

Abstract

SERVICES WITH SEPARATE MANAGEMENT WITHIN THE GENERAL DIRECTORATE FOR COMPULSORY EDUCATION OF THE FRENCH COMMUNITY

FUNDING, ORGANISATION AND INTERNAL CONTROL

The educational institutions of Belgium's French Community, organized as services with separate management, show very contrasting financial results and, in actual practice, they have little leeway to use a large share of their annual operating grant.

The remunerations of the technical and manual workforce under contract are a case in point : as these educational institutions have to bear the salary cost of the staff category concerned, they can only choose between a budget deficit or layoffs whereby their operational capacity would be reduced.

The financial leeway provided at the local level is also restricted by the difficulty to decrease the expenses that are directly connected with the real estate the institutions use as a part of a concession given by the French Community's school infrastructure general service. Sometimes, the deterioration of certain buildings generates overcosts which occupiers must cover without being compensated for them.

Central administration is also slow-moving: it takes more than six months to notify the administrators of the final amount of the grant due to them for the current financial year. It makes it impossible for administrators to schedule their activities: they have no control over the fund flows and find it difficult to develop a long-term educational policy.

Besides, without an exhaustive and systematic internal control, the autonomy granted to these institutions is also limited. Risks are manifold: simple errors in entries, failure to separate their interests and those of peripheral associations of the school infrastructure, misuses and misappropriations in species or in kind. It appears that this control presents various shortcomings largely due to the limited staff that is allocated specifically by the central administration to the accounting control of the operations of the services with separate management.

The human factor is essential, but the temporary nature of the appointments and the lack of prior training for the key positions of head and accounting officer are two major obstacles to a good school management. Only the individual experience acquired throughout the years in these positions can make up for the lack of any skill certificate required to occupy them. It is therefore important that the procedures for awarding specific certificates allow those who have passed the preliminary test sessions to be appointed to these posts on a permanent basis. Internal verifiers, who do not receive any training in acquiring or updating control techniques after they are recruited, are also ill-equipped to perform their duties.