

The level of funding was higher than the aforementioned Decree guarantees for individual activities in the majority of schools and school facilities.

Table 13: Expenditure per performance unit according to types of school

| Type of school | Data gathered for evaluated indicators | | | | | |
|-------------------|--|-----------|-----------|-----------|-----------|-----------|
| | a) | b) | c) | d) | e) | f) |
| Kindergartens | 45 236,18 | 36 494,00 | 37 474,00 | 34 236,47 | 35 418,27 | 31 126,00 |
| Basic schools | 46 252,58 | 39 615,24 | 39 613,16 | 37 412,57 | 36 596,52 | 32 256,15 |
| Secondary schools | 47 357,26 | 41 354,08 | 41 196,87 | 37 963,19 | 39 512,46 | 35 146,00 |

Key:

- a) Total non-investment expenditure (costs) of a school – actual expenditure as of 31 Dec 2007
- b) Total non-investment expenditure of which expenditure covered by the state budget – actual expenditure as of 31 Dec 2006
- c) Total non-investment expenditure, of which expenditure covered by the state budget – actual expenditure as of 31 Dec 2007
- d) Direct costs of education – actual expenditure as of 31 Dec 2006
- e) Direct costs of education – actual expenditure as of 31 Dec 2007
- f) Normative expenditure of the Czech Republic (calculated minimum) – 2007

Republic-wide economic indicators show that in 2007 the total costs per child¹ in a **kindergarten** were CZK 37,251. In the monitored schools it was CZK 45,236 as the amounts ranged from CZK 29,529 up to CZK 60,243. As regards the total costs of schools for their activities then direct costs of education² financed from the state budget represent the highest amount. The proportion of the state budget funds in total expenditure of the monitored kindergartens was 82.64% on average. As data collected in these kindergartens demonstrate the level of regional normative amounts reaches, on average, 113.8% of the minimal level of funding³. The value of this indicator was higher than 120% in 28.7% of schools, in 28.7% of schools it ranged from 110% to 120%, in 36.2% of schools it was between 100-110% and in 6.4% of schools it ranged from 9% to 99% of the minimal level of funding. The indicator value was lowest in the Pardubice Region and the South Bohemian Region while the highest values were reported from the Moravian-Silesian Region and from the Central Bohemian Region.

In 2007 the total costs per pupil of a **basic school** amounted to CZK 41,274. In the monitored schools this amount totalled CZK 46,252 with values ranging from CZK 32,695 up to CZK 74,351. The proportion of state budget funds in total expenditure of the monitored basic schools was, on average, 80.5%.

The level of regional normative amounts reached 113.5% of the minimal level of funding in the monitored basic schools on average. The value of this indicator exceeded 120% in 35% of schools, in 26.3% of schools it was between 110-120%, in 29.7% of schools it oscillated between 100% and 110% and in 9% of schools it ranged between 91% and 99% of the minimal level of funding. The latter were mainly one or two-class schools subsidised by municipalities. The lowest levels of this indicator were reported from Prague and the Central

¹ Total costs include direct expenses for education and expenses for operations of schools and school facilities, in particular energy, repairs, services and depreciation of long-term assets.

² Direct expenses for education include especially personal expenditure, further expenditure arising from employment law, expenses for the necessary increase in costs related to the teaching of disabled children, expenses on teaching aids, school equipment and textbooks if the latter are provided free in accordance with the Education Act, and also expenses for the education of pedagogical staff.

³ The level of funding of individual schools from the state budget was evaluated on the basis of comparison funds provided to schools, calculated regional normative amounts and a financial minimum determined under Decree No. 492/2005 Coll. issued by the Ministry of Education, Youth and Sports.