

# THE FINANCING OF THE SCHOOL IN THE CONTEXT OF DECENTRALIZATION IN THE TEST OF THE LOGIC OF THE ACTORS IN THE BENIN MUNICIPALITIES

Blaise A. OUSSOU<sup>1</sup>, Dodji AMOUZOUVI<sup>2</sup> and Cyriaque C. S. AHODEKON<sup>3</sup>

<sup>1</sup> Doctor in Sociology, University of Abomey-Calavi (Benin), Faculty of Social Sciences and Humanities, Laboratory of Analysis and Research Religions, Spaces and Development,  
E-mail: blaiso2000@gmail.com

<sup>2</sup> Doctor in Sociology, Professor, University of Abomey-Calavi (Benin), Faculty of Social Sciences and Humanities, Laboratory of Analysis and Research Religions, Spaces and Development, E-mail:

<sup>3</sup> Doctor in Sociolinguistic, Professor, University of Abomey-Calavi (Benin), National Institute of Youth, Physical Education and Sport, Laboratory of Sociology of organizations and Development,

**Abstract:** *This article aims at showing how the basic schools have been financed in the Beninese local government agencies for more than ten years of implementation of the decentralization. On the basis of the legal framework and institutional of the financing of the school in this new fashion of governance, the study starts answers based on an analysis of the legal texts and other instruments organizing the decentralized management of the school, the observations and the collections of the ground data. Data analysis collected, one can conclude that the current device of exercise of the competences transferred to the local authorities by the Central state is not favourable to a durable financing of the school. One notes a reserve of the actors at the central level as regards transfer of the resources, incapacity of the local authorities and communities to mobilize sufficient resources with the profit as of schools. Moreover, with counter-current of the theories of the “good governance” and “management of the effectiveness”, the results of the study modify the usual way to pose the problems of the decentralization moreover in the field of education. In fact, they show that the effects observed and perceived reform as regards the financing of the schools deviate from the anticipated effects which had justified the establishment of it to know the improvement of school management. Instead of increase of resources and their good management, the analysis reveals on the contrary that acts of corruption and the suspicions weigh on the local authorities. Would the financing of the school in the new context of the decentralization in Benin be it become a test for the local authority and involved actors especially?*

**Key Words:** *Decentralization, local authorities, financing of the school, logics of actors*

## 1. INTRODUCTION:

The crisis of the centralized model of education, which has been dominant since the nineteenth century in the world, and especially in developing countries, has led to a major change in the mode of governance of education systems. It is a territorialized management of the problems of the State, the reinforcement of the implication of the local authorities both in terms of the participation of the local authorities, the communities at the roots and the actors of civil society. These changes have led to the birth of real local educational policies. It is in such a dynamic that African states, encouraged by international organizations and development partners that advocate good governance and structures more open to change, have made changes to ensure the modernization of their education system. For the centralized and rigid planning of education systems has clearly proved to be inadequate (McGinn and Welsh, 1999) or even undermined (Mons, 2000) to the extent that most of these countries have borrowed or are on the verge of take the path of decentralization (Diakhaté et al., 2008, Odushina et al., 2008). Benin has initiated the management of basic social services on the path of decentralization since 2003. The implementation of such a reform especially in the field of education is a local issue and having a fundamental interest among so many other domains transferred. The management of this sector, in a context of decentralization, is leading to the emergence on the educational scene of a new way of financing basic education. Indeed, the decentralization of the administration of education is an essential component underpinned by the desire to diversify the mode of financing schools in Benin. It is such a context that the legal and institutional framework of decentralized management has granted financial autonomy and legal personality to municipalities. Therefore, we felt it was important to carry out an in situ investigation in order to better understand the laws and regulations that guide the financing of the school in the context of decentralization and the effects induced by the implementation of this process after ten years in Benin. Entitled "The financing of schools in the context of decentralization and the logics of actors in Benin communes", this article is a contribution to the understanding of this new school management mechanism in Benin. It aims to answer the following questions: How, according to the legislative and regulatory framework, the financing of the school is ensured in Benin? What is the level of ownership

by the actors of this new intervention mechanism? What is the impact of this new method of financing on the management of primary schools in Benin?

To achieve this, the Commune of Akpro-Misséréte, a territorial community located in South-East Benin, offers a relevant investigation environment.

## **2. METHODOLOGICAL MATERIALS OF THE STUDY:**

Focusing on understanding the financing of the Beninese school in the context of decentralization, the empirical analysis is based on the field survey as a research strategy and on several techniques of data collection and processing. This is the collection of data through documentary information, oral sources, observations and field surveys. Given the nature of the object of study, we believe that the field survey remains the most appropriate strategy for empirically articulating the issue. The field survey was conducted in July 2016 and January 2017 in a local community in Benin, the commune of Akpro-Misséréte, located in southeastern Benin. It focuses on the understanding of the legal and institutional framework of school financing in the context of decentralization, the mechanisms for implementing this new management method, the effects induced after ten years of practice. A structured interview guide was individually applied to key actors in the school (local authorities, senior staff of the Ministry of Primary and Primary Education, school district authorities, development partners NGOs, union officials etc.) selected on the basis of a reasoned choice. Two questionnaires were submitted to two (02) strategic groups made up of 120 actors divided between the parents of pupils and the heads of the Parents' Associations (PA), the school directors and teachers having at least 15 years Services.

## **3. BRIEF OVERVIEW OF THE REFORMS OF THE BENINESE EDUCATION SYSTEM:**

Benin, like other African countries, has seen since the first years of independence the role of education and training of the population in the development process. Three major periods have marked the history of the school in Benin. Thus, since August 1, 1960, date of independence of the country until 1975, the model of the development of the Beninese educational system is of "colonial type", that is to say modeled on the French colonial model. This school trained many executives for the country but the foundation was French culture.

From 1975, President Mathieu KEREKOU, who, thanks to the revolution started in 1972, decided to reform the school. The first so-called "new school" reform aims to provide quality education to all its children in a short time and at a reduced cost. By moving from the colonial school to the new school, the revolutionary regime had three main objectives:

- democratization of education;
- introduction of productive work at school;
- and the adaptation of the school to national realities.

During the first years of its implementation, this reform has produced positive results, among which a rapid increase in the number of primary education, the spread of secondary education and the explosion of the number of students in higher education. . The 1975 reform was justified by the desire to improve the education rate, which was abnormally low. Faced with the postulate that teaching "in the language of the colonizer" was one of the reasons for limited schooling, the reform made an effort to generalize the learning of Beninese languages. It also enabled the creation of Child Awareness and Stimulation Centers (CASC) which gave children the first lessons in local languages.

From the second half of the 1980s, however, the model of the new school gradually weakened, undermined by the political and social crises of which the country was and led to the establishment in Benin in 1989 of its first Structural Adjustment Program (SAP). Having evolved in a context of the aim at economy favoring the civil service and in which the graduates were massively oriented in the administrations of the State, the school abruptly clashed with the logic of the PAS which one of the components was the program of voluntary and targeted departures from the public service. The crisis of the "new school" model was mainly characterized by the drying up of the financing of education and the dwindling of its internal performances.

For example, the gross enrollment ratio in primary education dropped sharply by 62.2% in 1983 to 49.7% in 1990. For girls, the gross enrollment rate, which was only 27.7% in 1975, increased to 43% in 1983 before declining to 35.7% in 1990. In 1988 and 1989, at the height of the social crisis, drop-out rates in primary education reached a record high of 31 percent.

Then, the "Liberal School and New Curricula" reform took place in 1990. Indeed, the Estates General of Education, which took place from 2 to 9 October 1990, made it possible to reach a consensus on diagnosis of the system and on major orientations for its development. At the end of the Estates General of Education, the functional and organizational audit of the Ministry of National Education was carried out. The government then adopted a "framework document for educational policy" in the Council of Ministers on January 15th, 1991, which states as follows the vision of the new school:

- to be a means of global transformation of the society allowing at all levels an education and a permanent formation as well as a continuous specialization for all;
- to train a healthy, balanced, educated, educated, cultivated and technically competent man;

- to produce men who are constantly performing, possessing the spirit of initiative, driven by the taste of research, capable of self-employment, of creating jobs and thus of contributing effectively to the development of Benin.

In all, several modes of management have been applied to education, ranging from the central state as sole guarantor of education, to the participation of parents, to the opening of the sector of education to other actors (private and communities) until the transfer of competences to local authorities as part of a decentralization process in 2003. The management and management of the Beninese system in the context of decentralization is a responsibility of both the state authorities through the ministries in charge of education and the local authorities. The administrative and pedagogical management of the school is therefore a shared competence between the central state and the authorities at the base. Thus, in the area of maternal and primary education, which is the subject of this study, it is the Ministry of Primary and Nursery Teaching which carries out this mission on behalf of the State in collaboration with other ministries. Indeed, the successive changes in the objectives of Beninese education are reflected in the evolution of the management structure of this sector. During the first 15 years of independence, the education system was managed by the Ministry of National Education, Culture, Youth and Sports. But since the reform of the new school in 1975, the administration of the sector has undergone several changes in its name, missions, attributions and structures. New political changes in 2001 put education under the umbrella of four ministries. But in 2008, education was again entrusted to three ministries: the Ministry of Primary Education, Literacy and National Languages, the Ministry of Secondary Education, and Technical and Vocational Training (MSETVT) and the Ministry of Higher Education and Scientific Research (MHESR). Finally in 2012, the guardianship of nursery and primary education is entrusted to the Ministry of Nursery and Primary Education (MNPE).

It is the Decree 2012-538 of December 17, 2012 which defines the missions, the attributions, the organization and the functioning of this ministry. The Ministry of Primary and Nursery Education is responsible for designing, implementing and monitoring and evaluating the State's general education, teaching and training policy in accordance with the laws and regulations in force in Benin. . The Minister of NPE is the first person in charge of the execution of the policies, decisions and instructions of the High institutions of the State in matters of maternal and primary education. He reports to the Head of Government on his activities. At the level of nursery and primary education, the competence of the minister covers all the specific activities of education, training and research.

According to this decree, the MNPE structures are divided between:

- at a central level, made up of the Minister's Office, a General Secretariat, the General Inspectorate of the Ministry, the General Pedagogical Inspectorate of the Ministry, the technical and central directorates as well as trustees' organizations and national advisory or deliberative bodies;
- a departmental level, made up of the departmental directorates of education;
- a municipal level, made up of School Circumscriptions.

The decree specifies in its article 107 also that the DDNPE supervise and coordinate the educational activities of the school districts (CS), of their territorial jurisdiction. The terms of application of this decree are laid down in various MNPE decrees. All of these texts constitute the regulations relating to the education system and make it possible to identify another level of management of education: the school. These are the attributions of these different management structures that are reviewed here. At the national level, the presentation will be limited here to the general attributions of the MNPE. The specific attributions of the different DTCs are not presented in this thesis. However, they have been used as a basis of analysis especially for some Directorate namely the Directorate of Decentralization in Education and Cooperation (DDEC), created since 2006 by Decree No. 2006-410 of 14 August 2006 which is responsible for the implementation of state policy on deconcentration / decentralization in education for maternal and primary education.

#### **4. FROM CENTRALIZATION TO DECENTRALIZATION OF SCHOOL MANAGEMENT IN BENIN: HISTORICAL EVOLUTION:**

Once modeled on a centralized management model, the Beninese education system is engaged by the state authorities on the path of decentralization. Indeed, in the aftermath of independence, the new authorities of the country have engaged in a political system in which all power was centralized in the hands of the central authority that is the government. Decisions are taken from the central level and passed on to the peripheral levels. This is the vertical governance model. Therefore, grassroots actors in school management should refer to the ministry for all decisions. All decision-making powers are concentrated in the hands of state authorities. This so-called centralized mode of governance reached its limits in the 1980s with the emergence of successive crises in all sectors (political, economic, social, etc.). For development partners, the many resources made available by the northern countries are expected to improve the living conditions of the southerners<sup>1</sup> in all sectors namely the training of quality human resources through the establishment of an efficient educational system in the States.

---

<sup>1</sup> At least in these terms, the objectives of development cooperation continue to be defined

Similarly, given the recurring difficulties of countries developing to assume the continuously rising costs of spending on education, development partners such as the World Bank, the International Monetary Fund and started to have major speech in favor of a revision of the roles of the state. Thus, in the 1990s, these partners asked states to entrust some of their prerogatives to the private sector and communities. For the World Bank, this is "an adaptation of the role of the state to its capacity for action." To relieve the state and give it the opportunity to focus on its essential missions, it is necessary to involve the citizens and the communities, it is necessary to "mobilize the public opinion". Decentralization in the management of basic social services such as education becomes a mandatory path for states.

The whole issue of political decentralization is to give local authorities the necessary structure to be able to understand the needs and preferences of the local population, and to act in this direction. While most of these reforms seem fairly obvious, the adaptation of political institutions to a decentralized context may deserve special attention. In this respect, as far as Benin is concerned, the conditions for talking about democratic decentralization only became legal in the 1990s<sup>2</sup>, with the adoption of a new Constitution which enshrines the principle of the free administration of local authorities, although since 1955, the law had established full-function municipalities in the localities of Porto-Novo, Cotonou, Ouidah, Abomey and Parakou. Decree No. 57-461 of April 4th, 1957 already authorized the heads of territories to create rural communities with legal personality and financial autonomy. But it should be noted that since colonial times, Benin has had a strong tendency to centralize administrative and financial decision-making powers in the hands of central government authorities. The territorial divisions and the reform operated under the Benin People's Revolutionary Party in 1974 and 1978 were nothing but vain attempts for a real start of the decentralization process. It was not until the recommendations of the Conference of the Active Forces of the Nation, held from 19th to 28th February 1990 and its translation in Articles 150 to 153 of the Constitution of 11th December 1990, that the necessity and urgency of the creation of truly decentralized territorial collectivities, are invariably registered in Beninese consciousness. These recommendations were translated into concrete acts with the organization of the General States of the Territorial Administration from 7th to 10th January 1993. The legislative work concerns five laws relating to the reform of the territorial administration and electoral laws.

These laws on decentralization in Republic of Benin have established the new relationship between the State and local authorities in the management of public affairs and define more precisely the areas of competence of the various social actors in all areas and especially in the education sector.

The Beninese education system was historically extremely centralized. By deciding to transfer to the local authorities a certain number of powers and responsibilities hitherto exercised by the State, Benin undertook from 2003 onwards an important decentralization action which profoundly modified the scope of the respective powers of the authorities of public administrations and local authorities.

The institutional framework for the decentralization of schools in Benin is therefore revealed through a legislative and regulatory system whose constitution of 11th December 1990 is the basis, particularly in Articles 8, 12, 13, 14, 150 to 153 and five others laws on decentralization and supplemented by the law n ° 2003-17 of November 11th, 2003, on the orientation of the education in Republic of Benin in its article 11.

In fact, Law No. 97-029 of 15th January 1999 on the organization of municipalities in Republic of Benin stipulates in Article 97 that "the commune is in charge of the construction, equipment and repairs of the public institutions of primary and nursery education. It also ensures the maintenance of these establishments".

To this end, the State transfers the necessary resources. Similarly, article 98 of the aforementioned law states that "the municipality initiates all measures likely to promote and promote the education of youth.

In addition to the powers provided for by the law on the organization of municipalities in the Republic of Benin, municipalities with special status exercise specific skills in education and vocational training. Indeed, municipalities with special status (Cotonou, Porto-Novo and Parakou) have competences in construction, repairs and equipment of public secondary schools and public vocational training centers at the municipal level. These municipalities also ensure the maintenance of these establishments. For this purpose, the State transfers the necessary resources to them. These laws are supplemented by provisions of a regulatory nature, namely decrees and orders. The implementation of the model implies a change in the school's funding method.

## **5. LEGAL AND INSTITUTIONAL FRAMEWORK FOR RESOURCE MOBILIZATION BY LOCAL AUTHORITIES IN BENIN:**

The legal and institutional framework for resource mobilization in the context of decentralization provides competencies and responsibilities to different actors in the local development arena.

### **5.1. The competences of local authorities in the context of decentralization**

---

<sup>2</sup> This is a commitment made by the country at the Conference of the National Forces of the Nation held in February 1990. The country is engaged in a political reform including the decentralization of basic public services.

In order to establish the foundations of a local democracy, Benin has opted for decentralization, which is a means of stimulating local development through broad citizen participation in the management of the affairs of their communes. Decentralization calls for the behavioral change of populations who must now learn to rely on themselves. To this end, five (05) laws have been adopted and promulgated for the implementation of the decentralization process. Among these laws is the law N ° 97-029 of January 15, 1999 on the organization of the Communes in the Republic of Benin. Article 1 states that "the municipality is a local authority with legal personality and financial autonomy. It is freely administered by a council elected under the conditions fixed by law. The same law specifies in its chapter III the competences of the communes which are exerted in the fields hereafter:

- local development, development, housing and town planning;
- infrastructure, equipment and transport;
- environment, hygiene and salubrity;
- primary and nursery education;
- health, social and cultural action;
- civil status
- federal police.

The same law provides through articles 186 and 187 that: "for a period of three (3) years from the establishment of the organs of the communes, the State ensures their proper functioning, by granting subsidies and credits to municipalities whose financial resources prove insufficient for the balance of their operating budget ... These subsidies and special credits must be budgeted annually "(Article 186).

These provisions respond to the legislator's concern to support the municipalities in their first difficulties of operation. The same law goes on to specify that: "the municipality which, two (2) years after the suppression of the subsidy of the State, is not able to have the own financial resources for its operation, can be the object of a merger, in accordance with the provisions of this Law "(Article 187). From the foregoing, it therefore appears that the control of finances is an essential component of the financial autonomy granted by central government to local authorities. Thus the communes derive the resources indispensable for their development from several sources.

## **5.2. The legislative and institutional framework for resource mobilization in local communities in Benin**

Local government finances are regulated by the Finance Act, the Tax Code and Public Accounting. Consequently, all the legal texts of the decentralizing reforms associate with the legal personality, the financial autonomy to define the notion of local collectivity. This autonomy gives the community the right to have a financial instrument that tracks all of its income and expenditure for a given period. It's the budget.

To this end, Article 2 Law No. 98-007 of 15 January 1999 on the financial system of municipalities stipulates: "for the implementation of its financial autonomy and the accomplishment of its development mission, the municipality is endowed a clean budget ". The municipal budget must be balanced in revenue and expenditure. Once voted by the communal council, the budget must be submitted to the approval of the supervisory authority (Article 29 of the aforementioned law). In case of dispute, it is up to the institutions of the relevant ministry to make a decision. The municipality has a right of recourse to the deconcentrated services of the Ministry of Justice who decide on questions such as: has the council been sufficiently informed? Is the executive's decision in accordance with the legislation in force?

As for the creation of taxes, it is the domain of the law. The communal council sets the rate within the ceiling set by the Finance Act (Article 8 of Law 98-007 of 15 January 1999). The laws also provide for a local development tax. This tax is based on the socio-economic activities of the population. Unlike existing taxes, the local development tax is a tax at source. Taxation is currently done at the time of sale (tax on agricultural products etc.).

The revenues of the communes cannot be used to finance the expenditure of sovereignty of the State. From the point of view of control of the execution, the General Inspectorate of Finance of the Ministry of Economy and Finance, and the Chamber of Accounts can carry out checks. In addition, Article 142 of Law No. 97-029 of 15 January 1999 on the organization of municipalities in the Republic of Benin recognizes the exercise of budgetary control by the supervisory authority, the Prefect. The Receiving Collectors, before the payment of an expense of the commune, proceed to the control of its regularity. At the end of each budget year, and by 1 July of the following year at the latest, the municipal council deliberates on the administrative account. The management account and its annexes are drawn up by the municipal accountant.

## **5.3. The capacity of development financing by the municipalities in Benin**

The municipality's financing capacity is made up of its investment capacity less the amount of its actual investment expenditure (investment expenditure other than repayment of debt capital). This indicator makes it possible to measure the financial margin of maneuver of the municipality after payment of its annual expenses and realization of the envisaged investments. A negative algebraic value means that the municipality has made investments beyond the

capacity of its actual investment capacity and thus generates a need for financing that may also be the result of a large operating deficit (negative net savings) which could not be offset by the actual investment income of the municipality. Therefore, the closing result of a financial year is made up of the capacity (or need) of financing of the municipality plus the reserve fund. The reserve fund is understood here to be the unfunded operating surplus over the prior year (s). In other words, it is the municipality's cash at the beginning of the year that will eventually be able to meet the expenses before the actual recovery of the first items of revenue. The closing result reflects the general financial balance at the end of a given financial year; it also displays the financial legacy of the following year and highlights the development prospects for the municipality.

In total and in accordance with the texts of the decentralization, the resources necessary for the local authorities for the exercise of their competences are devolved to them either by transfer of taxation, by endowment or by both to the faith. Further on, it is mentioned that "the revenues of the local authorities come from the proceeds of the tax revenues, the exploitation of the domain and the local services, the subsidies, the rebates granted by the State or other public authorities on the amount taxes recovered on their behalf, temporary or accidental revenues and the annual distribution of endowment funds of local authorities".

The financial resources of the municipality are specified in the texts organizing the decentralization. They understand :

- revenue from taxes levied in the territory of the municipality;
- operating revenue of municipal services;
- revenues from the municipal area;
- miscellaneous income;
- the municipal share of the overall operating allocation provided for by the budget law;
- resources from transfers from sectorial ministries;
- direct transfers from technical and financial partners;
- resources from decentralized cooperation;
- donations and legacies;
- etc.

In the framework of this study, it is a question of starting from the legal and institutional framework of the financing of the communes to appreciate the situation of the financing of the Beninese school in the context of the decentralization.

## **6. FINANCING THE SCHOOL IN THE CONTEXT OF DECENTRALIZATION IN THE BENINESE COMMUNES:**

Funding for the school is shared by the state, technical and financial partners, NGOs, local communities and the community. With the advent of decentralization, there has been a shift in the financing and management mechanism of schools in the Beninese communes. Indeed, it is important to remember that the TFPs had submitted the reinforcement of their financial commitments for the benefit of education in Benin to the effective implementation of the process of decentralization.

### **6.1. Legal and institutional anchoring of school financing in decentralized mode**

The advent of decentralization introduces a new funding framework for schools in ordinary communes and municipalities with special status in Benin. According to Article 97 of Law No. 97-029 of 15 January 1999 on the organization of municipalities in Republic of Benin, the commune is in charge of the construction, equipment and repairs of the public institutions of primary and nursery education in Republic of Benin. It also ensures the maintenance of these establishments. To this end, the State transfers the necessary resources. The financing of the school is therefore provided by the State and the local authorities. Similarly, public and private enterprises, development partners, non-governmental organizations and parents can contribute to this.

### **6.2. The financing mechanism of the school in the communes**

The decentralization legislation in Benin has transferred to municipalities the construction, maintenance and repair skills of schools. These skills call for the establishment of a school planning system to effectively manage the creation or extension of schools. To fulfill this mission, the central state must transfer to the communes the necessary resources for the management of transferred skills in nursery and primary education. However, initiatives can be taken by municipalities to ensure quality education and promote schooling (school sports, school canteens, health in schools, support to families for schooling children, colonies or vacation courses, etc.).

Article 11 of the National Education Guidance Act stipulates that "the financing of the infrastructure and equipment of nursery and primary schools shall be provided by the State and the local authorities under the conditions defined by Article 97 of Law No. 97-029 of January 15, 1999, on the organization of municipalities in the Republic of

Benin ". Public and private enterprises, development partners, non-governmental organizations and parents can help. In addition, the initiative of Dogbo provides for the construction and participatory equipment of classrooms with contributions from people in the form of working materials. In view of the foregoing, the Ministry of Nursery and Primary Education (MNPE) is one of the pioneers of the transfer of competences to the communes. As part of the transfer of competency-related resources that decentralization laws have transferred, the MEMP has adopted a phased approach to transfer to municipalities. The exercise began in 2006 with the transfer of resources for the maintenance, repair of school infrastructure and the acquisition of educational materials for kindergartens and primary schools throughout the national territory. Since 2010, it has been extended to resources for the construction and equipping of school infrastructures.

However, it appears from the data collected in the field that the first priority given to Benin to education following the Estates General of Education, is not accompanied by the resources required. The part of the general budget of the State which should return to the sector of the national education in accordance with the standards retained by the United Nations is far from being respected (03% on 15%). However the MNPE has made the effort to transfer a large share unlike other sectorial ministries such as health, water, sanitation, rural roads, agriculture etc. Indeed, when it comes to the transfer of resources, the CTMD of MNPE ranks first among the sectorial ministries. Despite this, this budget is proving to be very insufficient to meet the needs of the education sub-sector, which has grown considerably.

The transfer of resources in the field of education concerns in particular:

- human resources of the DNPEs, the SDs and the municipalities;
- material resources of the SDs;
- financial resources transferred to deconcentrated structures (delegated appropriations);
- financial resources transferred to the communes via the FADeC.

### 6.3. Financial resources transferred to municipalities in favor of the school

Since 2008, the State has transferred to the municipalities' resources for operation and investment by the FADEC, which is headed by CONAFIL, a joint structure of local elected representatives / state, whose permanent secretariat is in charge of the technical management of the FADEC. In this regard, the MEMP includes in its portfolio of PIP projects a project entitled "Common Development Support Fund (FADeC) investment".

The FADEC is fed by national resources and external resources made available by the TFPs. The FADEC includes a budget line that ensures certain municipal operations and a second line of investment. These investments are either "allocated" for outputs that are defined by sectorial ministries and executed by the municipalities (for example: construction / equipment of school buildings) or "non-affected" for the realization, by the municipalities, of investments registered in their PDC. Thus, despite the dysfunctions and delays, a total of twenty seven billion six hundred and twenty one thousand six hundred and twenty six (27,621,625,626) FCFA were transferred to Benin municipalities for the maintenance of infrastructure, the purchase of school equipment and construction of school infrastructure between 2006 and 2015. The table below shows the level of resource transfers to schools by FADEC and other mechanisms from 2006 to 2015 at MNPE level.

Table II: Summary of Transferred Resources to the municipalities (2006-2015)

YEARS	AMOUNT IN F.CFA		TOTAL
	Credits acquisition of equipment and maintenance	Construction and equipment credits	
2006	1 286 163 000	0	1 286 163 000
2007	1 287 301 000	0	1 287 301 000
2008	1 288 165 000	0	1 288 165 000
2009	1 495 000 000	0	1 495 000 000
2010	1 495 000 000	4 417 500 000	5 912 500 000
2011	1 495 000 000	2 200 000 000	3 695 000 000
2012	1 495 000 000	2 000 000 000	3 495 000 000
2013	0	2 766 000 000	2 766 000 000
2014	0	3 000 000 000	3 000 000 000
2015	0	2 996 487 626	2 996 487 626
<b>TOTAL</b>	<b>10 241 638 000</b>	<b>17 379 987626</b>	<b>27 621 625626</b>

Source: DDEC / MNPE, 2015

Since 2008, the transfer of resources has been done through the mechanism of the Municipal Development Support Fund (FADEC). These transfers are dedicated to the maintenance and repair of classroom modules, the supply

of furniture and the purchase of teaching materials. In 2013, the amounts transferred to nursery and primary education accounted for 35.89% of total transfers in municipalities. It is therefore a tangible proof of the importance of this competence transferred to the communes.

Also, the government of Benin devotes more than 21% of its budget in 2015 to the education sector. Despite all these efforts, there are still funding problems in Benin's education system, as investments have focused on building infrastructure and equipment at the expense of recruiting and training teachers.

Transfer operations are carried out according to a manual of management procedures made available to the actors. However, in the transfer process, the Transfer of Resources slip for the notification of credits is often sent belatedly to the communes by the Receiver-Collector, in spite of the schedule of release of the endowments fixed at 30% in February, 40 % in May and 30% in September. This delay, observed each year, does not allow the realization of the infrastructures at good date.

#### **6.4. Transfers of skills and resources by actors from the central level to the local level despite the reluctance**

The analysis of the PIP of the MNPE reveals that the active portfolio of the Public Investment Program (PIP) of this Ministry continues to include projects and programs of construction of schools in the municipalities that fall under the competences already transferred to the municipalities. Of the fourteen (14) projects of the Public Investment Program management 2013 with a total amount of 11,005 million CFA francs, six (06) are concerned for an amount of 6,616 million CFA francs outside the MSSF Fund of which 3,000 million are actually transferred. These projects are managed directly from the central level by coordinators appointed at the head of management units whose administrative operating costs could help to solve important problems at the level of the DDNPE and SD. This poses not only a problem of respect for the texts, but also and above all a question of efficiency in the management of the PIP.

This situation deserves to be corrected in the short term with consequent accompanying measures to improve the capacity of consumption of the credits at the levels of the municipalities.

However, since 2006 and following the decision of free, the government grants schools a sum of one hundred and fifty thousand (150,000) CFA per class for the operation of schools. This policy of the Beninese State is part of a process of respect for Benin's international commitments. Thus, six-grade primary schools have an operating budget of nine hundred thousand (900,000) CFA francs per year and four hundred and fifty thousand (450,000) CFA francs for three-section kindergartens. But these subsidies are lagging far behind. Which may schools in trouble of operation. In 2015-2016, the first installment is sent to schools at the end of May, that is to say eight months after the start of the school year and two months of the summer holidays.

#### **6.5. The financing mechanism of the school in the context of decentralization by the technical and financial partners**

Since the implementation of decentralization in education, the financing of the Beninese school by the technical partners has increased. Indeed, as in most African countries, Benin receives from its partners a relatively large help in the field of education. Among the most active technical and financial partners in the sector are French Development Agency, World Bank, European Union, Danish Agency for Development Aid, Japan International Cooperation Agency, United States Agency for International Development, German Cooperation and World Food Program. Several other organizations, like NGOs Borne Fonden and Help and Action, intervene more or less discreetly or whose statistics do not allow to have a very good appreciation of the extent of their works. It is easy to see that financial commitments for education made by partners are very important in recent years.

The financing mechanism of the Beninese school by the TFPs was based on the mechanism based on the mechanism of the Common Budgetary Fund set up and which allowed Benin municipalities to be provided with school infrastructures and other equipment. This is a financing of over eighty billion (80,000,000,000) CFA francs.

Currently, it is set up the Global Partnership for Development Education for strengthening education.

Table III: Distribution by partner of financial commitments in the common framework according to the year in the field of education

<b>Partners</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
	Amount in thousand CFA	Amount in thousand CFA	Amount in thousand CFA
<b>Catalytic Fund (World Bank)</b>	14 059 500	13 135 000	4 387 000
<b>Royal Embassy of Denmark (Danida)</b>	2 005 000	2 000 000	2 000 000
<b>French Agency of Development</b>	819 946	983 936	819 946
<b>German Bank of Development</b>	1 639 893	1 967 871	2 295 850



<b>Royal Embassy of Netherlands</b>	262 400	1 640 000	1 640 000
<b>TOTAL</b>	18 526 963	19 726 807	11 142 796

Sources: Survey data, April 2015

With the establishment of MDSF in 2008, which is the national mechanism for financing the development of municipalities, an instrument for mobilizing and transferring public resources to municipalities, partner resources are put into a common pool. It should be remembered that the MDSF is a multi-sectorial joint fund with government and TFPs. It has two windows, namely the assigned MDSF and the unaffected MDSF. Thus, since 2008, the technical partners have put more than sixty billion CFA francs in the financing of the communes. In total, since 2008, TFPs have invested in education through the various mechanisms, more than one hundred and twenty billion CFA francs out of the sixty billion set in the MDSF which also make it possible to finance school infrastructure in the communes. . During the same period, the central state put about thirty-eight billion in equipment and infrastructure. Table IV below shows the resources devoted by the State and development partners to maternal and primary education between 2006 and 2015 outside the MDSF and FAST TRACK mechanism.

Table IV: Status of resources invested in basic schools between 2006-2015

<b>State resources of Benin</b>	<b>Resources of Development Partners</b>	<b>OBSERVATIONS</b>
<b>38.626.625.626</b>	49.396.566.000	These resources do not take into account the resources of the FastTrack Initiative and FADeC because estimated at more than one hundred and forty billion, these resources are only devoted to education and maternal and primary education. They are used to finance other social sectors and other levels of education. However, the TFPs invested 56.12% of the resources considered against 43, 88% for the State.
<b>TOTAL</b>	88.023.191.626	

Source: Survey data, September 2016

In 2015-2016, only 3.10% of the state budget is decentralized. It is very weak and imperatively it poses two problems. First, the dysfunctional mechanisms for the transfer of State resources at the commune level in relation to a number of priority sectors such as education. Then the reluctance of actors to transfer skills and resources. It is therefore important that the central state can effectively allocate 15% of the resources of the General Budget of the State to the municipalities as recommended by UEMOA.

## **7. FINANCING THE SCHOOL IN THE CONTEXT OF DECENTRALIZATION IN THE FACE OF RESOURCE MOBILIZATION CHALLENGES IN BENIN MUNICIPALITIES:**

The various development projects and programs implemented in the Beninese communes are financed by resources from three fundamental sources:

- municipality's own resources;
- state subsidies;
- funding of NGOs and other partners.

This part of the article focuses on a key element of decentralization. It is the distribution of financial and material resources from the central level to the local level, their availability and the autonomy of the actors towards them. The argument is well known: the decentralization of resource management will allow a more efficient and appropriate use (Bouvier 2007). A crucial test of true decentralization is then in the resource review. Does their level allow local actors and schools to fulfill their mission? Is their use more effective and contributes to improving school management?

In accordance with the texts of decentralization, the resources required by local authorities for the exercise of their powers are devolved to them either by transfer of taxation, by staffing or by both. Later in the financial system, it is mentioned that "the revenues of the local authorities come from the product of the tax revenues, the exploitation of the domain and the local services, the subsidies, the rebates granted by the State or other communities the amount of taxes collected for their benefit, temporary or accidental revenues and the annual distribution of endowment funds of local authorities".

The financial resources of the municipality are specified in the texts organizing the decentralization. They understand :

- income from taxes levied in the territory of the municipality;
- operating revenue of municipal services;
- revenues from the municipal area;
- miscellaneous income;
- municipal share of the overall operating allocation provided for by the Finance Act;
- resources from transfers from sectorial ministries;

- direct transfers from technical and financial partners;
- resources from decentralized cooperation;
- donations and legacies, etc.

In the framework of this study, it is a question of starting from the legal and institutional framework of the financing of the communes to appreciate the situation of the financing of the Beninese school in the context of the decentralization.

In the municipality of Akpro-Misséréte, the transfer of financial resources in the field of education to the municipal authorities became a reality only from 2007. Many of the actors of the school in this commune even ask questions about the real conditions of these transfers and the mode of management operated by the communal authorities. But before discussing how to manage the resources transferred, it is important to take stock of the resources transferred to the municipality for the financing of the school.

In principle, since the advent of decentralization, the central state, by transferring the building, equipment and maintenance competences of the schools to the municipalities in the laws, should at the same time transfer the resources for the real exercise of these competences by the authorities in charge of the communes. But it is clear that to date, the transfer of resources to municipalities remains and remains a major issue. The data collected in this area in the municipality of Akpro-Misséréte between 2007 and 2015 allow a better appreciation of the situation.

Table V below shows the evolution of school funding in the commune of Akpro-Misséréte by the different actors. In fact, the financing of the State and technical partners represents 88.91% of the 1,355,989,210 CFA invested in kindergartens and primary schools. The share of the Commune is low 06.42%, as well as that of NGOs 02.57% and communities 02.09%. Given these figures, it is easy to see that the mobilization of internal resources by the municipality of Akpro-Misséréte for the financing of the school is not yet up to the challenges of development of the school. This reflects the weak capacity of municipalities to make investments in their territory.

Likewise, NGOs and communities still have to make great efforts. At the government level, the situation is not rosy because resources of some PIP projects are not yet transferred.

Table V: Evolution of school funding in Akpro-Misséréte between 2007 and 2015 by the different actors

Years	State and TFP	Akpro-Misséréte (Own resources)	ONG	Communities
2007	96750000	10205000	0	945000
2008	103645444	10150000	22127490	642000
2009	125550000	15190000	12760000	1800000
2010	187038000	16450220	0	2400000
2011	213007511	17560225	0	2400000
2012	99 690 855	17560225	0	2400000
2013	103 214647	0	0	642000
2014	138333859	0	0	642000
2015	138333859	0	0	16.550.875
Total	1.205.564.175	87.115.670	34.887.490	28.421.875
% by actors	88,91	06,42	02,57	02,09

Source: Survey data, May 2016

The authorities of the Financial Resources and Planning Branch of the MNPE have stated that the transfer of skills will be gradual and there is no point in rushing into this process. It is therefore a test for all the actors involved in the management of the school in the context of decentralization. If the objective of decentralization is to reinforce the funding for the benefit of the school, the observation shows that the local authorities have great difficulty to achieve such an objective because of the dysfunctions that persist in the implementation of the financing mechanism. .

Indeed, the own revenues mobilized by the communes are generated by the taxes levied on land transactions, noisy events, the Value Added Tax and the placement of inactive values, etc.

At the analysis in the municipality of Akpro-Misséréte, state subsidies constitute the bedrock of the investment budget of the Municipality. They account for more than 80% of investment income.

The municipality of Akpro-Misséréte has almost no TFP intervening directly. Nevertheless, it is currently starting a partnership with the humanitarian NGO Care International in the water sector. It is also developing a decentralized partnership with the town of Clapiers in the Montpellier area of France. These different partnerships could, in the medium term, generate extrabudgetary revenue for the financing of local development.

However, the municipality has a significant potential of the "heritage product and service" but all conditions are not met for their effective mobilization. Incivism of the population, lack of human resources in financial services, lack of materials and equipment and corruption of collectors are limiting factors.

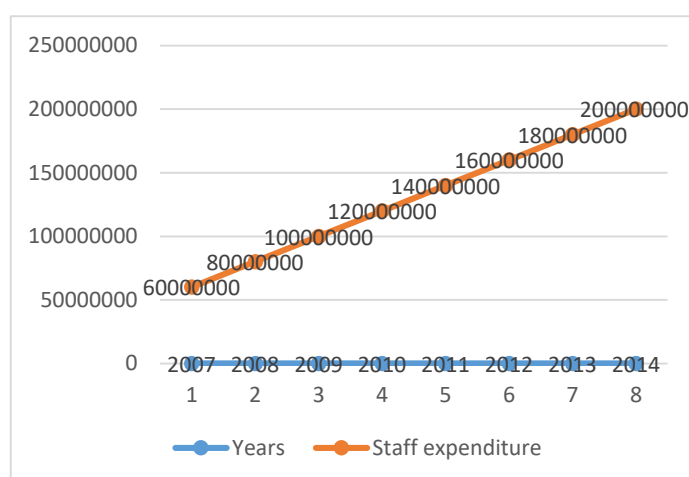
It should be noted that despite awareness raising, the actual rate of recovery of own revenues is still very low and depends on the fees collected on land transactions, burials and civil status records. These resources cover most of the administrative expenses of the administration.

In this critical situation, the investments made are financed by state subsidies and sectorial transfers. Other extra-budgetary investments are also made by the TFPs. The drop in revenues in 2008 has a direct negative impact on capital expenditures, with a decrease of almost 50% compared to the investments made in 2007. Operating expenses remained naturally incompressible from 2007 to 2008 and have increased since 2009. Moreover, one might wonder whether the communal council had the capacity to mobilize the financial, human and other resources necessary to achieve the objectives of the CFP, which aims at the development of community-based infrastructures and to ensure the functioning of schools in the municipality.

In analyzing the field data, it can be seen that the mobilization capacities of the Commune's own resources are very low. Indeed, the Municipality of Akpro-Misséréte draws most of its internal resources royalties collected on land transactions, burials and civil status records. In 2014, for example, resources from land transactions accounted for 84.55% and 85.94% of the Municipality's own resources. Worse, these resources cover most of the administration's operating expenses and the ever-increasing staff costs.

Similarly, in the municipality of Akpro-Misséréte, according to the data in the same table, staff costs are changing at a disturbing rate. In fact, in 2007, staff costs were estimated at fifty-three million, nine hundred and four thousand, six hundred and forty seven (53,980,647) CFA francs. This salary burden more than tripled in 2014 to one hundred and eighty-three million, four hundred forty-eight thousand, six hundred and nineteen (183,448,619) CFA. In eight years, salary costs have increased by 339.84%. This charge represents more than 39.20% of the municipality's own resources in 2014. Graph 1 below gives a better appreciation of the evolution of staff expenses in the municipality of Akpro-Misséréte from 2007 to 2014.

Graph 1: Evolution of the expenses of the staff of the municipality of Akpro-Misséréte from 2007 to 2014



The operating expenses represent in the commune of Akpro-Misséréte in 2014 more than 136.73% of the own resources of the municipality. As a result, the commune's operating expenses exceed its own resources mobilized. The gap is filled by direct transfers from the central state for investment. Therefore, the Municipality of Akpro-Misséréte still cannot devote a large part of the resources mobilized at the local level to the investment costs in the municipality and indirectly in education. By observing the data in Table VII, it is easy to see that from 2012 to 2015, investment spending in the Commune is financed between 72% and more than 80% by resources from subsidies and transfers from sectorial ministries such as the Ministry of Maternal and Primary Education.

This situation did not remain without impact on the financing mechanism of the school in the municipality. Indeed, the resources devoted to the financing of nursery and primary schools in the municipality of Akpro-Misséréte between 2007 and 2015 estimated at one billion three hundred and fifty five million nine hundred and four nine two hundred and ten francs (1.355.989.210 CFA ) are mobilized by the central government and the TFPs at more than 88.91%. The share of the Municipality is very low 06.42%, or 87,115,670 FCFA. In addition, from 2013 to 2015, the financial resources invested in the schools of the municipality come mainly from subsidies and transfers from the central State and the technical partners via the MDSF and the other local development financing mechanisms such as the Development Project by the communities. Also, the contribution of local NGOs is very low (02.57%) while that of communities and parents of students revolves around (02.09%). As a conclusion, decentralization has reduced the contribution of communities and parents to the financing of nursery and primary schools in Akpro-Misséréte. Some stakeholders, especially principals, think that this situation is the consequence of the school's free education measure decreed by the government at the beginning of October 2006. Indeed, as a result of this measure, many parents of students who rebel against school fees. It is thanks to these contributions that achievements are made within the institutions. Grants put in place by the government to ensure the operation of schools come since then, very late, usually in April, in May or June for a return that began in October.

At the level of the management of the mobilized resources, one notes the inexistence of plan of treasury, of the procurement, and consumption of the credits with corollary the delay in the award and the execution of the markets. Although there has been a change in the municipality's forecasts for the mobilization of financial resources, the achievements have not followed the same progression and reached their lowest level in 2008, as shown in the tables below.

By observing Table VI below, it is easy to understand that the capacity to mobilize resources to cope with operating and investment expenses is very low in the municipality of Akpro-Missérété.

Table VI: Implementation Rates of Local Financial Resources

Years	Planned revenue	Recipes realized	Rate (%)
2007	506 460 015	374 518 024	73,94
2008	621 632 831	314 883 195	50,65
2009	804 002 626	549 653 962	68,36
2010	1 092 225 137	582 156 858	53,30 %
2011	1 083 074 359	585 243 261	54,03 %

Source: Akpro-Missérété Town Hall, May 2016

In fact, the execution rates of local financial resources are around the average in the municipality. This state of affairs does not allow to devote significant resources to investment, the engine of development.

## 8. THE FINANCING OF THE BENINESE SCHOOL TESTED IN LOCAL COMMUNITIES:

An analysis of the situation in terms of financing local development in general and the school in particular in the commune of Akpro-Missérété, raises a real problem of mobilization of internal resources in local communities in Benin. This situation raises several questions:

- does the participation and involvement of local actors, especially local authorities, really contribute to financing the school at the local level?
- how is school management in the context of decentralization beneficial for school funding?
- what can be done to strengthen the capacity of local actors to mobilize resources for financing schools?

To answer these questions, the researcher draws his answers from the interviews and exchanges made with certain actors and data from the observations and readings made. The majority of actors involved in the study recognizes that the communal council of Akpro-Missérété, like the other municipal councils and Benin, is facing a vast multi-sectorial project: the municipal economy. Even though, in almost all the communes of Benin, the activities of the primary sector constitute the essential of the economic activities, the range of subsectors in agriculture requires the intervention of the communal authorities. The same is true of the sub-sectors of human capital development (education, health, infrastructure ...) and the development of physical capital through the mobilization of all resources (financial, material, human ...). It would be illusory, however, to believe that the perfect functioning of local institutions should go without saying. Despite its advantages, a local mode of governance based on formal, depersonalized rules implies very high fixed costs for the community. After an analysis of the Communal Development Plan (CDP), we see that the town has great ambitions but the projects listed in the CDP were developed without an explicit focus is put the sources of funding and capacity mobilization of resources of the Commune. Similarly, the planning system did not take much account of the monitoring and evaluation aspects. Beyond the political decentralization, the efforts according to the actors must be devoted to the fiscal decentralization in Benin considered by them as an innovative reform whose finality of the actions should make it possible to improve the living conditions of the populations. The aim is to develop an effective and sustainable resource mobilization framework at the local level, to provide resources for balanced and equitable local development, and to strengthen planning and management capacities at the local level using a participatory approach.

At the current stage, there are some shortcomings:

- at the legal level, the legislative and regulatory texts are not sufficiently explicit and pose problems of interpretation;
- from the point of view of the scope of the components, we note a variety of taxes that do not generate substantial resources for the municipality.

In view of the foregoing, it can be deduced that the device is not very relevant because of the dysfunctions noted, namely: the apprehension of the taxable matter of the Local Development Tax is difficult to recover; the method of calculating synthetic taxes is not easy and finally indirect taxes are insignificant. Indeed, the real physiognomy of Benin's fiscal decentralization is characterized by:

- local taxation partly subordinated to state taxation;
- a tax system that does not meet the requirements of productivity;
- unfair taxation between the decentralized entities.

Thus, the tax system requires an update for several reasons:

- the problem of addressing which characterizes the communes at the level of the urban centers and the dispersion of the taxpayers in the rural areas;
- the method of subjective evaluation of the bases of taxation; late issues sometimes due to manual processing of tax documents;
- the ambivalence or duality of property rights or state legal status.

Similarly, the tax administration responsible for collecting taxes is very inefficient because the organizational framework is inoperative (lack of human and material resources). The current tax management chain is characterized by weak controls (internal and external, a priori and a posteriori). This gap explains the emergence and perpetuation of many dysfunctions that take away all efficiency.

Municipalities have received competence in local development planning. But mastery of the tool of this development escapes them. Most of the tax chain remains the responsibility of the deconcentrated services of the Ministry of Finance. The local budget process is subject to a heavy guardianship. The effort to mobilize local own resources is therefore limited. The state decides on transfers and amounts. Procurement procedures are poorly controlled. Municipalities do not have enough resources to fund basic services. The management of the public financial resources of the school in the context of decentralization involves several actors. Each of them are at one level of the chain and ensuring a clearly defined role. The table below shows the types of actors and their roles in the execution of expenses.

Table VII: The different actors and their roles in the execution of school expenditure in decentralized mode

Scale of actors	Actors	Responsibilities
<b>Communal level</b>	The headmaster	The School Director expresses each year the needs of his school in didactic materials, pedagogical, infrastructure interviews. It also keeps the supporting documents for its management
	The Chief of the School District	He submits to the mayor the state of infrastructure and equipment with proposals for repairs and priority achievements. He participates in the distribution of the credits transferred. He reports on the execution of the budget of his constituency by hierarchical means
	The Receiving Collectors	The receiver of the commune is the paying agent. As such, it executes the accounting phase through the payment of expenses and this in accordance with the texts in force including the financial law of the current year. He informs the Mayor of the resources transferred for the benefit of his municipality for education
	The Mayor of the municipality	The Mayor is the authorizing officer of the commune's budget. As such, he executes the administrative phase of the expenses (commitment, liquidation and mandate). It is under his control that the supply, equipment or construction
<b>Departmental level</b>	The Receiver of Finances	It represents the transmission belt of the various receipts and vouchers to the Minister of Finance.
	Departmental Director of Nursery and Primary Education	He transmits the reports of the School District to the Minister
	The Prefect	He is the secondary authorizing officer of the State budget. In this respect, it authorizes disbursements for the benefit of deconcentrated education services.
<b>National level</b>	Ministry of Nursery and Primary Education	The Ministry, through the Directorate of Financial Resources and Equipment, draws up a draft resource allocation decision for municipalities, informing all other stakeholders, including mayors. Then, it issues a mandate that it sends to the General Directorate of the Treasury and Public Accounting after visa of the DCF.
	Ministry of Economy and Finance	The Ministry of Finance through the General Directorate of the Treasury and Public Accounting makes available to receivers receipts the transfer of receipts slip.
	Minister of Decentralization	The Ministry of Decentralization controls the management of the resources made available to the communes through the national committee of local finances (CONAFIL)

Source: Developed from data from the school management guide document in the context of decentralization developed by DDEC / MNPE, May 2015

The table above shows that arrangements are being made to facilitate the management of financial resources for education at the local, departmental and national levels. The aim is to limit the administrative burden. However, the

field data shows that there is a confusion in the understanding of the actors of their roles and responsibilities in the mobilization of financial resources for the benefit of the school. Local authorities and communities continue to believe that when the tornado removes the roof of a school, it was necessary to wait for the central state to repair it. Similarly, the Ministry of Education executives continue to implement infrastructure projects in the municipalities without going through the local authorities. The participatory budgeting approach is not yet a reality in the Beninese municipalities. Grassroots communities are not yet sensitized to take over the school funding effort.

If the objective of decentralization is to strengthen funding for the benefit of the school, it is easy to see that local authorities have great difficulty in achieving such an objective because of the dysfunctions that persist in the implementation of financing the system. Misunderstandings between local authorities and other actors in the chain are persistent.

Some interviewees, especially in the ranks of school heads, highlighted the many dysfunctions that characterize the transfer process: "It took a gigantic march organized in the direction of the mayor of the commune of Akpro-Misséréte in 2009, before that the latter does not recognize the existence of such a resource and has agreed to provide schools with teaching aids and equipment. My school received cement, four hundred and fifty thousand (450,000 CFA) out of the forty-seven million (47,000,000 CFA) sent to the municipality and that's because we walked," says a school head of the municipality.

But the local authorities and the decentralized state services in the Commune believe that certain actors in the school, especially school heads and their staff, do not have control over the mechanisms for managing the resources transferred by the central state to the benefit of the local education in the municipality. For these actors, the funds transferred and allocated to each school should be distributed in the same manner as the grants for the operation of the institutions. However, according to these authorities, the needs for school infrastructure and equipment are specific to each school, which is why "we have put in place a management mechanism that allows the municipality to make concrete achievements with these credits instead of sprinkling, because the resources are not enough to intervene in the 101 nursery and primary schools of the town at the same time. A commission was therefore commissioned in all schools to assess needs and prioritize these needs. This way of managing these credits allowed us to build class modules in some schools and to equip others with tables and benches".

However, there is an improvement. In terms of impact, three major results are obtained:

- a strengthening and evolution of the resources of the municipality of Akpro-Misséréte from 2003 to 2015 despite the low productivity of local taxation;
- an improvement of the living conditions of the populations by the realization of the infrastructures and the provision of the services of the education even if the bulk of the financing is returned to the State and the partners;
- the possibility for the municipality to access credit.

Municipal councils in Benin are in their third term of office since June 2015, but decentralization is struggling to settle in its economic dimension, its main reason for being. Budgets at both central and local levels are not yet part of the logic of decentralization. The great mass of social investments is always executed at the top of the state.

In total, it should be recognized that the municipality of Akpro-Misséréte faces real problems of funding the school. Indeed, the recovery rate of investment receipts is less than 40% over the last seven (07) years whereas it was respectively 82% and 60% for the years 2002 and 2003, that is - ie two years before decentralization. But it is important to recognize that the tax revenues of the municipality have experienced a vertiginous increase with the advent of decentralization.

Indeed, the legal obligation that is made to local authorities to devote at least 30% of internal revenues to investments, is not respected in the municipality of Akpro-Misséréte. Since 2007, salary costs, bonuses and other operating expenses consume more than 84.55% of the municipality's tax revenue. It is noted in this municipality that the financing of investments is largely achieved by more than 79.52% by resources from state subsidies and the resources of development partners. In the field of education, the situation is very critical. Indeed, over the past five (05) years, the municipality has not devoted any resources of its own to financing basic education, all investments and operating expenses are made on the basis of resources transferred by the State through MDSF, DCC and the Ministry of Nursery and Primary Education.

In total, the system put in place by Benin as part of the management of the school in the context of decentralization makes it possible to transfer financial and material resources either to local authorities or directly to schools. The local authorities of Akpro-Misséréte receive some resources and harvest others, but they are not obliged to use either one for the school. All of these funds are insufficient to enable these actors to carry out their mission. The weak capacity of mobilization of internal resources by the municipality and the choices made in terms of expenditure with a progress without measurement of the operating expenses and the wage bill of the municipality call for the establishment of a framework of actors in the school especially the local authorities. The study analyzed the issues of school management in the context of decentralization and the funding mechanisms of the school by the actors as a strategy that should lead to better management of schools. Based on concrete situations of the mechanisms put in place

by the public authorities to finance the school in the context of decentralization, we can note a number of issues and challenges (political, social, educational and economic) which, moreover, must be raised for better management of schools in Benin.

Among these, the major challenge for the actors is the mobilization of resources for financing the school at the local level. Indeed, it is noted a weak mobilization of financial resources on the part of local authorities and communities for the financing of schools. At the level of the central State, despite the transfer of resources from schools through the MDSF mechanism to municipalities, skills already transferred continue to be managed by the technical services of the Ministry of Primary and Primary Education. These are responsibilities related to the construction of school infrastructures and educational and didactic equipment. Beyond these issues and challenges, we must remember from this analysis highlights a number of positive points. This is a very substantial increase in the contribution of development partners to the financing of schools in municipalities. However, from this analysis, we note that the involvement of local actors in the management of the school did not provide the necessary answers to the lack of funding for the school, the lack of school infrastructure and lack of teaching staff. In all, we can conclude that the financing of the Beninese school in the context of decentralization is being tested in the Beninese municipalities. All in all, the present study makes it possible to understand that the implementation of the policy of decentralization in education in Benin over the past ten years has led to a sharing of responsibilities between the actors involved. It is the central state and the local authorities in this case. At the end of the provisions of the texts of decentralization, the municipality should be the main actor of the management of the school with regard to the planning at the local level, the equipment and school infrastructures, the policies of financing etc. In practice, the realities of school financing are out of step with the legal and institutional framework.

Despite the existence of municipalities to which the State has transferred certain powers in the management of schools, there is a high concentration of decision-making powers in the hands of the central structures of the Ministry of Nursery and Primary Education. To date and after ten years of practice of the new school management mode, dysfunctions and difficulties mark out the process of transferring the financial resources of education in the communes. These constraints are linked to the weakness of the current arrangements for transferring these resources as presented in the table above. Indeed, to date, the state budget cannot be managed beyond the regulatory framework established by the texts in force. But this creates dysfunctions that negatively impact the smooth running of activities. These include delays in the transfer of delegated funds and grants to schools and reluctance of executives to transfer.

In 2013, out of fourteen (14) projects and programs of school construction in the communes that fall under the competences already transferred to the communes of a global amount of 11,005 million only 3,000 million are effectively transferred to the municipalities. These projects are managed directly at the central level by coordinators appointed by the Ministry at the head of management units whose administrative and operating costs could help solve important problems in the communes. This state of affairs poses not only a problem of respect for the texts organizing the management of the school in the context of decentralization but also and especially a question of efficiency in the management of public investment projects.

Similarly, some actors, such as school principals, estimate that 97% of the grants for the running of schools always arrive late. For a start of the school year that usually starts in October in Benin, grants are sent to institutions during the month of February or April, about six months after the start of educational activities. For delegated or transferred credits intended for the construction of school infrastructures in the Commune, they suffer the same fate. The municipal authorities find it very difficult to quickly release these resources and use them rationally before the end of the budget year when it is known that these resources are sent to the accounts of the municipality during June, July and sometimes even December, the year 2009 is an example. This situation does not allow for good planning and execution of expenditure because in reality it is necessary to prepare the bidding documents, pass the contract to companies or suppliers who must, before the end of the year, risk returning these Treasury resources.

This situation leads to a low consumption of appropriations opened for municipalities through the average rates of commitment, mandate and payment / disbursement for 2013 both in the field of education and other areas of competence of municipalities. The table above shows the situation in the communes.

Table VIII: Financial execution level of transfer resources

	OPEN CREDITS	COMMITMENTS	MANDATEMENTS	PAYMENTS
Amonts <sup>3</sup>	41.234.965.850	29.739.581.316	22.925.974.972	21.658.710.023
Run rate	-	72,12%	55,60%	52,53%

Source: Established by CONAFIL on the basis of data provided by the municipalities in 2014

These figures show that the rates of implementation of resources transferred to municipalities are lower around the average (52.53%).

<sup>3</sup>The amounts of the executions were extrapolated on the basis of the execution rates filled in by 74 municipalities.

Beyond the dysfunctions identified at the level of the central administration of ministries (reluctance of managers, misinterpretation of texts, red tape ...) some reasons for this low consumption of resources are also related to the functioning of municipal administrations. These are the administrative hassles at the level of certain supervisory authorities for the approval of budgets and contracts by the prefects, freezing at the level of some municipal councils, hoarding<sup>4</sup> by certain municipalities to make larger investments, delays in the procurement procedures.

In addition, problems of poor governance exist in the management of local authorities. This is the lack of control of the accounting and financial management procedures of the financial resources transferred to the municipalities, the poor quality of the infrastructures carried out. In this regard, the audit of the achievements financed by the Municipal Development Support Fund in 2013 revealed some defects related to early cracks in certain school infrastructures, soil subsidence, non-respect of sizing, the flow of roofs, the infiltration of water into the slabs, non-compliance with technical regulations. Indeed, the results showed that 45% of the infrastructures built in the municipalities in 2013, present technical problems and poor workmanship. This poses problems of good monitoring of works, conditions of award and award of contracts, corruption, etc. These are governance issues and especially the quality of financial governance in the Beninese municipalities. This gives the impression that bad governance practices observed at the central state level that decentralization purports to correct are being transferred to the local level.

## **9. CONCLUSION:**

The financing of school in Benin has been in the process of decentralization for about ten years. It is a territorialized management of the problems of financing of the basic school, the reinforcement of the implication of the local authorities both in terms of the participation of the local authorities, the communities at the base and the actors of the civil society. These changes have led to the birth of real local educational policies.

If funding for schools in Benin in the context of decentralization opens the way for local authorities, non-governmental organizations, development partners, school heads, and members of the local community to participate in the management of schools and its financing, there are in fact many dysfunctions.

In fact, local authorities have a lot of difficulties in implementing transferred powers because central authorities are reluctant to transfer financial resources. On the one hand, we note the incomprehension between the actors. This is due to the ignorance of the texts, and to the imprecision of the attributions because of the incessant competition for the control of the resources. On the other hand, despite the decentralization, the central power represented by the ministries in charge of education, continues to retain important prerogatives in the management of financial resources that in the texts are transferred to municipalities. This situation leads to conflicting relations between the local authorities and the managers of the central administration of the ministries. As a result, the powers and responsibilities of the municipalities are very limited in favor of central or decentralized state structures.

Moreover, ten years after the reform, it happens that the competences entrusted to the communes have not been withdrawn explicitly to the services of the State. Thus the confusion between the state and the local authorities is obvious and one wonders how far it is maintained by the transfer of many responsibilities is not accompanied by the establishment of adequate financial and technical means.

The process of decentralization of educational governance at the municipal level mobilizes a diversity of actors who intervene to varying degrees and according to their own logic and strategies. They play different roles. The skills devolved to the municipalities are very broad and affect many areas of the daily life of schools whose funding is the sap.

Relations between local authorities and other types of actors are tainted with suspicion. Parents Associations tend to consider local elected officials as politicians, more interested in their position in the political apparatus than in the development work of the school. Without making any value judgment on the respective legitimacy of these different types of actors, we note that the multiplication of actors risks leading to complex articulations between different types of power and authority on the scene of education in the municipalities especially in the area of control of financial resources.

Decentralization is thus part of socio-political practices, relations between powers based on the games of influence, conflicts and alliances. In all, decentralized educational governance creates a new balance of power, new dynamics in which the rules of the political game and the new structures are reinterpreted, transformed and even diverted.

At the heart of decentralization policies of education systems around the world is the willingness of states to improve the quality of the educational process as a whole. It is mainly about increasing the efficiency of management methods and resource governance. Thus, decentralization becomes the culmination of a process of democratization of

---

<sup>4</sup> These are the carry-overs by municipalities for heavy investments. In 2013, the highest carry-overs are recorded in Porto-Novo (856,964,663fcfa), Abomey Calavi (650,727,078fcfa), Nikki (512,448,232fcfa), Akpro-Misséré (425,581,039fcfa), Kétou (404,032,355fcfa).



the entire education system, from the central level to the local level (McGinn and Welsh, 1999, Mons, 2004). Its justification is of the order of efficiency: decisions are optimal when they are taken in the places where situations are lived, where questions arise, or, at least, as close as possible to grassroots communities. According to Mons (2004), "Local governance today appears as the solution to the problems of the quality of education" (Mons, 2004: 43).

School funding in the context of decentralization has not achieved the goals of improving management and increasing resources. Indeed, local authorities find it difficult to mobilize local resources for the benefit of schools. It is noted that the financing of the school is based on fiscal resources that are difficult to recover in municipalities because of their economic marginalization, a misallocation of resources from state transfers and the low profitability of the own local resources. Similarly, the financial participation of communities is very low.

These difficulties are compounded by the reproduction by local authorities of bad management practices at the central level at the local level, the transfer of corrupt practices at the local level, the inadequacy of skills transferred and the resources allocated.

In any case, decentralized school funding will become a mechanism for social change only if the actors, rather than the institutions, are driven by the very spirit of the reform, namely responsible and inclusive participation of citizen to new forms of collective decision-making because of the complexity of this approach and the plurality of actors involved. Because each decentralized management system offers its actors an ideal framework for their own learning.

## REFERENCES:

1. Bouvier, A. (2007). *The governance of education systems*. Paris : PUF, 360p.
2. CONAFIL (2014). *Resource Management*. Audit Report of the Municipal Development Support Fund (MDSF), 60p.
3. Diakhaté, C., Gueye, I., Ngom, E.H. & Ta, C. (2008). *School and decentralization: the case of Senegal*. Paris: IIEP, 221p.
4. Law No. 2003-17 of 11 November 2003 on the Education Orientation Act;
5. Law No. 97-028 of 15 January 1999 on the organization of the territorial administration;
6. Law No. 97-029 of 15 January 1999 on the organization of municipalities;
7. Law No. 98-005 of 15 January 1999 on the organization of municipalities with special status;
8. Law No. 98-007 of 15 January 1999 on the financial regime of the communes;
9. Decree 2012-538 of 17 December 2012 on attributions, organization and functioning of the Ministry of Nursery and Primary Education
10. Decree No. 2005-370 of 23 June 2005 laying down the procedures for restitution to municipalities, rebates on revenue collected by central institutions;
11. Decree No. 2002-365 of August 22, 2002 establishing the National Commission for Local Finance.
12. McGinn, N. & Welsh T. (1999). *Decentralization in Education: Why, When, What and How?* Paris : UNESCO, 109p <http://hinfo.humaninfo.ro/gsdldata/> Accessed September 15th, 2010 at 9 hours 23 minutes.
13. MISAT (2000). *Compendium of Laws on Decentralization in the Republic of Benin*. 65p.
14. MISPCL/PRODECOM (2006). *The nomenclature of accounts by nature of Municipalities*. Cotonou : MISPCL, 409p.
15. Mons, S. (2004). Policy of decentralization in education: international diversities, theoretical legitimations and empirical justifications. *French review of pedagogy*. n°146, January-February, March 2004, pp.41-52.
16. Mons, N. (2007). *New educational policies, is France making the right choices? Education & Society*. Edition PUF. <https://www.amazon.fr/news-politiques-%C3%A9ducatives-France-fait-elle/dp/2130562035> Accessed on February 07th, 2011.
17. Municipality of Akpro-Misséré (2015). *Budget and Administrative Account of Municipality of Akpro-Misséré from 2006 to 2014*. SAEF, 192p.
18. Odushina, D. and Moussiliou, M. (2008). *School and decentralization: the case of Benin*. Paris: IIEP, 175p.