Guidelines for Management of Higher Education Institutions in Vietnam, Cambodia and Mongolia

PART 2: GUIDELINES

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1. Implementation of Management Rules

This document contains the general management principles, which should inspire the university and later govern it. These rules set concrete rights and duties of the employees of the university when carrying out the relevant activities. What is important it the creation of the economic units; their existence and the rules for their functioning should be set by the university's organizational rules.

1.1. Rules for the Use of Financial Resources for Capital Expenditure

This paragraph describes how and where to gain financial contributions for capital expenditure which, which we understand to be investment costs. In accordance with the legislation of the given country the university should set rules for how to request resources for capital expenditure, what they can be used for and how to make use of them efficiently. It is also important to state who should approve this expenditure.

1.2. Rules for Purchasing Machinery and Equipment

The university can get resources for the financing of machinery and equipment for example as from financial contributions gained from approved state bodies; as a gift; from a targeted grant or other accessible resources. The person responsible for the choice of suppliers, correct procedure and preparation for installation is the head of the economic unit who is also answerable for the closing of contracts, the issuing of orders, invoice management, property records, etc. In the case of the installation of new technology or the exchange of existing equipment the consent of a person responsible for the management of the university, for example the bursar, should be sought.

1.3. Rules for the Preparation and Realization of Construction

This chapter deals with the rules for the preparation and realization of construction by the university. The presented approach concerns all construction by the university that is financed from investment funds. The first step is that the relevant body of the university together with the economic unit proposes a plan for the construction.

After approval of the plan by the person responsible for the management of the university (the bursar) the relevant body produces and investment project for the construction and submits it again to the person responsible for the management of the university. The relevant body then ensures the selection of a supplier with full responsibility for procedural correctness and loses a contract. The actual carrying out of the construction is ensured by the relevant organ of the university with full responsibility for its material and financial fulfilment. If the economic unit has requested in writing an exemption from the approach described above and had it approved by the person responsible for the management of the university, all of the agenda connected to the realization of the concrete plan lies fully in the competence of the head of the economic unit

1.4. Preparation and Realization of Centrally Paid Repairs

The rules for the preparation and realization of centrally paid repairs should be as follows: the relevant university body produces a plan for centrally paid repairs (of a non-investment character) in cooperation with the economic unit. After approval of the plan by the person responsible for the management of the university, the actual preparation and realization of the activity takes place under the leadership of the relevant university body, taking full responsibility for its material and financial fulfilment.

1.5. Responsibility for Management

This section deals with responsibility for management on the premises of the university. The effective use of allocated contributions and grants, compliance with the conditions of their provision, for the proper management of the property and compliance with the approved budget should always be overseen by a person who is answerable to the highest representative of the university (the rector) at both faculties and other economic units.

In the case of projects realized by the economic unit they are responsible for the fulfilment of sustainability conditions and carry the costs associated with the ensuring the sustainability projects on the basis of rules set by the provider and in accordance with legislation. The economic unit is responsible for the feasibility of projects. The person responsible for the management of the university (the bursar) is responsible for monitoring the ongoing results of operations of the University, including proposals for solutions. In case interim financial results of the economic unit during the reporting period can be expected to lead to a loss at the end of the year, the highest representative of the university (rector) has the right to implement appropriate emergency measures aiming to avoid such negative developments.

1.6. Preparation Costs, Pre-financing and Co-financing of Projects

This chapter describes the rules for the costs associated with the preparation, pre-financing and co-financing of projects. These costs should as a rule at the cost of the economic unit that is preparing the project and which will realize it if approved. At the same time the economic unit is answerable for securing the required financial resources (pre-financing or respectively co-financing). The economic unit is responsible for securing pre-financing and co-financing of projects it submits and realizes.

Pre-financing and Co-financing of Projects from Own Resources

The planned amount of co-financing should be part of the project application submitted for signature by the highest official of the university or another authorized person before handing over this application to the provider. Costs associated with the preparation of the project plan, are non-investment costs and are paid by the given economic unit from its own resources. The continuation of preparation for a project is decided by the university's highest representative on the basis of a feasibility study. From the moment

the university's highest representative decides on the continuation of the project the costs associated with the construction part of the project are considered to be investments, while the remainder are of a non-investment nature. Procurement procedures that relate to construction investment are announced by the person responsible for the management of the university.

Expenditure incurred for the preparation and implementation of projects must have the character of eligible/allowable expenditure on the projects and their coverage at the time of the project therefore has the character of pre-financing. Expenses that may be incurred in the preparation or in relation to project preparation and subsequent implementation of the project and which are not eligible/allowable, are fully covered by the resources of the economic unit. The pre-financing of the eligible expenditure for the preparation and realization of the project should be paid by the relevant economic unit from its own funds. It is also recommended to include possible sources of pre-financing in the directive.

Pre-financing and Co-financing a Project from Other Sources

If there are not sufficient resources in the university's reserves to secure pre-financing by borrowing contributions for pre-financing from other economic units, consideration will be given to other possible sources including investment or operating bank loans.

a) Securing funds in the form of a loan based on public procurement will be done by the university management; the loan will be agreed under terms under which there is the possibility of repaying the loan immediately without penalty upon receipt of grant funds for the project.

b) In the event that any bank loan funds will only be used to bridge the period of necessary pre-financing, loan repayments must be included in the cash-flow schedule of the project budget; loan repayments must be paid immediately after receiving grant funds.

c) The financial costs linked to the loan and its repayment (especially interest, bank fees, etc.), which are not eligible/allowable costs, will be paid form the resources of the economic unit that is using these means.

The university management may at any time during the preparation of the project decide to end work on the preparation of the project. In the event of such a decision all money spent will be expensed to the economic unit which was responsible for the preparation of the project. Project budgets must include a share for the coverage of common operating costs.

1.7. Rules on Material Incentives of Senior Employees

This chapter describes the general rules for the remuneration of senior employees (for example vice-rectors, secretaries, faculty deans, directors of university institutes, etc.), which includes bonuses for the performance of the university and performance pay. Bonuses for the performance of the university in the previous year can be paid from part of the bonus fund, centralized in the economic unit of the university body from the profit from the previous year. The rewarding of employees with an interest is dependent on positive financial results for the university. The amount of the bonus for the financial results of the university is set by the highest representative of the university. The bonus is then paid once yearly after the closing of the books for the previous year and after approval of the division into individual funds. Performance bonuses are set for senior employees by the highest representative of the university for preliminary operating results for the current year and for fulfilling targets set for the

current year. The source for such bonuses can be for example the budget of the relevant economic unit or the rector's reserves and normative sources of the relevant economic unit

1.8. Returns due to the State budget, Annual Settlement with the State Budget

The way of accounting for subsidies and how subsidies are to be returned to providers, should be described by the law and the rules of providers. We recommend giving this task to the economic department of the university, if such exists, which should create accounts using the accounting books and other documents gained from the. After the end of the year there should be an accounting for subsidies provided and contributions from the state budget.

1.9. Annual Accounts

Processing the annual accounts and tax settlement with the tax office should be carried out by the relevant university body for the university as a whole. In the case of an accounting loss we recommend the following exemplary procedure:

a) In the event that the university as a whole makes a loss (a negative financial result) and all the economic unit make a loss, the reserve funds of the economic unit will be used in proportion to their share in the overall loss of the university.

b) In the event that the university as a whole makes a loss while only some economic units make a loss, the reserve funds of the economic unit that made a loss will be used and the remainder to cover the loss of the university fond economic unit and the rest of their loss will be accounted by reducing the reserve fund up to the total amount of their losses in favor of the economic unit with a positive operating result according to their share in the sum of the positive financial results.

c) In the case an economic unit fails to balance costs and revenues and the profit and loss account shows a loss, the university's management decides on how to deal with the loss in the running of this unit.

d) In case of a loss by the economic unit and a need for additional resources to deal with the situation the amount of assistance in the accounting year will be deducted from resources for the next year.

1.10. Management of Financial Funds

Part of the standard budget of the economic units can also be the creation of funds, the resources for which may be for example the university's profit, contributions from state bodies, etc. It is possible to include in financial funds an allocation from the taxed income. Among other things financial funds can be created from the taxed income from the previous year. Possibility of the creation of funds from profit:

Table 1.1: Creation of Funds from Profit

RF	SF	BF	CAF	TSF	SocF	OF
Yes	No	Yes	Yes	No	No	Yes

The university can create such funds as should be covered by financial means or receivables:

a) reserve fund (RF),
b) stipendiary fund (SF),
c) bonus fund (BF),
d) capital assets fund (CAF),
e) targeted support fund (TSF),
f) social fund (SocF) and
g) operational fund (OF)

Use of funds is accounted for as income of the appropriate economic unit with separate analytical records. The creation and use of funds should be monitored in the accounting by individual economic unit. We recommend carrying over remainders in individual funds into the following accounting period. The university should then set out whether it is possible to transfer between individual funds, and if so how.

Examples of funds and their use:

Reserve Fund (RF)

As a rule, the reserve fund serves to cover losses in the ensuing accounting period. Money from the reserve fund can be used for example:

a) to cover a loss from the previous accounting period and in the case the potential loss was paid in the previous accounting periods,
b) to pay penalties and to cover a temporary lack of funds,
c) as a resource for pre-financing and co-financing projects,
d) for transfers to other funds.

The person responsible for the management of the university should decide on other uses of the reserve fund.

Stipendiary Fund (SF)

The source of the StipF is usually all the transfers of study fees, if the given university has such at its disposal. Money from the SF can be used for the payment of grants, if the university gives grants to students.

Bonus Fund (BF)

The bonus fund generally serves to cover bonuses for university employees. The resources for the BF can be for example: allocated taxed profit, money transferred from other funds, etc. The money in the bonus fund can be used: to pay bonuses in accordance with the internal wage regulations, as a supplementary source to finance wages, to finance related charges, for transfer to other funds.

Capital Assets Fund (CAF)

The capital assets fund can serve for example: the acquisition of fixed assets, for the pre-financing and co-financing of capital expenditure on grant projects; to put together funds for the acquisition of fixed assets with other legal entities; for the repayment of loans and borrowings for the acquisition of fixed assets including interest from these loans and borrowings until the bringing of the property into use; for deposits into legal entities and to cover the university's costs in setting up legal entities; as a supplementary source of finance for repairs and maintenance to fixed assets; for transfer to other funds. The resources for the CAF can for example be: allocation of profit after tax, remnants of contributions from state administration on capital expenditure as of 31 December of the current year, transfers of money in the amount of the book depreciation of fixed assets which were funded from subsidies, money transferred from other funds, etc.

In conclusion, it should be noted that such a directive must be completed with the signature of the person responsible for its creation, including the full name and surname, position, date of creation and date when the given document comes into force.

2. Financial Control Assurance

This directive regulates the approval procedures within the financial control system at the given university. The directive will determine the extent of the powers and responsibilities of university employees in the management of public funds, specify approval procedures for preliminary, ongoing and subsequent control and responsibility for the spending of public funds.

2.1. Definition of Terms

- **Control** is part of the internal management of the university, which begins with the preparation of operations before approval, continues with the continuing monitoring of the operation and terminates with settlement and accounting. Control is not simply a one-off control event but rather concerns a continuous process in the everyday activities of employees involved in control at all levels of the university's management.
- **Operation** is a collection of systematically arranged acts ensuring income, expenditure and management of public property.
- **Public funds** (hereinafter "**subsidy**") means financial resources from the state budget, the budgets of other states, the EU and similar.
- **Commitment** means the making a legal act that creates a university commitment to spend or other performance.
- **Entitlement** means the making of a legal act by which the University is entitled to income or other performance.

2.2. Subject and Division of Control

The subject of the approval procedures of control is:

1. the management of all financial resources, i.e. funds spent and received in the main and supplementary university activities,
2. the handling and management of own property

The approval procedures of control in terms of the timing of operations carried out are divided into:

- a) preliminary control,
- b) continuous control,
- c) subsequent control.

a) **Preliminary control** verifies the documentation before any planned and prepared operation, i.e. before expenditure (commitment) or income (entitlement). The preliminary control primarily fulfils a preventive function in that it warns of the emergence of adverse events and allows the taking of measures to prevent problems.

b) **Continuous control** is performed continuously in the implementation of already approved operations until their final settlement (whether they are conducted in accordance with applicable laws and regulations, contractual arrangements, terms of use of subsidies and regulations of the university).

c) **Subsequent control** examines a selected sample of operations after they have taken place within the framework of the evaluation of achieved results and the correctness of management.

2.3. Organization and Authorization to Perform

The preliminary control is carried out by the operation principal, the budget administrator and the chief accountant in accordance with the process laid down for individual types of control.

The **operation principal** in relation to contract and activities at the given economic unit should be the head of the economic unit or an employee authorized by them. They are entitled to issue a written order for the execution of expenditure from subsidies or to meet other commitments or entitlement to a claim. The operation principal ensures that all staff are informed of all related parties for in all commitments and entitlements with the aim of minimizing risk.

The **budget administrator** with final responsibility is the highest representative of the university (rector), who in relation to the given commitment and activities at the given economic unit through the organizational structure of the university delegates budget administration to a senior employee of the organizational unit responsible for the management of the budget. The budget administrator is responsible for control of the admissibility of operations and assesses the financial impact of the operation on the use of the resources in the budgetary period, or for the need to ensure resources for the next budgetary period.

The **chief accountant** with final responsibility is the highest representative of the university (rector), who in relation to the given commitment and activities at the given economic unit through the organizational structure of the university delegates budget administration to a senior employee of the organizational unit responsible keeping the relevant accounting. The chief accountant is responsible for the verification of records and control of the extent of the authority of the operation principal and the budget administrator for the given accounting operation.

Combining of the functions of operation principal, budget administrator and chief accountant is not acceptable. Other employees who can assess the planned operation on its merits can be invited to take part in the approval processes. Managers who have been entrusted with the role of operation principal, do not lose responsibility for carrying out control within its scope (this also applies to the budget administrator and chief accountant). Employees who have caused deficiencies identified by the control may be the subject of legislative measures depending on the degree of culpability and the seriousness of the shortcomings.

2.4. Checking of Financial Documents

1. The checking of operations **in substantive aspects** is done by the operation principal. At the same time within their responsibilities they:
   a) verify agreement of entries in the accounting document with the facts (i.e. verification of implementation, scope, timeliness and efficiency of delivery or provided/received services, verification of performance in relation to an order or agreement, if available, checking of the price with respect to subsidies and qualitative terms, the implementation of conversion of numerical operations (numerical accuracy), verification of the accuracy of the units of measurement used, etc.),
   b) prepare for accounting staff additional information needed for the proper accounting of the accounting transaction (contracts and other documentation).

2. The checking of accountancy documents **in terms of the admissibility of the accounting operation** is carried out by the budget administrator. At the same time, they must examine whether implementation of the operations is not contrary to the law and the regulations of the university, to control the securing of funding and compliance with the terms of use of such financial resources. The budget administrator assesses the effectiveness and efficiency of approved operations.

3. The checking the accounting documents **in formal terms** is carried out by the chief accountant. At the same time, they:
   a) verify the completeness of the requirements of accounting documents,
   b) verify the consistency of the data, the amount and maturity of the resulting commitment/entitlement with data in the instructions issued,
   c) verify the correctness of corrections made, if they are performed,
   d) perform checking of collected accounting documents against the original primary documents,
   e) verify agreement with the original primary documents when using collected accounting documents,
   f) verify the legitimacy of signatures of persons responsible for accountancy actions against the valid signature specimen,
   g) verify compliance of the instructions of the operation principal for securing payment within any limit for a specified set period,
   h) in the case of ascertaining facts that have the character of a criminal act to inform the head of the economic unit.

The chief accountant verifies that the annexes are complete and that the accounting document is properly numbered and registered. All employees responsible for the accountancy case shall provide the accounting officer with the information and documents needed for its proper accounting.

Examining of the accounting document for the factual aspects of admissibility and accounting operations is confirmed by the responsible employees with signatures and dates done at a designated place where the accounting document is produced.

2.5. Preliminary Control before the Creation of a Commitment – (Phase I, Legal Phase)

The preliminary control before the creation of a commitment is a fundamental element of the control, since it significantly affects the financial management of the university. The aim of the process is to have registered and approved all the requirements for future expenses of the university, i.e. all the operations that commit to future payments. The approval process in the preliminary control before the creation of a commitment is to be carried out on the basis of approval for example of these written records:

a) order,
b) contract,
c) travel order,
d) employment relationship,
e) limited promise.

After approval of the anticipated commitment it is necessary to note:

a) the required amount of funds to ensure it and indication of sources to cover it,
b) description and purpose of use,
c) suppliers.

The approval procedure for all anticipated commitments is carried out at the minimum by the operation principal and the budget administrator. The operation principal verifies primarily:

a) compliance of the planned operation with tasks set out and agreed goals and objectives of the university,
b) correctness of the operation, particularly in relation to: compliance with laws and the regulations of the university; compliance with the criteria laid down for the economic, efficient and effective use of funds of the university; procedures and conditions established for procurement and of concluded contracts,
c) adopting of measures to eliminate or mitigate risks that could occur during the implementation of the planned operation; proof of upcoming operation documents; documentation of the prepared operation.

If the inspection procedure is completed, the operation principal confirms approval of the anticipated commitment with their signature and date of execution and sends a record of this for preliminary control by the budget administrator.

In the approval process by the budget administrator funds are approved for the duration of the expected commitment, i.e. for all the years of its fulfilment. The duty of the budget administrator should be to handle the remaining part of the financial performance of the commitment progressively up to the financial plan of the following period. If the inspection procedure is completed, the budget administrator confirms the proposed commitment with their signature and date of execution and the person responsible for carrying out the operation will take steps to ensure the commitment is realised. Where the budget administrator finds shortcomings, they will suspend the approval process and notify in writing the originator of the project of their findings, stating the reasons.

2.6. Preliminary Control after the Creation of the Commitment (Phase II, Financial Phase)

The preliminary control after the creation of the commitment checks compliance (approval of data) with the approved commitment. The approval process in the preliminary control after the creation of the commitment (future expenditure) is carried out particularly on the basis of:

a) Received invoices, credit notes,
b) Proof of cash purchases,
c) Other documents.

The approval process is carried out at a minimum by the operation principal and the chief accountant. The operation principal should primarily check in the written record:

a) compliance of expenses with actually received or expected performance,
b) correctness of the creditor, the amount and maturity of the commitment incurred by the university,
c) agreement of the amount of the commitment with the amount given in the order or contract.

If the control process is completed, the operation principal confirms the future expenditure with their signature and date of execution and forwards it for preliminary control by the chief accountant. In the event of shortcomings, the operation principal returns the future expenditure to be completed. In the case of rejection of expenditure, it is necessary to communicate this to the supplier and inform the budget administrator and chief accountant of it.

If the control process is completed, the chief accountant confirms future expenditure with their signature and the date of implementation, and thus allows payment of expenses. Where there are major accounting deficiencies, they will interrupt the approval process and notify in writing the operation principal of their findings, stating the reasons.

2.7. Preliminary Control before Creation of Entitlement (Phase I, Legal Phase)

Preliminary control before the creation of entitlement is the basic control to establish the income of the university. The aim of the process is to have registered all future entitlement to income, which are known in advance and which will come to the university after the performance is provided. The process is not only to make a decision, whether under specified conditions an entitlement is approved, but it also allows the avoidance of situations which may negatively affect the stated goals of the university, bring undue risks and violate the efficient, effective and economic use of resources and assets.

The approval process in preliminary control before the creation of entitlement is carried out on the basis of the approval in particular of these documents:

a) contract,
b) calculation,
c) price list,
d) other documents.

Each such approval of an anticipated entitlement must contain at a minimum the amount of the funding and a description of the source.

The approval process in all these written records is carried out at a minimum by the operation principal and can also include the budget administrator. The operation principal primarily verifies:

a) compliance of the planned operation with set tasks and agreed goals and objectives of the university,
b) accuracy in relation to the applicable laws and regulations, the regulations of the university and the actual calculation of prices,
c) the economy, efficiency and effectiveness of claims,
d) possible risk,
e) attachment of all documents related to the operation if the operation principal requests them.

If the control process is completed, the operation principal confirms the anticipated entitlement with their signature and the date of execution. In the event of there being shortcomings the operation principal returns the anticipated entitlement to be completed. In the case of rejection of the anticipated entitlement they inform the responsible person and they must in turn inform the buyer/customer.

2.8. Preliminary Control after the Creation of Entitlement (Phase II, Financial Phase)

The preliminary control after the creation of an entitlement follows on from the preliminary control before the creation of an entitlement. The aim of the process is to have all the entitlements of the organisation correctly registered. The approval process for preliminary control after the creation of an entitlement (future income) is carried out by in particular approving these documents:

a) invoices issued,
b) cash receipts,
c) other documents.

The approval process is carried out by the operation principal and the chief accountant, and may also include the budget administrator. The operation principal primarily verifies:

a) compliance of the content of documents on income and future income with the terms contracted and approved in the first phase of the operation – through an entitlement (e.g. the price list, contract, calculations, etc.),
b) consistency of the prescription for future income with the actual fulfilment,
c) documented prescription of income with all contractual documents or internally required paperwork,
d) compliance of all the approved amounts with the first phase of the approval of entitlements,
e) consistency of customers in the first and second phase of approval,
f) determining the maturity of entitlements on the basis of agreed contractual terms and laid down by internal conditions.

If the control process is completed, the operation principal confirms the future income with their signature and date of execution and hands it over for preliminary control to the chief economist. In the event of shortcomings, the operation principal returns the future income to be completed. In the case of rejection of the income this fact should be communicated to the payers and the chief accountant informed. If the chief accountant discovers shortcomings they should suspend the approval process and inform the operation principal in writing giving reasons.

2.9. Continuous Control

Continuous control is carried out in the course of the operation and ensures the complete and accurate course of operations following the previously agreed contractual or other terms until their final settlement. The continuous control is carried out by employees, who have this role in their job description within the substantive jurisdiction or are authorized by the operation principal for specific operations. The continuous control includes in particular:

a) verification of partial delivery (receipt at the warehouse) before receipt of the invoice for the delivery of the goods,
b) verification of component parts of the operation, including the completeness of documents and their approval by the operation principal,
c) examination of documentation and preparation of financial and statistical reports, announcements and reports evaluated during the financial operations, monitoring ongoing drawdown,
d) verification of financial plans and limited promises,
e) monitoring the implementation of measures to eliminate shortcomings or risks identified.

Depending on the character of individual operations the continuous control is carried out in particular in:

a) high risk operations,
b) operations with a longer duration,
c) operations where there is a delay between the providing fulfilment and payment.

For each continuous control a written dated record with the signatures of the persons concerned is made. If the staff carrying out the continuous control find that the operation does not correspond to the approved conditions, they inform the head of the economic unit of this in writing.

Additionally, please, refer to Annex A.1 for an example of job description.

2.10. Subsequent Control

Subsequent control is carried out after completion of the operation, verifying the correctness of the given operation and the completeness of the submitted documents. The purpose of the subsequent control is not to control all the operations carried out but primarily to select those considered to involve risk (i.e. involving a large amount of money or with other risk factors). The subsequent control is carried out by

employees who have this task included in their job description. The subsequent control verifies especially whether:

a) the examined operation was carried out in compliance with the relevant laws and concluded contracts,
b) actual expenditure and income comply with the approved financial plan,
c) the examined operation was entered into the accounting in accordance with accounting regulations,
d) the examined operation was carried out in accordance with the principles of economy, efficiency and effectiveness.

The subsequent control is carried out especially in:

a) high risk operations,
b) operations financed from more than one source,
c) operations with a longer duration.

If in the subsequent control staff find that the facts do not correspond to the approved conditions of the operation, this directive or the applicable laws, they inform in writing of their findings the head of the economic unit, who then must undertake measures to remedy the shortcomings identified and to ensure the proper exercise of control.

In conclusion, it should be noted that such a directive must be completed with the signature of the person responsible for its creation, including the full name and surname, position, date of creation and date when the given document comes into force.

3. Financial Reporting

Financial reporting involves the disclosure of financial information to the various stakeholders such as department managers, governing board and the overall HEI management about the financial performance and financial position of the HEI over a specified period of time. Financial reporting contributes to transparency of the finances and accountability of the finance department.

HEI shall prepare a number of reports such as

1. Internal management reports every month
2. Board reports after every meeting
3. Annual financial statements
4. Annual reports to donors/ stakeholders about the use of funding

3.1. Internal Financial Reports

The HEI shall prepare financial reports every month and the reports shall be produced and distributed to managers within two weeks after the end of the month. The reports will serve the managers to adjust plans, decision-making and monitoring of the financial performance.

Some of the key features of the financial reports include:

1. Clear format of the reports, which does not vary from month to month, so that the information is readily visible and understandable to managers
2. Different reports available to different audience
   a) Reports covering the financial performance of the entire HEI available to the management and rector
   b) Reports covering the financial performance of the department/ faculty available to faculty/ department management
3. Budget standing and actual results
   a) Compare the planned budget with expenditures
   b) Report significant variances
4. Forecasts produced after the mid-point of the financial year
   a) Show the estimate of the annual income and expenditure
   b) Prepare preliminary figures for the annual report

Please, refer to Annex A.6 for a brief report of HEI's financial results. Note that the financial report attached provides the very basic financial information that shall be publicly available and published on the HEI's website. The HEI shall publish more elaborate and detailed financial statements to all its stakeholders.

3.2. Board Reports

The content and frequency of the board reports may vary depending on the frequency of the meetings and issues discussed at the respective meetings. There are a number of very common items discussed by the board which shall be prepared, for example:

- Financial performance and budget standing (income and expenditure analysis compared to the planned budget along with reasons for major deviations)
- Current balance sheet (bank and cash accounts)
- Risks identified by the risk committee and risk assessment analysis
- Other ideas how to improve financial management and find sources for funding

3.3. Annual Reports

The most important way to demonstrate accountability and transparency is to produce and publish the audited financial statements. HEIs shall produce annual financial statements in accordance with Cash Basis IPSAS.

The financial statements will include:

1. Statement of cash receipts and payments
   - All cash receipts
   - All cash payments including cash payments made by a third party (donors)
   - Al cash balances
   - Previous year's receipts and payments for comparison
2. Comparison of the approved and revised budget, and actual expenditures
   - Reasons for budget revisions and variations from the approved budget
   - Explanations for reallocation of funds
3. Accounting policies will specify
   - Accounting standards
   - Method of accounting
   - Financial year
   - Currency and exchange rates
4. Explanatory notes
   - Details of the HEI (domicile, legal form, activities of the HEU
   - Significant cash balances
   - Undrawn borrowing facilities
   - Breakdown and explanations of items in cash receipts and payments
   - Details of any receivables, liabilities, commitments, borrowings, donor grants, research grants etc.

Annual statements should be available to stakeholders and published online on the HEI's website.

4.   Funding Opportunities and Financial Risk

4.1. Funding Opportunities

Apart from government subsidy and tuition fees, the HEI can generate revenues in the following ways

1. Research grants
   - Encourage private businesses to invest into research equipment and projects in exchange for a supply of students for internship and work experience
   - Create research consortium and institute operated jointly by various institutions to increase credibility and research potential
2. Rent and Sublet services/ facilities
   - Restaurant and housing facilities for private events (workshops, lectures by private lecturers or companies)
   - Specialized equipment such as microscope, telescope and other laboratory facilities
3. Organize conferences and events for an entry fee
   - Summer programs and short-term courses for foreign students in exchange for credits
4. Provide trainings for external participants
   - Provide a training to use specialized equipment for other HEIs
   - Provide business-related courses to professionals in the field and academic staff in other HEIs
5. Investment income
   - Establish investment committee and endowment fund through which various activities shall be financed
   - Cooperate with investment management firms and invest a fraction of profits
   - Cooperate with regional authorities on cultural heritage projects and reconstruction of important historical site by providing equipment and inviting experienced researchers from the HEI

4.2. Financial Risk

Financial risks may arise from poor budgeting and expenditure controls but may equally result from cost overspending on projects involving large amounts of capital expenditure. Large-scale projects such as reconstruction of the premises require effective procurement and project management to avoid financial difficulties.

The financial risk strategies shall be designed by experienced staff, governing board members or external professionals. There are several options for the HEIs to engage the staff responsible for risk management

1. Establish a risk committee or a board of financial professionals who shall
   a) Design financial plans
   b) Predict possible risks
   c) Design strategies for possible financial struggles in the future
   d) Implement a strategy when the financial risk is realized
2. Establish a committee overseeing the risk assessment process
3. Hire a consulting firm which shall evaluate the financial standing

4. Cooperate and share knowledge about potential risks with other HEIs

Hiring a private consulting firm or external professionals to perform the risk assessment may be costly for some HEIs. Before deciding to do so, there are a number of ways the HEIs can prevent financial risks

1. Create a list of potential risks
   a) Strategic risks resulting from poorly specified strategic plans
   b) Financial risks
   c) Reputational risks
2. Create a list of potential liabilities and revise insurance contracts
3. Establish a fund used in the event of risk
4. Monthly revision of accounts and financial reports

When a sudden drop in funding occurs, the risk managers and staff responsible for risk management shall inform the risk committee about potential risks. The risk committee shall create a plan to manage the loss of funding in the most efficient manner. They shall perform effective budget cuts or apply for a commercial loan.

5. Internal Wage Regulations

The internal wage regulations should generally set in particular the means of determining the wages and their components of employees who are paid for their work through employment at the given university. The internal wage regulations should be at the same time unified for the whole university. A wage is understood to be monetary payment provided to employees for their work. The amount of wage components, especially the pay scale, personal reward and management increment, should be set by the wage assessment or should be agreed in the contract. Generally, wages are paid on the payday (normally monthly) in arrears. The employer should designate or establish a regular payday, which should always be the same date in the calendar month, regardless of whether the salary is paid in cash or otherwise. Obviously if this day falls on a weekend or state holiday the wages should be paid on the preceding day. The payday should be the same for the whole university and its workplaces so as not to lead to inequality between employees.

5.1. Wage Components

The following wage components, which are part of the wage, may be in place at the university:

    a) pay scale,
    b) personal reward,
    c) management increment,
    d) bonus.

5.2. Pay Scale

On the basis of the agreed type of work set by the pay scale the employees are assigned to wage classes, provided these exist. The characteristics of the work activity for individual jobs, their placement in wage classes, minimum qualification requirements including further requirements for placing into individual wage classes are set by the employer. If as part of one employment relationship an employee carries out more activities, when placing them into a wage class the most demanding activity of the employee should be taken into account. Example of setting wage classes and pay scales for job titles of academic staff and non-academic staff may be seen in Table 5.1 and Table 5.2, respectively.

5.3. Personal Reward

The personal reward is an individually set variable component of the wage. The quality of the work done by the employee, including the benefits brought by the teaching and scientific activities and the stable long-term performance, is decisive in setting the amount of the personal reward. At the same time, it takes into account the managerial and organizational abilities, knowledge skills, experience, activity, professional and personal development, capacity for teamwork and the personal contribution the employee brings to the employer. With new employees when setting their personal reward their potential to fulfil these criteria is taken into account.

The range of the amount of the personal reward is set for the economic unit by the head employee of that part of the university depending on the economic possibilities of the economic unit. The amount of the personal reward is proposed by the employee's manager and determined by the head employee of that part of the university on the basis of the previously mentioned criteria and on the basis of the regulations set within the economic unit with regard to the character of the agreed type of work and the specific work activities performed. The personal reward is set for a specific period, usually corresponding to the length of the evaluation period or the time spent on a particular activity. The personal reward can be changed (increased, reduced or taken away) depending on changes in some of the criteria on the basis of which the amount of the personal reward has previously been calculated. The personal reward can be also changed in the case of changes in the conditions for project financing. If the personal reward is reduced or removed during the period after which the personal reward is given, the employee must be informed of this fact including the reasons given.

5.4. Management Increment

The management increment depends on the level of management within the organizational structure of the university and how demanding the management role is. An example might be the following division of management increments for Masaryk University:

a) 1st management level: employees who are not in management positions but who are authorized by the appropriate manager to manage and control the work of other employees,
b) 2nd management level: managers, entrusted within an organizational unit with managing the work of subordinate employees,
c) 3rd management level: managers who are in charge of other managers or manage the work of more organizational units.

If the employee undertakes simultaneously several activities that qualify for a management increment, then they should receive only one increment, the one with the highest rate. The minimum amount of the management increment should also be set. The specific amount of the management increment is set for the economic unit by the manager of that part of the university.

5.5. Bonus

The bonus is a component of the wage that the employee is awarded on the basis of fulfilling conditions under the internal wage regulations of the university. Employees can be awarded performance or extraordinary bonuses. A performance bonus can be awarded for example for: the time-limited exercise of particular activities; successfully completing tasks undertaken outside the framework of normal working duties; fulfilling tasks to a high quality; demanding work and activities carried out when solving grants, research tasks and projects; playing a part in improving economic results; carrying out work for an absent colleague; successfully fulfilling previously set working targets or tasks; for the above standard performance of work under agreement outside of employment, etc. In the case that the employee has been acquainted with the conditions for the award of a bonus in advance, and they fulfil these conditions, then they will have a right to the awarding of the bonus. An extraordinary bonus can be awarded for an extraordinary one-off piece of work or a creative solution to a difficult problem when solving research and development tasks and other difficult tasks, supporting the good name of the university, representing the university, a share in the solution of an exceptional situation (for example

protecting the property of the university and the life or health of employees) or for a special piece of work.

5.6. Other Wage Rights

Extra pay for night work, for overtime, for work during non-working days and holidays, for work in a difficult working environment, as well as providing compensation for salaries and remuneration for work readiness are governed by the laws and regulations of the state.

Table 5.1: Example of setting wage classes and pay scales for job titles of academic staff

Wage class	Job title	Qualification	Pay scale
1.	Assistant Lecturer Research worker I	University education in master's study program	Set by university
2.	Expert assistant Lecturer II Research worker II	University education in master's study program	Set by university
3.	Associate professor	Appointment as associate professor	Set by university
	Research worker III	University education in doctoral studies program	
4.	Professor Extraordinary professor	Appointment as professor	Set by university
	Research worker IV	University education in doctoral studies program	

Table 5.2: Example of setting wage classes and pay scales for job titles of non-academic staff

Wage class	Job title	Qualification	List of typical jobs	Pay scale
1.	Labourer I	Primary education	Cleaner Gardener Auxiliary commercial worker	Set by university
2.	Labourer II		Receptionist Janitor	Set by university
3.	Labourer III	Secondary vocational education	Cook/confectioner Waiter Sales assistant Janitor/information worker Gardener	Set by university
	Technician I		Driver Repairman Electrician Carpenter Laboratory technician	
	Clerk I		Cashier Storekeeper Mailroom/registry worker Administrative worker	
4.	Labourer IV		Head cook Housekeeper	Set by university

			Gardener	
	Technician II		Driver Repairman Electrician Technician Laboratory technician	
	Clerk II		Dormitory clerk Catering operation economist Mailroom worker Secretary	
5.	Technician III	Completed general secondary education / Secondary vocational education with school-leaving examination	Building manager/operator Electrician Repairman Technician Laboratory technician	Set by university
	Clerk III		Work safety clerk Operations clerk Research and development clerk Property clerk HR clerk Studies clerk Organization clerk Project administrator Secretary/assistant Mailroom worker	
	Specialist I		Librarian ICT Technician Accountant Payroll accountant Economic Clerk Cashier Academic worker (student)	
6.	Technician IV	Completed general secondary education / Secondary vocational education with school-leaving examination /university education	Laboratory technician	Set by university
	Clerk IV		Work safety clerk Operations clerk Research and development clerk HR Clerk Studies Clerk Project administrator Assistant	
	Specialist II		Librarian Archivist ICT administrator ICT Technician Specialist Analyst Lawyer Economist Accountant Payroll accountant Manager	
	Postdoc I		Junior postdoc	
	Researcher I		Academic worker Scientific, research and development assistant	
7.	Specialist III	University education	Specialist librarian Programmer analyst ICT administrator	Set by university

			Internal auditor Editor Specialist Methodologist Lawyer Economist	
	Manager I		Head of operations Work safety manager Research and development manager Marketing manager HR Manager Procurement manager Project manager	
	Postdoc II		Postdoc Academic worker Junior researcher	
	Researcher II		Scientific, research and development worker Academic worker in research	
8.	Specialist IV		Systems analyst Programmer Coordinator Specialist Lawyer Economist - analyst Financial manager	
	Manager II		Institute manager Head of unit Head of department/operation Main project manager	
	Postdoc III		Postdoc senior Academic worker Senior researcher Head of research institute	
	Researcher III		Scientific, research and development worker	Set by university
9.	Manager III		Faculty secretary University institute secretary Rectorate secretary Director of university facility Head/Director of unit Main project manager	
	Specialist V		Senior programmer Senior coordinator Senior specialist	
	Postdoc IV		Senior postdoc	
	Researcher IV		Head of research institute Scientific, research and development worker	
10.	Manager IV		Faculty secretary Economic unit director Bursar	

5.7. Contractual Wage

The contractual wage is an individually negotiated wage which should include all the wage components given in the internal wage regulations, with the exception of bonuses. The contractual wage is negotiated with the highest representative of the university, the person responsible for the management of the university and other responsible figures. The contractual wage can also be negotiated with an

extraordinary professor, the manager of a part of the university, or with other employees, especially with foreign experts, specialists, who are taking part in solving significant project tasks and with employees who have achieved a high degree of value of work consisting mainly of a high degree of expertise, complexity, intensity and quality of work performed.

5.8. Wage for Creative Sabbatical

Employees who are granted a creative sabbatical should receive throughout the period of the creative sabbatical a wage in the amount set by the pay scale and the personal reward under the condition that it is recognized. Further wage components can be given to the employee on the decision of the workplace manager.

5.9. Severance Pay

Severance pay is a payment that is negotiated individually with the highest representative of the university and other responsible people. As a rule, it should be possible to negotiate severance pay only with senior employees in the case of dismissal associated with termination of employment. Employees should then after negotiating severance pay receive an amount of the monthly salary which was paid during the period of employment for performance of the function, and which is paid monthly for a certain period.

The severance pay is paid on the earliest payday after ending employment.

In conclusion, it should be noted that such a directive must be completed with the signature of the person responsible for its creation, including the full name and surname, position, date of creation and date when the given document comes into force.

To ensure that employees know their responsibilities and rights, they should be adequately trained during the adaptation period. Please, refer to Annex A.7 Adaptation Plan and Questionnaire to enhance the employees' integration into the HEI's system. Organizational structure of the HR department is provided in Annex A.8.

6. Risk Management Strategy

6.1. Purpose

The purpose of this section is to outline a Risk Management Strategy which facilitates the effective recognition and management of risks facing each university. Risk management should be embedded within the daily operation of each university from strategy formulation through to business planning and processes. Through understanding risks, decision-makers are better able to evaluate the impact of a particular decision or action on the achievement of the university's objectives.

6.2. Stages

Risk management involves *several stages*:

Business Analysis

Identify and understand the objectives of specific unit, department, or process requiring risk management. A university needs to identify the *focus of risk management* before proceeding with risk identification. For example, the university's goals or objectives of strategic plans, a faculty or department strategic objectives or plan.

Risk Identification

A process of identifying events, situations or incidents preventing a university, faculty or department from achieving its objectives or strategic plan. Risk identification identifies, lists and categorizes risks, and it records them in a Risk Register.

There are many tools that can be used to help identify *potential risks*:

- Workshops
- Scenario planning
- Analyzing past incidents or failures
- Health & safety inspection
- Performance review & development interviews
- Staff and customer feedback

Risk Assessment

A process for evaluating and assessing the likelihood of risks occurring, and the magnitude if they occur. The purpose is to rank the risks. This enables universities to focus on managing significant risks. Risk ranking is also used to inform decisions on the appropriate risk response. Universities can use the output of risk assessments to plan their risks responses or strategic risk management actions.

Numerous different risk formulae exist, but perhaps the most widely accepted formula for risk quantification is: *"Rate (or probability) of occurrence multiplied by the impact of the event equals risks magnitude."*

Risk Response Planning

In broad terms, any risk can be addressed (or managed) using one of the four methods below – the 4 T's:

- **Tolerate**

  Accept the risk, either because it is significant or it would not be of benefit to do any more.

- **Treat**

  Take cost effective actions to reduce either the likelihood of the risk happening, the impact, or both.

- **Transfer**

  Let someone else take the risk (e.g. by insurance or passing responsibility or the risk to a contractor. However, some level of risk is likely to be retained by the university.

- **Terminate**

  Agree that the risk is too high and do not proceed with the project or activity.

Each risk identified should have a 'risk owner'. The risk owner should be responsible for coordinating any activity required to manage the risk, or for simply monitoring the situation to see if the level of risk changes.

Monitoring and reviewing

Risk monitoring is the final risk management step. It involves constant monitoring of performance and suitability of the risk response. To ensure that the monitoring and review of risk is carried out effectively, the following approach should be followed:

- Risk should be a standing agenda item on all School/Department Management Meetings, with a formal review of the School/Department Risk Register *each quarter*, with updates more frequently if circumstances change.
- New risks identified though the decision-making process should be identified for inclusion in the Risk Register.
- Risk Registers should be collected centrally at least twice a year.

6.3. Reporting

An *annual review* of Risk Management is completed and is reported to Audit Committee to inform their report to Council. The Senior Management Team will manage and report on strategic risks through their normal *monthly* and *termly reporting cycle*, and provide an assessment of key risks to each meeting of the Audit Committee.

7. Risk Management Policy

7.1. Purpose

Effective risk management is an essential part of good governance, and contributes to the successful achievement of strategic, operational, and project objectives and improved performance and organizational resilience.

This policy supports the university's risk management strategy by setting out the principles for fostering a "risk-smart" culture across the university and specifying risk management responsibilities.

7.2. Policy and Objectives

a) The risk management policy of the university is to adopt good practices in the identification, evaluation and cost-effective mitigation of risks, to ensure that risks are either avoided, reduced to and acceptable level, or managed and contained.
b) The approach to risk management recognizes that to advance and succeed, the university needs to strike a balance between stability and innovation. In a changing and challenging environment, risk management help to create and seize opportunities in a managed way.
c) All employees must understand the nature of risk and accept responsibility for managing the risks associated with their area of authority.

The risk management objectives of the university are to:

a) Integrate an awareness of managed risk taking, and effective risk management into the culture of the university;
b) Manage risk in accordance with good practice;
c) Embed risk management within strategic and operational management processes;
d) Anticipate and respond to changing economic, social, environmental and legislative requirements;
e) Prevent injury and damage, and reduce the cost of risk;
f) Raise awareness of the need for risk management.

7.3. Underlying Approach

To assist in implementing this policy, the university should:

a) Identify, analyze and produce a risk management strategy for those risks which might inhibit the university from achieving its strategic objectives and which would threaten its on-going survival as a leading international institution;
b) Raise awareness of and integrate risk management into the way in which the university, Colleges, Schools, and Support Services are managed;
c) Promote an understanding of the importance and value of risk management, particularly associated with development opportunities;
d) Establish, regularly review and maintain a register of the major risks facing the university.

7.4. Risk identification, assessment and management

Risk management is undertaken as an integral part of strategic and operational management:

a) Strategic and operational plans will include an assessment of the risks and mitigating actions associated with each objective; these will be reviewed *regularly* by the local management teams with the most significant risks being reported to and reviewed by the University as part of the *quarterly review cycle*;
b) Risks must be identified and assessed as part of the business case for all new schemes, investments and projects; once approved risks must be reviewed regularly by the project board or similar governance committee.

The University Risk Register should be maintained. Each School and Professional Services Directorate will maintain its own local risk register. For each risk the details will be recorded and monitored in the Risk Register.

7.5. Risk Register

a) The University Executive will maintain a register of all significant risks that may affect our ability to achieve our objectives and the control measures in place for dealing with them.
b) Schools and Support Departments will maintain their own Risk Registers.
c) Projects undertaken by the university will have Risk Registers.
d) New risks identified through the decision-making process should be identified for inclusion in the register.
e) Executive members and Managers must review the adequacy and appropriateness of the entries in the risk register whenever circumstances change, and in any event not less than annually as part of the planning process.
f) A copy of the risk register will be made available via the intranet for all those who need to use it.

7.6. Roles and responsibilities

The Executive Board has overall responsibility for developing the university's approach to risk management. Responsibility for the day-to-day management of specific risks lies with the managers and

staff, as they are the people directly responsible for different business activities. Different roles and responsibilities for risk management are shown in Table 7.1.

Table 7.1: Roles and Responsibilities for Risk Management

Body / Role	Responsibilities
Council	Oversee and monitor the assessment and management of risk across the university. Provide a strategic focus to the management of risk, ensuring that the identification of risk is integrated and aligned to the key strategic objectives.
Audit Committee	Advise the Court on the effectiveness of policies and procedure for risk assessment and risk management. Annually review the university's approach to risk management and, if appropriate, recommends changes or improvements to key elements of its processes and procedures.
Risk Management Committee	Provide advice to the Vice-Chancellor on strategic and policy matters related to risk management. Identify strategic risks affecting the organization and make recommendations to the Audit Committee as to the ways in which these will be managed.
Senior Executives	Responsible and accountable for the day-to-day management of risk in their areas of responsibility, including, to ensure operational risks are identified and mitigation strategies are in place and operating effectively, and added to the university operational Risk Register.
All employees	Undertake their job within risk management guidelines including compliance with all control measures that have been identified. Assist with risk analysis and implementation of risk treatment plans as required.
Internal Audit	Comment on the adequacy of the process in place to identify risk and effectiveness of the control measures in place. Responsible for independently and regularly reviewing the operation of the overall risk management process in the university. Report its findings to the Audit Committee. Advice and make recommendations to the Risk Management Committee and Senior Executives as appropriate.

7.7. Monitoring System

Given the diverse and dynamic nature of the university environment, it is important to be alert to emerging risks as well as monitoring known risks.

Continuous monitoring

a) Once risks have been identified, recorded, analyzed, and the agreed treatments have been implemented, an appropriate monitoring and reporting regime needs to be established to provide assurance that the treatment has been effective and now helps to control the risk.

b) The frequency of review will depend on the risk rating, the strength of controls and the ability to effectively treat the risk.

Faculty/School, Division/Branch or Controlled Entity Management review

a) Managers need to ensure there is a process for reviewing risk profiles and activities in their area of responsibility. Wherever possible, risk management should become an agenda item on management meetings or committees.

b) How frequently a review process and reporting cycle occurs will depend on the risk appetite and level of risk tolerance, but local management review is required.

Internal Audit

The university's internal audit program provides for a review of systems, policies and process assurance and compliance.

7.8. Formal Risk Reporting

Formal risk reporting is an important part of being able to demonstrate the effectiveness of the risk management program.

The reporting process will enable:

a) Executive Deans to report annually on extreme and high risks to the Risk Management Committee (RMC);
b) Vice-Presidents to report annually to the RMC on the division's risk management; and
c) Board Directors/Chief Executives to report annually on the entities risk management to the nominated Standing Committee of Council.

Formal risk reporting needs to occur via the University Risk Register or other appropriate formal report. Formal reports should identify new risks, detail the progress with treating existing risks and report outcomes from the monitoring and review process.

8. Governing Board

8.1. Size

There are no clear set of rules specifying the best size of the governing board. If the number of the governing board members is too large, the decision-making process tends to be long and time-consuming. While the decision-making in small boards is much quicker, the boards may be missing qualified and experienced professionals in the specific fields such as business, finance or risk management. The size of the board varies and may depend on

- Status of the HEI (private/ public)
- Size of student population
- Number of employees
- Available funding

In practice, private institutions tend to have larger boards, for example due to a larger number of stakeholders and investors.

Table 8.1: Trade-offs between large and small governing boards

Size of the board	Advantage	Disadvantage
Small (<15 members)	Quick decision-making	Gaps in knowledge, skills and experience
Large (>30 members)	Balance of skills, knowledge and experience Available spot for alumni/students	Time-consuming decision-making

8.2. Composition

1. The composition of the board shall be selected within an independent internal poll or elections based on:
   a) Diversity in skills, knowledge and experience
   b) Gender diversity
   c) Equality of members

2. The composition of the board shall be independent of:
   a) Gender
   b) Age/ seniority
   c) Ethnicity
   d) Political affiliation

3. Members of the governing board shall belong to either of these two groups:
   a) Independent governors (>50%)
   b) Internal governors,

where independent governors shall **ideally have a majority.**

Independent governors

Independent governors are professionals appointed for their skills, knowledge and expertise in

- o Business administration
- o Public and commercial law
- o Financial management
- o Budgeting
- o Investment
- o International partnerships
- o Public relations
- o Strategy design
- o Innovation and digitization
- o Change management

Or members appointed for their contribution to HEI's community and founding

- o Church members
- o Local benefactors

Internal governors
- Vice-rector/ vice-president / vice-chancellor
- Students
- Academic staff elected/ appointed by the senate
- Non-teaching staff
- Senior staff

9. Staff and Student Commitment

There are a number of ways how to ensure both student and staff commitment to their HEIs. First of all, the HEIs shall make sure that their students and staff are *valued* and *motivated.* They know where to find their opportunities and support, and what exactly the institution expects from them. The HEIs make the staff and students feel that their voices can be heard and that they have a chance to impact the environment, contribute to a change and feel secure to address the institution if problems arise.

9.1. How to Ensure Staff Commitment

1. Incorporate small but effective changes to their workplace culture
   a) IT modernization and digitization to reduce workload and paperwork
   b) IT management system available in English for foreign staff
   c) Fair salary schedule with the possibility of raise, bonuses including perks and benefits

2. Provide incentives and chances for improvement
   a) Free participation on the trainings and courses that can increase their chances of promotion and pay rise
   b) Possibility to register for a language course and any other course (related to their job) provided by the HEI
   c) Invitation to international conferences and fairs

3. Maintain efficient communication channels
   a) Create a system of internal electronic correspondence among the staff within and across different departments
   b) Introduce a system of shared calendars so that employees know about working schedule of their supervisors and have an overview of colleagues' vacation and out-of-office days
   c) Hold regular department/ team meetings and short morning briefings to ensure everyone knows their assigned tasks and deadlines

4. Create clear strategies for employee engagement
   a) Organize employee team building activities
   b) Organize employees into sports clubs and groups that attend activities together after work
   c) Send a regular anonymous survey measuring staff satisfaction and appoint a representative at the HR department to evaluate the responses and present the results to the governing board

Example: Design a policy for career growth and opportunities

The HEIs shall have an internal system of open positions, where the internal staff shall be prioritized against the external applicants not currently working in the HEI. The internal is already well-trained and is familiar with the environment. Further investments into their qualifications and short-term internships at different departments in the HEI shall increase staff commitment while decreasing staff turnover and investment into their trainings and certificates.

Example: Anonymous Suggestion and Opinion Box

All the employees shall have a possibility to voice their opinions, ideas and suggestions for improvement in an anonymous manner. The HEI, particularly HR department shall be responsible for appointing a committee to evaluate and discuss employees' opinions and decide on a correct follow-up. The

"suggestion and opinion box" may be physically available close to the HR department or the HEI shall electronically establish a message box where the staff may feel free to submit their suggestions, anonymously to protect against the bias. The box or messages shall be reviewed on the monthly basis and the decision about implementing/ not implementing of the ideas shall be taken before the end of the month. Suggestions of employees may range from a new coffee machine to a need for a petty cash to organize a basketball match every Friday.

Please, see an example of Employee Satisfaction Survey in Annex A.3.

9.2. How to Ensure Student Commitment

1. Engage students in decision-making
   a) Elect student representatives and committees
   b) Establish Academic Senate

2. Create opportunities to connect with fellow students and teachers
   a) Introduce lounges with snack-machines and coffee shops where students can socialize
   b) Create group work areas where students can work together on assignments
   c) Enable establishment of student organizations, committee, sports clubs etc.
   d) Organize annual events such as department gatherings and parties

3. Maintain efficient communication channels
   a) Provide students university email address to ensure that students are reachable
   b) Keep students informed by sending them emails on the weekly basis about events, courses, extra-curricular activities, internships and job opportunities or enable students to sign up for a newsletter from the specific departments
   c) Be active on social media to attract more attention
   d) Pay more attention to freshmen and keep them informed about every step of their enrollment and possibilities of their engagement in academic community
   e) Organize orientation events where enrollment, registration for courses/ examinations, using library services, application for study abroad programs shall be explained
   f) Enable students to provide feedback in an online/paper-based survey

4. Provide professional support to students
   a) Appoint student advisors at each department to help students select their courses
   b) Inform students where to seek psychological help and support in their career planning
   c) Monitor the overall quality of student administration office

5. Gradually improve quality of facilities
   a) Ensure improving quality of restaurant and housing facilities
   b) Digitize course management system
   c) Enable students to adjust their academic curriculum (to a certain extent) to have freedom to select courses based on interests
   d) Provide sports courses at a discount

Please, see an example of Student Satisfaction Survey in Annex A.4, and example of Academic Senate in Annex A.2.

10. Internationalization Strategy

10.1. Strategy Design

The section describes the necessary steps to take in order to design a successful internationalization strategy.

Formalize the strategic process

The staff responsible for international projects, engagement of international students and staff and international relations of the HEI shall analyze the current state of the internationalization providing an overview of the HEI's strengths and weaknesses in education and research. The responsible personnel shall outline the latest international ranking of the HEI, evaluate a number of international students and staff, and discuss the HEI's involvement in the international projects. A formalized document will be available to the HEI's stakeholders and strategy objectives will be discussed with the leadership.

Involve the stakeholders in the strategic planning

The strategy plan for internationalization will be designed by the staff responsible for international affairs but input from other stakeholders such as faculty, international and local students, alumni, corporate partners or even Ministry of Education and Ministry of Foreign Affairs may be beneficial to create a set of priorities.

Define priorities of internationalization

The HEI shall specify the focus of the internationalization visions including

1. Designing academic degrees in foreign language
2. Attracting foreign students and researchers
3. Establishing partnerships with international HEIs for faculty and student exchanges
4. Sending requests for collaborative research projects
5. Creating joint degree programs
6. Establishing partnerships with international companies for student internships

Within each priority, define objectives, tools and measurement indicators

Let's take an example from the previous step. If the HEI's priority is to attract foreign students and researchers, it shall outline a set of objectives it wants to accomplish within a stated period of time, for example five years. The objective may be stated as follows:

Objective: Attain a ratio of foreign students of five per cent by 2025

For each objective, the HEI shall choose at least one tool how to accomplish it. The tools may be stated as follows:

Tools:

1. Create more degree programs in foreign language
2. Offer advantageous tuition fees and provide language support
3. Establish a marketing team to advertise the study programs at international fairs

In order to measure the impact of the strategy put into practice, for each objective the HEI shall specify measurement indicator. The indicator may be stated as follows:

Measurement indicators:

1. Enrollment ratio of foreign students out of the total student population in 2019 up to 2025
2. Number of applications filed by foreign students
3. Acceptance/ rejection rate of foreign students

Select key programs and projects, and determine strategic countries

The HEI shall prepare a short list of eligible programs and projects offered by the national government, NGOs or international organizations, their program periods and deadlines, and amount of possible funding. Moreover, programs and projects may apply to a specific region or country.

Establish an international relations office

International strategy must be incorporated by the president or provost. A vice-president and/ or head of international affairs must build a team that will ensure the realization of the strategy, set activities in motions with various departments across the HEI and above all, liaise with international partners.

Please, see an example of Running International Relations Office in Annex A.5.

Allocate sufficient funding

International development must be seen as an investment rather than a cost. Serious engagement in international projects comes with expenses to hire an international relations team, cover travel expenses and finance partnership activities, host international delegations. Adequate funding is needed to ensure an ongoing success of the internationalization strategy in mind.

10.2. Example of Internationalization Strategy

Define Priorities

1. Internationalization of degree programs and fields
2. Increasing a ratio of foreign students
3. Increasing a ratio of foreign teachers and researchers
4. Improvement of employees' qualifications through international mobilities
5. Supporting international internships, trainings and "knowledge alliances"
6. Building strategic partnerships to modernize the university.

Define Objectives, Tools and Measurement

Priority 1: Internationalization of degree programs and fields

Table 10.1: Internationalization of Degree Programs and Fields

Objective	Tool	Measurement Indicator
Ensure that a semester abroad will not force students to extend their studies	▪ Adapt the curriculum to the fields of studies and facilitate the recognition of the courses ▪ Introduce more courses taught in foreign language or adjust the study plans with a mobility window, that is a semester composed of only elective courses to be possibly taken at the host institution ▪ Increase selection and quality of courses	▪ Percentage of exchange students with above-average length of studies ▪ Number of study programs with mandatory study abroad or mobility windows
Ensure that academic experience abroad as well as ability to communicate and study in a foreign language becomes a prerequisite for successful completion of studies	▪ Make international experience a part of the mandatory curriculum where students must either take a study abroad program, complete a course in foreign language or successfully defend the thesis in another in foreign language ▪ Offer students university-wide language courses	▪ Number of study programs with compulsory study abroad, courses in a foreign language or a number of theses written in a foreign language
Increase a number of courses taught by foreign academic staff	▪ Identify advantageous conditions to attract foreign academic staff and provide them with incentives to give courses to full-time foreign students and exchange students	▪ Ratio of foreign to Czech teachers ▪ Number of teachers with PhDs from foreign universities or with significant foreign study or work experience
Expand a number of double/ joint degrees	▪ Maintain strategic partnerships with recognized partners ▪ Create and support joint study programs that permit making long-term plans for intensive instruction by guest teachers	▪ Number of intensive programs ▪ Number of double degrees/ joint study programs ▪ Number of students in double degrees/ joint study programs
Create an environment where local and foreign students naturally interact	▪ Cooperate with student organizations helping foreign students integrate and provide additional funding to these organizations	▪ Number of local students engaged in student organizations focused on integration of foreign students ▪ Number of full-time foreign students/ exchange students participating in the events organized by local students ▪ Ratio of international to local students

Priority 2: Increasing a ratio of foreign students in degree programs

Table 10.2: Increasing a Ratio of Foreign Students in Degree Programs

Objective	Tool	Measurement Indicator
Increase a ratio of foreign students in accredited degree programs	▪ Simplify a procedure of accepting foreign students and recognizing previous education ▪ Issue an official call for international applicants for PhD. Programs ▪ Support international marketing and promotion of the institution abroad ▪ Set strategic countries based on the field of studies ▪ Lobby to simplify paper work with visa applications	▪ Number of foreign students in accredited study programs in a local language ▪ Amount of financial aid to foreign applicants ▪ Revenues from providing a study program in a foreign language
Increase a number of study programs offered in a foreign language	▪ Create a risk fund to cover potential losses in the initial period of implementation of study programs in a foreign language	▪ Ratio of programs accredited in a foreign language ▪ Ratio of students completing a study program in a foreign language

Priority 3: Increasing a ratio of foreign teachers/ researchers

Table 10.3: Increasing a Ratio of Foreign Academic Staff

Objective	Tool	Measurement Indicator
Increase a ratio of foreign academic staff	- Introduce and standardize postdoc positions open especially to young researchers from abroad - Increase a number of intensive courses taught each year on the basis of joint programs by foreign guest teachers - create joint staff positions with partner HEIs, with staff members working at both universities at the same time - systematically engage short-term guest teachers in regular instruction and structure the studies offered appropriately	- Ratio of foreign citizens to the total number of academic staff members - Ratio of foreign guest teachers to the total staff of the faculty/department - Number of foreign teachers coming through mobility programs and otherwise (at least 5 days of instruction) - Number of research results with an author or co-author who is a foreign academic staff member working at MU
Prepare legislative and organizational conditions for foreign staff members to work long-term in the teaching process, research and leadership positions, including university-wide standards for open international tenders for academic staff positions	create and implement a university-wide policy for expanding human resources that sets minimum standards for staffing policies on faculties and other parts of the HEI	Ratio of official documents (directives, forms, instructions, etc.) written in a local language and English

Priority 4: Improving employees' qualifications through international mobility

Table 10.4: Improving Employees' Qualifications through International mobility

Objective	Tool	Measurement Indicator
Increase a ratio of HEI's academic and non- academic staff members participating in internationalization activities	▪ Make engagement in internationalization one of the criteria for evaluation of employees	▪ Ratio of employees going abroad from particular faculties / workplaces
Make academic staff members actively engaged in instruction or research abroad	▪ Create a support system for staff members traveling abroad with an impact on career growth ▪ Systematically support increasing teaching and stylistic competence in foreign languages	▪ Number of international projects carried out ▪ Revenue from projects financed by foreign entities

Priority 5: Supporting internships abroad

Table 10.5: Supporting internships abroad

Objective	Tool	Measurement Indicator
Expand the selection of internships for students	▪ Get faculties involved, especially in the search for institutions and businesses with appropriate internships, ▪ Take advantage of scholarship funds at faculties for supporting internships	▪ Ratio of students completing internships ▪ Ratio of internships covered by faculty funds ▪ Ratio of students with mandatory or selective internships as part of their studies at the HEI ▪ Number of alliances/ partnerships the HEI is involved in ▪ Ratio of students who have the opportunity to complete and internship abroad based on such alliances/ partnerships
Introduce compulsory internships as a part of degree programs either in home country or abroad	▪ Cooperate with the Career Centre in the HEI ▪ Secure advisory and administrative support for internships	▪ Ratio of study programs with compulsory internships ▪ Amount of scholarships received for an internship

Priority 6: Creating strategic partnerships to modernize the HEI and build capacities

Table 10.6: Creating Strategic Partnerships

Objective	Tool	Measurement Indicator
Take active part in projects that are focused on creating strategic partnerships	▪ Identify strong contenders for strategic partnerships on each continent ▪ Set the roles and expectations for strategic partnerships	▪ Number of privileged and strategic partnerships and meeting the stipulated targets

A.1 Template for Job Description

Job Description

Employee classification	
Name, surname, titles	
Job title	
Position of line manager	
Title of job function[1]	
Pay classification	
Workplace	

Qualifications and competences required	
Level of education[1]	
Field of education	
Level of knowledge of English[2]	
Exams required	

Required competences (knowledge, skills and personal qualities)	

Job description	

Job description – brief description of activities tasks and responsibilities

Powers, responsibilities and representation

Drawn up on		Accepted on	
Signature		Signature	

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1 Give according to Catalogue of Job Functions

2 Give according to the Common European Framework for Languages

A.2 Running Academic Senate

Members	Selection process	Role	Rights and Responsibilities	Policies suggested by students/ academic staff (examples)
Students	1. **Open campaign** of students stating their objectives and policies to be discussed in the academic senate in the upcoming period 2. **Internal poll** with the vote being casted in the student community anonymously	Representative	▪ Participate in the meetings ▪ Communicate news regarding student interests in the timely manner ▪ Coordinate senate activities and events	▪ Computer-based examinations ▪ Cheaper printing at campus ▪ Better options in a university cafeteria ▪ Improvements in student housing ▪ Digitized materials for courses ▪ Improvement in communication between staff (mainly teachers) and students ▪ Sexual harassment policy ▪ Financial support of student life (fund for Student activities such as student magazines) ▪ Discuss establishment of student organizations, their rights and funding
Academic Staff	Secret ballot in the academic community	Executive + representative	▪ Report activities of the senate in a timely manner on the monthly basis ▪ Draft an annual final report ▪ Organize events and activities of the senate ▪ Take minutes from the meetings ▪ Hold a treasurer's position (responsible for management of the senate funding) ▪ Draft regular financial reports on the senate finances, available to students ▪ Coordinate senate business relevant to research and academic learning opportunities	▪ Freedom to choose a student as a tutor to give tutorials to bachelor's students ▪ Improve the financial situation of Ph.D. students ▪ Discuss financial means for the purchase of new equipment relevant to research of the university ▪ Salary increases and benefits ▪ Funding for participation at international conferences and stays at domestic and foreign universities ▪ Maintain and improve the relations between universities by exchanging academic staff for short-term purposes ▪ Support for professional trainings for academicians

A.3 Employee Satisfaction Survey

1. Your role within this organization:

   Please indicate your level of agreement with each of the following statements.

   Strongly disagree / Somewhat disagree / Agree / Strongly agree / Not applicable

   a) I like the type of work that I do…
   b) I am given enough authority to make decisions I need to make…
   c) I believe my job is secure…
   d) Deadlines at this organization are realistic…
   e) I feel I am valued in this organization...
   f) I feel part of a team working toward a shared goal...
   g) I am able to maintain a reasonable balance between work and my personal life…
   h) My job makes good use of my skills and abilities…
   i) I have a clear understanding of my job role….
   j) I understand the importance of my role to the success of the organization…
   k) Most days, I feel I have made progress at work...

2. Your work environment:

   Please indicate your level of agreement with each of the following statements.

   Strongly disagree / Somewhat disagree / Agree / Strongly agree / Not applicable

   a) My physical working conditions are good…
   b) My general work area is adequately heated/cooled…
   c) There is adequate noise control to allow me to focus on my work…
   d) My workspace has adequate privacy for me to do my job…
   e) I feel physically safe in my work environment…

3. Your relationship with your immediate supervisor:

   Please indicate your level of agreement with each of the following statements.

   Strongly disagree / Somewhat disagree / Agree / Strongly agree / Not applicable

   a) My supervisor treats me fairly…
   b) My supervisor treats me with respect…
   c) My supervisor handles my work-related issues satisfactorily…
   d) My supervisor handles my personal issues satisfactorily…
   e) My supervisor acknowledges when I do my work well…
   f) My supervisor tells me when my work needs improvement…
   g) My supervisor is open to hearing my opinion or feedback…
   h) My supervisor helps me develop to my fullest potential…
   i) I feel I can trust what my supervisor tells me …

4. Training, development and resources:

   Please indicate your level of agreement with each of the following statements.

   Strongly disagree / Somewhat disagree / Agree / Strongly agree / Not applicable

   a) This organization provided as much initial training as I needed…

b) This organization provides as much ongoing training as I need…
c) This organization provides the technology, equipment and resources I need to do my job well…
d) The computer or other hardware I use to do my job is dependable….
e) The software and program applications I use to do my job are adequate….
f) Technology issues are resolved in a timely manner….
g) Technology issues affecting my work are communicated to me in a timely manner…
h) I understand what is expected for career advancement…
i) I am encouraged to explore growth or advancement opportunities within the organization…
j) There is room for me to advance at this organization…
k) I trust that if I do good work, I will be considered for a promotion…

5. Pay and Benefits:

Please indicate your level of agreement with each of the following statements.

Strongly disagree / Somewhat disagree / Agree / Strongly agree / Not applicable

a) My pay is fair for the work I perform…
b) Overall, I'm satisfied with this organization's benefits package…

6. How satisfied are you with:

Completely Dissatisfied / Very Dissatisfied / Somewhat Dissatisfied / Neutral / Somewhat Satisfied / Very Satisfied / Completely Satisfied

a) Your base pay
b) Your bonus
c) Your career progression at the company thus far
d) Your possibilities for future career progression at the company
e) The vacation time you receive
f) The retirement plan
g) Your medical insurance
h) Other benefits provided by the company
i) The process used to determine annual raises
j) Your annual raise
k) The process used to determine promotions

7. Overall feelings about your employment experience:

Please indicate your level of agreement with each of the following statements.

Strongly disagree / Somewhat disagree / Agree / Strongly agree / Not applicable

a) Most days, I look forward to going to work
b) My job provides me with a sense of meaning and purpose
c) I am proud to work for this organization
d) I feel this organization has created an environment
e) where I can do my best work
f) I am willing to give extra effort to help this organization succeed I plan to continue my career with this organization for at least two more years

8. How long have you worked for the HEI?
a) Less than 6 months
b) 6 months – 1 year
c) 1-3 years
d) 3-5 years
e) More than 5 years

9. In which department do you work?

10. What is your gender?
      a) Male
      b) Female

11. What is your age?
      a) 18 - 29
      b) 30 - 39
      c) 40 - 55
      d) 55+ years

A.4 Student Satisfaction Survey

1. Overall, how satisfied are you with your educational experience at our university?
   - A. Very satisfied
   - B. Satisfied
   - C. Neutral
   - D. Dissatisfied
   - E. Very dissatisfied

2. How would you rate the following aspects of your educational experience:
   Poor / Fair / Good / Very good / Excellent
   - A. Quality of the teaching faculty
   - B. Course availability
   - C. Academic advising
   - D. Access to teaching faculty
   - E. Fellow students' academic ability
   - F. Academic reputation of the school
   - G. Value of the education for the price

3. Is there anything else you'd like to share about your level of satisfaction with your educational experience?

4. How would you rate the following services/facilities at the university:
   Poor / Fair / Good / Very good / Excellent
   - A. Campus
   - B. Class and laboratory facilities
   - C. Library
   - D. Parking
   - E. Public transportation
   - F. Student residences
   - G. Food services
   - H. Sports and fitness facilities
   - I. Career counselling and placement

5. Is there anything else you'd like to share about your level of satisfaction with our support services and facilities?

6. How would you rate the following aspects of student life at the university:
   Poor / Fair / Good / Very good / Excellent
   - A. Sport and recreational facilities
   - B. Clubs and student organizations
   - C. Student diversity
   - D. Campus safety
   - E. Extracurricular activities
   - F. Student safety
   - G. Social life

7. Is there anything else you'd like to share about your level of satisfaction with your campus life ?

A.5 Running International Relations Office (IRO)

Departments	No. of employees	Job Positions	Requirements	Their superiors	Responsibilities	Meetings with the head of the department	Administration of documents	Use of software and hardware
Division for Strategy and International Marketing	9-10	Project administrators, Short programs/ summer school coordinator, International marketing specialist, IT support, Assistants	Excellent English speaking/writing skills, team spirit, professional experience in the field/degree in the respective field (e.g. marketing), creativity and open-mindedness, intercultural awareness, excellent presentation skills	Director of IRO, Head of Division for Strategy and International Marketing	Offer assistance with the process of mobility - provide information about necessary documents, possible language courses, enrollment, visas, arrival/ departure, accommodation, Organize informational meetings	At least 4 meetings a year with the all the members of the division, short briefings at least once a week with particular members of the division (marketing, project administrators)	Mainly in cloud/on a server, however numerous documents need to be kept in original, paper form; most of the administration procedures should take place on the interconnected server where the employees from the whole IRO have access	Provide each employee with their own PC, there should be at least 2 professional multifunctional printers (including scanner and copier) for the whole IRO; training in the usage of various software used by the division and how to access and use the server
Division for Administrative and Accounting Support	5	Book keeper, Accountant, Assistants	Professional personality; working experience in the field and a respective degree, English on communicative level, ability to fit into the team; precision, attention to detail and excellent time-management	Director of IRO/Deputy Director	Accounting, financial strategy planning, distribution and approving financial support to projects	At least 4 meetings a year with the all the members of the division	Access to the university-wide accounting system, majority of documents stored in cloud/on a server, however numerous documents need to be kept in original, paper form	
Division for Mobility	7-8	Coordinators for: outgoing students, incoming	Excellent English speaking/writing skills, team spirit,	Director of IRO, director supervisor: Head	Offer assistance with the process of mobility -	At least 4 meetings a year with the all the members	Mainly in cloud/on a server, however numerous	

| | | students, outgoing staff, incoming staff, free mover program | professional experience in the field/degree in the respective field (e.g. marketing), creativity and open-mindedness, intercultural awareness, excellent presentation skills | of Division for Mobility | provide information about necessary documents, possible language courses, enrollment, visas, arrival/ departure, accommodation, Organize informational meetings | of the division, short briefings at least once a week with particular members of the division | documents need to be kept in original, paper form; most of the administration procedures should take place on the interconnected server where the employees from the whole IRO have access | |

Source: Inspired by Masaryk University, Czech Republic

A.6 Reporting Financial Results

HEI's Financial Results 2017/18

THE TOTAL UNDERLYING INCOME: 601,2 million EUR

INCOME (MILLION OF EUR)	
Tuition fees and education contracts	281,7
Funding body grants	74,8
Research grants and contracts	143,9
Other income (services, consultancies, conferences and other external activities)	100,8
TOTAL INCOME	**601,2**

THE TOTAL UNDERLYING EXPENDITURE: 606,8 million EUR

EXPENDITURE (MILLION OF EUR)	
Core faculty expenditure	176
Accommodation and commercial services	42,3
Professional services	61,8
Shared costs (infrastructure costs such as depreciation, maintenance, utilities, scholarships and bursaries)	139
Research expenditure	107,7
Other expenditure (external activities such as services rendered, consultancies and conferences)	80
TOTAL EXPENSES	**606,8**

OPERATING DEFICIT (MILLION OF EUR)	
Income minus expenses	-5,6

WHAT IS THIS MONEY SPENT ON?

29 % — 7 % — 10 % — 23 % — 18 % — 13 %
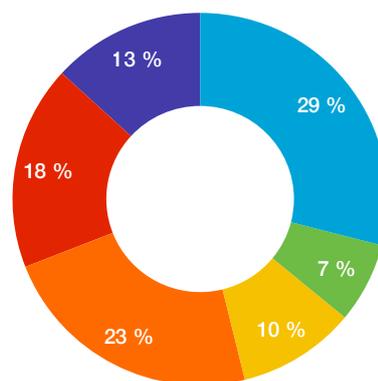
- Core faculty expenditure
- Accommodation and commercial services
- Professional services
- Shared costs
- Research expenditure
- Other expenditure

A.7 Adaptation Plan and Questionnaire

ADAPTATION PLAN

Name and surname of employee: «Name» «Surname»

Entry date: «First Day of Work»   **Personal number:** «Reference Number»

Job title: «Position»   **Workplace:** «Name of Department»

Line manager: **HR manager:**

Mentor: **OSH[3] manager:**

This adaptation plan will acquaint you with activities that you will need to undertake in the course of your adaptation process. Throughout this period you will be in the care of your line manager or possibly the assigned mentor, who will help and advise you, so please do not hesitate to ask about anything. Staff of the HR department will also be available to help you at any time.

Your first/second day

Your first port of call in your new employment will be the HR department where you will sign your employment contract and arrange all the necessary entrance formalities. You will be given basic materials to study, information on compulsory occupational safety and health (OSH) training, and your employee card will be arranged. During the day you will be shown your workplace, introduced to your colleagues and you will meet you line manager, and possibly also a mentor, who will be directly responsible for you. You will also be given access to your PC and the internal information system.

ACTIVITY	ARRANGED BY	COMPLETED (signature)
1. Arranging entry formalities, handing over materials for salary processing (personal number, passwords and access keys, employee card)	HR manager	
2. Hand over to HR manager - Declaration for income tax - Proof of education - Other required documents	HR manager Employee	
3. Handing over information materials for new employees.	HR manager	
4. Completion of compulsory OSH and fire safety training	HR manager OSH manager	Signature not needed
5. Entrance interview with line manager and introduction to adaptation plan	Employee's line manager	
6. Gaining access to PC and internal information system (e-mail, password, access rights to the system, printers, certificates and telephone)	Employee's line manager Operations department	
7. Introduction to university's internal regulations Conditions of Employment, Organizational Rules, Collective Agreement, Organization of Working Time, Internal Pay Regulations, Travel Expenses	Employee's line manager	
The employee declares that they have been acquainted with the MU internal regulations and will adhere to them and will regularly acquaint themselves with the current valid regulations. Signature of employee:		
8. Introduction to workplace and building	Employee's line manager	
9. Introduction to colleagues and key co-workers	Employee's line manager	
10. Information on working hours (records and breaks)	HR manager Employee's line manager	
11. Receiving work aids and keys to office	Employee's line manager	
12. Acquaintance with job description	Employee's line manager	

Your first/second week

[3] occupational safety and health

During the following weeks you will become acquainted with the structure of the information system, and will also spend time studying the university's internal regulations. In the workplace you will begin to learn about the workload. By the 13th day of the month it is necessary to order commercial meal vouchers for the following month. If you have not yet been photographed for your employee card then you should do so without delay. There will also be a progress interview with your line manager (and possibly your mentor).

ACTIVITY	ARRANGED BY	COMPLETED (signature)
1. Acquaintance with the structure and content of the internal information system	Employee's line manager Mentor	
2. Studying other internal regulations of the university	Employee's line manager Mentor	
3. Training at the workplace and acquaintance with the workload **Main areas:** a) b) c) d) e)	Employee's line manager Mentor	
4. Ordering meal vouchers for the following month	Employee	
5. Progress interview with employee's line manager/ mentor	Employee's line manager Mentor	

The following time to the end of the trial period
In the following period you will become acquainted in greater detail with the workload and you will take part in other activities of the department in order to be able to work independently after the trial period. You can visit partner workplaces and participate in the first meetings. Together with your line manager you will evaluate the course of the adaptation process via the adaptation questionnaire and for the coming period establish tasks and an individual development plan.

ACTIVITY	ARRANGED BY	COMPLETED (signature)
1. Independent completion of working tasks	Employee's line manager Mentor	
2. Further training needed to carry out the job	Employee's line manager Mentor	
3. Visits to other workplaces, participation in meetings	Employee's line manager Mentor	
4. Evaluation of the adaptation process and trial period, completion of the adaptation questionnaire, setting tasks for the next period and creating an individual development plan	Employee's line manager Mentor	
5. Taking on the assigned agenda **Work activities:** a) b) c) d) e)	Employee's line manager Mentor	

ADAPTATION QUESTIONNAIRE

(completed by the employee and their line manager at the end of the adaptation process)

Name and surname of employee: «Name» «Surname»

Entry date: «First Day of Work»   **Personal number:** «Reference Number»

Job title: «Position»   **Workplace:** «Name of Department»

Employee's line manager: **Mentor:**

Response of employee	Response of employee's line manager
COURSE OF ADAPTATION Do you have sufficient information to take on the assigned agenda? Did the schedule for training suit you?	
WORKLOAD Did the workload fulfil you expectations? Are there any areas causing you difficulty? Are you satisfied in this position?	
WORKING CONDITIONS Does the workplace suit you? Do you have available all the aids and equipment needed for your work?	
WORKING GROUP Do you feel supported by your manager? How do you perceive the working group?	
OTHER Your suggestions for improvement, supplementary information, comments, reservations and recommendations	
INDIVIDUAL DEVELOPMENT PLAN	

Date:

Signature of employee: Signature of employee's line manager:

A.8 Organizational Structure of the Personnel Management Board

Areas	HR strategy
	Recruitment, selection and adaptation of employees
	Remuneration and benefits
	Evaluation, development and training, career planning (non-academic staff)
	Personnel controlling and reporting, HR information system
	Personnel administration and payroll accounting
	Employing of foreigners
Specific activities	Systematic support for the implementation and the use of HR tools in the HEI
	Consultancy and professional counselling in the field of work with people
	Creating and tracking of: employees' plan, wage plan, and personnel costs of the chancellor's office
	Statistical data and reporting on employees and wages
	Systematic support of the HEI's HR office in the use of personnel information system
	Systematic support of the HEI in the area of employing foreigners
Managed registry	HR information system and related databases
External communication	External partners and suppliers in the field of personnel work and counselling
	Authorities and institutions
Performance support	Person responsible for the HEI's management (quaestor)

HR department

Specific activities	Personnel administration for the chancellor's office and other relevant university departments
	Recruitment, selection and adaptation of staff for the chancellor's office and other relevant university departments
	Employee appraisal, development and training for the chancellor's office and other relevant university departments
	Remuneration of employees, systematization of jobs for the chancellor's office and other relevant university departments
	Methodical management and guidance of university's HR employees in the field of employment-related law and personnel administration including control activities

Payroll office

Specific activities	Wage processing and calculation, compulsory wages and payroll administration of the chancellor's office and other relevant university departments
	Processing and management of insurance levy
	Representation of the university towards financial institutions, health insurance companies and financial authorities, including reporting and controls
	Methodical management of payroll accountants of the university

Support Center for Foreign Employees

Specific activities	Support of the employment of foreigners at the university throughout their work
	Support of foreigners employed at the university in handling formalities prior to arrival, upon arrival and during stay
	Promoting cultural and social integration of arriving employees - foreigners, including their family members
	Promoting the integration of foreigners at the university in special projects
	Methodic guidance and support of the university in the field of employment of foreigners
External communication	External organizations and institutions in the field of care for foreigners