



kindergartens. 258 kindergartens and 73 entities where a kindergarten was merged with a basic school were reviewed. Funds received by schools amounted in total to CZK 668,724,950, while the amount of checked funds was CZK 641,789,390 and established financial irregularities totalled CZK 2,269,893 and estimations concerning violations of budgetary discipline amounted to CZK 96,713. The CSI forwarded three indications of possible problems to the relevant auditing and regulatory bodies.

Problems in merged kindergartens and basic school appeared to be more serious. In 73 entities the total volume of received funds from the state budget amounted to CZK 545,785,227 whereas the amount of checked funds was CZK 431,396,394. The total amount of established irregularities was CZK 8,929,391 and the budgetary discipline was violated to the extent of CZK 8,898,802.

In total, kindergartens were provided with 121 time extensions to be able to adopt measures to remove deficiencies uncovered by means of public-legal audits and eight indications of more serious problems were forwarded to relevant regulatory bodies. An overview of the errors made by schools in this area is to be found in Part C, Tables C 20a-C 20d.

As far as the financial management of kindergartens is concerned it is obvious that kindergartens are striving to utilise funds efficiently, economically and effectively; however, their resources are often insufficient.

Conditions for the Health and Safety of Children

The summarised results arising from comprehensive checks of OHS and institutional evaluation of kindergartens show that it is more often small kindergartens which have problems with OHS. The CSI provided in total 211 time extensions to adopt measures with the aim of removing established deficiencies. An overview of the problems in schools is included in Part C, Table C 20d.

In the last school year 698 school injuries were reported by kindergartens. The rate of school injuries was 0.23 and remained at the same level as in the previous school year. Injuries of the head (41.8%), arms/hands (37.5%) and legs/feet (14.3%) ranked among the most frequent injuries. Kindergarten managements adopted educational measures in 76%, organisational-technical measures in 12.5%, while the rest of the 11.5% of kindergartens did not take any measures.

With regard to self-evaluation systems and preventive and control systems inspections revealed deficiencies in 12.5% of kindergartens but also in other schools support should be focused especially on self-evaluation.

A.1.7

Conclusions

Material Differences among Kindergartens

Minimal differences between small and large schools are seen in the area of adherence to regulations and providing educational activities. Small schools have greater problems in the areas relating to administrative demands (for example OHS systems), they struggle with insufficient resources and are more affected by their founders and external economic and social conditions.

The comparison of economic indicators between small, large and merged kindergartens demonstrated that the economic preconditions differ. The largest volume of non-investment expenditure per pupil was seen in large kindergartens whilst the lowest expenditure of this type occurred in merged kindergartens. Teacher education is supported in a comparable way in large and merged kindergartens; however, in small kindergartens this support accounts only for 13.8% of expenses for the further education of teachers paid in large kindergartens. The largest kindergartens reported the lowest average salary and the lowest expenditure on overtime.

