

### ***13.3 Adjustments to the Curriculum of the 7<sup>th</sup> Grade of Primary School, Designed to Promote the Development of Key Student Competencies (the Class project)***

In this situation, the public oversight monitoring involved a subsequent audit of the utilization of the funding provided to the schools for the given project. An audit was conducted in all regions (excluding Prague, where the Class project was funded in a different way). The financial audit was based on the performance indicators set for the project, which were also part of a quarterly reporting cycle.

Over the audited period (2006 calendar year), the inspected schools had been allocated a total of CZK 163,020,581 in funding, of which CZK 7,490,730 was for participation in the Class project. During the audit, the auditors looked at the use of CZK 19,920,938 of this funding.

The funding had been provided in accordance with the rules for the project. As the suppliers of the funding, the regions had properly set out the rules for utilization and tracking the funding. The data on the number of classes and students participating in the project, as reported by the schools, corresponded to the actual situation.

In accordance with the procedural guidelines of the Ministry of Education, the allocated funds were debited from the resources that would otherwise have been used for salaries and statutorily required salary deductions (i.e. social security contributions, health insurance contributions and contributions to the cultural and social fund).

The audited schools had prepared regular quarterly statements on the utilization of funding provided to them for special purposes and they had submitted these statements within their prescribed timeframes to the supplier of the funding (usually the regional authority). The data reported was consistent with the actual situation and the accounting records being maintained by the entities. The inspectorate uncovered one situation in which the budgetary guidelines had been violated. The estimated amount of improperly utilized funding was CZK 29,355.