	99	5.0	12.5	5.1	30.0
Centre	42.45	81.56	2.45	100	37.7	38.5	31.6	62.8
East	61.92	110.08	1.69	99	8.3	33.3	5.3	41.0
Far North	106.49	235.29	10.44	89	1.2	42.5	0.0	68.8
Littoral	56.82	92.12	1.24	99	36.8	31.6	35.7	93.0
North	79.82	186.60	4.07	99	0.0	20.0	11.9	60.0
North-West	33.43	25.86	1.04	100	35.7	34.9	56.1	83.7
West	49.33	124.85	1.45	98	35.7	10.7	12.7	87.5
South	32.28	63.77	85	91	20.0	30.0	3.3	66.7
South-West	44.37	50.50	1.14	83	18.2	36.0	31.8	91.7
Urban	57.80	69.16	1.84	100	55.0	55.5	53.8	90.0
Rural	62.68	134.38	3.55	95	10.9	22.7	9.1	62.8
Total	61.58	119.39	3.15	96	20.9	30.0	19.0	68.9

Sources: MINEDUB 2016/2017 Statistical Yearbook, PETS 3 Cameroon, 2019

Table 5: Evolution of MINEDUB's budget allocation (in million CFA francs)

Budget	Year				
	2013	2014	2015	2016	2017
Operating budget	151,018	153,970	165,073	184,610	200,067
Investment budget	20,100	20,610	23,510	21,550	22,056
Total budget (MINEDUB)	171,118	174,580	188,583	206,160	22,2123
Share of education in the overall budget	12.1	12.4	11.7	10.7	12.4
Share of MINEDUB in the State budget (%)	5.3	5.3	5.0	4.9	5.1

Source: 2013-2017 Finance Bills

2.3.2. Secondary education and teacher training

✓ *General and technical secondary education*

At the secondary level, 1,407,432 students were enrolled in public schools in 2016/2017. This number includes 1,120,064 students for general secondary and 287,368 for technical secondary education. Analysis by region shows that the Centre has the largest number of students, with 20% of all students. By gender, while in primary school there were more boys than girls, in secondary

school the gaps widen further. In secondary education, 44% of students are girls, 47% in general education and 33% in technical education. The three northern regions have the lowest scores for the representation of girls in secondary school, with 30% girls in the North, 31% in the Far North and 35% in Adamawa.

Table 6: Summary data on public general and technical secondary education in 2016/2017

REGION	General secondary education							Technical secondary education						
	Number of students enrolled		Number of repeating students		Number of teachers		Number of schools	Number of students enrolled		Number of repeating students		Number of teachers		Number of schools
	Girls	Total	Girls	Total	Women	Total		Girls	Total	Girls	Total	Women	Total	
Adamawa	17,016	45,366	6,761	10,560	594	1,959	93	2,527	9,353	1,786	2,321	247	762	21
Centre	105,117	206,339	16,035	31,891	5,726	10,179	339	21,192	57,054	7,390	10,752	2,255	4,476	140
East	19,770	45,648	4,360	7,435	626	1,892	105	6,165	16,083	1,857	2,825	377	1,161	47
Far North	51,482	167,545	24,344	35,860	892	4,091	266	6,593	17,575	1,931	3,011	238	1,014	71
Littoral	72,529	136,533	9,235	19,291	2,122	4,374	143	10,056	27,997	3,710	5,550	957	2,337	48
North	27,856	91,796	12,350	18,131	524	2,131	136	6,006	18,722	3,579	4,983	249	874	36
North-West	69,672	118,831	3,328	7,775	2,109	4,151	259	13,129	45,344	2,633	3,428	1,356	2,448	131
West	99,504	180,343	14,566	31,713	1,554	4,026	241	19,877	59,838	8,430	11,581	781	2,095	107
South	23,073	47,148	4,925	9,191	819	2,112	131	5,196	15,281	1,494	2,151	549	1,507	56
South-West	44,691	80,515	1,946	4,041	1,621	3,229	180	3,920	20,121	924	1,027	795	1,633	66
Total	530,710	1,120,064	97,850	175,888	16,587	38,144	1,893	94,661	287,368	33,734	47,629	7,804	18,307	723

Source: MINESEC 2016/2017 Statistical Yearbook

✓ **Teacher training**

At the teacher training level, 20,127 student teachers were enrolled in public schools in 2016/2017, including 13,928 student teachers for GTTCGET and 6,199 for GTTCTET.

By region, the Far North has the largest number of students, i.e. 14.9% of all student teachers.

Table 7: Summary data on public teacher training in 2016/2017

REGION	GTTCGET			GTTCTET			Total		
	Number of student teachers		Number of schools	Number of student teachers		Number of schools	Number of student teachers		Number of schools
	Women	Total		Women	Total		Women	Total	
Adamawa	357	890	5	323	603	1	680	1,493	6
Centre	1,827	2,328	10	346	633	1	2,173	2,961	11
East	604	878	4	370	702	1	974	1,580	5
Far North	833	2,283	6	392	722	1	1,225	3,005	7
Littoral	696	814	4	399	693	1	1,095	1,507	5
North	364	1414	5	364	680	1	728	2,094	6
North-West	1,067	1,391	7	338	602	2	1,405	1,993	9
West	1,500	1,804	8	325	645	1	1,825	2,449	9
South	819	1,188	5	359	654	1	1,178	1,842	6
South-West	819	938	8	126	265	1	945	1,203	9
Total	8,886	13,928	62	3,342	6,199	11	12,228	20,127	73

Source: MINESEC 2016/2017 Statistical Yearbook

✓ **Financial resources**

The State budget allocated to MINESEC has increased steadily over the 2013-2017 period, from 220,161 million CFA francs in 2013 to 318,997 million CFA francs in 2017, i.e. an increase of 44% in five years. This increase over the period is higher than that of the overall state budget, which has increased by 34% in 5 years. In 2017, the MINESEC budget represented 7.3% of the State budget.

Table 8: Evolution of the MINESEC budget from 2013 to 2017 (in millions CFA francs)

Budget	Year				
	2013	2014	2015	2016	2017
Operating budget	203,163	211,837	226,978	224,444	295,383
Investment budget	17,000	20,791	24,500	21,624	23,614
Total budget of MINESEC	220,163	232,628	251,478	246,068	318,997
Share of education in the overall budget	12.1	12.4	11.7	10.7	12.4
Share of MINESEC in the State budget (%)	6.8	7.1	6.7	5.8	7.3

Source: 2013-2017 Finance Bills

Box 7: Priorities of the education and training sectoral policy 2013-2020

Primary education

- Pursue the achievement of universal primary education:
 - Improve the quality of students' learning;
 - Reduce gender/income and geographical disparities;
 - Pursue targeted policies to promote the enrolment of minorities (baka, bororos, refugee children, children with disabilities);
 - Reduce the stock of parents' teachers still existing in schools.

Basic education

- Start setting up a basic education system, initially including the primary cycle and the secondary observation sub-cycle, through the definition of a minimum base of knowledge and skills and the conduct of studies to master all the aspects related to this concept from 2016 onwards;
 - Complete the implementation of basic education by extending it to the secondary orientation sub-cycle by 2020 to accompany the reform;
- Match the institutional organisation, functioning and resources to be used there;
- Mobilise education stakeholders (regional and local authorities, communities, TFPs, etc.) to support the reform process.) with a view to embracing this paradigm shift;
- Establish a network of basic education institutions ensuring educational continuity for all children in a holistic, diversified, inclusive and integrated approach to basic education;
- Develop innovative strategies for resource mobilisation.

General secondary education

- Increase access of students to science and technology courses;
- Increase access of girls to science and technology courses;
- Strengthen science education by creating and making operational ten top science high schools by 2020;
- Strengthen the Cameroonian education system by capitalising on the good practices of the two subsystems;
- Remove temporary teachers by rationalising the use of existing human resources.

Technical education and vocational training

In order to make technical and vocational education and training an important lever for improving the competitiveness of the economy and creating wealth, the Government is intending to: Integrate apprenticeship into the technical education and vocational training system through the involvement of professionals in training and certification as well as the implementation of apprenticeship training schemes;

- Direct its priorities towards the labour market through studies of training needs, analysis of work situations, curriculum writing and the creation of conditions for their implementation as well as support for the integration of young people trained;
- Integrate apprenticeship into the technical education and vocational training system through the involvement of professionals in training and certification as well as the implementation of apprenticeship training schemes;
 - Develop partnership governance with a strengthening of public/private partnership;
 - Develop business incubators in large schools;
 - Promote vocational education through the creation and operationalization of ten professional high schools of excellence by 2020.

Teacher training

The mission of this order of education is to:

- Train General Education Teachers for the nursery and primary education in GTTCGETs;
- Train Technical Education Teachers for Technical Education Schools, vocational training centres and the production units in GTTCETs.

CHAPTER 3: NORMATIVE FRAMEWORK FOR BUDGET MANAGEMENT IN CAMEROON

Laws No. 2007/006 of December 26, 2007 on the State's financial regime and No. 2018/012 of July 11, 2018 on the financial system of the State and other public entities reflect the authorities' ambition to modernise public financial management and achieve the nation's development objectives. The necessary revision of the 2007 financial system aims to adapt Cameroon's financial legislation to the CEMAC normative framework supported by the guidelines of December 19, 2011. By integrating these guidelines into its legal corpus, Cameroon is in line with international and community standards in public finance. This ambition is mainly based on the rebalancing of budgetary powers, the institutionalisation of public performance management, accountability and transparency to include citizens in budgetary processes.

It should be recalled that budgetary management in Cameroon is governed hierarchically by the Constitution of January 18, 1996, Law No. 2007/006 of December 26, 2007 on the State's financial system, reinforced by Law No. 2018 /012 of July 11, 2018 on the financial system of the State and Other Public Entities, the Finance Bill of the relevant year and Decree 2011/2414/PM of August 17, 2011 on the establishment, organisation and functioning of the inter-ministerial committee for the examination of programmes, decrees of the Prime Minister to amend appropriations, decrees to amend appropriations, annual circulars of the President of the Republic on the preparation of the budget and of the Minister of Finance on the implementation of the budget.

In view of the above, it can legitimately be said that the study on the tracking of public expenditure in the areas of health, education, nutrition and water, hygiene and sanitation with the support of Technical and Financial Partners, in particular UNICEF, is in line with the reform of public finances in Cameroon. This approach makes it possible to monitor resource flows at all levels, step by step, in order to be able to quantify the proportion of budgetary resources that actually reaches the final beneficiaries. First of all, it is important to describe the budget preparation process before looking at how the budget is implemented.

3.1. Preparation of the budget

This operation is structured around three main phases, namely planning, programming and budgeting.

Everything begins with strategic planning, which is a reflection exercise that enables the State to set long-term objectives and coordinate its actions to achieve the expected results. It is spread over a period of 5 to 10 years.

Planning cannot be successful without programming. Financial programming enables the State to calculate the expected revenue in the medium term and allocate them to the programmes and activities that serve to achieve the objectives set out in the strategies. This 3-year phase must be reviewed annually (Medium-Term Expenditure Framework).

Budgeting for a given year makes it possible to determine the State's expenditure and revenue based on the Medium-Term Expenditure Framework. It is similar to financial programming, but detailed for the following year. This phase is completed each year (Finance Bill).

3.1.1. State budget preparation process

Preparation of budget in Cameroon takes place in several equally important steps. These phases are detailed in the following budget preparation schedule:

No.	Main steps in the preparation of the budget	Deadlines
1	The Presidency of the Republic publishes the Circular for the preparation of the budget	June 30
2	MINEPAT and MINFI organise the Enlarged Programming Conference , which is the forum for validating the Medium-Term Expenditure Frameworks developed by the sectoral ministries	July 7
3	MINFI and MINEPAT organise Pre-Budget Conferences , which enable sectoral ministries to present their financing needs and programmes	July 27
4	The Interdepartmental Programme Review Committee reviews and validates programmes proposed by ministries without going into financial details	August 17
5	Special Conferences are held in the perspective of budget conferences to discuss issues of particular importance: the budgeting of major projects, budgeting of rehabilitation funds as part of plan contracts	August 31
6	MINFI and MINEPAT organise Budget conferences with sectoral ministries and institutions to ensure that expenditure ceilings are respected and that changes proposed by the Interdepartmental Programme Review Committee have been taken into account	September 21
7	Preparation of the draft Finance Bill and transmission to the Prime Minister's Office	October 1
8	The Prime Minister's Office sends the draft law to the President of the Republic with the final arbitrations	October 8
9	The Presidency of the Republic tables the Finance Bill with its appendices in parliament (discussed and voted in both chambers, the National Assembly and the Senate)	October 15
10	The parliament examines and votes on the Finance Bill	November
11	The President of the Republic promulgates the Finance Bill	December

3.1.2. Budget preparation mechanism in the area of education

With regard to budget preparation, the reference is the presidential circular on the preparation of the State budget, which provides the main guidelines.

In 2016, for the preparation of the 2017 budget, innovation was the reactivation of the PPBS (Planning-Programming-Budgeting-Monitoring/Evaluation) chain and the activation of management controls that led to the effective implementation of operational technical structures.

3.2. Budget implementation

After the promulgation of the Finance Bill by the President of the Republic, the State budget becomes enforceable. The Minister of Finance first signs the circular containing instructions on the implementation of the Finance Bills, monitoring and control of the State budget and other public entities. Then budget is launched of both at central level and in the regions. This exercise aims to explain the context in which the budget will be implemented, the challenges and innovations for the

new budget year. After this launch of the budget, the operations of conveying expenditure authorisations (commonly known as Cartons) in the regions as well as other media (project journals, purchase order booklets, commitment order booklets, etc.) take place throughout the national territory. It is on this occasion that the role of the actors is also recalled.

3.3. Different actors involved in the implementation of the budget

In addition to the Minister of Finance, who is responsible for making credits available to the Chief Authorising Officers and for budgetary regulation, the Law on the Financial System of the State and other public entities identifies the operational actors involved in the implementation of the State budget. These are authorising officers, financial controllers and public accountants (Article 64(1)).

✓ The Authorising Officer

It is any person entitled on behalf of the State to prescribe the execution of income and expenditure entered in the State budget. In terms of expenditure, there are three categories of authorising officers: Chief Authorising Officers, Secondary Authorising Officers and Delegated Authorising Officers. The Chief Authorising Officers of the State budget are heads of ministerial departments or similar and High Constitutional Authorities. Secondary Authorising Officers are heads of devolved State services who receive expenditure authorisations from the Chief Authorising officers.

Finally, Delegated Authorising Officers are officials appointed by Chief or Secondary Authorising Officers for expressly defined matters. In terms of revenue, there are two categories of authorising officers: Chief Authorising Officers and Delegated Authorising Officers. The Chief Authorising Officer is the Minister of Finance. Heads of ministerial departments or similar as well as heads of tax administrations are Delegated Authorising Officers for revenue generated by their administrations. Heads of ministerial departments may set up, under their own responsibility, revenue managers.

✓ The Financial Controller

The financial controller is an actor in the budgetary process. Financial controllers are appointed to the Chief Authorising Officers, as well as to the Secondary Authorising Officers at the head of the devolved services. The financial controller is responsible for prior checking, by affixing a prior approval of budgetary transactions, on proposals for expenditure acts forwarded to him by the Minister or his delegated authorising officers in accordance with procedures defined by the Minister of Finance. The financial controller gives an opinion on the sincerity and sustainability of the expenditure commitment plans.

✓ The Public Accountant

The public accountant is a public official with exclusive responsibility for the collection, keeping and handling of funds and securities, keeping of the accounts of the State and other public entities. The payment of State expenditure is the exclusive responsibility of the public accountant or an agent designated by them, acting under their control and under their direct responsibility. All public revenues must be collected by a public accountant who is required to carry out all necessary due diligence to recover revenue documents issued in accordance with the law. The actors having been presented, it is worth defining the expenditure system.

The public expenditure system

The procedure for the implementation of public expenditure comprises four stages, three of which are the responsibility of the authorising officer (commitment, validation and scheduling) and one of the accounting officer (payment).

Stage 1: Commitment of expenditure

Commitment is the initial phase of the procedure for the execution of public expenditure, it is the decision taken by the authority which is entitled, for this purpose, to withdraw part of the appropriations allocated to the budget heading for the allocation of expenditure by performing an act which will result in a debt to be borne by the State. The commitment phase consists of two operations: the legal commitment and the accounting commitment.

Stage 2: Validation of expenditure

Validation is the recognition of the service provided: it is the responsibility of the credit manager in the case of an order below the public procurement thresholds or of the person responsible for public procurement in collaboration with the credit manager in the case of a public procurement contract (receipt of the service, signature of the minutes, or delivery note, etc.). This involves the manager certifying the service provided by validating invoices and the financial controller verifying the quality of the authorising officer, the conformity of the mandate upon commitment and the validity of the certification of the service provided.

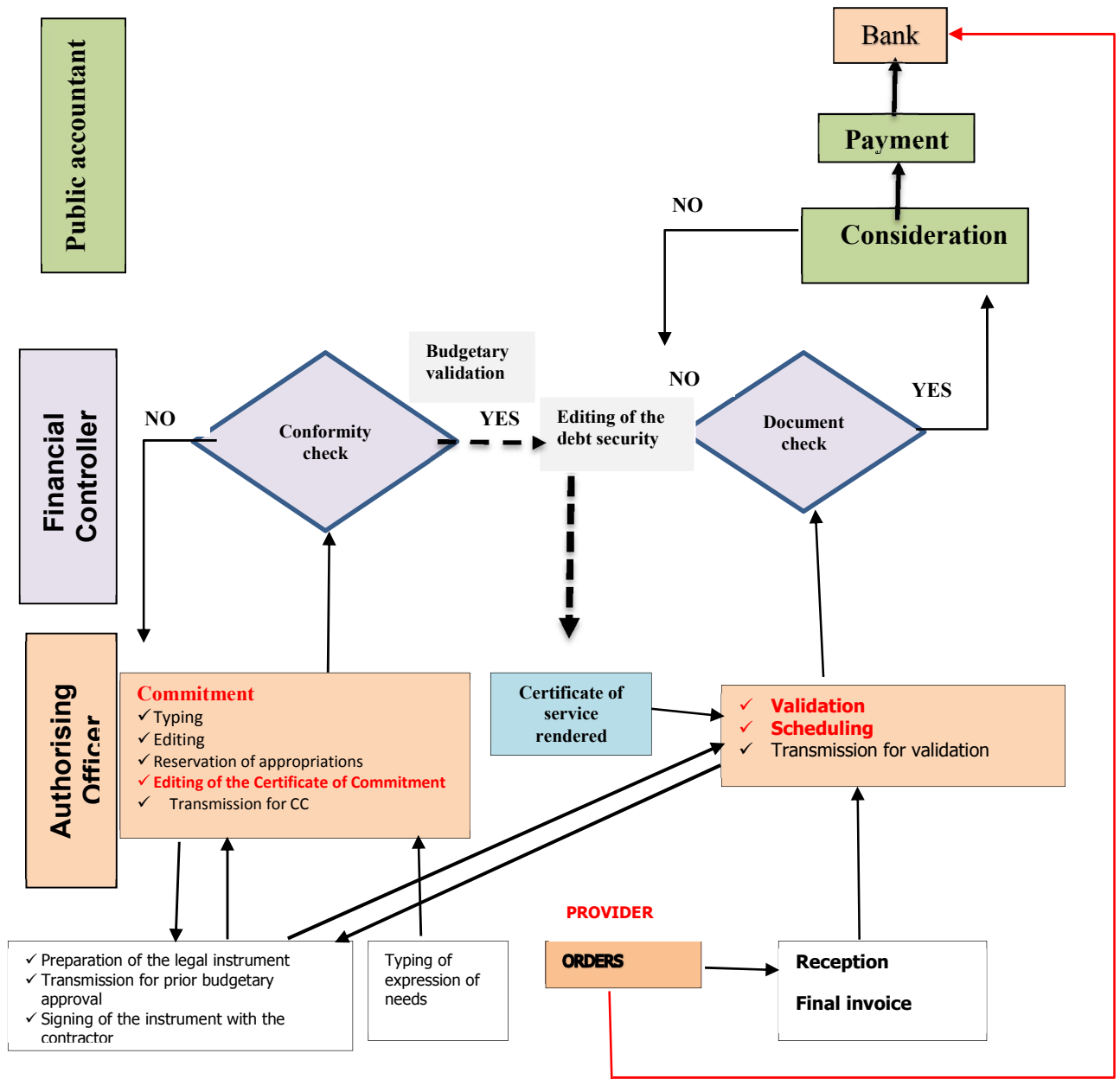
Stage 3: Scheduling of expenditure

It is the act by which the order is given, in accordance with the result of the validation, to the public accountant to pay the State debt. In practice, it takes the form of the printing and signature of the transmission slip for the transmission of the mandates authorised (scheduling of the payment order) to the public accountant.

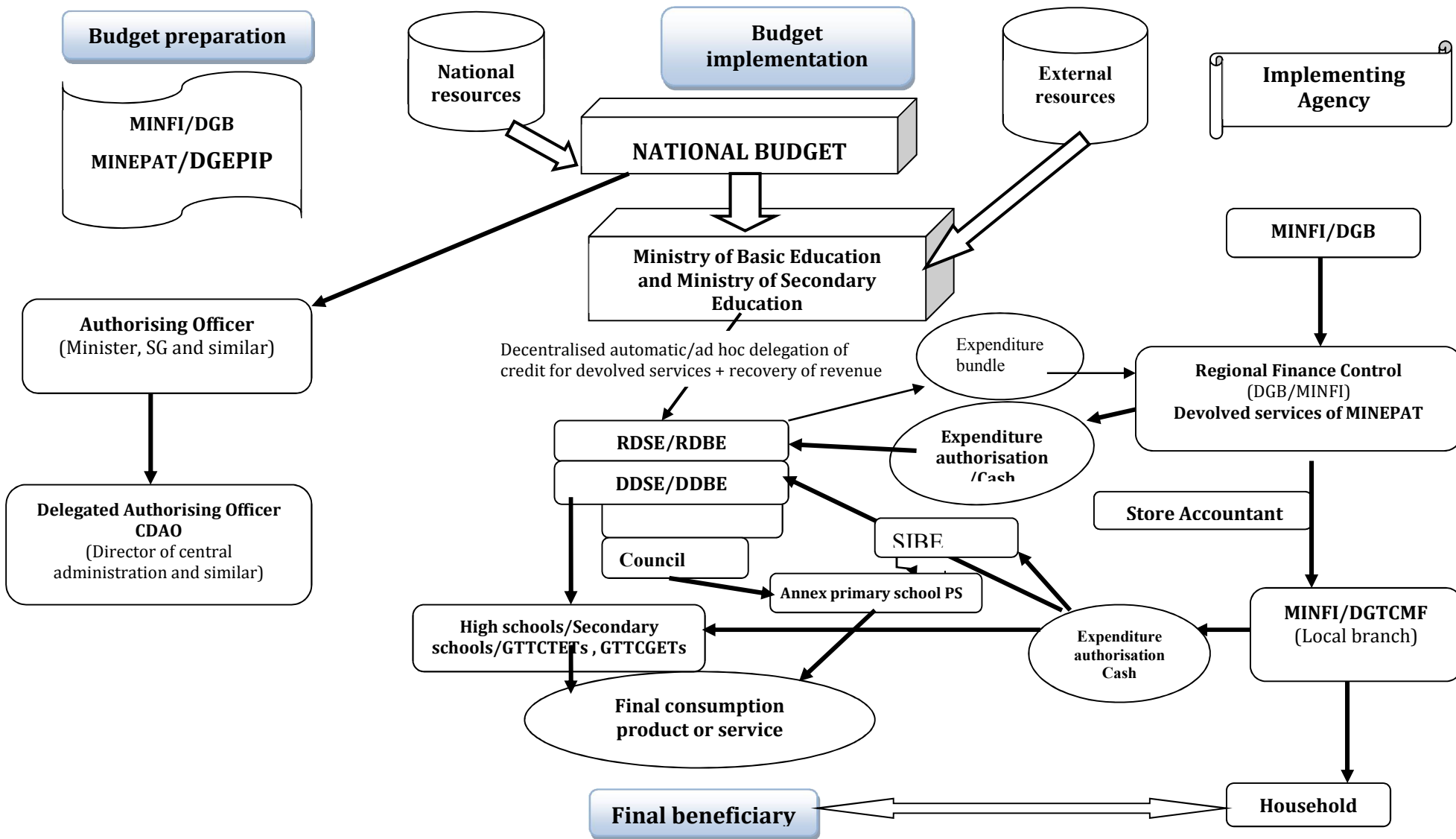
Stage 4: Payment of expenditure

This is the final phase of the procedure. It results in the payment of the debt by the public accountant. At this level, the department responsible for settling the expenditure checks whether there is any opposition to payment: this is the case, for example, for notices to third party holders, revenue orders, securities issued by the courts and takes them into account. At the end of its controls, it issues the settlement title, which may be a cash voucher for payments at the Public Treasury counter, a credit notice for payments by bank or postal transfer or a slip for other payment methods (payment by cheque on the Treasury)

Box 1: Stakeholders and their role in the public expenditure system



Box 2: Expenditure execution system of the education sector at MINEDUB and MINESEC



CHAPTER 4: PUBLIC EXPENDITURE MANAGEMENT IN 2017

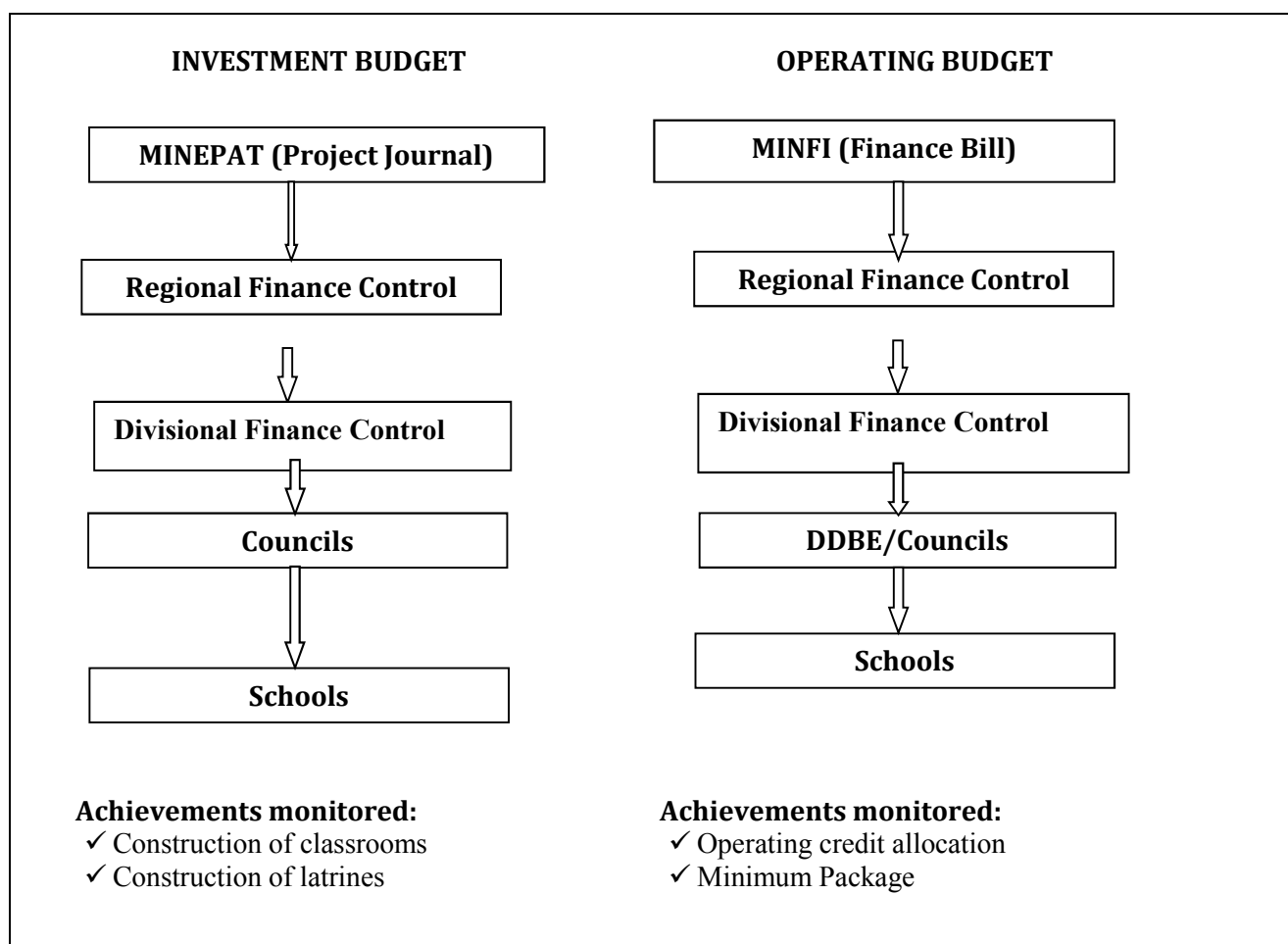
In general, the tracking of public expenditure follows the flow of public funds and material resources from the government and other donors through the administrative hierarchy to school authorising officers. However, for PETS3, a few lines were targeted for monitoring.

This chapter focuses on the availability of information on the public expenditure channel, the budget implementation rate and the management of the minimum package. In addition, because of the difference between the structures of the education sector, the tracking of public expenditure highlights monitoring in primary schools, secondary schools and intermediate devolved services.

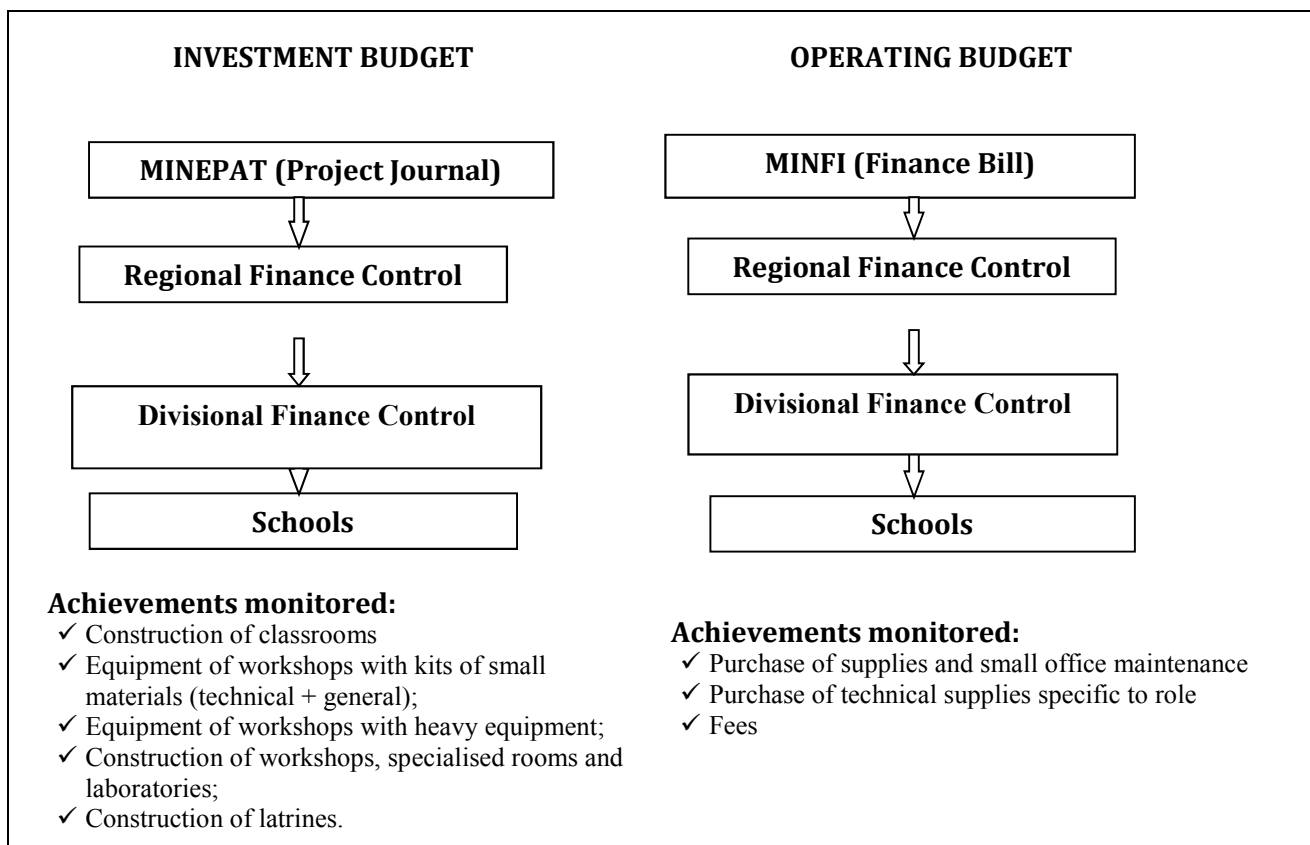
4.1. MINEDUB and MINESEC public resource system

The statistical audit carried out as part of PETS selected 4 lines for Basic Education and 8 lines for Secondary Education. The monitoring of these lines, for the operating budget and the investment budget, has been designed as presented in the two diagrams below.

Box 3: Resource system of the Ministry of Basic Education



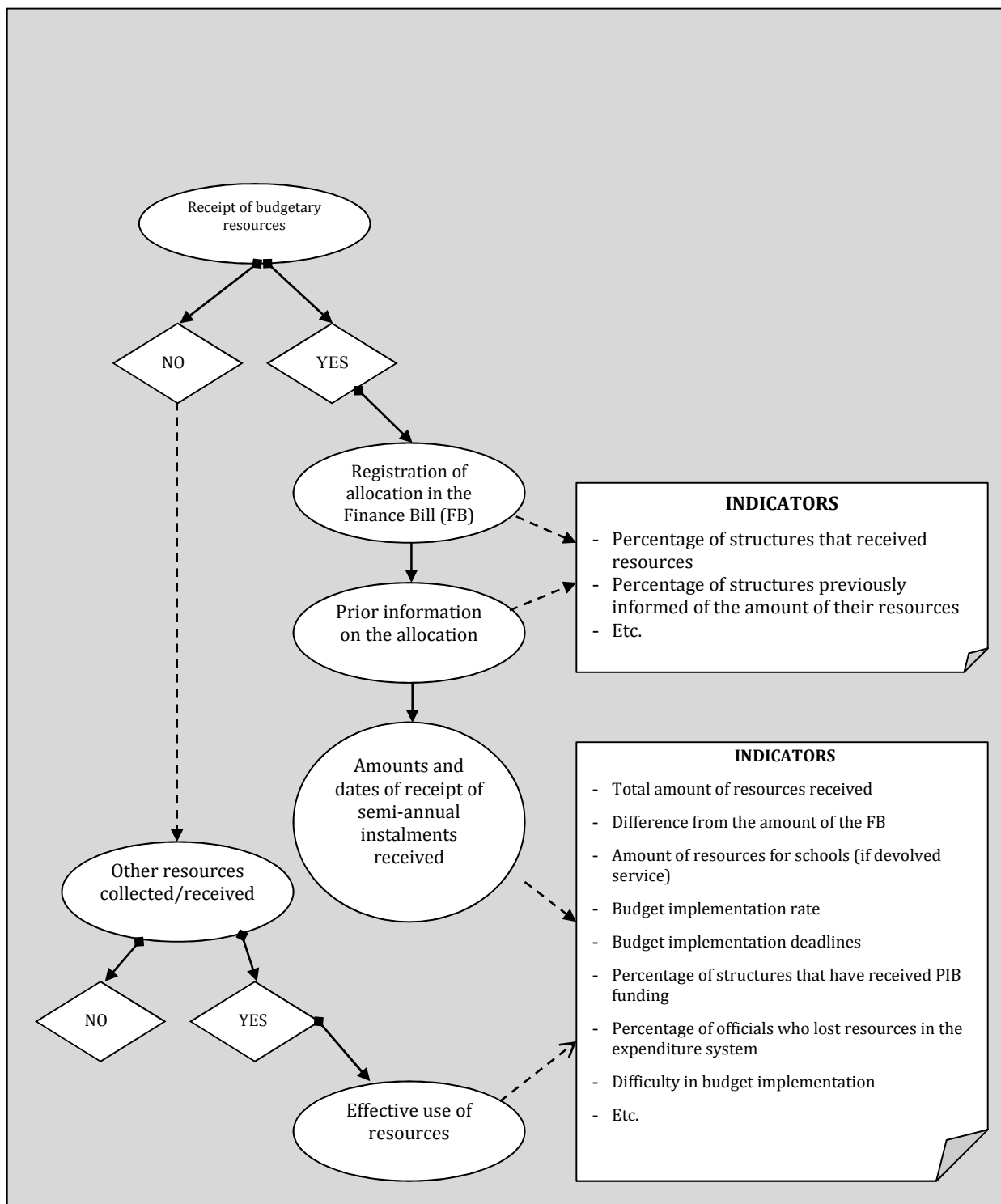
Box 4: Resource system of the Ministry of Secondary Education



4.2. Conceptual model for monitoring the tracking of public expenditure

To properly analyse the tracking of budgetary resources intended for (or transiting through) these structures, it is necessary to have complete and reliable information both on the expenditure system and on the allocations provided for in the Finance Bill and those actually received by the various links in the chain. The following concept map forms the basis for the sections on the budget system in the questionnaires for devolved services and schools. It presents the budgetary preparation upstream and the use made of the resources collected downstream. Precise indicators, recorded at the level of each stage, make it possible to better identify the relevant information.

Box 5: Diagram of the conceptual model for monitoring the tracking of budgetary resources in the Education sector



4.3. Tracking of resources in primary education

According to the 1998 Orientation Law, primary education is compulsory (art. 9) and the financing of education is ensured by: State budgetary allocations, budgetary allocations of regional and local authorities, contributions from education partners, donations and legacies, any other contribution provided for by law (art. 12).

4.3.1. Budgetary allocation and prior information to authorising officers

The lines studied represented nearly 5.8% of the Ministry of Basic Education's budget in 2017, for a total of 12,768,708,000 CFA francs. The credit allocated to divisional delegations for school operation was 4.556 billion in 2017, or 2.3% of the total operating budget.

Table 9: Budgetary allocation for primary schools in 2017

Region	Operation		Investment	
	School operating credit (in thousand CFA francs)	Minimum Package (in thousand CFA francs)	Construction of classrooms (in thousand CFA francs)	Construction of latrines (in thousand CFA francs)
Adamawa	272,328	135,374	545,000	28,000
Centre	761,714	310,682	709,250	38,500
East	324,255	130,339	515,500	24,500
Far North	813,771	422,280	827,000	24,500
Littoral	319,280	120,549	466,000	24,500
North	419,298	242,601	625,500	28,000
North-West	455,518	198,116	575,500	28,000
West	635,860	292,441	532,000	35,000
South	244,614	100,378	471,500	28,000
South-West	309,748	133,312	578,000	21,000
Total	4,556,386	2,086 072	5,845,250	280,000
Share (%) in MINEDUB's operating budget in 2017	2.3	1.04	n.a.	n.a.
Share (%) in MINEDUB's PIB in 2017	n.a.*	n.a.	26.5	1.3
Share (%) in MINEDUB's overall budget in 2017	2.05	0.94	2.63	0.13

Source: MINEDUB, 2017 Project Journal

n.a.: Not applicable

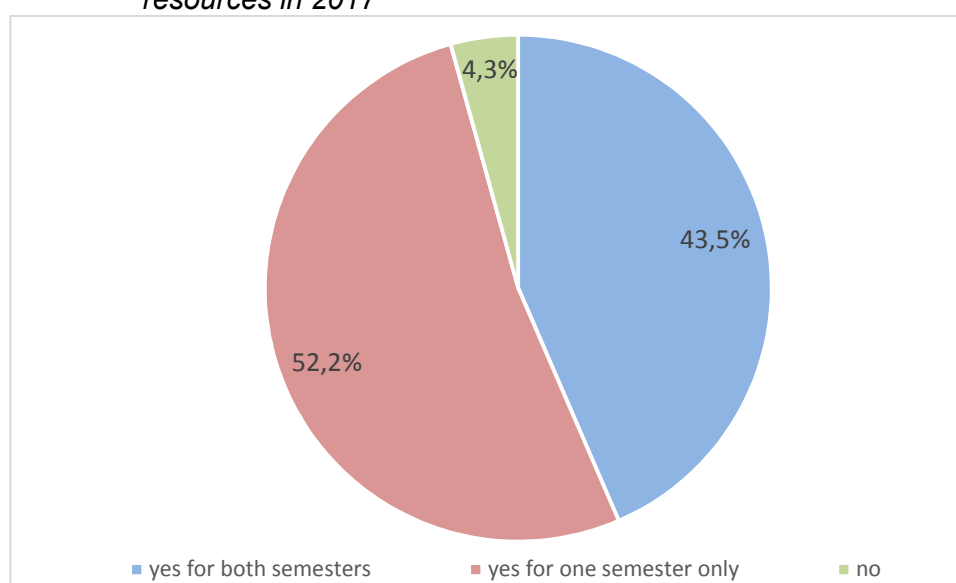
In order to ensure optimal budget implementation, it is important that the authorising officer concerned be informed before the arrival of expenditure authorisations in order to better plan the activities or tasks to be carried out. Likewise, informing beneficiaries of the allocation granted to them certainly increases their accountability.

In 2004, PETS1 showed a lack and limited dissemination of budgetary information in general and in particular that concerning the budgetary allocations of the various structures contained in the Finance Bill. The actions undertaken since then have provided answers and the findings of PETS2 in 2010 have shown that:

- ✓ the availability of budget documents in central services, regions, divisions and sub-divisions;
- ✓ the posting of the Project Journal up down the council level;
- ✓ the publication of the budget preparation circular in Cameroon Tribune government daily newspaper.

PETS3 shows that in 2017, at the level of divisional delegates, who receive allocation for schools, less than 50% admit that they always have information on it. This observation shows a lack of interest on the part of these officials who presume to know in advance the almost static amounts of the allocations provided to them; hence the demobilisation in prior search for information in the reference documents (Finance bill, Project Journal).

Graph 1: Proportion of divisional delegates informed of budget allocation before the arrival of resources in 2017



Source: PETS 3 Cameroon, 2019

Access to information on the budget allocation is mainly through official channels (64% and 55% respectively for the first and second semesters), in particular through the Finance Bill. At least one manager out of five is informed by their hierarchy, whether at the regional or central level. But the fact remains that some people access information by other means, mainly their fellow divisional delegates.

Table 10: Distribution of primary education sector structures by channel of access to information on budget allocation (in %)

Access channel	Operation			
	DDBE		Public schools	
	Semester 1	Semester 2	Semester 1	Semester 2
Official channel	64.3	54.5		
Hierarchical channel	21.4	27.3	80.5	81.4
Collector			2.3	2.5
Other	14.3	18.2	17.1	16.1

Source: PETS 3 Cameroon, 2019

Heads of schools are notified of the availability of their operating funds by the divisional delegate or inspector (more than 80%), although some are also informed informally by other heads of schools.

4.3.2. Tracking of cash resources

This section deals with resource management, timelines and budget implementation rates as well as transparency in the management of cash resources.

4.3.2.1 Management of budgetary resources

Deficiencies were observed in the documentation of resource management at the level of devolved services of basic education (Table 11). If at the level of all the regional delegations, information was totally available according to the managers, this was not the case for lower level devolved structures. 3.7% of divisional delegates reported they had no information on the management of primary schools operating grant in 2017.

Table 11: Percentage of devolved basic education structures with information available on the management of their operating budget in 2017

Level of structure		Availability (%)
Regional delegation	Total documentation	100
Divisional delegation	Total documentation	88.9
	Partial documentation	7.4
	No documentation	3.7
Sub-divisional inspectorate	Total documentation	88
	Partial documentation	0
	No documentation	12

Source: PETS 3 Cameroon, 2019

In addition, the documentation available to some officials was partial, in that it was often global and not detailed enough to enable the monitoring of the various components of the grant as provided for in the instruments.

At primary school level, less than 70% of officials had complete information on budget management in 2017. It should be noted that issue of lack of archives was more significant for schools in rural areas.

Table 12: Availability (%) of information on budget management in 2017 with primary school heads

		Area of location of school		
		Urban	Rural	Total
	Total documentation	77.8	64.2	67.6
	Partial documentation	20.2	23.5	22.7
	No documentation	2.0	12.3	9.7

Source: PETS 3 Cameroon, 2019

This unavailability of budget information is mainly due to two situations observed in the field: Officials newly assigned to a school or a devolved structure generally have no record of the budgetary management of their predecessor, not even with the latter's former collaborators.

- Resource management is performed in an opaque manner, the manager being the only one to hold and have access to the documentation.

To remedy this situation, consideration could be given to the establishment or development of statistical information systems and the computerisation of budget implementation procedures.

4.3.2.2 Budget implementation deadlines

The operating grant for primary schools, which are channelled through the divisional delegates, should be available in time to enable schools to operate smoothly. These resources are made available in two semesters, must be committed by the divisional delegates and disbursed by the latter and heads of schools based on a distribution key.

Table 13: Distribution of divisional delegates according the deadlines for withdrawal of the expenditure authorisation and allocation of resources (%)

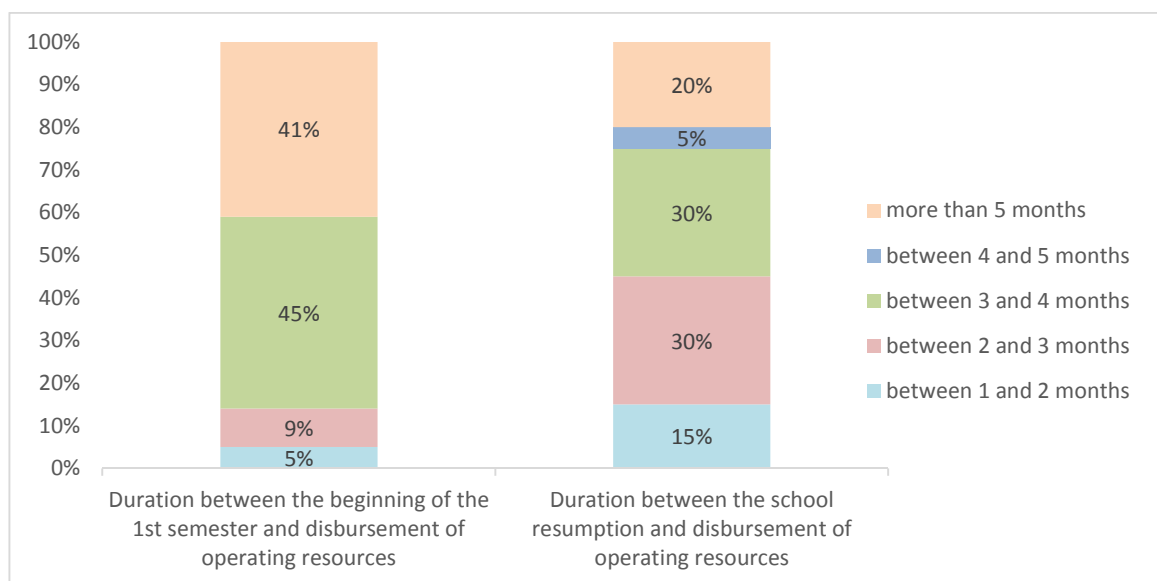
Indicators	Up to 15 days	Between 16 and 30 days	Between 31 and 45 days	More than 45 days
Duration between the beginning of the 1st budget semester (January 1) 2017 and the withdrawal of the expenditure authorisation	9.5	14.3	47.6	28.6
Duration between the withdrawal of the expenditure authorisation and the allocation of resources for the first semester to schools (decision)	42.1	5.3	5.3	47.3
Duration between the beginning of the 2nd semester (July 1) 2017 and the withdrawal of the expenditure authorisation	15.8	10.5	26.3	47.4
Duration between the withdrawal of the expenditure authorisation and the allocation of resources for the 2nd semester to schools (decision)	27.8	11.1	22.2	38.9

Source: *PETS3 Cameroon, 2019*

For the part of the operating grant managed by the divisional delegates to finance student insurance, purchase students' record booklets, support school health and organise school games at the divisional level, it is observed that the time taken to disburse resources is quite long (45 days on average).

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.

Graph 2: Distribution (%) of Divisional Delegates according to the time required for disbursement of resources for operation of schools



Source: PETS3 Cameroon, 2019

The resources allocated for the second half of 2017 should make it possible to start the 2017/2018 school year with peace of mind, as pupils must be insured from the start of the school year and have their record booklets at their disposal. Unfortunately, most of them have to wait between two and four months after the start of the school year, almost at the end of the first term, to have the necessary resources.

These delays, which according to the delegates are caused by the relatively cumbersome procedures and regular cash flow tensions mentioned by the collectors, lead most managers to adopt illegal emergency practices to ensure that schools are able to provide the minimum at the beginning of the school year, and to regularise expenses immediately after resources are made available. These include pre-financing on own funds or borrowing from the usual providers; solutions that are not without consequences on the level and the quality of the services provided.

These delays in the procedures at the level of the divisional delegates obviously have an impact on the time of availability of resources in schools. Very few heads of schools are able to collect resources less than three months after the beginning of the year (for the first semester) or after the start of the school year.

Table 14: Distribution (%) of primary schools according to the time required for disbursement of resources for operation

	Before school resumption	1 to 2 months	2 to 3 months	3 to 4 months	4 to 5 months	5 to 6 months	More than 6 months
Duration between the beginning of the 1st semester (January 1) 2017 and disbursement of operating resources	7	5.8	8.1	11.0	18.6	14.0	42.4
Duration between the beginning of the 2nd semester (July 1) 2017 and disbursement of operating resources	5.1	5.7	7.6	19.1	37.6	2.5	2.5

Source: PETS3 Cameroon, 2019

Most of them had to wait between three and five, or even six months after school resumption before taking possession of these resources for school financing. Many schools were therefore obliged to operate in the first term without resources to ensure the payment of teachers' bonuses, production of school identity cards, etc. Resources expected from the start of the school year came in the second term of the school year, while those expected in the second semester were made available towards the end of the school year or even during holidays.

All these delays hinder the efficiency and monitoring of expenditure. Those in charge are obliged to solicit the Parent-Teacher Association, elites, mayors, and even to pre-finance from own funds some urgent expenses. Schools are therefore forced to operate at a discount, and to sacrifice some activities that these secondary sources cannot finance. When resources arrive, it is obvious that some activities that have not been completed by the deadline can no longer be organised, resulting in a loss of resources.

With regard to the implementation of the investment budget (construction of classrooms and latrines), it was observed that the time required for access and actual start of work is relatively long. There is a delay of about two months between the beginning of the financial year and the withdrawal of expenditure authorisations for investment. In other words, mayors take possession of their expenditure authorisations for investment at the best in late February for the construction of classrooms and in early April for the construction of latrines. In addition, the withdrawal of the expenditure authorisation and the actual start of work takes 100 days i.e. more than three months on average.

Table 17: Indicators of timelines for access to the budget allocation and implementation of the primary education investment budget (in days)

Indicator	Classrooms	Latrines	Total
Duration between the beginning of the financial year and withdrawal of the expenditure authorisation	51	108	65
Duration between the withdrawal of the expenditure authorisation and commitment	136	88	124
Duration between commitment and scheduling	141	7	124
Duration between the beginning of the financial year and actual start of works	152	205	159

Source: PETS3 Cameroon, 2019

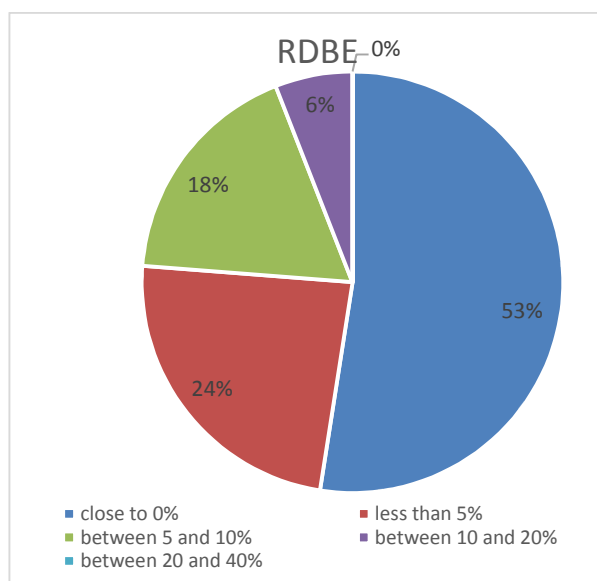
Monitoring of the costs of sports activities

The operating budget for primary schools is committed by the Divisional Delegates, who must pay a fraction to the regional delegates and another to the inspectors for the organisation of sports activities at various levels. This part to be repaid amounts to 50 CFA francs per student.

The monitoring of these resources transferred in 2017 revealed some discrepancies.

Regarding the resources made available to the regional delegates, the available information shows a gap of less than 5% between the resources donated by a quarter of divisional delegates and those reported as received or expected (on the basis of the number of students) by the regional delegate. One divisional delegate out of five made available resources that were 5-10% lower than those expected.

Graph 3: Distribution of DDBE (%) according to the level of difference observed between the resources transmitted to RDBE and SIBE for sports activities and those received



Source: *PETS3 Cameroon, 2019*

The trend observed in the resources provided to inspectors is somewhat different. About half of them received from divisional delegates resources for sports activities equivalent to those provided by the delegates (or expected in relation to the number of students in the sub-division). As for the gap, it is estimated in 2017 at between 20 and 40% for one inspectorate out of five.

Tracking at this level is hampered by the lack of information on actual pupil numbers, which does not enable to have a strict basis for work. The information cross-checked at different levels on enrolment (regional delegation, divisional delegation, inspectorate, school, MINEDUB statistical yearbook) often shows discrepancies that are difficult to explain. While in some cases these differences may be explained by the change in staff numbers between the time when resources are transmitted (1st quarter) and the time when staff numbers are definitively stabilised (towards the end of the year), in many other cases these differences, which can be as much as double, seem inexplicable.

There is therefore a real need to take measures to control the number of pupils in primary education. The quantified assessment of objective losses has proved to be complicated. The lack of statistical literacy has led some targets to take measures that have biased the data collected. Very few officials were able to review the supporting documents for expenditures. But in addition to these objective losses that are difficult to quantify, officials have revealed practices that hinder the effective use of operating funds for the benefit of schools.

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 by the financial controller to the disbursement of resources, which would enable them to limit procedure-related hassles.

Table 15: Proportion of officials who reported having left some money into the expenditure execution system

Budget line	Structures		
	Councils	DDBE	Primary schools
Investment budget			
Operating grant		22	5

Source: PETS3 Cameroon, 2019

Delays in the disbursement of funds generate another source of irregular expenditure. Since delegates are obliged to solicit service providers on credit in order to start the school year, most are obliged to accept the latter's conditions, which generally consist in giving them a share of the amount of the expenditure authorisation. It goes without saying that the level and quality of services provided to beneficiaries will be affected, even if the accounting documents are always brought into line with the amounts received and do not allow any objective assessment of losses.

Beyond these 22% of delegates and 5% of heads of schools who formally admitted to having been confronted with these practices, the motivation of the participants in the system is mentioned by most as a major difficulty when it comes to the execution of the expenditure.

Monitoring of the implementation of investment projects in schools

For the year 2017, the MINEDUB budget financed a total of 327 classroom construction projects in 238 councils, as well as 80 latrine construction projects in 73 councils. All these projects were implemented by the mayors. It appears that classrooms were indeed built in 90% of the beneficiary schools, and that to date the infrastructure has not yet been completed in a few schools. Some heads of schools also deplored the fact that they are not informed in advance of the construction of infrastructure in their schools.

For classrooms that have been completed, over 25% of them are not used; the main reasons being that they are not yet received and/or not equipped.

Table 16: Effectiveness and functionality of projects completed in primary schools

	Classrooms	Latrines
SCHOOLS		
Percentage of primary schools that actually benefited from infrastructure construction	90	93
Percentage of heads of schools who have been previously informed of the project in their schools	72	38
Percentage of infrastructure not completed	13.2	7.7
Percentage of abandoned infrastructure	5.3	7.7
Percentage of infrastructure completed and operational	73.7	85
COUNCILS		
Percentage of infrastructure received	87.2	100

Source: PETS3 Cameroon, 2019

4.3.2.3 Transparency in the management of cash resources

The instruments governing the management of the operating grant for primary schools require heads of schools to make information on the management of budgetary resources available to the school board, whose members must approve the financial report to be submitted to the inspectorate.

Table 17: Provision of budgetary information

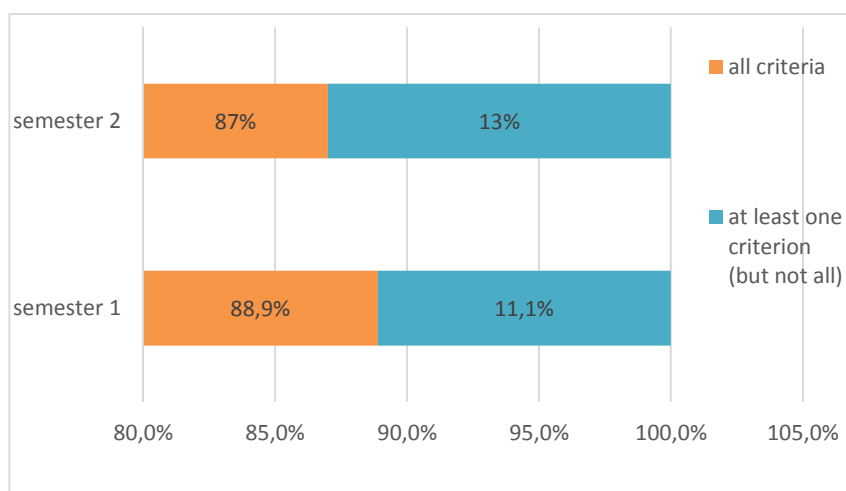
	School Board	SIBE
Percentage of heads of schools who informed the school board about the availability of resources	88.3	
Percentage of heads of schools who informed about the amount of resources	97.5	
Percentage of heads of schools whose balance sheet was approved	86.0	
Percentage of heads of schools who submitted the financial report		87.0

Source: *PETS3 Cameroon, 2019*

In 2017, most schools with operational school boards did inform the latter of the provision and availability of resources. The financial reports were approved by the school boards and forwarded to the inspectorate. Most of the unapproved reports were simply the result of non-existent or non-functional school boards. Some officials nevertheless revealed that the school board found the financial statement to be non-compliant. For reports not forwarded to inspectorate, they were due to non-compliance, but much more to negligence because the inspector did not request the report.

Divisional delegates must allocate resources for schools according to prescribed criteria, including student enrolment, teacher enrolment and number of classrooms. In 2017, nearly 90% of delegates met all criteria when allocating resources. A few did not use all these criteria, but used at least one, usually student and teacher enrolment. In addition to resources for school project expenditures to be distributed equally among schools, resources for recurrent expenditures were allocated in the same way.

Graph 4: *Proportion of divisional delegates of Basic Education using prescribed criteria for distribution of operating credit in schools*



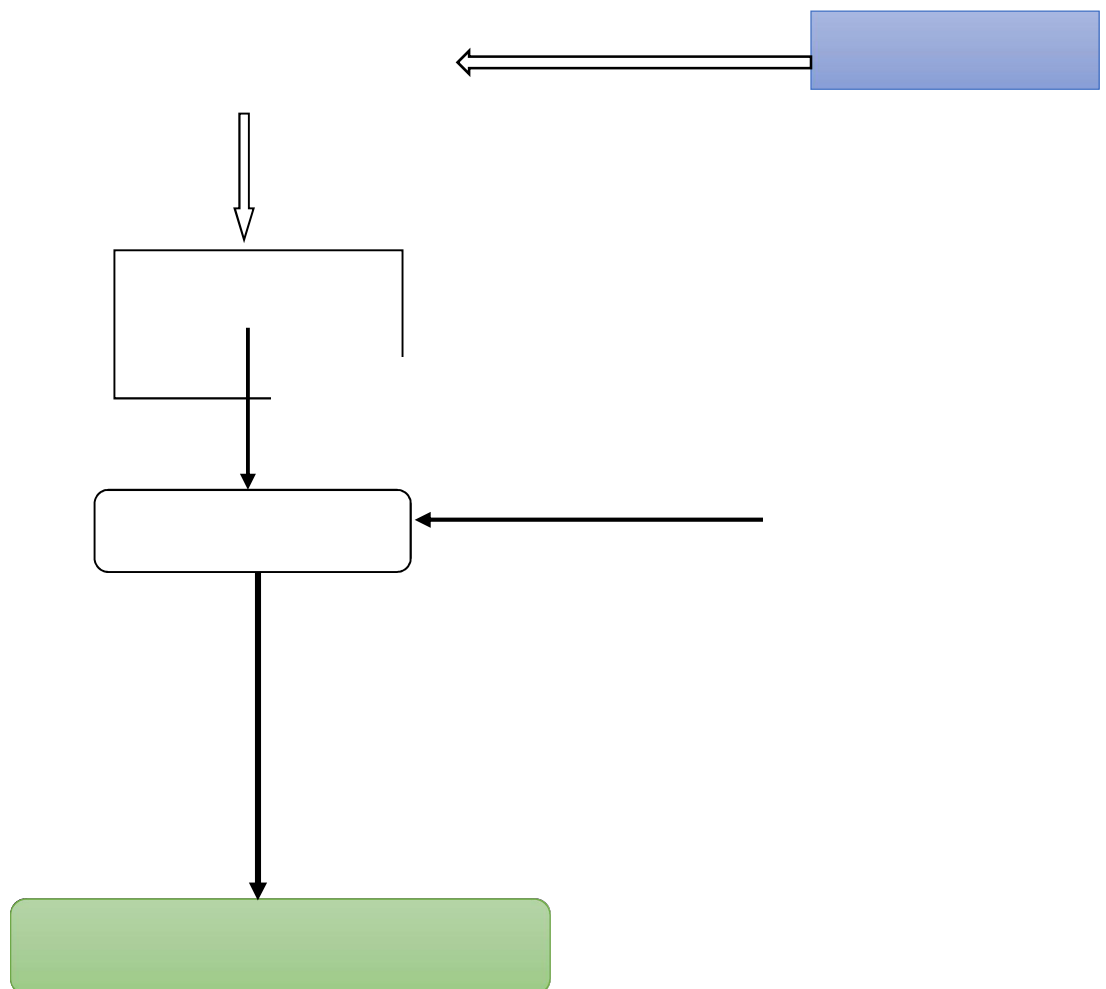
Source: *PETS3 Cameroon, 2019*

4.3.3. Management of minimum package

The minimum package is part of a logic of measures to support free primary school by providing schools with a minimum of materials and supplies necessary for the running of the school. According to the instruments, it comprises: Office supplies for teaching staff;

- Teaching materials for teachers;
- Teacher monitoring and student assessment materials;
- Sports and leisure equipment;
- Small pharmacy.

Box 6: *Minimum packet distribution pattern*

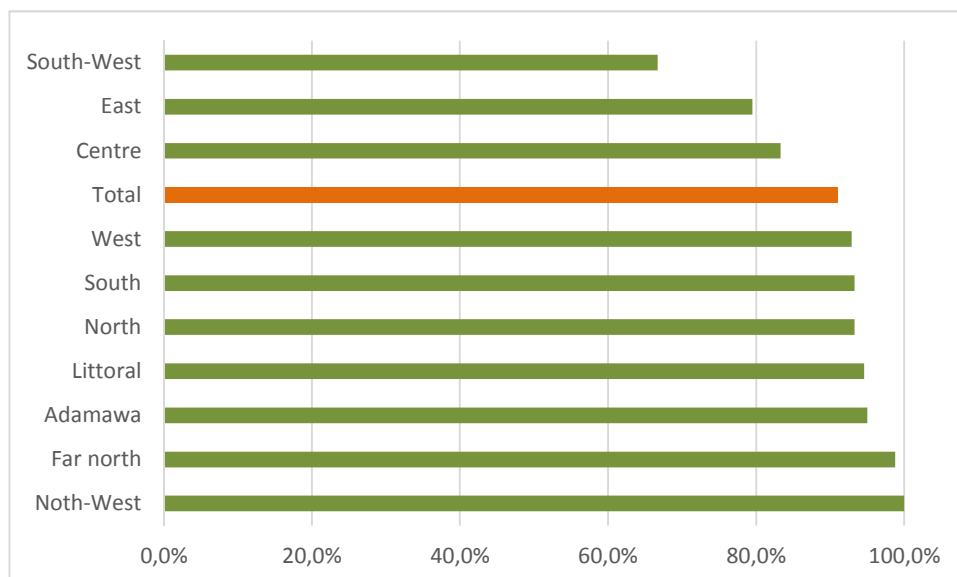


✓ **Access to the minimum package**

The minimum package has been introduced to enable the effective start of teaching in schools from the start of the school year, without being delayed by the procedures for disbursing operating resources. The purchase and distribution of the minimum package entrusted to the council are part

of the competences transferred to the councils as part of the decentralisation process. In 2017, almost all schools received the minimum package. Only a few in some regions were deprived of it.

Graph 5: Proportion of primary schools that received the minimum package for the 2017/2018 school year (%)



Source: PETS3 Cameroon, 2019

When the minimum package is available, heads of schools are mainly informed through the hierarchy, whether it is the mayor or the inspector. But about 20% access information through other channels, usually other heads of schools who have received the information or who have already retrieved the minimum package.

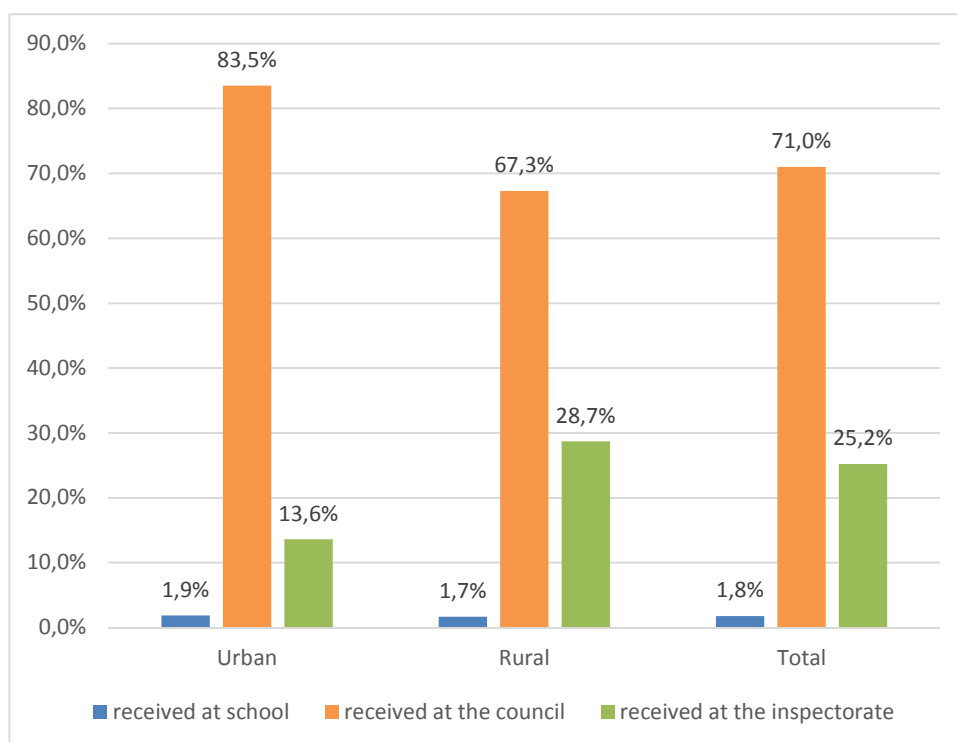
Table 18: Distribution of primary schools by channel of access to information on the availability of the minimum package by medium (%)

Area	Hierarchical channel (SIBE or council)	Other (informal channel)
Urban	76.7	21.4
Rural	80.5	19.2
Total	79.6	19.7

Source: PETS3 Cameroon, 2019

Once informed of the availability of the minimum package, most heads of schools must go to the council to collect it. Others (about 25%) collect the minimum package at the inspectorate level, and very few receive it directly in their school.

Graph 6: Distribution (%) of schools according to place of withdrawal of the minimum package (%)



Source: PETS3 Cameroon, 2019

While travel to the council or inspectorate does not pose too many problems for schools in urban areas, most remote schools complained about the difficult conditions of travel and transportation for the withdrawal of the minimum package, which may sometimes require sacrificing one or two working days for the head of school, often the sole staff in the school.

Very few primary schools were able to receive the minimum package supplies in time for the 2017/2018 school year. For one-third of schools, whether in urban or rural areas, the minimum package was available within two weeks of the start of the school year.

Most schools had to wait at least one month to take possession of their supplies, some even up to two to three months and even longer, until the end of the first term.

This delay in the availability of the minimum package undermines the operation of schools. Officials are forced to solicit elites, parents and personal funds to acquire the minimum and provide instruction.

Table 19 : Distribution of schools (%) according to the minimum package notification period

	Before school resumption	After school resumption				
		2 weeks	2 weeks to 1 month	1 to 2 months	2 to 3 months	More than 3 months
Urban	17.6	28.4	8.1	20.3	6.8	18.8
Rural	12.7	26.9	5.8	25.4	10.0	19.2
Total	13.8	27.2	6.3	24.3	9.3	19.1

Source: PETS3 Cameroon, 2019

The overall allocation for the minimum package includes transportation fees for the benefit of heads of schools. It was observed that in 2017, 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. Most heads of schools, especially in rural areas,

estimated this amount to be very insufficient, given the isolation of some areas and transportation related difficulties. In addition to these low transportation fees, they regretted the fact that these resources are not made available along with the minimum package, which obliges them to pre-finance transportation.

Table 20: Distribution (%) of primary school heads according to the fees received for transportation of the minimum package

Amount received in CFA francs	Area of location		Total
	Urban	Rural	
Did not receive anything	15.8	25.4	23.2
Less than 5,000	11.9	30.9	26.6
Between 5,000 and 10,000	19.8	27.4	25.7
Between 10,000 and 15,000	42.6	9.6	17.1
15,000 or more	9.9	6.1	7.0

Source: PETS3 Cameroon, 2019

✓ **Transparency in the management of the minimum package**

As with the operating grant, heads of schools are required to inform the school board of the availability and content of the minimum package. For schools with operational school boards, information was made available, both on availability and content.

Table 21: Dissemination of information on the minimum package (%) to the school board

Body informed	Total
Information on availability	94.3
Information on content	98.0

Source: PETS3 Cameroon, 2019

In allocating the minimum package, officials take into account the number of pupils, teachers and the needs expressed by the schools. Only 10% of mayors distribute on an equal basis to all schools.

Table 22 : Proportion of mayors/SIBE using the criteria defined for the distribution of the minimum package

Criterion	Total
Number of pupils	62.5
Number of teachers	57.5
Needs expressed by schools	57.5

Source: PETS3 Cameroon, 2019

It should be noted, however, that taking these elements into account in the distribution does not reflect an adequacy of the allocation to needs. The reality remains that allocations are far below the actual needs of schools, according to heads of schools, mayors and inspectors.

✓ **Management of the resources of the minimum package**

The management of the minimum package has the same information archiving problems as the management of financial resources, especially in schools. Comparing the quantities of reported supplies received by heads of schools with those transmitted by the council (or SIBE), there are discrepancies in the quantities. The monetary value of these gaps can be globally estimated at a little less than 30% of what schools would have received. Thus, while mayors reported having sent supplies with an estimated value of 100 CFA francs, school officials reported having received a little more than 70 CFA francs in 2017/2018.

By looking at the relevance of the minimum package, nearly 90% of officials reported that its content was not satisfactory, the situation being more serious for schools in rural areas. They revealed that some essential supplies were missing, particularly teaching materials. In this sense, they criticised the lack of consideration given to the needs expressed in the purchase of the minimum package, and considered it essential to involve heads of schools and inspectors in the purchase of supplies.

Table 23: Assessment of the minimum package by the beneficiaries

	Content		Quantities of supplies		Quality of supplies		Ferry charges	
	Transportation fees	Unsatisfactory	Sufficient	Insufficient	Good	Poor	Sufficient	Insufficient
Urban	25.2	74.8	50.2	49.8	87.3	12.7	18.8	81.2
Rural	6.6	93.4	35.4	64.6	89.9	10.1	9.4	90.6
Total	10.9	89.1	38.6	61.4	89.4	10.6	11.7	88.3

Source: PETS3 Cameroon, 2019

For supplies received, while it can be noted that there were no real quality problems, it is clear that the quantities were insufficient to cover the school's needs. At more than 60%, quantities of supplies were insufficient.

The issue of the management of the minimum package therefore needs to be revisited, in order to find solutions to reduce availability times in schools, improve content and quality, and facilitate access and transportation.

4.3.4. Attendance of teachers in primary education

Article 22 of the Orientation Law provides that "The school year shall comprise at least 36 weeks of effective courses". The survey focused on assessing the percentage of teachers who were absent from their duty stations during the 2016/2017 school year. These are teachers in irregular absence i.e. those who have never assume duty, those who have assumed duty and have not returned to school, or those who have disappeared at some time during the school year without any reason known to the school head.

Globally, the survey did not show any significant discrepancies between the number of teachers reported by the sub-divisional inspectors as being on duty in the schools and the number of pupils reported by heads of schools as teachers who have actually been on duty. Out of 100 teachers supported by the State budget, 6 were not in office in 2017.

By category of staff, contract workers were the most absent from their duty stations in 2017, with 35 absentees out of 100. Among civil servants, the phenomenon was more prevalent in the Far-North and West regions with respectively 40% and 35% of cases of absence from duty stations

reported. For all three categories of staff, absenteeism was more prevalent in schools located in rural areas.

Table 24: Proportion (%) of permanent teaching staff on duty in 2017 by region in primary schools

Region	Profile			Total
	Civil servants	Contract primary school teachers	Contract workers**	
Adamawa	93	97		97
Centre	95	96	33	94
East	75	95	100	93
Far North	60	95	100	94
Littoral	92	98	100	97
North	100	93		94
North-West*	91	99	69	93
West	65	97	17	86
South	100	94		95
South-West*	100	100	100	100
Urban	96	98	74	96
Rural	81	96	52	92
Total	90	97	64	94

Source: PETS3 Cameroon, 2019

- In these regions and for security reasons, the choice of councils was made by systematically excluding areas deemed to be at risk. This may explain these results, which may seem surprising at first sight (strong presence of teachers in secure areas).

** Numbers in this category are relatively low, which explains these percentages.

Apart from absenteeism among some teaching staff, many heads of schools decried the poor attendance of teaching staff, which amplifies the negative effect of low enrolment.

Table 25: Distribution (%) of heads of schools according to the overall assessment of teaching staff

Region	Number		Attendance			Pedagogical performance		
	Insufficient	Sufficient	Low	Average	Good	Low	Average	Good
Adamawa	92.5	7.5	7.5	25.0	67.5	2.5	32.5	65.0
Centre	76.9	20.5	10.3	32.1	57.7	11.5	43.6	44.9
East	94.9	5.1	2.6	30.8	66.7	5.1	38.5	56.4
Far North	96.2	3.8	7.5	40.0	52.5	6.2	46.2	47.5
Littoral	73.7	26.3	1.8	26.3	71.9	7.0	22.8	70.2
North	97.8	2.2	8.9	33.3	57.8	4.4	44.4	51.1
North-West	62.8	37.2	4.7	9.3	86.0	4.7	25.6	69.8
West	83.9	14.3	8.9	16.1	75.0	8.9	28.6	62.5
South	90.0	10.0	10.0	20.0	70.0	10.0	26.7	63.3
South-West	75.0	20.8	8.3	37.5	54.2	4.2	62.5	33.3
Urban	61.8	35.5	3.6	31.8	64.5	4.5	36.4	59.1
Rural	91.1	8.6	8.1	26.7	65.2	7.6	37.2	55.2
Total	84.6	15.4	7.2	27.8	65.0	6.9	37.0	56.1

Source: PETS Cameroon, 2019

Globally, 65% of heads of schools rated the attendance of current teaching staff as satisfactory. This assessment is somehow the same in urban and rural areas. Teacher attendance is most

problematic in the Far North and South-West regions. According to officials, this phenomenon would be aggravated by a number of factors such as the lack of infrastructure and amenities in some localities, late financial support of newly affected staff, scarcity of inspection visits and even the absence of sanctions against unscrupulous staff.

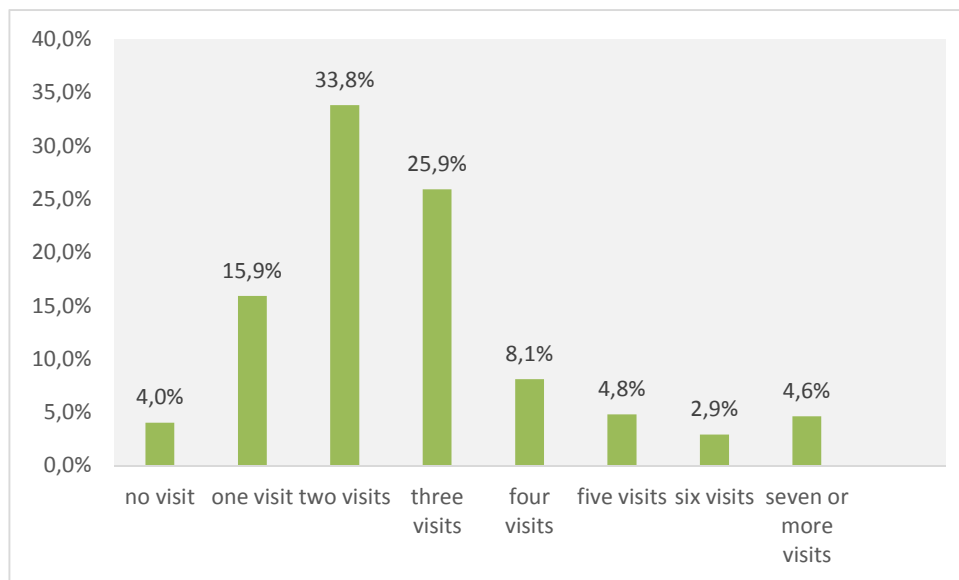
These attendance problems obviously have an impact on the pedagogical performance of teachers. Over 40% of officials rated the pedagogical performance of their teachers as low or average. In the South-West region, heads of schools were the least likely to rate teacher performance as satisfactory (33%).

Pedagogical supervision

Pedagogical supervision aims to improve teachers' pedagogical skills and practices. It is carried out through diagnostic, training, supervision, evaluation and inspection, and remediation missions. Supervision is carried out by the various actors in the chain, who may come from the sub-divisional inspectorate, the Divisional or Regional Delegation or central services. During the 2017/2018 school year, most schools (76%) received between one and three supervision visits, whether from the sub-divisional inspectorate, the Divisional or Regional Delegation or central services of MINEDUB.

However, some schools did not receive any visits in that year. It is clear that this reduced number of visits to most schools can hardly enable to cover all stages of supervision, and thus achieve the expected objectives. Officials also noted as difficulties with regard to staff, the lack of teachers' mastery of the new curricula.

Graph 7: Distribution (%) of schools by number of supervisory visits received during the 2017/2018 school year



Source: PETS Cameroon, 2019

In addition to the impact of supervisory visits on teachers' pedagogical skills and performance, heads of schools mentioned the effect of supervisory visits on staff attendance. More regular visits and disciplinary action against indelicate staff could, according to officials, deter multiple, regular and prolonged absences of some staff.

4.4. Tracking of resources in secondary education

The examination of tracking for secondary education reviews almost the same concerns as those addressed for primary education. However, the minimum package that is specific to basic education leaves room here for fees.

4.4.1. Budgetary allocation and prior information to authorising officers

Under PETS3, the five budget lines studied represent 1.8% of the total budget of the Ministry of Secondary Education. The classroom construction line represents 10% of the MINESEC PIB in 2017.

Table 26: Amount of budget lines monitored by region in 2017 (in million CFA francs)

Region	Operation		Investment			Total
	Purchase of supplies and small office maintenance	Purchase of technical supplies specific to role	Construction of classrooms	Construction of latrines	Equipment of a workshop with a kit of small teaching materials	
Adamawa	70	28	126	9	30	263
Centre	274	140	454	59	156	1,083
East	88	51	127	9	39	314
Far North	195	60	333	18	51	657
Littoral	117	59	431	45	69	721
North	102	43	126	14	45	329
North-West	216	120	184	36	105	661
West	212	122	340	36	93	803
South	107	56	101	9	63	336
South-West	141	63	166	27	78	475
Total	1,521	738	2,388	261	729	5,637
Share (%) in MINESEC's operating budget in 2017	0.51	0.25	///	///	///	
Share (%) in MINESEC's investment budget in 2017	///	///	10.11	1.11	3.09	
Share (%) in MINESEC's budget in 2017	0.48	0.23	0.75	0.08	0.23	1.77

Source: 2017 Finance Bill, 2017 Project Journal, our calculations

Prior information to authorising officers

A large proportion of heads of secondary schools are not informed of their budget allocation before the arrival of expenditure authorisations. Regardless of the orientation (general or technical), about half of officials say they have not been informed in advance of their operating budget. With regard to the investment budget, only officials in general secondary education are best informed. This lack of prior information could be justified by a lack of interest on the part of these officials, who presume to know in advance the almost static amounts of the allocations provided to them.

Table 27: Proportion of heads of secondary education structures who were informed of the budget allocation prior to the arrival of expenditure authorisations in 2017 (%)

Area of location	Operation			Investment	
	General secondary education	Technical secondary education	Teacher training	General secondary education	Technical secondary education
Urban	65.9	40.9	56.70	50.0	45.5
Rural	41.8	51.6	0.00	75.0	50.0
Total	46.4	48.9	56.7	70.0	48.6

Source: PETS 3 Cameroon, 2019

For heads of school who have been informed in advance of their budget allocation, the channel of access to information is primarily the official channel. This official channel refers to the Finance Bill or the Annual Work Plan for the operating budget and Project Journal for the PIB.

Table 28: Distribution (%) of secondary education sector structures by channel of access to information on budget allocation

Access channel	Operation			Investment	
	General secondary education	Technical secondary education	Teacher training	General secondary education	Technical secondary education
Official channel	65.70	72.70	57.90	90.0	63.2
Posting	3.90	6.80	15.80	0.0	5.2
Radio/TV/press	5.90	0.00	10.50	10.0	15.8
Relatives	16.70	13.60	15.80	0.0	0.0
Other	6.90	6.80	0.00	0.0	15.8
Does Not Know	1.00	0.00	0.00	0.0	0.0

Source: PETS 3 Cameroon, 2019

4.4.2. Tracking of cash resources

This section deals with budgetary resource management, timelines and budget implementation rates as well as transparency in the management of cash resources.

4.4.2.1 Management of budgetary resources

The documentation on budget implementation consists of invoices, reception acknowledgement slips, expenditure monitoring register or any other document that may justify the expenditure incurred. Globally, over 90% of heads of schools reported having documentation on the management of budgetary resources for the two semesters of 2017. The non-exhaustiveness of the data on the public expenditure system recorded during the collection operation is mainly due to the approximate maintenance of archives in secondary schools and the incompleteness of supporting documents. This shows that credit managers do not always master the procedures for the management of State property and public expenditure.

Table 29: Proportion of secondary education structures with available information on budget management in 2017

	Operation		
	General secondary education	Technical secondary education	Teacher training
Documentation available for both semesters	90.5	95.5	93.5
Documentation available for one semester only	2.8	0.0	0.0
Documentation not available	6.6	4.5	6.0

Source: *PETS 3 Cameroon, 2019*

With regard to the operating budget, for the lines targeted by the study, there are inconsistencies between the amount actually received by managers and the amount recorded in the Finance Bill. This is the case for one in ten secondary schools. These differences could be due to the precautionary blockade by the Ministry of Finance.

Table 30: Proportion of secondary education structures that received from the administration in 2017 an amount of resources equal to that in the Finance Bill

	Operating budget							
	Purchase of supplies and small office maintenance				Purchase of technical supplies specific to role			
	GSE	TSE	Teacher training	Total	GSE	TSE	Teacher training	Total
1 st semester	92.9	88.8	100.0	92.4	98.3	87.5	100.0	95.5
2 nd semester	93.3	88.3	100.0	92.6	98.0	87.0	100.0	94.9
Total	93.1	88.2	100.0	92.4	97.9	86.8	100.0	94.7

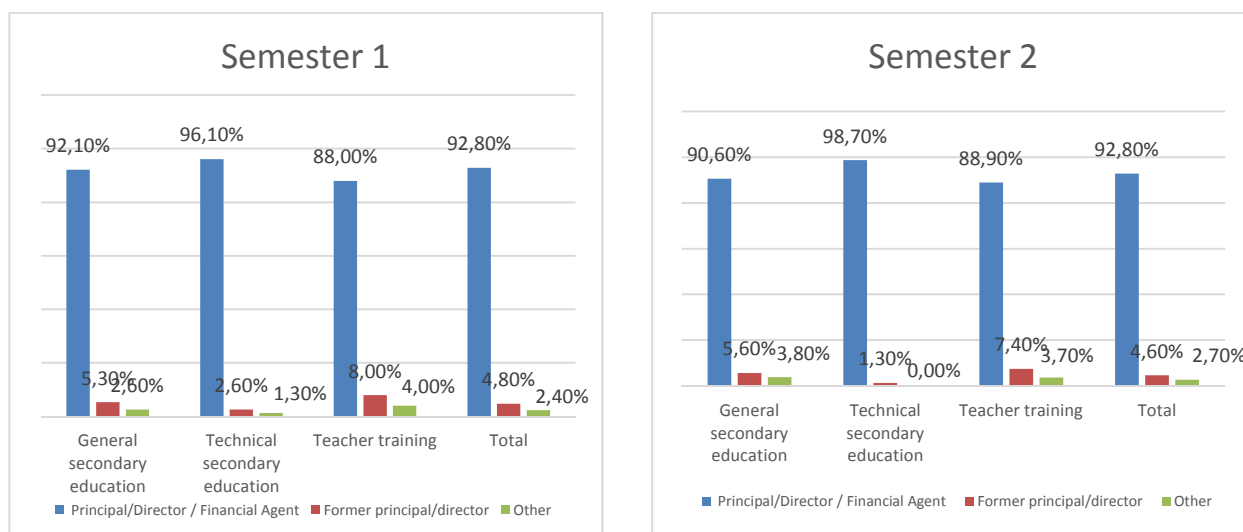
Source: *PETS 3 Cameroon, 2019*

With regard to investment, of the three lines selected in the study, those relating to the construction of classrooms and the equipment of workshops with a kits of small teaching materials sometimes show differences between the amount of delegated resources and the amount entered in the project journal. For the classroom construction line, 4 of the 10 principals reported receiving less than the amount recorded in the project logbook. This ratio is 1 in 14 for the equipment line of workshops with kits of small teaching materials. These differences observed on PIB projects could result from corrections made to the draft Finance Bill before its vote and promulgation. There were also input errors such as the wording of the project title, the amount allocated or the name of the beneficiary institution on the expenditure authorisation.

✓ **Withdrawal of expenditure authorisations**

Globally, the withdrawal of expenditure authorisations is made by the head of school. This is the case for more than nine schools out of ten. In 2017, there was also the case of former principals/directors who withdrew expenditure authorisations before their transfer (more than 4.5%). In the field, this situation was very often mentioned by the incoming official to justify the lack of information on the management of budgetary resources, thus calling into question the principle of continuity of public service. Finally, expenditure authorisations of 3 to 4% of secondary schools were withdrawn by non-authorized persons including Senior Divisional Officers and Divisional Officers.

Graph 8: Proportion of secondary schools that withdrew/signed for expenditure authorisations in 2016/2017 for the operating budget by quality of persons



Source: *PETS 3 Cameroon, 2019*

With regard to the investment budget, 30 secondary and teacher training schools benefited from the projects, including 10 for the construction of classrooms, 3 for the construction of latrines/toilets and 17 for the equipment of workshops with kits of small teaching materials. The expenditure authorisations for the lines "Construction of classrooms" and "Construction of latrines/toilets" were withdrawn by heads of schools. On the other hand, for the line "Equipment of workshops with kits of small teaching materials", 14 were withdrawn by heads of technical secondary schools and the other 3 by non-authorized persons such as Senior Divisional Officers and Divisional Officers.

✓ **Commitment and scheduling of expenditure authorisations**

Budget implementation includes commitment, validation, scheduling (administrative phase of expenditure) and payment (accounting phase of expenditure).

With regard to the operating budget, heads of schools reported a number of difficulties in the execution of the line Procurement of technical supplies specific to the role. Heads of technical secondary schools are more numerous and at least half were unable to commit their expenditure for this line in 2017. The execution of the line Purchase of office supplies and small office maintenance seems to be less of a difficulty, both for commitment and scheduling.

Table 31: Proportion of heads of schools that have committed and scheduled expenditure authorisations for the operating budget in 2017

		Purchase of supplies and small office maintenance			Purchase of technical supplies specific to role		
		GSE	TSE	Teacher training	GSE	TSE	Teacher training
Semester 1	Commitment	96.0	97.3	95.5	48.9	97.3	95.5
	Scheduling	94.0	93.1	90.5	89.4	91.7	90.5
Semester 2	Commitment	93.1	100.0	95.8	50.3	98.7	91.7
	Scheduling	95.6	92.1	91.3	89.0	90.7	90.9

Source: *PETS3 Cameroon, 2019*

From this table, it can be seen that all the expenditure authorisations of the investment budget withdrawn by heads of schools have been committed. In terms of scheduling, 10 expenditure

authorisations out of the 17 in the line Equipment of a workshop with a kit of small teaching materials have been scheduled. This may be due to a delay in delivery which prevented the authorising officer from authorising payment before the deadline. Hence the foreclosure of credits.

Table 32: Number of heads of schools that have committed and scheduled their expenditure authorisations for the investment budget in 2017

	Construction of classrooms			Construction of latrines			Equipment of a workshop with a kit of small teaching materials		
	GSE	TSE	Total	GSE	TSE	Total	GSE	TSE	Total
Commitment	6	4	10	3		3	///	17	17
Scheduling	6	4	10	3		3	///	10	10

Source: PETS3 Cameroon, 2019

4.4.2.2 Budget implementation deadlines

After the withdrawal of their expenditure authorisations, heads of schools take more time to commit the expenditure related to the purchase of office supplies and small equipment. This period, which is 28 days in the first semester and 22 days in the second semester. General education institutions are the ones that waste most time. This relatively long time is related to the search for and negotiations with service providers.

The duration between the commitment of expenditure and scheduling was however globally lower (5 days). Technical education institutions experience the experience the greatest loss of time. These time losses could be related to the specific nature of some of the supplies they need and the timing of practicals.

Graph 9: Acquisition time for supplies and small maintenance equipment (in days)

Source: PETS3 Cameroon, 2019

Graph 10: Acquisition time for technical supplies specific to role (in days)

Source: PETS3 Cameroon, 2019

4.4.2.3 Budget implementation rate

The implementation rate of the operating budget is globally satisfactory insofar as it is above 95% on both a commitment and a scheduling basis.

Table 33: Implementation rate of operating budget by general secondary and teacher training schools

	Projects	Implementation rate (commitment basis)	Implementation rate (scheduling basis)
Semester 1	Purchase of supplies and small office maintenance	96.2	96.9
	Purchase of technical supplies specific to role	97.1	96.3
Semester 2	Purchase of supplies and small office maintenance	96.6	98.5
	Purchase of technical supplies specific to role	98.1	98.7

Source: PETS3 Cameroon, 2019

In the implementation of the operating budget, budgetary savings of around 4% were observed on average. These budgetary savings could be explained by the non-commitment of some expenditure authorisations, which are sometimes edited in duplicate (e.g.: government secondary schools transformed into government high schools and whose expenditure authorisations are still edited by mistake).

It was observed in the field that in practice some heads of schools had supplies delivered by providers even before withdrawal of the expenditure authorisation. This is explained by the delay in

the delivery of expenditure authorisations, which are sometimes made available in April for the first semester while the school has been operating since January.

Table 34: Proportion of resources lost in the expenditure execution system for the operation of secondary and teacher training schools

	Beneficiaries		
	GSE	TSE	Teacher training
Difference (%) between the amount of resources on the expenditure authorisation and the amount actually committed (in percentage)	4.0	3.2	0.0
Difference between the amount of resources on the expenditure authorisation and the amount actually scheduled (in percentage)	1.9	3.6	0.0

Source: PETS3 Cameroon, 2019

Globally, 11.8 % of heads of secondary education and teacher training schools reported that they lost resources while they withdrew the expenditure authorisations or the operating budget. These are generally transportation related expenses to get to the financial control service, etc. This loss is slightly more significant in rural areas (12.3%) than in urban areas (10.5%).

Table 35: Proportion of heads of secondary and teacher training schools who reported having lost resources while the expenditure authorisation was withdrawn or the operating budget was implemented

		Operation
Area of location	Urban	10.5
	Rural	12.3
Types of structures	GSE	11.4
	TSE	17.0
	Teacher training	0.0
	Total	11.8

Source: PETS3 Cameroon, 2019

In 2017, 30 secondary and teacher training schools in the sample benefited from the projects for the construction of classrooms (10), construction of latrine blocks (03) and equipment of workshops with kits of small materials (technical + general) (17). However, some projects were not received and others were not awarded by the Procurement Board for lack of a service provider; this justifies the discrepancies observed.

Table 36: Effectiveness, quality and operability of projects completed in general and technical secondary schools

	Construct ion of classrooms	Construction of latrine blocks	Equipment of workshops with kits of small materials (technical + general)
Number of general and technical secondary schools that have actually benefited from the following projects	10	03	17
Number of projects not completed	1	0	0
Number of projects abandoned	0	0	0
Number of completed and operational projects	7	3	16

Source: PETS3 Cameroon, 2019

4.4.2.4 Transparency in resource management

Transparency in the management of budgetary resources by heads of secondary and teacher training schools is achieved by the dissemination of information on the availability of budgetary resources, fees and their amounts, the regular maintenance of financial statements and/or documentation consisting of invoices, reception acknowledgement slips, expenditure tracking register, administrative account, management account or any other document that may justify the expenditure incurred.

The provision of budgetary information to the school board/governing board is a widespread practice in secondary and teacher training schools. About 90% of principals/directors reported that, in 2017, both in the first and second semesters, they informed the school board/governing board about the availability and amount of resources, reflecting transparency in the management of public funds.

Table 37: Provision of budgetary information by heads of secondary and teacher training schools

	School board/ governing board	
	Semester 1	Semester 2
Percentage of principals/directors who informed the school board about the availability of resources	94.5	93.5
Percentage of principals/directors who informed about the amount of resources	94.8	93.8
Percentage of principals/directors whose balance sheet was approved	91.0	
Percentage of principals/directors who informed about the amount of fees	89.2	
Percentage of principals/directors who informed about the management of fees	88.7	

Source: *PETS3 Cameroon, 2019*

4.4.3. Management of fees of the secondary school

Fees are statutory tuition fees that have uniform rates according to the level and category of education (general secondary education, technical and vocational secondary education and teacher training). These costs are used for the running of the school and are distributed over about twenty items of expenditure, according to a distribution key prescribed by the Ministry of Secondary Education. To pay them, parents go to the school's administration.

Box 7: Keys for allocating resources for operating expenditure

The budget of secondary schools is burdened with so-called allocated expenditure (sports activities, cultural activities/cultural entertainment, identity cards, report cards/monthly report card, pharmacy, staff vacation (GTTCGETs and GTTCTETs), office supplies and teaching materials, follow-up of internships and other travel of staff and student teachers (GTTCGETs and GTTCTETs), purchase and maintenance of equipment and infrastructure, Continuing education (GTTCGETs and GTTCTETs), Performance bonus, Library, Support for research and various boards (GTTCGETs and GTTCTETs), School project, Working materials, participation in practicals (GTTCTETs), school guidance, laboratory, school board, various operations/other expenses, cooperative manual labour) whose resources come from the contributions payable by students. The amounts of resources allocated to the operating expenditure are fixed as follows by level of education:*

General secondary education

- 1st cycle 7,500 CFA francs per student
- 2nd cycle 10,000 CFA francs per student

Technical and vocational secondary education

- 1st cycle 10,000 CFA francs per student

- 2nd cycle 15,000 CFA francs per student

Teacher training

GTTGGETs

50,000 CFA francs per student teacher admitted on a competitive basis

150,000 CFA francs per Cameroonian student teacher for special admissions

250,000 CFA francs per Foreign student teacher for special admissions

GTTCTETs

75,000 CFA francs per student teacher admitted on a competitive basis

225,000 CFA francs per Cameroonian student teacher for special admissions

375,000 CFA francs per Foreign student teacher for special admissions

See - Order No. 365/B1/1464/MINEDUC/062/CF/MINEFI of September 19, 2001 on the implementation of some provisions of Decree No. 2001/041 of February 19, 2001 on the organisation and functioning of public secondary education schools.

- Decree No. 366/B1/1464/MINEDUC/063/CF/MINEFI of September 19, 2001 on the modalities of operation and management of the Fund for Solidarity and Promotion of Education.

- Order No. 367/B1/1464/MINEDUC/064/CF/MINEFI of September 19, 2001 on the implementation of some provisions of Decree No. 2001/041 of February 19, 2001 on the organisation and functioning of public pre-school and primary education schools

-Circular No. 33/A/135/MINEDUC/CAB of December 04, 2001 to supplement circular No.

21/A/135/MINEDUC/CAB of September 20, 2001

-Circular No. 21/A/135/MINEDUC/CAB of September 20, 2001 to lay down detailed modalities for the implementation of the budget of public educational schools

✓ **Collection of fees**

Examination of the data collected on fees in secondary schools showed discrepancies between the amount reported by heads of schools and that expected on the basis of calculations based on student numbers. Globally, the difference between the expected amount and the reported amount is 8%. The analysis by region shows very significant differences in the Littoral and South regions where the ratio of the reported amount to the expected amount is 56% and 61% respectively. The Centre and West regions are distinguished by a negative gap. These differences reflect the difficulty encountered by heads of schools in monitoring fees. This difficulty seems to be linked to the lack of control over student numbers by heads of schools on the one hand and to an inconsistency in the statistics available in these schools on the other.

Table 38: Fees collected by heads of schools by region

Region	GSE		TSE		GTTCTET		GTTCTET		Total	
	Difference between expected and reported amount (in thousands)	Ratio of reported amount to expected amount (%)	Difference between expected and reported amount (in thousands)	Ratio of reported amount to expected amount (%)	Difference between expected and reported amount (in thousands)	Ratio of reported amount to expected amount (%)	Difference between expected and reported amount (in thousands)	Ratio of reported amount to expected amount (%)	Difference between expected and reported amount (in thousands)	Ratio of reported amount to expected amount (%)
Adamawa	32	98.8	43	98.9	19	99.8	1,725	96.1	105	98.0
Centre	-381	104.0	-253	104.1	110	98.9	3525	93.2	-276	103.0
East	243	91.9	60	98.0	0	100.0	25	100.0	156	97.2
Far North	181	95.2	269	86.2	5,231	70.5	4,125	92.5	555	89.8
Littoral	5,178	53.2	283	96.5	424	96.4			5,535	55.8
North	440	92.4	260	93.9	4610	66.1	3,825	92.4	698	89.7
North-West	112	98.6	2,500	59.0	0	100.0			1,040	85.8
West	-1,372	155.0	-333	106.5	-40	100.4	775	98.4	-938	118.9
South	373	61.4	105	90.7	11,600	0.0	21,458	56.3	1,173	60.5
South-West	1,245	56.2	474	86.8	333	95.4	-4,550	124.9	636	84.7
Total	213	95.9	464	89.7	1,337	88.0	3,450	92.4	493	92.4

Source: PETS3 Cameroon, 2019

✓ **Management of fees**

The amounts collected do not always reflect the student numbers reported by the main links in the chain (heads of schools, DDSE, RDSE).

Table 39: Fees collected per student (in CFA francs)

Type of school	Heads of schools		DDSE		RDSE	
	Fees collected	Fees repaid to the DDSE	Fees collected	Fees repaid to the RDSE	Fees collected	Fees repaid to the central services
GSE	7,921	665	653	572	566	524
TSE	9,922	792	796	668	715	668
GTTCGETs	34,691	4,177	1,399	1,313	2,426	2,268
GTTCTETs	81,486	5,333	5,050	4,751	3,968	3,718
Total	10,849	918	803	704	741	689

Source: *PETS3 Cameroon, 2019*

4.4.4. Attendance of teachers in secondary education

In secondary schools, about two “chalk in hand” teachers out of 100 were absent from their duty stations in 2017. This rate is higher among contract teachers than among qualified teachers. This lack of attendance at work can be justified by the search for improvement of living conditions through related activities or the refusal by the latter to live in rural areas. Analysis of data collected in the field showed that most civil servant teachers absent from their duty stations are those in the process of integration, especially in rural areas. When the absence is reported by the head of school, salary suspension measures are taken in conjunction with the Ministry of Finance.

Table 40: Teaching staff absenteeism rate by region and area of location (%)

	TGHS/TTHS/T TTC/TPES	TGSS/TTSS/A TTTC/ATPES	IET/MPEPS/M EPS/MAEPS	Contract worker	Trained teaching staff	Teaching staff
Adamawa	1.2	0.5	0.0	10.0	0.8	1.0
Centre	2.0	0.8	2.5	2.3	1.7	1.7
East	2.6	1.1	0.0	8.3	1.7	1.8
Far North	2.2	10.8	5.6	0.0	7.3	7.2
Littoral	0.3	0.7	0.0	0.0	0.4	0.4
North	3.1	1.2	5.8	33.3	2.3	2.8
North-West	0.2	1.8	1.8	0.0	1.1	1.1
West	2.6	4.9	0.0	3.1	2.8	2.9
South	2.1	0.7	0.0	0.0	1.2	1.2
South-West	0.7	1.8	0.0	13.5	1.0	1.9
Urban	0.7	1.2	1.7	1.7	1.0	1.0
Rural	3.9	3.2	1.8	8.5	3.4	3.6
Total	1.6	2.1	1.7	4.0	1.8	1.9

✓ **Supervisions**

In general, heads of secondary and teacher training schools receive an average of five missions/inspection visits per year (two administrative, financial and material visits and three pedagogical inspections). This shows that principals/directors and teachers are continuously evaluated by the pedagogical inspectors.

In addition, more than 8 in 10 principals/directors receiving pedagogical, administrative, financial and material visits/inspections consider them useful.

Table 41: Assessment of the visits/inspections received by heads of schools and teacher training schools

Type of structure	Number of visits/inspections received	Number of visits/administrative, financial and material inspections received	Number of pedagogical inspection missions received	Assessment of pedagogical inspection missions (in M%)			Assessment of administrative, financial and material visits/inspections (in %)		
				Useful	Useless	Does not Know	Useful	Useless	Does not Know
General secondary school	4	2	2	88.4	1.7	9.8	86.3	3.4	10.3
Technical secondary school	5	2	3	91.1	1.3	7.6	90.6	2.4	7.1
Teacher training	7	3	4	92.3	0.0	7.7	89.5	2.6	7.9
Total	5	2	3	89.7	1.4	8.9	87.9	3.0	9.1

Source: PETS3 Cameroon, 2018

4.5. Main problems relating to resource tracking

The problems were identified using the questions put to the respondents, through the observation of the structures surveyed, the behaviour of the respondents on the one hand, and on the other hand discussions with some beneficiaries. These problems are presented below and are not necessarily those cited by the majority of respondents. These are cross-cutting problems, those relating to tracking, those relating to the management of the minimum package and fees and those relating to teacher attendance.

4.5.1. Cross-cutting problems

Monitoring and evaluation of policies in general and results-based management in particular, a management and steering option chosen by the Government, requires the timely availability of relevant and reliable information.

Data collection as part of PETS3 made it possible to identify significant difficulties in accessing management information as well as statistical information (a fatal product of administrative activity). An analysis of these difficulties revealed three problems:

- Absence or inadequacy of archiving management information at school level;
- Weakness of the statistical information subsystem;
- Lack of knowledge of the procedures for the management of State property and public expenditure;
- Use of individual data collected by the units in charge of statistics for administrative management, in violation of the Statistical Law, thus creating reluctance during statistical data collection missions.

In relation to these problems, the following recommendations are made:

- ✓ Integrate in inspection missions and sectoral meetings, the capacity building of officials at all levels, in the archiving of management information.
- ✓ Strengthen the statistical information subsystem and limit the use of data centralised by this system for statistical purposes as stipulated in the statistical Law.

- ✓ In addition to setting up or developing statistical information systems, computerise budget implementation procedures wherever they are needed;
- ✓ Build the technical capacity of credit managers on the procedures for the management of State property and public expenditure.

4.5.2. Problems relating to cash resource tracking

One of the problems of tracking results from the use of a market price list that does not take into account the local specificities of the expected services. The budget for the construction of a school does not take into account, among other things, the prices charged in a locality or the level of isolation. Consequently, since the service provider must make his profit and the characteristics of the expected deliverables being the same, it may be understood that the writings on the documentation relating to the service do not reflect the reality on the ground.

Another problem of tracking relates to the relatively long delays between the start of the school year and the availability of resources. Heads of schools have to wait, in most cases, three months or more after the start of the school year, almost at the end of the first term, to have the resources needed to obtain the school operating funds.

These delays make almost all managers to adopt, when they were willing to achieve expected results, illegal emergency practices (use of PTA funds, recourse to the provider, etc.) or make "**unavoidable management errors**" in order to ensure that schools are somehow operational at the beginning of the school year, and to proceed with regularisation of expenses later. This is also a phase of initiation or appropriation of bad governance practices. This information is based on the discrepancies observed between the findings made on the basis of the writings submitted by several respondents and some of their statements made during the informal discussions ("off record truths").

Allocations are insufficient compared to charges. The small amounts allocated to certain lines do not encourage private providers to bid. Hence the delays in deliveries or non-commitment of the expenditure authorisation.

To remedy this situation, it is recommended that:

- ✓ The local specificities of the expected services be taken into account when budgeting;
- ✓ In addition to the establishment or development of statistical information systems, budget implementation procedures be computerised;
- ✓ Deadlines for processing files be set along the administrative and financial chain.

4.5.3. Problems relating to the management of the minimum package

According to the regulations in force, the minimum package must be acquired and distributed to heads of schools by mayors. Observation on the ground showed that mayors comply with the regulations regarding the acquisition of the minimum package. However, in 2017, the large majority of mayors entrusted the distribution of this minimum package to the Inspectors (70% of cases). Because of this practice, it is not easy to find information on the distribution of the minimum package at the council level.

There are shortcomings in the design of this minimum package and its implementation is inefficient. The reasons given by heads of schools are as follows:

- Its content is generally unsatisfactory: there is a lack of teaching materials and they are not always adapted to needs;
- The period when it is allocated to schools, which is often late in the middle of the school year;
- Poor quality of many of the supplies;
- Poor organisation in sharing and dispatching, with most often result in too much hassle, disorder and waste of time;
- Lack of transparency in its management;
- Difficulties of transportation (insufficient fees, high costs, long distances and isolated areas);
- Insecurity in some areas, which hinders movement.

Faced with these difficulties, heads of schools adopt a number of operational measures including:

- Pre-financing from personal funds (transportation or purchase of teaching material);
- Solicitation of the Parent-Teacher Association (PTA);
- Use of on-board means for transportation (motorcycles, canoes, speedboats, etc.);
- Use of operating credit;
- Other means (parents, school board, elites).

Recommendations made include:

- ✓ Entrust the management of the minimum package to the Sub-divisional inspectors of Basic Education;
- ✓ Upon acquisition of the minimum package, take into account its composition as provided by the instruments and take into account the numbers and realities of the field;
- ✓ Ensure delivery before the start of the school year and that it is signed for transparently (detailed information about the content and reception acknowledgement slip);
- ✓ Increase the quantities of the minimum package and improve its quality.

4.5.4. Problems relating to the management of fees

There is a serious problem with the management of fees, especially in rural areas. In addition to the delay often experienced by students or their parents in paying these fees, some are distinguished by their insolvency. This delay in payment is not without consequence on the repayment deadlines desired by heads of schools. Insolvency, which also contributes to this delay, also makes it difficult to control the number of staff to be reported by these heads of schools.

Measures most commonly used by heads of schools consist in:

- ✓ Encouraging parents to pay fees in instalments;
- ✓ Raising awareness among parents on the need to respect payment deadlines.

These problems of collecting and securing revenue allocated are beginning to be solved with the adoption by the Ministry of Secondary Education of the electronic payment of fees.

4.5.5. Problems relating to teacher attendance

Although it was not possible to estimate the loss caused by "ghost teachers", teacher attendance remains a concern as 84.6% of heads of schools considered their numbers insufficient in 2016/2017 and 35% did not find the attendance of their staff satisfactory during the same school year.

Successful knowledge transfer requires a meeting between a motivated teacher and a learner willing to receive knowledge. This is why the stabilisation of teaching staff should be a permanent concern in the entire education system. The answer to this concern consists in:

- ✓ Defining and implementing incentive measures for staff assigned to priority education zones and landlocked areas;
- ✓ Modernising the management of the presence of teachers in schools where they are assigned; it would be necessary to move from staff management to the management of duty posts.
- ✓ The management of duty posts means that the decision is no longer prepared from the point of view of teachers, but mainly from free duty posts (unfilled, abandoned, unattractive) whose situation will have to be drawn up and sent to the Minister on a quarterly basis.

4.6. Losses in the expenditure system

Not surprisingly, collection of objective data on the basis of financial documents showed no differences between the amounts transferred and the amounts received. It also did not make it possible to identify the losses associated with bribery. But the qualitative aspect, through questions related to the difficulties encountered in the management of budgetary resources, made it possible to estimate the trend of losses whose statements converge as if there was some kind of unwritten agreement in the implementation of the State budget.

Most of the private providers who have agreed to confide in the collection team revealed that the expenditure system includes resource wastage items that are difficult to avoid as one moves away from central services.

With regard to the operating budget, out of the amount entered in the Finance Bill, the interviews conducted showed that about 50% of the budget allocation is actually used by the provider or contractor for the benefit of the final beneficiary (the household or school children). The amount corresponding to this 50% bears the actual expenditure for the acquisition of goods or provision of service and takes into account the market price and profit margin (about 10% of the allocation). For the other 50%, the provider must first pay about 25% of the amount inclusive of tax for the tax charges related to the expenditure, i.e. 19.25% of the amount inclusive of tax for Value Added Tax (VAT), 5.5% of the amount inclusive of tax for Income Tax (IT) and about 5% of the amount inclusive of tax for registration. The difference, which amounts to approximately 25% of the allocation inclusive of tax, makes it possible to bear the various charges of the expenditure system in the form of bribes as indicated below:

- Issuing of expenditure authorisation (Financial Controller): 5-10% of the amount inclusive of tax;
- Issuing of reception acknowledgement slip (officer in Finance Control): 2,000 CFA francs;
- Administrative authority: 5-10% of the amount inclusive of tax;

- Payment (with the Pay Master at the Treasury): 10-15% of the amount inclusive of tax.

In total, out of the amount entered in the Finance Bill, about 40% is allocated to the actual provision of service intended for the final beneficiary (i.e. 53.3% of the resources paid to the contractor/provider).

With regard to the Public Investment Budget (PIB), the actual completion of the contract is estimated at between 35% and 40% and the expenditure relating to bribes is estimated as follows:

- Issuing of expenditure authorisation (Financial Controller): 5-10% of the amount inclusive of tax;

- Withdrawal of expenditure authorisation (officer in Finance Control): 2,000 CFA francs;

- Administrative authority: 5-10% of the amount inclusive of tax;

- Procurement Board: 5-10%;

- Payment (with the Pay Master at the Treasury): 10-15% of the amount inclusive of tax.

CONCLUSION AND RECOMMENDATIONS

At the end of this study, which aims to assess the tracking of public expenditure in the area of education, several problems and dysfunctions relating to the management of public expenditure on education were highlighted. These problems were identified using the questions asked to the respondents and by observing the structures surveyed, behaviour of the respondents and through discussions with some beneficiaries. The following problems were identified:

At the cross-cutting level

- Difficult access to management information as well as statistical information, as a consequence of (i) refusal of, lack of or insufficient archiving of management information, (ii) weak statistical information subsystem; and (iii) respondents' apprehension about the use of individual data collected by the structures in charge of statistics;
- Use of a price list that does not take into account some local specificities of expected services (prices in a locality, level of isolation, etc.);
- Relatively long delays between the start of the school year and provision of resources; most heads of schools have to wait three months or more after the start of the school year to have the necessary resources to ensure optimal operation. These delays lead most managers to adopt, when they were willing to achieve expected results, emergency practices or make "management errors" to be able to guarantee the minimum for schools at the beginning of the school year, and to proceed with regularisation of expenses later.

At the level of primary education

- Inefficiency of the process of acquiring and distributing the minimum package which according to heads of schools (i) is not always adapted to the needs (ii) is distributed to schools in the middle if not at the end of the school year, (iii) comprises mostly poor quality items (iv) causes a lot of hassles and difficulties of transportation for its reception;
- The low attendance of teachers remains a concern (10% of civil servants absent from their duty stations) as 84.6% of heads of schools considered their numbers insufficient in 2016/2017 and 35% did not find the attendance of their staff good during the same school year;

At the level of secondary education

Lack of control over the management of students' numbers by heads of schools and inconsistency in the statistics available in these schools, hence the discrepancies observed between the reported and expected amounts of fees at all levels of the chain (School – Divisional Delegation of Secondary Education – Regional Delegation of Secondary Education);

Although the rate of absenteeism is low, there is nonetheless the phenomenon of abandonment of duty by trained teachers in rural areas.

In relation to these problems, the following recommendations have been made:

At the cross-cutting level

- ✓ 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;

- ✓ Ensure that the technical service handover is effective before the administrative handover when a manager is assigned or retires, and remind people of the requirement to compile archives and management documentation in order to guarantee the continuity of public service in the area of financial and accounting management;
- ✓ Strengthen the statistical information subsystem and limit the use of data centralised by this system for statistical purposes in accordance with Law No. 91/023 of December 16, 1991 on censuses and statistical surveys;
- ✓ In addition to establishing or developing statistical information systems, budget implementation procedures should be systematically computerised;
- ✓ Take into account the local specificities of the expected services when budgeting;
- ✓ 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. The management of duty posts means that the decision is no longer prepared from the point of view of teachers, but mainly from free duty posts (unfilled, abandoned, unattractive) whose situation will have to be drawn up and sent to the Minister concerned on a quarterly basis.

At the level of primary education

- Entrust the management of the minimum package to the Sub-divisional Inspectors of Basic Education;
- Upon acquisition of the minimum package, take into account its composition as provided for in the instruments and take into account the numbers and realities in the locality;
- 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 acknowledgement slips);
- Upgrade the quantities of the minimum package and improve its quality.

At the level of secondary education

Improve the new electronic fee payment system implemented by the Ministry of Secondary Education since 2018.

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APPENDICES

Appendix 1: Summary table of the main indicators

Primary education

A. Divisional Delegation of Basic Education

Theme	Indicators	Disaggregation	Modality	Values	
Prior information to authorising officers	Proportion of divisional delegates informed of budget allocation before the arrival of resources in 2017 (%)		Yes, for both semesters	43.5	
			Yes, for one semester only	4.3	
			No, no semester	52.2	
	Distribution of primary education sector structures according to budget allocation information access channel (in %)	Semester 1		Official channel	64.3
				Hierarchical channel	21.4
		Semester 2		Other	14.3
				Official channel	54.5
Budget implementation deadlines	Distribution (%) of divisional delegates according to duration between the beginning of the first semester (January 1) 2017 and withdrawal of the expenditure authorisation	Semester 1	Hierarchical channel	27.3	
			Other	18.2	
			Up to 15 days	9.5	
			Between 16 and 30 days	14.4	
	Distribution (%) of divisional delegates according to duration between the withdrawal of the expenditure authorisation and distribution of resources of the first semester for the benefit of the schools (decision)	Semester 1	Between 31 and 45 days	47.8	
			More than 45 days	28.3	
			Up to 15 days	42.1	
			Between 16 and 30 days	5.3	
	Distribution (%) of divisional delegates according to duration between the beginning of the second semester (July 1) 2017 and withdrawal of the expenditure authorisation	Semester 2	Between 31 and 45 days	5.3	
			More than 45 days	47.3	
			Up to 15 days	15.8	
			Between 16 and 30 days	10.5	
	Distribution (%) of divisional delegates according to <i>duration between the withdrawal of the expenditure authorisation and distribution of resources of the second semester for the benefit of the schools (decision)</i>	Semester 2	Between 31 and 45 days	26.43	
			More than 45 days	47.4	
			Up to 15 days	27.8	
			Between 16 and 30 days	11.1	
Distribution (%) of divisional delegates according to <i>duration between the first semester and disbursement of resources</i>		Between 31 and 45 days	22.2		
		More than 45 days	38.9		
		Between 1 and 2 months	5		
		Between 2 and 3 months			
		Between 3 and 4 months	9		
Distribution (%) of divisional delegates according to <i>duration</i>		Between 4 and 5 months	45		
		More than 5 months	41		
Distribution (%) of divisional delegates according to <i>duration</i>			Between 1 and 2 months	15	

Theme	Indicators	Disaggregation	Modality	Values
	<i>between school resumption and disbursement of resources</i>		Between 2 and 3 months	30
			Between 3 and 4 months	30
			Between 4 and 5 months	5
			More than 5 months	20
Loss in budget implementation	<i>Proportion of divisional delegates of Basic Education who reported having left some money into the expenditure execution system</i>			22
Transparency	<i>Proportion of divisional delegates of Basic Education using prescribed criteria for distribution of operating credit in schools</i>	Semester 1	At least one criterion (but not all)	11.1
			All criteria	88.9
		Semester 2	At least one criterion (but not all)	87.0
			All criteria	13.0

Source: PETS3 Cameroon, 2019

B. Primary schools

Theme	Indicators	Disaggregation	Modality	Values
Prior information to authorising officers	<i>Distribution of public primary schools according to budget allocation information access channel (in %)</i>	Semester 1	Hierarchical channel	80.5
			Collector	2.3
			Other	17.1
		Semester 2	Hierarchical channel	81.4
			Collector	2.5
			Other	16.1
Budgetary resource implementation deadlines	Distribution (%) of schools according to duration between the beginning of the first semester (January 1) 2017 and disbursement of operating resources	Semester 1	Before school resumption	
			1 to 2 months	5.8
			2 to 3 months	8.1
			3 to 4 months	11.0
			4 to 5 months	18.6
			5 to 6 months	14.0
	More than 6 months	42.4		
	Distribution (%) of schools according to duration between the beginning of the second semester (July 1) 2017 and disbursement of operating resources	Semester 2	Before school resumption	5.1
			1 to 2 months	5.7
			2 to 3 months	7.6
			3 to 4 months	19.1
			4 to 5 months	37.6
			5 to 6 months	2.5
	More than 6 months	2.5		
	Duration between the beginning of the financial year and withdrawal of the expenditure authorisation for construction of classrooms			51
	Duration between the withdrawal of the expenditure authorisation and commitment for construction of classrooms			136
	Duration between commitment and scheduling for construction of classrooms			141
	Duration between the beginning of the financial year and actual start of construction of classrooms			152
Duration between the beginning of the financial year and withdrawal of the expenditure authorisation for construction of latrines			108	
Duration between the withdrawal of the expenditure authorisation and commitment for construction of latrines			88	
Duration between commitment and scheduling for construction of latrines			7	

Theme	Indicators	Disaggregation	Modality	Values
	Duration between the beginning of the financial year and actual start of construction of latrines			205
Loss in budget implementation	<i>Proportion of officials who reported having left some money into the expenditure execution system for operating grant</i>			5
Minimum Package	<i>Proportion of primary schools that received the minimum package for the 2017/2018 school year (%)</i>			91.0
	Distribution of schools according to place of collection of the minimum package		Received at school	1.8
			Collected at council	71.0
			Collected at inspectorate	25.2
	Distribution of schools (%) according to the minimum package notification period		Before school resumption	13.8
			2 weeks after school resumption	27.2
			2 weeks to 1 month after school resumption	6.3
			1 to 2 months after school resumption	24.3
			2 to 3 months after school resumption	9.3
	More than 3 months after school resumption	19.1		
Transparency	Proportion of heads of schools who informed the school board about the availability of resources			88.3
	Proportion of heads of schools who informed the school board about the amount of resources			97.5
	Proportion of heads of schools whose balance sheet was approved by the school board			86.0
Attendance	Proportion (%) of permanent teaching staff on duty in 2017 by region in primary schools		Urban	96
			Rural	92
			Total	94

Source: PETS3 Cameroon, 2019

Please note: Construction of classrooms, latrines and acquisition of the package are ensured by the council.

Secondary education

Secondary school

Theme	Indicators	Disaggregation	Modality	Values
Prior information to authorising officers	Proportion of heads of secondary education structures who were informed of the budget allocation prior to the arrival of expenditure authorisations in 2017	Operation	General secondary education	46.4
			Technical secondary education	48.9
			Teacher training	56.7
		Investment	General secondary education	70.0
			Technical secondary education	48.6
Management of budgetary resources	Proportion of secondary education structures that received from the administration in 2017 an amount of resources equal to that in the finance bill	Semester 1	Purchase of supplies and small office maintenance	92.4
			Purchase of technical supplies specific to role	95.5
		Semester 2	Purchase of supplies and small office maintenance	92.6
			Purchase of technical supplies specific to role	94.9
Budget implementation deadlines	Duration between withdrawal of the expenditure authorisation and commitment in days	Semester 1	Purchase of supplies and small office maintenance	21.7
			Purchase of technical supplies specific to role	19.3
		Semester 2	Purchase of supplies and small office maintenance	27.8
			Purchase of technical supplies specific to role	25.9
	Duration between commitment and scheduling of expenditure in days	Semester 1	Purchase of supplies and small office maintenance	7.5
			Purchase of technical supplies specific to role	9.2
		Semester 2	Purchase of supplies and small office maintenance	5.6
			Purchase of technical supplies specific to role	5.1
Loss in budget implementation	Proportion (%) of heads of secondary and teacher training schools who reported that they lost resources when withdrawing the expenditure authorisation or implementing the operating budget	Operation	Urban	10.5
			Rural	12.3
			Total	11.8
Fees	Difference between expected amount and amount reported (in thousand CFA francs) by heads of schools			493
	Ratio between amount reported by heads of schools on expected			92.4

Theme	Indicators	Disaggregation	Modality	Values
	amount (%)			
Transparency	Proportion of principals/directors who informed the school board about the availability of resources	Semester 1	School Board/Management Board	94.5
		Semester 2		93.5
	Proportion of principals/directors who informed about the amount of resources	Semester 1	School Board/Management Board	94.8
		Semester 2		93.8
Proportion of principals/directors whose balance sheet was approved			91.0	
Attendance	Teaching staff absenteeism rate		Urban	1.0
			Rural	3.6
			Total	1.9

Source: PETS3 Cameroon, 2019

Appendix 2: List of stakeholders

1. Technical Group

Chairman: OUM ELOMA Janvier, Director General of Planning and Regional Development

Co-Chairman: TEDOU Joseph, Director General of the National Institute of Statistics

Rapporteur: NNANGA Ernest, Head of the Social Inclusion Programme Component, Head of Division of Forecasting and Strategic Planning

Technical facilitators:

Gustave Nebie, UNICEF/WCARO Social Policy Regional Adviser

Mohamed El Bechir, Head of Social Policy Section at UNICEF-Cameroon

Serge Zanga, Head of Planning and Monitoring-Assessment Section at UNICEF-Cameroon

Assistant rapporteurs:

- TAFOUEDA Baudelaire, PETS3 Focal point at MINEPAT;
- MEBARA Sylvain, Social Policy Specialist at UNICEF.

Members:

- TOBENG Richard, Department in charge of budget implementation monitoring at DGB/MINFI;
- HISSOAK O. Marlyse, Department in charge of budget implementation monitoring at DGEPIP/MINEPAT;
- ANDEGUE Luc Florent, Director of Financial Resources and Property at MINSANTE;
- BENE Thérèse, Department in charge of financial resources at MINEDUB;
- DJEULEU TCHKOUADEU Armelle, Department in charge of financial resources at MINEE;
- FORTABOH Theophilus Lekealung, Director in charge of financial resources at MINESEC;
- KAKANOU Florence, Department of Organisation of Care and Technology at MINISANTE;
- AKOMEZOA ATEBA, Technical Secretariat of the Steering Committee of the Education Sectoral Strategy;
- SOULEYMANOU, Director of Nursery and Primary Education at MINEDUB;
- TABI OMGBA Lionel Arthur, Division of Studies and Planning at MINEE;
- OKOUDA Barnabé, Head of Department of Statistical Coordination, Cooperation and Research at the NIS;
- LIBITE Paul Roger, Head of Department of Demographic and Social Statistics at the NIS;
- FOBASSO Jean, Director of Administrative and Financial Affairs at the NIS;
- BITJOKA born NKEME Welly Joelle, Store Accountant at the NIS;
- BODO Emmanuel, Ministry of Agriculture and Rural Development;
- BOGMIS Marcel, Central Bureau of the Census and Population Studies.

2. Operational Unit

General Coordinator: NNANGA Ernest, Head of the Social Inclusion Component, Head of Division of Forecasting and Strategic Planning at MINEPAT.

General Co-coordinator: OKOUDA Barnabé, Head of Department of Statistical Coordination, Cooperation and Research at the NIS.

Technical Coordinator: ABANDA Ambroise, Head of Division of Statistical Coordination and Dissemination at the NIS.

Assistant Technical Coordinator: TATSINKOU Christophe, Research Officer at the Division of Statistical Coordination and Dissemination at the NIS.

Members of the Education Thematic Group

(a) National Institute of Statistics:

- ABANDA Ambroise;
- TCHAMAGO KOUEDEU Olivier;
- KAMGAING YOUNGBISSI Léonie Germaine;
- NGAH Adèle Zoriphe;
- CHOUDONG Diane;
- DZOUNDA FOMANO Arnaud;
- MENGUELE Gabriel.

(b) Ministries concerned:

- MVONDO BIKOULA Michel Séverin (MINEDUB);
- MOUNGEN Cyprien Christian (MINEDUB);
- DANWE Maria born MAILANG (MINESEC);
- Angélique AKINI MENGOUMOU (MINESEC).

(c) UNICEF

Brigitte Tsayem born Matchinda

3. Team of data collection supervisors

No.	Region	Name and forenames
1	Adamawa	KAMGUE Max
		DJUEKWI Vicky Laure
2	Centre	OKOUDA Barnabé
		TATSINKOU Christophe
		CHOUDONG Diane
3	East	ESSAMBE B. Vincent
		Talla Jacques
4	Far North	MODOU Sanda
		TAFOUEDA Baudelaire
5	Littoral	ABANDA Ambroise
		FOTIO Alain
		NGUENDJIO YOMI Aristide
6	North	NGAH Adèle
		TCHAKOUTE Romain
7	North-West	NNANGA Ernest
		TIOBO'O Cédric
8	West	TCHOMTHE Séverin
		KAMGAING Léonie
9	South	TCHAMAGO KOUEDEU Olivier
		MBARGA MEWASSI Georges Eric
10	South-West	KANA KENFACK Christophe

	MAVASSI Fabien
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4. NIS Regional Management Team

No.	Region	Name and forenames
1	Adamawa	TCHOUALA TIOBOU Marcial
2	Centre	DOUALA Romeo
3	East	GUETSOP GUENOU Paul Molière
4	Far North	MOUDJIKI René
5	Littoral	MBOTTO DIBOUA EKOH Armand Louis
6	North	EKOBE EYEM Abel
7	North-West	NJIKI YATCHOUKEU Hyacinthe
8	West	NGATCHOU NGUENANG Ghislain Léonce
9	South	NGATTI Ambrouasse
10	South-West	DONGMO KEMKENG David Ghislain

5. Team of interviewers and data collection controllers

ADAMAWA survey region

No. Name and forenames

Controllers

- 1 GAMAPOU LAURENT
- 2 TCHAWA SEYA THIERRY

Interviewers

- 1 MOHAMADOU BASSIROU
- 2 LEMOKEN KENFACK AIME PATRICK
- 3 SAMIRA MOHAMAN OUMATE
- 4 NGAIBAI HAMAN
- 5 NDAIROU LEMO
- 6 DANMO JEAN PIERRE
- 7 MAITCHING MBOUDGA CHRISTELLE
- 8 KUIGOUA NYANDJOU ELODIE PERRINE

EAST survey region

No. Name and forenames

Controllers

- 1 KOMBO NDISSARA Yannick
- 2 SIANDJEU Gaston
- 3 NSOOMA SOM Achille

Interviewers

- 1 TAGWEU Julie Patriciane
- 2 BIHINA ESSAMA Vigne Paul

CENTRE survey region

No. Name and forenames

Controllers

- 1 BIHINA AKOUMOU Marck
- 2 ALIGUENA ABANDA Théophile
- 3 ASSENGON BIKOE Régine

Interviewers

- 1 NDOUMIN Estelle
- 2 AKONO NDO Moïse Bathénay
- 3 NOUBOU Florentine
- 4 NJOCK Stéphane Serge
- 5 MVE Casimir Romaric
- 6 LIBOT Jean Paul
- 7 PEME Jean Daniel
- 8 EKESSE Madeleine
- 9 ZOGO BODI Abraham
- 10 ZAM Victoire Diane
- 11 NTYO'O NNANGA Valéry Y
- 12 DAMDJEL NANGA Wilfried

FAR NORTH survey region

No. Name and forenames

Controllers

- 1 BAYANG DIKWE Valérie
- 2 SACK III Hans
- 3 ABANDA NDJONO A.

Interviewers

- 1 FADIMATOU IBRAHIM
- 2 OUMMOL DOUBLA

EAST survey region**No. Name and forenames**

- 3 YEDE NDOUDA Paul
- 4 MANGA Apollinaire
- 5 DJOTTO MENGAMEGNA Edwige
- 6 NTOMO Mathieu
- 7 NTSA Hilaire Paulin
- 8 NGOUH Dérick
- 9 NGOUE BIBOUM Fidèle
- 10 ABEWE AFIA Lovy
- 11 FOTOU TCHIDJO Ulrich
- 12 ABUI ABUI Rigobert

LITTORAL survey region**No. Name and forenames****Controllers**

- 1 ANGOULA Alain Thierry
- 2 NKEN EKANI Théodore
- 3 NOUMTCHE DJASSAB David

Interviewers

1. KODJOU FEUTSEU Mureille Jessica
2. OBAMA Delphin Aristide
3. TCHANGUE ZANFACK Estelle
4. NGO MBEY Rebecca
5. AKOUMBA OYANE Berthe
6. MANDENG MA MANGUELLE Boniface
7. TEUGANOU NGASSEU Blondel
8. SIAKA Michelle Sandra
9. ESSAMA EDZIMBI Régine Carole
10. KAMDEM Joseph Bosco
11. LABOWO NONGNI Christelle Victoire
12. NGADE TOUKO Ange Franky

NORTH-WEST survey region**No. Name and forenames****Controllers**

1. LOLOH Mirabell
2. NSAME Pascal

Interviewers

1. OBAH ADENG Tracy Parker
2. Claude FONYUI SHAFE
3. Linda Nalova ESOWE
4. NDEH Francis
5. MIMMA Perpetua
6. NGEH Laura Senke
7. AWASUM NGWENETAH Linda
8. KERMO Basil WIRBA

FAR NORTH survey region**No. Name and forenames**

- 3 GAMAHIN BINA H.
- 4 ASSAKAL Michael A.
- 5 DJENGUE Vanessa B.
- 6 SOUAIBOU
- 7 ABDOULAYE YAYA
- 8 SADOU SALI
- 9 AWE TAIWE ABRAHAM
- 10 MOUSSA SANDA OUMARA
- 11 ADAM MARBA
- 12 AZAFOUNKAI ELVIS E.

NORTH survey region**No. Name and forenames****Controllers**

1. DONGMO NGUEGANG Alexis T.
2. HOUARAI BACHIR
3. NEI Marcel

Interviewers

1. BOOBIENE DOUBNE B.W.
2. DAYANG BOUBA
3. NDJOULA Pascale
4. TALLA NAOUSSI Lionel
5. ATEBA Athanase Joël
6. BADA YALLAH André
7. KEMGOUNG WAMBA Alban
8. YEDJIE DJELANG Fidèle
9. ABOUBAKAR MOUMINI
10. ALIOUM MOUSSA HAMADAMA
11. PAGORE MOUSSA Victor
12. SOBSOUBO DJONEMO Nephtali

WEST survey region**No. Name and forenames****Controllers**

- 1 FAH Clément
- 2 TAGNE NOSSI

Interviewers

1. AZAMBOU CHOUNGMELE Pascal
2. NDASSI Franck Loic
3. NANDJOU SILTSA Vanick
4. MAHOP Loïs Salomé
5. MBIEKOP TCHOUOMOU Raissa
6. NGUENANG
7. AHOUAMA Greg Steve
8. TOUAMOU YAMANGAM Edmondc

SOUTH survey region

No. Name and forenames

Controllers

1. CHEUFFA Rostand
2. NTEP Puis

Interviewers

1. JOUANANG Roslin
2. NGUELE Gustave
3. ABOU'OU Marcelle
4. TSAGA Antoinette
5. OUENTCHEU Merlin
6. ABESOLO Angèle
7. GUIATEU Ida
8. NGOM Stéphane

SOUTH-WEST survey region

No. Name and forenames

Controllers

1. TAKANG Michael
2. LIAGA RIKOUADE

Interviewers

1. APAH Tobias
2. EPOSI Ngomba
3. ETA Georges
4. ETAH NWESE Ernest
5. ETTA Maureen
6. Julio HOMBO EBIA
7. MBANYI Cassandra
8. NKEMTEBA John
9. NYENTI Pamela
10. ZEBAZE Njuga Mba Kevin

6. Computer data processing team

No. Name and forenames

1. DEFFO GOUOPE Guy Ferdinand
2. TCHAKOUTE NGOHO Romain
3. TAME DJOKAM Thierry
4. CHOUNDONG JIOFACK Diane
5. NGUENDJIO YOMI Aristide