Republic of Latvia

Cabinet

Regulation No. 155

Adopted 11 March 2021

**Procedures by which the State and Local Governments shall Finance the Purchase of Teaching Aids for Educational Institutions**

*Issued pursuant to*

*Section 14, Clause 15 of the Education Law and Section 14, Paragraph four of the International School Law*

1. The Regulation prescribes:

1.1. the procedures by which the State and local governments shall finance the purchase of teaching aids for educational institutions;

1.2. the procedures and criteria by which the purchase of teaching aids necessary for the acquisition of the Latvian language, Latvian history and culture, Latvian nature and geography (hereinafter – the subject Latvian Studies) shall be calculated and financed from the State budget.

2. The purchase of the study literature, electronic resources, interactive teaching platforms, games in printed or digital form (also online), toys and accessories, methodological means, additional literature, visual aids, handouts, technical teaching aids, educational materials, installations and equipment, and also the purchase of study management platforms or the subscription fees thereof, and the purchase of study and communication software or the subscription fees thereof for the State-founded educational institutions shall be financed from the State budget funds of those ministries under the subordination of which the relevant educational institutions are.

3. The financing granted for the purchase of the teaching aids referred to in Paragraph 2 of this Regulation shall be distributed among educational institutions under the subordination thereof.

4. A local government education institution, a State higher education institution, and a private educational institution which implement pre-school education programmes, general basic education programmes, or general secondary education programmes have the right to receive financing for the purchase of teaching aids, if educational institutions or the founders thereof have, by 5 September of the previous year, entered and approved the information in the State Education Information System on the number of educatees (by classes (groups) and relevant education programmes) as of 1 September.

5. The Ministry of Education and Science (hereinafter – the Ministry) shall, on the basis of the information referred to in Paragraph 4 of this Regulation on the number of educatees in conformity with State budget funds granted to the Ministry for the purchase of teaching aids in the law on the State budget resources for the current year, calculate the financing for the purchase of teaching aids for the current calendar year and, by 1 May of the current year, distribute State budget funds among local governments, State higher education institutions which have established secondary education institutions, and founders of private educational institutions for the purchase of study literature, games, methodological means, and reference literature conforming to the guidelines for pre-school education, and also State standards for basic education and general secondary education, and also for the purchase of study management platforms or the subscription fee thereof.

6. Local governments shall grant the financing referred to in Paragraph 5 of this Regulation to educational institutions founded by a local government which implement pre-school education programmes, general basic education programmes, or general secondary education programmes.

7. State higher education institutions shall grant the financing referred to in Paragraph 5 of this Regulation to secondary education institutions which implement general secondary education programmes.

8. If the financing for local governments for the purchase of teaching aids in accordance with the law on the State budget for the current year is included in the approved earmarked grant for special educational institutions of local governments which ensure services of a boarding school, the financing referred to in Paragraph 5 of this Regulation shall not be granted to such educational institutions.

9. The Ministry shall, in conformity with the State budget funds granted for the purchase of teaching aids in the law on the State budget for the current year, calculate the financing for the purchase of teaching aids intended for the implementation of the subject Latvian Studies for the current calendar year, taking into account the information on the number of educatees in the international educational programmes as of 1 September of the previous year which, by 5 September of the previous year, the international schools have entered and approved in the State Education Information System. The Ministry shall distribute the State budget funds for the purchase of teaching aids intended for the implementation of the subject Latvian Studies among founders of the international schools by 1 May of the current year.

10. Local governments shall, in conformity with the competence of local governments specified in the Education Law, finance the purchase of teaching aids or subscription fee conforming to the guidelines for pre-school education, State standards for basic education, general secondary education, vocational secondary education, and vocational education from the local government budget for the educational institutions under the subordination thereof by transferring the financing to the abovementioned educational institutions or by organising centralised procurement of teaching aids in accordance with the procedures laid down in the Public Procurement Law.

11. Local governments, founders of private educational institutions (including founders of international schools), and State higher education institutions shall, by 20 January of the current year, prepare a report on the use of the State financing granted in the previous calendar year (hereinafter – the report) (Annex 1). The e-service eReports of the Treasury (hereinafter – the eReports) shall be used for the preparation, verification, signing, and submission of the report in accordance with the laws and regulations regarding the procedures for ensuring the circulation of information by using e-services of the Treasury. The Ministry shall, within one month by using the eReports, verify the conformity of the report with the use of the granted financing, and approve the report.

12. The Ministry is entitled:

12.1. to discontinue the disbursement of financing, if the report has not been submitted within the time period referred to in this Regulation or the Ministry has not accepted the abovementioned report;

12.2. to reduce the amount of the calculated financing for the amount which conforms to the remaining balance indicated in the report as of the end of the reporting period;

12.3. to request a local government, a founder of a private educational institution, or a State higher education institution to refund to the Ministry the financing not used in the previous calendar year within 30 days, if, in accordance with this Regulation, there are no grounds for the educational institution to receive the financing in the current calendar year.

13. By 30 September 2021, local governments shall, according to the administrative territories of local governments which are in force until 30 June 2021, prepare and submit a report (Annex 2) on the use of the State financing received in 2021 in the time period until 30 June 2021.

14. By 20 January 2022, local governments shall, according to the administrative territories of local governments which are in force from 1 July 2021, prepare and submit a report (Annex 2) on the use of the received State financing within the time period from 1 July 2021 until 31 December 2021.

15. The international schools for which State budget funds have been granted in 2021 for the purchase of study literature, games, methodological means, and reference literature conforming with the State standards for basic education and general secondary education, and also for the purchase of study management platforms or the subscription fees thereof in respect of the implementation of a pre-school education programme, a general basic education programme, or a general secondary education programme, are entitled to use the abovementioned financing also for the purchase of teaching aids necessary for the implementation of the subject Latvian Studies within the time period from 1 September 2021 until 31 December 2021.

16. Cabinet Regulation No. 41 of 19 January 2016, Procedures by which the State and Local Governments shall Finance the Purchase of Teaching Aids for Educational Institutions (*Latvijas Vēstnesis*, 2016, No. 14), is repealed.

Prime Minister A. K. Kariņš

Minister for Education and Science I. Šuplinska

**Annex 1**

Cabinet Regulation No. 155

11 March 2021

**Report on the Use of the State Financing Granted for the Purchase of Teaching Aids in the Previous Calendar Year**

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| Justification for data collection – Cabinet Regulation No. 155 of 11 March 2021, Procedures by which the State and Local Governments shall Finance the Purchase of Teaching Aids for Educational Institutions  | No. 15\_MAC\_LIDZ |  |
| **Report on the Use of the State Financing Granted for the Purchase of Teaching Aids in the Previous Calendar Year** |
|  | CODES |
| **Name of the founder of a local government/private educational institution/name of the higher education institution** |  |  |
| Name of the educational institution  |  | x |
| Reporting period (calendar year) |  |  |
| EUR, cents |
| Code | Type | Balance as of the beginning of the reporting period | Funds received from the Ministry of Education and Science in the reporting period | Distribution (+,–) between MAC\_LIDZ and MAC\_LIT | Expenses according to the cash flow principle | Balance as of the end of the reporting period (1. + 2. + 3. – 4.) |
| A | B | 1. | 2. | 3. | 4. | 5. |
| MAC\_LIDZ | Purchase of teaching aids, except for study literature  |  |  |  |  |  |
| MAC\_LIT | Purchase of study literature |  |  |  |  |  |
| **Explanation on the transactions included in the Column “Balance as of the end of the reporting period”** |
| Code | Explanation | Amount |
| PAR\_MAC\_LIDZ |  |  |
| PAR\_MAC\_LIT |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | I confirm that State budget financing has been used in conformity with the purpose – purchase of teaching aids |  |
|  |  |  |
|  | (founder of the educational institution or his or her authorised person) |  |

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Minister for Education and Science I. Šuplinska

**Annex 2**

Cabinet Regulation No. 155

11 March 2021

**Report on the Use of the State Financing Granted for the Purchase of Teaching Aids in 2021**

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| Justification for data collection – Cabinet Regulation No. 155 of 11 March 2021, Procedures by which the State and Local Governments shall Finance the Purchase of Teaching Aids for Educational Institutions  | No. 15\_MAC\_LIDZ |  |
| **Report on the Use of the State Financing Granted for the Purchase of Teaching Aids in 2021** |
|  | CODES |
| **Name of the founder of a local government/private educational institution/name of the higher education institution** |  |  |
| Name of the educational institution  |  | x |
| Reporting period  |  |  |
| EUR, cents |
| Code | Type | Balance as of the beginning of the reporting period | Funds received from the Ministry of Education and Science in the reporting period | Distribution (+,–) between MAC\_LIDZ and MAC\_LIT | Expenses according to the cash flow principle | Balance as of the end of the reporting period (1. + 2. + 3. – 4.) |
| A | B | 1. | 2. | 3. | 4. | 5. |
| MAC\_LIDZ\* | Purchase of teaching aids, except for study literature  |  |  |  |  |  |
| MAC\_LIT\* | Purchase of study literature |  |  |  |  |  |
| MAC\_DIGIT\_LIDZ\*\* | Purchase of digital and other teaching aids | X |  | X |  |  |
| **Explanation on the transactions included in the Column “Balance as of the end of the reporting period”** |
| Code | Explanation | Amount |
| PAR\_MAC\_LIDZ\* |  |  |
| PAR\_MAC\_LIT\* |  |  |
| PAR\_DIGIT\_LIDZ\*\* |  |  |
| Notes.1. \* Indicate information on the use of the granted State financing, except for the use of additional State financing which has been granted for the purchase of digital and other teaching aids.2. \*\* Indicate information on the use of the granted additional State financing for the purchase of digital and other teaching aids. |

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| --- | --- | --- | --- |
|  |  | I confirm that State budget financing has been used in conformity with the purpose – purchase of teaching aids |  |
|  |  |  |
|  | (founder of the educational institution or his or her authorised person) |  |

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