



How a state budget subsidy for the work remuneration of teachers reaches private educational institutions

Ministry of Education and Science
Republic of Latvia

Private educational institutions that implement pre-school education programmes for children from the age of 5 until they commence studies on primary education and accredited primary and general secondary education programmes

Steps taken by educational institution



1 The educational institution uses the State Education Information System (VIIS) to enter and confirm the number of students at the institution by **24:00 of 5 September** of the current year



2 [The educational institution uses the VIIS system to perform tariff drafting, submission and approval thereof](#) (LV)



4 The received subsidy is used in compliance with the following conditions: it is only used for the work remuneration of the educator that the employment contract has been concluded with, the personal income tax (PIT) and the employee's MSSIC are also deducted. The subsidy shall not be used for royalties, payments for services and other types of contracts



3 The founder of an educational institution shall, **within 5 business days** after the receipt of the order of the MES regarding the award of the subsidy, send the ministry information of the title of the educational institution and the founder, registration number thereof, current account number of the educational institution held with the State Treasury



5 **By 20 September of the current year**, the founder of the educational institution shall use the e-Reporting System of the State Treasury to prepare a report on the use of the subsidy for the period **from 1 January to 31 August of the current year and by 20 January of the following year** - for the period from 1 September to 31 December of the previous year and, upon approving the report, shall certify that the subsidy has been used for its intended purpose

Steps taken by the Ministry of Education and Science



1 In August, the Ministry of Education and Science (MES) sends a reminder letter to educational institutions regarding works due upon the commencement of the new school year in order to be awarded a subsidy. A video conference is held to provide information and answers to questions of interest



2 MES calculates the amount of the subsidy for teachers' salaries and the MSSIC for the period from **1 September to 31 December of the current year and for the period from 1 January to 31 August of the following year**, taking into account the information approved by the educational institution in the VIIS system by 24:00 on 5 September of the respective year



3 The MES shall check the report submitted to the State Treasury on the compliance of the use of the subsidy received in the previous period with the assigned purposes



4 The MES uses the VIIS system to check the tariffs entered and approved by the educational institution

5 September, 24:00



5 The MES issues an order on the awarding of the subsidy and sends it to the educational institution together with the financing plan



Jointly achieved objective

The MES transfers the funding to the current account of the educational institution held with the State Treasury

Abbreviations:

- *MES - Ministry of Education and Science
- *VIIS - State Education Information System
- *MSSIC - Mandatory social security insurance contributions
- *PIT - Personal income tax