

Financial Prerequisites of Basic Schools

Economic conditions in basic schools, when compared to those in kindergartens, were more favourable. Although an analysis of financial management showed that the expenditure per pupil allocated from the state budget decreased in the visited schools by 4.7 % in comparison with the previous school year the negative impact of savings was at the same time compensated for by an increase (of 14.3 %) in expenditure covered by other sources. Payroll costs represented 80 % the total subsidy from the state budget; other non-investment expenditure together with expenditure on textbooks and teaching texts, teaching aids and basic needs accounted for 1.4 %, whilst expenditure on the further education of teachers amounted to only 0.2 %.

The following overview demonstrates comparisons of selected economic indicators detected in the schools visited and these indicators are compared with the previous year.

Table 43 Evaluation of financial prerequisites in the visited basic schools

Monitored indicators	2009 – 454 BSs	2010 – 863 BSs	Trend
Non-investment expenditure (NIE) per pupil	67,668	65,485	-
Share of the state budget allocated to NIE per pupil	50,259	46,820	-
of which: basic subsidy	was not reviewed	44,378	
MEYS development programmes	was not reviewed	2,444	
Average salary of a teacher in publicly funded schools	25,130	24,409	-
Including tariff	20,424	19,801	-
Sliding salary components of per teacher	5,231	3,167	
Extra hours above standard teaching hours	46,955	87,638	+
Extra hours per teacher	3.6	4.6	+
FET per teacher	1,347	715	-
FET per pupil	112	109	-
IT per pupil	was not reviewed	389	
Textbooks and teaching aids per pupil	994	673	-
ESF projects per pupil	was not reviewed	832	

The above-mentioned findings concerning the economic situation in the schools visited highlighted an adverse development and a negative impact of the restrictions on school budgets in all indicators. Another negative finding was also the high growth in extra hours taught by teachers above their standard number of hours. When the numbers are compared with the previous year there was growth of almost 87 %. On the other hand, the moderate growth in the expenditure on ICT, which was ensured by means of the “EU Money for Schools” project funded by the Operational Programme Education for Competitiveness, is considered to be positive.