

Table 11: Level of Financing According to the Types of Schools

Level of Financing	Kindergarten		Primary School		Secondary School		Other	
At Intervals 0.91-0.99	4	3.8%	4	1.8%	2	9.5%	1	7.1%
At Intervals 1.00-1.09	23	21.9%	78	35.3%	7	33.3%	4	28.6%
At Intervals 1.10-1.20	68	64.8%	98	44.3%	9	42.9%	3	21.4%
Above 1.20	10	9.5%	41	18.6%	3	14.3%	6	42.9%
<i>Total</i>	105	100.0%	221	100.0%	21	100.0%	14	100.0%

The table below shows a breakdown of costs per performance unit, which were calculated using the performance indicators specified in the prescribed statistical survey procedures (specifically, the number of children and students) and value parameters.

Table 12: Expenditure per Unit of Output According to the Types of Schools

Type of School	Actual Expenditure as of December 31 – Total Amount of Non-Investment Expenditure					Normative Expenditure in the CR (Calculated Minimum) (CZK)
	of School – Monitored Period	Thereof Covered by the State Budget		Direct Educational Expenditure		
		Previous Period	Monitored Period	Previous Period	Monitored Period	
Kindergarten	44,178.00	35,851.46	36,494.00	22,236.39	33,219.00	32,426.00
Primary School	57,381.11	54,729.12	42,613.29	34,417.57	39,594.55	34,256.15
Secondary School	49,194.00	37,493.04	40,088.00	18,758.06	27,610.75	29,549.00

Based on nationwide financial data, the total cost per child² attending kindergarten in 2006 was CZK 35,183. The average figure for the inspected schools was CZK 45,973 and the figures ranged from CZK 29,223 to 60,418. The largest portion of the overall expenses incurred by the schools is represented by direct educational expenditure³, which is financed by the State Budget. On average, State Budget funding represented 73.64% of the total expenses incurred by these kindergartens. The kindergarten data also shows that regional norms reach a level of 103.54% of the minimum financial requirement⁴. In 9% of the schools, this figure was above 120%; in 65% of the schools, it ranged from 110–120%; in 22% of the

² The total cost includes direct educational expenditure and the operating expenses of the schools and school facilities, such as utilities, service and maintenance and the depreciation of long-term assets.

³ Direct educational expenditure consists mainly of payroll expenses, other expenses related to the schools' labour law relationships, additional expenses related to the education of handicapped children, expenses related to educational tools, school supplies and textbooks (if these are being provided at no cost, in accordance with the Education Act), as well as expenses for the education of academic staff.

⁴ The level of financing being provided to individual schools out of the State Budget was evaluated by comparing the funds that were provided to the schools, calculated from regional norms, with the 'financial minimum' established under Decree No. 492/2005 Coll. of the Ministry of Education, Youth and Sports.