

## Financial Prerequisites of Kindergartens

In the past school year restrictive measures and, in particular, the introduction of a new cross-cutting indicator (i.e. separation of payroll budgets of pedagogical and non-pedagogical staff) in combination with legislative changes in remuneration negatively affected activities of kindergartens. Head teachers had to tackle risks mainly in the operations of schools; the growth in the number of teachers was on account of operational activities.

The share of expenditure of the state budget in costs of the schools visited according to the purpose can be found in Part B, Table B 10. The share of resources from the state budget used for personnel increased (90.1 %), when compared to the previous year, on account of costs of teaching aids (a decline to 1.5 %), of training courses and further education of teachers (a decline to 2 %). The following table contains a year-to-year comparison of selected economic indicators.

Table 19 Evaluation of financial prerequisites in the visited kindergartens

Monitored indicators	2009 – 224 KGs	2010 – 379 KGs	Trend
Capacity utilisation	0.830	1.374	+
Non-investment expenditure (NIE) per child	76,136	54,810	-
Share of the state budgeted allocated to NIE per child	51,887	37,891	-
of which: basic subsidy		36,690	
MEYS development programmes		1,201	
subsidies per child		10,139	
Average salary of a teacher in publicly funded schools	20,410	21,483	+
Including tariff	20,279	19,449	-
Sliding salary components per teacher	5,337	3,175	-
Average salary of a teacher in private schools	16,400	20,992	+
Average salary of a teacher in church schools	18,082	20,947	+
Extra hours per teacher	0.81	0.33	-
FET per teacher	1,410	537	--
FET per child		71	
IT expenditure per child		197	
Teaching aids per child		459	
ESF projects per child		21	

In the schools visited the CSI recorded a sharp growth in using the capacities of kindergartens (by 65 %), which many times exceeds the nation-wide statistical average. This indicates that kindergartens are oversubscribed in some localities.

After last year's growth by 5.6 % average non-investment expenditure per child in the kindergartens visited decreased, when compared to the past school year, by 28 %. Average expenditure per unit allocated from the state budget declined from CZK 51,887 to CZK 37,891, i.e. by 27 %.

Very low participation of kindergartens in MEYS development projects was a negative finding. Only 77 kindergartens (3.5 % of kindergartens) were involved