

TITLE:

Analysis of operating costs in primary schools according to the details of selected metropolitan districts on the territory of the capital city of Prague.

AUTHOR:

Eva Štrobachová

ABSTRACT:

In my final paper I focused on the analysis of operating costs in primary schools according to the details of selected metropolitan districts between 2008 and 2010. The theoretical part introduces and describes the status of education within the public sector, defines the concept of an organization receiving contributions from the State budget and describes the way of financing the organization by its founder. It also mentions the relevant laws. Attention is paid to the question of establishing criteria of rationality of costs for submitting proposals of operating budget by school directors to the founder. The aim of this bachelor's paper is to compare the structure of operating costs in primary schools, monitoring of the indicators, the procedure and system of distributing contributions from the founder of the schools as well as to suggest possible solutions leading to a higher effectiveness of drawing up operating budgets of primary schools. The findings can be used both by the school directors for developing their management skills in school management as well as by the founder for methodological management of the schools in the field of economy and financial management.