

Table 10: Quotient of Direct Educational Expenses on Total State Budget Expenditure and on the Level of Financing According to the Types of Schools

Type of School	Actual Expenditure in the Monitored Period (CZK)		Quotient of Direct Educational Expenditure	Normative Expenditure in the CR (Calculated Minimum) (CZK)	Level of Financing (in %)
	Total Amount of Non-Investment Expenditure Covered by the State Budget	Direct Educational Expenditure			
Kindergarten	288,495,369	252,839,234	0.8764	244,200,375	1.0354
Primary Schools	1,254,984,764	1,182,978,855	0.9426	1,055,641,925	1.1206
Secondary Schools	246,861,889	170,026,992	0.6888	169,112,273	1.0385
Other Subjects	41,925,627	31,992,630	0.7631	26,204,762	1.2209
<i>Total</i>	<i>1,832,722,313</i>	<i>1,637,837,711</i>	<i>0.8837</i>	<i>1,508,009,781</i>	<i>1.0861</i>

The data in the above table shows that the State Budget covered 88.37% of the total amount of direct educational expenditure. The overall level at which regional norms were funded was at 108.61% of their minimum level, as established under Decree No. 492/2005 Coll. In the majority of the monitored schools and school facilities, the level of financing (i.e. the actual level of funding that is provided by the State Budget) was above the level guaranteed for the respective activities under the above-referenced legislation.

The level of financing also varied by type of school. When looking at the evaluated sample pool of schools, the total level of non-investment expenditure per performance unit had dropped at all types of schools in 2006. The percentage of the total represented by direct educational expenditure has increased at all types of schools, compared to the previous year. The level of financing was balanced on the basis of regional norms.

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