



Table 20

Evaluation of economic conditions in basic schools visited

Monitored indicator	2008	2009	Trend
Non-investment expenditure (NIE) per child (CZK)	62,885	67,668	+
Proportion of the state budgeted allocated to NIE (%)	72.8	75.1	+
Further education of teachers per child (CZK)	1,251	1,347	+
Average salary of teachers (CZK)	23,701	25,130	+
Average proportion of sliding salary components (%)	18.4	20.8	+

In 2009 the average non-investment expenditure amounted to CZK 67,668 in the schools visited (thus being per pupil 7.6% higher than in 2008). The proportion of the state budget for covering non-investment expenditure increased by 2.3%. The average salary of a teacher was CZK 25,130 i.e. it was 6% higher than in 2008. Salaries of teachers grew both in tariff components (by 6%) and in sliding components (by 2.4%). Costs of overtime hours decreased by 1.5%, which is a favourable trend. The average expenditure on the further education of teachers increased by 7.7%.

Evaluation of the Management of State Funds in Basic Schools

In the schools visited the CSI evaluated how effectively schools used the resources and financial means provided to them from the state budget. The share of expenditure earmarked for staff remuneration and paid from the state budget was 95.7% of the total state budget subsidy. The proportion of NIE used for purchasing textbooks and teaching resources and aids was 2% and the share of costs for education was 0.2% of the total subsidy provided from the state budget.

For more information about the shares of expenditure covered by the state budget in costs of schools according to their purpose and their year-on-year comparisons see Table B9.

IV.

Results of Checks in Basic Schools

The CSI monitored how certain provisions of the Education Act and related legal regulations covering basic education (Sec. 174 (2) (d)) are respected. A range of negligible formal violations was resolved together with school managements directly during inspections. The most frequent irregularities are included in Table B19a.

In the school year 2009/2010 schools were granted a total of 575 deadlines to remove deficiencies found, of which 181 were in the area of OHS, 176 related to violations of some provisions of the Education Act, 192 violations were found by means of public-legal audits, and 26 problems concerned school canteens.

Summarised results of OHS checks are included in Table B19d and results gathered on the basis of checks of school canteens can be found in Table B19c.

Results of Public-Legal Audits of Using Financial Resources

The CSI carried out public-legal audits in compliance with Sec. 174 (2) (e) of the Education Act.

Findings of the CSI are summarised in the Table 21 covering the last two years.

With regard to public-legal audits BSs received 192 deadlines to adopt measures and to remove detected deficiencies and in total 20 suggestions concerning problems in schools were submitted to regional authorities for further investigations. The increased number of shortcomings was caused mainly by incorrect inclusion of pupils