

schools, it ranged between 100–110%; and, in 4% of the schools, it ranged only between 91–99% of the minimum financial requirement. This indicator had its lowest values in the Pardubice and South Bohemia regions and the highest values in the Moravia-Silesia and the Central Bohemia regions.

Based on nationwide financial data, the total cost per student attending primary school in 2006 was CZK 40,635. The average figure for the inspected schools was CZK 47,381 and the figures ranged from CZK 31,648 to 74,476. On average, State Budget funding represented 78.08% of the total expenses incurred by these primary schools.

The primary school data also shows that regional norms reach a level of 112.06% of the minimum financial requirement. In 19% of the schools, this figure was above 120%, in 44% of the schools it ranged from 110–120%, in 35% of the schools it ranged from 100–110% and in 2% of the schools, it ranged between only 91–99% of the minimum financial requirement. This indicator had its lowest values in Prague and in the Central Bohemia region and the highest values in the Karlovy Vary, Olomouc and Moravia-Silesia regions.

Based on nationwide financial data, the total cost per student attending secondary school in 2006 was CZK 47,293. The average figure for the inspected schools was CZK 49,194 and the figures ranged from CZK 35,183 to 86,214. On average, State Budget funding was 81.49% of the total expenses incurred by these secondary schools. The secondary school data also shows that regional norms reach a level of 103.53% of the minimum financial requirement. In 9.5% of the schools, this figure was below 100%. In 76.2% of the schools, this figure ranged between 100–120% and in 14.3% of the schools, the number was even higher.

9.2 Salary Conditions

The evaluation of payroll expenses produced data showing that in the inspected schools and school facilities, 90.8% of the total payroll expenses of CZK 1,054,885,409 is funded by the State Budget. 86.6% of these total payroll expenses were allocated to the teaching staff.