

Annex 2. Reporting table for the assessment of CSRs and key macro-structural reforms

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CSR number (1)	CSR sub-categories (2)	Number and short title of the measure (3)	Information on planned and already enacted measures							Foreseen impacts	
			Description of main measures of direct relevance to address the CSRs				Europe 2020 targets	Challenges/ Risks	Budgetary implications	Qualitative elements	
			Main policy objectives and relevance for CSR (4)	Description of the measure (5)	Legal/Administrative instruments (6)	Timetable on progress achieved in the last 12 months (7)	Timetable on upcoming steps (8)	Estimated contribution to Europe 2020 targets (9)	Specific challenges/ risks in implementing the measures (10)	Overall and yearly change in government revenue and expenditure (reported in mln. national currency) Contribution of EU funds (source and amounts) (11)	Qualitative description of foreseen impacts and their timing (12)
CSR 1 Public finance	a) progress towards the timely correction of the excessive deficit	1. Consolidation 2012	Correct the excessive deficit in 2012	Main measures include: increasing the lower VAT rate from 10% to 14%, higher tax allowance for families with children, increasing tax on tobacco, introduction of a lottery tax and cuts in government consumption	2012 state budget law	All consolidation measures have been adopted and implemented				The 2012 consolidation measures are expected to have fiscal impact of CZK 14.3 billion (0.4 % of GDP) on the revenue side budgetary impacts of discretionary measures on the expenditure side are slightly negative	The consolidation target set for the year 2012 was achieved
		Consolidation measures in 2013 – expenditure side	Correct the excessive deficit in 2013	Main measures: across-the-board cuts at the central government level, freeze of public sector wage bill at the central government level, lower indexation of pensions, reduction of the state subsidy to producers of renewable energy, more effective public procurement system	2013 state budget law	Expenditure-side measures agreed by the government, legal instruments underpinning most measures already adopted	Implementation as of 1.1.2013			Measures on the expenditure side amount to approximately 19 billion (0.5 % GDP)	The cuts avoided expenditures in the areas of research and development, education and large investments approved by the Government. The protection of such expenditures will continue. They also followed the aim of better quality and efficiency of expenditures. The measures are to support the consolidation target in 2013, while preserving the pro-growth expenditures
		3. Consolidation measures in 2013 – revenue side	Correct the excessive deficit in 2013	Main measures of the consolidation package: changes in the personal income tax and social security contributions (abolition of basic allowance for working pensioners, 7 % personal income tax surcharge for high-income taxpayers, limited tax allowances for the self-employed, abolition of health insurance thresholds - until 2015 only), increase in both VAT rates by 1pp (until 2015 only), increase in the real estate transfer tax by 1%, flat expense deduction for self-employed, tax on dividends from tax heavens, decrease in tax refund for diesel oil used for agriculture purposes by 20 %.	2013 state budget law, Act no. 500/2012 (consolidation package)	Revenue measures approved by government in April 2012 and adopted by parliament in December 2012.	Implementation as of 1.1.2013			Measures on the revenue side amount to approximately CZK 27.9 billion (0.7 % of GDP). (The impact of the increase of the tobacco tax, which is listed below, represents additional 1.3 billion.)	The aim of the measures was to contribute to the consolidation as well as to the limitation of undue tax exemptions and increasing the weight of taxation in the area of consumption and housing. They will support reaching the consolidation target in 2013
	b) progress towards the MTO, including meeting the expenditure benchmark	4. Consolidation in 2014 and beyond	Ensure a durable correction of the excessive deficit, ensure adequate structural adjustment effort to make sufficient progress towards the MTO	Revenue side measures: abolition of tax refund for diesel oil used for agriculture purposes in 2014, introduction of new minimum excise duty rate set in Council Directive 2011/64/EU, i.e. tax rates increase based on harmonisation with EU law (tobacco – effective from 2013), unification of both VAT rates at 17.5 % foreseen in 2016 and abolition of personal income tax surcharge for high-income tax payers from 2016. Expenditure side measures: further cuts in government consumption,	Legal measures to be adopted where relevant	Measures were approved by the government in April 2012 (part of the measures adopted by parliament in December 2012 - tax surcharge).	Relevant legislative proposals are prepared in the course of 2013			The fiscal impact of revenue side measures should be approximately CZK 3 billion in 2014 and approximately CZK -22.5 billion in 2016 (abolition of temporary consolidation measures). Impact of discretionary measures on the expenditure side should be approximately CZK 16 billion in 2014, almost neutral in 2015 and ca CZK - 6,5 billion in 2016.	Further support to the indirect taxation and abolishing tax exemptions in favour of streamlining the tax structure and fostering its efficiency. Support to the quality of public expenditures especially in the area of government consumption; continuation of the pro-consolidation measures whose efficiency is limited by the year 2015 and enhancing the consolidation beyond. Contribution to reaching the MTO

				freeze of the public sector wage bill at the central level, continued lower indexation of pensions							
	c) increases in taxes least detrimental to growth. Shift the high level of taxation on labour to housing and environmental taxation	5. Tax reform, in connection to Integrated Revenue Agency, revenue side consolidation measures in 2014 – 2016		Revenue side measures: abolition of employee's tax credit (not being yet implemented), introduction of a flat personal income tax of 19% of the gross wage, changes in the social contributions and health insurance rates for both employees and employers, removal and/or limitation of several tax exemptions and tax deductions. The reform also encompasses changes to the CIT base, taxation of dividends, and abolition of the inheritance and gift taxes.	Included in the legal package on establishing the Integrated Revenue Agency, Act no 458/2011	Adoption of the legislation related to the Integrated Revenue Agency in the Autumn 2011 and proposal of changes to the law submitted by the Ministry of Finance to the Government in March 2013	Entry into force was foreseen in 2015. The government announced the intention to bring the entry into force forward to 2014 (it concerns only few measures: reduction of tax rate from 5 % to 0 % for IF (investment funds) and PF (pension funds); taxation on dividends paid from IF and PF; increase in the limit for donations to 10 %; exemptions of dividends; enhancing of tax deduction on R&D (incremental element); restriction on the child tax credit to non-residents of the EU, Norway and Iceland			In 2014 positive impact on public revenue of CZK 1.7 billion, in 2015 negative impact of CZK 22.8 billion and positive impact in 2016 CZK 8.4 billion	See above. The expected effect is also the improvement of tax administration and tax collection up to the year 2015 and beyond
			Other relevant tax measures: see points 1-4								
	d) Reduce the discrepancies in the tax treatment of employees and the self-employed	5. Limitation tax deductibles for the self-employed		As part of consolidation package, the use of tax deductibles for the self-employed was limited.	Act no 500/2012	Legislation adopted in 2012	Changes effective from January 2013 and 2015			Limited use of tax deductibles for the self-employed is expected to increase revenues by CZK 3.5 billion (already included in fiscal impact of consolidation package introduced in 2013)	Reduction of discrepancies between self-employed and employees, in the effect from 2013 and 2015
	e) Improve tax collection, reduce tax evasion and improve tax compliance, including by implementing the Integrated Revenue Agency, for all taxes and the self-employed	6. Integrated Revenue Agency	Improve tax compliance and reduce tax evasion, simplify the tax collection system	Establishing of Integrated Revenue Agency for the collection of taxes, customs, healthcare and social security contribution. Reorganisation and streamlining of tax and customs administrations.	Act no 458/2011	Adoption of the relevant legislation in Autumn 2011, regional tax directorates abolished and a special tax office for big corporations created in 2012	Target date for full implementation 2015 (partial implementation in 2014)			The introduction of the Integrated Revenue Agency could bring from CZK 1 billion to CZK 1.7 billion in savings	Further improvement of tax administration and tax collection, decreasing administrative costs of both public administration and the tax-payers starting from 2014 and 2015
7. VAT compliance measures		Improve tax compliance and reduce tax evasion	Introduction of the concept of a blacklist containing "unreliable taxpayers", compulsory electronic tax returns (from 2014), lower VAT registration threshold, monthly reporting of newly registered taxpayers. Introduction of deposit for traders with mineral oils (proposal in process).		Approved by government in June 2012, adopted by Parliament in December 2012	Implementation in 2013			Estimated impact from introduction of lower VAT registration threshold is about CZK 3 billion (already included in fiscal impact of Integrated Revenue Agency)	Improving tax compliance and reducing tax evasion from 2013	
8. International cooperation		Improve international cooperation in tax compliance matters	Implementation of the Mutual Assistance Directive provisions (on administrative cooperation in the field of taxation). Current legislation brought in line with the OECD standards for exchange of information and administrative cooperation in tax matters		A bill on international cooperation in tax administration submitted to Parliament					Support to the improvement of tax compliance and reduction of tax evasion	
CSR 2	a) Introduce further changes to the public pension scheme to ensure its long-term sustainability.	1. Indexation of pensions	Reducing budget deficit in short- and medium-term	Lower indexation of pensions in 2013-2015 (by 1/3 of CPI and 1/3 of real wages growth)	Amendment to the Pension Insurance Act	In force from January 2013	New rules for indexation of pensions valid during 3 years (2013-2015)		Potential negative impacts on risk of poverty should by modest (under the condition of relatively low inflation)	Estimated savings: 9.5 bill. CZK in 2013, 16.1 bill. CZK in 2014 and 22.1 bill. CZK in 2015. Positive influence on public finances is expected to continue until 2040.	The aim of the measure is to contribute to reducing the public budget deficit in the short- and medium-term.
	b) Reconsider plans to allow an earlier exit from the labour	2. Broad discussion by the Government, the	In depth and detail discussion and reconsideration of the	Several Tripartite meetings (as well as working groups) with Social Partners focus on the		The plans are, after extensive discussion, strongly supported by all relevant stakeholders		Reducing the risk of poverty of persons in			

	market.	Parliament and the social partners	plans in the time of preparation and adoption.	plans and political discussion during a whole legislative procedure.opens				demanding occupations				
	c) Promote effective participation of younger workers in the envisaged funded scheme to improve adequacy of pensions.	3. Information campaign	Complex information campaign to explain adopted reform measures for all people who would make a decision of entering the new scheme.	It contains special web pages with pension reform detail information, pension reform manual, round tables in regions, pension reform calculator and information leaflets.	Non legislative measure		November 2012: website launched; January - June 2013: operation of the call centre; January and March 2013: training of Czech Social Security Administration staff; January - March 2013 round tables in regions; April - May 2013: press conferences; ongoing: PR releases, website updates				The aim of the campaign is to provide citizens with relevant information to optimise their decision regarding participation in the capital-funded pillar.	
CSR 3	a) significantly increase the availability of affordable and quality pre-school childcare.	1. Act on Child Group	To expand the availability of the childcare for children from age of 6 months. To expand the range of services provided for the early childhood care.	In August 2012 the government of the Czech Republic approved a draft legislation establishing the institute of child groups. The aims of this draft is to expand the availability of the early childcare for children from age of 6 months to the start of the mandatory school attendance (age 6). The draft sets the requirements for these types of services through creation of a new types of services "childcare" and "childcare in the child group". The Act also introduces financial support (in the form of tax deductions) for childcare, for both employers and parents returning to the labour market.	Act on Child Group. Legislation is currently being drafted.	General outline approved by the Government in August 2012, draft act submitted to the Government in March 2013.	Expected entry into force from January 2014	Increasing employment rate, in particular for women with children		Total budgetary impacts should be positive: lower tax income and costs of provision (register, inspection etc.) should be counter-balanced by higher income from taxes and social contributions by newly employed persons and lower expenditure on social benefits.	The measure should contribute to higher supply and affordability of childcare services, thus providing more options for parents of young children to return to the labour market.	
		2. profession of childminder	To expand the availability of the childcare for pre-primary school children. To increase the number of available qualifications.	In April 2012, the government of the Czech Republic approved new (extended) requirements for the trade licence "childcare for children up to 3 years of age", with the aim to extend the availability of childcare provision under the Trade Licence Act.	Amendment to the Trade Licence Act	In force from June 2012		Increasing employment rate, in particular for women with children		The measure does not involve any budgetary costs.	The aim of the measure is to increase supply and availability of childcare by qualified persons, thus contribute to reconciliation between work and family life for parents with children.	
		3. Financial support for for childcare services	To support families with children. To expand the availability of the childcare for pre-primary school children.	Introduction of financial (in form of tax deduction) support employers that ensure the childcare services for their employees.	Part of Act on Child Group				Increasing employment rate, in particular for women with children			The aim of the measure is to increase supply and availability of childcare by qualified persons, thus contribute to reconciliation between work and family life for parents with children.
		4. university and company pre-primary schools	To expand the availability of pre-primary education. To mend the bridges between work and family life.	The government aims to support the corporate and university pre-primary schools financially with ties to the quality insurance mechanisms (school register, subject to the Czech School Inspectorate work)	ongoing legislative preparation				Increasing employment rate, in particular for women with children			The aim of the measure is to increase supply and availability of childcare by qualified persons, thus contribute to reconciliation between work and family life for parents with children.
CSR 4	a) Strengthen PES by increasing the quality and effectiveness of training, job search assistance and individualised services, including of outsourced services	1. Strengthening personnel capacity of PES	Strengthening PES capacity to deliver quality guidance, counselling and job mediation	The capacity of the Labour Office will be strengthened during 2013 both within ESF projects (approx. 500 new employees) and from internal sources (approx. 250 new employees). Relevant ESF projects aim at improving PES capacity in delivering guidance and counselling services (MIKOP, Counselling for Foreigners), or at improving monitoring of vacancies and cooperation with employers (Vacancies).	administrative measures	In January, 50 new jobs created in the Labour Office (from internal sources). Within ESF projects, approx. 490 new jobs have been approved (mostly from July 2013).	Further 200 jobs from internal resources and further 50 jobs within ESF projects are foreseen for 2013.	Increasing employment and reducing unemployment, in particular for disadvantaged groups (e.g. youth, low-skilled)		As regards national sources, new jobs created are compensated by decrease of employees in other institutions under MLSA (e.g. Czech Social Security Administration). Relevant ESF projects (MIKOP, Vacancies, Counselling for Foreigners etc.) are funded from OP Human Resources and Employment.	The aim of the measure is to increase efficiency and quality of public employment services in provision of individualised job-mediation, guidance and counselling services to job-seekers.	
		2. Get Trained for Stability	Reducing job-losses and improving employability of employees during crisis.	The project "Get Trained for Stability" aims at limiting the impact of the crisis on dismissals in companies with a temporarily	administrative measure	Project launched in September 2012	Project should run until June 2014, evaluation of results is planned for June 2013	Preventing unemployment, increasing participation in		Project funded from OP Human Resources and Employment	The aim of the measure is to limit negative impacts of the crisis on unemployment (preventing dismissals) and	

				lower demand for their products. At the same time, it promotes the employability of employees of those companies through training.				lifelong learning			to increase the productivity and employability of the labour force (training).
		3. Strengthening ALMPs	Strengthening provision of tailored ALMPs	The available funding for ALMPs (including investment incentives) provided by the Labour Office has increased to 7.9 bill. CZK in 2013, compared to 6.1 bill. CZK in 2012. Important part of the funding is provided through ESF projects, e.g. "Get Trained for Growth" and its branches or "Traineeships - Education Through Practice".	administrative measures	The project "Get Trained for Growth - Job Opportunities" was launched in January 2012; the project "Get Trained for Growth - Retraining" was launched in June 2011; the project "Traineeships - Education Through Practice" was launched in June 2012.	Project "Get Trained for Growth - Retraining" should run until June 2014, project "Get Trained for Growth - Job Opportunities" should run until June 2015.	Preventing unemployment, increasing participation in lifelong learning		Projects funded from OP Human Resources and Employment and OP Education for Competitiveness	The aim is to increase the provision of efficient active labour market policies to job-seekers with a view to reintegrating them to the labour market.
CSR 5	a) Adopt and implement as a matter of urgency the Public Servants Act to promote stability and effectiveness of the public administration in avoiding irregularities.	1. Public servants act	Promote stability and effectiveness of the public administration in avoiding irregularities and limiting space for corruption.	The bill is foreseen to separate the boundaries between political posts and technical/clerical positions in state administration; increase legal certainty of employees; reduce political nature of employment; reduce high level of turnover in the public sector.	Legislative proposal of Public Servants Act	In November 2012, after inter-ministerial consultation process in August 2012, the draft Act was submitted to Government → due to the character of reservations about the draft Act it was decided to be redrafted (in line with principles previously approved by Government in 2011) → In January 2013 Ministry of Interior submitted a new draft to inter-ministerial consultation (it took place between January 25 and February 22, this draft was also provided to European Commission) → currently (beginning of April 2013) the principal reservations are being processed → afterwards the draft Act will be submitted again to Government.	Currently (beginning of April 2013) the principal reservations from inter-ministerial consultation proces (January/February 2013) are being processed → a new draft Act will be submitted in a postponed term → implementation is foreseen from January 2014.	Entry into force of quality Public Servants Act presents a systemic measure having impact in all public sector functioning.	Political consensus on principles of the Act.		Stability and effectiveness of Public administration
	b) Ensure adequate implementation of the new Public Procurement Act.	2. Public procurement act	To promote stability and effectiveness of the public administration in avoiding irregularities and limiting space for corruption. To regulate public procurement rules.	The key measures are a modification of the cancellation of public tender in case of a sole bid; bidders will face a less rigorous administrative burden; a stricter regime for "significant" public tenders; publication of subcontractors; increased supervision.	Amendment of the Act No. 137/2006 on public procurement.	New Public Procurement Act adopted in 1/12, entered into force in 4/2012. Implementation rules complementing the act adopted by the Ministry for local development and effective since 6/2012 and 9/2012. Preparation of new (technical and concise) Amendment of the Act No. 137/2006 on public procurement in spring 2013.	Additional regulations (mainly covering electronic auctions) providing further details on the implementation of the Act to be adopted.	Relevant for the employment target.		Positive influence from efficiency gains in the medium run.	More transparency in public procurement, limiting space for corruption, less administration for tenders.
	c) Address the issue of anonymous shareholding.	3. Anonymous shareholding	Promote stability and effectiveness of the public administration in avoiding irregularities and limiting space for corruption.	Registered shares will be permitted to exist, but only if they are deposited in the collective depository of a securities trader, the records of which allow for the identification of share ownership.	Legislative proposal of Act on increasing the transparency of public limited companies	In June 2012, Government agreed to adopt the necessary measures to address the issue and a draft law is currently discussed in the parliament that would implement the decision.	No information on further steps towards adoption of a law			Positive influence from efficiency gains in the medium run.	Decreasing the potential of corruption in public administration. Ongoing increase of transparency.
	d) Ensure correct implementation of EU Funds and step up the fight against corruption	4. Efficient implementation of the EU funds	To ensure correct and efficient implementation of the EU funds.	An action plan adopted in spring 2012 to tackle problems in the system of EU funds. Moreover, in August 2012, the government decided to apply measures (to be adopted by relevant ministries or presented as legal acts for government adoption by the end of 2012) to speed up EU funds implementation.	Administrative: Action plan Measures to be adopted by relevant ministries or presented as legal acts by government. Amendment of public procurement law. Administrative: Action plan	Action plan adopted in spring 2012 Law No. 55/2012 amending Act No. 137/2006 on public procurement, published on 24 February 2012. In force as of 1 April 2012. Government resolution nr. 671 of 12 September 2012 on the centralisation of the audits at the Ministry of Finance. Action plan adopted in spring 2012.	The Ministry of finance will inform the EC about the results of re-performance audits and Mas will make the changes of description of management and control system to cover the changes in the system of irregularities. During April EC will carry out the audits on several MAs, PCA and NCA.			In October 2012, the Commission decided to impose a fine of CZK 11.2 billion, reflecting implementation problems in OP Transport and OP Environment during the period 2007-2012 After the formal acceptance of Action Plan by the CR the reimbursement of EU funds for 8 OPs restarted in July 2012.	Efficient implementation of the EU funds.

					Measures to be adopted by relevant ministries or presented as legal acts by government. Amendment of public procurement law.	Almost fully measures mentioned in Action plan have been fulfilled in 2012.				Correction of almost 295 million EUR for two ERDF and one ESF OP of 2007-2013 (decided in Autumn 2012) Positive influence from efficiency gains in the medium run.	
		5. Anti-corruption strategy	To promote stability and effectiveness of the public administration in avoiding irregularities and limiting space for corruption. To implement efficient anti-corruption measures/procedures.	The Government Anti-Corruption Strategy for the Years 2013 and 2014 with its reporting mechanism on progress. The Strategy was based on the analytical part which was written in cooperation with The Transparency International of the Czech Republic. The Strategy involves together 10 priorities: public servants act, Conflict of Interest Act, Act on Free Access to Information, Revealing end owners, Protection of whistleblowers, Financial control and audit, State ownership policy, Strategy and methodology of public procurement, Act on Public Prosecutor's Office, Anti-corruption programme. Apart from these priorities there are involved other 39 measures divided into 5 thematic areas: Public Administration, Public Procurement, Law Enforcement Authorities, Education, Other.	Document under the government approval called "From Corruption to Integrity - The Government Anti-Corruption Strategy for the Years 2013 and 2014"	Strategy was adopted on 5 January 2011, with further amendments. Report on progress on the implementation of the 88 measures of the anti-corruption strategy for 2012 was adopted by the government in May 2012 and an update was presented in November 2012. New Anti-Corruption Strategy for the years 2013 and 2014 was approved by the Government in January 2013 (The government resolution n. 39). Reporting on the progress on the implementation of all the measures will run by the same way like in previous case.	Quarter-on-quarter reports on implementation will be published and approved by Government according to the adopted timetable (the same system like in previous Strategy). These reports will be publish on www.korupce.cz.	Impact in all public sector functioning.	Based upon the previous Government Anticorruption Strategy 2011-2012, there is a risk that not all the task will be succesfully accomplished.	The question of government revenue and expenditures has been discussed since March 2013 and hasn't been closed yet.	Decreasing the potential of corruption in public administration. Ongoing increase of transparency.
CSR 6	a) Adopt the necessary legislation to establish a transparent and clearly defined system for quality evaluation of higher education and research institutions.	Higher Education reform	To complexly and coherently reform higher education system.	The government is preparing the amendment of the Higher Education Act. New amendment will reform the accreditations, financing and the competences of the various university bodies. The amendment will introduce the institutional accreditation. Institutional accreditation will have as a prerequisite the working internal evaluation system and quality insurance. Beside these measures the reform proposed changes to the current habilitation procedure, contractual financing and creation of nation-wide higher education information website.	Tertiary Education Act Ammendment	The draft of the amendment was thoroughly discussed with the representatives of the universities.	In April 2013, the text of the amendment will be passed to the inter-departmental consultation. In May 2013, the draft will be submitted to the government for approval. The effect is expected from January 2014.	Qualitative inputs to raise the share of population aged 30-34 attaining the tertiary education.	Signifacnt risk in not achieving consensus with the academic community and thus poor ownership of the whole reform.	Creation of transparent and clear financial framework for the tertiary education, improving its quality and decreasing the administrative burden.	Effective, self-relying higher education institutions seeking quality instead of quantity. More effective budgetary provisions.
	b) Ensure that the funding is sustainable and linked to the outcome of the quality assessment.	Quality shift in R&D outcomes	To increase quality of the research & development and its outcomes To strengthen the ties of financing and R&D outcomes	The government is preparing new system of evaluation of R&D institutions which will become a basis for the public spending in R&D. For the next 3 years the government will approve temporary methodical manual for all public bodies. Based on the project "Efficient evaluation system and financing of R&D" the government will in 2014/2015 prepare a permanent system of evaluation of R&D institutions. The temporary methodical manual will use the peer review method and	Government Resolution	none	In 2013 the government will prepare the new systém of evaluation of R&D institutions which will set up the rules for the public R&D spending.	N/A	The measure is based on the soft non-legislative and non-binding acts that may have only limited impact on performance of the system.	Project "Efficient evaluation system and financing of R&D"	R&D otcomes being evaluated with strong interconnection with qulaity and financing and therefore making related budgetary provisons more effective.

				machine evaluation. The aim is to strengthen the ties of the R&D institutions' outcomes and the financing with the emphasis on excellence.							
	c) Create an assessment framework aimed at improving the mandatory school attendance.	Quality shift in compulsory education outcomes.	To ensure the minimum level of education outcomes.	The government aims to set the minimum standards of education which would allow the evaluation and comparison of different types of schools, including special schools. Similarly to the rehearsal round executed in 2012, the first round of general computer-based testing of 5th and 9th grades of elementary schools (or corresponding grades of grammar schools) should contribute to setting the national standards framework. General testing is essential in creating a self-evaluation framework for Czech education system and that it will be invaluable as a source of feedback for the students, their parents, the teachers and the schools themselves.	School Act Amendment	In 2011, a general testing of 5th and 9th grades of elementary schools (or corresponding grades of grammar schools) was organized.	General computer-based testing of 5th and 9th grades is scheduled to be fully operational in the school year 2013/2014.	Qualitative inputs to decrease the share of early school leavers.	Expert opposition against general testing, implying the testing might not deliver expected outcomes and might determine the education path for some pupils. There is also a risk in misinterpreting the data to create quasi-rankings of schools.	Not determined yet	In the area of compulsory education, Czech education system having clear, understandable and complex assessment of quality of its outcomes. Shifting to accountability making the financial spending in education more effective.