

numbers of children, pupils and students) and monetary indicators the following expenditure per performance unit were calculated.

The share of earmarked funds increased in the monitored period. The high share of specifically earmarked funds in school facilities in 2006 was caused by the introduction of the development programme known as 'Alternative Provision of Meals'.

b) The second evaluated period

Total non-investment expenditure in monitored schools and school facilities, which amounted to CZK 8,348,958,063 in the second evaluated period, increased by 6.2% when compared to the previous period, and expenditure from the state budget rose by 9.9%. State budget expenditure included both subsidies to schools and school facilities provided under Sections 160 through 162 of the Education Act and funds earmarked for development programmes pursuant to Section 163, which accounted for 1% in 2006 and 3.6% in the following year.

Table 10: Selected economic indicators in evaluated schools and school facilities

Total non-investment expenditure (NIE) in 2006	7 860 074 943,-- CZK
- of which from the state budget	5 953 684 373,-- CZK
Total NIE in 2007	8 348 958 063,-- CZK
- of which from the state budget	6 542 800 929,-- CZK
Subsidies from the state budget – Sec. 160-162 – actual expenditure of 2007	6 342 261 519,-- CZK
Direct costs of education – actual expenditure of 2007	5 210 878 627,-- CZK
Normative expenditure of the Czech Rep. (calculated minimum for 2007)	4 503 149 953,-- CZK
Comparison of total NIE in 2007 with total NIE in 2006	106,2 %
Comparison of total NIE covered from the state budget in 2007 and in 2006	109,9 %
Share of subsidies from the state budget – Sec. 160-162 – actual expenditure from the state budget in 2007	96,6 %
Share of direct education costs in total expenditure of the state budget (2007)	88,2 %
Level of funding (2006)	115,7 %

Note: The data 'from the state budget' do not include money drawn on EU funds for education

The total level of regional normative amounts accounted for 115.7% of their mandatory minimal level. In the majority of evaluated schools and school facilities the level of funding corresponded to the principles of regional education system financing.

The share of expenditure from the state budget provided for the activities of schools under Section 160 through 162 accounted for 99% of the state budget expenditure in 2006 and in the following year it was 96.4%. In this evaluated period money from EU funds is not included in the state budget expenditure. The total level of regional normative amounts accounted for 114.2% of their mandatory minimal level.