## World Academy of Science, Engineering and Technology International Journal of Economics and Management Engineering Vol:10, No:04, 2016

## The Service Appraisal of Soldiers of the Army of the Czech Republic in the Context of Personal Expenses

Authors: Tereza Dolečková

Abstract: Following article provides the comparison of international norms and standards formulating personal expenses, and then it illustrates the national concept of personal expenses of the Ministry of Defence. Then a new salary system of soldiers and the importance of the service appraisal in the context of personal expenses of the Ministry of Defence are explained. The first part of the article includes formulation of the approach to the definition of personal expenses within the international norms and standards and also within the Ministry of Defence of the Czech Republic. The structure of employees of the Ministry of Defence of the Czech Republic in years 2012 – 2014 and the amount of military expenses and the share of salary expenses of the Ministry of total expenses of the Ministry are clarified there, also the comparison of the amount of military expenses in chosen member states of the North Atlantic Treaty Organization is done. The salary system of professional soldiers in connection with the amendment of the Act No. 221/1999 Coll. on Professional Soldiers is clarified in the second part of this article. The amendment significantly regulates the salary items of soldiers but changes are also in the service appraisal of soldiers which reflects one of seven salary items of soldiers – the performance bonus. The aim of this article is to clarify different approach to define personal expenses with emphasis on the Ministry of Defence of the Czech Republic which overlaps to the service appraisal of soldiers of the Army of the Czech Republic and their salary system in connection with personal expenses of the Ministry of Defence of the Czech Republic. The efficient and objective system of the service appraisal and the use of its results are connected to the principles of the career advancement; only the best soldiers can advance in the system of the service careers to higher positions. That is why it is necessary to improve the service appraisal so it would provide the maximum information about the performance of a soldier and it would also motivate the soldier in his development. The attention should be paid to the service appraisal of the soldiers of the Army of the Czech Republic to achieve as much objectivity as possible.

**Keywords:** career, human resource management and development, personal expenses, salary system of soldiers, service appraisal of soldiers, the Army of the Czech Republic

Conference Title: ICET 2016: International Conference on Economic Theory

Conference Location: London, United Kingdom

Conference Dates: April 22-23, 2016