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**FINANCING OF REGIONAL EDUCATION FROM THE  
PERSPECTIVE OF SECONDARY SCHOOLS**

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*Abstract*

Financing is crucial to the functioning of the school and to the provision of education. Currently, schools are forced to seek financing resources other than those provided by the law. In addition to various school activities and complementary activities, schools may use grant programmes and fundraising resources. The acquisition of financing resources is also associated with the personality of the headteacher or another representative of the school who is responsible for ensuring financial resources and searching for funding opportunities. The headteacher is not only a teacher but also a manager and economist. The main objective of the paper is to define possible resources of financing of secondary schools and to analyse specific use of these resources. Partial objectives are to examine whether and which specific financing resources are used most often, to identify their amount, and to compare these funding resources between schools. The research study used qualitative research methods in particular the triangulation method in combination with an analysis of school documents relating to economic management. This method is further specified and complemented by means of interviews with secondary school headteachers. The paper highlights the needs of schools in the area of financing and presents various financing resources and their practical use. The Czech system of education is awaiting a reform of regional education financing, which should introduce a new system of redistribution of state budget funding. The question is to what extent the reform will lead to greater autonomy in the area of economic management and financing.

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## 1. Introduction

The problem associated with financing of the public sector is to determine which goods and services should be funded from public resources. Regarding the fact that education is one of the priorities of the state, it should be funded by the state budget. It is in the interest of the state to make education available to all citizens without distinction. Education and training are crucial to the development of the society and the funding invested in education more or less returns. The problem of financing education by public resources is world-wide and governments constantly try to seek additional resources (Ochrana, 2010, p. 107).

According to Bergerová (2011), schools and school facilities are entitled to a state contribution irrespective of:

- Degree of education that they provide,
- Field of education,
- Geographical location,
- School authority.

A precondition for providing support from the public budget is inclusion of the school in the Register of Schools kept by the Ministry of Education, Youth and Sports of the Czech Republic (Bergerová, 2011, p. 11 – 12).

The basic source of financing of education in the CR is the funding provided by the Ministry of Education, Youth and Sports (hereinafter referred to as MEYS) and local municipal contributions. The MEYS contribution is intended primarily for the salaries of teachers and other staff and teaching expenditure, whereas municipal contributions are intended for operating expenditure of preschool establishments, school canteens, kindergartens and elementary schools. Local municipalities receive financial resources to fund their schools and school facilities from the state budget in the form of a special-purpose non-investment subsidy, which is allocated by means of the respective bodies of the Regional Authority (Peková et al., 2012, p. 244).

Financing of education in the Czech Republic is also governed by the Education Act (Part 14), which specifies the beneficiaries of the financial resources from the state budget. Schools and educational facilities run by the Ministry, Regional Authorities, municipalities or unions of municipalities or registered Churches receive financial resources to cover the following:

- Salaries, compensation for salaries, wages and compensation for wages,
- Remuneration for work incapacity,
- Remuneration for work carried out on the basis of work agreement and severance payment,
- Social and health security premiums,
- Contributions to the Fund for social and cultural needs,
- Compensation for wages or salaries relating to the final and school leaving examination,
- Compensation relating to special educational needs of children with health disability,
- Costs of teaching aids, educational aids and textbooks provided to children for free,
- Costs of further education of educational staff,
- Activities associated with school development and quality of education. (Act No. 561/2004 Coll., 2018),

The allocation of financial resources is also associated with the way schools are administered:

- **Directly controlled** and financed education – universities,
- **Regional** education – all schools except universities,
- **Other** education – directly controlled organizations such as the Research institute of vocational education, Czech school inspectorate (Peková et al., 2012, p. 245).

Regarding the topic of this paper, it is desirable to clarify the system of regional education. Regional education includes all schools and educational establishments except universities: kindergartens and preschool establishments, elementary schools including lower grades of grammar schools, special schools, grammar schools, vocational schools with and without school leaving qualification, and higher vocational schools. Regional education also includes schools that provide basic artistic education, leisure education, and language education. The most important regional school authorities are municipalities (kindergartens, elementary schools, educational establishments) and Regional Authorities (secondary schools, higher vocational schools, and educational establishments beyond municipal competence) (Peková et al., 2012, p. 254).

The management of regional financial resources is controlled by institutions responsible for state administration in the respective area of education. These include the following:

- Municipalities,
- Departments of education of Regional Authorities,
- MEYS,
- Czech School Inspectorate,
- School boards,
- Headteachers,
- Headteachers of preschool establishments or educational establishments (Peková et al., 2012, p. 254).

As mentioned earlier, the main financial resources in regional education are funds from state budget and financial resources from local budgets. The Education Act specifies further eligible financial resources:

- Income from main and additional activity,
- Contributions from the school authority,
- Fees for education and related services,
- Gifts and heritage,
- Funding from the EU budget in compliance with international agreements (Act No. 561/2004 Coll., 2018).

Fundraising is a process of not only obtaining resources but also planning of fundraising activities, their organization, writing of subsidy and grant applications, and designing projects (Worth, 2016, Sargeant, Shang, 2017). According to Haltofová (2011), this includes ‘a set of activities, skills and abilities in order to ensure sufficient funding of an organization’ (p. 56).

Fundraising resources include not only the organization’s additional activity but also grants from European funds, local (municipal) public budgets, Regional Authority and the Ministry, gifts received from individual donors, firms or the public. The most frequently used financial resources are specified below.

### **1.1. Additional activity**

To improve the financial situation of the organization and to make better use of economic opportunities and expertise of the staff, the school authority may allow an additional activity in the Charter of Foundation. The Charter of Foundation shall specify the type and extent of such activity. The organization may carry out an additional activity beyond the scope of the main activity provided that the organization fulfils the requirements specified by the school authority concerning the main activity, the additional activity matches the purpose of the organization, and the additional activity must not be loss-making. Any profit made as a result of such additional activity may be used by the organization for the main activity or for other purposes upon approval of the school authority. According to applicable laws, economic management of the main and additional activity must be monitored separately. Schools are also obliged to specify any additional activity in the Commercial Register. Schools may ask the school authority to extend the scope of additional activity by specifying the effectiveness and relevant price calculations concerning the new additional activity. The conditions for the realization of additional activity may be specified by the school authority in the Charter of Foundation or by means of special instructions. Any additional activity carried out by schools and educational establishments run by the Olomouc Region are governed by the Binding rules for state-funded regional organizations.

### **1.2. EU grants**

After accession of the Czech Republic to the European Union (referred to as EU), schools massively started to use European funds. The implementation of European projects requires rather complex project preparation, but the financial amounts are quite high. Financial resources from European structural and investment funds are allocated in several areas and their purpose is to support competitiveness and reduce any differences between EU countries. Currently the third programming period (2014 – 2020) is under way and funding in the area of education is distributed by means of the Operational Programme Research, Development and Education (MEYS, © 2013-2018a). Projects co-financed by the EU in the field of education are announced by various institutions responsible for partial activities during the entire process. These institutions and projects are for example the following:

#### MEYS projects

- Supporting schools by means of simplified reporting projects – Templates for secondary schools and higher vocational schools
- Inclusive education
- Local action plans for educational development (MEYS, © 2013-2018e)

#### Projects of the National Institute for Education

- Modernization of vocational education
- Support of regional action planning (NIE, © 2011-2018)

A very important educational programme of the EU which supports cooperation and mobility in all spheres of education, vocational training, sport and adult education is Erasmus+. This programme provides

scholarships for the purpose of study, vocational training, work or volunteering. The programme also supports international cooperation in the area of education, vocational training and youth, especially concerning innovation and exchange of good practices (DZS, © 2018).

### **1.3. Developmental programmes of the Ministry of Education, Youth and Sports**

In accordance with the Education Act, the MEYS announces developmental and grant schemes, through which regional education is financed. Their aim is to support specific areas that help develop education but cannot be funded by a state scheme. Developmental programmes of the MEYS include the following:

- Increase in the salaries in regional education,
- Support of vocational education,
- Support of socially disadvantaged Roma students in secondary schools, higher vocational schools and conservatories,
- Support of school psychologists and special education teachers in schools,
- Financing of assistant teachers for children, pupils and students with health disability or social disadvantage,
- Support of organization and completion of secondary study with a school leaving examination in selected schools in the autumn exam term,
- Support of bilingual education in secondary schools (MEYS, © 2013-2018e).

### **1.4. Regional contributions and subsidies**

Schools may also use grant schemes annually announced by the Regional Authority (i.e. their school authority). They can choose from a variety of programmes that match their specialization, to support international exchanges of their students in foreign partner schools, or to increase the attractiveness of their fields of study. The Regional Authorities adapt the offer of these grant schemes to the needs of the schools.

### **1.5. Municipal grants**

Every year, grant schemes are also announced by municipalities for secondary schools located in their territory. These grant schemes are announced in the area of culture, sport, free time, in the social and health area, and to promote environmental education and awareness raising. Municipalities announce these programmes to support the activities of the applicants and at the same time to enrich the life of the local community. These are mostly short-term projects or one-off events, the administration of which is not too difficult. Schools usually use these grants to organize sports and cultural events.

### **1.6. Foundations and endowment funds**

In the Czech Republic there are a number of foundations or endowment funds to support other entities by means of their own funds or acquired funds. They focus on supporting various areas of life, including education, nature protection, helping children, seniors and disabled persons. These organizations also include foundations of large companies or significant personalities, but there are also school endowment funds. School endowment funds, the purpose of which is to raise funds for the school, are

allowed by the Education Act. However, their functioning, purpose and activities are always decided by the respective school authority (Bergerová, 2011, p. 31).

The most popular foundations that support Czech schools include the following:

- Nadace ČEZ – one of the first corporate foundations in the Czech Republic. Its project called Orange Stairs helps integrate pupils and students with health disability, Orange Classrooms supports technical subjects in elementary and secondary schools (ČEZ, 2018)
- Nadace Unipetrol – supports students talented in natural sciences, gives students an opportunity to be part of international teams and improve their practical skills, helps secondary schools with the development of their educational activities. The H2AC project (Hydrogen Horizon Automotive Challenge) is based on project teaching and enables students to obtain relevant information and knowledge in the field of science, technology and engineering disciplines (Unipetrol Group, 2017)
- Nadace Partnerství – the largest environmental foundation in the Czech Republic. The foundation focuses on environmental protection. It provides scientific grants, professional services, organizes educational competitions, workshops, seminars, and excursions relating to grants, landscape conservation, transport or (bicycle) tourism. The programme called School for Sustainable Development is intended for children in elementary and secondary schools (Nadace Partnerství, 2018).

### **1.7. Companies**

Potential sources of funding are firms and businesses. They are mostly local companies linked with the school (long-term cooperation on student experience, company representatives graduated from the school, etc.) These companies do not always provide financial contributions, but in the case of secondary schools their support matches the specialization of the school. In this way, schools may be given materials to be used in practical classes, or they borrow the products or technologies of the company, or their services. On the other hand, schools may offer their graduates as future employees or clients, or promote the company in school events.

However, in receiving gifts school are limited by the school authority. In some cases, headteachers may receive a gift or conclude a sponsorship agreement based on the consent of the school authority and all material gifts become the property of the school authority (Bergerová, 2011, p. 22).

### **1.8. Individual donors**

According to M. Bergerová, individual donors are usually persons that we know, have sufficient information about, maintain contacts with, and develop relationships with (Bergerová, 2011, p. 63).

Most frequent individual donors are current employees of the school, but also former employees, parents, and graduates. These are people who have a positive attitude to the school, are not indifferent to the future of the school, and want to support a good cause. However, schools should prove their qualities by informing about school activities and publishing data about school financing.

### **1.9. Public donors**

Important sources of financing are public donors. Bergerová (2011) defines the public as an anonymous group that we know nothing about, we are not aware of its interests and preferences and therefore do not develop any relationships (p. 70).

The communication tool is a public collection or a fundraising event organized by the school. This not only raises financial resources but also promotes the school in public. Fundraising events organized by secondary schools are great opportunities to address future students, present school activities to the public, and so on.

## **2. Problem Statement**

Fundraising does not only have financial or material implications; it also includes human resources or intangible assets. The financial resources from the state budget and the school authorities are usually insufficient for proper functioning of schools. As a result, schools are forced to seek other financing resources. Schools are not entitled to these resources and need to take a proactive approach in order to obtain the funds they need to operate the school. However, not everyone who is in charge of fundraising activities are aware of how to perform this task effectively.

## **3. Research Questions**

The present research study is based on descriptive research problems, the purpose of which is to identify and describe a status, situation or occurrence of a phenomenon and usually ask “What is it like?” (Gavora, 2000, p. 26). After defining the research problem, the following questions were asked in order to resolve the research problem. In the area of financing of regional education the following questions were formulated:

- 1) What is the experience of the school with fundraising?
- 2) Which fundraising resources does the school use most often?
- 3) What is the amount of financial resources that the school receives from these resources?
- 4) What are the differences in income between various fundraising resources?
- 5) What is the total income and expenditure of individual schools?
- 6) What are the expectations of the school concerning the new financing reform?

## **4. Purpose of the Study**

The main objective of this study is to analyse the responses to the research questions relating to the process of financing of schools with a focus on additional resources. A partial objective is to identify whether and what amount of fundraising resources schools use. The partial objectives are as follows:

- Identify whether and which additional financing resources schools use,
- Determine which resources provide the most and the least funding,
- Compare the income from fundraising resources between schools.

## 5. Research Methods

The first part of the research involved document analysis. The analysis focused on school documents such as the Charter of Foundation, annual report, economic breakdown, profit and loss statement. In the second part, the data obtained by means of document analysis were supplemented with information gained during interviews with headteachers, who are the main actors in the process of financial decision making. The economic analysis of individual schools covered the period from 2014 to 2016. The research was conducted in the school year of 2017 – 2018, and therefore the economic analysis did not include 2017, because economic data are always specified for calendar years.

The document analysis method was selected deliberately because the answers to research questions 3 to 5 require specific economic data relating to the amount and financing acquired from fundraising resources. During the interviews with headteachers, a total of 9 questions were asked, and the responses were used in the interpretation of answers to research questions 1, 2 and 6.

This research introduces a structured interview with open questions where the structure of the basic questions is defined and the respondent (headteachers) is allowed to answer freely. 6 Central Schools of the Olomouc Region which included 2 grammar schools and 4 vocational schools were used as the sample. The interviews were carried out with school principals of these schools and data was obtained from the schools from the documentation related to their management. The directors of these schools are all men and one woman with between 2 and 25 years experience as a school head.

Open coding, which was selected as the evaluation method for the qualitative research, first identified individual terms. The interview data was analysed line by line to look for common categories to which a code was assigned. The interview results are presented in the following section.

## 6. Findings

The research study was based on the main research questions concerning the issue of school financing, which were answered by means of analysing financial management documents of the schools (research questions 3, 4, 5) and information from interviews with headteachers (research questions 1, 2, 6).

### 6.1. What is the experience of the school with fundraising?

According to the research study, schools are experienced in fundraising. However, not all schools have a positive attitude to this form of financing. This is largely dependent on experience, willingness and the personality of the headteacher. Some headteachers have managerial skills and it is easy for them to negotiate with sponsors, submit grant applications or present the school to the public. The results of the research suggest that headteachers' willingness to use fundraising resources is also associated with their age and duration of the function. Younger headteachers are more inclined to modern procedures and methods, have better computer skills, are willing to learn new things and administer projects. On the contrary, older headteachers, often of a retirement age and for a long time in the office, rather stagnate, do not want to take on more work, do not want to start projects or resolve related problems.



### 6.2. Which fundraising resources does the school use most often?

The Charters of Foundation of all schools involved in the research study specify additional activity, which means that at least this activity is a source of experience with fundraising. Additional activity is the most frequently used and the most available method of obtaining finance from resources other than public budgets. Most frequently, additional activity includes renting of non-residential premises (gym, classrooms, apartments), school facilities (school canteen, youth home), sale of own products (garden plants, productive activity), sale of services (driving school, stabling of horses). It was observed that schools are usually able to predict the income from additional activity. If for example the income of the school comes only from renting of premises, and the amount of the rent is identical each year, planning of the budget may be based on the anticipated amount of rent agreements. Subsidy and grant projects are the most common form of fundraising in terms of the amount of funding. These financial resources are obtained by means of European funds, MEYS, school authority, municipality, or other providers such as state funds. These resources, whether financial or material, are also received from sponsors. These are usually local and regional firms, minor entrepreneurs, individual donors, parents or graduates. Schools cooperate with firms that help with student experience, material provisions, motivation programmes for students, and employment of graduates. The area of business of partner companies usually matches the specialization of the school.

### 6.3. What is the amount of financial resources that the school receives from these resources?

The data analysis suggests that through fundraising activities, schools significantly improve their budgets. During the monitoring period from 2014 to 2016, some schools received even more fundraising resources than operating expenditure from the school authority. For clarity purposes, the data are shown in Table 1, which provides an overview of the amount of financial resources from MEYS (direct educational expenditure), from the Regional Authority (operating expenditure) and from fundraising resources (grant schemes, foundations, sponsors, additional activity).

**Table 01.** Amount of obtained financial resources (CZK)

	<b>Direct expenditure on education</b>	<b>Operating contributions</b>	<b>Fundraising resources</b>
<b>School 1</b>	92,340,494	15,071,760	9,707,558
<b>School 2</b>	107,825,400	12,097,000	18,808,090
<b>School 3</b>	47,839,000	6,208,000	9,275,022
<b>School 4</b>	74,562,391	13,738,000	18,398,212
<b>School 5</b>	94,003,459	26,343,553	20,997,209
<b>School 6</b>	49,243,863	20,669,023	2,456,218

### 6.4. What are the differences in income between various fundraising resources?

The results of the research study suggest that the use of additional resources of financing (fundraising) depends on many factors. The most important is the willingness of schools (headteachers) to seek fundraising resources; other important aspects include the abilities, skills and experience of specific employees responsible for fundraising, possibilities of the school (premises, school size, definition of additional activity in the Charter of Foundation), specialization of the school (general, vocational) and a

sufficient offer of fundraising resources. Today, every school can choose either development (active approach) or stagnation (passive approach). Most schools were reluctant to disclose sponsorship data. MEYS grants were used by all schools as much as possible. The lower regional grants were used only by some schools who implemented investment projects of around one million CZK. A comparison of the data revealed that the income from additional activity was the smallest in the case of grammar schools who were unable to make use of specialized activity unlike vocational schools, and whose additional activity is limited to renting and educational activities. The results of the research study clearly show that the largest amount of fundraising resources is obtained from European funds.

#### **6.5. What is the total income and expenditure of individual schools?**

Regarding the fact that the schools are of different sizes and have different number of students, the comparison relates only to their economic results. Schools are contributory organizations and should have a balanced budget, which means that income should match expenditure. Schools generate income through their main activities and services provided to their students and employees (boarding, accommodation), and additional activity, which needs to be defined in the Charter of Foundation. Throughout the three years of the research, all schools achieved a positive economic result.

#### **6.6. What are the expectations of the school concerning the new financing reform?**

Some headteachers are happy about having to raise funds in order to maintain a high quality of the school. In their opinions, this situation is the result of the current way of distributing financial resources. According to most of the respondents, the primary mission of schools is the educational function. Funding should be the responsibility of the state. Schools should be provided with sufficient funding for proper functioning instead of numerous developmental and grant schemes. Currently, it is difficult for schools to find high-quality teachers, especially in vocational schools, where professionals from the practical environment are needed. The responses concerning the upcoming reform were rather reserved, because the need for a financing reform has been discussed for a long time and has always been postponed.

### **7. Conclusion**

The conclusion of the research is that the secondary schools involved in the study use fundraising resources as a complement to the income from the state budget based on their material, technical and primarily staff capacities. The major fundraising resources are European grants and additional activity of the school. The results should not be generalized to include all secondary schools, because the possibility of using fundraising resources also depends on the type of school, school authority, personality of the headteacher, etc. Although schools as contributory organizations are funded by the state and the school authority, the amount of this funding is often insufficient and schools need to seek other sources of financing. Acquiring and using additional resources is definitely not easy for all types of schools. A frequent obstacle is insufficient economic education of responsible employees, difficult administration, but also a lack of suitable and willing employees to carry out these activities. This type of acquiring financial resources must naturally be supported by the headteacher.

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