

## 13 Public Oversight of the Utilization of State Budget Funds Allocated for National Development Projects

### 13.1 *Teacher's Assistant*

At the request of the Ministry of Education, the inspectorate looked at 84 schools to examine the utilization of State Budget funds provided to schools and school facilities of all supervising entities for financing teacher's assistants.

The total amount of funding that had been provided to the inspected entities was CZK 929,946,203. The inspectorate reviewed the utilization of CZK 430,668,846 worth of funding that had been used for the compensation of academic staff (of which CZK 55,564,089 had been used to pay for teacher's assistants, which included CZK 15,039,375 of funds that had been provided for specific purposes).

All of the inspected schools had created the position of a teacher's assistant, in accordance with the applicable legislative requirements, and only after receiving approval from the respective regional authority. In one instance, the school's administrator did not create a job description for the teacher's assistant and in another school, the work done by the teacher's assistant was inconsistent with the person's job description.

There were two situations in which the inspectorate discovered the improper utilization of funds equal to CZK 37,630, in which one of these situations involved a failure to return State Budget funding (retention). The school had failed to reconcile these funds, which had been provided for special purposes, in accordance with the provisions of Section 6, Subsection 2 of Decree No. 551/2004 Coll. In five cases, the school had failed to separately track funds that had come from the State Budget. In four cases, the funds allocated for payroll expenses were not properly tracked in the labour and salary statements (P1-04), which violated the provisions of Section 10 of Act No. 89/1995 Coll. on government statistical services (as last amended).