

Abstract

Funding and subsidization of Centres for Pupil Guidance

The Court audited the funding and subsidization of Centres for Pupil Guidance (CPG) and completed a cost picture of such centres. The audit revealed that the responsible department fulfilled its mission fairly well. However, internal control was not yet optimal. Due to the lack of an electronic staff file errors in salary disbursements were more likely to occur. Furthermore, the department did not always interpret the legislation correctly or the legislation was inaccurate. Since their conversion in 2000, CPG's environment remained virtually unchanged. The authorities did not yet assess whether this should be blamed on inadequate programming or rationalization standards. At the time of the audit, sufficient field information was lacking to allow an estimate of this or other aspects. Centres differed sharply in size and labour costs per pupil under guidance varied strongly.

Introduction

The Court focused its audit primarily on the four major constituting processes of CPG's three-yearly funding and subsidization cycle: rationalization and programming, staffing, remuneration and operating resources. It also circumscribed the size and costs of the centres by means of statistical data.

Rationalization

Public funding and subsidization of an existing CPG remain valid as long as it satisfies the rationalization standard of 11.000 "weighted" pupils over a three-yearly period. All centres fulfilled this standard. However, the way pupils of acknowledged non-subsidized schools were "weighted" was questionable. Furthermore, data inputs and formulas used in the calculation programmes were marred by some minor shortcomings although this did not affect the check of the rationalization standard.

Programming

A new PGC has to take on at least 20,000 weighted pupils under guidance to benefit from subsidization or funding. Since the restructuring that took place on 1 September 2000, apart from the merger of three centres, no new centres were created. This nearly unchanged situation together with the fact that all centres satisfied the rationalization standard might be an indication that the programming standards were too high and/or the rationalization standard was too low. An evaluation of these standards should be conducted.

Calculation and allocation of staff members

Every three years the department sets the staff weight for each CPG on the basis of the number of weighted pupils. Each CPG adapts its own staff establishment accordingly. Save for a few minor imperfections this process ran correctly. Centres have to allocate their staff members first to the statutory basic education and this they did, but the department did not sufficiently check the centres' staff data and disbursements in the light of the authorized staff establishment. A number of staff records contained faulty or incomplete data.

Remuneration

The Court examined whether the department paid salaries according to the rules. Although a fairly high number of internal control measures had been built in, risk factors remained present, such as the lack of support by means of the electronic staff file. A sample check showed that in at least 4.0% of all files remuneration errors still occurred. The check also revealed the existence of a few problems regarding the rules themselves.

Operating budgets

The department provided enough checks in the calculation of operating subsidies and used reliable data. It divided the total operating budget correctly. The budget had to be allocated to the operation and equipment of the centres. As to the resources received by the Flemish Community's education system, the check of their employment was not fixed satisfactorily.

Statistical data

Centres differed sharply in size. Labour costs per pupil under guidance varied strongly and were not determined solely by the weight given to a pupil.

Minister's reaction

In his answer, the Flemish Minister of Education pointed out that the electronic staff files would be introduced from 1 September 2007. He signalled that the rationalization and programming standards would be evaluated. Initiatives would be taken to initiate new rules where necessary.