

Expenditure of the state budget does not include only the direct costs for education but also subsidies for the activities of schools and school facilities established by the Ministry of Education, registered by churches and private persons and earmarked funds (programming funding), the share of which accounted for 23.4% in 2005 and for 24% in 2006. Funds from the state budget earmarked for specific activities, projects and other selected activities were for example as follows: Hour project, piloting project entitled *Pilot Z*, projects known as *Teacher's Assistant*, the project Support of the Roma Community, State Information Policy in Education and other development projects which were not monitored separately.

The share of expenditure of the state budget provided for activities of schools under Sections 160 through 162 accounted for 76% of the total expenditure granted from the state budget for education in 2006. The overall level of regional standards was 114.2% of their minimal value stipulated by Decree No. 492/2005 Coll. The level of funding was higher than the Decree guarantees for individual activities in the majority of schools and school facilities.

The level of funding also differed according to the types of school. When taking into account the evaluated sample of schools it may be stated that the total non-investment expenditure per performance unit decreased in all types of school in 2006.

Table 8: Expenditure per performance unit according to types of school

Type of school	Data gathered for evaluated indicators					
	a)	b)	c)	d)	e)	f)
Kindergartens	44 222,18	35 851,46	36 494,00	32 236,39	33 421,23	32 426,00
Basic schools	47 052,51	38 583,06	42 613,29	34 417,57	37 594,55	34 256,15
Secondary schools	49 194,00	39 088,00	40 088,00	35 758,06	38 610,75	36 549,00

Key:

- a) Total non-investment expenditure – actual expenditure of 2006 (CZK)
- b) Total non-investment expenditure of which expenditure covered by the state budget - actual expenditure of 2005
- c) Total non-investment expenditure of which expenditure covered by the state budget - actual expenditure of 2006
- d) Direct costs of education – actual expenditure of 2005
- e) Direct costs of education – actual expenditure of 2006
- f) Normative expenditure of the Czech Republic (calculated minimum) – 2006

Table 9: Level of funding in 2006 by types of school and school facilities

Type of school	Level of funding								
	range 0.91-0.99		range 1.00-1.09		range 1.10-1.20		over 1.20		total
Kindergartens	21	11,2 %	86	45,7 %	41	21,8 %	40	21,3 %	188
Kindergartens and basic schools	9	11,3 %	33	41,3 %	26	32,4 %	12	15,0 %	80
Basic schools	39	14,6 %	93	35,0 %	78	29,3 %	56	21,1 %	266
Secondary general schools	3	13,0 %	4	17,5 %	3	13,0 %	13	56,5 %	23
Secondary schools	1	1,9 %	19	34,5 %	7	12,7 %	28	50,9 %	55
Sec. schools and tertiary profess. schools	0	0,0 %	2	40,0 %	0	0,0 %	3	60,0 %	5
Basic artistic schools	8	32,0 %	14	56,0 %	1	4,0 %	2	8,0 %	25
School facilities	0	0,0 %	0	0,0 %	1	12,5 %	7	87,5 %	8
Total	81		251		157		161		650

The share of direct costs of education increased, when compared to the previous year, in all types of school. The level of funding on the basis of regional standards was in balance. On the basis of performance units indicated in obligatory statistical reports (in particular