

ernment Regulation No. 564/2006 Coll., on remuneration of public service and public administration employees (hereinafter referred to as the “Government Regulation on remuneration of public service employees”):

- inclusion of employees in salary classes (Sec. 123 of the Labour Code; Sec. 3 of the Government Regulation on employee remuneration);
- inclusion of pedagogical staff in higher salary classes (11th and higher in the case of KGs; 13th and higher in the case of BSs);
- provision of extra pay (Sec. 124 of the Labour Code);
- provision of extra charges (Sec. 129 of the Labour Code; Sec. 8 of the Government Regulation on employee remuneration);
- specifying and paying unclaimable salary components, personal bonuses and lump sums (Sec. 131, Sec. 134 and Sec. 224 (2) of the Labour Code);
- further education of teachers (pursuant to the relevant provisions of Sec. 24 of Act No. 563/2004 Coll. on pedagogical staff and on the amendment to some other acts, as amended).

Introduction of the Internal Control System

The aim of checks carried out in schools and school facilities was, in particular, to verify whether the school, in compliance with the relevant provisions of Act No. 320/2001 Coll. on financial supervision in public administration and on the amendment to some other acts (the Act on Financial Supervision), as amended, has introduced and maintains its internal control system and whether it functions well.

Recording Funds Allocated from the State Budget in the Accounting System

The aim of checks carried out in this area was to find whether funds allocated from the state budget are duly recorded in the accounting system and whether the drawing on of funds is recorded separately and correctly in all the accounts through which they were transferred.

Meeting Measures Adopted to Remove Deficiencies Uncovered in Monitored Areas by Other Supervising Authorities

3. Catering in Schools

The main task of checks on catering in schools is to check the level of school services provided by school facilities serving meals and thus to contribute to enhancing the level of catering.

The subject of such checks is state supervision over the observance of legal regulations in school catering while taking into account the target group of meal consumers and the type of school. Such supervision is performed pursuant to the provisions of Sec. 174 (2) (d) of the Education Act.

Supervision in school facilities providing meals is aimed, in particular, at:

- checking whether nutritional standards are met, i.e. to assess how menu cards are set, to monitor the average monthly consumption of food with respect to the age group of the consumers and the meals served; to monitor the appropriateness of the ingredients used for cooking meals;
- checking financial limits for purchasing foodstuff which consists in verification whether a facility providing meals sets appropriate financial limits with respect to the correct inclusion of consumers in age groups, whether such financial limits commensurate with the benefit of the consumers of the meals;
- checking conditions under which meals are cooked and served which consists in assessing the conditions under which children, pupils and students are provided with meals, whether they have enough information on all the facts about catering;