



A negative phenomenon was the growth in the amount used for covering overtime by 3.4 %. As regards other monitored items economic conditions moderately improved when they are compared with previous years. However, they are dependent on regional funding. The CSI found that different regions have different values of normative funding and consequently the conditions of schools with the same parameters differ. Funding of SSs is also affected by the higher number of private and church schools at this level of education and they are funded in a different way.

#### Evaluation of the Management of State Funds in Secondary Schools

In the schools visited the CSI evaluated how effectively schools used the resources and financial means provided to them from the state budget. In 2009 the share of expenditure earmarked for staff remuneration and paid from the state budget was 95.3 % of the total state budget subsidy. The proportion of NIE used for purchasing textbooks and teaching resources and for basic school aids was 1.1 % and the share of costs for education was 0.1 % of the total subsidy provided from the state budget.

For more information about 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 Secondary Schools

The CSI monitored how certain provisions of the Education Act and related legal regulations are respected. The most frequent violations are included in Table B19a.

In the school year 2009/2010 schools were provided in total 188 deadlines to adopt measures and to remove deficiencies, of which 76 were due to violations of the Education Act, 47 deadlines related to breaches of OHS, 52 deadlines were adopted on the basis of public-legal audits, and 13 violations related to school canteens and the provision of meals in schools.

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. Serious irregularities were found in 12 % of schools. A range of negligible deficiencies was solved together with school managements directly during inspections.

#### Results of Public-Legal Audits of Using Financial Resources (Sec. 174 (2) (e) of the Education Act)

Findings of the CSI are summarised in the following overview covering the two last years.

Table 35

#### Results of public-legal audits in secondary schools

Monitored indicator	Situation in 2008	Situation in 2009
Number of checked entities	51	42
Total amount of funds (CZK) from the state budget provided to checked entities	1,295,403,229	1,122,833,547
Total amount of funds (CZK) checked by the CSI	1,108,753,502	851,722,985
Total amount (CZK) of detected irregularities	625,488	1,523,562
Total amount (CZK) of detected irregularities per CZK 1,000 of checked funds provided from the state budget	0.564	1.779
Violations of budgetary discipline (CZK)	333,446	29,675
Violations of budgetary discipline (CZK) per CZK 1,000 of checked funds provided from the state budget	0.301	0.035
Number of suggestions for checks submitted to tax authorities	0	0
Number of suggestions for checks submitted to regional authorities	4	8

