

## 12 Public Oversight of the Utilization of State Budget Funds Allocated in Accordance with Sections 160-163 of the Education Act

For the monitored school year, the inspectorate conducted 640 public oversight inspections, of which 120 were of kindergartens, 456 were primary schools, 39 were secondary schools and 24 were other types of school facilities. The inspectorate looked at the legitimacy and effectiveness of the utilization of government funds that had been provided to the schools of all of the supervising entities. This monitoring included looking at the personnel, material resources and financial areas – i.e. this specifically involved payroll expenses (salaries, statutory insurance contributions and other statutory and social expenditure) and other non-investment expenditure (the education of academic staff, textbooks, learning tools and primary school supplies).

Out of the total number of inspections, there were 84 public oversight inspections conducted at primary schools at the request of the Ministry of Education, Youth and Sports in an effort to verify the legitimacy of the utilization of funding provided for a specific purpose (compensation for the cost of teachers' assistants). In 13 primary schools, the inspectorate conducted a public oversight inspection and an inspection of the billing procedures for the 'Pilot Z' project. In 123 primary schools, the inspectorate conducted a public oversight inspection of the 'Class' project.

The inspectorate discovered 2,015 regulatory violations, of which 355 were serious. 52 of the serious regulatory violations involved a violation of the budgetary guidelines and the matter was forwarded to the respective regional authority. In one instance, the matter was forwarded to the local revenue authority.

Over the monitored period, the total amount of funding provided to the inspected entities from the State Budget (the allocation to the Ministry of Education, Youth and Sports) was CZK 2,789,448,192. Of this total amount, the proportion of CZK 2,069,234,374 was examined during the inspections in terms of the legitimacy and the effectiveness of the utilization of the State Budget funds. The estimated level of financial resources that had been misused was CZK 2,594,434.