

ABSTRACT:

Final thesis analyzes financial sources of operating cost of secondary schools. Theoretical part is paid to competencies of the founder in funding of secondary schools and to competencies of schools head. There are explained technical economic terms from financing of secondary schools. In thesis is described process compilation of budget, summary of cash flow and explained problematic value added tax. Research part of final thesis is based on make survey. In survey I investigated, if schools are using all of the available sources for financing and if they have revenues in the main activity, if they operate an additional activity and in which domain, whether schools are payers of VAT. Survey was based on randomly asked high schools, established by the Region. Practical part of research investigation brings information about problems, which are presented in front of schools problems in financial are. Thesis served summary of allocation of funds high schools and explains the choices of raising funds for secondary schools.