

**Evaluation of Economic Conditions and Financial Management**

Results of analyses of economic conditions in the schools visited indicate that the situation improved slightly in 2009, when compared with results collected previous year.

Table 7

**Evaluation of economic conditions in kindergartens visited**

Monitored indicator	2008	2009	Trend
Non-investment expenditure (NIE) per child (CZK)	72,092	76,136	+
Proportion of the state budgeted allocated to NIE (%)	66.8	68.2	+
Further education of teachers per child (CZK)	1,230	1,410	+
Average salary of teachers (CZK)	20,099	21,410	+
Average proportion of sliding salary components (%)	22.4	24.9	+

Non-investment expenditure (NIE) per child in the kindergartens visited increased by 5.6% and the average unit expenditure covered by the state budget amounted to CZK 51,887.

The average salary of teachers was CZK 21,410, i.e. it was 6.5% higher than in 2008. A growth in the salary of teachers was seen both in tariff components (increase by 6.2%) and in unclaimable salary components (increase of 18.6%).

Unclaimable salary components of teachers as well as of other kindergarten employees were considerably increased due to MEYS development programmes aimed at strengthening salaries. The fact that the costs of overtime decreased by 12.1% is positive. Average expenditure on the further education of teachers went up (by 14.6%).

**Evaluation of the Management of State Funds in Kindergartens**

In the visited schools the CSI evaluated how effectively resources and financial means provided to kindergartens from the state budget were used. The share of expenditure earmarked for personnel and paid from the state budget was 96.7% of the total state budget subsidy provided in 2009 to the kindergartens visited. The proportion of NIE used for purchasing textbooks and teaching resources and for basic teaching aids was 1.4% while the share of costs for education was 0.2% of the total subsidy granted from the state budget. Table B9 shows the shares of expenditure from the state budget in the costs of schools according to the provided level of education. The figures are compared with those of the previous year.

## IV.

**Results of Checks in Kindergartens****Results of State Checks Aimed at Adherence to Legal Regulations Relating to the Provision of Education (Sec. 174 (2) (d) of the Education Act)**

The results of checks are based on the provisions requiring that formal conditions of education must be met and records in the Register of Schools must be complied with. In the area concerned, the CSI found serious deficiencies in only 4.2% of kindergartens. In other schools the majority of irregularities and errors detected were only of a negligible nature and thus the CSI assessed them as formal and administrative failings. A number of small irregularities were solved in cooperation with school management during the inspections themselves. For the most frequent mistakes of schools and deadlines provided to schools for removal of such faults see Table B19a.