

FINANCIAL TEACHING SETTLEMENT BETWEEN FSV UK UNITS

DIRECTIVE S_SO_008		
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Related regulations and documents: Budget Principles of FSV UK S_EO_008 Budget of FSV UK, division by institutes S_SO_011 Lifelong Learning at FSV UK S_OZS_001 Organisation of study and research stays of CŽV at FSV UK within study programmes offered in a foreign language		
Repealed regulations: OD 4/2022 Amendment of the Dean's Measure No. 22/2017 on the adjustment of financial flows between individual study programmes and workplaces for teaching implemented at FSV UK as amended by the Dean's Measure No. 13/2018		
A lead (unit, staff member): PhDr. Malvína Krausz Hladká, Ph.D., Vice-Dean for Student Affairs		
Elaborated by: PhDr. Malvína Krausz Hladká, Ph.D., Vice-Dean for Student Affairs Ing. Ondřej Blažek, Faculty Secretary Bc. Hana Pokorná, DiS., head of the Account Office Mgr. Michaela Rudinská, head of the International Office		
Appendices: SSO008_P1_ List of joint degree programmes at FSV UK with type of settlement		
Brief summary of the regulation: The Directive regulates the financial flows between individual workplaces of FSV UK for teaching realized in bachelor's and post-bachelor study programmes.		
Discussed with AS FSV UK: Not requested	Approved by AS FSV UK: Not requested	Discussed with trade unions: Not requested
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In charge of accuracy: PhDr. Malvína Krausz Hladká, Ph.D., Vice-Dean for Student Affairs JUDr. Jindra Pavlová, Legal Office Ing. Monika Mandová, head of SD&KT Ing. Ondřej Blažek, Faculty Secretary		
Issued by: PhDr. JUDr. Tomáš Karásek, Ph.D., Dean of the Faculty		

Part I – Information about the Regulation

1. Reasons for and Explanation of the Changes

Content of the change	Point
- Transformation of the measure into a directive	
- Adjustment of the structure of the measure in terms of settlement types	
- Change in the method of distribution of payments for CŽV stays in foreign language study programmes ("E")	5.
- Comprehensive specification of partnership settlement between core and partner institutes	6., 7.
- Introduction of settlement for short-term study stays in Czech study programmes ("H")	8.
- Adjustment of the rules and procedure for teaching settlement	9., 10.
- Adjustment of settlement and cost of student credit for Czech study programmes ("A")	11.
- Adjustment of settlement and cost of student credit for language teaching in Czech study programmes ("B")	12.
- Unification of the procedure and cost of student credit for teaching in foreign language study programmes ("D", "F", "G")	13.

2. Purpose and Scope of the Measure

- 2.1. This measure issues a new Directive - Financial Teaching Settlement between FSV UK Units. The processes defined in this Directive complement the processes by which the financial flows within the educational activity to the core institutes are ensured. Where other units of FSV UK, i.e. other institutes or the Language Centre, are involved in the teaching of students and participants in CŽV bachelor's and post-bachelor study programmes in addition to the core institute, the core institute makes settlement with these units in accordance with this Directive. For the purposes of this Directive, the study programmes and the teaching provided are divided into several groups with specific rules for calculating the settlement. A separate group with different procedures is the short-term study stays and the so-called partnership settlement, i.e. settlement within joint degree programmes between the core institute and the partner institutes.
- 2.2. The processes defined in this and related directives should ensure that:
- Core institutes have received all the funding for teaching that is due to them
 - There has been a settlement with the partner institutes for joint degree programmes where there is an agreement on a partnership settlement according to an agreed ratio
 - Short-term study stays (both outgoing and incoming) have been taken into account; and
 - There has been a settlement with other institutes that are involved in teaching in the study programmes alongside the core and partner institutes.

Part II – Basic Terms

3. Definition of Terms

- 3.1. Basic terms are defined for the purposes of this Directive.
- 3.2. **Core institute** is the one where guarantor of the study programme is organisationally assigned. The core institute is the recipient of funds for teaching in accordance with the Budget Principles

of FSV UK and funds from self-payers of study programmes. It is also the payer of the settlement in accordance with this Directive.

- 3.3. **Partner institute**, in the context of joint degree programmes, is both the recipient of partnership settlement from the core institute and the payer of teaching settlement to the other institutes or centre.
- 3.4. **Other institutes or centre (other units of the faculty)** provide teaching to the core or partner institute and are the recipients of teaching settlement in accordance with this Directive.
- 3.5. **Distribution of payments for CŽV stays** is the settlement with the core institutes by the Dean's Office, which centrally ensures the receipt of payments to the faculty-wide accounting centre from self-payers of lifelong learning (CŽV) in Czech study programmes in accordance with Directive S_SO_011. Funds from participants of CŽV study and research stays at FSV UK in foreign language programmes in accordance with S_OZS_001 are collected directly for the accounting centres of individual study programmes.
- 3.6. **Partnership settlement** is a settlement between a core and a partner institute (or multiple partner institutes) within joint degree programmes. In essence, it is the distribution of funds received by the core institute for the teaching of a given study programme according to an agreed ratio.
- 3.7. **Settlement for short-term study stays** is the deduction of the amount according to the defined formula to the core institutes of Czech study programmes whose students were on a short-term study stay abroad (outgoing) and the distribution of these funds to the institutes according to the share they actually took in the teaching of international students on short-term study stays (incoming).
- 3.8. **Teaching settlement** is the payment provided by the core and partner institutes to other faculty units for teaching. Depending on the type of teaching settlement, the amount of payment is calculated according to a defined formula based on the number of student credits.

Part III – Distribution of Payments for CŽV Stays

4. CŽV study stays in Czech study programmes (formerly "C")

- 4.1. The amount of the fee for a CŽV study stay in Czech study programmes is defined in Directive S_SO_011. The revenue is charged to the faculty-wide accounting centre under the responsibility of the Student Services Office.
- 4.2. After the 20% scheme is applied, the remaining revenue is distributed to the main centres of the core institutes.
- 4.3. Where partnership settlement is applied to a joint degree programme, the revenue is distributed to the core centres of the institutes concerned in proportion to the partnership settlement.
- 4.4. The distribution process is part of the process of teaching settlement.

5. CŽV study and research stays in foreign language study programmes (formerly "E")

- 5.1. Each participant in a CŽV study or research stay in foreign language study programmes is assigned to a specific study programme which has a dedicated accounting centre for revenues.
- 5.2. Revenues from payments for CŽV study and research stays are charged to the accounting centres of the respective study programmes and are handled in the same way as funds from self-paying students of foreign language study programmes.

Part IV – Partnership Settlement

6. Basic rules for partnership settlement

- 6.1. The list of joint degree programmes is updated in the Appendix to this Directive. Parameters for partnership settlement are reported by the directors of the institutes concerned to the Vice-Dean for Student Affairs and the Faculty Secretary.
- 6.2. Partnership settlement is applied only to those study programmes where the directors of the institutes concerned agree on the ratio of sharing the funds that accrue to the core institute. Where there is no agreement on the ratio of sharing the funds, the processes for teaching settlement are applied.
- 6.3. The partnership settlement between the core institute and the partner institute (or multiple partner institutes) is governed by an agreed ratio of sharing the funds.
- 6.4. **In the case of Czech study programmes**, the partnership settlement is made after the approval of the budget for a given calendar year and draws on the given budget, i.e. on the calculated amount for educational activities per student of the core institute and the number of students of the study programme concerned. The amount, which is subsequently divided by an agreed ratio, is calculated as follows = (A+K allocated to the institute for the calendar (financial) year/number of students of the institute as to 31 October of the previous calendar year) * number of students of the study programme concerned as to 31 October of the previous calendar year. The application of any % scheme is subject to the agreement of the directors of the institutes concerned.
- 6.5. **In the case of foreign language study programmes**, the final settlement takes place within the framework of the closing accounting operations, when the sum of the revenues from the self-payers of the respective study programme in CZK, adjusted for exchange rate differences, is distributed among the institutes concerned. Any advance payments depend on the agreement of the directors of the institutes concerned. The application of any % scheme is subject to the agreement of the directors of the institutes concerned.
- 6.6. Settlement is carried out by derecognizing the relevant type and calculated amount of revenue from the designated accounting centres of the student's core institute and entering such revenue into the books of the designated accounting centres of the partner institutes.

7. Basic roles and procedure in partnership settlement

- 7.1. **In the case of Czech study programmes**, the calculation of the partnership settlement is carried out by the Faculty Secretary, who sends the calculation with supporting documents to the directors of the institutes concerned for approval. Once the amount has been approved, the Faculty Secretary forwards the documents to the Account Office (AO) and, for information, to the Vice-Dean for Student Affairs as well. The AO will agree with the institutes the parameters

of the transfer of revenue, arrange the necessary administrative formalities in cooperation with the institutes, and perform the accounting.

- 7.2. **In the case of foreign language study programmes**, the AO will carry out the calculation as part of the closing operations, taking into account any advance settlement. The AO will send the calculation to the directors for approval and, for information, to the Faculty Secretary and the Vice-Dean for Student Affairs as well. The AO will agree with the institutes the parameters of the transfer of revenue, arrange the necessary administrative formalities in cooperation with the institutes, and perform the accounting.
- 7.3. If the head of the AO does not obtain the signatures of all relevant transactors and administrators of the accounting centres involved in the partnership settlement by the date requested by her, the role of the transactor of the operation for the financial settlement in accordance with this Directive on the accounting centres concerned may be assumed by the Faculty Secretary and the role of the budget administrator by the head of the AO.

Part V – Settlement for Short-Term Study Stays

8. Rules and procedure for settlement for short-term study stays in Czech study programmes (newly "H")

- 8.1. Arrivals of international students for short-term study stays (such as Erasmus and others) are not associated with direct additional income of the faculty for teaching these students. These are "exchange" stays, i.e. the "savings" generated for the core institutes during the short-term stays abroad of their own students should be used for financial settlement. Because it is not possible to ensure an equal ratio of outgoing and incoming students for the institutes, nor to ensure a completely relevant assignment of the incoming students to the core institutes, the settlement is based on the ratio of student credits completed at each institute for the incoming students per semester.
- 8.2. The amount of funds to be reallocated per semester is calculated as **CSK CZ (see Article 11.3) * 30 * number of study stays abroad from each study programme for a given semester**. This amount is deducted from the core institutes as part of the settlement. In the case of joint degree programmes where partnership settlement is applied, the respective amount is deducted from both the core and partner institutes in the agreed proportion.
- 8.3. The amount according to 8.2 is distributed among the institutes as part of settlement (does not apply to CJP) in the proportion in which they contributed to the realized student credits of students who came for short-term study stays in Czech study programmes for the given semester.
- 8.4. The distribution process is part of the process of teaching settlement.

Part VI – Teaching Settlement (for student credits)

9. Basic rules for teaching settlement

- 9.1. Teaching settlement under this Directive occurs twice a year, in March for the completed winter semester of the given academic year and in October for the completed summer semester of the previous academic year.

- 9.2. The amount of reimbursement depends on the number of student credits realised and multiplied by the unit cost according to the respective type of compensation.
- 9.3. For the purpose of calculating the unit cost of student credit for a completed semester, the data from the approved budget for the calendar year in which the semester began are taken into account.
- 9.4. Only such classes for which the student has a valid course performance record, i.e. a final grade in case of examinations and graded credits or course performance in case of course credits, is included in the financial settlement.
- 9.5. Reimbursement applies to obligatory, elective, and optional courses.
- 9.6. The joint introductory bachelor's courses (JEB 998 - Introduction to Economics, JPB 198 - Introduction to Political Science and JSB 998 - Introduction to Sociology) do not enter into the financial settlement. The contribution for these courses is defined in the Directive S_EO_008 FSV UK Budget, Division by Institutes and its appendix.
- 9.7. Teaching settlement is made by derecognition of the respective type and calculated amount of revenue from the designated accounting centres of the student's core institute and entering that revenue into the accounts of the designated accounting centres of the institutes or CJP where the class was delivered (this is the institute or unit where the guarantor of the given course is placed).
- 9.8. Where teaching settlement relates to students or participants in a joint degree programme where partnership settlement is applied, then both the core and partner institute(s) will share in the payment of teaching settlement in relation to the other units of the faculty in the agreed proportion.

10. Basic roles and procedure in teaching settlement

- 10.1. The **Student Services Office** of the faculty prepares documents for teaching settlement at the level of student numbers or student credits for individual types of study programmes and teaching subject to settlement. The **SIS Administrator** will make the correct filter settings in the SIS for each group of study programmes and courses in accordance with this Directive. The designated **staff member of the Student Services Office** prepares the detailed documentation by type of study programmes and courses in accordance with this Directive and a summary document ("**Summary of Settlement for Semester X**").
- 10.2. The **Vice-Dean for Student Affairs** is responsible for the preparation of the documents on the level of the student numbers or student credits according to Article 7.1 and arranges for the approval of these documents with the directors of the institutes and the head of the Language Centre (CJP). S/he then forwards the approved documents to the head of the Account Office (AO). After receiving from the AO the document "Re-billing - Settlement for Semester X", prepared and agreed by the respective administrators and transactors, the Vice-Dean for Student Affairs will use this document as an appendix to the final instruction of the head of the AO to implement the financial settlement in accordance with this Directive.
- 10.3. The **Account Office** (AO) will add the parameters for calculating unit costs, unit costs and other financial data to the summary document from the Student Services Office, resulting in the document of "**Summary of Settlement for Semester X supplemented by AO**". The AO, in cooperation with the representatives of the institutes, will propose a specific mechanism for the

payment of the different types of settlement, which will be processed in the document "**Re-billing - Settlement for Semester X**". This document includes the specific amounts and accounting centres between which the relevant revenue will be re-billed. The AO will obtain the signatures of the transactors and administrators of the accounting centres concerned. The head of the AO will forward the completed document to the Vice-Dean for Student Affairs, who will use the document as an appendix to the final instruction of the head of the AO to implement the financial settlement in accordance with this Directive. The AO will then enter the financial settlement into the books.

- 10.4. If the head of the AO does not obtain the signatures of all relevant transactors and administrators of the accounting centres involved in the settlement as defined in 10.3 by the date requested by her, the role of the transactor of the operation for the financial settlement in accordance with this Directive on the accounting centres concerned may be assumed by the **Faculty Secretary** and the role of **the budget administrator by the head of the AO**.

Part VII – Types of Teaching Settlement

11. Teaching settlement in Czech study programmes implemented by other institutes of the faculty ("A")

- 11.1. Settlement is calculated on the basis of the volume of teaching provided to the core institute by other institutes (not applicable to CJP and language teaching) expressed in student credits multiplied by the unit cost of the student credit.
- 11.2. The settlement includes students of Czech bachelor's and post-bachelor study programmes, participants of paid ČŽV study stays, and non-paying visiting students (so-called other type of study stay - code in SIS 69). Students studying at the faculty as part of short-term study stays (such as Erasmus and others) are not included in the settlement.
- 11.3. The cost of the student credit (**CSK CZ**) is set as of the winter semester of 2023/2024 as **0.8*KCV/60**, where the coefficient of the cost of teaching (KCV) = the contribution to education A+K divided between institutes/the re-calculated number of students of the faculty.
- 11.4. Separate settlement is processed for joint Czech degree programmes where partnership settlement is applied and where the core and partner institute pay for teaching to other institutes according to the agreed ratio.

12. Settlement of institutes with CJP for teaching foreign languages to students in Czech study programmes ("B")

- 12.1. The teaching of foreign languages to students in Czech study programmes is primarily covered by the education funds allocated to CJP within the approved budget and the chapter of faculty-wide activities. Settlement from the institutes represents an additional source of funding for CJP, where the institutes only pay for teaching that exceeds the "fair share" attributable to the institute according to the re-calculated number of students.
- 12.2. The calculation of the total number of completed student credits per semester includes foreign language teaching at CJP for students of Czech bachelor's and post-bachelor study programmes, participants of paid ČŽV study stays, and non-paying visiting students (so-called other type of study stay - code in SIS 69). Students studying at the faculty as part of short-term study stays (such as Erasmus and others) are not included in the settlement.

- 12.3. For each institute for each academic year, a so-called "fair share" is calculated, which is the % of the re-calculated number of students of the given institute in the total re-calculated number of students of the faculty.
- 12.4. On the basis of the total number of completed student credits of foreign language teaching at the CJP for students in Czech study programmes for a given semester and according to the % from point 12.3, the fair number of student credits attributable to each institute is calculated.
- 12.5. Institutes pay the CJP only for the difference between actual completed student credits and the fair number of student credits, with the unit cost of student credits (**CSK CJP**) determined as $3*0.8*KCV/60$, where the coefficient of the cost of teaching (KCV) = the contribution to education (A+K) divided between institutes/the re-calculated number of students of the faculty.

13. Settlement for teaching in foreign language study programmes implemented by other faculty units (formerly "D", "F" and "G")

- 13.1. Settlement is calculated on the basis of the volume of teaching provided to the core institute by other faculty units (including CJP) expressed in student credits multiplied by the unit cost of the student credit.
- 13.2. The settlement includes the students of foreign-language bachelor's and post-bachelor study programmes and participants of CŽV study and research stays in foreign-language study programmes.
- 13.3. The cost of the student credit (**CSK EN**) is set as of the winter semester of 2023/2024 as $2.5*0.8*KCV/60$, where the coefficient of the cost of teaching (KCV) = the contribution to education (A+K) divided between institutes/the re-calculated number of students of the faculty.
- 13.4. Separate settlement is processed for joint foreign-language degree programmes where partnership settlement is applied and where the core and partner institute pay for teaching to other faculty units according to the agreed ratio.