



The average salary of teachers in the kindergartens visited was CZK 20,368, of which sliding components represented 20.5%. When compared with the previous year the amount for overtime (teaching more hours than prescribed) increased from CZK 86 per hour to CZK 108 per hour. The expenditure on the further education of kindergarten teachers was CZK 868 per teacher and thus it decreased, in comparison with 2007, by 13.5%.

Economic Conditions in Pre-School Education

The MEYS specified in compliance with Section 161 (1) of the Education Act for the calendar year 2009 a country-wide normative expenditure per child between 3 and 5 years of age the amount of CZK 37,496. The CSI evaluated the current situation concerning economic conditions in the schools visited while taking into account selected indicators and monitored the year-on-year growth and development since 2006.

Non-investment expenditure (NIE) in the visited kindergartens reached CZK 2,190,874,803 in total, which represents CZK 68,893 per child. The share of the state budget was 67.6%. Salary expenses were CZK 830,152,607, which accounts for 37.9% of the total NIE.

Table 3

Evaluation of economic conditions in the kindergartens visited

Monitored indicators	Small kindergartens	Large kindergartens	Kindergartens + basic schools
Non-investment expenditure (NIE) per child	68,846 CZK	68,913 CZK	52,326 CZK
NIE from the state budget (SB) per child	50,334 CZK	45,041 CZK	39,515 CZK
Further education of teachers per child	110 CZK	794 CZK	772 CZK
Average salary of teachers	21,343 CZK	19,945 CZK	25,549 CZK
Share of sliding salary components	22.7 %	20.2 %	21.0 %
Amount for overtime	212 CZK	63 CZK	354 CZK

When compared with other levels of education, kindergartens had only very limited access to development programmes funded by the MEYS and the European Social Fund (ESF). In the past school year 411 programmes were appraised, of which 377 were school projects aimed at “increasing claimable salary components and motivating salary components of teachers with regard to the quality of their work”. For more detailed information see Part C, Table C 18. In the course of 2009 the option of kindergartens to be involved in the projects of the Operation Programme Education for Competitiveness increased; however, there is still not enough information about such possibilities. Kindergarten head teachers expressed their concerns about managing complicated procedures relating to such subsidies.

When assessing the prerequisites for meeting the objectives laid down in SEPs PE in conformity with the requirements of the FEP PE the CSI established quite serious deficiencies in 7.2% of kindergartens. Other schools are capable of reasonably meeting the requirements of their SEP, nevertheless it is important to note that potential risks pertaining to staffing and economic conditions exist.

A.1.6

Self-Evaluation Systems, Preventive and Internal Control Systems

Results of Public-Legal Audits

The summarised results of public-legal audits focusing on how funds from the state budget are used revealed the most frequent problems with financial management in